

**Florida Public Utilities Company
Minimum Filing Requirements
Before the Florida Public Service Commission
Docket No. 080366-GU
Volume II: Schedules D-I**

DOCUMENT NUMBER-DATE

11661 DEC 17 8

FPSC-COMMISSION CLERK

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080366-GU**

**MINIMUM FILING REQUIREMENTS
SCHEDULE D – COST OF CAPITAL SCHEDULES**

December 2008

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU
MINIMUM FILING REQUIREMENTS
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COST OF CAPITAL

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080386-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED
 JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS
 OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND
 THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 PRIOR RATE CASE TEST YEAR: 12/31/05
 WITNESS: COX, CAMFIELD

LINE NO.	CLASS OF CAPITAL (1)	PRIOR RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED 12/31/05						PRESENT RATE CASE - HISTORIC YEAR ENDED 12/31/07						INTEREST EXPENSE (15)	
		DOLLARS (2)	RATIO (3)	COST RATE		WEIGHTED COST		AMOUNT PER BOOKS (8)	ADJUSTMENTS		NET (11)	RATIO (12)	RATE (13)		COST (14)
				REQUESTED (4)	APPROVED (5)	REQUESTED (6)	APPROVED (7)		SPECIFIC (9)	PRORATA (10)					
1	COMMON EQUITY	\$20,938,759	35.39%	11.50%	11.25%	4.07%	3.98%	\$21,915,362	\$0	-	\$21,915,362	36.82%	11.25%	4.14%	
2	LONG TERM DEBT	\$21,870,836	36.96%	8.04%	8.04%	2.97%	2.97%	\$23,161,901	\$0	-	\$23,161,901	38.92%	8.01%	3.12%	\$1,854,224
3	SHORT TERM DEBT	\$2,484,853	4.20%	5.98%	4.03%	0.25%	0.17%	\$2,062,534	\$0	-	\$2,062,534	3.47%	4.15%	0.14%	\$85,574
4	PREFERRED STOCK	\$260,642	0.44%	4.75%	4.75%	0.02%	0.02%	\$274,995	\$0	-	\$274,995	0.48%	4.75%	0.02%	
5	CUSTOMER DEPOSITS	\$4,094,408	6.92%	6.28%	6.28%	0.43%	0.43%	\$5,627,676	\$0	-	\$5,627,676	9.46%	6.09%	0.58%	\$342,848
6	TAX CRDTS - 0 COST	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	\$0	\$0	-	\$0	0.00%	0.00%	0.00%	
7	TX CRDTS - WTD CST	\$276,563	0.47%	9.81%	9.28%	0.05%	0.04%	\$190,499	\$0	-	\$190,499	0.32%	9.32%	0.03%	\$17,749
8	ACCUM DEFERRED INC TAXES - 0 COST	\$9,245,613	15.63%	0.00%	0.00%	0.00%	0.00%	\$6,286,004	\$0	-	\$6,286,004	10.56%	0.00%	0.00%	
9	OTHER (EXPLAIN)	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	\$0	\$0	-	\$0	0.00%	0.00%	0.00%	
10	TOTAL	\$59,171,674	100.00%			7.79%	7.62%	\$59,518,973	\$0	\$0	\$59,518,973	100.00%		8.03%	\$2,300,395
11	COST RATE FOR TAX CREDITS WEIGHTED COST:														
	COMMON EQUITY										\$47,816,182	46.22%	11.25%	5.20%	
12	PREFERRED EQUITY										\$600,000	0.58%	4.75%	0.03%	
13	LONG-TERM DEBT										\$50,535,952	48.85%	8.01%	3.91%	
14	SHORT-TERM DEBT										\$4,500,154	4.35%	4.15%	0.18%	
15	TOTAL										\$103,452,288	100.00%		9.32%	
	COST RATE FOR TAX CREDIT INTEREST EXPENSE													4.09%	

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

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR.(CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED - 1 : 12/31/06
 WITNESS: COX, CAMFIELD

HISTORIC YEAR - 1 (ENDED 12/31/2006)						
LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)	INTEREST EXPENSE (6)
1	COMMON EQUITY	\$20,652,725	35.59%	11.25%	4.00%	
2	LONG TERM DEBT	\$23,185,262	39.95%	8.02%	3.20%	\$1,859,458
3	SHORT TERM DEBT	\$1,519,522	2.62%	3.28%	0.09%	\$49,840
4	PREFERRED STOCK	\$273,788	0.47%	4.75%	0.02%	
5	CUSTOMER DEPOSITS	\$5,277,158	9.09%	6.61%	0.60%	\$348,820
6	TAX CREDITS - 0 COST	\$0	0.00%	0.00%	0.00%	
7	TAX CREDITS - WTD. COST	\$231,503	0.40%	9.30%	0.04%	\$21,530
8	ACCUM. DEFERRED INCOME TAX-0 COST	\$6,889,503	11.87%	0.00%	0.00%	
9	OTHER (EXPLAIN)	\$0	0.00%	0.00%	0.00%	
10	TOTAL	<u>\$58,029,461</u>	<u>100.00%</u>		<u>7.95%</u>	<u>\$2,279,648</u>
11	COST RATE FOR TAX CREDITS WEIGHTED COST: COMMON EQUITY	\$44,934,529	45.26%	11.25%	5.09%	
12	PREFERRED EQUITY	\$600,000	0.60%	4.75%	0.03%	
13	LONG-TERM DEBT	\$50,443,237	50.81%	8.02%	4.07%	
14	SHORT-TERM DEBT	\$3,309,077	3.33%	3.28%	0.11%	
15	TOTAL	<u>\$99,286,843</u>	<u>100.00%</u>		<u>9.30%</u>	
	COST RATE FOR TAX CREDIT INTEREST EXPENSE				<u>4.18%</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 WITNESS: COX, CAMFIELD

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2007 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	9.57%	5/1/1988	5/12/2018	\$10,000,000		\$42,066	\$42,066	30	\$7,211	\$957,000	\$964,211
2											
3	10.03%	5/1/1988	5/1/2018	\$5,500,000		\$22,649	\$22,649	30	\$3,883	\$551,650	\$555,533
4											
5	9.08%	6/1/1992	6/1/2022	\$8,000,000		\$60,899	\$60,899	30	\$4,404	\$726,400	\$730,804
6											
7	6.85%	10/1/2001	10/1/2031	\$14,993,846		\$978,316	\$978,316	30	\$37,859	\$1,027,078	\$1,064,937
8											
9	4.90%	11/12001	11/1/2031	\$14,000,000		\$654,365	\$654,365	30	\$25,882	\$686,000	\$711,882
10											
11											
12											
13											
14						\$199,599	199,599		18,284		\$18,284
15											
16	TOTAL			\$52,493,846	\$0	\$1,957,894	\$1,957,894		\$97,523	\$3,948,128	\$4,045,651
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			1,957,894							
18	NET			\$50,535,952							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			8.01%							
20	Note: For Long Term Call Provisions please see Agreements on site.										

FLORIDA PUBLIC SERVICE COMMISSION

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

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 YEAR ENDED: 12/31/07
 WITNESS: COX, CAMFIELD

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 (2)/(4) (5)
1	ST Debt Facility		Dec-06	\$3,466,000	
2	-	\$20,437	Jan-07	\$3,964,000	6.19%
3	-	\$8,046	Feb-07	\$2,243,000	4.30%
4	-	\$2,565	Mar-07	\$2,215,000	1.39%
5	-	\$2,784	Apr-07	\$3,120,000	1.07%
6	-	\$4,380	May-07	\$1,460,000	3.60%
7	-	\$2,229	Jun-07	\$1,105,000	2.42%
8	-	\$24,030	Jul-07	\$3,552,000	8.12%
9	-	\$17,791	Aug-07	\$3,468,000	6.16%
10	-	\$15,739	Sep-07	\$9,248,000	2.04%
11	-	\$31,348	Oct-07	\$7,156,000	5.26%
12	-	\$25,390	Nov-07	\$6,383,000	4.77%
13	-	\$31,971	Dec-07	\$11,122,000	3.45%
TOTAL		\$186,710	13 MONTH AVG	\$4,500,154	4.15%

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

EXPLANATION: Provide the data as specified for preferred stock on a 13-month average basis for the test year, prior year, and historic base year.

Type of Data Shown:
 HISTORIC YEAR ENDED: 12/31/07
 PRIOR YEAR: 12/31/06
 WITNESS: COX, CAMFIELD

(1) Line No.	(2) Description, Coupon Rate	(3) Issue Date	(4) Call Provisions or Special Restrictions	(5) Principal Amount Sold	(6) 13-month Average Principal Amt. Outstanding	(7) (Discount) Premium on Principal Amount Sold	(8) (Discount) Premium Associated with (6)	(9) Issuing Expense on Principal Amount Sold	(10) Issuing Expense Associated with (6)	(11) Net Proceeds (6)+(8)-(10)	(12) Dollar Dividend on Face Value (2) X (6)	(13) Effective Cost Rate (12)/(11)
1.	4.75% Cumulative Preferred Stock	12/28/1945		\$600,000	\$600,000	N/A	N/A	N/A	N/A	\$600,000	\$28,500	4.75%
2.												
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19.												
20.												
21.	Total			\$600,000	\$600,000	N/A	N/A	N/A	N/A	\$600,000	\$28,500	4.75%
22.	Weighted Average Cost of Preferred Stock											4.75%

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

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

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 HISTORIC YEAR - 1: 12/31/2006
 HISTORIC YEAR - 2: 12/31/2005
 HISTORIC YEAR - 3: 12/31/2004
 WITNESS: COX, CAMFIELD

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE		01/01/04 5,874,418					5,874,418
2	D.R.I.P. 1/04	\$15.60	5,582	\$87,000				5,880,000
3	E.S.P.P. 1/04	\$13.90	8,773	\$122,000				5,888,773
4	ADJ DUE TO STOCK SPLIT		4,387	\$0				5,893,160
5	D.R.I.P. 4/04	\$20.55	3,824	\$79,000				5,896,984
6	B.O.D.C.O.M.P. 5/04	\$18.89	2,568	\$49,000				5,899,552
7	D.R.I.P. 7/04	\$18.09	4,737	\$86,000				5,904,289
8	E.S.P.P. 7/04	\$13.43	7,336	\$99,000				5,911,625
9	ADJ DUE TO STOCK SPLIT		3,668	\$0				5,915,293
10	ADJ TO AST		5,192	\$0				5,920,485
11	D.R.I.P. 10/04	\$17.10	4,371	\$75,000				5,924,856
12	ENDING BALANCE 12/31/2004			\$0				5,924,856
13	D.R.I.P. 1/05	\$18.85	3,928	\$74,000				5,928,784
14	E.S.P.P. 1/05	\$15.38	7,981	\$123,000				5,936,765
15	ADJ DUE TO STOCK SPLIT		3,991	\$0				5,940,756
16	D.R.I.P. 4/05	\$18.80	3,645	\$69,000				5,944,401
17	B.O.D.C.O.M.P. 4/05	\$18.54	1,944	\$36,000				5,946,345
18	D.R.I.P. 7/05	\$19.20	3,801	\$73,000				5,950,146
19	E.S.P.P. 7/05	\$16.28	6,970	\$113,000				5,957,116
20	ADJ DUE TO STOCK SPLIT		3,485	\$0				5,960,601
21	D.R.I.P. 10/05	\$16.02	3,081	\$49,000				5,963,682
22	ENDING BALANCE 12/31/2005			\$0				5,963,682
23	D.R.I.P. 1/06	\$13.65	3,820	\$52,000				5,967,502
24	E.S.P.P. 1/06	\$10.77	12,535	\$135,000				5,980,037
25	D.R.I.P. 4/06	\$14.34	3,132	\$45,000				5,983,169
26	B.O.D.C.O.M.P. 5/06	\$13.37	2,990	\$40,000				5,986,159
27	D.R.I.P. 7/06	\$12.75	3,580	\$46,000				5,989,739
28	E.S.P.P. 7/06	\$11.60	13,120	\$152,000				6,002,859
29	D.R.I.P. 10/06	\$13.89	3,440	\$48,000				6,006,299
30	ENDING BALANCE 12/31/2006			\$0				6,006,299
31	D.R.I.P. 1/07	\$13.25	3,930	\$52,000				6,010,229
32	E.S.P.P. 1/07	\$10.70	14,510	\$155,000				6,024,739
33	D.R.I.P. 4/07	\$12.40	4,089	\$51,000				6,028,828
34	B.O.D.C.O.M.P. 5/07	\$12.70	3,150	\$40,000				6,031,978
35	D.R.I.P. 7/07	\$12.40	4,200	\$52,000				6,036,178
36	E.S.P.P. 7/07	\$11.26	13,466	\$152,000				6,049,644
37	D.R.I.P. 10/07	\$12.00	4,116	\$49,000				6,053,760
	END OF YEAR BALANCE							6,053,760

On July 25, 2005 a three-for-two stock split was issued to the record holders of July 15, 2005.
 DRIP - Dividend Reinvestment Plan
 E.S.P.P. - EMPLOYEE STOCK PURCHASE PLAN
 B.O.D.C.O.M.P - BOARD OF DIRECTORS COMPENSATION PLAN

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

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

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 WITNESS: COX, CAMFIELD

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6% (2)	CUSTOMER DEPOSITS @ 7% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-06	N/A	N/A	N/A	5,491,601	N/A	N/A		
2	Jan-07	N/A	N/A	N/A	5,559,620	N/A	N/A	\$ 27,663	
3	Feb-07	N/A	N/A	N/A	5,604,514	N/A	N/A	\$ 26,919	
4	Mar-07	N/A	N/A	N/A	5,642,262	N/A	N/A	\$ 25,557	
5	Apr-07	N/A	N/A	N/A	5,652,618	N/A	N/A	\$ 26,551	
6	May-07	N/A	N/A	N/A	5,631,943	N/A	N/A	\$ 29,437	
7	Jun-07	N/A	N/A	N/A	5,607,088	N/A	N/A	\$ 29,281	
8	Jul-07	N/A	N/A	N/A	5,646,460	N/A	N/A	\$ 28,396	
9	Aug-07	N/A	N/A	N/A	5,649,536	N/A	N/A	\$ 31,495	
10	Sep-07	N/A	N/A	N/A	5,654,543	N/A	N/A	\$ 27,818	
11	Oct-07	N/A	N/A	N/A	5,663,447	N/A	N/A	\$ 29,747	
12	Nov-07	N/A	N/A	N/A	5,677,147	N/A	N/A	\$ 29,950	
13	Dec-07	N/A	N/A	N/A	5,679,025	N/A	N/A	\$ 30,034	
14				13-MONTH AVG.	5,627,677	12-MONTH TOTAL	\$0	\$0	\$342,848
15				EFFECTIVE INTEREST RATE	6.09%				

NARRATIVE DESCRIPTION:

SUPPORTING SCHEDULES: B-1 p.4

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2007
 WITNESS: CAMFIELD, COX

Company Policy: Customer Discounts

A. Deposit Required:

Residential: An initial deposit or a suitable guarantee to cover the payment of bills may be required of the Applicant or Customer before service will be supplied. Such initial deposit shall be \$25.00, or an amount necessary to cover charges for service for two billing months, whichever is greater.

Non-Residential Service: An initial deposit based on the previous customers' average two months' billings at the same location, or in the case of the establishment of a new account, based on an estimated two months' billing may be required of the Applicant or Customer before service will be supplied.

B. Establishment of Credit

In lieu of a cash deposit a customer may:

- (1). Furnish a satisfactory guarantor to secure payment of bills for the service requested, such guarantor to be customer of the Company with a satisfactory payment record. Guarantors providing security for residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.
- (2). Furnish an irrevocable letter of credit from a bank.
- (3). Furnish a surety bond.

C. Refund of Deposits

After a customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the utility shall refund the residential customer's deposits and shall, at its option either refund or pay the higher rate of interest specific below for nonresidential deposits, providing the customer has not, in the preceding 12 months, (a) made more than one late payment of a bill (after the expiration of 20 days from the date of mailing or delivery by the utility), (b) paid with a check refused by a bank, © been disconnected for non-payment, or at any time, (d) tampered with the meter or (e) used service in a fraudulent or unauthorized manner. Company may, at its option, refund a deposit in less than 23 months.

D. Interest on Deposits

Company shall pay a minimum interest on deposits of 6 percent per annum. The Company shall pay an interest rate of 7 percent per annum on deposits of nonresidential customers qualifying under Section © above when the Company elects not to refund such deposit after 23 months. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest from the day of commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

E. New or Additional Deposits

Company may require, upon reasonable written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where a previously waived or returned, or additional deposit, in order to secure payment of current bills; provided, however, that the initial amount of the required deposit shall not exceed an amount equal to the average actual charges for service two billing periods for the 12 month period immediately prior to the date of notice. In the event the customer has had service for less than 12 months, then the Company shall base its new or additional deposit upon the average actual monthly billing available.

F. Retention of Deposits

Retention by Company, prior to final settlement, of said deposit shall not be considered as a payment or part payment of any bill for service. In such case, Customer shall be required to restore deposit to original amount.

G. Refund of Deposit When Service is Discontinued

Upon discontinuance of service, the deposit and accrued interest shall be credited against the final account and the balance, if any, shall be returned promptly to the customer, but in no event later than fifteen (15) days after service is discontinued.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF
SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/07
WITNESS: COX, CAMFIELDCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

CONSOLIDATED COMPANY CASH FLOW STATEMENT

LINE NO.		YEAR ENDING 12/31/07 (000's)
1	CASH FLOWS FROM OPERATING ACTIVITIES	
2	Net income	\$ 3,301
3		
4	Adjustments to reconcile net income	
5	to net cash from operating activities:	
6	Depreciation and amortization	8,286
7	Deferred income taxes	(1,198)
8	Bad debt expense	448
9	Investment tax credits	(69)
10	Other	886
11	Interest income from sale of non-utility property	(253)
12	Compensation expense from the issuance of stock	47
13		
14	Effects of changes in:	
15	Receivables	(620)
16	Unbilled receivable	78
17	Inventories and prepayments	68
18	Accounts payable and accruals	4,826
19	Over (under) recovery of fuel costs	58
20	Area expansion program deferred costs	(313)
21	Regulatory Assets and environmental liability	175
22	Other	(1,194)
23	Net cash provided by operating activities	<u>\$ 14,526</u>
24		
25	CASH FLOWS FROM INVESTING ACTIVITIES	
26	Construction expenditures	\$ (16,740)
27	Customer advances received for construction	(210)
28	Purchase of long-term investment	(80)
29	Proceeds received on notes receivable	371
30	Other	-
35	Net cash used in investing activities	<u>\$ (16,659)</u>
36		
37	CASH FLOWS FROM FINANCING ACTIVITIES	
38	Net change in short-term borrowings	\$ 7,656
40	Proceeds from common stock plans	552
41	Dividends paid	(2,681)
42	Net cash provided by financing activities	<u>\$ 5,527</u>
43		
44		
45		
46	NET DECREASE IN CASH	\$ 3,394
47	CASH AT BEGINNING OF YEAR	84
48	CASH AT END OF YEAR	<u>\$ 3,478</u>

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

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY
ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR
AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/07
WITNESS: COX, CAMFIELD

NARRATIVE DESCRIPTION

Florida Public Utilities Company has not issued any long term debt since its last natural gas rate case in 2004.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 YEAR ENDED 2007, 2006, 2005
 WITNESS: COX, CAMFIELD

LINE NO.	SUBSIDIARY NAME	YEAR OF FORMATION	THIRTEEN MONTH AVERAGE		
			2005	2006	2007
1	FLO-GAS CORPORATION (1)	1949	\$2,112,080	\$2,512,880	\$1,174,928
2					
3	FLO-GAS CORPORATION IS A WHOLLY-OWNED SUBSIDIARY OF FLORIDA PUBLIC UTILITIES COMPANY				
4	AND NOT A SUBSIDIARY OF THE CONSOLIDATED NATURAL GAS DIVISION. THE CONSOLIDATED NATURAL GAS				
5	DIVISION IS AN OPERATING DIVISION OF FLORIDA PUBLIC UTILITIES COMPANY.				
6					
7					
8					
9					
10					
11					
12					
13					
14					

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 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 YEAR ENDED: 12/31/07
 WITNESS: COX, CAMFIELD

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE COMPONENT	13 MONTH AVERAGE	YEAR ENDING 12/31/07		RECONCILED CAPITAL STRUCTURE**	
		PER BOOKS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$47,816,182	-	(\$25,900,820)	COMMON EQUITY	\$21,915,362
2	PREFERRED STOCK	\$600,000	-	(\$325,005)	PREFERRED STOCK	\$274,995
3	LONG TERM DEBT	\$50,535,952	-	(\$27,374,051)	LONG TERM DEBT	\$23,161,901
4	SHORT TERM DEBT	\$4,500,154	-	(\$2,437,620)	SHORT TERM DEBT	\$2,062,534
5	CUSTOMER DEPS.	\$5,627,676	\$0	-	CUSTOMER DEPS.	\$5,627,676
6	DEFERRED TAXES	\$6,286,004	\$0	-	DEFERRED TAXES	\$6,286,004
7	ITC ZERO COST	\$0	\$0	-	ITC ZERO COST	\$0
8	ITC OVERALL COST	\$190,499	\$0	-	ITC OVERALL COST	\$190,499
9	TOTAL	\$115,556,468	-	(\$56,037,495)	TOTAL	\$59,518,973

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

SUPPORTING SCHEDULES: D-1 p.1, B-1, B-2, B-3

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 HISTORIC YEAR - 1: 12/31/2006
 HISTORIC YEAR - 2: 12/31/2005
 HISTORIC YEAR - 3: 12/31/2004
 HISTORIC YEAR - 4: 12/31/2003
 WITNESS: COX, CAMFIELD

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/31	
		2003	2004	2005	PRIOR YEAR 2006	HISTORIC YEAR CURRENT RATE 2007
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION						
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC) **	\$7,010	\$8,056	\$8,816	\$8,777	\$8,171
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	\$0	\$0	\$0	\$0	\$0
3	INCOME TAXES **	\$1,167	\$1,615	\$2,287	\$2,238	\$1,697
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	\$8,177	\$9,671	\$11,103	\$11,015	\$9,868
5	INTEREST (BEFORE DEDUCTIONG AFUDC)	\$4,488	\$4,462	\$4,568	\$4,608	\$4,870
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	1.82	2.17	2.43	2.39	2.03
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$2,522	\$3,594	\$4,248	\$4,169	\$3,301
8	PREFERRED DIVIDENDS	\$29	\$29	\$29	\$29	\$29
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	86.97	123.93	146.48	143.76	113.83
EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION						
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	\$7,010	\$8,056	\$8,816	\$8,777	\$8,171
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTR.	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES	\$1,167	\$1,615	\$2,287	\$2,238	\$1,697
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	\$8,177	\$9,671	\$11,103	\$11,015	\$9,868
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED AFUDC)	\$4,488	\$4,462	\$4,568	\$4,608	\$4,870
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	1.82	2.17	2.43	2.39	2.03
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$2,522	\$3,594	\$4,248	\$4,169	\$3,301
17	PREFERRED DIVIDENDS	\$29	\$29	\$29	\$29	\$29
18	PREFERRED DIVIDENDS COVERAGE RATIO (16)/(17)	86.97	123.93	146.48	143.76	113.83

ALL DOLLAR FIGURES ROUNDED TO NEAREST THOUSANDS

** EXCLUDES DISCONTINUED OPERATIONS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 HISTORIC YEAR - 1 : 12/31/2006
 HISTORIC YEAR - 2 : 12/31/2005
 HISTORIC YEAR - 3 : 12/31/2004
 HISTORIC YEAR - 4 : 12/31/2003
 WITNESS: COX, CAMFIELD

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

MONTH AND YEAR ENDED 12/31

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	2003	2004	2005	2006	2007
1	NET INCOME	\$12,423	\$3,594	\$4,248	\$4,169	\$3,301
2	INCOME FROM DISCONTINUED OPERATIONS NET OF TAX	(\$9,901)	\$0	\$0	\$0	\$0
3	DEPRECIATION AND AMORTIZATION	\$5,492	\$5,900	\$7,266	\$7,742	\$8,286
4	ITC (NET)	(\$97)	(\$83)	(\$81)	(\$75)	(\$69)
5	DEFERRED TAXES (NET)	\$8,408	\$2,470	(\$153)	(\$2,003)	(\$1,198)
6	AFUDC	\$0	\$0	\$0	\$0	\$0
7	OTHER	(\$9,342)	(\$208)	(\$1,067)	\$10,257	\$4,206
8	TOTAL FUNDS FROM CURRENT OPERATIONS (1)+(2)+(3)+(4)+(5)+(6)	\$6,983	\$11,673	\$10,213	\$20,090	\$14,526
9	RETIREMENTS & REDEMPTIONS **	\$0	\$0	\$0	\$6,092	\$0
10	DIVIDENDS (PREFERRED AND COMMON)	\$2,289	\$2,368	\$2,448	\$2,551	\$2,681
11	TOTAL FUNDS GENERATED INTERNALLY (8)-(9)-(10)	\$4,694	\$9,305	\$7,765	\$11,447	\$11,845
12	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	\$9,525	\$13,587	\$11,987	\$12,755	\$16,950
13	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (11)/(12)	49%	68%	65%	90%	70%

** Excludes repayment of Short-Term Debt funded from Proceeds of Utility Plant sale in 2003
 All dollar figures rounded to nearest thousand

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

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON FOR THE HISTORIC YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 HISTORIC YEAR - 1: 12/31/2006
 HISTORIC YEAR - 2: 12/31/2005
 HISTORIC YEAR - 3: 12/31/2004
 HISTORIC YEAR - 4: 12/31/2003
 WITNESS: COX, CAMFIELD

MONTH AND YEAR ENDED 12/31

LINE NO.	INDICATOR	2003	2004	2005	2006	2007
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	\$0	\$0	\$0	\$0	\$0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	\$0	\$0	\$0	\$0	\$0
4	INCOME AVAILABLE FOR COMMON **	\$2,494	\$3,565	\$4,219	\$4,140	\$3,272
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%

** EXCLUDES DISCONTINUED OPERATIONS
 ALL DOLLAR FIGURES ROUNDED TO NEAREST THOUSAND

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

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

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 HISTORIC YEAR - 1: 12/31/2006
 HISTORIC YEAR - 2: 12/31/2005
 HISTORIC YEAR - 3: 12/31/2004
 HISTORIC YEAR - 4: 12/31/2003
 WITNESS: COX, CAMFIELD

LINE NO.	INDICATORS	HBY-4	HBY-3	HBY-2	HBY-1	HISTORIC BASE YEAR*
		2003	2004	2005	2006	2007
		**	**	**		
1	MARKET/BOOK RATIO	1.45	1.65	1.78	1.71	1.51
2	AVERAGE PRICE/EARNING RATIO - Continuing Operations	23.95	20.10	19.14	19.68	22.69
3	AVERAGE PRICE/EARNING RATIO - Incl Discontinued Operations	6.09				
4	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	1.82	2.17	2.43	2.39	2.03
5	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.82	2.17	2.43	2.39	2.03
6	EARNED RETURNS ON AVERAGE COMMON EQUITY	*** 6.90%	8.40%	9.50%	8.90%	6.80%
7	DIVIDENDS/SHARE	0.39	0.40	0.41	0.43	0.45
8	EARNINGS/SHARE - Continuing Operations	0.43	0.60	0.71	0.69	0.54
9	EARNINGS/SHARE - Incl Discontinued Operations	1.69				
10	AVERAGE MARKET VALUE/SHARE	10.30	12.06	13.59	13.58	12.25
11	BOOK VALUE / SHARE	7.08	7.31	7.64	7.94	8.10

*HISTORICAL ONLY

** ADJUSTED FOR 3:2 STOCK SPLIT JULY 2005 for comparative purposes.

*** Excluding Sale of Water Division

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080366-GU**

**MINIMUM FILING REQUIREMENTS
SCHEDULE E – COST OF SERVICE AND RATE
DESIGN SCHEDULES**

December 2008

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

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2007

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

WITNESS: SCHNEIDERMANN

LINE NO.		2007	2007	2007	2007	2007	OTHER	2007
		RS	GS/GSTS	LV/LVTS	IS/ITS	LIGHTS		TOTAL
1	NO. OF BILLS	46,714	3,533	1,267	14	45		51,572
2	THERM SALES	11,912,655	12,732,831	29,980,788	5,705,390	358,219		60,689,884
3	UNBILLED THERM SALES	(2,727)	(2,915)	(6,863)	(1,306)	(82)		(13,892)
4	TOTAL THERM SALES	11,909,928	12,729,917	29,973,926	5,704,084	358,137		60,675,992
5	CUSTOMER CHARGE REVENUE	4,484,496	643,395	702,621	45,360	-		5,875,872
6	BASE TAC REVENUE	-	-	16,560	3,198			19,758
7	BASE NON-FUEL REVENUE	5,758,578	4,088,130	7,138,126	572,764	63,365		17,620,963
8	TOTAL BASE REVENUE	10,243,074	4,731,525	7,857,307	621,322	63,365		23,516,593
9	UNBILLED BASE NON-FUEL REVENUE	(32,172)	(22,840)	(39,879)	(3,200)	(354)		(98,445)
10	BASE REVENUE + UNBILLED REVENUE	10,210,901	4,708,686	7,817,428	618,122	63,011		23,418,148
11	FUEL + CONS REVENUE	10,039,781	9,345,624	14,153,220	103,304	148,432		33,790,361
12	UNBILLED FUEL + CONS REVENUE	-	-	-	-	-		-
13	TOTAL FUEL REVENUE	10,039,781	9,345,624	14,153,220	103,304	148,432		33,790,361
14	OTHER REVENUE EXCL UNBILLED (1)						2,445,583	2,445,583
15	TOTAL REVENUE	20,250,682	14,054,310	21,970,648	721,426	211,443	-	59,654,092

(1) OTHER REVENUE:

487 FORFEITED DISCOUNTS	779,563
4880 MISC SERVICE REV-OTHER CHARGE	58,394
4881 MISC SERVICE REV-CREDIT	2,044
4882 MISC SERVICE REV-CHECK CHARGE	31,691
4884 MISC SVC REV-CHANGE OF ACCOUNT	37,066
4885 MISC SVC REV-RECONNECT CHARGE	270,292
4886 MISC SVC REV-RECONNECT NON-PAY	287,899
4887 MISC SVC REV-BILL COLLECT CHG	76,112
4888 MISC SVC REV-ALLOWANCES & ADJ	(13,255)
493 RENT FROM GAS PROPERTY	-
4951 OVER REC:FUEL ADJ- PURCHAS GAS	-
4952 MISC.GAS REVENUE	43,079
4953 UNBILLED REVENUES	(98,445)
49549 CUSTOMER OSS REVENUE	-
4956 OTHER GAS REVENUE - AEP	-
49561 OTHER GAS REV - STORM	163,828
4957 OVERRECOVERY:GAS CONSERVATION	-
4958 OVRREC UNBUNDLNG ONGOING CSTS	-
49551 BASE RVENUE-L WORTH GENERATION	708,870
49581 OVRREC UNBUNDLNG INITIAL CSTS	-
496 RATE REFUND PENDING ACCOUNTS	-
TOTAL OTHER REVENUES	2,347,138
EXCLUDING UNBILLED	2,445,583
EXCLUDING UNBILLED & LAKE WORTH	1,736,713

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

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

LINE NO.	2009					2009		TOTAL
	RS	GS	LVLVTS	IS/ITS	LIGHTS	OTHER		
1	NO. OF BILLS	47,235	3,565	1,282	13	42	N/A	52,137
2	THERM SALES	11,223,250	11,830,427	27,184,610	4,842,992	441,352	N/A	55,522,630
3	UNBILLED THERM SALES	(2,588)	(2,729)	(6,270)	(1,117)	(102)	N/A	(12,806)
4	TOTAL THERM SALES	11,220,661	11,827,698	27,178,340	4,841,875	441,250	N/A	55,509,825
5	CUSTOMER CHARGE REVENUE	4,534,533	649,265	711,336	42,120	-	N/A	5,937,253
6	BASE TAC REVENUE	-	-	16,560	3,198	-	N/A	19,758
7	BASE NON-FUEL REVENUE	5,425,319	3,798,395	6,472,384	486,188	78,071	N/A	16,260,357
8	TOTAL BASE REVENUE	9,959,852	4,447,660	7,200,280	531,506	78,071	N/A	22,217,368
9	UNBILLED BASE NON-FUEL REVENUE	(12,878)	(9,016)	(15,364)	(1,154)	(185)	N/A	(38,598)
10	BASE REVENUE + UNBILLED REVENUE	9,946,973	4,438,643	7,184,916	530,352	77,885	-	22,178,770
11	FUEL + CONS REVENUE	20,754,556	19,832,919	30,016,662	223,174	-	-	70,827,312
12	UNBILLED FUEL + CONS REVENUE	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	20,754,556	19,832,919	30,016,662	223,174	-	N/A	70,827,312
14	OTHER REVENUE EXCL UNBILLED (1)	1,480,785	119,660	55,162	1,417	1,033	696,427	2,354,484
15	TOTAL REVENUE	32,182,315	24,391,222	37,256,740	754,943	78,919	696,427	95,360,566

(1) OTHER REVENUE:

487 FORFEITED DISCOUNTS	902,300
4880 MISC SERVICE REV-OTHER CHARGE	33,230
4881 MISC SERVICE REV-CREDIT	-
4882 MISC SERVICE REV-CHECK CHARGE	28,889
4884 MISC SVC REV-CHANGE OF ACCOUNT	29,186
4885 MISC SVC REV-RECONNECT CHARGE	249,730
4886 MISC SVC REV-RECONNECT NON-PAY	289,953
4887 MISC SVC REV-BILL COLLECT CHG	93,576
4888 MISC SVC REV-ALLOWANCES & ADJ	(13,600)
493 RENT FROM GAS PROPERTY	-
4951 OVER REC;FUEL ADJ- PURCHAS GAS	-
4952 MISC.GAS REVENUE	44,992
4953 UNBILLED REVENUES	(38,598)
49549 CUSTOMER OSS REVENUE	-
4956 OTHER GAS REVENUE - AEP	-
49561 OTHER GAS REV - STORM	-
4957 OVERRECOVERY:GAS CONSERVATION	-
4958 OVRRECV UNBUNDLNG ONGOING CSTS	-
49551 BASE RVENUE-L WORTH GENERATION	696,427
49581 OVRRECV UNBUNDLNG INITIAL CSTS	-
496 RATE REFUND PENDING ACCOUNTS	-
TOTAL OTHER REVENUES	2,315,886
EXCLUDING UNBILLED	2,354,484
EXCLUDING UNBILLED & LAKE WORTH	1,658,057

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

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009

WITNESS: SCHNEIDERMANN

LINE NO.		2009 RS	2009 GS 1	2009 GS 2	2009 LV/LVTS	2009 IS/ITS	2009 LIGHTS	OTHER	2009 TOTAL
1	NO. OF BILLS	47,235	1,084	2,481	1,282	13	42		52,137
2	THERM SALES	11,223,250	247,940	11,582,487	27,184,610	4,842,992	441,352		55,522,630
3	CUSTOMER CHARGE REVENUE	6,801,799	260,084	982,544	1,384,869	37,440	-		9,466,736
4	BASE TAC REVENUE	-	-	-	16,560	3,198	-		19,758
5	BASE NON-FUEL REVENUE	5,924,319	102,312	4,779,515	10,302,027	1,312,728	112,776		22,533,676
6	FUEL + CONS REVENUE	20,754,556	415,654	19,417,265	30,016,662	223,174	-		70,827,312
7	OTHER REVENUE (INCL UNBILLED)	1,709,010	2,703	126,278	46,395	285	921		1,885,592
8	TOTAL REVENUE	35,189,683	780,754	25,305,602	41,766,512	1,576,826	113,697	-	104,733,074
INCREASE									
10	CUSTOMER CHARGE REVENUE	2,267,266	65,021	535,933	673,533	(4,680)	-	-	3,537,073
11	BASE TAC REVENUE	-	-	-	-	-	-	-	-
12	BASE NON-FUEL REVENUE	499,000	22,706	1,060,726	3,829,643	826,540	34,705	-	6,273,320
13	FUEL + CONS REVENUE	-	-	-	-	-	-	-	-
14	OTHER REVENUE (INCL UNBILLED)	97,208	2,230	5,106	2,639	27	86	-	107,297
15	INCREASE IN TOTAL REVENUE	2,863,474	89,958	1,601,765	4,505,815	821,887	34,791		9,917,690

(1) OTHER REVENUE:

487 FORFEITED DISCOUNTS	902,300
4880 MISC SERVICE REV-OTHER CHARGE	41,100
4882 MISC SERVICE REV-CHECK CHARGE	28,700
4884 MISC SVC REV-CHANGE OF ACCOUNT	35,300
4885 MISC SVC REV-RECONNECT CHARGE	309,200
4886 MISC SVC REV-RECONNECT NON-PAY	391,400
4887 MISC SVC REV-BILL COLLECT CHG	146,200
4888 MISC SVC REV-ALLOWANCES & ADJ	(13,600)
493 RENT FROM GAS PROPERTY	-
4951 OVER REC;FUEL ADJ- PURCHAS GAS	-
4952 MISC.GAS REVENUE	44,992
4953 UNBILLED REVENUES	-
49549 CUSTOMER OSS REVENUE	-
4956 OTHER GAS REVENUE - AEP	-
4957 OVERRECOVERY;GAS CONSERVATION	-
4958 OVRREC V UNBUNDLNG ONGOING CSTS	-
49551 BASE RVENUE-L WORTH GENERATION	-
49581 OVRREC V UNBUNDLNG INITIAL CSTS	-
496 RATE REFUND PENDING ACCOUNTS	-
TOTAL OTHER REVENUES	1,885,592

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: SERVICE CHARGES AND OTHER REVENUES UNDER PRESENT AND PROPOSED RATES

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

OTHER OPERATING REVENUES

ACCT	OTHER REVENUES	PROJECTED 2009* REVENUE @ CURRENT CHARGES	ACTUAL 2007 REVENUE @ CURRENT CHARGES	CURRENT SERVICE CHARGES										CURRENT SERVICE CHARGES					TOTAL			
				CURRENT SERVICE CHARGES										ALLOCATE TOTAL REVENUE BY CUSTOMER OR								
				RS	GS	2007 REVENUES		RATES		LS	*	RS	GS	SPECIFIC 2007		NUMBER OF OCCURENCES		LS				
		LV/LVTS	IS/ITS	LV/LVTS	IS/ITS					LV/LVTS	IS/ITS	LV/LVTS	IS/ITS									
487	FORFEITED DISCOUNTS	902,300	779,563	706,265	53,303	19,173	194	628	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137	
4880	MISC SERVICE REV-OTHER CHARGE	33,230	58,394	52,959	3,997	1,438	-	-	*	42.00	60.00	90.00			*	1,261	67	16			1,344	
4880									*						*							
4881	MISC SERVICE REV-CREDIT		2,044	2,044					*	3.50	3.50	3.50	3.50	3.50	*	584	-	-			584	
4882	MISC SERVICE REV-CHECK CHARGE	28,689	31,691	28,711	2,167	779	8	26	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137	
4884	MISC SVC REV-CHANGE OF ACCOUNT	29,186	37,066	33,581	2,534	912	9	30	*	19.00	19.00	19.00	19.00	19.00	*	47,235	3,565	1,282	13	42	52,137	
4884									*	24.00	24.00	24.00	24.00	24.00	*							
4885	MISC SVC REV-RECONNECT CHARGE	249,730	270,292	245,137	18,501	6,655	-	-	*	21.00	21.00	48.00			*	11,673	881	139			12,693	
4886	MISC SVC REV-RECONNECT NON-PAY	289,953	287,899	261,105	19,706	7,088	-	-	*	60.00	78.00	108.00			*	4,352	253	66			4,670	
4886									*	74.00	97.00	137.00	137.00		*							
4887	MISC SVC REV-BILL COLLECT CHG	93,576	76,112	68,956	5,204	1,872	19	61	*	16.00	16.00	16.00	16.00	16.00	*	4,310	325	117			4,752	
4887									*	16.00	16.00	16.00	16.00	16.00	*							
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(13,255)	(12,009)	(906)	(326)	(3)	(11)	*						*	47,235	3,565	1,282	13	42	52,137	
4952	MISC GAS REVENUE	44,992	43,079	39,029	2,946	1,060	11	35	*						*	47,235	3,565	1,282	13	42	52,137	
4953	UNBILLED REVENUES	(38,598)							*						*	47,235	3,565	1,282	13	42	52,137	
49561	OTHER GAS REV - STORM	-	163,828	148,424	11,202	4,029	41	132	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137	
496	RATE REFUND PENDING ACCOUNTS	-	30,301	27,452	2,072	745	8	24	*	N/A	N/A	N/A	N/A	N/A	*	47,235	3,565	1,282	13	42	52,137	
2007 REVENUES @ CURRENT CHARGES			1,767,014	1,601,653	120,724	43,425	286	925	*						*							
2009 REVENUES @ CURRENT CHARGES			1,619,459	ALLOCATE	1,467,907	110,643	39,799	262	848	*						*	n/a	n/a	n/a	n/a	n/a	n/a

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: SERVICE CHARGES AND OTHER REVENUES UNDER PRESENT AND PROPOSED RATES

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

OTHER OPERATING REVENUES

ACCT	OTHER REVENUES	REVENUE @ PROPOSED CHARGES	2009 REVENUES					2009 RATES					ALLOCATE TOTAL REVENUE BY CUSTOMER OR SPECIFIC 2009 NUMBER OF OCCURENCES					TOTAL		
			RS	GS	LV/LVTS	IS/ITS	LS	RS	GS	LV/LVTS	IS/ITS	LS	RS	GS	LV/LVTS	IS/ITS	LS			
487	FORFEITED DISCOUNTS	902,300	817,462	61,695	22,192	225	727	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTO *					47,235	3,565	1,282	13	42	52,137	
4880	MISC SERVICE REV-OTHER CHARGE	41,100	37,275	2,813	1,012	-	-	*	52.00	75.00	112.00	-	-	-	717	38	9	-	-	763
4880								*						597	24	6	-	-	627	
4882	MISC SERVICE REV-CHECK CHARGE	28,700	26,001	1,962	706	7	23	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTO *					47,235	3,565	1,282	13	42	52,137	
4884	MISC SVC REV-CHANGE OF ACCOUNT	35,300	31,981	2,414	868	9	28	*	23.00	23.00	23.00	23.00	23.00	1,390	105	38	-	-	1,533	
4884								*												
4885	MISC SVC REV-RECONNECT CHARGE	309,200	280,423	21,164	7,613	-	-	*	52.00	75.00	112.00	-	-	5,393	282	68	-	-	5,743	
4886	MISC SVC REV-RECONNECT NON-PAY	391,400	354,973	26,790	9,636	-	-	*	81.00	104.00	141.00	-	-	4,382	258	68	-	-	4,708	
4886								*												
4887	MISC SVC REV-BILL COLLECT CHG	146,200	132,454	9,996	3,596	36	118	*	25.00	25.00	25.00	25.00	25.00	47,235	3,565	1,282	13	42	52,137	
4887								*												
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(12,321)	(930)	(334)	(3)	(11)	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTO *					47,235	3,565	1,282	13	42	52,137	
493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	*						47,235	3,565	1,282	13	42	52,137	
4951	OVER REC;FUEL ADJ- PURCHAS GAS	-	-	-	-	-	-	*						47,235	3,565	1,282	13	42	52,137	
4952	MISC.GAS REVENUE	44,992	40,761	3,076	1,107	11	36	*						47,235	3,565	1,282	13	42	52,137	
4953	UNBILLED REVENUES	-	-	-	-	-	-	*						47,235	3,565	1,282	13	42	52,137	
	SERVICE CHARGE & INCREMENTAL REVENUES	1,885,592	1,709,010	128,981	46,395	285	921	*						n/a	n/a	n/a	n/a	n/a	n/a	
	TOTAL GROSS RECEIPTS REVENUES	1,936,054	596,864	436,509	764,332	125,368	12,981	*												
	TOTAL FRANCHISE FEE REVENUES	1,441,002	640,377	394,147	406,478	-	-	*												
	TOTAL OTHER REVENUES	5,262,648	2,946,250	959,637	1,217,205	125,653	13,903	*												
	PROPOSED INCREASE IN OTHER REVENUES	107,297	97,208	7,336	2,639	27	86	*												

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

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 ADJUSTED

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

2007 BILLING DETERMINANTS

2009 PROJECTED BILLING DETERMINANTS

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										
STANDARD	CUSTOMER CHARGE	46,714	8.00	\$ 4,484,496	47,235	8.00	\$ 4,534,533	47,235	12.00	\$ 6,801,799
	ENERGY CHARGE	11,912,655	0.48340	\$ 5,758,578	11,223,250	0.48340	\$ 5,425,319	11,223,250	0.52786	\$ 5,924,319
	TOTAL			\$ 10,243,074			\$ 9,959,852			\$ 12,726,118
GENERAL SERVICE 1										
STANDARD	CUSTOMER CHARGE	1,074	15.00	\$ 193,320	1,084	15.00	\$ 195,085	1,084	20.00	\$ 260,114
	ENERGY CHARGE	266,852	0.32107	\$ 85,678	247,971	0.32107	\$ 79,616	247,971	0.41265	\$ 102,325
	TOTAL			\$ 278,998			\$ 274,701			\$ 362,439
GENERAL SERVICE 2										
STANDARD	CUSTOMER CHARGE	2,322	15.00	\$ 417,900	2,343	15.00	\$ 421,716	2,343	33.00	\$ 927,775
	ENERGY CHARGE	11,490,680	0.32107	\$ 3,689,313	10,677,679	0.32107	\$ 3,428,282	10,677,679	0.41265	\$ 4,406,146
	TOTAL			\$ 4,107,213			\$ 3,849,998			\$ 5,333,921
GENERAL TRANSPORTATION SERVICE 2										
STANDARD	CUSTOMER CHARGE	138	19.50	\$ 32,175	139	19.50	\$ 32,464	139	33.00	\$ 54,938
	ENERGY CHARGE	975,299	0.32107	\$ 313,139	904,777	0.32107	\$ 290,497	904,777	0.41265	\$ 373,356
	TAC / INCREMENTAL CHARGES			\$ -			\$ -	139	4.50	\$ 7,492
	TOTAL			\$ 345,314			\$ 322,960			\$ 435,786
LARGE VOLUME SERVICE										
STANDARD	CUSTOMER CHARGE	921	45.00	\$ 497,295	932	45.00	\$ 503,417	932	90.00	\$ 1,006,834
	ENERGY CHARGE	17,957,754	0.23809	\$ 4,275,562	16,247,772	0.23809	\$ 3,868,432	16,247,772	0.37897	\$ 6,157,344
	TAC / INCREMENTAL CHARGES			\$ -			\$ -			\$ -
	TOTAL			\$ 4,772,857			\$ 4,371,849			\$ 7,164,177

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 ADJUSTED

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE	2007 BILLING DETERMINANTS			2009 PROJECTED BILLING DETERMINANTS			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
LARGE VOLUME TRANSPORTATION SERVICE										
STANDARD	CUSTOMER CHARGE	346	49.50 \$	205,326	350	49.50 \$	207,919	350	90.00 \$	378,035
	ENERGY CHARGE	12,023,034	0.23809 \$	2,862,564	10,936,838	0.23809 \$	2,603,952	10,936,838	0.37897 \$	4,144,683
	TAC / INCREMENTAL CHARGES	30	46.00 \$	16,560	31	46.00 \$	17,112	31	46.00 \$	17,112
	TOTAL			\$ 3,084,450			\$ 2,828,983			\$ 4,539,830
INTERRUPTIBLE SERVICE*										
STANDARD	CUSTOMER CHARGE	1	270.00 \$	3,240	1	270.00 \$	3,240	1	270.00 \$	3,240
	ENERGY CHARGE	156,030	0.10039 \$	15,664	128,227	0.10039 \$	12,873	128,227	0.27106 \$	34,757
	TAC / INCREMENTAL CHARGES		- \$	-		- \$	-		- \$	-
	TOTAL			\$ 18,904			\$ 16,113			\$ 37,997
INTERRUPTIBLE TRANSPORTATION SERVICE*										
STANDARD	CUSTOMER CHARGE	13	270.00 \$	42,120	12	270.00 \$	38,880	12	270.00 \$	38,880
	ENERGY CHARGE	5,549,360	0.10039 \$	557,100	4,714,765	0.10039 \$	473,315	4,714,765	0.27106 \$	1,277,971
	TAC / INCREMENTAL CHARGES	13	20.50 \$	3,198	12	20.50 \$	2,952	12	20.50 \$	2,952
	TOTAL			\$ 602,418			\$ 515,147			\$ 1,319,803
GAS LIGHTING										
GLS	CUSTOMER CHARGE	45	- \$	-	42	- \$	-	42	- \$	-
	ENERGY CHARGE	358,219	0.17689 \$	63,365	441,352	0.17689 \$	78,071	441,352	0.25552 \$	112,776
	TAC / INCREMENTAL CHARGES		- \$	-		- \$	-		- \$	-
	TOTAL			\$ 63,365			\$ 78,071			\$ 112,776
	TOTAL REVENUES			\$ 23,516,593			\$ 22,217,674			\$ 32,032,847

*The IS and ITS Customer Charges includes portions of the monthly telemetry maintenance and transportation administration charges and has no effect on the total monthly fixed charges billed to IS and ITS customers.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080368-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND COST FOR THE
 INITIAL CONNECTION AND RECONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR DATA: 2007
 WITNESS: KITNER

DESCRIPTION	TIME INVOLVED	REGULAR COST	PREMIUM SERVICE
CUSTOMER CONTACT: Initial customer contact in person or by phone, establish service address reference computer account records, schedule turn on including special customer instructions, receive deposit and charge at \$16.13/hour.	15 minutes	\$4.03	\$4.03
CONNECTION AT SITE: Travel time, customer contact, locate meter, verify meter number and read remove lock, turn on meter, manometer test fuel line, light appliances, check adjustment and appliance safety, complete paperwork at \$24.79/hour.	60 minutes	\$24.79	\$37.18
Transportation rate average at \$8.99/hour.	60 minutes	\$8.99	\$8.99
MATERIALS AND SUPPLIES: N/A.			
OVERHEADS: Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$11.24	\$15.57
SUPERVISION/ADMINISTRATION: Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28	\$3.28
OUTSIDE CONTRACTOR COST:			
OTHER :			
TOTAL COST OF CONNECTING AND RECONNECTING SERVICE		\$52.33	\$69.05

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND COST
 FOR THE INITIAL CONNECTION AND RECONNECTION
 OF A SMALL VOLUME COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR DATA: 2007
 WITNESS: KITNER

DESCRIPTION	TIME INVOLVED	REGULAR COST	PREMIUM SERVICE
CUSTOMER CONTACT:			
Initial customer contact in person or by phone, establish service address reference computer account records, schedule turn on including special customer instructions, receive deposit and charge at \$16.13/hour.	15 minutes	\$4.03	\$4.03
Job coordination by Marketing Department at \$24.91/hour.	15 minutes	\$6.23	\$6.23
CONNECTION AT SITE:			
Travel time, customer contact, locate meter, verify meter number and read remove lock, turn on meter, manometer test fuel line, light appliances, check adjustment and appliance safety, complete paperwork at \$24.79/hour.	80 minutes	\$33.05	\$49.58
Transportation rate average at \$8.99/hour.	80 minutes	\$11.98	\$11.98
MATERIALS AND SUPPLIES:			
N/A.			
OVERHEADS:			
Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$16.31	\$20.68
SUPERVISION/ADMINISTRATION:			
Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28	\$3.28
OUTSIDE CONTRACTOR COST:			
OTHER :			
TOTAL COST OF CONNECTING AND RECONNECTING SERVICE		\$74.88	\$95.78

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND COST FOR THE
 INITIAL CONNECTION AND RECONNECTION OF A COMMERCIAL
 CUSTOMER APPLIES TO LARGE VOLUME SERVICE AND
 LARGE VOLUME TRANSPORTATION SERVICE ONLY

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR DATA: 2007
 WITNESS: KITNER

DESCRIPTION	TIME INVOLVED	REGULAR COST	PREMIUM SERVICE
CUSTOMER CONTACT:			
Initial customer contact in person or by phone, establish service address reference computer account records, schedule turn on including special customer instructions, receive deposit and charge at \$16.13/hour.	15 minutes	\$4.03	\$4.03
Job coordination by Marketing Department at \$24.91/hour.	30 minutes	\$12.45	\$12.45
CONNECTION AT SITE:			
Travel time, customer contact, locate meter, verify meter number and read remove lock, turn on meter, manometer test fuel line, light appliances, check adjustment and appliance safety, complete paperwork at \$24.79/hour.	120 minutes	\$49.58	\$74.36
Transportation rate average at \$8.99/hour.	120 minutes	\$17.98	\$17.98
MATERIALS AND SUPPLIES:			
N/A.			
OVERHEADS:			
Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$24.27	\$31.53
SUPERVISION/ADMINISTRATION:			
Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28	\$3.28
OUTSIDE CONTRACTOR COST:			
OTHER :			
TOTAL COST OF CONNECTING AND RECONNECTING SERVICE		\$111.59	\$143.63

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AT
 CUSTOMER'S REQUEST FOR CAUSE AND
 COST OF BILL COLLECTION IN LIEU OF DISCONNECTION

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR DATA: 2009
 WITNESS: KITNER

DESCRIPTION	DISCONNECTING SERVICE AT CUSTOMERS REQUEST AND FOR CAUSE			
	Regular Cost		Premium Service	
	TIME INVOLVED	COST	TIME INVOLVED	COST
CUSTOMER CONTACT: Determine customer account information, confirm service address at \$16.13/hour	12 minutes	\$3.23	12 minutes	\$3.23
CONNECTION AT SITE: Travel time, customer contact for payment process paperwork at \$16.51/hour	30 minutes	\$8.33	30 minutes	\$12.50
Turn off and lock meter, process paperwork at \$16.51/hour	6 minutes	\$1.67	6 minutes	\$2.50
Transportation rate average at \$8.99/hour.	36 minutes	\$5.39	36 minutes	\$5.39
MATERIALS AND SUPPLIES: Barrel lock seal replaced 80% of the time at a cost of \$1.90		\$1.52		\$1.52
OVERHEADS: Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$5.78		\$6.40
SUPERVISION/ADMINISTRATION: Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28	6 minutes	\$3.28
OUTSIDE CONTRACTOR COST:				
OTHER :				
TOTAL COST OF BILL COLLECTION IN LIEU OF DISCONNECTION		<u>\$29.20</u>		<u>\$34.82</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME AND/OR ADDRESS CHANGES (METER READ ONLY)

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR DATA: 2007
WITNESS: KITNER

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

DESCRIPTION	TIME INVOLVED	REGULAR COST	PREMIUM SERVICE
CUSTOMER CONTACT:			
Initial customer contact in person or by phone, establish service address reference computer account records, schedule turn on including special customer instructions, receive deposit and charge at \$16.13/hour.	12 minutes	\$3.23	\$3.23
METER READ AT SITE:			
Travel time, locate meter, check meter and read meter, complete paperwork at \$24.79/hour	20 minutes	\$8.26	\$12.39
Transportation rate average at \$8.99/hour.	20 minutes	\$3.00	\$3.00
MATERIALS AND SUPPLIES:			
N/A.			
OVERHEADS:			
Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$5.17	\$6.62
SUPERVISION/ADMINISTRATION:			
Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28	\$3.28
OUTSIDE CONTRACTOR COST:			
OTHER :			
TOTAL ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY);		\$22.94	\$28.52

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND COST WHEN CUSTOMER FAILS TO KEEP A SCHEDULED APPOINTMENT WITH COMPANY EMPLOYEE

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR DATA: 2007
 WITNESS: KITNER

DESCRIPTION	TIME INVOLVED	REGULAR COST	PREMIUM SERVICE
CUSTOMER CONTACT:			
Initial customer contact in person or by phone, establish service address reference computer account records, schedule requested work, customer instructions at \$16.13/hour.	12 minutes	\$3.23	\$3.23
CONNECTION AT SITE:			
Travel time, attempt to make customer contact, locate meter, verify meter number and read meter, complete paperwork at \$24.79/hour.	20 minutes	\$8.26	\$12.39
Transportation rate average at \$8.99/hour.	20 minutes	\$3.00	\$3.00
MATERIALS AND SUPPLIES:			
N/A.			
OVERHEADS:			
Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$5.17	\$6.62
SUPERVISION/ADMINISTRATION:			
Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28	\$3.28
OUTSIDE CONTRACTOR COST:			
OTHER :			
TOTAL COST OF FAILED SCHEDULED APPOINTMENT		\$22.94	\$28.52

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND COST
 FOR BILL COLLECTION IN LIEU OF DISCONNECTION

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR DATA: 2007
 WITNESS: KITNER

DESCRIPTION	TIME INVOLVED	COST
CUSTOMER CONTACT:		
Determine customer account information, confirm service address at \$16.13/hour	12 minutes	\$3.23
CONNECTION AT SITE:		
Travel time, customer contact for payment process paperwork at \$16.51/hour	30 minutes	\$8.33
Turn off and lock meter, process paperwork at \$16.51/hour	-	\$0.00
Transportation rate average at \$8.99/hour.	30 minutes	\$4.49
MATERIALS AND SUPPLIES:		
Barrel lock seal replaced 80% of the time at a cost of \$1.90		\$0.00
OVERHEADS:		
Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 35% of labor cost.		\$5.20
SUPERVISION/ADMINISTRATION:		
Processing of order by dispatcher at \$32.82/hour	6 minutes	\$3.28
OUTSIDE CONTRACTOR COST:		
OTHER :		
TOTAL COST OF BILL COLLECTION IN LIEU OF DISCONNECTION		\$24.53

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2005, 2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED- 2005-2007, 2009

MONTH	PRIOR YEAR	PRIOR YEAR	HISTORIC	PROJECTED
	2005	2006	BASE YEAR 2007	TEST YEAR 2009
JANUARY	6,810,677	6,845,571	6,368,138	5,823,936
FEBRUARY	6,632,469	6,729,448	6,128,284	5,604,579
MARCH	6,515,517	6,223,290	6,655,776	6,106,118
APRIL	5,883,146	5,681,114	5,619,931	5,139,669
MAY	5,233,436	4,877,750	4,770,938	4,363,228
JUNE	4,382,040	4,368,647	4,646,488	4,249,413
JULY	4,235,073	4,247,347	4,299,351	3,931,941
AUGUST	3,934,242	4,059,701	4,027,257	3,683,099
SEPTEMBER	4,090,774	4,129,023	3,750,596	3,430,081
OCTOBER	4,197,315	4,247,881	4,342,183	3,971,113
NOVEMBER	4,921,520	4,855,726	4,674,922	4,275,417
DECEMBER	5,998,342	5,664,640	5,406,019	4,944,037
TOTAL	62,834,551	61,930,140	60,689,884	55,522,630

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	PRIOR YEAR	PRIOR YEAR	HISTORIC	PROJECTED
	2005 JAN-05	2006 JAN-06	BASE YEAR 2007 MAR-07	TEST YEAR 2009 MAR-09
RS	1,744,551	1,729,832	1,512,787	1,425,239
GS/GSTS	1,585,982	1,520,720	1,551,135	1,441,202
LV/LVTS	2,896,218	2,981,382	3,050,954	2,766,404
IS/ITS	558,004	581,163	504,028	427,842
LIGHTS	25,922	32,474	36,873	45,430
TOTAL	6,810,677	6,845,571	6,655,776	6,106,118

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

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: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: RESIDENTIAL SERVICE		PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$8.00 PER CUST PER MONTH	CUSTOMER CHARGE	\$12.00 PER CUST PER MONTH		
ENERGY CHARGE	0.48340 \$ PER THERM	ENERGY CHARGE	0.52786 \$ PER THERM		
TAC	\$0.00 PER CUST PER MONTH	INCREMENTAL CHARGES	\$0.00 PER CUST PER MONTH		
** FUEL (#/therm)	1.59327 \$ PER THERM	** FUEL (#/therm)	1.59327 \$ PER THERM		

THERM USAGE INCREMENT	10	THERMS
AVERAGE USAGE PER CUSTOMER	20	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	\$12.00	\$12.00	50.00%	50.00%
10	\$12.83	\$28.77	\$17.28	\$33.21	34.63%	15.45%
20	\$17.67	\$49.53	\$22.56	\$54.42	27.67%	9.87%
30	\$22.50	\$70.30	\$27.84	\$75.63	23.70%	7.59%
40	\$27.34	\$91.07	\$33.11	\$96.85	21.14%	6.35%
50	\$32.17	\$111.83	\$38.39	\$118.06	19.34%	5.56%
60	\$37.00	\$132.60	\$43.67	\$139.27	18.02%	5.03%
70	\$41.84	\$153.37	\$48.95	\$160.48	17.00%	4.64%
80	\$46.67	\$174.13	\$54.23	\$181.69	16.19%	4.34%
90	\$51.51	\$194.90	\$59.51	\$202.90	15.54%	4.11%
100	\$56.34	\$215.67	\$64.79	\$224.11	14.99%	3.92%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE GENERAL SERVICE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: GENERAL SERVICE - 1

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	15.00 PER CUST PER MONTH	CUSTOMER CHARGE	\$20.00 PER CUST PER MONTH
ENERGY CHARGE	0.32107 \$ PER THERM	ENERGY CHARGE	0.41265 \$ PER THERM
TAC	\$0.00 PER CUST PER MONTH	INCREMENTAL CHARGES	\$0.00 PER CUST PER MONTH
** FUEL (\$/therm)	1.59327 \$ PER THERM	** FUEL (\$/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT	10	THERMS
AVERAGE USAGE PER CUSTOMER	20	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	\$15.00	\$15.00	\$20.00	\$20.00	33.33%	33.33%
150	\$63.16	\$302.15	\$81.90	\$320.89	29.67%	6.20%
160	\$66.37	\$321.29	\$86.02	\$340.95	29.61%	6.12%
170	\$69.58	\$340.44	\$90.15	\$361.01	29.56%	6.04%
180	\$72.79	\$359.58	\$94.28	\$381.07	29.51%	5.97%
190	\$76.00	\$378.72	\$98.40	\$401.12	29.47%	5.91%
200	\$79.21	\$397.87	\$102.53	\$421.18	29.43%	5.86%
210	\$82.42	\$417.01	\$106.66	\$441.24	29.40%	5.81%
220	\$85.64	\$436.15	\$110.78	\$461.30	29.37%	5.77%
230	\$88.85	\$455.30	\$114.91	\$481.36	29.34%	5.72%
240	\$92.06	\$474.44	\$119.04	\$501.42	29.31%	5.69%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE GENERAL SERVICE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: GENERAL SERVICE -2

PRESENT RATES

PROPOSED RATES

CUSTOMER CHARGE	15.00 PER CUST PER MONTH	CUSTOMER CHARGE	\$33.00 PER CUST PER MONTH
ENERGY CHARGE	0.32107 \$ PER THERM	ENERGY CHARGE	0.41265 \$ PER THERM
TAC	\$0.00 PER CUST PER MONTH	INCREMENTAL CHARGES	\$0.00 PER CUST PER MONTH
** FUEL (#/therm)	1.59327 \$ PER THERM	** FUEL (#/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT 50 THERMS

AVERAGE USAGE PER CUSTOMER 400 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	\$15.00	\$15.00	\$33.00	\$33.00	120.00%	120.00%
150	\$63.16	\$302.15	\$94.90	\$333.89	50.25%	10.50%
200	\$79.21	\$397.87	\$115.53	\$434.18	45.85%	9.13%
250	\$95.27	\$493.59	\$136.16	\$534.48	42.93%	8.29%
300	\$111.32	\$589.30	\$156.80	\$634.78	40.85%	7.72%
350	\$127.37	\$685.02	\$177.43	\$735.07	39.30%	7.31%
400	\$143.43	\$780.74	\$198.06	\$835.37	38.09%	7.00%
450	\$159.48	\$876.45	\$218.69	\$935.66	37.13%	6.76%
500	\$175.54	\$972.17	\$239.33	\$1,035.96	36.34%	6.56%
550	\$191.59	\$1,067.89	\$259.96	\$1,136.26	35.69%	6.40%
600	\$207.64	\$1,163.60	\$280.59	\$1,236.55	35.13%	6.27%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE GENERAL SERVICE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: GENERAL SERVICE - 1 TRANSPORTATION SERVICE

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$ 15.00	PER CUST PER MONTH	CUSTOMER CHARGE	\$ 20.00	PER CUST PER MONTH
ENERGY CHARGE	0.32107	\$ PER THERM	ENERGY CHARGE	0.41265	\$ PER THERM
TAC	\$4.50	PER CUST PER MONTH	NON-MONITORED TRANSPORTATION CHARGE	\$4.50	PER CUST PER MONTH
** FUEL (¢/therm)	1.59327	\$ PER THERM	** FUEL (¢/therm)	1.59327	\$ PER THERM

THERM USAGE INCREMENT	10	THERMS
AVERAGE USAGE PER CUSTOMER	20	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	\$19.50	\$19.50	\$24.50	\$24.50	25.64%	25.64%
10	\$22.71	\$38.64	\$28.63	\$44.56	26.05%	15.31%
20	\$25.92	\$57.79	\$32.75	\$64.62	26.36%	11.82%
30	\$29.13	\$76.93	\$36.88	\$84.68	26.59%	10.07%
40	\$32.34	\$96.07	\$41.01	\$104.74	26.79%	9.02%
50	\$35.55	\$115.22	\$45.13	\$124.80	26.94%	8.31%
60	\$38.76	\$134.36	\$49.26	\$144.86	27.07%	7.81%
70	\$41.97	\$153.50	\$53.39	\$164.91	27.18%	7.43%
80	\$45.19	\$172.65	\$57.51	\$184.97	27.28%	7.14%
90	\$48.40	\$191.79	\$61.64	\$205.03	27.36%	6.90%
100	\$51.61	\$210.93	\$65.77	\$225.09	27.43%	6.71%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR FUEL IS INCLUDED IN PREPARING THESE TABLES TO ILLUSTRATE THE TOTAL AFFECTS TO THE PROPOSED REQUEST TRANSPORTATION RATE REVISIONS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE GENERAL SERVICE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: GENERAL SERVICE - 2 TRANSPORTATION SERVICE

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$ 15.00	PER CUST PER MONTH	CUSTOMER CHARGE	\$33.00	PER CUST PER MONTH
ENERGY CHARGE	0.32107	\$ PER THERM	ENERGY CHARGE	0.41265	\$ PER THERM
TAC	\$4.50	PER CUST PER MONTH	NON-MONITORED TRANSPORTATION CHARGE	\$4.50	PER CUST PER MONTH
** FUEL (#/therm)	1.59327	\$ PER THERM	** FUEL (#/therm)	1.59327	\$ PER THERM

THERM USAGE INCREMENT 400 THERMS

AVERAGE USAGE PER CUSTOMER 400 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	\$19.50	\$19.50	\$37.50	\$37.50	92.31%	92.31%
150	\$67.66	\$306.65	\$99.40	\$338.39	46.91%	10.35%
550	\$196.09	\$1,072.39	\$264.46	\$1,140.76	34.87%	6.38%
950	\$324.52	\$1,838.12	\$429.52	\$1,943.12	32.36%	5.71%
1,350	\$452.94	\$2,603.86	\$594.58	\$2,745.49	31.27%	5.44%
1,750	\$581.37	\$3,369.60	\$759.64	\$3,547.86	30.66%	5.29%
2,150	\$709.80	\$4,135.33	\$924.70	\$4,350.23	30.28%	5.20%
2,550	\$838.23	\$4,901.07	\$1,089.76	\$5,152.60	30.01%	5.13%
2,950	\$966.66	\$5,666.80	\$1,254.82	\$5,954.96	29.81%	5.09%
3,350	\$1,095.08	\$6,432.54	\$1,419.88	\$6,757.33	29.66%	5.05%
3,750	\$1,223.51	\$7,198.28	\$1,584.94	\$7,559.70	29.54%	5.02%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR FUEL IS INCLUDED IN PREPARING THESE TABLES TO ILLUSTRATE THE TOTAL AFFECTS TO THE PROPOSED REQUEST TRANSPORTATION RATE REVISIONS

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: LARGE VOLUME SERVICE

PRESENT RATES

PROPOSED RATES

CUSTOMER CHARGE	45.00 PER CUST PER MONTH	CUSTOMER CHARGE	90.00 PER CUST PER MONTH
ENERGY CHARGE	0.23809 \$ PER THERM	ENERGY CHARGE	0.37897 \$ PER THERM
TAC	\$0.00 PER CUST PER MONTH	INCREMENTAL CHARGES	\$0.00 PER CUST PER MONTH
** FUEL (¢/therm)	1.59327 \$ PER THERM	** FUEL (¢/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT	400	THERMS
AVERAGE USAGE PER CUSTOMER	1,767	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	\$45.00	\$45.00	\$90.00	\$90.00	100.00%	100.00%
500	\$164.05	\$960.68	\$279.48	\$1,076.12	70.37%	12.02%
900	\$259.28	\$1,693.22	\$431.07	\$1,865.01	66.26%	10.15%
1,300	\$354.52	\$2,425.77	\$582.66	\$2,653.91	64.35%	9.40%
1,700	\$449.75	\$3,158.31	\$734.24	\$3,442.80	63.25%	9.01%
2,100	\$544.99	\$3,890.86	\$885.83	\$4,231.69	62.54%	8.76%
2,500	\$640.23	\$4,623.40	\$1,037.41	\$5,020.59	62.04%	8.59%
2,900	\$735.46	\$5,355.94	\$1,189.00	\$5,809.48	61.67%	8.47%
3,300	\$830.70	\$6,088.49	\$1,340.59	\$6,598.38	61.38%	8.37%
3,700	\$925.93	\$6,821.03	\$1,492.17	\$7,387.27	61.15%	8.30%
4,100	\$1,021.17	\$7,553.58	\$1,643.76	\$8,176.17	60.97%	8.24%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: LARGE VOLUME TRANSPORTATION SERVICE < 50,000 THERMS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	45.00 PER CUST PER MONTH	CUSTOMER CHARGE	90.00 PER CUST PER MONTH
ENERGY CHARGE	0.23809 \$ PER THERM	ENERGY CHARGE	0.37897 \$ PER THERM
TAC	\$4.50 PER CUST PER MONTH	NON-MONITORED TRANSPORTATION CHARGE	\$4.50 PER CUST PER MONTH
** FUEL (#/therm)	1.59327 \$ PER THERM	** FUEL (#/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT	400	THERMS
AVERAGE USAGE PER CUSTOMER	1,767	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	\$49.50	\$49.50	\$94.50	\$94.50	90.91%	90.91%
1,000	\$287.59	\$1,880.86	\$473.47	\$2,066.74	64.63%	9.88%
1,400	\$382.83	\$2,613.40	\$625.05	\$2,855.63	63.27%	9.27%
1,800	\$478.06	\$3,345.95	\$776.64	\$3,644.52	62.46%	8.92%
2,200	\$573.30	\$4,078.49	\$928.22	\$4,433.42	61.91%	8.70%
2,600	\$668.53	\$4,811.04	\$1,079.81	\$5,222.31	61.52%	8.55%
3,000	\$763.77	\$5,543.58	\$1,231.40	\$6,011.21	61.23%	8.44%
3,400	\$859.01	\$6,276.12	\$1,382.98	\$6,800.10	61.00%	8.35%
3,800	\$954.24	\$7,008.67	\$1,534.57	\$7,588.99	60.82%	8.28%
4,200	\$1,049.48	\$7,741.21	\$1,686.15	\$8,377.89	60.67%	8.22%
4,600	\$1,144.71	\$8,473.76	\$1,837.74	\$9,166.78	60.54%	8.18%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR FUEL IS INCLUDED IN PREPARING THESE TABLES TO ILLUSTRATE THE TOTAL AFFECTS TO THE PROPOSED REQUEST TRANSPORTATION RATE REVISIONS

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: LARGE VOLUME TRANSPORTATION SERVICE > 50,000 THERMS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	45.00 PER CUST PER MONTH	CUSTOMER CHARGE	90.00 PER CUST PER MONTH
ENERGY CHARGE	0.23809 \$ PER THERM	ENERGY CHARGE	0.37897 \$ PER THERM
TAC	\$50.50 PER CUST PER MONTH	*INCREMENTAL CHARGES	\$50.50 PER CUST PER MONTH
** FUEL (\$/therm)	1.59327 \$ PER THERM	** FUEL (\$/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT	1,500	THERMS
AVERAGE USAGE PER CUSTOMER	6,250	THERMS/MONTH

*MONTHLY INCREMENTAL CHARGES INCLUDE:
 A. RTU MAINTENANCE & CHANGE OUT CHARGE = \$30.00
 B. MONITORING & REPORTING CHARGE = \$16.00
 C. NON-MONITORED TRANSPORTATION = \$4.50

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	\$95.50	\$95.50	\$140.50	\$140.50	47.12%	47.12%
1,000	\$333.59	\$1,926.86	\$519.47	\$2,112.74	55.72%	9.65%
2,500	\$690.73	\$4,673.90	\$1,087.91	\$5,071.09	57.50%	8.50%
4,000	\$1,047.86	\$7,420.94	\$1,656.36	\$8,029.44	58.07%	8.20%
5,500	\$1,405.00	\$10,167.98	\$2,224.81	\$10,987.79	58.35%	8.06%
7,000	\$1,762.13	\$12,915.02	\$2,793.26	\$13,946.15	58.52%	7.98%
8,500	\$2,119.27	\$15,662.06	\$3,361.71	\$16,904.50	58.63%	7.93%
10,000	\$2,476.40	\$18,409.10	\$3,930.15	\$19,862.85	58.70%	7.90%
11,500	\$2,833.54	\$21,156.14	\$4,498.60	\$22,821.21	58.76%	7.87%
13,000	\$3,190.67	\$23,903.18	\$5,067.05	\$25,779.56	58.81%	7.85%
14,500	\$3,547.81	\$26,650.22	\$5,635.50	\$28,737.91	58.84%	7.83%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR FUEL IS INCLUDED IN PREPARING THESE TABLES TO ILLUSTRATE THE TOTAL AFFECTS TO THE PROPOSED REQUEST TRANSPORTATION RATE REVISIONS

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: INTERRUPTIBLE SERVICE

PRESENT RATES

PROPOSED RATES

CUSTOMER CHARGE	\$240.00 PER CUST PER MONTH	CUSTOMER CHARGE	240.00 PER CUST PER MONTH
ENERGY CHARGE	0.10039 \$ PER THERM	ENERGY CHARGE	0.27106 \$ PER THERM
TAC	\$20.50 PER CUST PER MONTH	RTU MAINTENANCE & CHANGE OUT CHARGE	\$20.50 PER CUST PER MONTH
** FUEL (¢/therm)	1.59327 \$ PER THERM	** FUEL (¢/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT	10,000	THERMS
AVERAGE USAGE PER CUSTOMER	31,045	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	\$260.50	\$260.50	\$260.50	\$260.50	0.00%	0.00%
5,000	\$762.45	\$8,728.80	\$1,615.79	\$9,582.14	111.92%	9.78%
15,000	\$1,766.35	\$25,665.40	\$4,326.36	\$28,225.41	144.93%	9.97%
25,000	\$2,770.25	\$42,602.00	\$7,036.93	\$46,868.68	154.02%	10.02%
35,000	\$3,774.15	\$59,538.60	\$9,747.51	\$65,511.96	158.27%	10.03%
45,000	\$4,778.05	\$76,475.20	\$12,458.08	\$84,155.23	160.74%	10.04%
55,000	\$5,781.95	\$93,411.80	\$15,168.65	\$102,798.50	162.34%	10.05%
65,000	\$6,785.85	\$110,348.40	\$17,879.22	\$121,441.77	163.48%	10.05%
75,000	\$7,789.75	\$127,285.00	\$20,589.80	\$140,085.05	164.32%	10.06%
85,000	\$8,793.65	\$144,221.60	\$23,300.37	\$158,728.32	164.97%	10.06%
95,000	\$9,797.55	\$161,158.20	\$26,010.94	\$177,371.59	165.48%	10.06%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: INTERRUPTIBLE TRANSPORTATION SERVICE

	PRESENT RATES		PROPOSED RATES
CUSTOMER CHARGE	\$240.00 PER CUST PER MONTH		CUSTOMER CHARGE 240.00 PER CUST PER MONTH
ENERGY CHARGE	0.10039 \$ PER THERM		ENERGY CHARGE 0.27106 \$ PER THERM
TAC	\$50.50 PER CUST PER MONTH		*INCREMENTAL CHARGES \$50.50 PER CUST PER MONTH
** FUEL (\$/therm)	1.59327 \$ PER THERM		** FUEL (\$/therm) 1.59327 \$ PER THERM

THERM USAGE INCREMENT	10,000	THERMS
AVERAGE USAGE PER CUSTOMER	31,045	THERMS/MONTH

*MONTHLY INCREMENTAL CHARGES INCLUDE:
 A. RTU MAINTENANCE & CHANGE OUT CHARGE = \$30.00
 B. MONITORING & REPORTING CHARGE = \$16.00
 C. NON-MONITORED TRANSPORTATION = \$4.50

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	\$290.50	\$290.50	\$290.50	\$290.50	0.00%	0.00%
5,000	\$792.45	\$8,758.80	\$1,645.79	\$9,612.14	107.68%	9.74%
15,000	\$1,796.35	\$25,695.40	\$4,356.36	\$28,255.41	142.51%	9.96%
25,000	\$2,800.25	\$42,632.00	\$7,066.93	\$46,898.68	152.37%	10.01%
35,000	\$3,804.15	\$59,568.60	\$9,777.51	\$65,541.96	157.02%	10.03%
45,000	\$4,808.05	\$76,505.20	\$12,488.08	\$84,185.23	159.73%	10.04%
55,000	\$5,811.95	\$93,441.80	\$15,198.65	\$102,828.50	161.51%	10.05%
65,000	\$6,815.85	\$110,378.40	\$17,909.22	\$121,471.77	162.76%	10.05%
75,000	\$7,819.75	\$127,315.00	\$20,619.80	\$140,115.05	163.69%	10.05%
85,000	\$8,823.65	\$144,251.60	\$23,330.37	\$158,758.32	164.41%	10.06%
95,000	\$9,827.55	\$161,188.20	\$26,040.94	\$177,401.59	164.98%	10.06%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR FUEL IS INCLUDED IN PREPARING THESE TABLES TO ILLUSTRATE THE TOTAL AFFECTS TO THE PROPOSED REQUEST TRANSPORTATION RATE REVISIONS

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

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

RATE SCHEDULE: GAS LIGHTING - GLS

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$0.00 PER CUST PER MONTH	CUSTOMER CHARGE	\$0.00 PER CUST PER MONTH
ENERGY CHARGE	0.17689 \$ PER THERM	ENERGY CHARGE	0.25552 \$ PER THERM
TAC	\$0.00 PER CUST PER MONTH	INCREMENTAL CHARGES	\$0.00 PER CUST PER MONTH
** FUEL (¢/therm)	1.59327 \$ PER THERM	** FUEL (¢/therm)	1.59327 \$ PER THERM

THERM USAGE INCREMENT	100	THERMS
AVERAGE USAGE PER CUSTOMER	875	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	\$0.00	\$0.00	\$0.00	\$0.00	n/a	n/a
100	\$17.69	\$177.02	\$25.55	\$184.88	44.45%	4.44%
200	\$35.38	\$354.03	\$51.10	\$369.76	44.45%	4.44%
300	\$53.07	\$531.05	\$76.66	\$554.64	44.45%	4.44%
400	\$70.76	\$708.06	\$102.21	\$739.52	44.45%	4.44%
500	\$88.45	\$885.08	\$127.76	\$924.40	44.45%	4.44%
600	\$106.13	\$1,062.10	\$153.31	\$1,109.28	44.45%	4.44%
700	\$123.82	\$1,239.11	\$178.87	\$1,294.16	44.45%	4.44%
800	\$141.51	\$1,416.13	\$204.42	\$1,479.03	44.45%	4.44%
900	\$159.20	\$1,593.14	\$229.97	\$1,663.91	44.45%	4.44%
1,000	\$176.89	\$1,770.16	\$255.52	\$1,848.79	44.45%	4.44%

** FUEL RATE REFLECTS THE PROJECTED PURCHASED GAS COST RECOVERY FACTOR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080386-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF RATE BASE

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED PRIOR YEAR: 12/31/2008
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

LINE NO.	SUB ACCT.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS **	HISTORIC PRIOR YEAR 2004 PER BOOKS **	HISTORIC PRIOR YEAR 2005 PER BOOKS **	HISTORIC PRIOR YEAR 2006 PER BOOKS **	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
1	1010	301 INTANGIBLE PLANT ORGANIZATION	-	-	-	-	-	-	-	-
2	1010	303 MISC. INTANGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641
3	1010	3031 INTANGIBLE NON-COMPETE AGREEME	-	-	-	-	1,900,000	-	-	-
5		TOTAL INTANGIBLE PLANT	213,641	213,641	213,641	213,641	2,113,641	213,641	213,641	213,641
7		PRODUCTION PLANT								
8	1010	304 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-
9	1010	305 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-
10	1010	311 LIQUEFIED PETROLEUM GAS EQP	-	-	-	-	-	-	-	-
11	1010	320 OTHER EQUIPMENT	-	-	-	-	-	-	-	-
13		TOTAL PRODUCTION PLANT	-	-	-	-	-	-	-	-
15		OTHER STORAGE PLANT								
16	1010	361 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-
17	1010	362 GAS HOLDERS	-	-	-	-	-	-	-	-
19		TOTAL STORAGE PLANT	-	-	-	-	-	-	-	-
21		DISTRIBUTION PLANT								
22	1010	374 LAND	83,591	101,108	101,108	101,108	101,108	90,337	90,337	90,337
23	1010	3741 LAND RIGHTS	10,432	12,924	12,923	12,910	12,910	12,910	12,910	12,910
24	1010	375 STRUCTURES AND IMPROVEMENTS	430,135	531,796	523,527	500,296	476,934	385,977	383,027	366,373
25	1010	3761 MAINS- PLASTIC	14,825,975	16,774,888	18,323,344	20,356,215	23,251,922	23,251,922	26,366,764	29,781,134
26	1010	3762 MAINS -OTHER-(CAST IRON,STEEL)	25,602,517	24,957,459	25,297,912	25,989,481	27,099,146	27,099,146	27,203,166	30,539,600
27	1010	378 MEASURE/REGULATOR EQP.-GENERAL	236,077	290,292	324,322	312,105	306,196	306,196	310,317	307,102
28	1010	379 MEASURE/REG.-EQP.CITY GATE STN	1,839,502	1,858,867	1,955,807	2,025,454	2,014,726	2,014,726	2,035,546	2,274,266
29	1010	3801 SERVICES- PLASTIC	15,019,587	16,299,723	17,566,731	19,048,660	20,548,806	20,548,806	22,140,043	23,310,131
30	1010	3802 SERVICES -OTHER- CAST IRON,ETC	2,297,571	2,263,852	2,227,588	2,198,369	2,160,834	2,160,834	2,126,914	2,113,030
31	1010	380299 SERVICES CONTRA ACCOUNT	-	-	-	-	-	-	-	-
32	1010	381 METERS	4,280,494	4,403,274	4,670,652	5,125,301	5,598,572	5,598,572	5,776,009	5,996,955
33	1010	382 METER INSTALLATIONS	1,800,098	1,939,938	2,101,067	2,293,460	2,616,465	2,616,465	2,957,279	3,331,001
34	1010	383 HOUSE REGULATORS	1,319,491	1,370,343	1,473,826	1,646,505	1,849,528	1,849,528	2,010,852	2,130,059
35	1010	384 HOUSE REGULATOR INSTALLATIONS	672,821	718,605	761,779	805,342	877,935	877,935	931,598	1,000,365
36	1010	385 IND MEASURING/REG STATION EQP	101,275	101,275	100,064	68,451	48,619	48,619	44,442	29,222
37	1010	386 OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	-	-	-
38	1010	387 OTHER EQUIPMENT	366,392	493,438	504,046	518,164	554,979	461,320	604,618	821,567
40		TOTAL DISTRIBUTION PLANT	68,885,958	72,117,782	75,944,696	81,001,821	87,518,680	87,323,293	92,993,822	102,104,052
42		GENERAL PLANT								
43	1010	389 LAND AND LAND RIGHTS	195,307	229,319	221,533	219,841	492,038	386,010	3,658,469	3,658,469
44	1010	3892 RIGHTS- OF - WAY	33,725	40,510	40,510	9,348	-	-	-	-
45	1010	390 STRUCTURES AND IMPROVEMENTS	1,243,464	1,454,875	1,359,326	1,377,115	1,402,138	1,057,372	1,141,969	1,655,986

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF RATE BASE

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED PRIOR YEAR: 12/31/2008
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

LINE NO.	SUB ACCT.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS **	HISTORIC PRIOR YEAR 2004 PER BOOKS **	HISTORIC PRIOR YEAR 2005 PER BOOKS **	HISTORIC PRIOR YEAR 2006 PER BOOKS **	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
46	1010	3911 OFFICE FURNITURE	78,194	93,186	92,213	91,281	111,561	86,542	91,397	101,992
47	1010	3912 OFFICE MACHINES	59,430	66,163	54,263	37,802	49,706	38,631	54,444	67,823
48	1010	3913 E D P EQUIPMENT	629,419	757,891	639,551	599,802	598,450	473,157	474,860	304,180
49	1010	391305 COMPUTER SOFTWARE	-	-	5,812	108,833	515,249	405,753	450,051	472,396
50	1010	3921 TRANSP EQUIP-CARS	252,498	258,214	207,670	207,051	175,284	141,244	81,770	19,635
51	1010	3922 TRANS - LIGHT TRUCK, VAN	1,574,711	2,253,252	2,676,155	2,969,810	3,354,387	2,655,791	3,034,951	3,123,509
52	1010	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-
53	1010	3924 TRANS - TRAILERS	32,601	42,081	43,204	41,095	44,517	35,538	47,929	51,266
54	1010	393 STORES EQUIPMENT	10,491	12,997	11,148	9,562	9,562	7,745	9,023	30,472
55	1010	394 TOOLS, SHOP & GARAGE EQUIPMENT	217,991	289,741	293,041	289,554	302,472	251,624	277,797	302,085
56	1010	396 POWER OPERATED EQUIPMENT	275,284	341,815	346,391	351,775	328,627	272,652	291,040	326,307
57	1010	397 COMMUNICATION EQUIPMENT	167,999	282,245	265,276	261,905	263,098	207,751	183,222	199,027
58	1010	398 MISCELLANEOUS EQUIPMENT	28,623	34,089	36,246	53,044	146,515	115,528	156,253	174,217
59	1010	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-
60										
61		TOTAL GENERAL PLANT	4,799,737	6,156,378	6,292,339	6,627,818	7,793,604	6,135,338	9,953,175	10,487,364
62										
63										
64										
65		TOTAL UTILITY PLANT	73,899,336	78,487,801	82,450,676	87,843,280	97,425,925	93,672,272	103,160,638	112,805,057
66										
67										
68										
69	1180	COMMON PLANT ALLOCATED	2,875,870	3,198,754	3,080,205	2,994,237	2,888,025	2,888,025	3,081,654	3,494,938
70	1140	ACQUISITION ADJUSTMENT	303,400	1,263,776	1,263,776	1,263,776	1,816,579	1,263,776	1,263,776	1,263,776
71		PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-
72	1070	CONSTRUCTION WORK IN PROGRESS	2,415,485	1,767,366	2,087,328	2,438,928	2,835,239	2,835,239	826,026	324,942
73	1070	COMMON CWIP ALLOCATED	75,007	55,600	127,090	88,760	121,454	121,454	44,579	34,485
74										
75										
76		TOTAL PLANT IN SERVICE	79,569,098	84,773,297	89,009,075	94,628,981	105,087,222	100,780,766	108,376,673	117,923,198
77										
78										
79		ACCUM. DEPR. - UTILITY PLANT								
80		INTANGIBLE PLANT								
81	1080	301 ORGANIZATION	-	-	-	-	-	-	-	-
82	1080	303 MISC. INTANGIBLE PLANT	(70,772)	(78,032)	(85,292)	(92,552)	(99,812)	(99,812)	(107,072)	(114,332)
83	1080	3031 INTANGIBLE NON-COMPETE AGREEME	-	-	-	-	-	-	-	-
84										
85		TOTAL INTANGIBLE PLANT	(70,772)	(78,032)	(85,292)	(92,552)	(99,812)	(99,812)	(107,072)	(114,332)
86										
87		PRODUCTION PLANT								
88	1080	304 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-
89	1080	305 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-
90	1080	311 LIQUEFIED PETROLEUM GAS EQP	-	-	-	-	-	-	-	-
91	1080	320 OTHER EQUIPMENT	-	-	-	-	-	-	-	-
92										

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF RATE BASE

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED PRIOR YEAR: 12/31/2008
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

LINE NO.	SUB ACCT.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS **	HISTORIC PRIOR YEAR 2004 PER BOOKS **	HISTORIC PRIOR YEAR 2005 PER BOOKS **	HISTORIC PRIOR YEAR 2006 PER BOOKS **	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
93		TOTAL PRODUCTION PLANT	-	-	-	-	-	-	-	-
94										
95		OTHER STORAGE PLANT								
96	1080	361 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-
97	1080	362 GAS HOLDERS	-	-	-	-	-	-	-	-
98										
99		TOTAL STORAGE PLANT	-	-	-	-	-	-	-	-
100										
101		DISTRIBUTION PLANT								
102	1080	374 LAND	-	-	-	-	-	-	-	-
103	1080	3741 LAND RIGHTS	8,221	9,082	8,675	8,280	7,872	4,722	4,313	3,903
104	1080	375 STRUCTURES AND IMPROVEMENTS	(239,870)	(308,233)	(310,735)	(280,386)	(246,734)	(200,283)	(205,338)	(189,218)
105	1080	3761 MAINS- PLASTIC	(4,052,967)	(4,437,306)	(3,352,114)	(3,708,267)	(4,231,261)	(4,231,261)	(4,872,262)	(5,562,539)
106	1080	3762 MAINS -OTHER-(CAST IRON,STEEL)	(11,821,219)	(11,305,990)	(12,221,663)	(13,114,722)	(13,997,957)	(13,997,957)	(14,572,545)	(15,232,231)
107	1080	378 MEASURE/REGULATOR EQP.-GENERAL	(67,661)	(77,341)	(86,685)	(83,387)	(84,911)	(84,911)	(93,321)	(96,897)
108	1080	379 MEASURE/REG.-EQP.CITY GATE STN	(283,367)	(325,755)	(389,479)	(389,908)	(436,598)	(436,598)	(496,956)	(543,487)
109	1080	3801 SERVICES- PLASTIC	(3,576,780)	(3,889,341)	(4,330,929)	(4,728,938)	(5,186,506)	(5,186,506)	(5,692,036)	(6,207,933)
110	1080	3802 SERVICES -OTHER- CAST IRON,ETC	(405,025)	(901,004)	(1,864,670)	(1,877,891)	(1,869,483)	(1,869,483)	(1,856,654)	(1,824,615)
111	1080	380299 SERVICES CONTRA ACCOUNT	-	-	-	-	-	-	-	-
112	1080	381 METERS	(1,559,355)	(1,620,028)	(1,841,717)	(1,953,548)	(2,074,820)	(2,074,820)	(2,228,032)	(2,372,989)
113	1080	382 METER INSTALLATIONS	(513,766)	(552,076)	(597,662)	(652,725)	(715,123)	(715,123)	(789,367)	(869,101)
114	1080	383 HOUSE REGULATORS	(526,486)	(563,577)	(607,101)	(652,918)	(703,658)	(703,658)	(763,537)	(827,486)
115	1080	384 HOUSE REGULATOR INSTALLATIONS	(180,337)	(195,514)	(212,835)	(234,828)	(258,893)	(258,893)	(285,498)	(312,540)
116	1080	385 IND MEASURING/REG STATION EQP	(52,701)	(56,497)	(58,848)	(30,195)	(12,158)	(12,158)	(8,771)	5,371
117	1080	386 OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	-	-	-
118	1080	387 OTHER EQUIPMENT	(58,240)	(88,280)	(100,977)	(103,608)	(108,215)	(90,232)	(105,744)	(123,569)
119										
120		TOTAL DISTRIBUTION PLANT	(23,329,553)	(24,311,860)	(25,966,740)	(27,803,041)	(29,918,445)	(29,857,161)	(31,965,748)	(34,153,331)
121										
122		GENERAL PLANT								
123	1080	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-
124	1080	3892 RIGHTS-OF-WAY	(6,091)	(14,072)	(20,828)	(5,716)	-	-	-	-
125	1080	390 STRUCTURES AND IMPROVEMENTS	(108,097)	(162,844)	(250,033)	(287,935)	(320,266)	(241,221)	(252,607)	(252,336)
126	1080	3911 OFFICE FURNITURE	(68,473)	(32,184)	(30,709)	(26,670)	(28,303)	(21,862)	(23,837)	(25,245)
127	1080	3912 OFFICE MACHINES	(21,997)	(47,283)	(39,352)	(28,103)	(25,092)	(19,068)	(25,429)	(25,266)
128	1080	3913 E D P EQUIPMENT	(450,294)	(620,608)	(229,789)	(114,178)	(60,149)	(53,190)	6,518	145,916
129	1080	391305 COMPUTER SOFTWARE	-	-	(2,100)	(31,438)	(62,848)	(49,332)	(114,848)	(189,839)
130	1080	3921 TRANSP EQUIP-CARS	(220,018)	(176,433)	(92,051)	(82,252)	(59,138)	(47,651)	182	59,185
131	1080	3922 TRANS - LIGHT TRUCK, VAN	(952,505)	(992,511)	(862,293)	(922,613)	(956,192)	(757,429)	(840,343)	(933,360)
132	1080	3923 TRANS - HEAVY TRUCKS	(35,061)	-	-	-	-	-	-	-
133	1080	3924 TRANS - TRAILERS	(18,959)	(23,684)	(25,133)	(26,220)	(26,441)	(21,204)	(24,618)	(28,398)
134	1080	393 STORES EQUIPMENT	(8,275)	(11,007)	(9,814)	(8,693)	(9,137)	(7,401)	(7,576)	(7,582)
135	1080	394 TOOLS, SHOP & GARAGE EQUIPMENT	(59,904)	(127,209)	(173,161)	(165,367)	(159,879)	(132,317)	(135,227)	(133,501)
136	1080	396 POWER OPERATED EQUIPMENT	(122,633)	(158,053)	(150,328)	(135,562)	(114,633)	(94,576)	(113,935)	(114,077)
137	1080	397 COMMUNICATION EQUIPMENT	(62,889)	(104,198)	(103,342)	(112,572)	(123,693)	(97,740)	(61,845)	(38,276)
138	1080	398 MISCELLANEOUS EQUIPMENT	(7,363)	(9,714)	(8,303)	(8,810)	(13,578)	(10,753)	(16,317)	(25,609)
139	1080	399 TANGIBLE PROPERTY	-	-	-	-	-	-	(11)	(32)

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF RATE BASE

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED PRIOR YEAR: 12/31/2008
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

LINE NO.	SUB ACCT.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS **	HISTORIC PRIOR YEAR 2004 PER BOOKS **	HISTORIC PRIOR YEAR 2005 PER BOOKS **	HISTORIC PRIOR YEAR 2006 PER BOOKS **	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
140										
141		TOTAL GENERAL PLANT	(2,142,559)	(2,479,800)	(1,997,236)	(1,956,129)	(1,959,349)	(1,553,744)	(1,609,893)	(1,568,420)
142										
143										
144										
145										
146										
147	108	TOTAL DEPRECIATION RESERVE	(25,542,884)	(26,869,692)	(28,049,268)	(29,851,722)	(31,977,606)	(31,510,717)	(33,682,713)	(35,836,083)
148										
149										
150	1190	ACCUM. DEPR. - COMMON PLANT	(697,676)	(1,015,123)	(1,018,589)	(1,025,765)	(1,004,274)	(1,004,274)	(1,149,531)	(1,269,018)
151	1150	ACCUM. AMORT. - ACQ. ADJ.	(310,180)	(401,823)	(420,356)	(451,371)	(390,238)	(482,452)	(513,489)	(544,545)
152		ACCUM. DEPR. - LEASEHOLD IMPR.	-	-	-	-	-	-	-	-
153	2520	CUSTOMER ADV. FOR CONST.	(925,007)	(853,427)	(1,017,421)	(1,427,693)	(1,615,122)	(1,615,122)	(1,700,239)	(1,659,376)
154										
155										
156		TOTAL DEDUCTIONS	(27,475,747)	(29,140,065)	(30,505,634)	(32,756,551)	(34,987,240)	(34,612,565)	(37,045,972)	(39,309,022)
157										
158		NET PLANT	52,093,351	55,633,232	58,503,441	61,872,430	70,099,982	66,168,201	71,330,701	78,614,176
159										
160		WORKING CAPITAL	69,362	(316,308)	(1,046,012)	(1,379,441)	(3,069,725)	(6,649,232)	(6,327,388)	(4,866,956)
161										
162		TOTAL RATE BASE	52,162,713	55,316,924	57,457,429	60,492,989	67,030,257	59,518,970	65,003,313	73,747,220
163										
164		ADJUSTMENTS TO SURVEILLANCE	(220,215)	(100,337)	351,194	(2,463,528)				
165		TOTAL RATE BASE PER SURVEILLANCE	51,942,498	55,216,587	57,808,623	58,029,461				

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF O&M EXPENSES

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED PRIOR YEAR: 12/31/2008
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

LINE NO.	A/C NO.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS	HISTORIC PRIOR YEAR 2004 PER BOOKS	HISTORIC PRIOR YEAR 2005 PER BOOKS	HISTORIC PRIOR YEAR 2006 PER BOOKS	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
<u>GAS SUPPLY EXPENSE - OPERATION</u>										
1	8011	COMMODITY OTHER-SYSTEM SUPPLY	23,609,256	25,738,510	36,551,247	31,004,686	28,000,983	28,000,983	40,698,232	61,496,538
2	8041	DEMAND/RESERV CHG-PIPE PURCH	-	-	-	-	-	-	-	-
3	8042	COMMODITY PIPELINE-SYSTEM SUPP	(153,315)	333,589	583,200	429,502	525,067	525,067	763,162	1,153,167
4	8045	DEMAND SYSTEM SUPPLY	3,829,947	3,810,408	3,755,104	3,737,633	3,786,209	3,786,209	5,503,093	8,315,378
5	80472	COMMODITY PIPELINE - TRANS	-	-	-	-	-	-	-	-
6	80473	DEMAND TRANSPORTATION	-	-	-	-	-	-	-	-
7	80491	COMMODITY OTHER OFF SYSTEM SAL	561,441	-	-	-	-	-	-	-
8	80492	COMMODITY PIPELINE - OFFSYSTEM	467	-	-	-	-	-	-	-
9	80493	DEMAND - OFF SYSTEM SALES	(10,886)	-	-	-	-	-	-	-
10	8051	UNDER RECOVERY PURCHASED GAS	-	-	(2,915,899)	2,915,899	-	-	-	-
11	8073	PURCHASED GAS CALCULATION EXP	-	-	-	-	-	-	-	-
12	8074	OTHER PURCHASED GAS EXPENSE	750	-	-	23,574	-	-	-	-
13	8075	PURCHASED GAS EXPENSE	-	-	6,726	8,006	7,602	7,602	-	-
14	810	GAS USED FOR COMPRESSOR STATN	-	-	-	-	-	-	-	-
15	813	OTHER GAS SUPPLY EXPENSE 4010.813	124,115	111,863	142,146	150,433	163,597	163,597	155,047	193,935
16		COST OF GAS EXCL 4010.813 (OTHER)	27,837,660	29,882,507	37,980,378	38,119,300	32,319,861	32,319,861	46,964,487	70,965,083
17		OTHER GAS SUPPLY EXPENSE 4010.813	124,115	111,863	142,146	150,433	163,597	163,597	155,047	193,935
<u>STORAGE & PROCESSING - UNDERGROUND STORAGE</u>										
18	814	ONGOING UNBUNDLING COSTS	19,808	12,157	7,817	6,501	6,070	6,070	-	-
19	8141	INITIAL UNBUNDLING COSTS	23,304	40,810	-	-	-	-	-	-
20	815	UNDRECV UNBUNDLNG ONGOING CSTS	-	(6,467)	-	-	-	-	-	-
21	8151	UNDRECV UNBUNDLNG INITIAL CSTS	1,240	(18,160)	-	-	-	-	-	-
22		TOTAL STORAGE & PROCESSING	44,352	28,340	7,817	6,501	6,070	6,070	-	-
OPERATION EXPENSES										
<u>DISTRIBUTION EXPENSES</u>										
23	870	OPER SUPERVISION & ENGINEERING	219,072	261,282	299,125	366,789	358,052	358,052	342,021	453,603
24	8711	DISTRIBUTION LOAD DISPATCHING	13,543	16,243	17,155	13,243	12,615	12,615	13,141	13,513
25	874	MAINS & SERVICES EXPENSE	1,375,309	1,379,730	1,499,159	1,535,443	1,534,636	1,534,636	1,477,489	1,616,205
26	8751	MEAS/REGULATING STN EXP-GENERL	2,466	233	86	-	-	-	-	-
27	8754	M&R STN-SCADA MNT-REPLACE PTS	-	-	-	-	-	-	-	-
28	8761	MEAS/REGULATING STN EXP-INDUSL	14,481	15,764	19,368	12,006	13,379	13,379	13,940	14,342
29	8771	MEAS/REG STN EXP-CITY GATE CK	17,344	17,001	20,198	32,475	18,620	18,620	19,480	20,208
30	878	METER & HOUSE REGULATOR EXP	1,122,865	1,156,522	1,326,443	1,432,055	1,522,394	1,522,394	1,590,247	1,702,587
31	8791	CUSTOMER SERVICE EXP-NO CHG WK	208,782	212,826	212,707	212,345	226,581	226,581	113,725	264,872
32	8792	CUSTOMER SERVICE EXP-WARRANTY	30,988	32,355	44,166	51,007	49,804	49,804	53,121	56,043
33	8793	CUST SERV EXP-CHG NO PARTS NEC	(41,770)	(72,920)	(71,827)	(116,423)	(103,359)	(103,359)	(110,243)	(116,307)
34	8801	OTHER EXPENSES MAPS & RECORDS	77,917	70,987	88,146	100,600	104,557	104,557	109,991	165,380
35	8802	OTHER EXPENSES MISCELLANEOUS	468,408	492,054	764,745	677,119	667,347	667,347	718,887	867,275

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF O&M EXPENSES

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
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 WITNESS: KITNER

LINE NO.	A/C NO.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS	HISTORIC PRIOR YEAR 2004 PER BOOKS	HISTORIC PRIOR YEAR 2005 PER BOOKS	HISTORIC PRIOR YEAR 2006 PER BOOKS	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
36	881	RENTS	39,861	41,872	34,713	41,691	54,637	54,637	56,888	58,447
37										
38		CUSTOMER ACCOUNTS EXPENSES								
39	901	SUPERVISION	181,236	191,662	218,000	132,945	138,648	138,648	146,138	153,892
40	9011	SUPERVISION- A & G	-	-	-	78,465	66,195	66,195	68,922	70,811
41	902	METER READING EXPENSES	432,750	434,368	512,508	537,958	711,353	711,353	752,335	777,063
42	903	CUSTOMER RECORDS & COLLECTION	1,013,165	1,077,988	1,180,343	861,725	892,447	892,447	989,725	1,097,233
43	9031	CUST RECORDS/CLLCTN	-	-	-	439,010	476,926	476,926	502,038	515,794
44	904	UNCOLLECTIBLE ACCOUNTS	(1,119)	170,068	262,706	312,154	243,221	243,221	269,988	639,175
45	905	MISC CUSTOMER ACCOUNTS EXP	57,663	69,820	143,685	164,795	91,312	91,312	96,179	98,938
46	9051	MISC CUST ACCTN EXP	-	-	-	27,422	30,291	30,291	31,886	32,760
47										
48		CUSTOMER SERVICE & INFO								
49	9061	UNDERRECOVERY: CONSERVATION	111,543	7,954	(45,513)	82,931	-	-	-	-
50	907	SUPERVISION	48,736	61,251	81,343	69,269	142,210	142,210	155,530	159,084
51	908	CUSTOMER ASSISTANCE EXPENSE	1,249,635	1,514,809	1,450,856	1,302,115	1,279,693	1,279,693	1,399,554	1,431,537
52	909	INFO. & INSTRUCTIONAL ADVERTIS	654,920	539,615	658,948	636,048	839,999	839,999	918,677	939,671
53	910	MISC CUSTOMER SERVICE & INFO.	51,116	11,690	26,411	25,269	30,288	30,288	33,572	34,629
54										
55		SALES EXPENSES								
56	911	SUPERVISION	118,131	104,498	152,024	131,779	120,444	120,444	126,815	133,262
57	9121	SELLING EXPENSES	677,804	710,528	862,326	1,120,045	891,899	891,899	897,057	1,042,564
58	9122	DEMONSTRATING EXPENSES	96,889	31,446	52,282	34,700	38,099	38,099	40,575	42,678
59	9131	PROMOTIONAL ADVERTISING	69	-	76,414	55,827	54,102	54,102	56,951	58,511
60	9132	CONSERVATION ADVERTISING	40,666	118,344	6,260	5,250	23,100	65	68	70
61	9133	SAFETY ADVERTISING	24,009	23,172	21,306	41,447	41,058	41,058	43,220	44,404
62	9134	OTHER INFOR INSTRU CONSERV/ADVER	146,336	72,222	52,654	8,002	3,375	3,375	3,553	3,650
63	9135	COMMUNITY AFFAIRS ADVERTISING	531	3,806	5,568	8,340	-	-	-	-
64	9136	OTHER ADVERTISING	36,217	37,395	35,209	39,994	32,963	32,963	34,699	35,649
65	914	RESEARCH AND DEVELOPMENT	-	-	-	-	-	-	-	50,000
66	9161	MISC SALES EXP-PIP & CONV ALLW	421,226	436,360	436,207	455,649	435,639	435,639	432,456	413,030
67	9162	MISC SALES EXP-PROMO & OTHER	60,470	82,737	201,747	91,163	106,729	106,729	112,603	116,225
68										
69		ADMINISTRATIVE & GENERAL EXPENSES								
70	920	ADMINISTRATIVE & GEN SALARIES	1,076,648	1,100,392	1,059,497	1,247,515	1,309,028	1,309,028	1,379,888	1,602,490
71	9211	OFFICE SUPPLIES	23,484	16,487	23,532	20,759	20,859	20,859	21,718	22,313
72	9212	OFFICE POSTAGE & MAIL SUPPLIES	13,692	8,020	8,506	13,636	10,511	10,511	10,944	11,244
73	9213	OFF COMPUTER SUPPLIES & EXP	187,695	135,360	118,393	15,557	14,715	14,715	15,322	15,744
74	9214	OFFICE UTILITY EXPENSE	37,884	39,098	54,773	66,021	105,386	105,386	139,974	153,896
75	9215	MISC OFFICE EXPENSE	148,641	130,055	157,307	177,761	173,525	173,525	337,816	210,326
76	9216	CO TRAINING EXPENSE-TRACKED	9,480	1,219	1,455	1,141	3,870	3,870	17,429	44,680
77	922	ADMIN EXP TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-
78	9231	OUTSIDE SERVICE - OTHER	1,205	653	13,346	16,102	6,701	6,701	67,271	84,012
79	9232	OUTSIDE SERVICE EMPL-LEGAL/FEE	51,136	13,779	48,399	62,572	36,390	36,390	37,889	38,927
80	9233	OUTSIDE AUDIT & ACCOUNTING FEE	215,185	143,232	243,454	240,125	275,024	275,024	418,945	425,117
81	924	PROPERTY INSURANCE	52,750	53,288	67,955	249,748	216,577	216,577	97,153	214,531
82	9251	INJURIES & DAMAGES	476,632	50,074	186,270	108,125	120,331	120,331	131,908	239,385

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
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EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF O&M EXPENSES

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2006
 HISTORIC BASE YEAR: 12/31/2007
 PROJECTED PRIOR YEAR: 12/31/2008
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LINE NO.	A/C NO.	DESCRIPTION	HISTORIC PRIOR YEAR 2003 PER BOOKS	HISTORIC PRIOR YEAR 2004 PER BOOKS	HISTORIC PRIOR YEAR 2005 PER BOOKS	HISTORIC PRIOR YEAR 2006 PER BOOKS	HISTORIC BASE YEAR 2007 PER BOOKS	HISTORIC BASE YEAR 2007 ADJUSTED	PROJECTED PRIOR YEAR 2008 ADJUSTED	PROJECTED TEST YEAR 2009 ADJUSTED
83	9252	GENERAL LIABILITY	-	507,497	606,007	543,514	1,018,393	1,018,393	810,063	804,833
84	9261	EMPLOYEE PENSIONS	270,893	458,710	589,162	723,368	673,678	673,678	883,136	1,093,301
85	9262	EMPLOYEE BENEFITS- OTHER	729,216	770,571	697,094	793,870	807,532	855,188	93,982	99,094
86	9263	RETIREE BENEFITS-POST RETIREMT	124,159	107,413	138,437	90,965	75,151	75,151	73,271	109,661
87	9264	401(K) EXPENSE COMPA	-	-	275	10,228	36,647	36,647	37,929	38,487
88	9265	EMPLOYEE BENEFITS MEDICAL	-	-	-	-	-	-	-	1,307,886
89	928	REGULATORY COMMISSION EXPENSES	23,968	22,306	152,348	132,978	112,152	112,152	154,936	301,333
90	9301	INSTITUTIONAL & GOODWILL ADVER	-	-	-	-	-	-	-	-
91	9302	MISC GENERAL EXPENSES	99,582	136,516	178,962	124,798	123,428	123,428	136,333	144,263
92	93022	INDUSTRY ASSOC DUES	18,712	9,293	18,994	34,010	36,211	36,211	39,148	40,981
93	93023	ECONOMIC DEVELOPMENT EXPENSES	5,000	8,046	5,000	5,000	-	-	-	-
94	931	RENTS	10,987	10,992	12,674	16,281	20,802	20,802	21,659	22,253
95		TOTAL OPERATION EXPENSES	12,672,323	13,158,546	15,169,454	15,865,159	16,509,762	16,534,383	16,592,987	20,225,489
96		TOTAL OPERATION EXCL CONSV	10,556,373	11,023,227	12,997,409	13,749,527	14,217,572	14,242,193	14,085,654	17,660,568
MAINTENANCE EXPENSES										
DISTRIBUTION EXPENSES										
97	885	MAINTNCE SUPERVI & ENGINEERING	105,725	122,478	134,478	112,442	107,591	107,591	92,433	119,082
98	886	MAINTNCE STRUCTURE & IMPROVEMT	74,124	62,554	89,428	69,378	113,676	113,676	118,831	123,081
99	887	MAINTENANCE OF MAINS	541,390	278,278	437,945	382,504	326,571	326,571	342,703	458,653
100	889	MAINT OF MEAS & REG STN-GENERL	11,345	24,702	20,813	10,972	16,059	16,059	16,832	17,530
101	890	MAINT OF MEAS & REG STN-INDUSL	97	725	1,685	(242)	-	-	-	-
102	891	MAINT-MEAS & REG STN-CTY GS CK	30,667	33,043	96,459	59,407	50,076	50,076	52,342	54,203
103	892	MAINTENANCE OF SERVICES	116,306	183,258	134,988	32,614	174,122	174,122	181,448	215,085
104	8931	MAINTENANCE OF METERS	92,963	148,003	97,612	49,186	110,900	110,900	117,888	123,543
105	8932	MAINTENANCE OF HOUSE REGULATOR	1,724	9,733	7,476	8,277	10,491	10,491	11,157	11,704
106	894	MAINTENANCE OF OTHER EQUIPMENT	15,074	17,916	14,663	16,091	11,602	11,602	12,268	12,721
107										
108		ADMINISTRATIVE & GENERAL EXPENSES								
109	935	MAINTENANCE OF GENERAL PLANT	88,200	76,137	129,016	264,380	161,733	161,733	168,779	207,635
110		TOTAL MAINTENANCE EXPENSES	1,077,615	956,827	1,164,563	1,005,009	1,082,821	1,082,821	1,114,683	1,343,236
111		TOTAL O&M EXPENSES	13,749,938	14,115,373	16,334,017	16,870,168	17,592,583	17,617,204	17,707,670	21,568,725
112		TOTAL O&M EXCL CONSERVATION	11,633,988	11,980,054	14,161,972	14,754,536	15,300,393	15,325,014	15,200,337	19,003,804
113		TOTAL OPERATING EXPENSES O&M, GAS, UNBUND, CONSV	41,756,065	44,138,083	54,464,358	55,146,402	50,082,111	50,106,732	64,827,204	92,727,743

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF TOTAL COST TO SERVE

TYPE OF DATA SHOWN:

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

PRIOR YEARS: 2003-2005
 HISTORIC BASE YEAR: 12/31/2006
 PROJECTED PRIOR YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

Line No.		HISTORIC PRIOR YEAR 2003**	HISTORIC PRIOR YEAR 2004**	HISTORIC PRIOR YEAR 2005**	HISTORIC PRIOR YEAR 2006**	HISTORIC BASE YEAR 2007	PROJECTED PRIOR YEAR 2008	PROJECTED TEST YEAR 2009
1	OPERATING REVENUES							
2	BASE REVENUES	14,460,848	15,559,364	19,016,712	19,249,464	23,744,649	22,838,116	22,225,975
3	ADJUSTMENTS**					0	-	-
4	PER SURVEILLANCE REPORT					0	-	-
5						0	-	-
6	GROSS RECEIPTS TAX	1,463,424	1,429,438	1,540,489	2,036,011	2,106,338	2,010,549	1,936,054
7	FRANCHISE TAX	996,834	758,622	1,122,846	1,638,956	1,533,487	1,485,253	1,441,002
8	OTHER OPERATING REVENUES	6,545,862	5,572,554	7,317,252	7,329,976	2,347,138	2,332,765	2,315,886
9								
10	TOTAL OPERATING REVENUES	23,466,968	23,319,978	28,997,299	30,254,407	29,731,612	28,666,682	27,918,917
1	TOTI REVENUE	2,460,258	2,188,060	2,663,335	3,674,967	3,639,825	3,495,802	3,377,056
2								
3	OPERATING EXPENSES							
4	OPERATION	10,556,373	11,023,227	12,997,409	13,749,527	14,242,193	14,085,654	17,660,568
5	MAINTENANCE	1,077,615	956,827	1,164,563	1,005,009	1,082,821	1,114,683	1,343,236
6	COST OF GAS					-	-	-
7	CONSERVATION					-	-	-
8	STORAGE & UNBUNDLING					-	-	15,930
9	DEPRECIATION	2,263,935	2,386,371	2,499,305	2,624,430	2,890,938	3,106,377	3,388,490
10	AMORTIZATION (ONLY 4060)	351,640	454,937	1,053,720	1,053,716	1,053,720	1,053,720	1,110,518
11	NO DECOMMISSIONING					-	-	-
12	TAXES OTHER THAN INCOME	4,069,909	3,581,657	4,406,250	5,501,540	5,572,422	5,549,431	5,609,864
13	INCOME TAX - FEDERAL	(323,696)	(252,528)	867,013	3,519,725	1,466,991	1,782,687	277,413
14	INCOME TAX - STATE					-	-	-
15	DEFERRED INCOME TAX - FEDERAL	1,353,123	1,136,674	850,412	(1,997,258)	(494,988)	(1,687,732)	(1,772,431)
16	DEFERRED INCOME TAX - STATE					-	-	-
17	INVESTMENT TAX CREDIT	(41,310)	(41,012)	(44,190)	(42,642)	(39,372)	(36,841)	(34,663)
18	ADJUST TO SURVEILLANCE**					-	-	-
19								
20	TOTAL OPERATING EXPENSES	19,307,589	19,246,153	23,794,482	25,414,047	25,774,725	24,967,978	27,598,925
21								
22	NET OPERATING INCOME	4,159,379	4,073,825	5,202,817	4,840,360	3,956,887	3,698,704	319,992

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF TOTAL COST TO SERVE

TYPE OF DATA SHOWN:
 PRIOR YEARS: 2003-2005
 HISTORIC BASE YEAR: 12/31/2006
 PROJECTED PRIOR YEAR: 12/31/2007
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: KITNER

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

Line No.		HISTORIC PRIOR YEAR 2003**	HISTORIC PRIOR YEAR 2004**	HISTORIC PRIOR YEAR 2005**	HISTORIC PRIOR YEAR 2006**	HISTORIC BASE YEAR 2007	PROJECTED PRIOR YEAR 2008	PROJECTED TEST YEAR 2009
23	RATE BASE	51,942,498	55,216,587	57,808,623	58,029,461	59,518,973	65,003,315	73,747,220
24								
25	REQUIRED RATE OF RETURN	8.69%	8.65%	8.44%	8.31%	8.03%	8.17%	8.74%
26								
27	REQUIRED NET OPERATING INCOME	4,513,803	4,776,235	4,879,048	4,822,248	4,779,374	5,310,771	6,445,507
28								
29	TOTAL COST TO SERVE	23,821,392	24,022,388	28,673,530	30,236,295	30,554,099	30,278,749	34,044,432
30	(INCLUDES REVENUE RELATED TOTI)							
31								
32	TOTAL COST TO SERVE EXCLUDING REVENUE RELATED TOTI	21,361,134	21,834,328	26,010,195	26,561,328	26,914,274	26,782,947	30,667,376

Supporting Schedules:

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

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST
 OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/2007
 WITNESS: KITNER

DESCRIPTION	RATE CLASSES												
	RS	Residential Generation	Commercial Generation	GS-1	GSTS-1	GS-2	GSTS-2	LVS	LVTS	IS	ISTS	GLS	
SERVICE LINE:													
PIPE AND PIPING	\$ 318.22	\$ 318.22	\$ 1,036.06	\$ 1,036.06	\$ 1,036.06	\$ 1,222.93	\$ 1,222.93	\$ 2,319.15	\$ 2,319.15	\$ 2,319.15	\$ 2,319.15	\$ 162.50	
METER:													
METER COST	\$ 53.90	\$ 53.90	\$ 162.60	\$ 162.60	\$ 162.60	\$ 610.30	\$ 610.30	\$ 2,138.00	\$ 2,138.00	\$ 2,138.00	\$ 2,138.00	\$ -	
METER SET	\$ 84.22	\$ 84.22	\$ 216.69	\$ 216.69	\$ 216.69	\$ 435.68	\$ 435.68	\$ 2,104.30	\$ 2,104.30	\$ 2,104.30	\$ 2,104.30	\$ -	
REGULATOR:													
REGULATOR COST	\$ 17.80	\$ 17.80	\$ 17.80	\$ 17.80	\$ 17.80	\$ 19.20	\$ 19.20	\$ 1,364.06	\$ 1,364.06	\$ 1,364.06	\$ 1,364.06	\$ 13.00	
REGULATOR INSTALL	\$ 15.75	\$ 15.75	\$ 15.75	\$ 15.75	\$ 15.75	\$ 17.50	\$ 17.50	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 15.75	
TOTAL	\$ 489.89	\$ 489.89	\$ 1,448.90	\$ 1,448.90	\$ 1,448.90	\$ 2,305.61	\$ 2,305.61	\$ 7,980.51	\$ 7,980.51	\$ 7,980.51	\$ 7,980.51	\$ 191.25	
INDEX (1)	1.000	1.000	2.958	2.958	\$ 2.96	4.706	\$ 4.71	16.290	\$ 16.29	16.290	\$ 16.29	0.390	

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS

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

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2007
WITNESS: KITNER

DESCRIPTION:

NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST

SYSTEM MILES OF MAIN:

NOT APPLICABLE

MILES OF MAIN DEDICATED TO CLASS:

THE ONLY NATURAL GAS DISTRIBUTION FACILITIES THAT ARE DEDICATED TO A
SINGLE CUSTOMER SERVE THE CITY OF LAKE WORTH'S GENERATION COMPLEX
WHICH IS SERVED UNDER A PSC APPROVED AGREEMENT.

NET COST OF MAIN DEDICATED TO CLASS:

OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:

DISTRIBUTION O & M EXPENSES RELATED TO CLASS:

PERCENTAGE OF MILES OF DEDICATED MAIN TO
SYSTEM MILES OF MAIN:

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2007
WITNESS: SCHNEIDERMANN

COMPANY:

DOCKET NO.:

SEE ATTACHED

E - SCHEDULES	PAGE 38	INTERIM TARIFFS - LEGISLATIVE FORMAT
E - SCHEDULES	PAGE 44	INTERIM TARIFFS - FINAL FORMAT
E - SCHEDULES	PAGE 50	PROPOSED 2005 TARIFFS - LEGISLATIVE FORMAT
E - SCHEDULES	PAGE 86	PROPOSED 2005 TARIFFS - FINAL FORMAT

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

~~Fifteenth~~ Sixteenth Revised Sheet No. 24
 Cancels ~~Fourteenth~~ Fifteenth Revised Sheet No. 24

RATE SCHEDULE GS
GENERAL SERVICE

Availability

Available within the service areas of 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 per meter per month

Energy Charge:
 Non-Fuel ~~32.407~~ 33.900 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective: ~~November 18, 2004~~

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

Tenth ~~Ninth~~ Revised Sheet No. 25
 Cancels ~~Ninth~~ Tenth Revised Sheet No. 25

RATE SCHEDULE GLS
GAS LIGHTING SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any customer solely for providing gas service for gas lighting provided customer has a minimum of five (5) acceptable gas light fixtures approved by the Company, which can be discontinued without affecting other gas service provided by Company, and customer agrees to be billed for the applicable rates and billing adjustments as part of this service.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. This service is of lower priority than Company's other firm services and is subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions. This service shall be provided based on the rated hourly usage of each fixture. Company will bill customer for usage based on the monthly computed usage of the gas light fixture(s). Customer shall permit Company to place a device onto customer's gas light fixture(s) for tracking purposes. In the event Customer is planning to add a gas light fixture, Customer shall notify Company so that Company may adjust its records. Failure to notify Company shall allow the Company to treat such usage at a charge up to the charge for unauthorized usage as shown below.

Monthly Rate

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

Energy Charge:
 Non-Fuel ~~17.689~~ 18.677 cents per therm

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Unauthorized Use of Gas

In the event Company finds one or more of Customer's gas light fixtures using gas during an interruption, Company shall have the right to bill customer for the computed usage of the Customer's gas light fixture(s) during such interruption at a rate of \$1.50 per therm, or the cost to the Company for such over-run gas from its suppliers, whichever is greater.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

~~Seventeenth~~ Eighteenth Revised Sheet No. 26
 Cancels ~~Sixteenth~~ Seventeenth Revised Sheet No. 26

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification only (excluding any premise at which the only gas-consuming appliance or equipment is a standby electric generator on or after September 16, 2008).

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 ~~48.340~~ 51.040 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective: ~~September 16, 2008~~

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

~~Fifteenth~~ Sixteenth Revised Sheet No. 28
 Cancels ~~Fourteenth~~ Fifteenth Revised Sheet No. 28

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to large volume users for non-residential purposes.

Character of Service

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

Limitations of Service

Service must be of a non-seasonal nature.
 Use must exceed 500 therms in each and every month of the year.

Monthly Rate

Customer Charge: \$ 45.00 per meter per month

Energy Charge:
 Non-Fuel ~~23.809~~ 25.139 cents per therm

Minimum Bill

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Term of Service

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

Terms and Conditions

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

Customer must contract for service on an annual basis.

Issued by: J. T. English, President & CEO

Effective: ~~November 18, 2004~~

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

~~Eighteenth~~ Nineteenth Revised Sheet No. 29
 Cancels ~~Seventeenth~~ Eighteenth Revised Sheet No. 29

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge:	\$ 240.00 per meter per month
Telemetry Maintenance Charge:	\$ 30.00 per meter per month
Energy Charge: Non-Fuel	40.039 <u>10.600</u> cents per therm

Minimum Bill

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

Continued on Sheet No. 30

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2007
WITNESS: SCHNEIDERMANN

COMPANY:

DOCKET NO.:

INTERIM TARIFFS

FINAL FORMAT

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

Sixteenth Revised Sheet No. 24
Cancels Fifteenth Revised Sheet No. 24

RATE SCHEDULE GS
GENERAL SERVICE

Availability

Available within the service areas of 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 per meter per month

Energy Charge:
Non-Fuel 33.900 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Eleventh Revised Sheet No. 25
 Cancels Tenth Revised Sheet No. 25

RATE SCHEDULE GLS
GAS LIGHTING SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any customer solely for providing gas service for gas lighting provided customer has a minimum of five (5) acceptable gas light fixtures approved by the Company, which can be discontinued without affecting other gas service provided by Company, and customer agrees to be billed for the applicable rates and billing adjustments as part of this service.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. This service is of lower priority than Company's other firm services and is subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions. This service shall be provided based on the rated hourly usage of each fixture. Company will bill customer for usage based on the monthly computed usage of the gas light fixture(s). Customer shall permit Company to place a device onto customer's gas light fixture(s) for tracking purposes. In the event Customer is planning to add a gas light fixture, Customer shall notify Company so that Company may adjust its records. Failure to notify Company shall allow the Company to treat such usage at a charge up to the charge for unauthorized usage as shown below.

Monthly Rate

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

Energy Charge: Non-Fuel	18.677 cents per therm
----------------------------	------------------------

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Unauthorized Use of Gas

In the event Company finds one or more of Customer's gas light fixtures using gas during an interruption, Company shall have the right to bill customer for the computed usage of the Customer's gas light fixture(s) during such interruption at a rate of \$1.50 per therm, or the cost to the Company for such over-run gas from its suppliers, whichever is greater.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Eighteenth Revised Sheet No. 26
 Cancels Seventeenth Revised Sheet No. 26

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification only (excluding any premise at which the only gas-consuming appliance or equipment is a standby electric generator on or after September 16, 2008).

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 51.040 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Sixteenth Revised Sheet No. 28
 Cancels Fifteenth Revised Sheet No. 28

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to large volume users for non-residential purposes.

Character of Service

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

Limitations of Service

Service must be of a non-seasonal nature.
 Use must exceed 500 therms in each and every month of the year.

Monthly Rate

Customer Charge: \$ 45.00 per meter per month

Energy Charge:
 Non-Fuel 25.139 cents per therm

Minimum Bill

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Term of Service

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

Terms and Conditions

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

Customer must contract for service on an annual basis.

Issued by: J. T. English, President & CEO

Effective:

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

Nineteenth Revised Sheet No. 29
 Cancels Eighteenth Revised Sheet No. 29

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge:	\$ 240.00 per meter per month
Telemetry Maintenance Charge:	\$ 30.00 per meter per month
Energy Charge: Non-Fuel	10.600 cents per therm

Minimum Bill

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

Continued on Sheet No. 30

Issued by: J. T. English, President & CEO

Effective:

)
SCHEDULE E-9

)
COST STUDY - TARIFF SHEETS

)
PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2007
WITNESS: SCHNEIDERMANN

COMPANY:

DOCKET NO.:

PROPOSED 2009 TARIFFS

LEGISLATIVE FORMAT

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

First ~~Second~~ Revised Sheet No. 10.1
 Cancels ~~Original~~ First Revised Sheet No. 10.1

TECHNICAL TERMS AND ABBREVIATIONS
 (Continued from Sheet No. 10)

Company will determine a monthly average heating value of natural gas to be effective as of the first day of each month. Said monthly average heating value will be in effect on a calendar month basis. It will reflect the average monthly heating value of the natural gas delivered to Company by its pipeline supplier during the next immediately preceding calendar month.

- T. Pool Manager - any Person who has been engaged by one or more Customer(s) to be responsible for the delivery of natural gas to the Company's Citygate(s) for such Customer(s).
- U. Person – any corporation, whether public or private; company; individual; firm; partnership; or association.
- V. Daily Delivery Quantity – daily amount of natural gas, in Therms, elected by Customer to be delivered for their account.
- W. Billing Period Delivery Quantity – sum of Customer's Daily Delivery Quantities between meter reading dates, less Company Shrinkage.
- X. FGT – Florida Gas Transmission Company
- Y. Citygate – Physical connection of facilities between Company and Florida Gas Transmission Company.
- Z. Working Day – the days Monday through Friday, exclusive of Company Holidays, unless notified otherwise.
- AA. FERC – Federal Energy Regulatory Commission
- AB. Maximum Allowable Construction Cost ("MACC") – four (4) times the estimated annual revenue less the cost of gas, taxes, and franchise fees.
- AC. AEP Recovery Amount - the cost difference between the MACC and the estimated capital investment costs (such cost difference to include the Company's Maximum Authorized Rate of Return to be updated annually per Company's FPSC Earnings Surveillance Report) required to extend the distribution facilities to serve the prospective Customers.
- AD. Recalculated AEP Recovery Amount – the cost difference between the original MACC, based on the estimated costs and revenues, and a recalculated MACC using the Company's actual capital investment costs (such costs to include the Company's Maximum Authorized Rate of Return to be updated annually per Company's FPSC Earnings Surveillance Report), the actual base revenues derived from the extension through the end of year five (5), and the actual revenue received from customers or other entities, other than AEP Charge revenues for the specific purpose of contributing to the recovery of the Company's capital investment cost for the extension. The Company shall assume that any additional capital investment required for the extension subsequent to year five (5) will be supported by the Company's base rates and charges. The actual base revenues derived from the extension in year five (5) shall be assumed to be the annual revenues for the remaining life of the extension.

Issued by: J. T. English, President & CEO

Effective: August 1, 2001

RULES AND REGULATIONS (Continued)

5. Customer's Installation (Continued)

Customer's Installation shall be installed by and belong to the Customer and be maintained at his expense. Customer shall bring his piping to a point for connection to Company's meter or meters at a location satisfactory to Company.

Upon written request of Customer, Company will make repairs to, replacements of, or clear obstructions in lines of the Customer and may charge the Customer for such labor and material as is necessary to place his lines in good operating condition.

6. Service Connections

Company reserves the right to designate the locations and specifications for the main line taps, Service Lines, curb cocks, meters, regulators and appurtenances and to determine the amount of space which must be left unobstructed for the installation and maintenance thereof.

Applicant may request an alteration of such a designation but, if consented to by Company, the excess cost of such revised designation over and above the cost of the original Company design shall be borne by Applicant.

The Service Lines, curb cocks, meters and regulators or governors will be installed and maintained by Company and shall remain the property of Company.

Company reserves the right to postpone to a more favorable season the extension of mains and connection of services during seasons of the year when climatic conditions would cause abnormally high construction costs.

7. Extensions

A. Free Extensions

Company shall make extensions to or alterations in its facilities in accordance with these Rules and Regulations and free of charge to provide service to an Applicant or group of Applicants located within the Company's service area when ~~four (4) times the estimated annual revenue less the cost~~ the MACC from the Applicant or Applicants is equal to at least the estimated cost of the necessary construction.

RULES AND REGULATIONS (Continued)

7. Extensions (Continued)

A. Free Extensions (Continued)

~~of gas, taxes, and franchise fees from the Applicant or Applicants is equal to at least the estimated cost of the necessary construction.~~

B. Other Extensions

When the extension or alteration required in order to furnish service within Company's service area is a reasonable extension of Company's facilities but greater than the free construction specified above, such extension or alteration shall be made subject to the following conditions:

- (1) Applicant or Applicants shall make a non-interest bearing advance in aid of construction to the Company equal to the difference between the total estimated cost of such extension or alteration and the ~~free limit as specified above~~ MACC.
- (2) Company at the option of Applicant shall:
 - a) at the end of the initial year of service refund to the person paying the advance in aid of construction or his assigns an amount equal to the excess, if any, by which four times that year's actual gas revenues, less actual cost of gas, exceeds the allowable construction cost used to determine the amount of the advance in aid of construction - or
 - b) at the end of the initial four years of service refund to the person paying the advance in aid of construction, or his assigns, an amount equal to the excess, if any, by which the actual gas revenues less actual cost of gas for those four years exceeds the allowable construction cost used to determine the amount of the advance in aid of construction ~~providing however that should customer increase his gas requirements during initial four year service period refund will be made at time increased requirement is connected and shall be calculated using the sum of the actual gas revenue, less cost of gas, from prior usage plus estimated gas less cost of gas for the remainder of four year period.~~

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

First ~~Second~~ Revised Sheet No. 15.1
 Cancels Original ~~First Revised~~ Sheet No. 15.1

RULES AND REGULATIONS (Continued)

B. Other Extensions (Continued)

b) (continued)

Refund option shall be determined by Applicant and so stated on the agreement to be executed at time contribution is received by Company.

- (3) For each additional Customer taking service at any point on the extension or alteration within a period of five (5) years from date of construction of such facilities, Company shall refund to the original Applicant or Applicants an amount by which four (4) times the estimated annual gas revenues, less cost of gas, from the new Customer exceeds the cost of connecting such new Customer, but at no time shall total refunds so made exceed the amount of the original advance in aid of construction.
- (4) The extension shall at all times be the property of the utility and, at the end of the fifth year following construction, any unrefunded portion of the advance in aid of construction shall be credited to the appropriate plant accounts of the utility.

C. Area Expansion Program (AEP)

When the extension and alteration required to furnish service within Company's service area to a defined group of applicants is a reasonable extension of Company's facilities but greater than the free construction specified in 7.A. Free Extensions and compliance with the provisions set forth in B. Other Extensions would require initial participation by a large number of customers, such extensions or alteration shall be made subject to the following conditions:

- (1) The Company shall designate all facilities required to serve the defined area as Area Expansion Program (AEP) facilities and all gas ~~delivered and sold in the expansion area shall be subject to~~ premises within the defined area shall be subject to an area expansion surcharge.
- (2) An area expansion program surcharge shall be calculated to recover the AEP Recovery Amount within a reasonable period of time, but not to exceed ten (10) ~~years, the estimated construction cost of all required facilities, less the allowances ordinarily available under 7.A. and any payments toward facilities construction made by prospective.~~

Issued by: F. C. Cressman J.T. English, President & CEO

Effective: January 17, 1995

RULES AND REGULATIONS (Continued)

~~customers prior to receiving service (Excess Construction Cost), plus an amount equal to the Company's currently authorized rate of return on the average remaining balance of the excess construction costs.~~

- (3) The Company, on or before May 1 of each year along with the Natural Gas Annual Report filing to the Florida Public Service Commission, shall file a report containing reconciliations of all AEP facilities costs and surcharge revenues for each individual AEP facilities area for the 12 months ending the previous December 31 as well as the total AEP facilities costs and surcharge revenues for each individual AEP facilities area.
- (4) Should the reconciliation for any AEP facilities area show that total AEP facilities surcharge revenues equal or exceed all includable AEP facilities expenses previously incurred, the AEP facilities surcharge for that area shall be terminated and any excess revenues collected shall be refunded to those AEP facilities customers by utilizing a cents per therm credit adjustment(s) applied to future therm usage until such excess revenue plus interest is fully refunded including interest. The rate of interest used shall be that interest rate used to initially determine the surcharge(s) and the rate schedule ratios used to determine the applied surcharge(s) will be used to establish the cents per therm credit adjustment applicable to each class of customer.
- (5) An AEP facilities area surcharge shall terminate when the total AEP facilities surcharge revenue collected equals the total cost incurred or at the end of ten (10) years, whichever shall occur first.

D. Facilities

Facilities used to determine the estimated necessary cost of construction (maximum capital investment) shall include the estimated installed cost of required gas main lines, gas service lines, gas control devices, gas pressure regulating devices and gas metering devices.

Facilities shall not be extended on this basis to provide temporary service, service of a doubtful permanence, or which due to size, location or unusual characteristics of load would adversely affect the Company's ability to serve its existing customers.

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

Fourteenth ~~Thirteenth~~ Fifteenth Revised Sheet No. 22
Cancels ~~Thirteenth~~ Fourteenth Revised Sheet No. 22

RULES AND REGULATIONS (Continued)

18. **Service Charges**

		<u>Rate Schedule</u>		
		<u>RS</u> <u>RS-GS</u>	<u>GS-1, GS-2,</u> <u>CS-GS, GSTS-1,</u> <u>& GSTS-2</u>	<u>LVS, LVTS,</u> <u>IS & ITS</u>
A.	Establishment of Service			
	Regularly Scheduled	\$4252.00	\$6075.00	\$90112.00
	Same Day or Outside Normal Business Hours (Based upon Availability)	\$5669.00	\$7996.00	\$119144.00
B.	Change of Account (Read Meter Only)			
	Regularly Scheduled	\$1923.00	\$1923.00	\$1923.00
	Same Day or Outside Normal Business Hours (Based upon Availability)	\$2429.00	\$2429.00	\$2429.00
C.	Reconnection After Disconnection for Non-Pay			
	Regularly Scheduled	\$6081.00	\$78104.00	\$108141.00
	Same Day or Outside Normal Business Hours (Based upon Availability)	\$7498.00	\$97125.00	\$137173.00
D.	Bill Collection in Lieu of Disconnection for Non-Pay	\$1625.00	\$1625.00	\$1625.00
E.	Failed Trip Charge – applies when customer fails to keep scheduled appointment with the Company's employee, agent, or representative			
	Regularly Scheduled	\$1923.00	\$1923.00	\$1923.00
	Same Day or Outside Normal Business Hours	\$2429.00	\$2429.00	\$2429.00
F.	Bills Paid Electronically – applies when a Customer chooses to make payment by Credit Card, Debit Card, or Electronic Check	\$3.50	3.50% of Total Transaction Amount	
	<u>Temporary Disconnection of Service for Cause or at Customer's Request</u>			
	<u>Regularly Scheduled</u>	\$29.00	\$29.00	\$29.00
	<u>Same Day or Outside Normal Business Hours</u>	\$35.00	\$35.00	\$35.00
G.	Worthless Check Service Charge			
	The service charge for each worthless check shall be determined in accordance with Section 68.065, Florida Statutes. Such service charge shall be added to the customer's bill for gas service for each check dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the returned check charge.			
H.	Late Payment Charge			

~~A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment Charge of 1.5% or \$5.00, whichever is greater, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities and instrumentalities at a rate no greater than allowed, and in a manner permitted by applicable law.~~

(Continued on Sheet No. 22.1)

Issued by: J.T. English, President & CEO

Effective: January 4, 2005

RULES AND REGULATIONS (Continued)

H. Late Payment Charge

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment Charge of 1.5% or \$5.00, whichever is greater, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities and instrumentalities at a rate no greater than allowed, and in a manner permitted by applicable law.

19. Measuring Customer Service

- A. All gas sold to customer shall be measured by commercially acceptable measuring devices owned and maintained by the Company, except where it is impractical to meter loads, such as street lighting, temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in Company's filed tariff.
- B. 1. Individual gas metering by Company shall be required for each separate occupancy unit of new commercial establishments, residential buildings, condominiums, cooperatives, marinas, and trailer, mobile home and recreational vehicle parks for which construction is commenced after January 1, 1987. This requirement shall apply whether or not the facility is engaged in a time-sharing plan. Individual meters shall not, however, be required:
- a. In those portions of a commercial establishment where the floor space dimensions or physical configuration of the units are subject to alteration, as evidenced by non-structural element partition walls, unless Company determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;
 - b. For gas used in central heating, central water heating, ventilating and air conditioning systems, or gas back up service to storage heating and cooling systems;
 - c. For gas used in specialized-use housing accommodations such as hospitals, nursing homes, living facilities located on the same premises as, and operated in conjunction with, a nursing home or other health care facility providing at least the same level and types of services as a nursing home, convalescent homes, facilities certified under Chapter 651, Florida Statutes, college dormitories, convents, sorority houses, fraternity houses, motels, hotels, and similar facilities. For separate, specially-designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established and for marinas where living aboard is prohibited by ordinance, deed restriction, or other permanent means.
 - d. In such multiple occupancy units which would require the provision of individual gas service above the second story, unless specifically requested.

(Continued on Sheet No. 22.2)

Florida Public Utilities Company
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 Third Revised Volume No. I

Tenth ~~Eleventh~~ Revised Sheet No. 23
 Cancels Ninth ~~Tenth~~ Revised Sheet No. 23

INDEX OF RATE SCHEDULES

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Rate Schedule <u>GS-2</u>	General Service - 2	<u>24.1</u>
Rate Schedule <u>CS-GS</u>	Commercial Standby Generator Service	<u>24.2</u>
Rate Schedule GLS	Gas Lighting Service	25
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Issued by: J. T. English, President & CEO

Effective: September 16, 2008

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

~~Sixteenth~~ Seventeenth Revised Sheet No. 24
 Cancels ~~Fifteenth~~ Sixteenth Revised Sheet No. 24

RATE SCHEDULE GS-1
GENERAL SERVICE -1

Availability

Available within the service areas of the Company.

Applicability

Applicable to any non-residential customer (except any Premise at which the only gas-consuming appliance or equipment is a standby electric generator) 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~~ 20.00 per meter per month

Energy Charge:
 Non-Fuel ~~32.407~~ 41.265 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Third ~~Fourth~~ Revised Sheet No. 24.1
 Cancels ~~Second~~ Third Revised Sheet No. 24.1

RATE SCHEDULE GS - 2
GENERAL SERVICE - 2

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge: \$ 33.00 per meter per month

Energy Charge:

Non-Fuel 41.265 cents per therm

Minimum Bill

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

RESERVED FOR FUTURE USE

Issued By: J. T. English, President & CEO

Effective: November 18, 2004

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

Original Sheet No. 24.2

RATE SCHEDULE CS-GS
COMMERCIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Monthly Rate

Customer Charge: \$36.31

Energy Charge:

Non-Fuel

0 – 39.52 therms

0.00 cents per therm

In excess of 39.52 therms

41.265 cents per therm

Minimum Monthly Bill: \$36.31

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

2. Subject to No. 3 below, a Customer receiving gas service under this rate schedule shall be obligated to remain on this schedule for twelve (12) months. This 12-month requirement shall be renewed at the end of each twelve month period unless customer terminates service at the end of any 12-month period.

3. If Customer installs an additional gas appliance at the premise to which service is provided hereunder, Customer shall be transferred to an appropriate rate schedule.

Issued by: J. T. English, President & CEO

Effective:

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

~~Eleventh~~ Twelfth Revised Sheet No. 25
 Cancels ~~Tenth~~ Eleventh Revised Sheet No. 25

RATE SCHEDULE GLS
GAS LIGHTING SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any customer solely for providing gas service for gas lighting provided customer has a ~~minimum of five (5) acceptable~~ gas light fixture(s) approved by the Company, which can be discontinued without affecting other gas service provided by Company, and customer agrees to be billed for the applicable rates and billing adjustments as part of this service.

Character of Service

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

Monthly Rate

Customer Charge:	\$ 0.00 per customer per month (for customers who receive a bill for gas service from Company otherwise Company shall bill Customer a Customer Charge based on the equivalent substitute Rate Schedule)
Energy Charge: Non-Fuel	47.689 <u>25.552</u> cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Unauthorized Use of Gas

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

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective: ~~November 18, 2004~~

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

~~Eighteenth~~ Nineteenth Revised Sheet No. 26
 Cancels ~~Seventeenth~~ Eighteenth Revised Sheet No. 26

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification only (excluding any premise at which the only gas-consuming appliance or equipment is a standby electric generator ~~on or after September 16, 2008~~).

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~~ 12.00 per meter per month

Energy Charge:

Non-Fuel

~~48.340~~ 52.786 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Fourth ~~Third~~ Revised Sheet No. 26.1
 Cancels ~~Third~~ Fifth Revised Sheet No. 26.1

RATE SCHEDULE RS-GS
RESIDENTIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to Residential Service classification where the only gas-consuming appliance or equipment is a standby electric generator ~~on or after September 16, 2008.~~

Character of Service

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

Monthly Rate

Customer Charge:	\$ 18.72 <u>22.45</u>	
Energy Charge:		
Non-Fuel	0 – 22.17 <u>19.80</u> therms	0.00 cents per therm
	In excess of 22.17 <u>19.80</u> therms	48.340 <u>52.786</u> cents per therm
Minimum Monthly Bill:	\$ 18.72 <u>22.45</u>	

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective: ~~September 16, 2008~~

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

Third ~~Fourth~~ Revised Sheet No. 27
 Cancels ~~Second~~ Third Revised Sheet No. 27

AREA EXPANSION SURCHARGE

Availability

Available to areas not presently served with gas by the Company and which require an investment in excess of the maximum allowable no-charge construction costs as defined in Rule 25-7.054, Florida Administrative Code.

Applicability

Applicable to gas service provided under all Rate Schedules in areas designated by the Company, at its sole discretion, as being served by Area Expansion Program (AEP) Facilities.

Area Expansion Program Facilities

All required gas mains, service lines, control devices, pressure regulating devices, metering devices and other appurtenances necessary to provide service to and within a specific geographic area designated as being subject to the Area Expansion Program.

Excess Construction Cost

The amount by which the estimated cost to install AEP facilities exceeds the amount of estimated total revenues to be received, less cost of gas, for the first four years the facilities are in service (maximum allowable construction cost).

Area Expansion Program Surcharges for AEP Facilities prior to January 1, 2009

An additional cents per therm charge levied on customers served by the AEP Facilities. The surcharge shall be calculated based on non-fuel per unit revenues to be received from therm sales to Residential, General Service, and Large Volume Service customers only but shall be applicable to all classes of customers on the same ratio basis that the non-fuel energy charge on the applicable approved rate schedule has to the non-fuel energy charge of the approved Residential Rate Schedule. The Residential AEP Surcharges shall be calculated as follows:

$$AEPS = [ECC + (ROR \cdot T_1 \cdot .5 ECC)] / T_2 \text{th}$$

Where:

- AEPS = Residential Surcharge
- ECC = Excess Construction Cost
- ROR = Effective Authorized Rate of Return
- T₁ = Years surcharge will be applicable
- T₂ = Equivalent years of annual average therm usage or 1 when total therm usage is projected for T₁

<u>Residential Service Surcharge</u>	<u>50.000 cents per therm</u>
<u>Residential Standby Generator Service</u>	<u>50.000 cents per therm</u>
<u>General Service - 1 Surcharge</u>	<u>39.100 cents per therm</u>
<u>General Service - 2 Surcharge</u>	<u>39.100 cents per therm</u>
<u>General Service Transportation Service - 1 Surcharge</u>	<u>39.100 cents per therm</u>
<u>General Service Transportation Service - 2 Surcharge</u>	<u>39.100 cents per therm</u>
<u>Commercial Standby Generator Service</u>	<u>39.100 cents per therm</u>
<u>Large Volume Service Surcharge</u>	<u>35.900 cents per therm</u>
<u>Large Volume Transportation Service Surcharge</u>	<u>35.900 cents per therm</u>
<u>Gas Lighting Service Surcharge</u>	<u>12.100 cents per therm</u>

Area Expansion Program Surcharge for AEP Facilities on or after January 1, 2009

Initial AEP Surcharges

The Initial AEP Surcharge applicable to each customer shall be expressed as a fixed monthly dollar amount and shall be calculated by rate schedule classification according to the following formulas:

$$\text{Unitized AEP Recovery Amount} = \text{AEP Recovery Amount} / \text{Total estimated number of terms subject to surcharge}$$

Calculation of Fixed Dollar Surcharge applicable to rate schedule classifications:

$$\text{Initial AEP Surcharge} = \text{Unitized AEP Recovery Amount} \cdot \text{Projected Average Monthly Usage by Rate Schedule}$$

The Company shall determine a reasonable Amortization Period over which the AEP recovery amount shall be collected from each premise. The Amortization Period shall apply individually to each premise and shall not exceed 120 Billing Months. For the purposes of AEP cost recovery, Billing Month shall mean a month in which Company renders a billing statement to an active Customer account for a premise serviced by AEP facilities. In the event a premise serviced by AEP facilities becomes inactive, the Amortization Period shall be suspended until the premise is reactivated. The AEP Surcharge shall be billed to each Customer premise activating service within the initial five (5) year period following the in-service date of the AEP facilities.

(Continued to Sheet No. 27.1)

Issued by: F. C. Cressman J.T. English, President & CEO

Effective: January 17, 1995

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

First Revised Sheet No. 27.1
Cancels Original Sheet No. 27.1

AREA EXPANSION SURCHARGE
(Continued from Sheet No. 27)

th	=	Estimated annual Residential sales + GSF (estimated annual General Service therm sales) + LVSF (estimated annual Large Volume Service therm sales)
GSF	=	General Service per unit non-fuel charge / Residential Service per unit non-fuel charge
LVSF	=	Large Volume Service per unit non-fuel charge / Residential Service per unit non-fuel charge
T₂th	=	Total estimated number of therms subject to surcharge

Calculation of surcharge applicable to other rate schedule classifications:

$$\text{Applicable Surcharge} = \frac{\text{Applicable Rate Schedule Per Unit Non-Fuel Charge} \times \text{AEPS}}{\text{RS Per Unit Non-Fuel Charge}}$$

Recalculated AEP Surcharge

The Recalculated AEP Surcharge applicable to each customer shall be expressed as a fixed monthly dollar amount and shall be calculated by rate schedule classification according to the following formulas:

$$\frac{\text{Unitized Recalculated AEP Recovery Amount} = \text{Recalculated AEP Recovery Amount} / \text{Total estimated number of therms subject to surcharge}}$$

Calculation of Fixed Dollar Surcharge applicable to rate schedule classifications:

$$\text{Recalculated AEP Surcharge} = \text{Unitized Recalculated AEP Recovery Amount} \cdot \text{Projected Average Monthly Usage by Rate Schedule}$$

The Recalculated AEP surcharge shall be billed to each customer premises that received gas service during the initial five (5) year period following the in-service date of the AEP facilities and shall be applicable to any customer premise initiating service throughout the Amortization Period remaining for the AEP facilities.

For each customer premise that received gas service during the five (5) year period following the in-service date of the AEP facilities, the Company shall determine the total AEP Recovery Amount collected from the Initial AEP Surcharge during the Billing Months. Such amount shall be compared to the AEP Recovery Amount that would have been recovered for each premise if the Recalculated AEP Surcharge had been in effect over the respective Billing Months for each premise (the "True-up Amount"). A charge or credit for the True-up Amount shall be rendered by the Company to each premise within sixty (60) days of the end of the five (5) year period following the in-service date of an AEP extension of facilities.

Taxes and Adjustments

The AEP surcharge shall be deemed revenue from gas sales and as such be subject to all applicable taxes and fees assessed by duly authorized governmental authorities.

Other Terms and Conditions

- A. Should AEP facilities be extended to provide service to new or additional customers, these new or additional customers will be subject to the effective AEP surcharge(s) and should the cost to install said extension(s) be less than the ~~maximum allowable construction cost(s)~~ MACC the

excess estimated revenue shall be credited to the applicable AEP ~~excess construction cost~~
Recovery Amount.

- B. ~~The surcharge shall be initially calculated for an applicable term of ten (10) years. However, prior to the initial application of an AEP surcharge, the surcharge(s) as calculated may be increased in conjunction with a corresponding decrease in the applicable term of the surcharge when an increase in the amount of calculated surcharge can be justified by the prevailing costs of competitive energy sources, providing, however, that the calculated rate schedule classification ratios for other than Residential class customers within that AEP area shall remain constant.~~
- GB. The terms and conditions set forth herein shall be in addition to the terms and conditions set forth on the applicable rate schedule(s) under which the customer(s) receive gas service.

Issued by: ~~F. C. Cressman~~ J.T. English, President & CEO

Effective: January 17, 1995

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

~~Sixteenth~~ Seventeenth Revised Sheet No. 28
 Cancels ~~Fifteenth~~ Sixteenth Revised Sheet No. 28

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

Service must be of a non-seasonal nature.
 Use must exceed 500 therms in each and every month of the year.

Monthly Rate

Customer Charge: \$ ~~45.00~~ 90.00 per meter per month

Energy Charge:
 Non-Fuel ~~23.809~~ 37.897 cents per therm

Minimum Bill

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Term of Service

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

Terms and Conditions

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

Customer must contract for service on an annual basis.

Issued by: J. T. English, President & CEO

Effective:

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

~~Nineteenth~~ Twentieth Revised Sheet No. 29
Cancels ~~Eighteenth~~ Nineteenth Revised Sheet No. 29

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge:	\$ 240.00 per meter per month
Telemetry Maintenance Charge:	\$ 30.00 per meter per month
Energy Charge: Non-Fuel	40.039 <u>27.106</u> cents per therm

Minimum Bill

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

Continued on Sheet No. 30

Issued by: J. T. English, President & CEO

Effective:

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

~~Twelfth~~ Thirteenth Revised Sheet No. 33
 Cancels ~~Eleventh~~ Twelfth Revised Sheet No. 33

RATE SCHEDULE PM
POOL MANAGER SERVICE

Applicability

The provisions of this Rate Schedule shall apply to each broker, marketer or other third party supplier (collectively "Pool Manager") of natural gas that wishes to act as agents for the purpose of purchasing and scheduling natural gas for Customers electing transportation services. Pool Managers desiring to provide service to Customers will be required to sign a Pool Manager Agreement in which they will agree to be bound by the terms and conditions of the Company's F.P.S.C. Gas Tariff.

Term of Contract

The term of the Pool Manager Agreement shall be at least one (1) year and from month to month thereafter unless terminated upon sixty (60) days written notice.

Creditworthiness

Pool Manager shall provide documentation of Pool Manager's ability to hold FTS-1 and FTS-2 capacity on FGT. Documentation may include a letter from FGT stating Pool Manager's ability to hold FTS-1 and FTS-2 capacity on FGT or a copy of Pool Manager's FTS-1 Service Agreement and FTS-2 Service Agreement with FGT. Upon meeting Company's standards for creditworthiness, Company will include Pool Manager on Company's List of Approved Pool Managers. Company shall not be required to permit any Pool Manager who fails to provide the above referenced documentation to sell natural gas on Company's distribution system.

In the event that Pool Manager defaults in its payment obligation to FGT for capacity relinquished as defined below, Company upon receiving notification from FGT of such default shall immediately terminate Pool Manager Agreement with Pool Manager. Company will not be required to permit any Pool Manager who defaults in its payment obligation to FGT to sell natural gas on Company's distribution system.

Capacity Relinquishment

Pool Manager will be required to accept a Capacity Relinquishment as defined in Capacity Relinquishment and Recall section of the transportation service rate schedules (Rate GSTS-1, GSTS-2, CS-GS, GLSTS, LVTS, and ITS). Failure to accept Capacity Relinquishment by Pool Manager may result in curtailment of service to Customers being served by Pool Manager.

Supplying Gas for Delivery

Pool Manager shall be responsible for purchasing the natural gas to be delivered for Customers served by the Pool Manager and for causing the same to be delivered to the Company's Citygate(s). Pool Manager shall diligently and in a timely manner take all actions required under the General Terms and Conditions of FGT's FERC Gas Tariff to effectuate such delivery of natural gas.

(Continued to Sheet No. 33.1)

Issued by: J. T. English, President & CEO

Effective: August 1, 2004

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

Second ~~Third~~ Revised Sheet No. 34.01
 Cancels First ~~Second~~ Revised Sheet No. 34.01

RATE SCHEDULE GSTS-1
GENERAL SERVICE TRANSPORTATION SERVICE-1

Availability

Available within the service areas of the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule GS or rate schedule CS-GS.

Character of Service

Transportation of Customer-purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a ~~\$49.00~~ 23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

(Continued to Sheet No. 34.02)

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

First ~~Second~~ Revised Sheet No. 34.02
 Cancels ~~Original~~ First Revised Sheet No. 34.02

RATE SCHEDULE GSTS-1
GENERAL SERVICE TRANSPORTATION SERVICE-1
 (Continued from Sheet No. 34.01)

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Monthly Rate

Customer Charge:	Equal to Rate <u>GS-1 or CS-GS</u> Customer Charge <u>as applicable</u> – See Sheet No. 24 <u>Sheet No. 24.2</u>
Energy Charge: Non-Fuel	Equal to Rate <u>GS-1 or CS-GS</u> Energy Charge <u>as applicable</u> – See Sheet No. 24 <u>or Sheet No. 24.2</u>
Transportation Administration Charge:	\$4.50 per meter per month
Shrinkage:	1.0% of deliveries tendered at Company's Citygate. Company reserves the right to adjust the rate one time per year.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge and the Transportation Administration 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

Purchased Gas Adjustment:	Not applicable to this rate schedule.
All other Billing Adjustments:	See sheets beginning with Sheet No. 35

Requests for Service

Company will require Customer to provide Company with a duly executed Natural Gas Transportation Service Agreement no less than ten (10) Working Days prior to the requested effective date of the service. Customer shall have the right to initiate service on the first day of any month.

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

(Continued to Sheet No. 34.03)

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

First ~~Second~~ Revised Sheet No. 34.03
 Cancels Original ~~First Revised~~ Sheet No. 34.03

RATE SCHEDULE GSTS-1
GENERAL SERVICE TRANSPORTATION SERVICE-1
 (Continued from Sheet No. 34.02)

Capacity Relinquishment and Recall

Company will require Customers to obtain seasonal firm capacity on FGT from the Company in a quantity equal to the maximum Daily Delivery Quantity elected by Customer in each of FGT's capacity seasons, plus applicable Shrinkage. Company will sum quantities, by each FGT season, for each Customer being serviced by a Pool Manager and relinquish firm capacity quantities in aggregate to Pool Manager rounded to the next greatest dekatherm. Company and Customer's Pool Manager will enter into a prearranged pipeline Capacity Relinquishment for a term corresponding to the term of the Agreement with Customer. Release of any capacity under this section may not exceed the FERC-approved maximum rate applicable to the released capacity.

Company will assign capacity by FGT service type to Customers in proportion to Company's total capacity portfolio by FGT operating division. Upon assignment by FGT service type, Company will assign Primary Receipt Point Capacity in proportion to the Company's total capacity portfolio and Company will assign Primary Delivery Point Capacity based upon Customer's service address. The applicable FERC-approved maximum rate will be applied to each portion of the released capacity.

Company shall provide notice of firm capacity relinquishment to FGT as required under the General Terms and Conditions of FGT's FERC Gas Tariff. Company shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Customer's Pool Manager shall accept the firm capacity relinquishment from Company subject to the Company's F.P.S.C. Gas Tariff and subject to the General Terms and Conditions of FGT's FERC Gas Tariff. Customer's Pool Manager shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Company will relinquish firm capacity to Customer's Pool Manager subject to recall. Firm capacity would be subject to recall only under the following conditions: (1) to maintain the integrity of Company's distribution system, (2) in the event the Customer leaves Company's distribution system or returns to Company's sales service, or (3) in the event Customer changes Pool Managers.

In the event that Customer's Pool Manager defaults in its payment obligation to FGT for capacity relinquished under the terms of this section, Company upon receiving notification from FGT of such default shall: (1) invoice Customer on its next regularly scheduled bill for said capacity, (2) revert Customer to Company's sales service, and (3) allow Customer thirty (30) working days to submit a Pool Manager Change Request Form.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective: August 1, 2001

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

First ~~Second~~ Revised Sheet No. 34.05
 Cancels Original ~~First Revised~~ Sheet No. 34.05

RATE SCHEDULE GSTS-2
GENERAL SERVICE TRANSPORTATION SERVICE-2

Availability

Available within the service areas of the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule GS-2.

Character of Service

Transportation of Customer-purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

(Continued to Sheet No. 34.06)
 RESERVED FOR FUTURE USE

Issued by: J. T. English, President & CEO
 2004

Effective: November 18,

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

First ~~Second~~ Revised Sheet No. 34.06
 Cancels ~~Original~~ First Revised Sheet No. 34.06

RATE SCHEDULE GSTS-2
GENERAL SERVICE TRANSPORTATION SERVICE-2
 (Continued from Sheet No. 34.05)

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Monthly Rate

Customer Charge: Equal to Rate GS-2 Customer Charge – See Sheet No. 24.1

Energy Charge: Non-Fuel Equal to Rate GS-2 Energy Charge – See Sheet No. 24.1

Transportation Administration Charge: \$4.50 per meter per month

Shrinkage: 1.0% of deliveries tendered at Company's Citygate. Company reserves the right to adjust the rate one time per year.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge plus the above Energy Charge for 250 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, and the Transportation Administration 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

Purchased Gas Adjustment: Not applicable to this rate schedule.

All other Billing Adjustments: See sheets beginning with Sheet No. 35

Requests for Service

Company will require Customer to provide Company with a duly executed Natural Gas Transportation Service Agreement no less than ten (10) Working Days prior to the requested effective date of the service. Customer shall have the right to initiate service on the first day of any month.

(Continued to Sheet No. 34.07) \\
 RESERVED FOR FUTURE USE

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

First ~~Second~~ Revised Sheet No. 34.07
 Cancels Original ~~First Revised~~ Sheet No. 34.07

RATE SCHEDULE GSTS-2
GENERAL SERVICE TRANSPORTATION SERVICE-2
 (Continued from Sheet No. 34.06)

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Capacity Relinquishment and Recall

Company will require Customers to obtain seasonal firm capacity on FGT from the Company in a quantity equal to the maximum Daily Delivery Quantity elected by Customer in each of FGT's capacity seasons, plus applicable Shrinkage. Company will sum quantities, by each FGT season, for each Customer being serviced by a Pool Manager and relinquish firm capacity quantities in aggregate to Pool Manager rounded to the next greatest dekatherm. Company and Customer's Pool Manager will enter into a prearranged pipeline Capacity Relinquishment for a term corresponding to the term of the Agreement with Customer. Release of any capacity under this section may not exceed the FERC-approved maximum rate applicable to the released capacity.

Company will assign capacity by FGT service type to Customers in proportion to Company's total capacity portfolio by FGT operating division. Upon assignment by FGT service type, Company will assign Primary Receipt Point Capacity in proportion to the Company's total capacity portfolio and Company will assign Primary Delivery Point Capacity based upon Customer's service address. The applicable FERC-approved maximum rate will be applied to each portion of the released capacity.

Company shall provide notice of firm capacity relinquishment to FGT as required under the General Terms and Conditions of FGT's FERC Gas Tariff. Company shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Customer's Pool Manager shall accept the firm capacity relinquishment from Company subject to the Company's F.P.S.C. Gas Tariff and subject to the General Terms and Conditions of FGT's FERC Gas Tariff. Customer's Pool Manager shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Company will relinquish firm capacity to Customer's Pool Manager subject to recall. Firm capacity would be subject to recall only under the following conditions: (1) to maintain the integrity of Company's distribution system, (2) in the event the Customer leaves Company's distribution system or returns to Company's sales service, or (3) in the event Customer changes Pool Managers.

In the event that Customer's Pool Manager defaults in its payment obligation to FGT for capacity relinquished under the terms of this section, Company upon receiving notification from FGT of such default shall: (1) invoice Customer on its next regularly scheduled bill for said capacity, (2) revert Customer to Company's sales service, and (3) allow Customer thirty (30) working days to submit a Pool Manager Change Request Form.

Terms and Conditions

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

RESERVED FOR FUTURE USE

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

~~Third~~ Fourth Revised Sheet No. 34.11
 Cancels ~~Second~~ Third Revised Sheet No. 34.11

RATE SCHEDULE LVTS
LARGE VOLUME TRANSPORTATION SERVICE
 (Continued from Sheet No. 34.10)

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a ~~\$19.00~~ 23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Limitations of Service

Service must be of a non-seasonal nature. Use must exceed 500 therms in each and every month of the year.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Electronic Measurement Equipment

A Customer whose consumption is or will be greater than or equal to 50,000 therms per year is required to have Company provided electronic measurement equipment installed by Company. Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement equipment.

(Continued to Sheet No. 34.12)

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

Fifth ~~Fourth~~ Sixth Revised Sheet No. 34.20
 Cancels ~~Fourth~~ Fifth Revised Sheet No. 34.20

RATE SCHEDULE ITS
INTERRUPTIBLE TRANSPORTATION SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any existing Customer that qualifies for service under the Company's rate schedule IS. As of June 30, 1998, this rate schedule is applicable only to customers served under this rate schedule and those served under Rate Schedule IS. This rate schedule is closed to all other existing and new customers after June 30, 1998 and any additional gas load not served under this rate schedule or Rate Schedule IS without the expressed written consent of an officer of the Company.

Character of Service

Transportation of Customer purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a ~~\$49.00~~ 23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

(Continued to Sheet No. 34.21)

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

Fourth ~~Third~~ Revised Sheet No. 34.30
 Cancels ~~Third~~ ~~Fourth~~ Revised Sheet No. 34.30

RATE SCHEDULE GLSTS
GAS LIGHTING SERVICE TRANSPORTATION SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any new or existing non-residential Customer that qualifies for service under the Company's rate schedule GLS.

Character of Service

Transportation of Customer-purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

(Continued to Sheet No. 34.31)
 RESERVED FOR FUTURE USE

Issued by: J. T. English, President & CEO
 2004

Effective: November 18,

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

Third ~~Fourth~~ Revised Sheet No. 34.31
 Cancels ~~Second~~ ~~Third~~ Revised Sheet No. 34.31

RATE SCHEDULE GLSTS
GAS LIGHTING SERVICE TRANSPORTATION SERVICE
 (Continued from Sheet No. 34.30)

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Monthly Rate

Customer Charge: Equal to Rate GLS Customer Charge – See Sheet No. 25

Energy Charge: Non-Fuel Equal to Rate GLS Energy Charge – See Sheet No. 25

Transportation Administration Charge: \$4.50 per meter per month

Shrinkage: 1.0% of deliveries tendered at Company's Citygate. Company reserves the right to adjust the rate one time per year.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge and the Transportation Administration 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

Purchased Gas Adjustment: Not applicable to this rate schedule.

All other Billing Adjustments: See sheets beginning with Sheet No. 35

Requests for Service

Company will require Customer to provide Company with a duly executed Natural Gas Transportation Service Agreement no less than ten (10) Working Days prior to the requested effective date of the service. Customer shall have the right to initiate service on the first day of any month.

(Continued to Sheet No. 34.32)
 RESERVED FOR FUTURE USE

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

~~Third~~ Fourth Revised Sheet No. 34.32
 Cancels ~~Second~~ Third Revised Sheet No. 34.32

RATE SCHEDULE GLSTS
GENERAL LIGHTING SERVICE TRANSPORTATION SERVICE
 (Continued from Sheet No. 34.31)

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Capacity Relinquishment and Recall

Company will require Customers to obtain seasonal firm capacity on FGT from the Company in a quantity equal to the maximum Daily Delivery Quantity elected by Customer in each of FGT's capacity seasons, plus applicable Shrinkage. Company will sum quantities, by each FGT season, for each Customer being serviced by a Pool Manager and relinquish firm capacity quantities in aggregate to Pool Manager rounded to the next greatest dekatherm. Company and Customer's Pool Manager will enter into a prearranged pipeline Capacity Relinquishment for a term corresponding to the term of the Agreement with Customer. Release of any capacity under this section may not exceed the FERC-approved maximum rate applicable to the released capacity.

Company will assign capacity by FGT service type to Customers in proportion to Company's total capacity portfolio by FGT operating division. Upon assignment by FGT service type, Company will assign Primary Receipt Point Capacity in proportion to the Company's total capacity portfolio and Company will assign Primary Delivery Point Capacity based upon Customer's service address. The applicable FERC-approved maximum rate will be applied to each portion of the released capacity.

Company shall provide notice of firm capacity relinquishment to FGT as required under the General Terms and Conditions of FGT's FERC Gas Tariff. Company shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Customer's Pool Manager shall accept the firm capacity relinquishment from Company subject to the Company's F.P.S.C. Gas Tariff and subject to the General Terms and Conditions of FGT's FERC Gas Tariff. Customer's Pool Manager shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Company will relinquish firm capacity to Customer's Pool Manager subject to recall. Firm capacity would be subject to recall only under the following conditions: (1) to maintain the integrity of Company's distribution system, (2) in the event the Customer leaves Company's distribution system or returns to Company's sales service, or (3) in the event Customer changes Pool Managers.

In the event that Customer's Pool Manager defaults in its payment obligation to FGT for capacity relinquished under the terms of this section, Company upon receiving notification from FGT of such default shall: (1) invoice Customer on its next regularly scheduled bill for said capacity, (2) revert Customer to Company's sales service, and (3) allow Customer thirty (30) working days to submit a Pool Manager Change Request Form.

Terms and Conditions

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

~~RESERVED FOR FUTURE USE~~

Issued by: J. T. English, President & CEO

Effective: November 18, 2004

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

~~Eighth~~ Ninth Revised Sheet No. 35.3
 Cancels ~~Seventh~~ Eighth Revised Sheet No. 35.3

BILLING ADJUSTMENTS
 (Continued from Sheet No. 35.2)

Energy Conservation Cost Recovery Adjustment Clause

The bill for gas or transportation service supplied to a Customer in any Billing Period shall be adjusted as follows:

Except as otherwise provided herein, each rate schedule shall be increased or decreased to the nearest \$0.00001 multiplied by the tax factor of 1.00503 for each Therm of consumption or transportation to recover the conservation related expenditures by the Company. The Company shall record both projected and actual expenses and revenues associated with the implementation of the Company's Energy Conservation Plan as authorized by the Commission. The procedure for the review, approval, recovery and recording of such costs and revenues is set forth in the Commission Rule 25-17.015, F.A.C.

The cost recovery factors for the period from the first billing cycle for January 2009 through the last billing cycle for December 2009 are as follows:

Rate Class	Recovery Factor
Rate Schedule RS	6.768 cents per therm
Rate Schedule <u>GS-1</u>	2.918 cents per therm
<u>Rate Schedule GS-2</u>	<u>2.918 cents per therm</u>
Rate Schedule <u>GSTS-1</u>	2.918 cents per therm
<u>Rate Schedule GSTS-2</u>	<u>2.918 cents per therm</u>
Rate Schedule LVS	2.051 cents per therm
Rate Schedule LVTS	2.051 cents per therm

(Continued to Sheet No. 35.4)

Issued by: J. T. English, President & CEO

Effective: ~~January 1, 2009~~

)

SCHEDULE E-9

)

COST STUDY - TARIFF SHEETS

)

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR: 12/31/2007
WITNESS: SCHNEIDERMANN

COMPANY:

DOCKET NO.:

PROPOSED 2009 TARIFFS

FINAL FORMAT

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

TECHNICAL TERMS AND ABBREVIATIONS
 (Continued from Sheet No. 10)

Company will determine a monthly average heating value of natural gas to be effective as of the first day of each month. Said monthly average heating value will be in effect on a calendar month basis. It will reflect the average monthly heating value of the natural gas delivered to Company by its pipeline supplier during the next immediately preceding calendar month.

- T. Pool Manager - any Person who has been engaged by one or more Customer(s) to be responsible for the delivery of natural gas to the Company's Citygate(s) for such Customer(s).
- U. Person - any corporation, whether public or private; company; individual; firm; partnership; or association.
- V. Daily Delivery Quantity - daily amount of natural gas, in Therms, elected by Customer to be delivered for their account.
- W. Billing Period Delivery Quantity - sum of Customer's Daily Delivery Quantities between meter reading dates, less Company Shrinkage.
- X. FGT - Florida Gas Transmission Company
- Y. Citygate - Physical connection of facilities between Company and Florida Gas Transmission Company.
- Z. Working Day - the days Monday through Friday, exclusive of Company Holidays, unless notified otherwise.
- AA. FERC - Federal Energy Regulatory Commission
- AB. Maximum Allowable Construction Cost ("MACC") - four (4) times the estimated annual revenue less the cost of gas, taxes, and franchise fees.
- AC. AEP Recovery Amount - the cost difference between the MACC and the estimated capital investment costs (such cost difference to include the Company's Maximum Authorized Rate of Return to be updated annually per Company's FPSC Earnings Surveillance Report) required to extend the distribution facilities to serve the prospective Customers.
- AD. Recalculated AEP Recovery Amount - the cost difference between the original MACC, based on the estimated costs and revenues, and a recalculated MACC using the Company's actual capital investment costs (such costs to include the Company's Maximum Authorized Rate of Return to be updated annually per Company's FPSC Earnings Surveillance Report), the actual base revenues derived from the extension through the end of year five (5), and the actual revenue received from customers or other entities, other than AEP Charge revenues for the specific purpose of contributing to the recovery of the Company's capital investment cost for the extension. The Company shall assume that any additional capital investment required for the extension subsequent to year five (5) will be supported by the Company's base rates and charges. The actual base revenues derived from the extension in year five (5) shall be assumed to be the annual revenues for the remaining life of the extension.

RULES AND REGULATIONS (Continued)

5. Customer's Installation (Continued)

Customer's Installation shall be installed by and belong to the Customer and be maintained at his expense. Customer shall bring his piping to a point for connection to Company's meter or meters at a location satisfactory to Company.

Upon written request of Customer, Company will make repairs to, replacements of, or clear obstructions in lines of the Customer and may charge the Customer for such labor and material as is necessary to place his lines in good operating condition.

6. Service Connections

Company reserves the right to designate the locations and specifications for the main line taps, Service Lines, curb cocks, meters, regulators and appurtenances and to determine the amount of space which must be left unobstructed for the installation and maintenance thereof.

Applicant may request an alteration of such a designation but, if consented to by Company, the excess cost of such revised designation over and above the cost of the original Company design shall be borne by Applicant.

The Service Lines, curb cocks, meters and regulators or governors will be installed and maintained by Company and shall remain the property of Company.

Company reserves the right to postpone to a more favorable season the extension of mains and connection of services during seasons of the year when climatic conditions would cause abnormally high construction costs.

7. Extensions

A. Free Extensions

Company shall make extensions to or alterations in its facilities in accordance with these Rules and Regulations and free of charge to provide service to an Applicant or group of Applicants located within the Company's service area when the MACC from the Applicant or Applicants is equal to at least the estimated cost of the necessary construction.

RULES AND REGULATIONS (Continued)

7. Extensions (Continued)

B. Other Extensions

When the extension or alteration required in order to furnish service within Company's service area is a reasonable extension of Company's facilities but greater than the free construction specified above, such extension or alteration shall be made subject to the following conditions:

- (1) Applicant or Applicants shall make a non-interest bearing advance in aid of construction to the Company equal to the difference between the total estimated cost of such extension or alteration and the MACC.
- (2) Company at the option of Applicant shall:
 - a) at the end of the initial year of service refund to the person paying the advance in aid of construction or his assigns an amount equal to the excess, if any, by which four times that year's actual gas revenues, less actual cost of gas, exceeds the allowable construction cost used to determine the amount of the advance in aid of construction - or
 - b) at the end of the initial four years of service refund to the person paying the advance in aid of construction, or his assigns, an amount equal to the excess, if any, by which the actual gas revenues less actual cost of gas for those four years exceeds the allowable construction cost used to determine the amount of the advance in aid of construction.

RULES AND REGULATIONS (Continued)

B. Other Extensions (Continued)

b) (continued)

Refund option shall be determined by Applicant and so stated on the agreement to be executed at time contribution is received by Company.

- (3) For each additional Customer taking service at any point on the extension or alteration within a period of five (5) years from date of construction of such facilities, Company shall refund to the original Applicant or Applicants an amount by which four (4) times the estimated annual gas revenues, less cost of gas, from the new Customer exceeds the cost of connecting such new Customer, but at no time shall total refunds so made exceed the amount of the original advance in aid of construction.
- (4) The extension shall at all times be the property of the utility and, at the end of the fifth year following construction, any unrefunded portion of the advance in aid of construction shall be credited to the appropriate plant accounts of the utility.

C. Area Expansion Program (AEP)

When the extension and alteration required to furnish service within Company's service area to a defined group of applicants is a reasonable extension of Company's facilities but greater than the free construction specified in 7.A. Free Extensions and compliance with the provisions set forth in B. Other Extensions would require initial participation by a large number of customers, such extensions or alteration shall be made subject to the following conditions:

- (1) The Company shall designate all facilities required to serve the defined area as Area Expansion Program (AEP) facilities and all premises within the defined area shall be subject to an area expansion surcharge.
- (2) An area expansion program surcharge shall be calculated to recover the AEP Recovery Amount within a reasonable period of time, but not to exceed ten (10) years.

RULES AND REGULATIONS (Continued)

- (3) The Company, on or before May 1 of each year along with the Natural Gas Annual Report filing to the Florida Public Service Commission, shall file a report containing reconciliations of all AEP facilities costs and surcharge revenues for each individual AEP facilities area for the 12 months ending the previous December 31 as well as the total AEP facilities costs and surcharge revenues for each individual AEP facilities area.
- (4) Should the reconciliation for any AEP facilities area show that total AEP facilities surcharge revenues equal or exceed all includable AEP facilities expenses previously incurred, the AEP facilities surcharge for that area shall be terminated and any excess revenues collected shall be refunded to those AEP facilities customers including interest. The rate of interest used shall be that interest rate used to initially determine the surcharge(s).
- (5) An AEP facilities area surcharge shall terminate when the total AEP facilities surcharge revenue collected equals the total cost incurred or at the end of ten (10) years, whichever shall occur first.

D. Facilities

Facilities used to determine the estimated necessary cost of construction (maximum capital investment) shall include the estimated installed cost of required gas main lines, gas service lines, gas control devices, gas pressure regulating devices and gas metering devices.

Facilities shall not be extended on this basis to provide temporary service, service of a doubtful permanence, or which due to size, location or unusual characteristics of load would adversely affect the Company's ability to serve its existing customers.

RULES AND REGULATIONS (Continued)

18. Service Charges

		Rate Schedule		
		RS RS-GS	GS-1, GS-2, CS-GS, GSTS-1, & GSTS-2	LVS, LVTS, IS & ITS
A.	Establishment of Service			
	Regularly Scheduled	\$52.00	\$75.00	\$112.00
	Same Day or Outside Normal Business Hours (Based upon Availability)	\$69.00	\$96.00	\$144.00
B.	Change of Account (Read Meter Only)			
	Regularly Scheduled	\$23.00	\$23.00	\$23.00
	Same Day or Outside Normal Business Hours (Based upon Availability)	\$29.00	\$29.00	\$29.00
C.	Reconnection After Disconnection for Non-Pay			
	Regularly Scheduled	\$81.00	\$104.00	\$141.00
	Same Day or Outside Normal Business Hours (Based upon Availability)	\$98.00	\$125.00	\$173.00
D.	Bill Collection in Lieu of Disconnection for Non-Pay	\$25.00	\$25.00	\$25.00
E.	Trip Charge – applies when customer fails to keep scheduled appointment with the Company's employee, agent, or representative			
	Regularly Scheduled	\$23.00	\$23.00	\$23.00
	Same Day or Outside Normal Business Hours	\$29.00	\$29.00	\$29.00
F.	Temporary Disconnection of Service for Cause or at Customer's Request			
	Regularly Scheduled	\$29.00	\$29.00	\$29.00
	Same Day or Outside Normal Business Hours	\$35.00	\$35.00	\$35.00

G. Worthless Check Service Charge

The service charge for each worthless check shall be determined in accordance with Section 68.065, Florida Statutes. Such service charge shall be added to the customer's bill for gas service for each check dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the returned check charge.

(Continued on Sheet No. 22.1)

Issued by: J.T. English, President & CEO

Effective:

RULES AND REGULATIONS (Continued)

H. Late Payment Charge

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment Charge of 1.5% or \$5.00, whichever is greater, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities and instrumentalities at a rate no greater than allowed, and in a manner permitted by applicable law.

19. Measuring Customer Service

- A. All gas sold to customer shall be measured by commercially acceptable measuring devices owned and maintained by the Company, except where it is impractical to meter loads, such as street lighting, temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in Company's filed tariff.
- B. 1. Individual gas metering by Company shall be required for each separate occupancy unit of new commercial establishments, residential buildings, condominiums, cooperatives, marinas, and trailer, mobile home and recreational vehicle parks for which construction is commenced after January 1, 1987. This requirement shall apply whether or not the facility is engaged in a time-sharing plan. Individual meters shall not, however, be required:
- a. In those portions of a commercial establishment where the floor space dimensions or physical configuration of the units are subject to alteration, as evidenced by non-structural element partition walls, unless Company determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;
 - b. For gas used in central heating, central water heating, ventilating and air conditioning systems, or gas back up service to storage heating and cooling systems;
 - c. For gas used in specialized-use housing accommodations such as hospitals, nursing homes, living facilities located on the same premises as, and operated in conjunction with, a nursing home or other health care facility providing at least the same level and types of services as a nursing home, convalescent homes, facilities certified under Chapter 651, Florida Statutes, college dormitories, convents, sorority houses, fraternity houses, motels, hotels, and similar facilities. For separate, specially-designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established and for marinas where living aboard is prohibited by ordinance, deed restriction, or other permanent means.
 - d. In such multiple occupancy units which would require the provision of individual gas service above the second story, unless specifically requested.

(Continued on Sheet No. 22.2)

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

Eleventh Revised Sheet No. 23
 Cancels Tenth Revised Sheet No. 23

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Issued by: J. T. English, President & CEO

Effective:

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

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

RATE SCHEDULE GS-1
GENERAL SERVICE -1

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Monthly Rate

Customer Charge: \$ 20.00 per meter per month

Energy Charge:
 Non-Fuel 41.265 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

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

RATE SCHEDULE GS - 2
GENERAL SERVICE - 2

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge: \$ 33.00 per meter per month

Energy Charge:
 Non-Fuel 41.265 cents per therm

Minimum Bill

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued By: J. T. English, President & CEO

Effective:

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

Original Sheet No. 24.2

RATE SCHEDULE CS-GS
COMMERCIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Monthly Rate

Customer Charge:	\$36.31		
Energy Charge:			
Non-Fuel	0 – 39.52 therms		0.00 cents per therm
	In excess of 39.52 therms		41.265 cents per therm
Minimum Monthly Bill:	\$36.31		

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

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

RATE SCHEDULE GLS
GAS LIGHTING SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Monthly Rate

Customer Charge:	\$ 0.00 per customer per month (for customers who receive a bill for gas service from Company otherwise Company shall bill Customer a Customer Charge based on the equivalent substitute Rate Schedule)
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Energy Charge:	
Non-Fuel	25.552 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Unauthorized Use of Gas

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

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

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

RATE SCHEDULE RS
RESIDENTIAL SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Monthly Rate

Customer Charge: \$ 12.00 per meter per month

Energy Charge:
 Non-Fuel 52.786 cents per therm

Minimum Bill:

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

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

RATE SCHEDULE RS-GS
RESIDENTIAL STANDBY GENERATOR SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Monthly Rate

Customer Charge:	\$22.45		
Energy Charge:			
Non-Fuel	0 –19.80 therms		0.00 cents per therm
	In excess of 19.80 therms		52.786 cents per therm
Minimum Monthly Bill:	\$22.45		

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Fourth Revised Sheet No. 27
Cancels Third Revised Sheet No. 27

AREA EXPANSION SURCHARGE

Availability

Available to areas not presently served with gas by the Company and which require an investment in excess of the maximum allowable no-charge construction costs as defined in Rule 25-7.054, Florida Administrative Code.

Applicability

Applicable to gas service provided under all Rate Schedules in areas designated by the Company, at its sole discretion, as being served by Area Expansion Program (AEP) Facilities.

Area Expansion Program Surcharges for AEP Facilities prior to January 1, 2009

The AEP Surcharges shall be:

Residential Service Surcharge	50.000 cents per therm
Residential Standby Generator Service	50.000 cents per therm
General Service - 1 Surcharge	39.100 cents per therm
General Service - 2 Surcharge	39.100 cents per therm
General Service Transportation Service - 1 Surcharge	39.100 cents per therm
General Service Transportation Service - 2 Surcharge	39.100 cents per therm
Commercial Standby Generator Service	39.100 cents per therm
Large Volume Service Surcharge	35.900 cents per therm
Large Volume Transportation Service Surcharge	35.900 cents per therm
Gas Lighting Service Surcharge	12.100 cents per therm

Area Expansion Program Surcharge for AEP Facilities on or after January 1, 2009

Initial AEP Surcharges

The Initial AEP Surcharge applicable to each customer shall be expressed as a fixed monthly dollar amount and shall be calculated by rate schedule classification according to the following formulas:

$$\text{Unitized AEP Recovery Amount} = \text{AEP Recovery Amount} / \text{Total estimated number of therms subject to surcharge}$$

Calculation of Fixed Dollar Surcharge applicable to rate schedule classifications:

$$\text{Initial AEP Surcharge} = \text{Unitized AEP Recovery Amount} \cdot \text{Projected Average Monthly Usage by Rate Schedule}$$

The Company shall determine a reasonable Amortization Period over which the AEP recovery amount shall be collected from each premise. The Amortization Period shall apply individually to each premise and shall not exceed 120 Billing Months. For the purposes of AEP cost recovery, Billing Month shall mean a month in which Company renders a billing statement to an active Customer account for a premise serviced by AEP facilities. In the event a premise serviced by AEP facilities becomes inactive, the Amortization Period shall be suspended until the premise is reactivated. The AEP Surcharge shall be billed to each Customer premise activating service within the initial five (5) year period following the in-service date of the AEP facilities.

(Continued to Sheet No. 27.1)

Issued by: J.T. English, President & CEO

Effective:

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

First Revised Sheet No. 27.1
 Cancels Original Sheet No. 27.1

AREA EXPANSION SURCHARGE
 (Continued from Sheet No. 27)

Recalculated AEP Surcharge

The Recalculated AEP Surcharge applicable to each customer shall be expressed as a fixed monthly dollar amount and shall be calculated by rate schedule classification according to the following formulas:

$$\text{Unitized Recalculated AEP Recovery Amount} = \frac{\text{Recalculated AEP Recovery Amount}}{\text{Total estimated number of therms subject to surcharge}}$$

Calculation of Fixed Dollar Surcharge applicable to rate schedule classifications:

$$\text{Recalculated AEP Surcharge} = \text{Unitized Recalculated AEP Recovery Amount} \cdot \text{Projected Average Monthly Usage by Rate Schedule}$$

The Recalculated AEP surcharge shall be billed to each customer premises that received gas service during the initial five (5) year period following the in-service date of the AEP facilities and shall be applicable to any customer premise initiating service throughout the Amortization Period remaining for the AEP facilities.

For each customer premise that received gas service during the five (5) year period following the in-service date of the AEP facilities, the Company shall determine the total AEP Recovery Amount collected from the Initial AEP Surcharge during the Billing Months. Such amount shall be compared to the AEP Recovery Amount that would have been recovered for each premise if the Recalculated AEP Surcharge had been in effect over the respective Billing Months for each premise (the "True-up Amount"). A charge or credit for the True-up Amount shall be rendered by the Company to each premise within sixty (60) days of the end of the five (5) year period following the in-service date of an AEP extension of facilities.

Taxes and Adjustments

The AEP surcharge shall be deemed revenue from gas sales and as such be subject to all applicable taxes and fees assessed by duly authorized governmental authorities.

Other Terms and Conditions

- A. Should AEP facilities be extended to provide service to new or additional customers, these new or additional customers will be subject to the effective AEP surcharge(s) and should the cost to install said extension(s) be less than the MACC the excess estimated revenue shall be credited to the applicable AEP Recovery Amount.
- B. The terms and conditions set forth herein shall be in addition to the terms and conditions set forth on the applicable rate schedule(s) under which the customer(s) receive gas service.

Issued by: J.T. English, President & CEO

Effective:

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

Seventeenth Revised Sheet No. 28
 Cancels Sixteenth Revised Sheet No. 28

RATE SCHEDULE LVS
LARGE VOLUME SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

Service must be of a non-seasonal nature.
 Use must exceed 500 therms in each and every month of the year.

Monthly Rate

Customer Charge: \$ 90.00 per meter per month

Energy Charge:
 Non-Fuel 37.897 cents per therm

Minimum Bill

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

Terms of Payment

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

Billing Adjustments

See sheets beginning with Sheet No. 35.

Term of Service

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

Terms and Conditions

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

Customer must contract for service on an annual basis.

Issued by: J. T. English, President & CEO

Effective:

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

Twentieth Revised Sheet No. 29
 Cancels Nineteenth Revised Sheet No. 29

RATE SCHEDULE IS
INTERRUPTIBLE SERVICE

Availability

Available within the service areas of the Company.

Applicability

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

Character of Service

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

Limitations of Service

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

Monthly Rate

Customer Charge:	\$ 240.00 per meter per month
Telemetry Maintenance Charge:	\$ 30.00 per meter per month
Energy Charge: Non-Fuel	27.106 cents per therm

Minimum Bill

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

Continued on Sheet No. 30

Issued by: J. T. English, President & CEO

Effective:

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

Thirteenth Revised Sheet No. 33
 Cancels Twelfth Revised Sheet No. 33

RATE SCHEDULE PM
POOL MANAGER SERVICE

Applicability

The provisions of this Rate Schedule shall apply to each broker, marketer or other third party supplier (collectively "Pool Manager") of natural gas that wishes to act as agents for the purpose of purchasing and scheduling natural gas for Customers electing transportation services. Pool Managers desiring to provide service to Customers will be required to sign a Pool Manager Agreement in which they will agree to be bound by the terms and conditions of the Company's F.P.S.C. Gas Tariff.

Term of Contract

The term of the Pool Manager Agreement shall be at least one (1) year and from month to month thereafter unless terminated upon sixty (60) days written notice.

Creditworthiness

Pool Manager shall provide documentation of Pool Manager's ability to hold FTS-1 and FTS-2 capacity on FGT. Documentation may include a letter from FGT stating Pool Manager's ability to hold FTS-1 and FTS-2 capacity on FGT or a copy of Pool Manager's FTS-1 Service Agreement and FTS-2 Service Agreement with FGT. Upon meeting Company's standards for creditworthiness, Company will include Pool Manager on Company's List of Approved Pool Managers. Company shall not be required to permit any Pool Manager who fails to provide the above referenced documentation to sell natural gas on Company's distribution system.

In the event that Pool Manager defaults in its payment obligation to FGT for capacity relinquished as defined below, Company upon receiving notification from FGT of such default shall immediately terminate Pool Manager Agreement with Pool Manager. Company will not be required to permit any Pool Manager who defaults in its payment obligation to FGT to sell natural gas on Company's distribution system.

Capacity Relinquishment

Pool Manager will be required to accept a Capacity Relinquishment as defined in Capacity Relinquishment and Recall section of the transportation service rate schedules (Rate GSTS-1, GSTS-2, CS-GS, GLSTS, LVTS, and ITS). Failure to accept Capacity Relinquishment by Pool Manager may result in curtailment of service to Customers being served by Pool Manager.

Supplying Gas for Delivery

Pool Manager shall be responsible for purchasing the natural gas to be delivered for Customers served by the Pool Manager and for causing the same to be delivered to the Company's Citygate(s). Pool Manager shall diligently and in a timely manner take all actions required under the General Terms and Conditions of FGT's FERC Gas Tariff to effectuate such delivery of natural gas.

(Continued to Sheet No. 33.1)

Issued by: J. T. English, President & CEO

Effective:

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

Third Revised Sheet No. 34.01
 Cancels Second Revised Sheet No. 34.01

RATE SCHEDULE GSTS-1
GENERAL SERVICE TRANSPORTATION SERVICE-1

Availability

Available within the service areas of the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule GS or rate schedule CS-GS.

Character of Service

Transportation of Customer-purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

(Continued to Sheet No. 34.02)

Issued by: J. T. English, President & CEO

Effective:

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

Second Revised Sheet No. 34.02
 Cancels First Revised Sheet No. 34.02

RATE SCHEDULE GSTS-1
GENERAL SERVICE TRANSPORTATION SERVICE-1
 (Continued from Sheet No. 34.01)

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Monthly Rate

Customer Charge:	Equal to Rate GS-1 or CS-GS Customer Charge as applicable – See Sheet No. 24 Sheet No. 24.2
Energy Charge: Non-Fuel	Equal to Rate GS-1 or CS-GS Energy Charge as applicable – See Sheet No. 24 or Sheet No. 24.2
Transportation Administration Charge:	\$4.50 per meter per month
Shrinkage:	1.0% of deliveries tendered at Company's Citygate. Company reserves the right to adjust the rate one time per year.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge and the Transportation Administration 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

Purchased Gas Adjustment:	Not applicable to this rate schedule.
All other Billing Adjustments:	See sheets beginning with Sheet No. 35

Requests for Service

Company will require Customer to provide Company with a duly executed Natural Gas Transportation Service Agreement no less than ten (10) Working Days prior to the requested effective date of the service. Customer shall have the right to initiate service on the first day of any month.

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

(Continued to Sheet No. 34.03)

Issued by: J. T. English, President & CEO Effective:

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

Second Revised Sheet No. 34.03
 Cancels First Revised Sheet No. 34.03

RATE SCHEDULE GSTS-1
GENERAL SERVICE TRANSPORTATION SERVICE-1
 (Continued from Sheet No. 34.02)

Capacity Relinquishment and Recall

Company will require Customers to obtain seasonal firm capacity on FGT from the Company in a quantity equal to the maximum Daily Delivery Quantity elected by Customer in each of FGT's capacity seasons, plus applicable Shrinkage. Company will sum quantities, by each FGT season, for each Customer being serviced by a Pool Manager and relinquish firm capacity quantities in aggregate to Pool Manager rounded to the next greatest dekatherm. Company and Customer's Pool Manager will enter into a prearranged pipeline Capacity Relinquishment for a term corresponding to the term of the Agreement with Customer. Release of any capacity under this section may not exceed the FERC-approved maximum rate applicable to the released capacity.

Company will assign capacity by FGT service type to Customers in proportion to Company's total capacity portfolio by FGT operating division. Upon assignment by FGT service type, Company will assign Primary Receipt Point Capacity in proportion to the Company's total capacity portfolio and Company will assign Primary Delivery Point Capacity based upon Customer's service address. The applicable FERC-approved maximum rate will be applied to each portion of the released capacity.

Company shall provide notice of firm capacity relinquishment to FGT as required under the General Terms and Conditions of FGT's FERC Gas Tariff. Company shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Customer's Pool Manager shall accept the firm capacity relinquishment from Company subject to the Company's F.P.S.C. Gas Tariff and subject to the General Terms and Conditions of FGT's FERC Gas Tariff. Customer's Pool Manager shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Company will relinquish firm capacity to Customer's Pool Manager subject to recall. Firm capacity would be subject to recall only under the following conditions: (1) to maintain the integrity of Company's distribution system, (2) in the event the Customer leaves Company's distribution system or returns to Company's sales service, or (3) in the event Customer changes Pool Managers.

In the event that Customer's Pool Manager defaults in its payment obligation to FGT for capacity relinquished under the terms of this section, Company upon receiving notification from FGT of such default shall: (1) invoice Customer on its next regularly scheduled bill for said capacity, (2) revert Customer to Company's sales service, and (3) allow Customer thirty (30) working days to submit a Pool Manager Change Request Form.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Second Revised Sheet No. 34.05
 Cancels First Revised Sheet No. 34.05

RATE SCHEDULE GSTS-2
GENERAL SERVICE TRANSPORTATION SERVICE-2

Availability

Available within the service areas of the Company.

Applicability

Applicable to any new or existing Customer that qualifies for service under the Company's rate schedule GS-2.

Character of Service

Transportation of Customer-purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

(Continued to Sheet No. 34.06)

Issued by: J. T. English, President & CEO

Effective:

Florida Public Utilities Company
 F.P.S.C. Gas Tariff
 Third Revised Volume No. 1

Second Revised Sheet No. 34.06
 Cancels First Revised Sheet No. 34.06

RATE SCHEDULE GSTS-2
GENERAL SERVICE TRANSPORTATION SERVICE-2
 (Continued from Sheet No. 34.05)

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Monthly Rate

Customer Charge:	Equal to Rate GS-2 Customer Charge – See Sheet No. 24.1
Energy Charge: Non-Fuel	Equal to Rate GS-2 Energy Charge – See Sheet No. 24.1
Transportation Administration Charge:	\$4.50 per meter per month
Shrinkage:	1.0% of deliveries tendered at Company's Citygate. Company reserves the right to adjust the rate one time per year.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge plus the above Energy Charge for 250 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, and the Transportation Administration 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

Purchased Gas Adjustment:	Not applicable to this rate schedule.
All other Billing Adjustments:	See sheets beginning with Sheet No. 35

Requests for Service

Company will require Customer to provide Company with a duly executed Natural Gas Transportation Service Agreement no less than ten (10) Working Days prior to the requested effective date of the service. Customer shall have the right to initiate service on the first day of any month.

(Continued to Sheet No. 34.07)

Issued by: J. T. English, President & CEO

Effective:

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

Second Revised Sheet No. 34.07
 Cancels First Revised Sheet No. 34.07

RATE SCHEDULE GSTS-2
GENERAL SERVICE TRANSPORTATION SERVICE-2
 (Continued from Sheet No. 34.06)

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Capacity Relinquishment and Recall

Company will require Customers to obtain seasonal firm capacity on FGT from the Company in a quantity equal to the maximum Daily Delivery Quantity elected by Customer in each of FGT's capacity seasons, plus applicable Shrinkage. Company will sum quantities, by each FGT season, for each Customer being serviced by a Pool Manager and relinquish firm capacity quantities in aggregate to Pool Manager rounded to the next greatest dekatherm. Company and Customer's Pool Manager will enter into a prearranged pipeline Capacity Relinquishment for a term corresponding to the term of the Agreement with Customer. Release of any capacity under this section may not exceed the FERC-approved maximum rate applicable to the released capacity.

Company will assign capacity by FGT service type to Customers in proportion to Company's total capacity portfolio by FGT operating division. Upon assignment by FGT service type, Company will assign Primary Receipt Point Capacity in proportion to the Company's total capacity portfolio and Company will assign Primary Delivery Point Capacity based upon Customer's service address. The applicable FERC-approved maximum rate will be applied to each portion of the released capacity.

Company shall provide notice of firm capacity relinquishment to FGT as required under the General Terms and Conditions of FGT's FERC Gas Tariff. Company shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Customer's Pool Manager shall accept the firm capacity relinquishment from Company subject to the Company's F.P.S.C. Gas Tariff and subject to the General Terms and Conditions of FGT's FERC Gas Tariff. Customer's Pool Manager shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Company will relinquish firm capacity to Customer's Pool Manager subject to recall. Firm capacity would be subject to recall only under the following conditions: (1) to maintain the integrity of Company's distribution system, (2) in the event the Customer leaves Company's distribution system or returns to Company's sales service, or (3) in the event Customer changes Pool Managers.

In the event that Customer's Pool Manager defaults in its payment obligation to FGT for capacity relinquished under the terms of this section, Company upon receiving notification from FGT of such default shall: (1) invoice Customer on its next regularly scheduled bill for said capacity, (2) revert Customer to Company's sales service, and (3) allow Customer thirty (30) working days to submit a Pool Manager Change Request Form.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Fourth Revised Sheet No. 34.11
 Cancels Third Revised Sheet No. 34.11

RATE SCHEDULE LVTS
LARGE VOLUME TRANSPORTATION SERVICE
 (Continued from Sheet No. 34.10)

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Limitations of Service

Service must be of a non-seasonal nature. Use must exceed 500 therms in each and every month of the year.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Electronic Measurement Equipment

A Customer whose consumption is or will be greater than or equal to 50,000 therms per year is required to have Company provided electronic measurement equipment installed by Company. Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement equipment.

(Continued to Sheet No. 34.12)

Issued by: J. T. English, President & CEO

Effective:

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

Sixth Revised Sheet No. 34.20
 Cancels Fifth Revised Sheet No. 34.20

RATE SCHEDULE ITS
INTERRUPTIBLE TRANSPORTATION SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any existing Customer that qualifies for service under the Company's rate schedule IS. As of June 30, 1998, this rate schedule is applicable only to customers served under this rate schedule and those served under Rate Schedule IS. This rate schedule is closed to all other existing and new customers after June 30, 1998 and any additional gas load not served under this rate schedule or Rate Schedule IS without the expressed written consent of an officer of the Company.

Character of Service

Transportation of Customer purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

(Continued to Sheet No. 34.21)

Issued by: J. T. English, President & CEO

Effective:

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

Fifth Revised Sheet No. 34.30
 Cancels Fourth Revised Sheet No. 34.30

RATE SCHEDULE GLSTS
GAS LIGHTING SERVICE TRANSPORTATION SERVICE

Availability

Available within the service areas of the Company.

Applicability

Applicable to any new or existing non-residential Customer that qualifies for service under the Company's rate schedule GLS.

Character of Service

Transportation of Customer-purchased natural gas from Company's Citygate(s) to Customer's service address.

Gas Supply Obligation

Company will be obligated to provide natural gas balancing services to Customers under this rate schedule. Company will purchase natural gas from or sell natural gas to Customer in quantities equal to the Customer's monthly imbalance pursuant to the Company's Imbalance Adjustments-Pool Manager section of this tariff.

Election of Daily Delivery Quantity

Company will require Customer to elect a Daily Delivery Quantity in therms per day rounded to the nearest one-hundredth (0.00) therm. Company will require Customer to make the initial election on the Exhibit A to the Agreement by and between Company and Customer. Company will review Customer's Election of Daily Delivery Quantity and reserves the right to disapprove any election that cannot be substantiated by Customer's historical consumption, additions of equipment or, in the case of a new Customer, projected natural gas usage or historical consumption of a similarly situated Customer. Customer must elect a Daily Delivery Quantity of sufficient quantity to satisfy the Customer's monthly natural gas requirements. Company will provide Customer a twelve-month consumption history to assist in making its initial election.

Customer shall have the right to change their elected Daily Delivery Quantity on the first day of any month. Company will require Customer to provide Company with a DDQ Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change.

Designation of Pool Manager

Company will require Customer to designate a Pool Manager from a List of Approved Pool Managers posted by Company. Company will require Customer to make the initial designation on the Exhibit A to the Agreement by and between Company and Customer. Customer will not be charged to designate its initial Pool Manager. Customer will be charged a \$23.00 fee if a Pool Manager is changed after its initial designation. Customer shall have the right to change their Pool Manager Designation on the first day of any month. Company will require Customer to provide Company with a Pool Manager Change Request Form no less than ten (10) Working Days prior to the effective date of the requested change. Customer is required to obtain Pool Manager's signature on Pool Manager Change Request Form prior to transmission to Company.

Customers receiving service under this Rate Schedule may discontinue service hereunder by providing Company a Request to Return to Regulated Sales Service Form no less than ten (10) working days prior to the first day of any month.

(Continued to Sheet No. 34.31)

Issued by: J. T. English, President & CEO

Effective:

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

Fourth Revised Sheet No. 34.31
 Cancels Third Revised Sheet No. 34.31

RATE SCHEDULE GLSTS
GAS LIGHTING SERVICE TRANSPORTATION SERVICE
 (Continued from Sheet No. 34.30)

A Customer who elects to return to regulated sales service will be required to remain on regulated sales service for a period not less than twelve months.

Upon receipt of a Pool Manager Termination of Service Form, Customer shall have until ten (10) Working Days prior to the termination date listed on the form to submit a Pool Manager Change Request Form. If Customer fails to submit Pool Manager Change Request Form in a timely manner, Customer will revert to the corresponding sales service and will be required to remain on sales service for the term of the Agreement.

Point of Receipt

Company will designate a Citygate as the Point of Receipt for each Customer to make delivery of natural gas into Company's distribution system.

Point of Delivery

Company will designate the Customers' service address as the Point of Delivery for Company to make delivery of natural gas to Customer.

Monthly Rate

Customer Charge:	Equal to Rate GLS Customer Charge – See Sheet No. 25
Energy Charge: Non-Fuel	Equal to Rate GLS Energy Charge – See Sheet No. 25
Transportation Administration Charge:	\$4.50 per meter per month
Shrinkage:	1.0% of deliveries tendered at Company's Citygate. Company reserves the right to adjust the rate one time per year.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge and the Transportation Administration 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

Purchased Gas Adjustment:	Not applicable to this rate schedule.
All other Billing Adjustments:	See sheets beginning with Sheet No. 35

Requests for Service

Company will require Customer to provide Company with a duly executed Natural Gas Transportation Service Agreement no less than ten (10) Working Days prior to the requested effective date of the service. Customer shall have the right to initiate service on the first day of any month.
 (Continued to Sheet No. 34.32)

Issued by: J. T. English, President & CEO

Effective:

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

Fourth Revised Sheet No. 34.32
 Cancels Third Revised Sheet No. 34.32

RATE SCHEDULE GLSTS
GENERAL LIGHTING SERVICE TRANSPORTATION SERVICE
 (Continued from Sheet No. 34.31)

Term of Service

Contract for service hereunder shall be for a period of not less than one (1) year.

Capacity Relinquishment and Recall

Company will require Customers to obtain seasonal firm capacity on FGT from the Company in a quantity equal to the maximum Daily Delivery Quantity elected by Customer in each of FGT's capacity seasons, plus applicable Shrinkage. Company will sum quantities, by each FGT season, for each Customer being serviced by a Pool Manager and relinquish firm capacity quantities in aggregate to Pool Manager rounded to the next greatest dekatherm. Company and Customer's Pool Manager will enter into a prearranged pipeline Capacity Relinquishment for a term corresponding to the term of the Agreement with Customer. Release of any capacity under this section may not exceed the FERC-approved maximum rate applicable to the released capacity.

Company will assign capacity by FGT service type to Customers in proportion to Company's total capacity portfolio by FGT operating division. Upon assignment by FGT service type, Company will assign Primary Receipt Point Capacity in proportion to the Company's total capacity portfolio and Company will assign Primary Delivery Point Capacity based upon Customer's service address. The applicable FERC-approved maximum rate will be applied to each portion of the released capacity.

Company shall provide notice of firm capacity relinquishment to FGT as required under the General Terms and Conditions of FGT's FERC Gas Tariff. Company shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Customer's Pool Manager shall accept the firm capacity relinquishment from Company subject to the Company's F.P.S.C. Gas Tariff and subject to the General Terms and Conditions of FGT's FERC Gas Tariff. Customer's Pool Manager shall also diligently and in a timely manner take all other actions required under the General Terms and Conditions of FGT's FERC Gas Tariff governing such capacity relinquishments.

Company will relinquish firm capacity to Customer's Pool Manager subject to recall. Firm capacity would be subject to recall only under the following conditions: (1) to maintain the integrity of Company's distribution system, (2) in the event the Customer leaves Company's distribution system or returns to Company's sales service, or (3) in the event Customer changes Pool Managers.

In the event that Customer's Pool Manager defaults in its payment obligation to FGT for capacity relinquished under the terms of this section, Company upon receiving notification from FGT of such default shall: (1) invoice Customer on its next regularly scheduled bill for said capacity, (2) revert Customer to Company's sales service, and (3) allow Customer thirty (30) working days to submit a Pool Manager Change Request Form.

Terms and Conditions

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

Issued by: J. T. English, President & CEO

Effective:

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

Ninth Revised Sheet No. 35.3
 Cancels Eighth Revised Sheet No. 35.3

BILLING ADJUSTMENTS
 (Continued from Sheet No. 35.2)

Energy Conservation Cost Recovery Adjustment Clause

The bill for gas or transportation service supplied to a Customer in any Billing Period shall be adjusted as follows:

Except as otherwise provided herein, each rate schedule shall be increased or decreased to the nearest \$0.00001 multiplied by the tax factor of 1.00503 for each Therm of consumption or transportation to recover the conservation related expenditures by the Company. The Company shall record both projected and actual expenses and revenues associated with the implementation of the Company's Energy Conservation Plan as authorized by the Commission. The procedure for the review, approval, recovery and recording of such costs and revenues is set forth in the Commission Rule 25-17.015, F.A.C.

The cost recovery factors for the period from the first billing cycle for January 2009 through the last billing cycle for December 2009 are as follows:

Rate Class	Recovery Factor
Rate Schedule RS	6.768 cents per therm
Rate Schedule GS-1	2.918 cents per therm
Rate Schedule GS-2	2.918 cents per therm
Rate Schedule GSTS-1	2.918 cents per therm
Rate Schedule GSTS-2	2.918 cents per therm
Rate Schedule LVS	2.051 cents per therm
Rate Schedule LVTS	2.051 cents per therm

(Continued to Sheet No. 35.4)

Issued by: J. T. English, President & CEO

Effective:

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080366-GU**

**MINIMUM FILING REQUIREMENTS
SCHEDULE F – INTERIM RATE RELIEF
SCHEDULES**

December 2008

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

INDEX: F SCHEDULES

INTERIM RATE RELIEF SCHEDULES

SCHEDULE NO.	TITLE	PAGE
F-1	AVERAGE RATE BASE AND RATE OF RETURN	1
F-2	WORKING CAPITAL	2
F-3	ADJUSTMENTS TO RATE BASE	4
F-3	ADJUSTMENTS TO RATE BASE (DETAIL)	5
F-4	NET OPERATING INCOME	6
F-5	ADJUSTMENTS TO NET OPERATING INCOME	7
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F-6	REVENUE EXPANSION FACTOR	9
F-7	REVENUE DEFICIENCY	10
F-8	AVERAGE COST OF CAPITAL	11
F-9	RECONCILIATION OF RATE BASE TO CAPITAL STRUCTURE	12
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A
13-MONTH AVERAGE RATE BASE
FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

		<u>AVERAGE PER BOOKS</u>	<u>ADJUSTMENTS</u>	<u>ADJUSTED AVERAGE</u>
1	<u>UTILITY PLANT</u>			
2	1010 Plant in Service - Utility	97,425,925	(3,753,653)	93,672,272
3	1070 CWIP - Utility	2,835,239	-	2,835,239
4	1070 CWIP - Allocated Common	121,454	-	121,454
5	1140 Acquisition Adjustment	1,816,579	(552,803)	1,263,776
6	1180 Plant in Service - Allocated Common	2,888,025	-	2,888,025
7	TOTAL PLANT	<u>105,087,222</u>	<u>(4,306,456)</u>	<u>100,780,766</u>
8				
9				
10	<u>DEDUCTIONS</u>			
11	1080 Accumulated Reserve - Utility	(31,977,603)	466,889	(31,510,714)
12	1150.1 Accumulated Amortization - Acquisition Adjustment	(390,238)	(92,214)	(482,452)
13	1190 Accumulated Reserve - Allocated Common	(1,004,274)		(1,004,274)
14	2520 Customer Advances for Construction	(1,615,122)		(1,615,122)
15	TOTAL DEDUCTIONS	<u>(34,987,238)</u>	<u>374,675</u>	<u>(34,612,562)</u>
16				
17	PLANT - NET	<u>70,099,984</u>	<u>(3,931,781)</u>	<u>66,168,204</u>
18				
19				
20	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
21	BALANCE SHEET METHOD	<u>(3,069,725)</u>	<u>(3,579,507)</u>	<u>(6,649,232)</u>
22				
23				
24	TOTAL RATE BASE	<u>67,030,259</u>	<u>(7,511,288)</u>	<u>59,518,973</u>
25				
26				
27	NET OPERATING INCOME	<u>3,902,175</u>	<u>48,642</u>	<u>3,950,817</u>
28				
29				
30	RATE OF RETURN	<u>5.82%</u>		<u>6.64%</u>

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE WORKING CAPITAL ALLOWANCE FOR
INTERIM RATE RELIEF

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/07

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ACCT	SUB	DESCRIPTION	UTILITY 13-MO AVG	REFERENCE	UNADJUSTED WORKING CAPITAL	CAPITAL STRUCTURE	ADJUSTMENTS PLANT	NON-UTILITY	AMOUNT	DESCRIPTION	PERCENTAGE	ALLOCATION	ADJUSTED AVERAGE WORKING CAPITAL
ASSETS													
PLANT													
1010		PLANT-IN-SERVICE - GAS	97,425,925	RATE BASE	-	-	(97,425,925)	-	-				-
1180		PLANT-IN-SERVICE - COMMON	2,888,025	RATE BASE	-	-	(2,888,025)	-	-				-
1070		CWIP - GAS	2,835,241	RATE BASE	-	-	(2,835,241)	-	-				-
1070		CWIP - COMMON	121,454	RATE BASE	-	-	(121,454)	-	-				-
1140		ACQUISITION ADJ. (GROSS)	1,816,579	RATE BASE	-	-	(1,816,579)	-	-				-
		GROSS UTILITY PLANT	105,087,224		-	-	(105,087,224)	-	-				-
RESERVE													
1080		PLANT RESERVE - GAS	(31,977,603)	RATE BASE	-	-	31,977,603	-	-				-
1190		PLANT RESERVE - COMMON	(1,004,273)	RATE BASE	-	-	1,004,273	-	-				-
1150		ACQUISITION ADJ. - RESERVE	(390,238)	RATE BASE	-	-	390,238	-	-				-
		TOTAL RESERVES	(33,372,114)		-	-	33,372,114	-	-				-
		NET PLANT	71,715,110		-	-	(71,715,110)	-	-				-
OTHER PROPERTY AND INVESTMENTS													
1210		NON-UTILITY PROPERTY	8,436	WORKING CAPITAL	8,436	-	-	-	-				8,436
1280		OTHER FUNDS	5,100	WORKING CAPITAL	5,100	-	-	-	-				5,100
		TOTAL	13,536		13,536	-	-	-	-				13,536
CURRENT AND ACCRUED ASSETS													
1310		CASH	430,686	WORKING CAPITAL	430,686	-	-	-	-				430,686
1350	0	WORKING FUNDS / PETTY CASH	25,206	WORKING CAPITAL	25,206	-	-	-	-				25,206
1350		FUNDS-PETTY CASH, ALLOC.	260	WORKING CAPITAL	260	-	-	-	-				260
1420	0	ACCTS REC - CUSTOMERS	4,557,012	WORKING CAPITAL	4,557,012	-	-	-	-				4,557,012
1430		ACCOUNTS RECEIVABLE - OTHER	54,266	WORKING CAPITAL	54,266	-	-	-	-				54,266
1440		ALLOW. FOR UNCOLLECTABLE	(219,801)	WORKING CAPITAL	(219,801)	-	-	-	-				(219,801)
1540		MATERIALS & SUPPLIES INV.	496,530	WORKING CAPITAL	496,530	-	-	-	(44,688)	Non-regulated inventory	9%		451,842
1630		PPD STORES EXPENSE	1,095	WORKING CAPITAL	1,095	-	-	-	-				1,095
1650		PPD INSURANCE	289,370	WORKING CAPITAL	289,370	-	-	-	-				289,370
1650	4	PPD MISCELLANEOUS	60,993	WORKING CAPITAL	60,993	-	-	-	-				60,993
1650	41	PPD ORCOM MAINTENANCE	29,999	WORKING CAPITAL	29,999	-	-	-	-				29,999
1730	0	UNBILLED REVENUES	926,761	WORKING CAPITAL	926,761	-	-	-	-				926,761
0	0		-		-	-	-	-	-				-
		TOTAL	6,652,377		6,652,377	-	-	-	(44,688)				6,607,689
DEFERRED DEBITS													
1810	1	UNAMORT DEBT DISCOUNT	933,534	CAPITAL STRUCTURE	-	(933,534)	-	-	-				-
1820	2	REG ASSET - RETIREMENT PL	175,817	WORKING CAPITAL	175,817	-	-	-	-				175,817
1820	3	REG ASSET - ENVIRONMENTAL PENDING	7,971,868	WORKING CAPITAL	7,971,868	-	-	-	-				7,971,868
1820	3n	REG ASSET - STORM RESERVE	146,061	WORKING CAPITAL	146,061	-	-	-	-				146,061
1840	1	CLEARING - NG	375	WORKING CAPITAL	375	-	-	-	-				375
1840	1	CLEARING - ALLOCATED	13	WORKING CAPITAL	13	-	-	-	-				13
1860	1	UNAMORTIZED RATE CASE-NG	132,945	WORKING CAPITAL	132,945	-	-	-	(66,473)	1/2 Excluded From Working Capital	50%		66,472
1860	1	DEFERRED DR - NG	73,619	WORKING CAPITAL	73,619	-	-	-	-				73,619
1860	23	DEFERRED DR - PENNY ELIM	(38)	WORKING CAPITAL	(38)	-	-	-	-				(38)
1860	4	OTHER DEFERRED DEBITS - AEP	3,973,813	WORKING CAPITAL	3,973,813	-	0%	-	(3,973,813)	Excluded From Working Capital	100%		-
1860	21, 61	UNDERREC - PGA & CONSERV	-	WORKING CAPITAL	-	-	-	-	-				-
1860	3	DEF DR - UNDIST CAPITAL PAYRL	24,143	WORKING CAPITAL	24,143	-	-	-	-				24,143
1860	3n	DEF PIPING & CONVERSION	1,426,167	WORKING CAPITAL	1,426,167	-	-	-	-				1,426,167
1890	1	UNAMORT LOSS ON REACCCQU	105,973	CAPITAL STRUCTURE	-	(105,973)	-	-	-				-
1900		DEFERRED TAXES - DIRECT	3,264,256	CAPITAL STRUCTURE	-	(3,264,256)	-	-	-				-
		TOTAL	18,228,546		13,924,783	(4,303,763)	-	-	(4,040,286)				9,884,497
		TOTAL ASSETS	96,609,569		20,590,696	(4,303,763)	(71,715,110)	-	(4,084,974)				16,505,722

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF

TYPE OF DATA SHOWN: HISTORIC YEAR ENDED: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ACCT	SUB	DESCRIPTION	13-MO AVG	REFERENCE	UNADJUSTED WORKING CAPITAL	CAPITAL STRUCTURE	PLANT	NON-UTILITY	AMOUNT	DESCRIPTION	PERCENTAGE	ADJUSTED WORKING CAPITAL	AVERAGE WORKING CAPITAL
CAPITALIZATION & LIABILITIES													
PROPRIETARY CAPITAL													
2010	1	COMMON STOCK ISSUED	(4,918,811)	CAPITAL STRUCTURE		4,918,811							-
2040	1	PREFERRED STOCK ISSUED - \$1	(318,559)	CAPITAL STRUCTURE		318,559							-
2070	1	PREMIUM ON COMMON STOCK	(2,998,447)	CAPITAL STRUCTURE		2,998,447							-
2110	1	MISC. PAID IN CAPITAL	(433,274)	CAPITAL STRUCTURE		433,274							-
2140	1	CAPITAL STOCK EXPENSE	227,473	CAPITAL STRUCTURE		(227,473)							-
2160	1	UNAPPROPRIATED RETAINED EARNINGS	(18,569,991)	CAPITAL STRUCTURE		18,569,991							-
2170	1	COMMON STOCK REAQUIRED	1,305,938	CAPITAL STRUCTURE		(1,305,938)							-
		TOTAL	(25,705,671)			25,705,671							-
LONG-TERM DEBT													
2210	1	BONDS	(27,870,641)	CAPITAL STRUCTURE		27,870,641							-
OTHER NON-CURRENT LIABILITIES													
2280	12	GAS STORM RESERVE	(188,130)	WORKING CAPITAL	(188,130)								(188,130)
2280	31	PENSION RESERVE	(1,563,977)	WORKING CAPITAL	(1,563,977)								(1,563,977)
2280	32	MEDICAL - POST RETIREMENT	(967,092)	WORKING CAPITAL	(967,092)								(967,092)
2280	34	401(K) ACCRUAL - COMPANY SHARE	(167)	WORKING CAPITAL	(167)								(167)
2280	201	ACCRUED LIABILITY INSURANCE	(72,494)	WORKING CAPITAL	(72,494)								(72,494)
2290	1	ACCUM PROV - RATE REFUNDS	(505,467)	WORKING CAPITAL	(505,467)				505,467	Excluded From Working Capital	100%		-
		TOTAL	(3,501,323)		(3,297,308)								(2,791,841)
CURRENT AND ACCRUED LIABILITIES													
2310	1	NOTES PAYABLE	(2,389,274)	CAPITAL STRUCTURE		2,389,274							-
2320		ACCOUNTS PAYABLE - FUEL	(2,798,150)	WORKING CAPITAL	(2,798,150)								(2,798,150)
2320		ACCTS PAY - TRADE, NET OF FUEL	(1,290,366)	WORKING CAPITAL	(1,290,366)								(1,290,366)
2320		ACCOUNTS PAYABLE - OTHER	(424,544)	WORKING CAPITAL	(424,544)								(424,544)
2350	1	CUSTOMER DEPOSITS	(5,627,678)	CAPITAL STRUCTURE		5,627,678							-
2360	1	ACC'D PROPERTY TAXES	(402,401)	WORKING CAPITAL	(402,401)								(402,401)
2360	2, 3	FLA GROSS REC & FPSC ASSESS TAX	(249,340)	WORKING CAPITAL	(249,340)								(249,340)
2360	5, 6	ACC'D PAYROLL TAXES - F & S UNEMP.	(3,239)	WORKING CAPITAL	(3,239)								(3,239)
2360	8, 9	ACC'D INCOME TAXES	(1,119,508)	WORKING CAPITAL	(1,119,508)								(1,119,508)
2370	1, 2	ACC'D INTEREST - NOTES	(361,289)	WORKING CAPITAL	(361,289)								(361,289)
2370	3	ACC'D INTEREST - CUSTOM DEPOSITS	(181,578)	WORKING CAPITAL	(181,578)								(181,578)
2380		DIVIDENDS PAY - PREFERRED STOCK	(1,118)	WORKING CAPITAL	(1,118)								(1,118)
2410	2, 3	TAXES PAYABLE - EMPLOYEE WIH	7	WORKING CAPITAL	7								7
2410	6	TAXES PAYABLE - SALES	(41,637)	WORKING CAPITAL	(41,637)								(41,637)
2410		TAXES PAYABLE - FRANCH & MUNIPLE	(374,886)	WORKING CAPITAL	(374,886)								(374,886)
2420	7	VENDING FUND	(14,967)	WORKING CAPITAL	(14,967)								(14,967)
2420		ACCRUED OUTSIDE LEGAL AND AUDIT	(102,743)	WORKING CAPITAL	(102,743)								(102,743)
2420		MISC CURRENT ACCRUED LIABILITIES	(14,768)	WORKING CAPITAL	(14,768)								(14,768)
2420	1	ACCRUED VACATION	(627,673)	WORKING CAPITAL	(627,673)								(627,673)
		TOTAL	(16,025,152)		(8,008,200)	8,016,952							(8,008,200)
DEFERRED CREDITS													
2520	-	CUSTOMER ADVANCES FOR CONSTR	(1,615,122)	RATE BASE			1,615,122						-
2530	31	ENVIRONMENTAL COSTS - NET OF CUSTOMER PRO	(328,987)	WORKING CAPITAL	(328,987)								(328,987)
2530	32	ENVIRONMENTAL LIABILITY - PENDING RATE RECO	(7,971,868)	WORKING CAPITAL	(7,971,868)								(7,971,868)
2530	-	OVERRECOVERIES - CONSERV & PGA	(3,840,965)	WORKING CAPITAL	(3,840,965)								(3,840,965)
2530	-	DEFERRED CREDITS - MISC.	(9,078)	WORKING CAPITAL	(9,078)								(9,078)
2550	-	ITC	(190,499)	WORKING CAPITAL		190,499							-
28nn	-	DEFERRED TAXES	(9,550,263)	CAPITAL STRUCTURE		9,550,263							-
		TOTAL	(23,506,782)		(12,150,898)	9,740,762	1,615,122						(12,150,898)
TOTAL CAPITALIZATION & LIABILITIES													
			(96,609,569)		(23,860,421)	71,334,026	1,615,122		505,467				(23,154,954)
TOTAL ASSETS LESS CAPITALIZATION & LIABILITIES													
													(6,649,232)
WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)													
					(3,069,725)				(3,579,507)				(6,649,232)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080386-GU

(1)	(2)	(2)	(3)	(4)	(4)	(4)	(4)
ADJUSTMENT NO.	ACCOUNT	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	COMMISSION ADJUSTMENT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE/DECREASE IN REVENUE REQUIREMENT
				FACTOR = 1.61757 X 7.66% = 0.123896277			
<u>UTILITY PLANT</u>							
1	1010	Non-Regulated Plant - Operations	Allocated Portion of Utility Plant allocated to Non-Utility (Page 2)	(1,853,653)	-0-	(1,853,653)	(229,661)
2	1010.3031	Non-Compete Agreement	Commission Adjustment - Eliminated from Rate Base	(1,900,000)	-0-	(1,900,000)	(235,403)
3	1140.2	Goodwill	Commission Adjustment - Eliminated from Rate Base	(552,803)	-0-	(552,803)	(68,490)
TOTAL UTILITY PLANT ADJUSTMENTS				(4,306,456)	-	(4,306,456)	(533,554)
<u>DEDUCTIONS</u>							
4	1080	Non-Regulated Reserve - Operations	Allocated Portion of Utility Reserve allocated to Non-Utility (Page 2)	466,889	-0-	466,889	57,846
5	1150.1	Unrecorded Reserve - Acquisition Adjustment	1/1/02 through 11/17/04 Amortization Reserve Not Booked	(92,214)	-0-	(92,214)	(11,425)
TOTAL DEDUCTIONS ADJUSTMENTS				374,675	-	374,675	46,421
NET ADJUSTMENTS TO PLANT				(3,931,781)	-	(3,931,781)	(487,133)
<u>ALLOWANCE FOR WORKING CAPITAL</u>							
6	2290.1	Over Earnings Refund	Commission Adjustment - Eliminated from Rate Base	505,467	-0-	505,467	62,625
7	1540.1	Operating Materials & Supplies Inventory	Allocated Portion of Utility Plant allocated to Non-Utility Operations	(44,688)	-0-	(44,688)	(5,537)
8	1860.4	Other Deferred Debits - AEP	Commission Adjustment - Eliminated from Rate Base	(3,973,813)	-0-	(3,973,813)	(492,341)
9	1860.1	Other Deferred Debits - Rate Case Expense	Commission Adjustment - Eliminated 50% from Rate Base	(66,473)	-0-	(66,473)	(8,236)
TOTAL WORKING CAPITAL ADJUSTMENTS				(3,579,507)	-	(3,579,507)	(443,488)
TOTAL RATE BASE ADJUSTMENTS				(7,511,288)	-	(7,511,288)	(930,621)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE
REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED
RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

HISTORIC YEAR ENDED: 12/31/07

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ADJUSTMENT NO.	ACCOUNT	DESCRIPTION	PLANT BALANCE	OVERALL AVG % NON-REG	NON-REG AMOUNT	RESERVE BALANCE	OVERALL AVG % NON-REG	NON-REG AMOUNT
1								
2	1/4	1010/1080	1010 - Plant, Non-Regulated			1080 - Reserve, Non-Regulated		
3								
4	303	MISC. INTANGIBLE PLANT	213,641	0%	-	(99,812)	0%	-
5	3031	INTANGIBLE NON-COMPETE AGREEMENT	1,900,000	0%	-	-	0%	-
6	374	LAND	101,108	11%	(10,771)	-	0%	-
7	3741	LAND RIGHTS	12,910	0%	-	7,872	40%	(3,150)
8	375	STRUCTURES AND IMPROVEMENTS	476,934	19%	(90,957)	(246,734)	19%	46,451
9	3761	MAINS- PLASTIC	23,251,922	0%	-	(4,231,261)	0%	-
10	3762	MAINS -OTHER-(CAST IRON, STEEL)	27,099,145	0%	-	(13,997,957)	0%	-
11	378	MEASURE/REGULATOR EQP.- GENERAL	306,196	0%	-	(84,911)	0%	-
12	379	MEASURE/REG EQP - CITY GATE STN	2,014,726	0%	-	(436,598)	0%	-
13	3801	SERVICES - PLASTIC	20,548,806	0%	-	(5,186,506)	0%	-
14	3802	SERVICES - OTHER- CAST IRON, ETC	2,160,833	0%	-	(1,869,483)	0%	-
15	381	METERS	5,598,572	0%	-	(2,074,820)	0%	-
16	382	METER INSTALLATIONS	2,616,465	0%	-	(715,123)	0%	-
17	383	HOUSE REGULATORS	1,849,528	0%	-	(703,658)	0%	-
18	384	HOUSE REGULATOR INSTALLATIONS	877,935	0%	-	(258,893)	0%	-
19	385	INDUST MEASURING/REG STATION EQP	48,619	0%	-	(12,158)	0%	-
20	387	OTHER EQUIPMENT	554,979	17%	(93,659)	(108,215)	17%	17,983
21	389	LAND AND LAND RIGHTS	492,038	22%	(106,028)	-	0%	-
22	3892	RIGHTS-OF-WAY	-	0%	-	-	0%	-
23	390	STRUCTURES AND IMPROVEMENTS	1,402,139	25%	(344,766)	(320,266)	25%	79,045
24	3911	OFFICE FURNITURE	111,561	22%	(25,019)	(28,303)	23%	6,441
25	3912	OFFICE MACHINES	49,706	22%	(11,075)	(25,092)	24%	6,024
26	3913	E D P EQUIPMENT	598,450	21%	(125,293)	(60,149)	12%	6,959
27	391305	COMPUTER SOFTWARE	515,249	21%	(109,496)	(62,848)	22%	13,516
28	3921	TRANSP EQUIP-CARS	175,284	19%	(34,040)	(59,138)	19%	11,487
29	3922	TRANS - LIGHT TRUCK, VAN	3,354,387	21%	(698,596)	(956,192)	21%	198,763
30	3923	TRANS - HEAVY TRUCKS	-	0%	-	-	0%	-
31	3924	TRANS - TRAILERS	44,518	20%	(8,979)	(26,441)	20%	5,237
32	393	STORES EQUIPMENT	9,562	19%	(1,817)	(9,137)	19%	1,736
33	394	TOOLS, SHOP & GARAGE EQUIPMENT	302,472	17%	(50,848)	(159,879)	17%	27,562
34	396	POWER OPERATED EQUIPMENT	328,627	17%	(55,975)	(114,633)	17%	20,057
35	397	COMMUNICATION EQUIPMENT	263,098	21%	(55,347)	(123,693)	21%	25,953
36	398	MISCELLANEOUS EQUIPMENT	146,515	21%	(30,987)	(13,578)	21%	2,825
37	399	TANGIBLE PROPERTY	-	0%	-	-	0%	-
38		TOTALS	97,425,925		(1,853,653)	(31,977,606)		466,889

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

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: LUNDGREN

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/2007

Line No.	(1) TOTAL COMPANY PER BOOKS	(2) COMMISSION ADJUSTMENTS* (SCHEDULE F-5)	(3) COMPANY ADJUSTMENTS (SCHEDULE F-5)	(4) ADJUSTED AMOUNT (5)+(6)+(7)	(5) REVENUE ADJUSTMENT	(6) NOI REQUIREMENT
1	OPERATING REVENUES					
2	23,744,649	-	-	23,744,649	984,054	24,728,703
3	30,017,462	(30,017,462)	-	-	-	-
4	2,393,460	(2,393,460)	-	-	-	-
5	-	-	-	-	-	-
6	2,106,338	-	-	2,106,338	-	2,106,338
7	1,533,487	-	-	1,533,487	-	1,533,487
8	5,054,630	(2,707,492)	-	2,347,138	-	2,347,138
9						
10	64,850,026	(35,118,414)	-	29,731,612	984,054	30,715,666
11						
12	OPERATING EXPENSES					
13	14,217,572	24,621	-	14,242,193	3,739	14,245,932
14	1,082,821	-	-	1,082,821	-	1,082,821
15	32,319,861	(32,319,861)	-	-	-	-
16	2,292,190	(2,292,190)	-	-	-	-
17	6,070	-	-	6,070	-	6,070
18	2,998,939	(108,001)	-	2,890,938	-	2,890,938
19	1,568,494	(514,774)	-	1,053,720	-	1,053,720
21	5,716,755	(144,333)	-	5,572,422	4,920	5,577,342
22	1,279,509	187,851	-	1,467,360	367,042	1,834,402
23	(494,988)	-	-	(494,988)	-	(494,988)
24	(39,372)	-	-	(39,372)	-	(39,372)
25	-	-	-	-	-	-
26						
27	60,947,851	(35,166,686)	-	25,781,165	375,701	26,156,866
28						
29	3,902,175	48,272	-	3,950,447	608,353	4,558,800
30						
31						
32	67,030,260			59,518,973		59,518,973
33	5.82%			6.64%		7.66%

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
 THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: LUNDGREN

Line No.	Adjustment	1 FUEL	2 CONS	3 OTHER	4 AEP	5 OOPOE	6 NON UTILITY	7 OOPCON	8 NONUTILITY AMOUNT	9 REGULATED AMOUNT	10 TOTAL	11 CHANGE IN REV REQ FACTOR 1.61757
1	OPERATING REVENUES											
2	BASE REVENUES	-	-	-	-	-	-	-	-	-	-	-
3	FUEL	(30,017,462)	-	-	-	-	-	-	-	(30,017,462)	(30,017,462)	(48,555,346)
4	CONSERVATION	-	(2,393,460)	-	-	-	-	-	-	(2,393,460)	(2,393,460)	(3,871,589)
5	UNBUNDLING	-	-	-	-	-	-	-	-	-	-	-
6	GROSS RECEIPTS TAX	-	-	-	-	-	-	-	-	-	-	-
7	FRANCHISE TAX	-	-	-	-	-	-	-	-	-	-	-
8	OTHER OPERATING REVENUES	(2,277,742)	117,912	-	(517,361)	(30,301)	-	-	-	(2,707,492)	(2,707,492)	(4,379,558)
9												
10	TOTAL REVENUE ADJUSTMENTS	(32,295,204)	(2,275,548)	-	(517,361)	(30,301)	-	-	-	(35,118,414)	(35,118,414)	(56,806,493)
11												
12	OPERATING EXPENSES											
13	OPERATION	-	-	-	-	-	-	(24,621)	-	(24,621)	(24,621)	(39,826)
14	MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-
15	COST OF GAS	32,319,861	-	-	-	-	-	-	-	32,319,861	32,319,861	52,279,638
16	CONSERVATION	-	2,292,190	-	-	-	-	-	-	2,292,190	2,292,190	3,707,778
17	STORAGE & UNBUNDLING	-	-	-	-	-	-	-	-	-	-	-
18	DEPRECIATION	-	-	-	-	-	108,001	-	108,001	-	108,001	174,699
19	AMORTIZATION	-	-	-	514,774	-	-	-	-	514,774	514,774	832,683
20												
21	TAXES OTHER THAN INCOME	149,489	12,569	-	2,587	-	-	-	-	144,333	144,333	233,469
22	INCOME TAX - FEDERAL	(65,529)	(10,911)	(99,080)	-	11,402	(40,641)	16,908	(40,641)	(147,210)	(187,851)	(303,863)
23	INCOME TAX - STATE	-	-	-	-	-	-	-	-	-	-	-
24	DEFERRED INCOME TAX - FEDERAL	-	-	-	-	-	-	-	-	-	-	-
25	DEFERRED INCOME TAX - STATE	-	-	-	-	-	-	-	-	-	-	-
26	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-
27												
28												
29	TOTAL EXPENSE ADJUSTMENTS	32,403,821	2,293,848	(99,080)	517,361	11,402	67,360	(28,025)	67,360	35,099,327	35,166,686	56,884,577
30												
31	NET ADJUSTMENTS	108,617	18,300	(99,080)	-	(18,899)	67,360	(28,025)	67,360	(19,087)	48,272	78,084

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
 THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: LUNDGREN

Line No.	REASON FOR ADJUSTMENT	ADJUSTMENT		ACCOUNT NUMBER	JURISDICTIONAL			COMPANY VS COMMISSION	CHANGE IN REVENUE REQ.
		CATEGORY	DESCRIPTION		AMOUNT	FACTOR	AMOUNT		
1	Eliminate Fuel Revenues	FUEL REV	01 FUEL	12*.4000.4***2	(30,017,462)	100%	(30,017,462)	COMMISSION	(48,555,346)
2	Eliminate Conservation Revenue and Recoveries	CONS REV	02 CONS	12*.4000.48**5	(2,393,460)	100%	(2,393,460)	COMMISSION	(3,871,589)
3	Eliminate Conservation Revenue and Recoveries	CONS REV	02 CONS	12*.4957	117,912	100%	117,912	COMMISSION	190,731
4	Eliminate Fuel Overrecovery	OTHER REV	01 FUEL	12*.4000.4951	(2,277,742)	100%	(2,277,742)	COMMISSION	(3,684,407)
5	Eliminate Area Expansion Program Revenue	OTHER REV	04 AEP	12*.4000.4956	(517,361)	100%	(517,361)	COMMISSION	(836,868)
6	Eliminate Fuel Expense	FUEL EXP	01 FUEL	12*.4010.80***	32,319,861	100%	32,319,861	COMMISSION	52,279,638
7	Eliminate Conservation Expense and Recoveries	CONS EXP	02 CONS	12*.4010.907	2,292,190	100%	2,292,190	COMMISSION	3,707,778
8	Exclude Non-Utility Depreciation Expense	DEP	06 NON-UTILITY	12*.4030.1	107,484	100%	107,484	COMMISSION	173,863
9	Misc. Allocation Adjustment	DEP	06 NON-UTILITY	12*.4030.2	517	100%	517	COMMISSION	836
10	Eliminate Area Expansion Program Expense	AMORT	04 AEP	12*.4070.5	514,774	100%	514,774	COMMISSION	832,683
11	Eliminate Taxes Other Than Income on Fuel	TOTI	01 FUEL	12*.4080.2 & .3	149,489	100%	149,489	COMMISSION	241,809
12	Eliminate Taxes Other Than Income on Conservation	TOTI	02 CONS	12*.4080.2 & .3	12,569	100%	12,569	COMMISSION	20,331
13	Eliminate Taxes Other Than Income on AEP	TOTI	04 AEP	12*.4080.2 & .3	2,587	100%	2,587	COMMISSION	4,185
14	Eliminate IT on Profit/Loss on Fuel Cost Recoveries	IT	01 FUEL	12*.4090.1 & .2	(922,644)	100%	(922,644)	COMMISSION	(1,492,441)
15	Eliminate IT on Profit/Loss on Fuel O/U Recovery	IT	01 FUEL	12*.4090.1 & .2	857,115	100%	857,115	COMMISSION	1,386,444
16	Eliminate IT on Profit/Loss on Conservation	IT	02 CONS	12*.4090.1 & .2	(10,911)	100%	(10,911)	COMMISSION	(17,649)
17	Interest and Income Tax Synchronization	IT	03 OTHER	12*.4090.1 & .2	(36,149)	100%	(36,149)	COMMISSION	(58,474)
18	Eliminate IT on Estimated 2006 Over Earnings	IT	05 OPOE	12*.4090.1 & .2	17,460	100%	17,460	COMMISSION	28,243
19	Eliminate IT on Estimated 2005 Over Earnings	IT	05 OPOE	12*.4090.1 & .2	(6,058)	100%	(6,058)	COMMISSION	(9,799)
20	Rate Refund Adjustment - 2006 Over Earnings	OTHER REV	05 OPOE	12*.4000.496	(46,400)	100%	(46,400)	COMMISSION	(75,055)
21	Rate Refund Adjustment - 2005 Over Earnings	OTHER REV	05 OPOE	12*.4000.4953	16,099	100%	16,099	COMMISSION	26,041
22	Include Sales Expense from Disallowed Conservation	OP EXP	07 OOPCON	12*.4010.9132	23,035	100%	23,035	COMMISSION	37,261
23	Eliminate Conservation 2006 Adjustment	OP EXP	07 OOPCON	12*.4010.92**	(47,656)	100%	(47,656)	COMMISSION	(77,087)
24	Eliminate TOTI charged to conservation	TOTI	07 OOPCON	12*.4080.5,6,7	(20,312)	100%	(20,312)	COMMISSION	(32,856)
25	IT on Sales and PR Fringe Expense	IT	07 OOPCON	12*.4090.1 & .2	9,265	100%	9,265	COMMISSION	14,987
26	IT on TOTI	IT	07 OOPCON	12*.4090.1 & .2	7,643	100%	7,643	COMMISSION	12,363
27	Eliminate IT on Non-Utility Depreciation Expense	IT	06 NON-UTILITY	12*.4090.1 & .2	(40,641)	100%	(40,641)	COMMISSION	(65,740)
28	Income tax adjustment	IT	03 OTHER	12*.4090.1 & .2	(62,931)	100%	(62,931)	COMMISSION	(101,796)
29									
30									
31	TOTAL ADJUSTMENTS				48,272		48,272		78,084

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-5 p.1

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

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR FOR THE INTERIM TEST PERIOD.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: COX

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.00%
2	GROSS RECEIPTS TAX RATE	0.00%
3	REGULATORY ASSESSMENT RATE	0.50%
4	BAD DEBT RATE	0.38%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.12%
6	STATE INCOME TAX RATE	5.50%
7	STATE INCOME TAX (5 X 6)	5.45%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.67%
9	FEDERAL INCOME TAX RATE	34.00%
10	FEDERAL INCOME TAX (8 X 9)	31.85%
11	REVENUE EXPANSION FACTOR (8)-(10)	61.82%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.61757

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

EXPLANATION: PROVIDE A SCHEDULE
 CALCULATING THE INTERIM RATE RELIEF REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: MARTIN

LINE NO.	DESCRIPTION	AMOUNT	
1	ADJUSTED RATE BASE	\$ 59,518,973	
2	REQUESTED RATE OF RETURN	7.66%	*Expanded ROR = 7.65940745%
3	N.O.I. REQUIREMENTS	\$ 4,558,800	
4	LESS: ADJUSTED N.O.I.	\$ 3,950,447	
5	N.O.I. DEFICIENCY	\$ 608,353	
6	EXPANSION FACTOR	1.61757	
7	REVENUE DEFICIENCY	\$ 984,054	
8	BASE REVENUES AT CURRENT RATES	\$ 23,744,649	
9	TOTAL REQUIRED INCREASE IN BASE REVENUES	4.14%	
10	REVENUES FROM ENERGY CHARGE AT CURRENT RATES	17,620,963	
11	TOTAL REQUIRED INCREASE IN ENERGY CHARGE	5.58%	
12	TOTAL BASE REVENUE REQUIREMENT	24,728,703	

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

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
 COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: CAMFIELD, COX

LINE NUMBER	DESCRIPTION	2007 13-MO AVERAGE TOTAL COMPANY	ALLOCATED TO GAS	2007 13-MO AVERAGE CONSOLIDATED GAS	CAPITALIZATION SHARE	COST RATE (%)	2007 WEIGHTED COST OF CAPITAL	2007 INTERIM INTEREST EXPENSE
1	Long Term Debt	50,535,952	45.8%	23,161,901	38.92%	8.01%	3.12%	1,854,224
2	Short-Term Debt	4,500,154	45.8%	2,062,534	3.47%	4.15%	0.14%	85,595
3	Preferred Stock	600,000	45.8%	274,995	0.46%	4.75%	0.02%	
4	Common Equity	47,816,182	45.8%	21,915,362	36.82%	10.25%	3.77%	
5	Customer Deposits	* 5,627,676	100%	5,627,676	9.46%	6.09%	0.58%	342,725
6	Deferred Taxes	* 6,286,004	100%	6,286,004	10.56%	0.00%	0.00%	
7	ITC at Zero Cost	* -	100%	-	0.00%	0.00%	0.00%	
8	ITC at Overall Cost	* 190,499	100%	190,499	0.32%	8.86%	0.03%	16,869
9								
10								
11	TOTAL CAPITALIZATION	115,556,468		59,518,973	100%		7.66%	2,299,414
12								
13	CONVENTIONAL CAPITALIZATION (1)-(4)	103,452,288						
14								
15	GAS RATE BASE	59,518,973						
16								
17	GAS-SPECIFIC CAPITAL ITEMS (5)-(8)	12,104,180						
18								
19	GAS RATE BASE LESS GAS-SPECIFIC ITEMS	47,414,793						
20								
21	CAPITALIZATION ALLOCATED TO GAS	45.8%						

GAS SPECIFIC CAPITAL ITEMS *

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

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES. SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT THE RATE BASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 WITNESS: CAMFIELD, COX

LINE NUMBER	DESCRIPTION	2007 CONSOLIDATED	2007 13-MO AVERAGE FLO-GAS	2007 FPUC PER BOOKS	2007 GAS SPECIFIC	% TO GAS	2007 PRO RATA TO GAS	2007 GAS UTILITY CAPITAL STRUCTURE
1	Long Term Debt	50,535,952		50,535,952		45.8%	23,161,902	23,161,902
2	Short-Term Debt	4,500,154		4,500,154		45.8%	2,062,534	2,062,534
3	Preferred Stock	600,000		600,000		45.8%	274,995	274,995
4	Common Equity	48,936,831	1,120,649	47,816,182		45.8%	21,915,362	21,915,362
5	Customer Deposits	9,294,963	760,039	8,534,924	5,627,676			5,627,676
6	Deferred Taxes	18,085,764	3,976,740	14,109,024	6,286,004			6,286,004
7	ITC at Zero Cost	-	-	-	-			-
8	ITC at Overall Cost	300,688	-	300,688	190,499			190,499
TOTAL CAPITALIZATION		132,254,352		126,396,924	12,104,180		47,414,793	59,518,973
CONVENTIONAL CAPITALIZATION (1)-(4)		104,572,937		103,452,288				
GAS RATE BASE					59,518,973			
GAS-SPECIFIC CAPITAL ITEMS (5)-(8)					12,104,180			
GAS RATE BASE LESS GAS-SPECIFIC ITEMS					47,414,793			
CAPITALIZATION ALLOCATED TO GAS					45.8%			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/2007
WITNESS: COX

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

LINE NO.	(1) RATE SCHEDULE	(2) 2007 CUSTOMERS	(3) 2007 THERM SALES	(4) 2007 CUSTOMER CHARGE \$/CUST/MO	(5) 2007 CUSTOMERS SUBJECT TO TAC	(6) 2007 TAC \$/CUST/MO	(7) 2007 ENERGY CHARGE ¢/THERM	(8) 2007 ANNUAL CUST REVENUE \$	(9) 2007 ANNUAL TAC REVENUE \$	(10) 2007 ANNUAL ENERGY REVENUE \$	(11) 2007 ANNUAL TOTAL REVENUE \$	(12) INTERIM % INCREASE ENERGY CHARGE	(13) INTERIM ENERGY REVENUE \$	(14) INTERIM INCREASE TOTAL \$	(15) INTERIM INCREASE CENTS ¢/THERM	(16) ANNUAL TOTAL BILL \$
1	RS	46,714	11,912,655	8.00	-	-	48.340	4,484,496	-	5,758,578	10,243,074	5.58%	6,080,169	321,591	2.6996	10,564,665
2	GS	3,396	11,757,532	15.00	-	-	32.107	611,220	-	3,774,991	4,386,211	5.58%	3,985,808	210,817	1.7930	4,597,028
3	GSTS	138	975,299	19.50	-	-	32.107	32,175	-	313,139	345,314	5.58%	330,627	17,487	1.7930	362,802
4	LV	921	17,957,754	45.00	-	-	23.809	497,295	-	4,275,562	4,772,857	5.58%	4,514,333	238,771	1.3296	5,011,628
5	LVTS	346	12,023,034	49.50	30	46.00	23.809	205,326	16,560	2,862,564	3,084,450	5.58%	3,022,426	159,862	1.3296	3,244,312
6	IS	1	156,030	270.00	-	-	10.039	3,240	-	15,664	18,904	5.58%	16,539	875	0.5606	19,779
7	ITS	13	5,549,360	270.00	13	20.50	10.039	42,120	3,198	557,100	602,418	5.58%	588,212	31,112	0.5606	633,530
8	LIGHTS	45	358,219	-	-	-	17.689	-	-	63,365	63,365	5.58%	66,904	3,539	0.9879	66,904
9																
10																
11																
12																
13	POOL MANAGER FEE										6,200	NA	NA	NA	NA	6,200
14	OSS										-	NA	NA	NA	NA	-
15	REVENUES FROM MINIMUM BILLS										274,686	NA	NA	NA	NA	274,686
16	TIMING ADJUSTMENTS										(52,830)	NA	NA	NA	NA	(52,830)
17	TOTAL	51,572	60,689,884					5,875,872	19,758	17,620,963	23,744,649		18,605,017	984,054		24,728,703

SUPPORTING SCHEDULES: E-1, F-7

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/2007
WITNESS: COX

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
RATE SCHEDULE	2007 BILLS	2007 THERM SALES	2007 CUSTOMER CHARGE \$/CUST/MO	2007 CUSTOMERS SUBJECT TO TAC	2007 TAC LVS 31 CUST \$/CUST/MO	INTERIM ENERGY CHARGE ¢/THERM	INTERIM ANNUAL CUST & TAC REVENUE \$	INTERIM ANNUAL ENERGY REVENUE \$	INTERIM ANNUAL TOTAL REVENUE \$
1 RS	46,714	11,912,655	8.00	-	-	51.040	4,484,496	6,080,169	10,564,665
2 GS	3,396	11,757,532	15.00	-	-	33.900	611,220	3,985,808	4,597,028
3 GSTS	138	975,299	19.50	-	-	33.900	32,175	330,627	362,802
4 LV	921	17,957,754	45.00	-	-	25.139	497,295	4,514,333	5,011,628
5 LVTS	346	12,023,034	49.50	30.00	46.00	25.139	221,886	3,022,426	3,244,312
6 IS	1	156,030	270.00	-	-	10.600	3,240	16,539	19,779
7 ITS	13	5,549,360	270.00	13.00	20.50	10.600	45,318	588,212	633,530
8 LIGHTS	45	358,219	-	-	-	18.677	-	66,904	66,904
9									
10									
11									
12									
13 POOL									6,200
14 OSS									-
15 REVENUES FROM MINIMUM BILLS									274,686
16 OTHER BASE REVENUES TO RECONCILE GL									(52,830)
17 TOTAL	51,572	60,689,884					5,895,630	18,605,017	24,728,703

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080366-GU**

**MINIMUM FILING REQUIREMENTS
SCHEDULE G – PROJECTED TEST YEAR
SCHEDULES**

December 2008

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 080366-GU
MINIMUM FILING REQUIREMENTS
INDEX

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FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION
 DOCKET NO.: 080366-GU
 MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
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FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU
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PROJECTED TEST YEAR

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/07
 PROJECTED YEAR: 12/31/08
 PROJECTED TEST YEAR: 12/31/09
 WITNESS: Mesite

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
L/N	ACCT	DESCRIPTION	BASE YEAR 12/31/07 (PER BOOKS)	12/31/07 ADJUSTMENTS (See B-2)	HISTORIC BASE 12/31/07 ADJUSTED AVERAGE YEAR	HISTORIC BASE YR +1 12/31/08 UNADJUSTED	12/31/08 ADJUSTMENTS	HISTORIC BASE YR +1 12/31/08 ADJUSTED AVERAGE YEAR	PROJECTED TEST YEAR 12/31/09 UNADJUSTED	12/31/09 ADJUSTMENTS	PROJECTED TEST YEAR 12/31/09 ADJUSTED AVERAGE YEAR
1		UTILITY PLANT									
2	1010	Plant in Service - Utility	97,425,925	(3,753,653)	93,672,272	106,914,293	(3,753,653)	103,160,640	114,125,907	(1,320,850)	112,805,057
3	1070	CWIP - Utility	2,835,239		2,835,239	826,026		826,026	324,942		324,942
4	1070	CWIP - Allocated Common	121,454		121,454	44,579		44,579	34,485		34,485
5	1140	Acquisition Adjustment	1,816,579	(552,803)	1,263,776	1,816,579	(552,803)	1,263,776	1,816,579	(552,803)	1,263,776
6	1180	Plant in Service - Allocated Common	2,888,025		2,888,025	3,081,654		3,081,654	3,494,938		3,494,938
7		TOTAL PLANT	105,087,222	(4,306,456)	100,780,766	112,683,131	(4,306,456)	108,376,675	119,796,851	(1,873,653)	117,923,198
8											
9											
10		DEDUCTIONS									
11	1080	Accumulated Reserve - Utility	(31,977,603)	466,889	(31,510,714)	(34,149,602)	466,889	(33,682,713)	(36,271,398)	435,315	(35,836,083)
12	1150.1	Accumulated Amortization - Acquisition Adjustment	(390,238)	(92,214)	(482,452)	(421,275)	(92,214)	(513,489)	(452,331)	(92,214)	(544,545)
13	1190	Accumulated Reserve - Allocated Common	(1,004,274)		(1,004,274)	(1,149,531)		(1,149,531)	(1,269,018)		(1,269,018)
14	2520	Customer Advances for Construction	(1,615,122)		(1,615,122)	(1,700,239)		(1,700,239)	(1,659,376)		(1,659,376)
15		TOTAL DEDUCTIONS	(34,987,237)	374,675	(34,612,562)	(37,420,647)	374,675	(37,045,972)	(39,652,123)	343,101	(39,309,022)
16											
17		PLANT - NET	70,099,985	(3,931,781)	66,168,204	75,262,484	(3,931,781)	71,330,703	80,144,728	(1,530,552)	78,614,176
18											
19											
20		ALLOWANCE FOR WORKING CAPITAL									
21		BALANCE SHEET METHOD	(3,069,725)	(3,579,507)	(6,649,232)	(2,046,013)	(4,281,375)	(6,327,388)	(196,500)	(4,670,456)	(4,866,956)
22											
23											
24		TOTAL RATE BASE	67,030,260	(7,511,288)	59,518,972	73,216,471	(8,213,156)	65,003,315	79,948,228	(6,201,008)	73,747,220
25											
26											
27		NET OPERATING INCOME	3,902,175	48,642	3,950,817	2,484,320	255,671	2,739,991	849,244	(513,323)	335,922
28											
29											
30		RATE OF RETURN	5.82%		6.64%	3.39%		4.22%	1.06%		0.46%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR DATA: 12/31/07
PROJECTED YEAR: 12/31/08
PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

DOCKET NO: 080366-GU

WITNESS: Mesite

L/N	ACCT	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			BASE YEAR 12/31/07 (PER BOOKS)	12/31/07 ADJUSTMENTS (See B-13)	BASE YEAR 12/31/07 ADJUSTED AVERAGE YEAR	HISTORIC BASE YEAR + 1 12/31/08 (PER BOOKS)	12/31/08 ADJUSTMENTS	HISTORIC BASE YR + 1 12/31/08 ADJUSTED AVERAGE YEAR	PROJECTED TEST YEAR 12/31/09 AVERAGE YR.	PROJECTED TEST YEAR 12/31/09 ADJUSTMENTS	PROJECTED TEST YEAR 12/31/09 AS ADJUSTED			
1		OTHER PROPERTY AND INVESTMENTS												
2	1210	NON-UTILITY PROPERTY	8,436			8,436		8,436	8,436		8,436	8,436		8,436
3	1280	OTHER FUNDS	5,100			5,100		5,100	5,100		5,100	5,100		5,100
4		TOTAL	13,536	-		13,536		13,536	13,536	-	13,536	13,536	-	13,536
5		CURRENT AND ACCRUED ASSETS												
6	1310	CASH	430,686			430,686		447,673	447,673		447,673	135,970		135,970
7	1350	WORKING FUNDS / PETTY CASH	25,206			25,206		27,003	27,003		27,003	27,150		27,150
8	1350 10	FUNDS-PETTY CASH, ALLOC.	260			260		265	265		265	265		265
9	1420	ACCTS REC - CUSTOMERS	4,557,012			4,557,012		5,606,189	5,606,189		5,606,189	7,513,154		7,513,154
10	1430	ACCOUNTS RECEIVABLE - OTHER	54,266			54,266		57,142	57,142		57,142	58,708		58,708
11	1440	ALLOW. FOR UNCOLLECTABLE	(219,801)			(219,801)		(219,769)	(219,769)		(219,769)	(226,154)		(226,154)
12	1540	MATERIALS & SUPPLIES INV.	496,530	(44,688)		451,842		522,697	522,697	(47,043)	475,654	537,019	(48,332)	488,687
13	1630	PPD STORES EXPENSE	1,095			1,095		-	-		-	-		-
14	1650 2, 5	PPD INSURANCE	289,370			289,370		322,616	322,616		322,616	351,292		351,292
15	1650 4	PPD MISCELLANEOUS	60,993			60,993		64,207	64,207		64,207	65,967		65,967
16	1650 41	PPD ORCOM MAINTENANCE	29,999			29,999		31,580	31,580		31,580	32,446		32,446
17	1730	UNBILLED REVENUES	926,761			926,761		975,601	975,601		975,601	1,002,332		1,002,332
18		TOTAL	6,652,377	(44,688)		6,607,689		7,835,204	7,835,204	(47,043)	7,788,161	9,498,149	(48,332)	9,449,817
19		DEFERRED ASSETS												
20	1820 2	REG ASSET - RETIREMENT PL	175,817			175,817		(508,648)	(508,648)		(508,648)	(606,701)		(606,701)
21	1820 3	REG ASSET - ENVRNMTL PEND	7,971,868			7,971,868		7,388,559	7,388,559		7,388,559	6,921,434		6,921,434
22	1820 3n	REG ASSET - STORM RESERVE	146,061			146,061		-	-		-	-		-
23	1840 1	CLEARING - NG	375			375		-	-		-	-		-
24	1840 1	CLEARING - ALLOCATED	13			13		-	-		-	-		-
25	1860 1	UNAMORTIZED RATE CASE-NG	132,945	(66,473)		66,472		138,930	138,930	(69,465)	69,465	648,539	(324,270)	324,269
26	1860 1	DEFERRED DR - NG	73,619			73,619		77,499	77,499		77,499	79,622		79,622
27	1860 23	DEFERRED DR - PENNY ELIM	(38)			(38)		-	-		-	-		-
28	1860 4	OTHER DEFERRED DEBITS - AEP	3,973,813	(3,973,813)		-		4,183,233	4,183,233	(4,183,233)	-	4,297,854	(4,297,854)	-
29	1860 21, 61	UNDERREC - PGA & CONSERV	-			-		-	-		-	-		-
30	1860 3	DEF DR - UNDIST CAPITAL PAYRL	24,143			24,143		25,415	25,415		25,415	26,111		26,111
31	1860 3n	DEF PIPING & CONVERSION	1,426,167			1,426,167		1,501,326	1,501,326		1,501,326	1,542,462		1,542,462
32		TOTAL	13,924,783	(4,040,286)		9,884,497		12,806,314	12,806,314	(4,252,698)	8,553,616	12,909,321	(4,622,124)	8,287,197
33		TOTAL ASSETS	20,590,696	(4,084,974)		16,505,722		20,655,054	20,655,054	(4,299,741)	16,355,313	22,421,006	(4,670,456)	17,750,550

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

HISTORIC YEAR DATA: 12/31/07

PROJECTED YEAR: 12/31/08

PROJECTED TEST YEAR: 12/31/09

WITNESS: Mesite

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

DOCKET NO: 080366-GU

L/N	ACCT	DESCRIPTION	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			BASE YEAR 12/31/07 (PER BOOKS)	12/31/07 ADJUSTMENTS	BASE YEAR 12/31/07 ADJUSTED AVERAGE YEAR	HISTORIC BASE YEAR + 1 12/31/08 (PER BOOKS)	12/31/08 ADJUSTMENTS	HISTORIC BASE YR + 1 12/31/08 ADJUSTED AVERAGE YEAR	PROJECTED TEST YEAR 12/31/09 UNADJUSTED AVERAGE YR.	12/31/09 ADJUSTMENTS	PROJECTED TEST YEAR 12/31/09 ADJUSTED AVERAGE YEAR
OTHER NON-CURRENT LIABILITIES											
2	2280 12	GAS STORM RESERVE	(188,130)		(188,130)	(649,895)		(649,895)	(700,361)		(700,361)
3	2280 31	PENSION RESERVE	(1,767,973)		(1,767,973)	(1,901,081)		(1,901,081)	(2,034,157)		(2,034,157)
4	2280 32	MEDICAL - POST RETIREMENT	(967,092)		(967,092)	(856,688)		(856,688)	(916,656)		(916,656)
5	2280 34	401(K) ACCRUAL - COMPANY SHARE	(167)		(167)	-		-	-		-
6	2280 201	ACCRUED LIABILITY INSURANCE	(72,494)		(72,494)	(76,314)		(76,314)	(78,405)		(78,405)
7	2290 1	ACCUM PROV - RATE REFUNDS	(505,467)	505,467	-	(18,366)	18,366	-	-		-
8		TOTAL	(3,501,323)	505,467	(2,995,856)	(3,502,344)	18,366	(3,483,978)	(3,729,579)	-	(3,729,579)
CURRENT AND ACCRUED LIABILITIES											
10	2320	ACCOUNTS PAYABLE - FUEL	(2,798,150)		(2,798,150)	(4,728,428)		(4,728,428)	(5,187,349)		(5,187,349)
11	2320	ACCTS PAY -TRADE, NET OF FUEL	(1,290,366)		(1,290,366)	(1,358,369)		(1,358,369)	(1,395,588)		(1,395,588)
12	2320	ACCOUNTS PAYABLE - OTHER	(424,544)		(424,544)	(454,258)		(454,258)	(466,704)		(466,704)
13	2360 1	ACC'D PROPERTY TAXES	(402,401)		(402,401)	(427,348)		(427,348)	(439,057)		(439,057)
14	2360 2, 3	FLA GROSS REC & FPSC ASSESS TAX	(249,340)		(249,340)	(262,480)		(262,480)	(269,672)		(269,672)
15	2360 5, 6	ACC'D PAYROLL TAXES - F & S UNEMP.	(3,239)		(3,239)	(3,475)		(3,475)	(3,571)		(3,571)
16	2360 8, 9	ACC'D INCOME TAXES	(1,119,508)		(1,119,508)	(1,178,505)		(1,178,505)	(1,210,797)		(1,210,797)
17	2370 1, 2	ACC'D INTEREST - NOTES	(361,289)		(361,289)	(387,786)		(387,786)	(398,412)		(398,412)
18	2370 3	ACC'D INTEREST - CUSTOM DEPOSITS	(181,578)		(181,578)	(183,575)		(183,575)	(181,578)		(181,578)
19	2380	DIVIDENDS PAY - PREFERRED STOCK	(1,118)		(1,118)	-		-	-		-
20	2410 2, 3	TAXES PAYABLE - EMPLOYEE W/H	7		7	-		-	-		-
21	2410 6	TAXES PAYABLE - SALES	(41,637)		(41,637)	(43,831)		(43,831)	(42,778)		(42,778)
22	2410	TAXES PAYABLE - FRANCH & MUNIPLE	(374,886)		(374,886)	(394,642)		(394,642)	(385,158)		(385,158)
23	2420 7	VENDING FUND	(14,967)		(14,967)	(15,756)		(15,756)	(15,377)		(15,377)
24	2420	ACCRUED OUTSIDE LEGAL AND AUDIT	(102,743)		(102,743)	(106,976)		(106,976)	(105,558)		(105,558)
25	2420	MISC CURRENT ACCRUED LIABILITIES	(14,768)		(14,768)	(15,546)		(15,546)	(15,173)		(15,173)
26	2420 1	ACCRUED VACATION	(627,673)		(627,673)	(674,929)		(674,929)	(684,525)		(684,525)
27		TOTAL	(8,008,200)	-	(8,008,200)	(10,235,904)	-	(10,235,904)	(10,801,297)	-	(10,801,297)
DEFERRED CREDITS											
29	2530 31	ENVIRONMENTAL COSTS - NET OF CUSTOMER PROCEEDS	(328,987)		(328,987)	(691,929)		(691,929)	(1,165,196)		(1,165,196)
30	2530 32	ENVIRONMENTAL LIABILITY - PENDING RATE RECOVERY	(7,971,868)		(7,971,868)	(7,388,559)		(7,388,559)	(6,921,434)		(6,921,434)
31	2530	OVERRECOVERIES - CONSERV & PGA	(3,840,965)		(3,840,965)	(882,356)		(882,356)	-		-
32	2530	DEFERRED CREDITS - MISC.	(9,078)		(9,078)	25		25	-		-
33		TOTAL	(12,150,898)	-	(12,150,898)	(8,962,819)	-	(8,962,819)	(8,086,630)	-	(8,086,630)
34		TOTAL CAPITALIZATION & LIABILITIES	(23,660,421)	505,467	(23,154,954)	(22,701,067)	18,366	(22,682,701)	(22,617,506)	-	(22,617,506)
35		NET WORKING CAPITAL - TOTAL ASSETS LESS CAPITALIZATION & LIABILITIES	(3,069,725)	(3,579,507)	(6,649,232)	(2,046,013)	(4,281,375)	(6,327,388)	(196,500)	(4,670,456)	(4,866,956)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH RATE BASE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR - 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) ADJUSTMENT NO.	(2) ACCOUNT	(2) ADJUSTMENT TITLE	(3) REASON FOR ADJUSTMENT	(4) COMPANY ADJUSTMENT	(4) COMMISSION ADJUSTMENT	(5) NON-UTILITY AMOUNT	(6) REGULATED AMOUNT
UTILITY PLANT							
1	1010	Non-Regulated Plant - Operations	Allocated Portion of Utility Plant allocated to Non-Utility (Page 4B)		(1,853,653)	(1,853,653)	-0-
2	1010.3031	Non-Compete Agreement	Commission Adjustment - Eliminated from Rate Base		(1,900,000)	-0-	(1,900,000)
3	1010	Increase Request for Bare Steel Replacement Program.	Above and Beyond \$566K > \$623K	(28,399)		-0-	(28,399)
4	1010	Reversal of AEP Contribution	Unrecovered AEP Costs	2,461,202		-0-	2,461,202
5	1140.2	Goodwill	Commission Adjustment - Eliminated from Rate Base		(552,803)	-0-	(552,803)
TOTAL UTILITY PLANT ADJUSTMENTS				<u>2,432,803</u>	<u>(4,306,456)</u>	<u>(1,853,653)</u>	<u>(20,000)</u>
DEDUCTIONS							
6	1080	Non-Regulated Reserve - Operations	Allocated Portion of Utility Reserve allocated to Non-Utility (Page 4B)		466,889	466,889	-0-
7	1080	Reduction in Depr Accrual - Bare Steel	Above and Beyond - Reduced Depreciation Accrual	424		-0-	424
8	1080	Reserve Effect of Reversal of AEP Contribution - See No. 6, above	Unrecovered AEP Costs	(31,998)		-0-	(31,998)
9	1150.1	Unrecorded Reserve - Acquisition Adjustment	11/02 through 11/17/04 Amortization Reserve Not Booked		(92,214)	-0-	(92,214)
TOTAL DEDUCTIONS ADJUSTMENTS				<u>(31,574)</u>	<u>374,675</u>	<u>466,889</u>	<u>(123,788)</u>
NET ADJUSTMENTS TO PLANT				<u>2,401,229</u>	<u>(3,931,781)</u>	<u>(1,386,764)</u>	<u>(143,788)</u>
ALLOWANCE FOR WORKING CAPITAL							
10	1540.1	Operating Materials & Supplies Inventory	9% Allocated Portion as Non-Utility		(48,332)	(48,332)	-0-
11	1860.4	Eliminate Other Deferred Debits - AEP	Commission Adjustment - Eliminated from Rate Base		(4,297,854)	-0-	(4,297,854)
12	1860.1	Other Deferred Debits - Rate Case Expense	Commission Adjustment - Eliminated 50% from Rate Base		(324,270)	-0-	(324,270)
TOTAL WORKING CAPITAL ADJUSTMENTS				<u>-</u>	<u>(4,670,456)</u>	<u>(48,332)</u>	<u>(4,622,124)</u>
TOTAL RATE BASE ADJUSTMENTS				<u>2,401,229</u>	<u>(8,602,237)</u>	<u>(1,435,096)</u>	<u>(4,765,912)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH RATE BASE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR - 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) ADJUSTMENT NO.	(2) ACCOUNT	(3) DESCRIPTION	(4) PLANT BALANCE	(5) OVERALL AVG % NON-REG	(6) NON-REG AMOUNT	(7) RESERVE BALANCE	(8) OVERALL AVG % NON-REG	(9) NON-REG AMOUNT
1, 6	1010/1080	Non-Regulated Plant/Reserve						
			<u>1010 - Plant, Non-Regulated</u>			<u>1080 - Reserve, Non-Regulated</u>		
	303	MISC. INTANGIBLE PLANT	213,641	0%	-	(99,812)	0%	-
	3031	INTANGIBLE NON-COMPETE AGREEMENT	1,900,000	0%	-	-	0%	-
	374	LAND	101,108	11%	(10,771)	-	0%	-
	3741	LAND RIGHTS	12,910	0%	-	7,872	40%	(3,150)
	375	STRUCTURES AND IMPROVEMENTS	476,934	19%	(90,957)	(246,734)	19%	46,451
	3761	MAINS- PLASTIC	23,251,922	0%	-	(4,231,261)	0%	-
	3762	MAINS -OTHER-(CAST IRON, STEEL)	27,099,145	0%	-	(13,997,957)	0%	-
	378	MEASURE/REGULATOR EQP.- GENERAL	306,196	0%	-	(84,911)	0%	-
	379	MEASURE/REG EQP - CITY GATE STN	2,014,726	0%	-	(436,598)	0%	-
	3801	SERVICES - PLASTIC	20,548,806	0%	-	(5,186,506)	0%	-
	3802	SERVICES - OTHER- CAST IRON, ETC	2,160,833	0%	-	(1,869,483)	0%	-
	381	METERS	5,598,572	0%	-	(2,074,820)	0%	-
	382	METER INSTALLATIONS	2,616,465	0%	-	(715,123)	0%	-
	383	HOUSE REGULATORS	1,849,528	0%	-	(703,658)	0%	-
	384	HOUSE REGULATOR INSTALLATIONS	877,935	0%	-	(258,893)	0%	-
	385	INDUST MEASURING/REG STATION EQP	48,619	0%	-	(12,158)	0%	-
	387	OTHER EQUIPMENT	554,979	17%	(93,659)	(108,215)	17%	17,983
	389	LAND AND LAND RIGHTS	492,038	22%	(106,028)	-	0%	-
	3892	RIGHTS-OF-WAY	-	0%	-	-	0%	-
	390	STRUCTURES AND IMPROVEMENTS	1,402,139	25%	(344,766)	(320,266)	25%	79,045
	3911	OFFICE FURNITURE	111,561	22%	(25,019)	(28,303)	23%	6,441
	3912	OFFICE MACHINES	49,706	22%	(11,075)	(25,092)	24%	6,024
	3913	E D P EQUIPMENT	598,450	21%	(125,293)	(60,149)	12%	6,959
	391305	COMPUTER SOFTWARE	515,249	21%	(109,496)	(62,848)	22%	13,516
	3921	TRANSP EQUIP-CARS	175,284	19%	(34,040)	(59,138)	19%	11,487
	3922	TRANS - LIGHT TRUCK, VAN	3,354,387	21%	(698,596)	(956,192)	21%	198,763
	3923	TRANS - HEAVY TRUCKS	-	0%	-	-	0%	-
	3924	TRANS - TRAILERS	44,518	20%	(8,979)	(26,441)	20%	5,237
	393	STORES EQUIPMENT	9,562	19%	(1,817)	(9,137)	19%	1,736
	394	TOOLS, SHOP & GARAGE EQUIPMENT	302,472	17%	(50,848)	(159,879)	17%	27,562
	396	POWER OPERATED EQUIPMENT	328,627	17%	(55,975)	(114,633)	17%	20,057
	397	COMMUNICATION EQUIPMENT	263,098	21%	(55,347)	(123,693)	21%	25,953
	398	MISCELLANEOUS EQUIPMENT	146,515	21%	(30,987)	(13,578)	21%	2,825
	399	TANGIBLE PROPERTY	-	0%	-	-	0%	-
		TOTALS	97,425,925		(1,853,653)	(31,977,606)		466,889

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

Table with columns for months (DEC '07 to DEC '08) and a UTILITY 13-MO AVG column. Rows include ASSETS (PLANT, RESERVE), OTHER PROPERTY AND INVESTMENTS, CURRENT AND ACCRUED ASSETS, and DEFERRED ASSETS.

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

TYPE OF DATA SHOWN:
 PROJECTED YEAR: 12/31/08

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ACCT	SUB	DESCRIPTION	PROJECTION BASIS	PROJECTION PERCENTAGE	CONSOLIDATED 13-MO AVG	REFERENCE	ALLOCATION BASIS	ALLOC. %	UTILITY 13-MO AVG	BASIS FOR CURRENT YEAR PROJECTION	
ASSETS											
PLANT											
3	1010	PLANT-IN-SERVICE - GAS	DIRECT	N/A -DIRECT	106,914,293	RATE BASE	Direct	100%	106,914,293	DIRECT PROJECTION	
4	1180	PLANT-IN-SERVICE - COMMON	DIRECT	N/A -DIRECT	5,863,334	RATE BASE	Common Plant; Sch. B-5	Various; B-5	3,081,654	DIRECT PROJECTION	
5	1070	CWIP - GAS	DIRECT	N/A -DIRECT	826,026	RATE BASE	Direct	100%	826,026	DIRECT PROJECTION	
6	1070	CWIP - COMMON	DIRECT	N/A -DIRECT	84,976	RATE BASE	Common Plant; Sch. B-5	Various; B-5	44,579	DIRECT PROJECTION	
7	1140	ACQUISITION ADJ. (GROSS)	NO CHNG	0.00%	1,816,579	RATE BASE	Direct	100%	1,816,579	SAME AS 2007	
GROSS UTILITY PLANT										112,683,131	
RESERVE											
9	1080	PLANT RESERVE - GAS	DIRECT	N/A -DIRECT	(34,149,605)	RATE BASE	Direct	100%	(34,149,605)	DIRECT PROJECTION	
11	1190	PLANT RESERVE - COMMON	DIRECT	N/A -DIRECT	(2,198,470)	RATE BASE	Common Plant; Sch. B-5	Various; B-5	(1,149,530)	DIRECT PROJECTION	
12	1150	ACQUISITION ADJ. - RESERVE	DIRECT	N/A -DIRECT	(421,275)	RATE BASE	Direct	100%	(421,275)	MONTHLY AMORTIZATION ACCRUAL OF \$2,588	
TOTAL RESERVES										(35,720,410)	
NET PLANT										76,962,721	
OTHER PROPERTY AND INVESTMENTS											
16	1210	NON-UTILITY PROPERTY	NO CHNG	0.00%	8,436	WORKING CAPITAL	Direct	100%	8,436	SAME AS 2007	
17	1280	OTHER FUNDS	NO CHNG	0.00%	10,000	WORKING CAPITAL	Adj. Gross Profit	51%	5,100	SAME AS 2007	
TOTAL										13,536	
CURRENT AND ACCRUED ASSETS											
19	1310	CASH	DIRECT	N/A -DIRECT	877,790	WORKING CAPITAL	Adj. Gross Profit	51%	447,673	SEE TESTIMONY	
22	1350	WORKING FUNDS / PETTY CASH	DIRECT	N/A -DIRECT	27,003	WORKING CAPITAL	Direct	100%	27,003	NO CHANGE TO BALANCE AFTER APRIL	
23	1350	10 FUNDS-PETTY CASH, ALLOC.	NO CHNG	0.00%	500	WORKING CAPITAL	Payroll	53%	265	SAME AS 2007	
24	1420	ACCTS REC - CUSTOMERS	DIRECT	N/A -DIRECT	5,606,189	WORKING CAPITAL	Direct	100%	5,606,189	SEE TESTIMONY	
25	1430	ACCOUNTS RECEIVABLE - OTHER	INFL&CSTGTH	5.27%	57,142	WORKING CAPITAL	Direct	100%	57,142	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
26	1440	ALLOW. FOR UNCOLLECTABLE	DIRECT	N/A -DIRECT	(219,769)	WORKING CAPITAL	Direct	100%	(219,769)	SEE TESTIMONY	
27	1540	MATERIALS & SUPPLIES INV.	INFL&CSTGTH	5.27%	522,697	WORKING CAPITAL	Direct	100%	522,697	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
28	1630	PPD STORES EXPENSE	DIRECT	N/A -DIRECT	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE	
29	1650	2, 5 PPD INSURANCE	DIRECT	N/A -DIRECT	632,580	WORKING CAPITAL	Adj. Gross Profit	51%	322,616	SEE TESTIMONY	
30	1650	4 PPD MISCELLANEOUS	INFL&CSTGTH	5.27%	125,897	WORKING CAPITAL	Adj. Gross Profit	51%	64,207	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
31	1650	41 PPD ORCOM MAINTENANCE	INFL&CSTGTH	5.27%	61,922	WORKING CAPITAL	Adj. Gross Profit	51%	31,580	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
32	1730	UNBILLED REVENUES	INFL&CSTGTH	5.27%	975,601	WORKING CAPITAL	Direct	100%	975,601	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
TOTAL										7,835,204	
DEFERRED ASSETS											
35	1810	1 UNAMORT DEBT DISCOUNT	DIRECT	N/A -DIRECT	1,677,555	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	949,142	CAPITAL DEFICIENCY	
37	1820	2 REG ASSET - RETIREMENT PLAN	DIRECT	N/A -DIRECT	(759,176)	WORKING CAPITAL	Regulated Payroll	67%	(508,648)	SEE TESTIMONY	
37	1820	3 REG ASSET - ENVRNMTL PEND	DIRECT	N/A -DIRECT	7,388,559	WORKING CAPITAL	Direct	100%	7,388,559	MONTHLY AMORTIZATION OF \$38,029	
38	1820	3n REG ASSET - STORM RESERVE	NONE	0.0%	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE	
39	1840	CLEARING - NG	NONE	0.0%	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE	
40	1840	CLEARING - ALLOCATED	NONE	0.0%	-	WORKING CAPITAL	Adj. Gross Profit	51%	-	EXPECTED ZERO MONTHLY BALANCE	
41	1860	1 UNAMORTIZED RATE CASE-NG	DIRECT	N/A -DIRECT	138,930	WORKING CAPITAL	Direct	100%	138,930	SEE TESTIMONY	
42	1860	1 DEFERRED DR - NG	INFL&CSTGTH	5.3%	77,499	WORKING CAPITAL	Direct	100%	77,499	SEE TESTIMONY	
43	1860	23 DEFERRED DR - PENNY ELIM	NONE	0.0%	-	WORKING CAPITAL	Adj. Gross Profit	51%	-	EXPECTED ZERO MONTHLY BALANCE	
44	1860	4 OTHER DEFERRED DEBITS - AEP	INFL&CSTGTH	5.3%	4,183,233	WORKING CAPITAL	Direct	100%	4,183,233	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
45	1860	21, 61 UNDERREC - PGA & CONSERV	NONE	0.0%	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE	
46	1860	3 DEF DR - UNDIST CAPITAL PAYRL	INFL&CSTGTH	5.3%	25,415	WORKING CAPITAL	Direct	100%	25,415	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
47	1860	3n DEF PIPING & CONVERSION	INFL&CSTGTH	5.3%	1,501,326	WORKING CAPITAL	Direct	100%	1,501,326	INCREASE FOR INFLATION AND CUSTOMER GROWTH	
48	1890	1 UNAMORT LOSS ON REACCQU	DIRECT	N/A -DIRECT	181,315	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	102,586		
49	1900	DEFERRED TAXES - DIRECT	DIRECT	N/A -DIRECT	4,038,030	CAPITAL STRUCTURE	Direct	100%	4,038,030		
TOTAL										17,896,072	
TOTAL ASSETS										102,707,533	

FLORIDA PUBLIC SERVICE COMMISSION

TYPE OF DATA SHOWN:
 PROJECTED YEAR: 12/31/08

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

WITNESS: Mesite

ACCT	SUB	DESCRIPTION	BEGIN BAL.											UTILITY		
			DEC. '07	JAN. '08	FEB. '08	MAR. '08	APR. '08	MAY. '08	JUN. '08	JUL. '08	AUG. '08	SEP. '08	OCT. '08		NOV. '08	DEC. '08
CAPITALIZATION & LIABILITIES																
PROPRIETARY CAPITAL																
2010	1	COMMON STOCK ISSUED	(5,117,543)	(5,126,185)	(5,079,075)	(5,236,345)	(5,170,981)	(5,250,309)	(5,229,730)	(5,195,488)	(5,203,803)	(5,239,797)	(5,318,441)	(5,513,109)	(5,642,162)	(5,255,612)
2040	1	PREFERRED STOCK ISSUED - \$1	(330,555)	(331,113)	(328,070)	(338,229)	(334,007)	(339,131)	(337,802)	(335,590)	(336,127)	(338,452)	(343,532)	(356,106)	(364,442)	(339,473)
2070	1	PREMIUM ON COMMON STOCK	(3,205,648)	(3,211,061)	(3,181,551)	(3,280,066)	(3,239,121)	(3,288,813)	(3,275,922)	(3,254,473)	(3,259,681)	(3,282,228)	(3,331,491)	(3,453,431)	(3,534,271)	(3,292,135)
2110	1	MISC. PAID IN CAPITAL	(365,816)	(366,434)	(363,066)	(374,308)	(369,636)	(375,307)	(373,836)	(371,388)	(371,982)	(374,555)	(380,177)	(394,092)	(403,317)	(375,686)
2140	1	CAPITAL STOCK EXPENSE	236,039	236,438	234,265	241,519	238,504	242,163	241,213	239,634	240,018	241,678	245,305	254,284	260,236	242,407
2160	1	UNAPPROP RETAINED EARNINGS	(19,989,664)	(20,023,420)	(19,839,404)	(20,453,718)	(20,198,398)	(20,508,261)	(20,427,880)	(20,294,125)	(20,326,606)	(20,467,201)	(20,774,392)	(21,534,786)	(22,038,881)	(20,528,978)
2170	1	COMMON STOCK REQUIRED	1,059,279	1,061,067	1,051,316	1,083,869	1,070,340	1,086,760	1,082,500	1,075,412	1,077,134	1,084,584	1,100,862	1,141,157	1,167,869	1,087,858
TOTAL			(27,713,908)	(27,760,708)	(27,505,585)	(28,357,278)	(28,003,299)	(28,432,898)	(28,321,457)	(28,136,018)	(28,181,047)	(28,375,971)	(28,801,866)	(29,856,083)	(30,554,968)	(28,461,619)
LONG-TERM DEBT																
2210	1	BONDS	(28,430,203)	(28,478,213)	(28,216,500)	(29,090,203)	(28,727,076)	(29,167,775)	(29,053,455)	(28,863,220)	(28,909,421)	(29,109,379)	(29,546,278)	(30,627,745)	(31,344,690)	(29,197,242)
OTHER NON-CURRENT LIABILITIES																
2280	12	GAS STORM RESERVE	(612,774)	(612,774)	(612,774)	(612,774)	(612,774)	(612,774)	(612,774)	(612,774)	(612,774)	(788,918)	(788,918)	(677,918)	(677,918)	(649,895)
2280	31	PENSION RESERVE	(1,738,138)	(1,817,638)	(1,897,138)	(1,878,970)	(1,958,470)	(1,927,962)	(1,927,962)	(1,927,962)	(1,927,962)	(1,927,962)	(1,927,962)	(1,927,962)	(1,927,962)	(1,901,081)
2280	32	MEDICAL - POST RETIREMENT	(826,993)	(828,912)	(833,734)	(837,876)	(841,153)	(844,671)	(860,735)	(859,135)	(864,324)	(872,535)	(880,746)	(888,957)	(897,168)	(856,688)
2280	34	401(K) ACCRUAL - COMPANY SHARE	(4,169)	-	-	-	-	521	521	521	521	521	521	521	521	-
2280	201	ACCRUED LIABILITY INSURANCE	(111,175)	1,991	(111,885)	(106,412)	(110,994)	(69,201)	(69,201)	(69,201)	(69,201)	(69,201)	(69,201)	(69,201)	(69,201)	(76,314)
2290	1	ACCUM PROV - RATE REFUNDS	(26,325)	(26,325)	(26,325)	(26,544)	(26,544)	(26,544)	(26,717)	(26,717)	(26,717)	-	-	-	-	(18,366)
TOTAL			(3,319,575)	(3,283,659)	(3,481,856)	(3,462,576)	(3,549,935)	(3,480,631)	(3,496,868)	(3,495,268)	(3,500,457)	(3,658,095)	(3,666,306)	(3,563,517)	(3,571,728)	(3,502,344)
CURRENT AND ACCRUED LIABILITIES																
2310	1	NOTES PAYABLE	(6,402,049)	(6,412,860)	(6,353,925)	(6,550,670)	(6,468,900)	(6,568,139)	(6,542,395)	(6,499,558)	(6,509,961)	(6,554,989)	(6,653,372)	(6,896,903)	(7,058,347)	(6,574,774)
2320		ACCOUNTS PAYABLE - FUEL	(3,437,569)	(4,131,684)	(3,814,354)	(4,353,285)	(4,264,434)	(5,183,530)	(5,183,530)	(5,183,530)	(5,183,530)	(5,183,530)	(5,183,530)	(5,183,530)	(5,183,530)	(4,728,428)
2320		ACCTS PAY - TRADE, NET OF FUEL	(1,396,099)	(869,512)	(1,235,580)	(1,289,322)	(1,334,575)	(1,441,714)	(1,441,714)	(1,441,714)	(1,441,714)	(1,441,714)	(1,441,714)	(1,441,714)	(1,441,714)	(1,358,369)
2320		ACCOUNTS PAYABLE - OTHER	(571,163)	(236,375)	(276,251)	(334,307)	(351,840)	(516,927)	(516,927)	(516,927)	(516,927)	(516,927)	(516,927)	(516,927)	(516,927)	(454,258)
2350	1	CUSTOMER DEPOSITS	(5,679,024)	(5,699,460)	(5,733,129)	(5,803,852)	(5,723,792)	(5,755,244)	(5,786,869)	(5,818,667)	(5,850,640)	(5,882,929)	(5,915,115)	(5,947,618)	(5,980,300)	(5,813,578)
2360	1	ACCD PROPERTY TAXES	-	(102,880)	(205,760)	(308,640)	(411,520)	(514,400)	(617,280)	(720,160)	(823,040)	(925,920)	(1,028,800)	102,880	-	(427,348)
2360	2, 3	FLA GROSS REC & FPSC ASSESS TAX	(464,448)	(431,219)	(438,603)	(494,446)	(477,110)	(138,302)	(138,302)	(138,302)	(138,302)	(138,302)	(138,302)	(138,302)	(138,302)	(262,480)
2360	5, 6	ACCD PAYROLL TAXES - F & S UNEMP.	(1,013)	(19,247)	(24,716)	(26,348)	(509)	3,332	3,332	3,332	3,332	3,332	3,332	3,332	3,332	(3,475)
2360	8, 9	ACCD INCOME TAXES	(1,155,224)	(1,055,788)	(1,402,384)	(1,400,962)	(1,017,916)	(1,161,036)	(1,161,036)	(1,161,036)	(1,161,036)	(1,161,036)	(1,161,036)	(1,161,036)	(1,161,036)	(1,178,505)
2370	1, 2	ACCD INTEREST - NOTES	(364,641)	(405,130)	(564,178)	(731,000)	(767,619)	(276,081)	(276,081)	(276,081)	(276,081)	(276,081)	(276,081)	(276,081)	(276,081)	(387,786)
2370	3	ACCD INTEREST - CUSTOM DEPOSITS	(275,305)	(302,563)	(306,611)	(41,350)	(52,333)	(176,039)	(176,039)	(176,039)	(176,039)	(176,039)	(176,039)	(176,039)	(176,039)	(183,575)
2380		DIVIDENDS PAY - PREFERRED STOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2410	2, 3	TAXES PAYABLE - EMPLOYEE W/H	22	123	123	123	123	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	-
2410	6	TAXES PAYABLE - SALES	(56,408)	(69,298)	(67,173)	(103,810)	(102,039)	(21,384)	(21,384)	(21,384)	(21,384)	(21,384)	(21,384)	(21,384)	(21,384)	(43,831)
2410		TAXES PAYABLE - FRANCH & MUNIPLE	(394,629)	(472,658)	(557,350)	(700,026)	(692,744)	(289,117)	(289,117)	(289,117)	(289,117)	(289,117)	(289,117)	(289,117)	(289,117)	(394,642)
2420	7	VENDING FUND	(15,730)	(15,276)	(15,973)	(15,937)	(16,570)	(15,668)	(15,668)	(15,668)	(15,668)	(15,668)	(15,668)	(15,668)	(15,668)	(15,756)
2420		ACCURED OUTSIDE LEGAL AND AUDIT	(63,240)	(145,675)	(81,558)	(130,560)	(120,922)	(106,092)	(106,092)	(106,092)	(106,092)	(106,092)	(106,092)	(106,092)	(106,092)	(106,976)
2420		MISC CURRENT ACCRUED LIABILITIES	(15,652)	(14,808)	(15,868)	(15,801)	(14,316)	(15,707)	(15,707)	(15,707)	(15,707)	(15,707)	(15,707)	(15,707)	(15,707)	(15,546)
2420	1	ACCURED VACATION	(683,319)	(683,319)	(683,319)	(712,670)	(712,672)	(662,347)	(662,347)	(662,347)	(662,347)	(662,347)	(662,347)	(662,347)	(662,347)	(674,929)
TOTAL			(20,975,492)	(21,067,630)	(21,776,609)	(23,012,864)	(22,529,687)	(22,838,460)	(22,947,220)	(23,039,062)	(23,184,318)	(23,364,375)	(23,597,963)	(22,742,318)	(23,039,323)	(22,624,256)
DEFERRED CREDITS																
2520		CUSTOMER ADVANCES FOR CONSTR	(1,883,514)	(1,939,733)	(1,957,255)	(1,973,621)	(2,028,729)	(1,540,032)	(1,540,032)	(1,540,032)	(1,540,032)	(1,540,032)	(1,540,032)	(1,540,032)	(1,540,032)	(1,700,239)
2530	31	ENVIRONMENTAL COSTS - NET OF CUSTOMER PROCEEDS	(481,863)	(519,582)	(552,816)	(565,840)	(603,266)	(643,421)	(683,576)	(723,731)	(763,886)	(804,041)	(844,196)	(884,351)	(924,506)	(691,929)
2530	32	ENVIRONMENTAL LIABILITY - PENDING RATE RECOVERY	(7,652,656)	(7,614,627)	(7,576,598)	(7,491,869)	(7,453,840)	(7,415,811)	(7,377,782)	(7,339,753)	(7,301,724)	(7,263,695)	(7,225,666)	(7,187,637)	(7,149,608)	(7,388,559)
2530		OVERRECOVERIES - CONSERV & PGA	(1,806,864)	(1,354,969)	(1,293,620)	(1,441,977)	(1,238,487)	(1,083,676)	(928,865)	(774,054)	(619,243)	(464,432)	(309,621)	(154,810)	-	(882,356)
2530		DEFERRED CREDITS - MISC.	-	9	4	68	52	49	42	35	28	21	14	7	-	25
2550		ITC	(170,813)	(167,743)	(164,673)	(161,603)	(158,533)	(155,463)	(152,393)	(149,323)	(146,253)	(143,183)	(140,113)	(137,043)	(133,973)	(152,394)
2899		DEFERRED TAXES	(8,614,977)	(8,541,794)	(8,213,182)	(8,324,313)	(8,220,365)	(7,864,295)	(7,904,109)	(7,877,279)	(7,911,968)	(7,942,429)	(7,951,865)	(7,929,165)	(8,090,318)	(8,106,620)
TOTAL			(20,610,687)	(20,138,439)	(19,758,140)	(19,959,155)	(19,703,168)	(18,702,649)	(18,586,715)	(18,404,137)	(18,283,078)	(18,157,791)	(18,011,479)	(17,833,031)	(17,838,437)	(18,922,072)
TOTAL CAPITALIZATION & LIABILITIES			(101,049,855)	(100,728,648)	(100,738,690)	(103,882,076)	(102,513,165)	(102,622,412)	(102,405,715)	(101,937,705)	(102,058,321)	(102,665,611)	(103,623,892)	(104,622,693)	(106,349,146)	(102,707,533)

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

TYPE OF DATA SHOWN:
 PROJECTED YEAR: 12/31/08

WITNESS: Mesite

(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(1)	(2)	(4)	(5)	(6)
ACCT	SUB	DESCRIPTION	PROJECTION	PROJECTION	CONSOLIDATED	REFERENCE	ALLOCATION BASIS	ALLOC.	UTILITY			BASIS FOR CURRENT YEAR PROJECTION
			BASIS	PERCENTAGE	13-MO AVG			%	13-MO AVG			
CAPITALIZATION & LIABILITIES												
PROPRIETARY CAPITAL												
2010	1	COMMON STOCK ISSUED	DIRECT	N/A -DIRECT	(9,288,996)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(5,255,612)			CAPITAL DEFICIENCY
2040	1	PREFERRED STOCK ISSUED - \$1	DIRECT	N/A -DIRECT	(600,000)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(339,473)			CAPITAL DEFICIENCY
2070	1	PREMIUM ON COMMON STOCK	DIRECT	N/A -DIRECT	(5,818,661)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(3,292,135)			CAPITAL DEFICIENCY
2110	1	MISC. PAID IN CAPITAL	DIRECT	N/A -DIRECT	(664,003)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(375,686)			CAPITAL DEFICIENCY
2140	1	CAPITAL STOCK EXPENSE	DIRECT	N/A -DIRECT	428,441	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	242,407			CAPITAL DEFICIENCY
2160	1	UNAPPROP. RETAINED EARNINGS	DIRECT	N/A -DIRECT	(36,283,800)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(20,528,978)			CAPITAL DEFICIENCY
2170	1	COMMON STOCK REQUIRED	DIRECT	N/A -DIRECT	1,922,726	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	1,087,858			CAPITAL DEFICIENCY
										<u>(28,461,619)</u>		
TOTAL												
LONG-TERM DEBT												
2210	1	BONDS	DIRECT	N/A -DIRECT	(51,604,462)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(29,197,242)			CAPITAL DEFICIENCY
OTHER NON-CURRENT LIABILITIES												
2280	12	GAS STORM RESERVE	DIRECT	N/A -DIRECT	(649,895)	WORKING CAPITAL	Direct	100%	(649,895)			SEE TESTIMONY
2280	31	PENSION RESERVE	PRLL	5.50%	(3,586,946)	WORKING CAPITAL	Payroll	53%	(1,901,081)			PRIOR YEAR PLUS PAYROLL
2280	32	MEDICAL - POST RETIREMENT	DIRECT	N/A -DIRECT	(1,679,780)	WORKING CAPITAL	Adj. Gross Profit	51%	(856,688)			SEE TESTIMONY
2280	34	401(K) ACCRUAL - COMPANY SHARE	NONE	0.00%	-	WORKING CAPITAL	Direct	100%	-			EXPECTED ZERO MONTHLY BALANCE
2280	201	ACCRUED LIABILITY INSURANCE	INFL&CSTGTH	5.27%	(149,636)	WORKING CAPITAL	Adj. Gross Profit	51%	(76,314)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2290	1	ACCUM. PROV. - RATE REFUNDS	DIRECT	N/A -DIRECT	(18,366)	WORKING CAPITAL	Direct	100%	(18,366)			RESULTS OF EARNINGS AUDITS
										<u>(3,502,344)</u>		
CURRENT AND ACCRUED LIABILITIES												
2310	1	NOTES PAYABLE	DIRECT	N/A -DIRECT	(11,620,538)	CAPITAL STRUCTURE	Allocated Consolidated Equity	57%	(6,574,774)			CAPITAL DEFICIENCY
2320		ACCOUNTS PAYABLE - FUEL	DIRECT	N/A -DIRECT	(4,728,428)	WORKING CAPITAL	Direct	100%	(4,728,428)			SEE TESTIMONY
2320		ACCTS PAY -TRADE, NET OF FUEL	INFL&CSTGTH	5.27%	(2,663,468)	WORKING CAPITAL	Adj. Gross Profit	51%	(1,358,369)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2320		ACCOUNTS PAYABLE - OTHER	INFL&CSTGTH	5.27%	(861,916)	WORKING CAPITAL	Adj. Gross Profit / Payroll	53%	(454,258)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2350	1	CUSTOMER DEPOSITS	DIRECT	N/A -DIRECT	(5,813,578)	CAPITAL STRUCTURE	Direct	100%	(5,813,578)			CAPITAL DEFICIENCY
2360	1	ACC'D PROPERTY TAXES	DIRECT	N/A -DIRECT	(427,348)	WORKING CAPITAL	Direct	100%	(427,348)			SEE TESTIMONY
2360	2, 3	FLA GROSS REC & FPSC ASSESS TAX	INFL&CSTGTH	5.27%	(423,355)	WORKING CAPITAL	Regulated Adj. Gross Profit	62%	(262,480)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2360	5, 6	ACC'D PAYROLL TAXES - F & S UNEMP.	INFL&CSTGTH	5.27%	(6,557)	WORKING CAPITAL	Payroll	53%	(3,475)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2360	8, 9	ACC'D INCOME TAXES	INFL&CSTGTH	5.27%	(2,310,795)	WORKING CAPITAL	Adj. Gross Profit	51%	(1,178,505)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2370	1, 2	ACC'D INTEREST - NOTES	INFL&CSTGTH	5.27%	(5,813,578)	WORKING CAPITAL	Total Plant	52%	(387,786)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2370	3	ACC'D INTEREST - CUSTOM DEPOSITS	CSTGTH	1.10%	(183,575)	WORKING CAPITAL	Direct	100%	(183,575)			INCREASE FOR CUSTOMER GROWTH
2380		DIVIDENDS PAY - PREFERRED STOCK	NONE	0.00%	-	WORKING CAPITAL	Adj. Gross Profit	100%	-			EXPECTED ZERO MONTHLY BALANCE
2410	2, 3	TAXES PAYABLE - EMPLOYEE W/H	NONE	0.00%	-	WORKING CAPITAL	Payroll	53%	-			EXPECTED ZERO MONTHLY BALANCE
2410	6	TAXES PAYABLE - SALES	INFL&CSTGTH	5.27%	(43,831)	WORKING CAPITAL	Direct	100%	(43,831)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2410		TAXES PAYABLE - FRANCH & MUNIPLE	INFL&CSTGTH	5.27%	(394,642)	WORKING CAPITAL	Direct	100%	(394,642)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2420	7	VENDING FUND	INFL&CSTGTH	5.27%	(15,756)	WORKING CAPITAL	Direct	100%	(15,756)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2420		ACCRUED OUTSIDE LEGAL AND AUDIT	INFL	4.12%	(209,757)	WORKING CAPITAL	Adj. Gross Profit	51%	(106,976)			INCREASE FOR INFLATION
2420		MISC CURRENT ACCRUED LIABILITIES	INFL&CSTGTH	5.27%	(30,483)	WORKING CAPITAL	Adj. Gross Profit	51%	(15,546)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2420	1	ACCRUED VACATION	PRLL	5.50%	(1,273,451)	WORKING CAPITAL	Payroll	53%	(674,929)			INCREASE FOR PAYROLL
										<u>(22,624,256)</u>		
DEFERRED CREDITS												
2520		CUSTOMER ADVANCES FOR CONSTR	INFL&CSTGTH	5.27%	(1,700,239)	RATE BASE	Direct	100%	(1,700,239)			INCREASE FOR INFLATION AND CUSTOMER GROWTH
2530	31	ENVIRONMENTAL COSTS - NET OF CUSTOMER PROCEEDS	DIRECT	N/A -DIRECT	(691,929)	WORKING CAPITAL	Direct	100%	(691,929)			AVG MONTHLY INCREASE \$40,155
2530	32	ENVIRONMENTAL LIABILITY - PENDING RATE RECOVERY	DIRECT	N/A -DIRECT	(7,388,559)	WORKING CAPITAL	Direct	100%	(7,388,559)			MONTHLY AMORTIZATION OF \$38,029
2530		OVERRECOVERIES - CONSERV & PGA	DIRECT	N/A -DIRECT	(882,356)	WORKING CAPITAL	Direct	100%	(882,356)			ZERO BY 12/08
2530		DEFERRED CREDITS - MISC.	DIRECT	N/A -DIRECT	25	WORKING CAPITAL	Direct	100%	25			ZERO BY 12/08
2550		ITC	DIRECT	N/A -DIRECT	(152,394)	CAPITAL STRUCTURE	Direct	100%	(152,394)			CAPITAL DEFICIENCY
28nn		DEFERRED TAXES	DIRECT	N/A -DIRECT	(8,106,620)	CAPITAL STRUCTURE	Direct	100%	(8,106,620)			CAPITAL DEFICIENCY
										<u>(18,922,072)</u>		
TOTAL CAPITALIZATION & LIABILITIES												
										<u>(102,707,533)</u>		

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
ACCT	SUB	DESCRIPTION	DEC. '08	JAN. '09	FEB. '09	MAR. '09	APR. '09	MAY. '09	JUN. '09	JUL. '09	AUG. '09	SEP. '09	OCT. '09	NOV. '09	DEC. '09		UTILITY
																	13-MO AVG
		ASSETS															
		PLANT															
3	1010	PLANT-IN-SERVICE - GAS	110,849,076	111,067,724	111,696,972	112,886,420	113,319,068	113,825,474	114,493,522	114,658,770	115,225,178	115,867,526	116,253,514	116,384,162	117,109,410		114,125,909
4	1180	PLANT-IN-SERVICE - COMMON	3,266,524	3,288,279	3,389,989	3,465,272	3,462,177	3,486,792	3,486,148	3,480,084	3,584,728	3,613,742	3,612,467	3,615,452	3,682,546		3,494,938
5	1070	CWIP - GAS	68,000	554,600	692,100	348,919	436,338	376,000	154,920	469,340	349,000	151,920	216,700	406,400	-		324,941
6	1070	CWIP - COMMON	-	36,750	50,000	18,450	49,900	49,900	68,350	78,750	18,200	-	26,000	52,000	-		34,485
7	1140	ACQUISITION ADJ. (GROSS)	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579	1,816,579		1,816,579
8		GROSS UTILITY PLANT	116,000,179	116,763,932	117,645,640	118,535,640	119,084,062	119,554,745	120,019,519	120,503,523	120,993,685	121,449,767	121,925,260	122,274,592	122,608,535		119,796,852
9		RESERVE															
10	1080	PLANT RESERVE - GAS	(35,124,066)	(35,310,800)	(35,497,952)	(35,686,719)	(35,878,293)	(36,070,729)	(36,264,104)	(36,458,775)	(36,653,630)	(36,849,541)	(37,046,679)	(37,244,495)	(37,442,414)		(36,271,400)
11	1190	PLANT RESERVE - COMMON	(1,209,863)	(1,217,948)	(1,226,044)	(1,234,276)	(1,243,031)	(1,254,386)	(1,265,907)	(1,277,402)	(1,288,849)	(1,301,115)	(1,313,630)	(1,326,138)	(1,338,641)		(1,269,018)
12	1150	ACQUISITION ADJ. - RESERVE	(436,803)	(439,391)	(441,979)	(444,567)	(447,155)	(449,743)	(452,331)	(454,919)	(457,507)	(460,095)	(462,683)	(465,271)	(467,859)		(452,331)
13		TOTAL RESERVES	(36,770,732)	(36,968,140)	(37,165,976)	(37,365,563)	(37,568,479)	(37,774,858)	(37,982,342)	(38,191,096)	(38,399,986)	(38,610,752)	(38,822,992)	(39,035,904)	(39,248,915)		(37,992,749)
14		NET PLANT	79,229,447	79,795,792	80,479,664	81,170,078	81,515,583	81,779,886	82,037,177	82,312,426	82,593,698	82,839,016	83,102,268	83,238,688	83,359,621		81,804,103
15		OTHER PROPERTY AND INVESTMENTS															
16	1210	NON-UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436		8,436
17	1280	OTHER FUNDS	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100		5,100
18		TOTAL	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536		13,536
19		CURRENT AND ACCRUED ASSETS															
20	1310	CASH	161,591	142,008	116,639	150,771	162,063	168,503	26,429	181,711	98,626	100,993	161,353	174,847	122,073		135,970
22	1350	WORKING FUNDS / PETTY CASH	27,150	27,150	27,150	27,150	27,150	27,150	27,150	27,150	27,150	27,150	27,150	27,150	27,150		27,150
23	1350 10	FUNDS-PETTY CASH, ALLOC.	265	265	265	265	265	265	265	265	265	265	265	265	265		265
24	1420	ACCTS REC - CUSTOMERS	6,823,000	11,319,000	11,425,000	10,202,000	8,658,000	6,687,000	6,139,000	6,012,000	5,143,000	5,362,000	5,741,000	6,348,000	7,814,000		7,513,154
25	1430	ACCOUNTS RECEIVABLE - OTHER	58,708	58,708	58,708	58,708	58,708	58,708	58,708	58,708	58,708	58,708	58,708	58,708	58,708		58,708
26	1440	ALLOW. FOR UNCOLLECTABLE	(150,000)	(180,000)	(210,000)	(240,000)	(270,000)	(270,000)	(250,000)	(240,000)	(230,000)	(220,000)	(220,000)	(220,000)	(240,000)		(226,154)
27	1540	MATERIALS & SUPPLIES INV.	537,019	537,019	537,019	537,019	537,019	537,019	537,019	537,019	537,019	537,019	537,019	537,019	537,019		537,019
28	1630	PPD STORES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
29	1650 2, 5	PPD INSURANCE	494,022	439,131	384,240	329,348	274,457	219,565	164,674	109,783	54,891	445,369	603,853	550,439	497,025		351,292
30	1650 4	PPD MISCELLANEOUS	65,967	65,967	65,967	65,967	65,967	65,967	65,967	65,967	65,967	65,967	65,967	65,967	65,967		65,967
31	1650 41	PPD ORCOM MAINTENANCE	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446		32,446
32	1730	UNBILLED REVENUES	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332		1,002,332
33		TOTAL	9,052,500	13,444,026	13,439,766	12,166,006	10,548,407	8,526,955	7,803,990	7,787,381	6,790,404	7,412,249	8,010,093	8,575,173	9,916,985		9,498,149
34		DEFERRED ASSETS															
35	1810 1	UNAMORT DEBT DISCOUNT	883,887	963,042	971,957	965,227	947,955	926,788	918,915	920,810	909,661	919,486	929,127	938,474	953,316		934,511
37	1820 2	REG ASSET - RETIREMENT PLAN	(586,184)	(589,604)	(593,023)	(596,443)	(599,862)	(603,281)	(606,701)	(610,120)	(613,540)	(616,959)	(620,378)	(623,798)	(627,217)		(606,701)
37	1820 3	REG ASSET - ENVRNMTL PEND	7,149,608	7,111,579	7,073,550	7,035,521	6,997,492	6,959,463	6,921,434	6,883,405	6,845,376	6,807,347	6,769,318	6,731,289	6,693,260		6,921,434
38	1820 3n	REG ASSET - STORM RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
39	1840 1	CLEARING - NG	-	-	-	-	-	-	-	-	-	-	-	-	-		-
40	1840 1	CLEARING - ALLOCATED	-	-	-	-	-	-	-	-	-	-	-	-	-		-
41	1860 1	UNAMORTIZED RATE CASE-NG	450,000	512,415	574,830	637,245	699,660	756,155	738,570	720,985	703,400	685,815	668,230	650,645	633,060		648,539
42	1860 1	DEFERRED DR - NG	16,560	16,560	7,682	89,896	95,522	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108		79,622
43	1860 23	DEFERRED DR - PENNY ELIM	-	-	-	-	-	-	-	-	-	-	-	-	-		-
44	1860 4	OTHER DEFERRED DEBITS - AEP	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854	4,297,854		4,297,854
45	1860 21, 61	UNDERREC - PGA & CONSERV	-	-	-	-	-	-	-	-	-	-	-	-	-		-
46	1860 3	DEF DR - UNDIST CAPITAL PAYRL	26,111	26,111	26,111	26,111	26,111	26,111	26,111	26,111	26,111	26,111	26,111	26,111	26,111		26,111
47	1860 3n	DEF PIPING & CONVERSION	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462	1,542,462		1,542,462
48	1890 1	UNAMORT LOSS ON REACCQU	90,265	98,349	99,259	98,572	96,808	94,647	93,843	94,036	92,897	93,901	94,885	95,840	97,356		95,435
49	1900	DEFERRED TAXES - DIRECT	4,288,607	4,306,075	4,293,441	4,272,868	4,258,030	4,236,723	4,227,192	4,204,755	4,192,486	4,186,871	4,165,966	4,157,594	4,139,183		4,225,366
50		TOTAL	18,159,169	18,284,843	18,294,123	18,369,313	18,362,031	18,338,030	18,260,788	18,181,407	18,097,815	18,043,996	17,974,683	17,917,579	17,856,493		18,164,633
51		TOTAL ASSETS	106,454,653	111,538,197	112,227,089	111,718,933	110,439,557	108,680,408	108,115,491	108,294,750	107,495,454	108,308,796	109,100,580	109,744,977	111,146,635		109,480,421

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR - 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ACCT	SUB	DESCRIPTION	BASIS	PERCENTAGE	13-MO AVG	REFERENCE	ALLOCATION BASIS	ALLOC. %	13-MO AVG	UTILITY	BASIS FOR CURRENT YEAR PROJECTION
1		ASSETS									
2		PLANT									
3	1010	PLANT-IN-SERVICE - GAS	DIRECT	N/A -DIRECT	114,125,909	RATE BASE	Direct	100%	114,125,909		DIRECT PROJECTION
4	1180	PLANT-IN-SERVICE - COMMON	DIRECT	N/A -DIRECT	6,651,342	RATE BASE	Common Plant; Sch. B-5	Various;	3,494,938		DIRECT PROJECTION
5	1070	CWIP - GAS	DIRECT	N/A -DIRECT	324,941	RATE BASE	Direct	100%	324,941		DIRECT PROJECTION
6	1070	CWIP - COMMON	DIRECT	N/A -DIRECT	65,770	RATE BASE	Common Plant; Sch. B-5	Various;	34,485		DIRECT PROJECTION
7	1140	ACQUISITION ADJ. (GROSS)	NO CHNG	0.00%	1,816,579	RATE BASE	Direct	100%	1,816,579		DIRECT PROJECTION
8		GROSS UTILITY PLANT							<u>119,796,852</u>		
9		RESERVE									
10	1080	PLANT RESERVE - GAS	DIRECT	N/A -DIRECT	(36,271,400)	RATE BASE	Direct	100%	(36,271,400)		DIRECT PROJECTION
11	1190	PLANT RESERVE - COMMON	DIRECT	N/A -DIRECT	(2,427,121)	RATE BASE	Common Plant; Sch. B-5	Various;	(1,269,018)		DIRECT PROJECTION
12	1150	ACQUISITION ADJ. - RESERVE	DIRECT	N/A -DIRECT	(452,331)	RATE BASE	Direct	100%	(452,331)		MONTHLY AMORTIZATION ACCRUAL OF \$2,588
13		TOTAL RESERVES							<u>(37,992,749)</u>		
14		NET PLANT							<u>81,804,103</u>		
15		OTHER PROPERTY AND INVESTMENTS									
16	1210	NON-UTILITY PROPERTY	NO CHNG	0.00%	8,436	WORKING CAPITAL	Direct	100%	8,436		SAME AS 2007
17	1280	OTHER FUNDS	NO CHNG	0.00%	10,000	WORKING CAPITAL	Adj. Gross Profit	51%	5,100		SAME AS 2007
18		TOTAL							<u>13,536</u>		
19		CURRENT AND ACCRUED ASSETS									
20	1310	CASH	DIRECT	N/A -DIRECT	266,607	WORKING CAPITAL	Adj. Gross Profit	51%	135,970		SEE TESTIMONY
22	1350	WORKING FUNDS / PETTY CASH	DIRECT	N/A -DIRECT	27,150	WORKING CAPITAL	Direct	100%	27,150		NO CHANGE TO BALANCE AFTER APRIL
23	1350 10	FUNDS-PETTY CASH, ALLOC.	NO CHNG	0.00%	500	WORKING CAPITAL	Payroll	53%	265		SAME AS 2007
24	1420	ACCTS REC - CUSTOMERS	DIRECT	N/A -DIRECT	7,513,154	WORKING CAPITAL	Direct	100%	7,513,154		SEE TESTIMONY
25	1430	ACCOUNTS RECEIVABLE - OTHER	INFL&CSTGTH	2.74%	58,708	WORKING CAPITAL	Direct	100%	58,708		INCREASE FOR INFLATION AND CUSTOMER GROWTH
26	1440	ALLOW. FOR UNCOLLECTABLE	DIRECT	N/A -DIRECT	(226,154)	WORKING CAPITAL	Direct	100%	(226,154)		SEE TESTIMONY
27	1540	MATERIALS & SUPPLIES INV.	INFL&CSTGTH	2.74%	537,019	WORKING CAPITAL	Direct	100%	537,019		INCREASE FOR INFLATION AND CUSTOMER GROWTH
28	1630	PPD STORES EXPENSE	DIRECT	N/A -DIRECT	-	WORKING CAPITAL	Direct	100%	-		EXPECTED ZERO MONTHLY BALANCE
29	1650 2, 5	PPD INSURANCE	DIRECT	N/A -DIRECT	688,808	WORKING CAPITAL	Adj. Gross Profit	51%	351,292		SEE TESTIMONY
30	1650 4	PPD MISCELLANEOUS	INFL&CSTGTH	2.74%	129,347	WORKING CAPITAL	Adj. Gross Profit	51%	65,967		INCREASE FOR INFLATION AND CUSTOMER GROWTH
31	1650 41	PPD ORCOM MAINTENANCE	INFL&CSTGTH	2.74%	63,619	WORKING CAPITAL	Adj. Gross Profit	51%	32,446		INCREASE FOR INFLATION AND CUSTOMER GROWTH
32	1730	UNBILLED REVENUES	INFL&CSTGTH	2.74%	1,002,332	WORKING CAPITAL	Direct	100%	1,002,332		INCREASE FOR INFLATION AND CUSTOMER GROWTH
33		TOTAL							<u>9,498,149</u>		
34		DEFERRED ASSETS									
35	1810 1	UNAMORT DEBT DISCOUNT			1,596,416	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	934,511		CAPITAL DEFICIENCY
37	1820 2	REG ASSET - RETIREMENT PLAN	DIRECT	N/A -DIRECT	(905,524)	WORKING CAPITAL	Regulated Payroll	67%	(606,701)		SEE TESTIMONY
37	1820 3	REG ASSET - ENVRNMTL PEND	DIRECT	N/A -DIRECT	6,921,434	WORKING CAPITAL	Direct	100%	6,921,434		MONTHLY AMORTIZATION OF \$38,029
38	1820 3n	REG ASSET - STORM RESERVE	NONE	0.0%	-	WORKING CAPITAL	Direct	100%	-		EXPECTED ZERO MONTHLY BALANCE
39	1840	CLEARING - NG	NONE	0.0%	-	WORKING CAPITAL	Direct	100%	-		EXPECTED ZERO MONTHLY BALANCE
40	1840	CLEARING - ALLOCATED	NONE	0.0%	-	WORKING CAPITAL	Adj. Gross Profit	51%	-		EXPECTED ZERO MONTHLY BALANCE
41	1860 1	UNAMORTIZED RATE CASE-NG	DIRECT	N/A -DIRECT	648,539	WORKING CAPITAL	Direct	100%	648,539		SEE TESTIMONY
42	1860 1	DEFERRED DR - NG	INFL&CSTGTH	2.7%	79,622	WORKING CAPITAL	Direct	100%	79,622		SEE TESTIMONY
43	1860 23	DEFERRED DR - PENNY ELIM	NONE	0.0%	-	WORKING CAPITAL	Adj. Gross Profit	51%	-		EXPECTED ZERO MONTHLY BALANCE
44	1860 4	OTHER DEFERRED DEBITS - AEP	INFL&CSTGTH	2.7%	4,297,854	WORKING CAPITAL	Direct	100%	4,297,854		INCREASE FOR INFLATION AND CUSTOMER GROWTH
45	1860 21, 61	UNDERREC - PGA & CONSERV	NONE	0.0%	-	WORKING CAPITAL	Direct	100%	-		EXPECTED ZERO MONTHLY BALANCE
46	1860 3	DEF DR - UNDIST CAPITAL PAYRL	INFL&CSTGTH	2.7%	26,111	WORKING CAPITAL	Direct	100%	26,111		INCREASE FOR INFLATION AND CUSTOMER GROWTH
47	1860 3n	DEF PIPING & CONVERSION	INFL&CSTGTH	2.7%	1,542,462	WORKING CAPITAL	Direct	100%	1,542,462		INCREASE FOR INFLATION AND CUSTOMER GROWTH
48	1890 1	UNAMORT LOSS ON REACCQU			163,031	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	95,435		CAPITAL DEFICIENCY
49	1900	DEFERRED TAXES - DIRECT	DIRECT	N/A -DIRECT	4,225,366	CAPITAL STRUCTURE	Direct	100%	4,225,366		SEE TESTIMONY
50		TOTAL							<u>18,164,633</u>		
51		TOTAL ASSETS							<u>109,480,421</u>		

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR - 12/31/09

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
ACCT	SUB	DESCRIPTION	BASIS	PERCENTAGE	13-MO AVG	REFERENCE	ALLOCATION BASIS	ALLOC. %	13-MO AVG	BASIS FOR CURRENT YEAR PROJECTION
CAPITALIZATION & LIABILITIES										
PROPRIETARY CAPITAL										
2010	1	COMMON STOCK ISSUED			(10,257,764)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(6,004,699)	CAPITAL DEFICIENCY
2040	1	PREFERRED STOCK ISSUED - \$1			(600,000)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(351,229)	CAPITAL DEFICIENCY
2070	1	PREMIUM ON COMMON STOCK			(11,963,143)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(7,002,995)	CAPITAL DEFICIENCY
2110	1	MISC. PAID IN CAPITAL			(507,312)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(296,971)	CAPITAL DEFICIENCY
2140	1	CAPITAL STOCK EXPENSE			843,826	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	493,959	CAPITAL DEFICIENCY
2160	1	UNAPPROP RETAINED EARNINGS			(37,766,980)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(22,108,069)	CAPITAL DEFICIENCY
2170	1	COMMON STOCK REQUIRED			1,372,349	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	803,347	CAPITAL DEFICIENCY
TOTAL									(34,466,657)	
LONG-TERM DEBT										
2210	1	BONDS			(50,173,923)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(29,370,855)	CAPITAL DEFICIENCY
OTHER NON-CURRENT LIABILITIES										
2280	12	GAS STORM RESERVE	DIRECT	N/A -DIRECT	(700,361)	WORKING CAPITAL	Direct	100%	(700,361)	SEE TESTIMONY
2280	31	PENSION RESERVE	PRLL	7.00%	(3,838,032)	WORKING CAPITAL	Payroll	53%	(2,034,157)	PRIOR YEAR PLUS PAYROLL
2280	32	MEDICAL - POST RETIREMENT	PRLL	7.00%	(1,797,364)	WORKING CAPITAL	Adj. Gross Profit	51%	(916,656)	SEE TESTIMONY
2280	34	401(K) ACCRUAL - COMPANY SHARE	NONE	0.00%	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE
2280	201	ACCRUED LIABILITY INSURANCE	INFL&CSTGTH	2.74%	(153,736)	WORKING CAPITAL	Adj. Gross Profit	51%	(78,405)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2290	1	ACCUM PROV - RATE REFUNDS	DIRECT	N/A -DIRECT	-	WORKING CAPITAL	Direct	100%	-	RESULTS OF EARNINGS AUDITS
TOTAL									(3,729,579)	
CURRENT AND ACCRUED LIABILITIES										
2310	1	NOTES PAYABLE			(13,785,538)	CAPITAL STRUCTURE	Allocated Consolidated Equity	59%	(8,069,791)	CAPITAL DEFICIENCY
2320		ACCOUNTS PAYABLE - FUEL	DIRECT	N/A -DIRECT	(5,187,349)	WORKING CAPITAL	Direct	100%	(5,187,349)	PGA PROJECTIONS
2320		ACCTS PAY -TRADE, NET OF FUEL	INFL&CSTGTH	2.74%	(2,736,447)	WORKING CAPITAL	Adj. Gross Profit	51%	(1,395,588)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2320		ACCOUNTS PAYABLE - OTHER	INFL&CSTGTH	2.74%	(885,532)	WORKING CAPITAL	Adj. Gross Profit / Payroll	53%	(466,704)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2350	1	CUSTOMER DEPOSITS	DIRECT	N/A -DIRECT	(6,181,496)	CAPITAL STRUCTURE	Direct	100%	(6,181,496)	CAPITAL DEFICIENCY
2360	1	ACCD PROPERTY TAXES	INFL	2.74%	(439,057)	WORKING CAPITAL	Direct	100%	(439,057)	SEE TESTIMONY
2360	2, 3	FLA GROSS REC & FPSC ASSESS TAX	INFL&CSTGTH	2.74%	(434,955)	WORKING CAPITAL	Regulated Adj. Gross Profit	62%	(269,672)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2360	5, 6	ACCD PAYROLL TAXES - F & S UNEMP.	INFL&CSTGTH	2.74%	(6,737)	WORKING CAPITAL	Payroll	53%	(3,571)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2360	8, 9	ACCD INCOME TAXES	INFL&CSTGTH	2.74%	(2,374,111)	WORKING CAPITAL	Adj. Gross Profit	51%	(1,210,797)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2370	1, 2	ACCD INTEREST - NOTES	INFL&CSTGTH	2.74%	(766,176)	WORKING CAPITAL	Total Plant	52%	(398,412)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2370	3	ACCD INTEREST- CUSTOM DEPOSITS	CSTGTH	0.00%	(181,578)	WORKING CAPITAL	Direct	100%	(181,578)	INCREASE FOR CUSTOMER GROWTH
2380		DIVIDENDS PAY - PREFERRED STOCK	NONE	0.00%	-	WORKING CAPITAL	Adj. Gross Profit	100%	-	EXPECTED ZERO MONTHLY BALANCE
2410	2, 3	TAXES PAYABLE - EMPLOYEE W/H	NONE	0.00%	-	WORKING CAPITAL	Payroll	53%	-	EXPECTED ZERO MONTHLY BALANCE
2410	6	TAXES PAYABLE - SALES	INFL&CSTGTH	2.74%	(42,778)	WORKING CAPITAL	Direct	100%	(42,778)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2410		TAXES PAYABLE - FRANCH & MUNIPLE	INFL&CSTGTH	2.74%	(385,158)	WORKING CAPITAL	Direct	100%	(385,158)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2420	7	VENDING FUND	INFL&CSTGTH	2.74%	(15,377)	WORKING CAPITAL	Direct	100%	(15,377)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2420		ACCRUED OUTSIDE LEGAL AND AUDIT	INFL	2.74%	(206,977)	WORKING CAPITAL	Adj. Gross Profit	51%	(105,558)	INCREASE FOR INFLATION
2420		MISC CURRENT ACCRUED LIABILITIES	INFL&CSTGTH	2.74%	(29,750)	WORKING CAPITAL	Adj. Gross Profit	51%	(15,173)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2420	1	ACCRUED VACATION	PRLL	7.00%	(1,291,557)	WORKING CAPITAL	Payroll	53%	(684,525)	INCREASE FOR PAYROLL
TOTAL									(25,052,584)	
DEFERRED CREDITS										
2520		CUSTOMER ADVANCES FOR CONSTR	INFL&CSTGTH	2.74%	(1,659,376)	RATE BASE	Direct	100%	(1,659,376)	INCREASE FOR INFLATION AND CUSTOMER GROWTH
2530	31	ENVIRONMENTAL COSTS - NET OF CUSTOMER PROCEEDS	DIRECT	N/A -DIRECT	(1,165,196)	WORKING CAPITAL	Direct	100%	(1,165,196)	AVG MONTHLY INCREASE \$40,155
2530	32	ENVIRONMENTAL LIABILITY - PENDING RATE RECOVERY			(6,921,434)	WORKING CAPITAL	Direct	100%	(6,921,434)	MONTHLY AMORTIZATION OF \$38,029
2530		OVERRECOVERIES - CONSERV & PGA	DIRECT	N/A -DIRECT	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE
2530		DEFERRED CREDITS - MISC.	DIRECT	N/A -DIRECT	-	WORKING CAPITAL	Direct	100%	-	EXPECTED ZERO MONTHLY BALANCE
2550		ITC			(115,554)	CAPITAL STRUCTURE	Direct	100%	(115,554)	CAPITAL DEFICIENCY
28nn		DEFERRED TAXES			(6,999,186)	CAPITAL STRUCTURE	Direct	100%	(6,999,186)	CAPITAL DEFICIENCY
TOTAL									(16,860,746)	
TOTAL CAPITALIZATION & LIABILITIES									(109,480,421)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A
13-MONTH AVERAGE UTILITY PLANT FOR
THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct. 1010	(2) DESCRIPTION	(3) DEC. '07	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) 13-MO AVG
1	INTANGIBLE PLANT														
2	303 MISC. INTANGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641
3	3031 INTANGIBLE NON-COMPETE AGREEMENT	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
4	TOTAL INTANGIBLE PLANT	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641
5															
6	DISTRIBUTION PLANT														
7	374 LAND	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108
8	3741 LAND RIGHTS	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910
9	375 STRUCTURES AND IMPROVEMENTS	476,934	476,934	476,934	476,934	476,934	474,732	472,530	477,148	474,946	472,744	470,542	468,340	466,138	473,984
10	3761 MAINS- PLASTIC	24,780,938	24,810,386	25,161,306	25,563,201	25,588,869	25,913,559	26,250,820	26,588,081	26,925,341	27,262,602	27,618,863	27,975,122	28,328,846	26,366,764
11	3762 MAINS -OTHER-(CAST IRON, STEEL)	27,000,981	27,002,343	27,025,514	27,031,776	27,032,019	27,084,476	27,136,699	27,188,921	27,241,144	27,343,365	27,445,587	27,497,809	27,610,524	27,203,166
12	378 MEASURE/REGULATOR EQP. - GENERAL	306,257	306,257	306,802	309,604	309,604	314,210	313,564	312,918	312,272	311,626	310,980	310,334	309,688	310,317
13	379 MEASURE/REG EQP - CITY GATE STN	2,018,286	2,018,286	2,018,286	2,022,106	2,022,106	2,021,300	2,036,594	2,035,788	2,034,982	2,034,176	2,033,370	2,032,564	2,134,258	2,035,546
14	3801 SERVICES - PLASTIC	21,447,227	21,552,091	21,675,498	21,764,455	21,852,518	21,982,260	22,111,680	22,241,100	22,370,520	22,499,940	22,637,360	22,774,781	22,911,123	22,140,043
15	3802 SERVICES - OTHER- CAST IRON, ETC	2,147,193	2,147,193	2,147,858	2,117,832	2,117,865	2,118,671	2,119,477	2,120,283	2,121,090	2,121,896	2,122,702	2,123,508	2,124,314	2,126,914
16	381 METERS	5,688,460	5,698,116	5,701,346	5,723,809	5,730,486	5,747,275	5,767,550	5,787,824	5,808,099	5,828,374	5,848,649	5,868,924	5,889,199	5,776,009
17	382 METER INSTALLATIONS	2,800,556	2,819,790	2,845,477	2,852,084	2,864,038	2,908,591	2,944,089	2,979,588	3,015,086	3,050,585	3,086,084	3,121,582	3,157,081	2,957,279
18	383 HOUSE REGULATORS	1,961,609	1,961,735	1,971,815	1,977,784	1,985,627	1,996,668	2,007,710	2,018,751	2,029,793	2,040,834	2,051,876	2,062,917	2,073,959	2,010,852
19	384 HOUSE REGULATOR INSTALLATIONS	904,154	906,828	909,674	912,677	915,675	922,316	928,860	935,405	941,949	948,494	955,038	961,583	968,127	931,598
20	385 INDUST MEASURING/REG STATION EQP	49,008	49,008	49,008	49,008	49,008	47,359	45,710	44,061	42,412	40,763	39,114	37,465	35,816	44,442
21	387 OTHER EQUIPMENT	617,121	617,121	617,121	652,735	652,735	657,260	661,785	666,309	670,834	673,359	677,884	683,409	684,934	698,277
22	TOTAL DISTRIBUTION PLANT	90,312,742	90,480,106	91,020,657	91,568,023	91,711,502	92,302,695	92,911,086	93,510,196	94,102,487	94,842,777	95,560,066	96,179,356	96,958,024	93,189,209
23	GENERAL PLANT														
24	389 LAND AND LAND RIGHTS	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497
25	3892 RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	390 STRUCTURES AND IMPROVEMENTS	1,403,742	1,403,892	1,407,759	1,409,431	1,409,376	1,436,358	1,432,340	1,428,322	1,607,304	1,603,286	1,599,268	1,595,250	1,591,232	1,486,735
27	3911 OFFICE FURNITURE	110,582	114,482	114,482	113,781	113,781	114,783	115,784	116,786	117,787	118,789	119,790	120,792	121,793	116,416
28	3912 OFFICE MACHINES	66,396	66,396	66,396	65,868	65,868	65,698	65,528	65,358	65,188	65,018	64,848	64,678	64,508	65,519
29	3913 E D P EQUIPMENT	639,030	639,030	639,030	649,770	652,629	634,892	617,155	599,418	581,681	563,944	546,207	528,470	510,733	600,153
30	391305 COMPUTER SOFTWARE	530,167	530,167	543,595	555,879	555,620	557,779	559,938	562,097	564,256	575,415	577,574	579,733	581,892	559,547
31	3921 TRANSP EQUIP-CARS	124,837	124,837	124,837	124,837	124,837	116,716	133,595	125,474	117,353	109,232	101,111	92,990	84,869	115,810
32	3922 TRANS - LIGHT TRUCK, VAN	3,530,539	3,530,539	3,530,539	3,780,554	3,780,554	3,770,639	3,795,524	3,769,409	3,743,294	3,717,179	3,688,564	3,662,449	3,636,334	3,733,547
33	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	3924 TRANS - TRAILERS	44,912	44,912	44,912	60,619	60,619	60,588	60,557	60,526	60,495	60,464	60,433	60,402	60,371	56,908
35	393 STORES EQUIPMENT	9,562	9,562	11,423	11,423	11,423	11,316	11,209	11,102	10,995	10,888	10,781	10,674	10,567	10,840
36	394 TOOLS, SHOP & GARAGE EQUIPMENT	316,793	316,793	316,793	325,292	325,292	327,211	329,130	331,049	332,968	334,887	336,806	338,725	340,644	328,645
37	396 POWER OPERATED EQUIPMENT	322,531	322,531	322,531	360,543	365,177	362,301	359,425	356,549	353,673	350,797	347,921	345,045	342,169	347,015
38	397 COMMUNICATION EQUIPMENT	227,433	227,433	227,433	227,433	228,129	223,643	219,157	214,671	210,185	280,699	276,213	271,727	267,242	238,569
39	398 MISCELLANEOUS EQUIPMENT	149,887	149,887	166,485	189,346	192,747	193,533	193,194	192,855	201,916	201,577	201,238	200,899	200,560	187,240
40	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL GENERAL PLANT	11,240,908	11,244,958	11,280,712	11,639,273	11,650,549	11,639,954	11,657,033	11,598,113	11,731,592	11,756,672	11,895,251	11,836,331	11,777,411	11,611,441
42															
43	TOTAL UTILITY PLANT	103,667,291	103,838,705	104,415,010	105,320,937	105,475,692	106,056,290	106,681,760	107,221,950	107,947,720	108,713,090	109,568,959	110,129,328	110,849,076	106,914,291

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A
 13-MONTH AVERAGE UTILITY PLANT FOR
 THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) DEC. '08	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) 13-MO AVG
INTANGIBLE PLANT															
303	MISC. INTANGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641	213,641
3031	INTANGIBLE NON-COMPETE AGREEMENT	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
TOTAL INTANGIBLE PLANT		2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641	2,113,641
DISTRIBUTION PLANT															
374	LAND	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108	101,108
3741	LAND RIGHTS	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910	12,910
375	STRUCTURES AND IMPROVEMENTS	466,138	464,670	463,202	461,734	460,266	458,798	457,330	455,862	454,394	452,926	451,458	449,990	448,522	457,330
3761	MAINS- PLASTIC	28,328,846	28,382,235	28,780,624	29,312,113	29,365,502	29,418,891	29,983,780	30,037,169	30,090,558	30,655,647	30,709,036	30,762,425	31,327,914	29,781,134
3762	MAINS -OTHER-(CAST IRON, STEEL)	27,610,524	27,609,180	27,608,836	27,607,492	27,667,148	28,040,562	28,040,218	28,038,874	28,473,290	28,471,946	28,721,442	28,720,098	28,778,754	28,106,797
378	MEASURE/REGULATOR EQP.- GENERAL	309,688	309,257	308,826	308,395	307,964	307,533	307,102	306,671	306,240	305,809	305,378	304,947	304,516	307,102
379	MEASURE/REG EQP - CITY GATE STN	2,134,258	2,135,708	2,133,658	2,319,108	2,320,558	2,318,508	2,316,458	2,317,908	2,315,858	2,313,808	2,315,258	2,313,208	2,311,158	2,274,266
3801	SERVICES - PLASTIC	22,911,123	22,975,164	23,039,205	23,103,246	23,167,287	23,231,328	23,319,269	23,383,410	23,447,451	23,511,492	23,575,533	23,639,574	23,727,615	23,310,131
3802	SERVICES - OTHER- CAST IRON, ETC	2,124,314	2,122,209	2,120,604	2,118,499	2,116,894	2,114,789	2,113,184	2,111,079	2,109,474	2,107,369	2,105,764	2,103,659	2,101,554	2,113,030
381	METERS	5,889,199	5,915,620	5,932,041	5,948,462	5,964,883	5,981,304	5,997,725	6,014,146	6,030,567	6,046,988	6,063,409	6,079,830	6,096,251	5,996,955
382	METER INSTALLATIONS	3,157,081	3,192,837	3,220,593	3,248,349	3,276,105	3,303,861	3,331,617	3,359,373	3,387,129	3,414,885	3,442,641	3,470,397	3,498,153	3,331,001
383	HOUSE REGULATORS	2,073,959	2,083,309	2,092,659	2,102,009	2,111,359	2,120,709	2,130,059	2,139,409	2,148,759	2,158,109	2,167,459	2,176,809	2,186,159	2,130,059
384	HOUSE REGULATOR INSTALLATIONS	968,127	973,500	978,873	984,246	989,619	994,992	1,000,365	1,005,738	1,011,111	1,016,484	1,021,857	1,027,230	1,032,603	1,000,365
385	INDUST MEASURING/REG STATION EQP	35,816	34,717	33,618	32,519	31,420	30,321	29,222	28,123	27,024	25,925	24,826	23,727	22,628	29,222
387	OTHER EQUIPMENT	834,934	849,193	904,052	907,311	920,570	923,829	927,088	930,347	933,606	936,865	940,124	943,383	946,642	915,226
TOTAL DISTRIBUTION PLANT		96,958,024	97,161,616	97,730,808	98,567,500	98,813,592	99,359,442	100,067,434	100,242,126	100,849,478	101,532,270	101,958,202	102,129,294	102,896,486	99,866,636
GENERAL PLANT															
389	LAND AND LAND RIGHTS	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497	3,764,497
3892	RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES AND IMPROVEMENTS	1,591,232	1,607,011	1,604,290	1,932,069	2,130,348	2,127,627	2,124,906	2,155,185	2,152,464	2,149,743	2,147,022	2,145,301	2,142,580	2,000,752
3911	OFFICE FURNITURE	121,793	121,464	122,135	121,806	128,977	129,648	129,319	128,990	129,661	129,332	129,003	129,674	129,345	127,011
3912	OFFICE MACHINES	64,508	79,214	79,420	80,326	80,532	80,238	80,444	80,150	80,356	80,062	80,268	79,974	80,180	78,898
3913	E D P EQUIPMENT	510,733	496,882	483,031	469,180	455,329	443,478	429,627	415,776	401,925	390,074	376,223	362,372	348,521	429,473
391305	COMPUTER SOFTWARE	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892	581,892
3921	TRANSP EQUIP-CARS	84,869	79,670	74,471	69,272	64,073	58,874	53,675	48,476	43,277	38,078	32,879	27,680	22,481	53,675
3922	TRANS - LIGHT TRUCK, VAN	3,836,334	3,818,924	3,839,514	3,879,604	3,882,194	3,864,784	3,847,374	3,829,964	3,812,554	3,795,144	3,777,734	3,760,324	3,742,914	3,822,105
3923	TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3924	TRANS - TRAILERS	60,371	60,350	60,329	60,308	60,287	60,266	60,245	60,224	60,203	60,182	60,161	60,140	60,119	60,245
393	STORES EQUIPMENT	10,567	34,495	34,423	34,351	34,279	34,207	34,135	34,063	33,991	33,919	33,847	33,775	33,703	32,289
394	TOOLS, SHOP & GARAGE EQUIPMENT	340,644	341,923	343,202	350,481	351,760	353,039	354,318	355,597	356,876	358,155	359,434	360,713	361,992	352,933
396	POWER OPERATED EQUIPMENT	342,169	340,252	399,335	397,418	395,501	393,584	391,667	389,750	387,833	385,916	383,999	382,082	380,165	382,282
397	COMMUNICATION EQUIPMENT	267,242	264,559	263,876	261,193	258,510	255,827	255,144	252,461	249,778	247,095	246,412	243,729	241,046	254,374
398	MISCELLANEOUS EQUIPMENT	200,560	201,334	202,108	202,882	203,656	204,430	205,204	205,978	206,752	207,526	208,300	209,074	209,848	205,204
399	TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT		11,777,411	11,792,467	11,852,523	12,205,279	12,391,835	12,352,391	12,312,447	12,303,003	12,262,059	12,221,615	12,181,671	12,141,227	12,099,283	12,145,630
TOTAL UTILITY PLANT		110,849,076	111,067,724	111,696,972	112,886,420	113,319,068	113,825,474	114,493,522	114,658,770	115,225,178	115,887,526	116,253,514	116,384,162	117,109,410	114,125,907

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1080	(2) DESCRIPTION	(3) DEC. '07	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) 13-MO AVG	
	INTANGIBLE PLANT															
1	303	MISC. INTANGIBLE PLANT	(103,442)	(104,047)	(104,652)	(105,257)	(105,862)	(106,467)	(107,072)	(107,677)	(108,282)	(108,887)	(109,492)	(110,097)	(110,702)	(107,072)
3	3031	INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4		TOTAL INTANGIBLE PLANT	(103,442)	(104,047)	(104,652)	(105,257)	(105,862)	(106,467)	(107,072)	(107,677)	(108,282)	(108,887)	(109,492)	(110,097)	(110,702)	(107,072)
6		DISTRIBUTION PLANT														
7	374	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3741	LAND RIGHTS	7,668	7,634	7,600	7,566	7,532	7,498	7,463	7,429	7,394	7,360	7,325	7,291	7,257	7,463
9	375	STRUCTURES AND IMPROVEMENTS	(253,412)	(254,525)	(255,638)	(256,751)	(257,864)	(255,985)	(254,101)	(252,211)	(250,332)	(248,449)	(246,560)	(244,666)	(242,766)	(251,789)
10	3761	MAINS- PLASTIC	(4,549,881)	(4,603,573)	(4,657,329)	(4,711,842)	(4,767,207)	(4,818,628)	(4,870,752)	(4,923,606)	(4,977,192)	(5,031,508)	(5,086,555)	(5,142,374)	(5,198,965)	(4,872,262)
11	3762	MAINS -OTHER-(CAST IRON, STEEL)	(14,262,057)	(14,318,816)	(14,376,586)	(14,414,366)	(14,467,753)	(14,519,169)	(14,570,699)	(14,622,343)	(14,674,099)	(14,725,968)	(14,778,059)	(14,830,372)	(14,882,797)	(14,572,545)
12	378	MEASURE/REGULATOR EQP.- GENERAL	(90,091)	(90,959)	(91,827)	(92,697)	(93,575)	(93,718)	(93,874)	(94,029)	(94,182)	(94,332)	(94,481)	(94,628)	(94,774)	(93,321)
13	379	MEASURE/REG EQP - CITY GATE STN	(470,614)	(476,500)	(482,386)	(487,126)	(493,024)	(495,963)	(498,899)	(501,880)	(504,859)	(507,835)	(510,809)	(513,781)	(516,750)	(496,956)
14	3801	SERVICES - PLASTIC	(5,433,162)	(5,481,336)	(5,533,640)	(5,561,784)	(5,616,668)	(5,655,763)	(5,695,205)	(5,734,991)	(5,775,123)	(5,815,600)	(5,856,421)	(5,897,610)	(5,939,164)	(5,692,036)
15	3802	SERVICES - OTHER- CAST IRON, ETC	(1,870,080)	(1,874,101)	(1,878,475)	(1,853,871)	(1,856,406)	(1,855,070)	(1,853,738)	(1,852,412)	(1,851,091)	(1,849,775)	(1,848,464)	(1,847,157)	(1,845,856)	(1,856,654)
17	381	METERS	(2,149,101)	(2,164,744)	(2,180,413)	(2,194,727)	(2,210,468)	(2,220,935)	(2,231,448)	(2,242,017)	(2,252,641)	(2,263,321)	(2,274,057)	(2,284,849)	(2,295,697)	(2,228,032)
18	382	METER INSTALLATIONS	(751,390)	(758,391)	(765,437)	(770,589)	(777,719)	(783,508)	(789,409)	(795,398)	(801,476)	(807,642)	(813,898)	(820,242)	(826,675)	(789,367)
19	383	HOUSE REGULATORS	(732,099)	(737,820)	(743,542)	(747,763)	(753,531)	(758,538)	(763,578)	(768,650)	(773,754)	(778,890)	(784,059)	(789,259)	(794,492)	(763,537)
20	384	HOUSE REGULATOR INSTALLATIONS	(271,874)	(274,436)	(277,006)	(279,069)	(281,655)	(283,672)	(285,709)	(287,763)	(289,837)	(291,929)	(294,039)	(296,168)	(298,315)	(285,498)
21	385	INDUST MEASURING/REG STATION EQP	(12,882)	(13,017)	(12,798)	(12,933)	(13,068)	(11,545)	(10,017)	(8,485)	(6,948)	(5,407)	(3,861)	(2,310)	(755)	(8,771)
22	387	OTHER EQUIPMENT	(115,574)	(117,477)	(119,380)	(121,283)	(123,295)	(123,897)	(124,512)	(125,142)	(125,785)	(126,443)	(127,116)	(128,552)	(129,701)	(123,727)
23		TOTAL DISTRIBUTION PLANT	(30,954,549)	(31,158,061)	(31,366,857)	(31,497,235)	(31,704,701)	(31,868,893)	(32,034,478)	(32,201,498)	(32,369,924)	(32,539,739)	(32,711,354)	(32,884,677)	(33,059,452)	(32,027,032)
24		GENERAL PLANT														
25	389	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3892	RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390	STRUCTURES AND IMPROVEMENTS	(327,506)	(330,431)	(333,356)	(336,289)	(338,241)	(336,430)	(334,676)	(332,913)	(331,141)	(329,743)	(328,336)	(326,921)	(325,497)	(331,652)
28	3911	OFFICE FURNITURE	(29,276)	(29,718)	(30,176)	(29,933)	(30,388)	(30,407)	(30,430)	(30,457)	(30,489)	(30,524)	(30,563)	(30,606)	(30,653)	(30,278)
29	3912	OFFICE MACHINES	(31,312)	(31,727)	(32,142)	(32,029)	(32,441)	(32,158)	(31,873)	(31,588)	(31,301)	(31,014)	(30,725)	(30,435)	(30,145)	(31,453)
30	3913	E D P EQUIPMENT	(80,151)	(86,062)	(91,973)	(14,604)	(20,615)	(8,426)	3,927	16,445	29,126	41,972	54,981	68,155	81,492	(441)
31	391305	COMPUTER SOFTWARE	(91,881)	(96,785)	(101,689)	(106,718)	(111,860)	(119,158)	(126,477)	(133,815)	(141,174)	(148,552)	(156,034)	(163,535)	(171,057)	(128,364)
32	3921	TRANSP EQUIP-CARS	(25,740)	(26,916)	(28,092)	(29,268)	(30,444)	(23,901)	(17,281)	(10,820)	(4,282)	2,332	9,022	15,789	22,632	(11,305)
33	3922	TRANS - LIGHT TRUCK, VAN	(925,232)	(949,357)	(973,482)	(1,040,012)	(1,065,845)	(1,066,629)	(1,067,345)	(1,068,231)	(1,068,939)	(1,069,468)	(1,069,818)	(1,071,340)	(1,072,684)	(1,039,106)
34	3923	TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3924	TRANS - TRAILERS	(26,376)	(26,593)	(26,810)	(29,628)	(29,921)	(30,183)	(30,445)	(30,707)	(30,968)	(31,229)	(31,491)	(31,752)	(32,013)	(29,855)
36	393	STORES EQUIPMENT	(9,359)	(9,396)	(9,433)	(9,470)	(9,507)	(9,448)	(9,388)	(9,328)	(9,268)	(9,207)	(9,146)	(9,084)	(9,022)	(9,312)
37	394	TOOLS, SHOP & GARAGE EQUIPMENT	(162,370)	(164,112)	(165,854)	(163,343)	(165,132)	(164,396)	(163,671)	(162,956)	(162,252)	(161,558)	(160,875)	(160,202)	(159,540)	(162,789)
38	396	POWER OPERATED EQUIPMENT	(118,976)	(120,669)	(122,362)	(139,842)	(141,735)	(140,782)	(139,814)	(138,831)	(137,833)	(136,820)	(135,792)	(134,748)	(133,690)	(133,992)
39	397	COMMUNICATION EQUIPMENT	(93,254)	(94,732)	(96,210)	(97,582)	(99,060)	(95,382)	(91,675)	(87,938)	(84,172)	(80,378)	(77,041)	(73,676)	(70,281)	(87,798)
40	398	MISCELLANEOUS EQUIPMENT	(14,638)	(15,388)	(16,138)	(16,971)	(17,918)	(18,584)	(19,253)	(19,921)	(20,588)	(21,299)	(22,009)	(22,717)	(23,424)	(19,142)
41	399	TANGIBLE PROPERTY	-	-	-	-	-	(4)	(8)	(12)	(16)	(20)	(24)	(28)	(32)	(11)
42		TOTAL GENERAL PLANT	(1,936,071)	(1,981,886)	(2,027,717)	(2,045,689)	(2,093,107)	(2,075,887)	(2,058,408)	(2,041,072)	(2,023,296)	(2,005,508)	(1,987,850)	(1,971,101)	(1,953,912)	(2,015,498)
43																
44		TOTAL DEPRECIATION RESERVE	(32,994,062)	(33,243,994)	(33,499,226)	(33,648,181)	(33,903,670)	(34,061,248)	(34,199,958)	(34,350,247)	(34,501,502)	(34,654,134)	(34,808,696)	(34,965,875)	(35,124,066)	(34,149,602)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

ACCT 1080	DESCRIPTION	(3) DEC. '08	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) 13-MO AVG
1	INTANGIBLE PLANT														
2	303 MISC. INTANGIBLE PLANT	(110,702)	(111,307)	(111,912)	(112,517)	(113,122)	(113,727)	(114,332)	(114,937)	(115,542)	(116,147)	(116,752)	(117,357)	(117,962)	(114,332)
3	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE PLANT	(110,702)	(111,307)	(111,912)	(112,517)	(113,122)	(113,727)	(114,332)	(114,937)	(115,542)	(116,147)	(116,752)	(117,357)	(117,962)	(114,332)
5	DISTRIBUTION PLANT														
6	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3741 LAND RIGHTS	7,257	7,223	7,189	7,155	7,121	7,087	7,053	7,019	6,985	6,951	6,917	6,883	6,849	7,053
8	375 STRUCTURES AND IMPROVEMENTS	(242,766)	(241,596)	(240,422)	(239,245)	(238,064)	(236,880)	(235,693)	(234,502)	(233,308)	(232,110)	(230,909)	(229,704)	(228,496)	(235,669)
9	3761 MAINS- PLASTIC	(5,198,965)	(5,257,628)	(5,316,407)	(5,376,049)	(5,436,843)	(5,497,752)	(5,558,777)	(5,621,026)	(5,683,391)	(5,745,871)	(5,809,576)	(5,873,396)	(5,937,332)	(5,562,539)
10	3762 MAINS -OTHER-(CAST IRON, STEEL)	(14,882,797)	(14,935,288)	(14,987,776)	(15,040,263)	(15,092,747)	(15,145,360)	(15,198,783)	(15,252,205)	(15,305,624)	(15,359,984)	(15,414,341)	(15,469,239)	(15,524,134)	(15,200,657)
11	378 MEASURE/REGULATOR EQP.- GENERAL	(94,774)	(95,132)	(95,489)	(95,845)	(96,200)	(96,554)	(96,906)	(97,257)	(97,607)	(97,956)	(98,303)	(98,649)	(98,994)	(96,897)
12	379 MEASURE/REG EQP - CITY GATE STN	(516,750)	(520,897)	(525,048)	(529,193)	(533,879)	(538,569)	(543,253)	(547,931)	(552,614)	(557,291)	(561,962)	(566,637)	(571,306)	(543,487)
13	3801 SERVICES - PLASTIC	(5,939,164)	(5,983,315)	(6,027,637)	(6,072,130)	(6,116,794)	(6,161,628)	(6,206,633)	(6,251,873)	(6,297,284)	(6,342,866)	(6,388,618)	(6,434,541)	(6,480,635)	(6,207,933)
14	3802 SERVICES - OTHER- CAST IRON, ETC	(1,845,856)	(1,842,359)	(1,838,849)	(1,835,329)	(1,831,796)	(1,828,253)	(1,824,696)	(1,821,129)	(1,817,549)	(1,813,959)	(1,810,356)	(1,806,743)	(1,803,117)	(1,824,615)
15	381 METERS	(2,295,697)	(2,308,390)	(2,321,156)	(2,333,967)	(2,346,823)	(2,359,724)	(2,372,671)	(2,385,663)	(2,398,700)	(2,411,782)	(2,424,909)	(2,438,081)	(2,451,299)	(2,372,989)
16	382 METER INSTALLATIONS	(826,675)	(833,475)	(840,364)	(847,322)	(854,350)	(861,447)	(868,614)	(875,850)	(883,155)	(890,530)	(897,974)	(905,488)	(913,071)	(869,101)
17	383 HOUSE REGULATORS	(794,492)	(799,891)	(805,317)	(810,771)	(816,252)	(821,760)	(827,295)	(832,858)	(838,448)	(844,065)	(849,709)	(855,381)	(861,080)	(827,486)
18	384 HOUSE REGULATOR INSTALLATIONS	(298,315)	(300,630)	(302,960)	(305,305)	(307,666)	(310,042)	(312,433)	(314,839)	(317,261)	(319,698)	(322,150)	(324,617)	(327,099)	(312,540)
19	385 INDUST MEASURING/REG STATION EQP	(755)	255	1,268	2,284	3,303	4,325	5,350	6,378	7,409	8,443	9,480	10,520	11,563	5,371
20	387 OTHER EQUIPMENT	(129,701)	(131,484)	(133,311)	(135,307)	(137,314)	(139,361)	(141,418)	(143,486)	(145,564)	(147,652)	(149,750)	(151,858)	(153,976)	(141,552)
21	TOTAL DISTRIBUTION PLANT	(33,059,452)	(33,242,609)	(33,426,281)	(33,611,289)	(33,798,306)	(33,985,920)	(34,174,771)	(34,365,224)	(34,556,113)	(34,748,372)	(34,942,162)	(35,136,933)	(35,332,129)	(34,183,041)
22	GENERAL PLANT														
23	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3892 RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	390 STRUCTURES AND IMPROVEMENTS	(325,497)	(325,862)	(326,260)	(326,652)	(327,277)	(329,215)	(330,698)	(332,175)	(333,715)	(335,249)	(336,778)	(338,301)	(339,820)	(331,381)
26	3911 OFFICE FURNITURE	(30,653)	(30,811)	(30,968)	(31,128)	(31,286)	(31,473)	(31,663)	(31,851)	(32,038)	(32,228)	(32,416)	(32,603)	(32,793)	(31,686)
27	3912 OFFICE MACHINES	(30,145)	(30,254)	(30,455)	(30,657)	(30,865)	(31,074)	(31,281)	(31,490)	(31,697)	(31,905)	(32,111)	(32,319)	(32,525)	(31,290)
28	3913 E D P EQUIPMENT	81,492	90,608	99,852	109,224	118,724	128,352	138,090	147,956	157,950	168,072	178,304	188,664	199,152	138,957
29	391305 COMPUTER SOFTWARE	(171,057)	(176,440)	(181,823)	(187,206)	(192,589)	(197,972)	(203,355)	(208,738)	(214,121)	(219,504)	(224,887)	(230,270)	(235,653)	(203,355)
30	3921 TRANSP EQUIP-CARS	22,632	26,630	30,677	34,773	38,918	43,112	47,355	51,647	55,988	60,377	64,815	69,302	73,838	47,698
31	3922 TRANS - LIGHT TRUCK, VAN	(1,072,684)	(1,082,554)	(1,092,305)	(1,102,197)	(1,112,363)	(1,122,546)	(1,132,610)	(1,142,555)	(1,152,381)	(1,162,088)	(1,171,676)	(1,181,146)	(1,190,497)	(1,132,123)
32	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924 TRANS - TRAILERS	(32,013)	(32,284)	(32,555)	(32,826)	(33,096)	(33,366)	(33,636)	(33,906)	(34,176)	(34,446)	(34,716)	(34,986)	(35,256)	(33,635)
34	393 STORES EQUIPMENT	(9,022)	(8,995)	(9,059)	(9,123)	(9,187)	(9,250)	(9,313)	(9,376)	(9,439)	(9,501)	(9,563)	(9,625)	(9,686)	(9,318)
35	394 TOOLS, SHOP & GARAGE EQUIPMENT	(159,540)	(159,749)	(159,965)	(160,188)	(160,451)	(160,721)	(160,998)	(161,282)	(161,573)	(161,871)	(162,176)	(162,488)	(162,807)	(161,063)
36	396 POWER OPERATED EQUIPMENT	(133,690)	(133,575)	(133,450)	(133,636)	(133,811)	(133,976)	(134,131)	(134,276)	(134,411)	(134,536)	(134,651)	(134,756)	(134,851)	(134,134)
37	397 COMMUNICATION EQUIPMENT	(70,281)	(69,323)	(68,348)	(67,368)	(66,371)	(65,356)	(64,324)	(63,287)	(62,233)	(61,162)	(60,073)	(58,980)	(57,869)	(64,229)
38	398 MISCELLANEOUS EQUIPMENT	(23,424)	(24,245)	(25,070)	(25,899)	(26,731)	(27,567)	(28,407)	(29,251)	(30,099)	(30,951)	(31,807)	(32,667)	(33,526)	(28,434)
39	399 TANGIBLE PROPERTY	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
40	TOTAL GENERAL PLANT	(1,953,912)	(1,956,884)	(1,959,759)	(1,962,913)	(1,966,865)	(1,971,082)	(1,975,001)	(1,978,614)	(1,981,975)	(1,985,022)	(1,987,765)	(1,990,205)	(1,992,323)	(1,974,025)
41															
42	TOTAL DEPRECIATION RESERVE	(35,124,066)	(35,310,800)	(35,497,952)	(35,686,719)	(35,878,293)	(36,070,729)	(36,264,104)	(36,458,775)	(36,653,630)	(36,849,541)	(37,046,679)	(37,244,495)	(37,442,414)	(36,271,398)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/08

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

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
ACCT	SUB		DESCRIPTION	DEC. '07	JAN. '08	FEB. '08	MAR. '08	APR. '08	MAY. '08	JUN. '08	JUL. '08	AUG. '08	SEP. '08	OCT. '08	NOV. '08	DEC. '08	13-MO AVG.
1																	
2	1150.1	1	ACQUISITION ADJ - RESERVE - UTILITY ACQUISITIONS	(405,746)	(408,334)	(410,922)	(413,511)	(416,099)	(418,687)	(421,275)	(423,863)	(426,451)	(429,039)	(431,627)	(434,215)	(436,803)	(421,275)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09

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

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	ACCT	SUB	DESCRIPTION	DEC. '08	JAN. '09	FEB. '09	MAR. '09	APR. '09	MAY. '09	JUN. '09	JUL. '09	AUG. '09	SEP. '09	OCT. '09	NOV. '09	DEC. '09	13-MO AVG,
1			ACQUISITI														
2	1150.1	1	ON ADJ - RESERVE - UTILITY ACQUISITI ONS	(436,803)	(439,391)	(441,979)	(444,567)	(447,155)	(449,743)	(452,331)	(454,919)	(457,507)	(460,095)	(462,683)	(465,271)	(467,859)	(452,331)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1(7)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 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:
PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct.	(2) DESCRIPTION	(3) DEC. '07	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) 13-MO AVG
1	303 MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389 LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390 STRUCTURES AND IMPROVEMENTS	2,196,700	2,196,700	2,304,922	2,415,344	2,403,200	2,402,327	2,401,454	2,400,581	2,399,708	2,398,835	2,450,462	2,525,089	2,550,316	2,388,126
4	3911 OFFICE FURNITURE	39,509	39,509	41,073	41,632	41,632	41,573	41,514	43,955	43,896	43,837	46,278	46,219	46,160	42,830
5	3912 OFFICE MACHINES	126,854	126,854	126,854	134,831	134,831	134,191	133,551	132,911	134,771	134,131	133,491	135,351	134,711	132,564
6	3913 E D P EQUIPMENT	723,852	726,013	728,394	741,316	741,316	732,053	724,790	715,527	770,264	761,001	753,738	833,475	826,219	752,151
7	391305 COMPUTER SOFTWARE	1,762,228	1,762,228	1,762,680	1,826,768	1,826,768	1,824,609	1,822,450	1,870,291	1,868,132	1,890,090	1,887,931	1,885,772	1,918,613	1,839,120
8	3921 TRANSP EQUIP-CARS	84,127	84,127	84,127	84,127	84,127	83,483	82,839	82,195	81,551	80,907	80,263	79,619	114,975	85,113
9	3922 TRANS-LIGHT TRUCK, VAN	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669
10	397 COMMUNICATION EQUIPMENT	116,955	116,955	116,955	116,955	114,707	112,459	110,211	107,963	105,715	103,467	101,219	98,971	110,730	
11	398 MISCELLANEOUS EQUIPMENT	9,758	9,758	9,758	10,536	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	18,765
12	399 TANGIBLE PROPERTY	22,969	22,969	22,969	22,969	22,969	22,969	22,969	22,969	22,969	22,969	33,969	33,969	33,969	25,507
13	TOTAL	5,551,380	5,553,541	5,666,160	5,862,906	5,862,907	5,847,021	5,833,135	5,869,749	5,920,363	5,928,594	5,980,708	6,131,822	6,215,043	5,863,334

(1) Acct.	(2) DESCRIPTION	(3) DEC. '07	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) 13-MO AVG
ALLOCATED TO NATURAL GAS - SEE BELOW FOR ALLOCATION PERCENTAGES															
18	303 MISC. INTANGIBLE PLANT	971	971	971	971	971	971	971	971	971	971	971	971	971	971
19	389 LAND AND LAND RIGHTS	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221
20	390 STRUCTURES AND IMPROVEMENTS	1,164,251	1,164,251	1,221,609	1,280,132	1,273,696	1,273,233	1,272,771	1,272,308	1,271,845	1,271,383	1,298,745	1,338,297	1,351,667	1,265,707
21	3911 OFFICE FURNITURE	20,940	20,940	21,769	22,065	22,065	22,034	22,002	23,296	23,265	23,234	24,527	24,496	24,465	22,700
22	3912 OFFICE MACHINES	67,233	67,233	67,233	71,460	71,460	71,121	70,782	70,443	71,429	71,089	70,750	71,736	71,397	70,259
23	3913 E D P EQUIPMENT	376,403	377,527	378,765	385,484	385,484	380,668	376,891	372,074	400,537	395,721	391,944	433,407	429,634	391,118
24	391305 COMPUTER SOFTWARE	916,359	916,359	916,594	949,919	949,919	948,797	947,674	972,551	971,429	982,847	981,724	980,601	997,679	956,342
25	3921 TRANSP EQUIP-CARS	44,587	44,587	44,587	44,587	44,587	44,587	44,587	43,905	43,222	42,881	42,539	42,198	60,937	45,110
26	3922 TRANS-LIGHT TRUCK, VAN	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075
27	397 COMMUNICATION EQUIPMENT	61,986	61,986	61,986	61,986	61,986	60,795	59,603	58,412	57,220	56,029	54,838	53,646	52,455	58,687
28	398 MISCELLANEOUS EQUIPMENT	5,172	5,172	5,172	5,584	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	9,945
29	399 TANGIBLE PROPERTY	12,174	12,174	12,174	12,174	12,174	12,174	12,174	12,174	12,174	12,174	18,004	18,004	18,004	13,519
30	TOTAL	2,917,371	2,918,494	2,978,154	3,081,659	3,081,660	3,073,355	3,066,089	3,085,109	3,111,408	3,115,644	3,143,359	3,222,673	3,266,524	3,081,654

(1) Acct.	(2) DESCRIPTION	(3) 13-MO AVG	(4) ALLOCATE TO UTILITY		(5) NON-UTILITY		(6) ALLOCATION METHOD
			(4) ALLOC. %	(4) 13-MO AVG	(5) ALLOC. %	(5) 13-MO AVG	
35	303 MISC. INTANGIBLE PLANT	1,833	53%	971	47%	862	Consolidated Plant Less EDP & Software
36	389 LAND AND LAND RIGHTS	341,926	53%	181,221	47%	160,705	Consolidated Plant Less EDP & Software
37	390 STRUCTURES AND IMPROVEMENTS	2,388,126	53%	1,265,707	47%	1,122,419	Consolidated Plant Less EDP & Software
38	3911 OFFICE FURNITURE	42,830	53%	22,700	47%	20,130	Consolidated Plant Less EDP & Software
39	3912 OFFICE MACHINES	132,564	53%	70,259	47%	62,305	Consolidated Plant Less EDP & Software
40	3913 E D P EQUIPMENT	752,151	52%	391,119	48%	361,032	Consolidated EDP & Software
41	391305 COMPUTER SOFTWARE	1,839,120	52%	956,342	48%	882,778	Consolidated EDP & Software
42	3921 TRANSP EQUIP-CARS	85,113	53%	45,110	47%	40,003	Consolidated Plant Less EDP & Software
43	3922 TRANS-LIGHT TRUCK, VAN	124,669	53%	66,075	47%	58,594	Consolidated Plant Less EDP & Software
44	397 COMMUNICATION EQUIPMENT	110,730	53%	58,687	47%	52,043	Consolidated Plant Less EDP & Software
45	398 MISCELLANEOUS EQUIPMENT	18,765	53%	9,945	47%	8,820	Consolidated Plant Less EDP & Software
46	399 TANGIBLE PROPERTY	25,507	53%	13,519	47%	11,988	Consolidated Plant Less EDP & Software
	TOTAL	5,863,334		3,081,654		2,781,680	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

Acct.	DESCRIPTION AND ADDRESS	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION / AMORTIZATION			METHOD OF ALLOCATION
		<<< PLANT >>>			UTILITY	NON-UTILITY	TOTAL	
		UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1 389	Land - Parking Area for Corporate Office							
2	401 South Dixie Highway	181,221	160,705	341,926	-	-	-	Consolidated Plant Less EDP & Software
3	West Palm Beach, Florida							
4								
5 390	Building - Corporate Office							
6	401 South Dixie Highway	1,265,707	1,122,419	2,388,126	(268,253)	(237,884)	(506,137)	Consolidated Plant Less EDP & Software
7	West Palm Beach, Florida							
8								
9	TOTAL	1,446,928	1,283,124	2,730,052	(268,253)	(237,884)	(506,137)	

SCHEDULE G-1(17)

DETAIL OF COMMON PLANT

PAGE 17 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR +1: 12/31/08

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

WITNESS: Mesite

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DATA ON THIS PAGE NOT REQUIRED

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST 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: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct.	(2) DESCRIPTION	(3) DEC. '08	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) 13-MO AVG
1	303 MISC. INTANGIBLE PLANT	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
2	389 LAND AND LAND RIGHTS	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926	341,926
3	390 STRUCTURES AND IMPROVEMENTS	2,550,316	2,591,443	2,590,570	2,666,097	2,665,224	2,664,351	2,670,478	2,669,605	2,668,732	2,676,859	2,675,986	2,685,113	2,684,240	2,650,693
4	3911 OFFICE FURNITURE	46,160	46,101	48,242	51,283	51,224	53,165	53,106	53,047	55,288	55,229	56,170	56,111	56,052	52,398
5	3912 OFFICE MACHINES	134,711	134,071	134,731	135,091	135,451	174,811	174,171	174,031	175,591	177,451	176,811	177,171	176,531	160,048
6	3913 E D P EQUIPMENT	826,219	816,956	1,015,693	1,015,130	1,007,367	1,018,604	1,009,341	1,003,878	1,055,315	1,053,552	1,044,289	1,045,526	1,036,263	996,010
7	391305 COMPUTER SOFTWARE	1,918,613	1,931,454	1,929,295	1,997,136	2,002,477	2,000,318	2,005,759	2,003,600	2,051,441	2,099,282	2,109,623	2,107,464	2,250,305	2,031,290
8	3921 TRANSP EQUIP-CARS	114,975	114,331	113,687	113,043	112,399	111,755	111,111	110,467	109,823	109,179	108,535	107,891	107,247	111,111
9	3922 TRANS-LIGHT TRUCK, VAN	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669	124,669
10	397 COMMUNICATION EQUIPMENT	98,971	96,723	94,475	92,227	89,979	87,731	85,483	83,235	180,987	178,739	176,491	174,243	171,995	123,945
11	398 MISCELLANEOUS EQUIPMENT	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681	22,681
12	399 TANGIBLE PROPERTY	33,969	33,969	33,969	33,969	33,969	33,969	33,969	33,969	33,969	36,469	36,469	36,469	36,469	34,738
13	TOTAL	6,215,043	6,256,157	6,451,771	6,595,085	6,589,199	6,635,813	6,634,527	6,622,941	6,822,255	6,877,869	6,875,483	6,881,097	7,010,211	6,651,342

(1) Acct.	(2) DESCRIPTION	(3) DEC. '08	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) 13-MO AVG
ALLOCATED TO NATURAL GAS - SEE BELOW FOR ALLOCATION PERCENTAGES															
18	303 MISC. INTANGIBLE PLANT	971	971	971	971	971	971	971	971	971	971	971	971	971	971
19	389 LAND AND LAND RIGHTS	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221	181,221
20	390 STRUCTURES AND IMPROVEMENTS	1,351,667	1,373,465	1,373,002	1,413,031	1,412,569	1,412,106	1,415,353	1,414,891	1,414,428	1,418,735	1,418,273	1,423,110	1,422,647	1,404,867
21	3911 OFFICE FURNITURE	24,465	24,434	25,568	27,180	27,149	28,177	28,146	28,115	29,303	29,271	29,770	29,739	29,708	27,771
22	3912 OFFICE MACHINES	71,397	71,058	71,407	71,598	71,789	92,650	92,311	92,236	93,063	94,049	93,710	93,901	93,561	84,825
23	3913 E D P EQUIPMENT	429,634	424,817	528,160	527,868	523,831	529,674	524,857	522,017	548,764	547,847	543,030	543,674	538,857	517,925
24	391305 COMPUTER SOFTWARE	997,679	1,004,356	1,003,233	1,038,511	1,041,288	1,040,165	1,042,995	1,041,872	1,066,749	1,091,627	1,097,004	1,095,881	1,170,159	1,056,271
25	3921 TRANSP EQUIP-CARS	60,937	60,595	60,254	59,913	59,571	59,230	58,889	58,548	58,206	57,865	57,524	57,182	56,841	58,889
26	3922 TRANS-LIGHT TRUCK, VAN	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075	66,075
27	397 COMMUNICATION EQUIPMENT	52,455	51,263	50,072	48,880	47,689	46,497	45,306	44,115	95,923	94,732	93,540	92,349	91,157	65,691
28	398 MISCELLANEOUS EQUIPMENT	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021	12,021
29	399 TANGIBLE PROPERTY	18,004	18,004	18,004	18,004	18,004	18,004	18,004	18,004	18,004	19,329	19,329	19,329	19,329	18,411
30	TOTAL	3,266,524	3,288,279	3,389,989	3,465,272	3,462,177	3,486,792	3,486,148	3,480,084	3,584,728	3,613,742	3,612,467	3,615,452	3,682,546	3,494,938

(1) Acct.	(2) DESCRIPTION	(3) 13-MO AVG	(4) ALLOCATE TO UTILITY		(5) NON-UTILITY		(6) ALLOCATION METHOD
			(4) ALLOC. %	(4) 13-MO AVG	(5) ALLOC. %	(5) 13-MO AVG	
35	303 MISC. INTANGIBLE PLANT	1,833	53%	971	47%	862	Consolidated Plant Less EDP & Software
36	389 LAND AND LAND RIGHTS	341,926	53%	181,221	47%	160,705	Consolidated Plant Less EDP & Software
37	390 STRUCTURES AND IMPROVEMENTS	2,650,693	53%	1,404,867	47%	1,245,826	Consolidated Plant Less EDP & Software
38	3911 OFFICE FURNITURE	52,398	53%	27,771	47%	24,627	Consolidated Plant Less EDP & Software
39	3912 OFFICE MACHINES	160,048	53%	84,825	47%	75,223	Consolidated Plant Less EDP & Software
40	3913 E D P EQUIPMENT	996,010	52%	517,925	48%	478,085	Consolidated EDP & Software
41	391305 COMPUTER SOFTWARE	2,031,290	52%	1,056,271	48%	975,019	Consolidated EDP & Software
42	3921 TRANSP EQUIP-CARS	111,111	53%	58,889	47%	52,222	Consolidated Plant Less EDP & Software
43	3922 TRANS-LIGHT TRUCK, VAN	124,669	53%	66,075	47%	58,594	Consolidated Plant Less EDP & Software
44	397 COMMUNICATION EQUIPMENT	123,945	53%	65,691	47%	58,254	Consolidated Plant Less EDP & Software
45	398 MISCELLANEOUS EQUIPMENT	22,681	53%	12,021	47%	10,660	Consolidated Plant Less EDP & Software
46	399 TANGIBLE PROPERTY	34,738	53%	18,411	47%	16,327	Consolidated Plant Less EDP & Software
	TOTAL	6,651,342		3,494,938		3,156,404	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	13-MONTH AVERAGE			(9)	
					(6)	(7)	(8)		
Acct.	DESCRIPTION AND ADDRESS	<<<< PLANT >>>>			ACCUMULATED DEPRECIATION / AMORTIZATION			METHOD OF ALLOCATION	
		UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL		
1	389	Land - Parking Area for Corporate Office							
2		401 South Dixie Highway	181,221	160,705	341,926	-	-	-	Consolidated Plant Less EDP & Software
3		West Palm Beach, Florida							
4									
5	390	Building - Corporate Office							
6		401 South Dixie Highway	1,404,867	1,245,826	2,650,693	(295,319)	(261,887)	(557,206)	Consolidated Plant Less EDP & Software
7		West Palm Beach, Florida							
8									
9		TOTAL	1,586,088	1,406,531	2,992,619	(295,319)	(261,887)	(557,206)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

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SCHEDULE G-1(21) (B-11)

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct.	(2) DESCRIPTION	(3) DEC. '07	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) 13-MO AVG
1	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390 STRUCTURES AND IMPROVEMENTS	(479,391)	(483,967)	(488,543)	(493,345)	(498,377)	(502,511)	(506,643)	(510,773)	(514,901)	(519,027)	(523,152)	(527,384)	(531,772)	(506,137)
4	3911 OFFICE FURNITURE	(12,563)	(12,721)	(12,879)	(13,043)	(13,210)	(13,318)	(13,425)	(13,532)	(13,649)	(13,766)	(13,882)	(14,008)	(14,134)	(13,395)
6	3912 OFFICE MACHINES	(38,611)	(39,404)	(40,197)	(40,990)	(41,833)	(42,036)	(42,235)	(42,430)	(42,621)	(42,823)	(43,021)	(43,215)	(43,421)	(41,757)
7	3913 E D P EQUIPMENT	(150,217)	(156,913)	(163,629)	(170,367)	(177,224)	(174,818)	(172,326)	(169,767)	(167,123)	(164,985)	(162,761)	(160,470)	(158,917)	(165,347)
8	391305 COMPUTER SOFTWARE	(1,306,140)	(1,322,441)	(1,338,742)	(1,355,047)	(1,371,945)	(1,386,684)	(1,401,403)	(1,416,102)	(1,431,243)	(1,446,364)	(1,461,688)	(1,476,992)	(1,492,276)	(1,400,544)
9	3921 TRANSP EQUIP-CARS	(41,066)	(41,858)	(42,650)	(43,442)	(44,234)	(44,524)	(44,860)	(44,790)	(44,914)	(45,032)	(45,144)	(45,250)	(45,356)	(43,996)
10	3922 TRANS-LIGHT TRUCK, VAN	(34,598)	(35,450)	(36,302)	(37,154)	(38,006)	(38,858)	(39,710)	(40,562)	(41,414)	(42,266)	(43,118)	(43,970)	(44,822)	(39,710)
11	397 COMMUNICATION EQUIPMENT	23,849	23,089	22,329	21,569	20,809	22,297	23,799	25,316	26,848	28,394	29,955	31,530	33,120	25,608
12	398 MISCELLANEOUS EQUIPMENT	(729)	(778)	(827)	(876)	(929)	(1,042)	(1,155)	(1,268)	(1,381)	(1,494)	(1,607)	(1,720)	(1,833)	(1,203)
13	399 TANGIBLE PROPERTY	(9,649)	(10,032)	(10,415)	(10,798)	(11,180)	(11,563)	(11,946)	(12,329)	(12,712)	(13,095)	(13,478)	(14,044)	(14,610)	(11,989)
14	TOTAL	(2,049,115)	(2,080,475)	(2,111,855)	(2,143,493)	(2,176,129)	(2,192,915)	(2,209,568)	(2,226,107)	(2,242,986)	(2,260,340)	(2,277,784)	(2,295,417)	(2,313,915)	(2,198,470)

(1) Acct.	(2) DESCRIPTION	(3) DEC. '07	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) 13-MO AVG
ALLOCATED TO NATURAL GAS - SEE BELOW FOR ALLOCATION PERCENTAGES															
19	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	390 STRUCTURES AND IMPROVEMENTS	(254,077)	(256,503)	(258,928)	(261,473)	(264,140)	(266,331)	(268,521)	(270,710)	(272,898)	(275,084)	(277,271)	(279,514)	(281,839)	(268,253)
23	3911 OFFICE FURNITURE	(6,658)	(6,742)	(6,826)	(6,913)	(7,001)	(7,059)	(7,115)	(7,172)	(7,234)	(7,296)	(7,357)	(7,424)	(7,491)	(7,099)
24	3912 OFFICE MACHINES	(20,464)	(20,884)	(21,304)	(21,725)	(22,171)	(22,279)	(22,385)	(22,488)	(22,589)	(22,696)	(22,801)	(22,904)	(23,013)	(22,131)
25	3913 E D P EQUIPMENT	(78,113)	(81,595)	(85,087)	(88,591)	(92,156)	(90,905)	(89,610)	(88,279)	(86,904)	(85,792)	(84,636)	(83,444)	(82,637)	(85,981)
26	391305 COMPUTER SOFTWARE	(679,193)	(687,669)	(696,146)	(704,624)	(713,411)	(721,076)	(728,730)	(736,373)	(744,246)	(752,109)	(760,078)	(768,036)	(775,984)	(728,283)
27	3921 TRANSP EQUIP-CARS	(21,765)	(22,185)	(22,605)	(23,024)	(23,444)	(23,522)	(23,598)	(23,670)	(23,739)	(23,804)	(23,867)	(23,926)	(23,983)	(23,318)
28	3922 TRANS-LIGHT TRUCK, VAN	(18,337)	(18,789)	(19,240)	(19,692)	(20,143)	(20,595)	(21,046)	(21,498)	(21,949)	(22,401)	(22,853)	(23,304)	(23,756)	(21,046)
29	397 COMMUNICATION EQUIPMENT	12,640	12,237	11,834	11,432	11,029	11,817	12,613	13,417	14,229	15,049	15,876	16,711	17,554	13,572
30	398 MISCELLANEOUS EQUIPMENT	(386)	(412)	(438)	(464)	(492)	(552)	(612)	(672)	(732)	(792)	(852)	(912)	(971)	(638)
31	399 TANGIBLE PROPERTY	(5,114)	(5,317)	(5,520)	(5,723)	(5,925)	(6,128)	(6,331)	(6,534)	(6,737)	(6,940)	(7,143)	(7,443)	(7,743)	(6,354)
32	TOTAL	(1,071,467)	(1,087,858)	(1,104,259)	(1,120,797)	(1,137,857)	(1,146,630)	(1,155,334)	(1,163,978)	(1,172,799)	(1,181,867)	(1,190,981)	(1,200,196)	(1,209,863)	(1,149,531)

(1) Acct.	(2) DESCRIPTION	(3) 13-MO AVG	(4) ALLOCATE TO UTILITY ALLOC. %	(5) 13-MO AVG	(6) NON-UTILITY ALLOC. %	(7) 13-MO AVG	(8) ALLOCATION METHOD
37	303 MISC. INTANGIBLE PLANT	-	53%	-	47%	-	Consolidated Plant Less EDP & Software
38	389 LAND AND LAND RIGHTS	-	53%	-	47%	-	Consolidated Plant Less EDP & Software
39	390 STRUCTURES AND IMPROVEMENTS	(506,137)	53%	(268,253)	47%	(237,884)	Consolidated Plant Less EDP & Software
40	3911 OFFICE FURNITURE	(13,395)	53%	(7,099)	47%	(6,296)	Consolidated Plant Less EDP & Software
41	3912 OFFICE MACHINES	(41,757)	53%	(22,131)	47%	(19,626)	Consolidated Plant Less EDP & Software
42	3913 E D P EQUIPMENT	(165,347)	52%	(85,980)	48%	(79,367)	Consolidated EDP & Software
43	391305 COMPUTER SOFTWARE	(1,400,544)	52%	(728,284)	48%	(672,260)	Consolidated EDP & Software
44	3921 TRANSP EQUIP-CARS	(43,996)	53%	(23,318)	47%	(20,678)	Consolidated Plant Less EDP & Software
	3922 TRANS-LIGHT TRUCK, VAN	(39,710)	53%	(21,046)	47%	(18,664)	Consolidated Plant Less EDP & Software
	397 COMMUNICATION EQUIPMENT	25,608	53%	13,572	47%	12,036	Consolidated Plant Less EDP & Software
	398 MISCELLANEOUS EQUIPMENT	(1,203)	53%	(638)	47%	(565)	Consolidated Plant Less EDP & Software
	399 TANGIBLE PROPERTY	(11,989)	53%	(6,354)	47%	(5,635)	Consolidated Plant Less EDP & Software
	TOTAL	(2,198,470)		(1,149,531)		(1,048,939)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 (1,5)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080368-GU

(1) Acct.	(2) DESCRIPTION	(3) DEC. '08	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) 13-MO AVG
1	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390 STRUCTURES AND IMPROVEMENTS	(531,772)	(535,475)	(539,178)	(543,107)	(547,266)	(551,946)	(556,624)	(561,314)	(566,003)	(570,690)	(575,394)	(580,096)	(584,817)	(557,206)
4	3911 OFFICE FURNITURE	(14,134)	(14,233)	(14,332)	(14,437)	(14,545)	(14,691)	(14,845)	(14,998)	(15,151)	(15,313)	(15,475)	(15,641)	(15,806)	(14,892)
6	3912 OFFICE MACHINES	(43,421)	(43,574)	(43,727)	(43,880)	(44,083)	(44,290)	(44,743)	(45,192)	(45,640)	(46,097)	(46,566)	(47,031)	(47,498)	(45,057)
7	3913 E D P EQUIPMENT	(158,917)	(156,350)	(153,803)	(151,278)	(148,872)	(148,927)	(149,086)	(149,159)	(149,182)	(149,681)	(150,163)	(150,560)	(150,968)	(151,304)
8	391305 COMPUTER SOFTWARE	(1,492,276)	(1,506,418)	(1,520,560)	(1,534,706)	(1,549,445)	(1,565,809)	(1,582,153)	(1,598,547)	(1,614,921)	(1,631,738)	(1,648,997)	(1,666,352)	(1,683,687)	(1,584,278)
9	3921 TRANSP EQUIP-CARS	(45,250)	(45,398)	(45,546)	(45,694)	(45,842)	(46,256)	(46,664)	(47,066)	(47,462)	(47,852)	(48,236)	(48,614)	(48,986)	(46,836)
10	3922 TRANS-LIGHT TRUCK, VAN	(44,822)	(45,674)	(46,526)	(47,378)	(48,230)	(49,082)	(49,934)	(50,786)	(51,638)	(52,490)	(53,342)	(54,194)	(55,046)	(49,934)
11	397 COMMUNICATION EQUIPMENT	33,120	34,608	36,096	37,584	39,072	40,735	42,413	44,105	45,812	46,884	47,970	49,071	50,186	42,127
12	398 MISCELLANEOUS EQUIPMENT	(1,833)	(1,882)	(1,931)	(1,980)	(2,033)	(2,146)	(2,259)	(2,372)	(2,485)	(2,598)	(2,711)	(2,824)	(2,937)	(2,307)
13	399 TANGIBLE PROPERTY	(14,610)	(14,993)	(15,376)	(15,758)	(16,141)	(16,707)	(17,273)	(17,839)	(18,405)	(18,971)	(19,537)	(20,103)	(20,669)	(17,434)
14	TOTAL	(2,313,915)	(2,329,389)	(2,344,883)	(2,360,634)	(2,377,385)	(2,399,119)	(2,421,168)	(2,443,168)	(2,465,075)	(2,488,546)	(2,512,493)	(2,536,428)	(2,560,354)	(2,427,121)

(1) Acct.	(2) DESCRIPTION	(3) DEC. '08	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) 13-MO AVG
ALLOCATED TO NATURAL GAS - SEE BELOW FOR ALLOCATION PERCENTAGES															
20	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	390 STRUCTURES AND IMPROVEMENTS	(281,839)	(283,802)	(285,764)	(287,847)	(290,051)	(292,531)	(295,011)	(297,496)	(299,982)	(302,466)	(304,959)	(307,451)	(309,953)	(295,319)
23	3911 OFFICE FURNITURE	(7,491)	(7,543)	(7,596)	(7,652)	(7,709)	(7,786)	(7,868)	(7,949)	(8,030)	(8,116)	(8,202)	(8,290)	(8,377)	(7,893)
24	3912 OFFICE MACHINES	(23,013)	(23,094)	(23,175)	(23,256)	(23,364)	(23,474)	(23,714)	(23,952)	(24,189)	(24,431)	(24,680)	(24,926)	(25,174)	(23,880)
25	3913 E D P EQUIPMENT	(82,637)	(81,302)	(79,978)	(78,665)	(77,413)	(77,442)	(77,525)	(77,563)	(77,575)	(77,834)	(78,085)	(78,291)	(78,503)	(78,678)
26	391305 COMPUTER SOFTWARE	(775,984)	(783,337)	(790,691)	(798,047)	(805,711)	(814,221)	(822,720)	(831,244)	(839,759)	(848,504)	(857,478)	(866,503)	(875,517)	(823,824)
27	3921 TRANSP EQUIP-CARS	(23,983)	(24,061)	(24,139)	(24,218)	(24,296)	(24,516)	(24,732)	(24,945)	(25,155)	(25,362)	(25,565)	(25,765)	(25,963)	(24,823)
28	3922 TRANS-LIGHT TRUCK, VAN	(23,756)	(24,207)	(24,659)	(25,110)	(25,562)	(26,013)	(26,465)	(26,917)	(27,368)	(27,820)	(28,271)	(28,723)	(29,174)	(26,465)
29	397 COMMUNICATION EQUIPMENT	17,554	18,342	19,131	19,920	20,708	21,590	22,479	23,376	24,280	24,849	25,424	26,008	26,599	22,328
30	398 MISCELLANEOUS EQUIPMENT	(971)	(997)	(1,023)	(1,049)	(1,077)	(1,137)	(1,197)	(1,257)	(1,317)	(1,377)	(1,437)	(1,497)	(1,557)	(1,223)
31	399 TANGIBLE PROPERTY	(7,743)	(7,946)	(8,149)	(8,352)	(8,555)	(8,855)	(9,155)	(9,455)	(9,755)	(10,055)	(10,377)	(10,699)	(11,021)	(9,240)
32	TOTAL	(1,209,863)	(1,217,948)	(1,226,044)	(1,234,276)	(1,243,031)	(1,254,386)	(1,265,907)	(1,277,402)	(1,288,849)	(1,301,115)	(1,313,630)	(1,326,138)	(1,338,641)	(1,269,017)

(1) Acct.	(2) DESCRIPTION	(3) 13-MO AVG	(4) ALLOCATE TO UTILITY		(5) NON-UTILITY		(6) ALLOCATION METHOD
			ALLOC. %	13-MO AVG	ALLOC. %	13-MO AVG	
37	303 MISC. INTANGIBLE PLANT	-	53%	-	47%	-	Consolidated Plant Less EDP & Software
38	389 LAND AND LAND RIGHTS	-	53%	-	47%	-	Consolidated Plant Less EDP & Software
39	390 STRUCTURES AND IMPROVEMENTS	(557,206)	53%	(295,319)	47%	(261,887)	Consolidated Plant Less EDP & Software
40	3911 OFFICE FURNITURE	(14,892)	53%	(7,893)	47%	(6,999)	Consolidated Plant Less EDP & Software
41	3912 OFFICE MACHINES	(45,057)	53%	(23,880)	47%	(21,177)	Consolidated Plant Less EDP & Software
42	3913 E D P EQUIPMENT	(151,304)	52%	(78,678)	48%	(72,626)	Consolidated EDP & Software
43	391305 COMPUTER SOFTWARE	(1,584,278)	52%	(823,826)	48%	(760,452)	Consolidated EDP & Software
44	3921 TRANSP EQUIP-CARS	(46,836)	53%	(24,823)	47%	(22,013)	Consolidated Plant Less EDP & Software
	3922 TRANS-LIGHT TRUCK, VAN	(49,934)	53%	(26,465)	47%	(23,469)	Consolidated Plant Less EDP & Software
	397 COMMUNICATION EQUIPMENT	42,127	53%	22,327	47%	19,800	Consolidated Plant Less EDP & Software
	398 MISCELLANEOUS EQUIPMENT	(2,307)	53%	(1,223)	47%	(1,084)	Consolidated Plant Less EDP & Software
	399 TANGIBLE PROPERTY	(17,434)	53%	(9,240)	47%	(8,194)	Consolidated Plant Less EDP & Software
	TOTAL	(2,427,121)		(1,269,019)		(1,158,102)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED YEAR

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

NATURAL GAS UTILITY

WITNESS: Mesite

DOCKET NO: 080366-GU

LN	(1) Acct 1010	(2) DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECTS	(3) DATE OF PROPOSED PURCHASES OR CONSTRUCTION (12/31/08)	(4) PURCHASE PRICE OR CONSTRUCTION COST	(5) DATE OF RELATED RETIREMENT (12/31/08)	(6) RETIREMENT AMOUNT OF RELATED RETIREMENT	(7) REMOVAL COSTS OF RELATED RETIREMENT
INTANGIBLE PLANT							
1							
2	303	MISC. INTANGIBLE PLANT	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
3	3031	INTANGIBLE NON-COMPETE AGREEMENT	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
4		TOTAL INTANGIBLE PLANT		-		-	-
DISTRIBUTION PLANT							
5							
6							
7	374	LAND	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
8	3741	LAND RIGHTS	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
9	375	STRUCTURES AND IMPROVEMENTS	12 Months Ended 12/31/08	6,820	12 Months Ended 12/31/08	(17,616)	9,480
10	3761	MAINS- PLASTIC	12 Months Ended 12/31/08	2,537,931	12 Months Ended 12/31/08	(31,336)	1,260
11	3762	MAINS -OTHER-(CAST IRON, STEEL)	12 Months Ended 12/31/08	560,923	12 Months Ended 12/31/08	(46,134)	41,856
12	378	MEASURE/REGULATOR EQP.-GENERAL	12 Months Ended 12/31/08	4,727	12 Months Ended 12/31/08	(5,168)	1,056
13	379	MEASURE/REG EQP - CITY GATE STN	12 Months Ended 12/31/08	135,600	12 Months Ended 12/31/08	(24,594)	336
14	3801	SERVICES - PLASTIC	12 Months Ended 12/31/08	1,467,034	12 Months Ended 12/31/08	(125,513)	77,928
15	3802	SERVICES - OTHER- CAST IRON, ETC	12 Months Ended 12/31/08	14,000	12 Months Ended 12/31/08	(37,258)	164,160
17	381	METERS	12 Months Ended 12/31/08	247,514	12 Months Ended 12/31/08	(42,952)	48
18	382	METER INSTALLATIONS	12 Months Ended 12/31/08	365,478	12 Months Ended 12/31/08	(12,530)	600
19	383	HOUSE REGULATORS	12 Months Ended 12/31/08	120,152	12 Months Ended 12/31/08	(7,802)	-
20	384	HOUSE REGULATOR INSTALLATIONS	12 Months Ended 12/31/08	69,000	12 Months Ended 12/31/08	(5,122)	12
21	385	INDUST MEASURING/REG STATION EQP	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	(13,192)	108
22	387	OTHER EQUIPMENT	12 Months Ended 12/31/08	229,101	12 Months Ended 12/31/08	(11,288)	-
23		TOTAL DISTRIBUTION PLANT		5,758,281		(380,504)	296,844
GENERAL PLANT							
24							
25	389	LAND AND LAND RIGHTS	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
26	3892	RIGHTS-OF-WAY	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
27	390	STRUCTURES AND IMPROVEMENTS	12 Months Ended 12/31/08	291,634	12 Months Ended 12/31/08	(36,144)	2,748
28	3911	OFFICE FURNITURE	12 Months Ended 12/31/08	15,400	12 Months Ended 12/31/08	(4,189)	-
29	3912	OFFICE MACHINES	12 Months Ended 12/31/08	4,200	12 Months Ended 12/31/08	(6,088)	-
30	3913	E D P EQUIPMENT	12 Months Ended 12/31/08	35,673	12 Months Ended 12/31/08	(229,176)	-
31	391305	COMPUTER SOFTWARE	12 Months Ended 12/31/08	21,025	12 Months Ended 12/31/08	17,272	-
32	3921	TRANSP EQUIP-CARS	12 Months Ended 12/31/08	25,000	12 Months Ended 12/31/08	(64,968)	-
33	3922	TRANS - LIGHT TRUCK, VAN	12 Months Ended 12/31/08	264,700	12 Months Ended 12/31/08	(208,920)	24
34	3923	TRANS - HEAVY TRUCKS	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
35	3924	TRANS - TRAILERS	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	(248)	-
36	393	STORES EQUIPMENT	12 Months Ended 12/31/08	1,861	12 Months Ended 12/31/08	(856)	-
37	394	TOOLS, SHOP & GARAGE EQUIPMENT	12 Months Ended 12/31/08	36,000	12 Months Ended 12/31/08	(20,648)	-
38	396	POWER OPERATED EQUIPMENT	12 Months Ended 12/31/08	(8,079)	12 Months Ended 12/31/08	(23,008)	-
39	397	COMMUNICATION EQUIPMENT	12 Months Ended 12/31/08	81,000	12 Months Ended 12/31/08	(41,192)	768
40	398	MISCELLANEOUS EQUIPMENT	12 Months Ended 12/31/08	41,506	12 Months Ended 12/31/08	(2,712)	-
41	399	TANGIBLE PROPERTY	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-
42		TOTAL GENERAL PLANT		809,921		(620,877)	3,540
43							
44		TOTAL		6,568,202		(1,001,381)	300,384

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED YEAR

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

COMMON PLANT

WITNESS: Mesite

DOCKET NO: 080366-GU

LN	Acct 1010	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASES OR CONSTRUCTION (12/31/08)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/08)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT	
1								
2		<u>COMMON PLANT</u>						
3								
4	303	MISC. INTANGIBLE PLANT	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-	-
5	389	LAND AND LAND RIGHTS	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-	-
6	390	STRUCTURES AND IMPROVEMENTS	13 Months Ended 12/31/08	207,868	13 Months Ended 12/31/08	(6,984)	-	-
7	3911	OFFICE FURNITURE	14 Months Ended 12/31/08	7,123	14 Months Ended 12/31/08	(472)	-	-
8	3912	OFFICE MACHINES	12 Months Ended 12/31/08	5,000	12 Months Ended 12/31/08	(5,120)	-	-
9	3913	E D P EQUIPMENT	12 Months Ended 12/31/08	162,284	12 Months Ended 12/31/08	(74,104)	-	-
10	391305	COMPUTER SOFTWARE	12 Months Ended 12/31/08	71,546	12 Months Ended 12/31/08	(17,272)	-	-
11	3921	TRANSP EQUIP-CARS	12 Months Ended 12/31/08	36,000	12 Months Ended 12/31/08	(5,152)	-	-
12	3922	TRANSP-LIGHT TRUCK, VAN	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	-	-	-
13	397	COMMUNICATION EQUIPMENT	12 Months Ended 12/31/08	-	12 Months Ended 12/31/08	(17,984)	-	-
14	398	MISCELLANEOUS EQUIPMENT	12 Months Ended 12/31/08	2,367	12 Months Ended 12/31/08	-	-	-
15	399	TANGIBLE PROPERTY	12 Months Ended 12/31/08	11,000	12 Months Ended 12/31/08	-	-	-
16								
17		TOTAL		<u>503,189</u>		<u>(127,088)</u>		<u>-</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED YEAR

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

NATURAL GAS UTILITY

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '08	(4) FEB. '08	(5) MAR. '08	(6) APR. '08	(7) MAY. '08	(8) JUN. '08	(9) JUL. '08	(10) AUG. '08	(11) SEP. '08	(12) OCT. '08	(13) NOV. '08	(14) DEC. '08	(15) TOTAL
1	INTANGIBLE PLANT													
2	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	DISTRIBUTION PLANT													
7	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3741 LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	375 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	6,820	-	-	-	-	-	6,820
10	3761 MAINS- PLASTIC	29,447	350,921	401,895	25,667	328,607	341,178	341,178	341,178	341,178	360,178	360,177	357,641	3,579,243
11	3762 MAINS -OTHER-(CAST IRON, STEEL)	1,362	23,171	23,075	243	56,122	55,888	55,888	55,888	105,887	105,887	55,887	116,380	655,677
12	378 MEASURE/REGULATOR EQP.- GENERAL	-	545	2,803	-	5,252	-	-	-	-	-	-	-	8,600
13	379 MEASURE/REG EQP - CITY GATE STN	-	-	4,966	-	2,125	18,225	2,125	2,125	2,125	2,125	2,125	104,625	140,566
14	3801 SERVICES - PLASTIC	104,864	123,406	112,934	88,064	142,434	142,112	142,112	142,112	142,112	150,112	150,113	149,034	1,589,409
15	3802 SERVICES - OTHER- CAST IRON, ETC	-	665	-	33	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	14,379
17	381 METERS	9,655	3,231	26,388	6,676	22,158	25,644	25,644	25,644	25,644	25,644	25,644	25,644	247,615
18	382 METER INSTALLATIONS	19,234	25,687	8,569	11,954	45,874	36,820	36,820	36,820	36,820	36,820	36,820	36,820	369,054
19	383 HOUSE REGULATORS	126	10,081	7,499	7,842	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	120,152
20	384 HOUSE REGULATOR INSTALLATIONS	2,675	2,846	3,517	2,998	7,217	7,121	7,121	7,121	7,121	7,121	7,121	7,121	69,096
21	385 INDUST MEASURING/REG STATION EQP	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387 OTHER EQUIPMENT	-	-	35,614	-	5,936	5,936	5,936	5,936	103,936	53,936	5,936	5,936	229,101
23	TOTAL DISTRIBUTION PLANT	167,363	540,553	627,261	143,477	629,260	646,458	637,178	630,358	778,357	755,357	657,357	816,735	7,029,712
24	GENERAL PLANT													
25	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3892 RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390 STRUCTURES AND IMPROVEMENTS	150	3,867	1,672	(55)	31,500	500	500	183,500	500	500	500	500	223,634
28	3911 OFFICE FURNITURE	3,900	-	-	-	1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	15,400
29	3912 OFFICE MACHINES	-	-	-	-	525	525	525	525	525	525	525	525	4,200
30	3913 E D P EQUIPMENT	-	-	94,019	2,860	500	500	500	500	500	500	500	500	100,879
31	391305 COMPUTER SOFTWARE	-	13,429	12,284	(259)	-	-	-	-	9,000	-	-	-	34,454
32	3921 TRANSP EQUIP-CARS	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000
33	3922 TRANS - LIGHT TRUCK, VAN	-	-	-	-	16,200	51,000	-	-	-	197,500	-	-	264,700
34	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3924 TRANS - TRAILERS	-	-	-	-	-	-	-	-	-	-	-	-	-
36	393 STORES EQUIPMENT	-	1,861	-	-	-	-	-	-	-	-	-	-	1,861
37	394 TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	36,000
38	396 POWER OPERATED EQUIPMENT	-	-	-	4,634	-	-	-	-	-	-	-	-	4,634
39	397 COMMUNICATION EQUIPMENT	-	-	-	695	663	663	663	663	75,663	663	663	663	81,000
40	398 MISCELLANEOUS EQUIPMENT	-	16,598	22,860	3,402	1,125	-	-	9,400	-	-	-	-	53,385
41	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL GENERAL PLANT	4,050	35,756	130,835	11,276	56,451	84,126	8,126	200,526	92,126	205,626	8,126	8,126	845,146
43														
44	TOTAL	171,413	576,308	758,096	154,753	685,711	730,583	645,303	830,883	870,482	960,982	665,482	824,861	7,874,858

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED YEAR

TYPE OF DATA SHOWN:
PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

COMMON PLANT

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '08	(4) FEB. '08	(5) MAR. '08	(6) APR. '08	(7) MAY. '08	(8) JUN. '08	(9) JUL. '08	(10) AUG. '08	(11) SEP. '08	(12) OCT. '08	(13) NOV. '08	(14) DEC. '08	(15) TOTAL
1														
2	<u>COMMON PLANT</u>													-
3														-
4	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
5	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	390 STRUCTURES AND IMPROVEMENTS	-	108,222	110,422	(12,145)	-	-	-	-	-	52,500	75,500	26,100	360,599
7	3911 OFFICE FURNITURE	-	1,564	559	-	-	-	2,500	-	-	2,500	-	-	7,123
8	3912 OFFICE MACHINES	-	-	7,977	-	-	-	-	2,500	-	-	2,500	-	12,977
9	3913 E D P EQUIPMENT	2,161	2,381	12,922	-	-	2,000	-	64,000	-	2,000	89,000	2,007	176,471
10	391305 COMPUTER SOFTWARE	-	452	64,088	-	-	-	50,000	-	24,117	-	-	35,000	173,657
11	3921 TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	36,000	36,000
12	3922 TRANS-LIGHT TRUCK, VAN	-	-	-	-	-	-	-	-	-	-	-	-	-
13	397 COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
14	398 MISCELLANEOUS EQUIPMENT	-	-	778	12,145	-	-	-	-	-	-	-	-	12,923
15	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	11,000	-	-	11,000
17	TOTAL	2,161	112,619	196,746	-	-	2,000	52,500	66,500	24,117	68,000	167,000	99,107	790,750

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED YEAR.

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

NATURAL GAS UTILITY

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Acct 1010	DESCRIPTION	JAN. '08	FEB. '08	MAR. '08	APR. '08	MAY. '08	JUN. '08	JUL. '08	AUG. '08	SEP. '08	OCT. '08	NOV. '08	DEC. '08	TOTAL
1	INTANGIBLE PLANT													
2	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	DISTRIBUTION PLANT													
7	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3741 LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	375 STRUCTURES AND IMPROVEMENTS	-	-	-	-	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(17,616)
10	3761 MAINS - PLASTIC	-	-	-	-	(3,917)	(3,917)	(3,917)	(3,917)	(3,917)	(3,917)	(3,917)	(3,917)	(31,336)
11	3762 MAINS - OTHER - (CAST IRON, STEEL)	-	-	(16,814)	-	(3,665)	(3,665)	(3,665)	(3,665)	(3,665)	(3,665)	(3,665)	(3,665)	(46,134)
12	378 MEASURE/REGULATOR EQP. - GENERAL	-	-	-	-	(646)	(646)	(646)	(646)	(646)	(646)	(646)	(646)	(5,168)
13	379 MEASURE/REG EQP - CITY GATE STN	-	-	(1,146)	-	(2,931)	(2,931)	(2,931)	(2,931)	(2,931)	(2,931)	(2,931)	(2,931)	(24,594)
14	3801 SERVICES - PLASTIC	-	-	(23,977)	-	(12,692)	(12,692)	(12,692)	(12,692)	(12,692)	(12,692)	(12,692)	(12,692)	(125,513)
15	3802 SERVICES - OTHER - CAST IRON, ETC	-	-	(30,026)	-	(904)	(904)	(904)	(904)	(904)	(904)	(904)	(904)	(37,258)
17	381 METERS	-	-	-	-	(5,369)	(5,369)	(5,369)	(5,369)	(5,369)	(5,369)	(5,369)	(5,369)	(42,952)
18	382 METER INSTALLATIONS	-	-	(1,962)	-	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(12,530)
19	383 HOUSE REGULATORS	-	-	(1,530)	-	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(784)	(7,802)
20	384 HOUSE REGULATOR INSTALLATIONS	-	-	(514)	-	(576)	(576)	(576)	(576)	(576)	(576)	(576)	(576)	(5,122)
21	385 INDUST MEASURING/REG STATION EQP	-	-	-	-	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(1,649)	(13,192)
22	387 OTHER EQUIPMENT	-	-	-	-	(1,411)	(1,411)	(1,411)	(1,411)	(1,411)	(1,411)	(1,411)	(1,411)	(11,288)
23	TOTAL DISTRIBUTION PLANT	-	-	(75,968)	-	(38,067)	(38,067)	(38,067)	(38,067)	(38,067)	(38,067)	(38,067)	(38,067)	(380,504)
24	GENERAL PLANT													
25	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3892 RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390 STRUCTURES AND IMPROVEMENTS	-	-	-	-	(4,518)	(4,518)	(4,518)	(4,518)	(4,518)	(4,518)	(4,518)	(4,518)	(36,144)
28	3911 OFFICE FURNITURE	-	-	(701)	-	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(436)	(4,189)
29	3912 OFFICE MACHINES	-	-	(528)	-	(695)	(695)	(695)	(695)	(695)	(695)	(695)	(695)	(6,088)
30	3913 E D P EQUIPMENT	-	-	(83,280)	-	(18,237)	(18,237)	(18,237)	(18,237)	(18,237)	(18,237)	(18,237)	(18,237)	(229,176)
31	391305 COMPUTER SOFTWARE	-	-	-	-	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	17,272
32	3921 TRANSP EQUIP-CARS	-	-	-	-	(8,121)	(8,121)	(8,121)	(8,121)	(8,121)	(8,121)	(8,121)	(8,121)	(64,968)
33	3922 TRANS - LIGHT TRUCK, VAN	-	-	-	-	(26,115)	(26,115)	(26,115)	(26,115)	(26,115)	(26,115)	(26,115)	(26,115)	(208,920)
34	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3924 TRANS - TRAILERS	-	-	-	-	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(248)
36	393 STORES EQUIPMENT	-	-	-	-	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(856)
37	394 TOOLS, SHOP & GARAGE EQUIPMENT	-	-	-	-	(2,581)	(2,581)	(2,581)	(2,581)	(2,581)	(2,581)	(2,581)	(2,581)	(20,648)
38	396 POWER OPERATED EQUIPMENT	-	-	-	-	(2,876)	(2,876)	(2,876)	(2,876)	(2,876)	(2,876)	(2,876)	(2,876)	(23,008)
39	397 COMMUNICATION EQUIPMENT	-	-	-	-	(5,149)	(5,149)	(5,149)	(5,149)	(5,149)	(5,149)	(5,149)	(5,149)	(41,192)
40	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(339)	(2,712)
41	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL GENERAL PLANT	-	-	(84,509)	-	(67,046)	(67,046)	(67,046)	(67,046)	(67,046)	(67,046)	(67,046)	(67,046)	(620,877)
43														
44	TOTAL	-	-	(160,477)	-	(105,113)	(105,113)	(105,113)	(105,113)	(105,113)	(105,113)	(105,113)	(105,113)	(1,001,381)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED YEAR.

TYPE OF DATA SHOWN: PROJECTED YEAR: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

COMMON PLANT

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '08	(4) FEB. '08	(5) MAR. '08	(6) APR. '08	(7) MAY. '08	(8) JUN. '08	(9) JUL. '08	(10) AUG. '08	(11) SEP. '08	(12) OCT. '08	(13) NOV. '08	(14) DEC. '08	(15) TOTAL
1														
2	<u>COMMON PLANT</u>													-
3														-
4	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
5	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	390 STRUCTURES AND IMPROVEMENTS	-	-	-	-	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(6,984)
7	3911 OFFICE FURNITURE	-	-	-	-	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(472)
8	3912 OFFICE MACHINES	-	-	-	-	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(5,120)
9	3913 E D P EQUIPMENT	-	-	-	-	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(74,104)
10	391305 COMPUTER SOFTWARE	-	-	-	-	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(17,272)
11	3921 TRANSP EQUIP-CARS	-	-	-	-	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(5,152)
12	3922 TRANS-LIGHT TRUCK, VAN	-	-	-	-	-	-	-	-	-	-	-	-	-
13	397 COMMUNICATION EQUIPMENT	-	-	-	-	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(17,984)
14	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL	-	-	-	-	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(127,088)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

NATURAL GAS UTILITY

WITNESS: Mesite

DOCKET NO: 080366-GU

LN	Acct 1010	(1)	(2)	(3)	(4)	(5)	(6)	(7)
LN	Acct 1010	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASES OR CONSTRUCTION (12/31/09)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/09)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT	
1		<u>INTANGIBLE PLANT</u>						
2	303	MISC. INTANGIBLE PLANT	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
3	3031	INTANGIBLE NON-COMPETE AGREEMENT	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
4		TOTAL INTANGIBLE PLANT						
6		<u>DISTRIBUTION PLANT</u>						
7	374	LAND	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
8	3741	LAND RIGHTS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
9	375	STRUCTURES AND IMPROVEMENTS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	(17,616)	9,480	
10	3761	MAINS- PLASTIC	12 Months Ended 12/31/09	3,030,400	12 Months Ended 12/31/09	(31,332)	1,260	
11	3762	MAINS -OTHER-(CAST IRON, STEEL)	12 Months Ended 12/31/09	1,214,358	12 Months Ended 12/31/09	(46,128)	41,856	
12	378	MEASURE/REGULATOR EQP.-GENERAL	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	(5,172)	1,056	
13	379	MEASURE/REG EQP - CITY GATE STN	12 Months Ended 12/31/09	201,500	12 Months Ended 12/31/09	(24,600)	336	
14	3801	SERVICES - PLASTIC	12 Months Ended 12/31/09	942,000	12 Months Ended 12/31/09	(125,508)	77,928	
15	3802	SERVICES - OTHER- CAST IRON, ETC	12 Months Ended 12/31/09	14,500	12 Months Ended 12/31/09	(37,260)	164,160	
17	381	METERS	12 Months Ended 12/31/09	250,000	12 Months Ended 12/31/09	(42,948)	48	
18	382	METER INSTALLATIONS	12 Months Ended 12/31/09	353,600	12 Months Ended 12/31/09	(12,528)	588	
19	383	HOUSE REGULATORS	12 Months Ended 12/31/09	120,000	12 Months Ended 12/31/09	(7,800)	-	
20	384	HOUSE REGULATOR INSTALLATIONS	12 Months Ended 12/31/09	69,600	12 Months Ended 12/31/09	(5,124)	12	
21	385	INDUST MEASURING/REG STATION EQP	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	(13,188)	108	
22	387	OTHER EQUIPMENT	12 Months Ended 12/31/09	123,000	12 Months Ended 12/31/09	(11,292)	(1,800)	
23		TOTAL DISTRIBUTION PLANT						
24		<u>GENERAL PLANT</u>						
25	389	LAND AND LAND RIGHTS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
26	3892	RIGHTS-OF-WAY	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
27	390	STRUCTURES AND IMPROVEMENTS	12 Months Ended 12/31/09	516,000	12 Months Ended 12/31/09	(32,652)	2,748	
28	3911	OFFICE FURNITURE	12 Months Ended 12/31/09	11,500	12 Months Ended 12/31/09	(3,948)	-	
29	3912	OFFICE MACHINES	12 Months Ended 12/31/09	19,200	12 Months Ended 12/31/09	(3,528)	-	
30	3913	E D P EQUIPMENT	12 Months Ended 12/31/09	4,000	12 Months Ended 12/31/09	(166,212)	-	
31	391305	COMPUTER SOFTWARE	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	
32	3921	TRANSP EQUIP-CARS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	(62,388)	-	
33	3922	TRANS - LIGHT TRUCK, VAN	12 Months Ended 12/31/09	115,500	12 Months Ended 12/31/09	(208,920)	24	
34	3923	TRANS - HEAVY TRUCKS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	
35	3924	TRANS - TRAILERS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	(252)	-	
36	393	STORES EQUIPMENT	12 Months Ended 12/31/09	24,000	12 Months Ended 12/31/09	(864)	-	
37	394	TOOLS, SHOP & GARAGE EQUIPMENT	12 Months Ended 12/31/09	42,000	12 Months Ended 12/31/09	(20,652)	-	
38	396	POWER OPERATED EQUIPMENT	12 Months Ended 12/31/09	61,000	12 Months Ended 12/31/09	(23,004)	-	
39	397	COMMUNICATION EQUIPMENT	12 Months Ended 12/31/09	6,000	12 Months Ended 12/31/09	(32,196)	768	
40	398	MISCELLANEOUS EQUIPMENT	12 Months Ended 12/31/09	12,000	12 Months Ended 12/31/09	(2,712)	-	
41	399	TANGIBLE PROPERTY	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	
42		TOTAL GENERAL PLANT						
43				811,200		(557,328)	3,540	
44		TOTAL						
				7,130,158		(937,824)	298,572	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

COMMON PLANT

WITNESS: Mesite

DOCKET NO: 080366-GU

LN	Acct 1010	(1)	(2)	(3)	(4)	(5)	(6)	(7)
LN	Acct 1010	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECTS	DATE OF PROPOSED PURCHASES OR CONSTRUCTION (12/31/08)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/08)	RETIREMENT AMOUNT OF RELATED RETIREMENT	REMOVAL COSTS OF RELATED RETIREMENT	
1								
2		COMMON PLANT						
3								
4	303	MISC. INTANGIBLE PLANT	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
5	389	LAND AND LAND RIGHTS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
6	390	STRUCTURES AND IMPROVEMENTS	13 Months Ended 12/31/09	144,400	13 Months Ended 12/31/09	(10,476)	-	-
7	3911	OFFICE FURNITURE	14 Months Ended 12/31/09	10,600	14 Months Ended 12/31/09	(708)	-	-
8	3912	OFFICE MACHINES	12 Months Ended 12/31/09	49,500	12 Months Ended 12/31/09	(7,680)	-	-
9	3913	E D P EQUIPMENT	12 Months Ended 12/31/09	321,200	12 Months Ended 12/31/09	(111,156)	-	-
10	391305	COMPUTER SOFTWARE	12 Months Ended 12/31/09	357,600	12 Months Ended 12/31/09	(25,908)	-	-
11	3921	TRANSP EQUIP-CARS	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	(7,728)	-	-
12	3922	TRANSP-LIGHT TRUCK, VAN	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
13	397	COMMUNICATION EQUIPMENT	12 Months Ended 12/31/09	100,000	12 Months Ended 12/31/09	(26,976)	-	-
14	398	MISCELLANEOUS EQUIPMENT	12 Months Ended 12/31/09	-	12 Months Ended 12/31/09	-	-	-
15	399	TANGIBLE PROPERTY	12 Months Ended 12/31/09	2,500	12 Months Ended 12/31/09	-	-	-
16								
17		TOTAL		985,800		(190,632)		-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

NATURAL GAS UTILITY

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '09	(4) FEB. '09	(5) MAR. '09	(6) APR. '09	(7) MAY. '09	(8) JUN. '09	(9) JUL. '09	(10) AUG. '09	(11) SEP. '09	(12) OCT. '09	(13) NOV. '09	(14) DEC. '09	(15) TOTAL
1	INTANGIBLE PLANT													
2	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	DISTRIBUTION PLANT													
7	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3741 LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	375 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
10	3761 MAINS- PLASTIC	56,000	401,000	534,100	56,000	56,000	567,500	56,000	56,000	567,700	56,000	56,000	568,100	3,030,400
11	3762 MAINS -OTHER-(CAST IRON, STEEL)	2,500	3,500	2,500	63,500	377,258	3,500	2,500	438,260	2,500	253,340	2,500	62,500	1,214,358
12	378 MEASURE/REGULATOR EQP.- GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
13	379 MEASURE/REG EQP - CITY GATE STN	3,500	-	187,500	3,500	-	-	3,500	-	-	3,500	-	-	201,500
14	3801 SERVICES - PLASTIC	74,500	74,500	74,500	74,500	74,500	98,400	74,600	74,500	74,500	74,500	74,500	98,500	942,000
15	3802 SERVICES - OTHER- CAST IRON, ETC	1,000	1,500	1,000	1,500	1,000	1,500	1,000	1,500	1,000	1,500	1,000	1,000	14,500
17	381 METERS	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	250,000
18	382 METER INSTALLATIONS	36,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	353,600
19	383 HOUSE REGULATORS	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
20	384 HOUSE REGULATOR INSTALLATIONS	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	69,600
21	385 INDUST MEASURING/REG STATION EQP	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387 OTHER EQUIPMENT	15,200	55,800	4,200	14,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	123,000
23	TOTAL DISTRIBUTION PLANT	235,300	600,900	868,400	277,800	577,558	739,700	206,400	639,060	714,500	457,640	202,800	798,900	6,318,958
24	GENERAL PLANT													
25	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3892 RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390 STRUCTURES AND IMPROVEMENTS	18,500	-	330,500	201,000	-	-	33,000	-	-	-	1,000	-	584,000
28	3911 OFFICE FURNITURE	-	1,000	-	7,500	1,000	-	-	1,000	-	-	1,000	-	11,500
29	3912 OFFICE MACHINES	15,000	500	1,200	500	-	500	-	500	-	500	-	500	19,200
30	3913 E D P EQUIPMENT	-	-	-	-	2,000	-	-	-	2,000	-	-	-	4,000
31	391305 COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3921 TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3922 TRANS - LIGHT TRUCK, VAN	-	38,000	57,500	20,000	-	-	-	-	-	-	-	-	115,500
34	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3924 TRANS - TRAILERS	-	-	-	-	-	-	-	-	-	-	-	-	-
36	393 STORES EQUIPMENT	24,000	-	-	-	-	-	-	-	-	-	-	-	24,000
37	394 TOOLS, SHOP & GARAGE EQUIPMENT	3,000	3,000	9,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	42,000
38	396 POWER OPERATED EQUIPMENT	-	61,000	-	-	-	-	-	-	-	-	-	-	61,000
39	397 COMMUNICATION EQUIPMENT	-	2,000	-	-	-	2,000	-	-	-	2,000	-	-	6,000
40	398 MISCELLANEOUS EQUIPMENT	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
41	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL GENERAL PLANT	61,500	106,500	399,200	233,000	7,000	6,500	37,000	5,500	6,000	6,500	6,000	4,500	879,200
43														
44	TOTAL	296,800	707,400	1,267,600	510,800	584,558	746,200	243,400	644,560	720,500	464,140	208,800	803,400	7,198,158

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

COMMON PLANT

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '09	(4) FEB. '09	(5) MAR. '09	(6) APR. '09	(7) MAY. '09	(8) JUN. '09	(9) JUL. '09	(10) AUG. '09	(11) SEP. '09	(12) OCT. '09	(13) NOV. '09	(14) DEC. '09	(15) TOTAL
1														
2	<u>COMMON PLANT</u>													-
3														-
4	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
5	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	390 STRUCTURES AND IMPROVEMENTS	42,000	-	76,400	-	-	7,000	-	-	9,000	-	10,000	-	144,400
7	3911 OFFICE FURNITURE	-	2,200	3,100	-	2,000	-	-	2,300	-	1,000	-	-	10,600
8	3912 OFFICE MACHINES	-	1,300	1,000	1,000	40,000	-	500	2,200	2,500	-	1,000	-	49,500
9	3913 E D P EQUIPMENT	-	208,000	8,700	1,500	20,500	-	3,800	60,700	7,500	-	10,500	-	321,200
10	391305 COMPUTER SOFTWARE	15,000	-	70,000	7,500	-	7,600	-	50,000	50,000	12,500	-	145,000	357,600
11	3921 TRANSP EQUIP-CARS	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3922 TRANS-LIGHT TRUCK, VAN	-	-	-	-	-	-	-	-	-	-	-	-	-
13	397 COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	100,000	-	-	-	-	100,000
14	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	2,500	-	-	-	2,500
17	TOTAL	57,000	211,500	159,200	10,000	62,500	14,600	4,300	215,200	71,500	13,500	21,500	145,000	985,800

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

NATURAL GAS UTILITY

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '09	(4) FEB. '09	(5) MAR. '09	(6) APR. '09	(7) MAY. '09	(8) JUN. '09	(9) JUL. '09	(10) AUG. '09	(11) SEP. '09	(12) OCT. '09	(13) NOV. '09	(14) DEC. '09	(15) TOTAL
1	<u>INTANGIBLE PLANT</u>													
2	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3031 INTANGIBLE NON-COMPETE AGREEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
6	<u>DISTRIBUTION PLANT</u>													
7	374 LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3741 LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	375 STRUCTURES AND IMPROVEMENTS	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(17,616)
10	3761 MAINS- PLASTIC	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(2,611)	(31,332)
11	3762 MAINS -OTHER-(CAST IRON, STEEL)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(3,844)	(46,128)
12	378 MEASURE/REGULATOR EQP.- GENERAL	(431)	(431)	(431)	(431)	(431)	(431)	(431)	(431)	(431)	(431)	(431)	(431)	(5,172)
13	379 MEASURE/REG EQP - CITY GATE STN	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)	(24,600)
14	3801 SERVICES - PLASTIC	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(10,459)	(125,508)
15	3802 SERVICES - OTHER- CAST IRON, ETC	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(37,260)
17	381 METERS	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(3,579)	(42,948)
18	382 METER INSTALLATIONS	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(12,528)
19	383 HOUSE REGULATORS	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(7,800)
20	384 HOUSE REGULATOR INSTALLATIONS	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(5,124)
21	385 INDUST MEASURING/REG STATION EQP	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(13,188)
22	387 OTHER EQUIPMENT	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(11,292)
23	TOTAL DISTRIBUTION PLANT	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(31,708)	(380,496)
24	<u>GENERAL PLANT</u>													
25	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3892 RIGHTS-OF-WAY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	390 STRUCTURES AND IMPROVEMENTS	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(2,721)	(32,652)
28	3911 OFFICE FURNITURE	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(3,948)
29	3912 OFFICE MACHINES	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3,528)
30	3913 E D P EQUIPMENT	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(13,851)	(166,212)
31	391305 COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3921 TRANSP EQUIP-CARS	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(62,388)
33	3922 TRANS - LIGHT TRUCK, VAN	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(17,410)	(208,920)
34	3923 TRANS - HEAVY TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	3924 TRANS - TRAILERS	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(252)
36	393 STORES EQUIPMENT	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(864)
37	394 TOOLS, SHOP & GARAGE EQUIPMENT	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(1,721)	(20,652)
38	396 POWER OPERATED EQUIPMENT	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(1,917)	(23,004)
39	397 COMMUNICATION EQUIPMENT	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(2,683)	(32,196)
40	398 MISCELLANEOUS EQUIPMENT	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(226)	(2,712)
41	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL GENERAL PLANT	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(46,444)	(557,328)
43														
44	TOTAL	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(78,152)	(937,824)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

COMMON PLANT

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct 1010	(2) DESCRIPTION	(3) JAN. '09	(4) FEB. '09	(5) MAR. '09	(6) APR. '09	(7) MAY. '09	(8) JUN. '09	(9) JUL. '09	(10) AUG. '09	(11) SEP. '09	(12) OCT. '09	(13) NOV. '09	(14) DEC. '09	(15) TOTAL
1														
2	COMMON PLANT													-
3														-
4	303 MISC. INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
5	389 LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	390 STRUCTURES AND IMPROVEMENTS	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(10,476)
7	3911 OFFICE FURNITURE	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(708)
8	3912 OFFICE MACHINES	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(7,680)
9	3913 E D P EQUIPMENT	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(111,156)
10	391305 COMPUTER SOFTWARE	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(2,159)	(25,908)
11	3921 TRANSP EQUIP-CARS	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(7,728)
12	3922 TRANS-LIGHT TRUCK, VAN	-	-	-	-	-	-	-	-	-	-	-	-	-
13	397 COMMUNICATION EQUIPMENT	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(26,976)
14	398 MISCELLANEOUS EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	399 TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(15,886)	(190,632)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF JURISDICTIONAL NET OPERATING INCOME FOR THE PROJECTED TEST YEAR AND THE PROJECTED YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

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

Line No.	(1) 2007 Total Company Per Books	(2) 2007 Commission Adjustments (C-2)	(3) 2007 Company Adjustments (C-2)	(4) 2007 Adjusted Amount (1)+(2)+(3)	*	(5) 2008 Total Company Per Books	(6) 2008 Commission Adjustments (C-2)	(7) 2008 Company Adjustments (C-2)	(8) 2008 Adjusted Amount (5)+(6)+(7)	*	(9) 2009 Total Company Per Books	(10) 2009 Commission Adjustments (C-2)	(11) 2009 Company Adjustments (C-2)	(12) 2009 Adjusted Amount (9)+(10)+(11)	
1	OPERATING REVENUES														
2	23,744,649	-	-	23,744,649	*	22,838,116	-	-	22,838,116	*	22,225,975	-	-	22,225,975	
3	30,017,462	(30,017,462)	-	-	*	47,211,588	(47,211,588)	-	-	*	71,338,462	(71,338,462)	-	-	
4	2,393,460	(2,393,460)	-	-	*	2,519,483	(2,519,483)	-	-	*	2,577,059	(2,577,059)	-	-	
5	-	-	-	-	*	-	-	-	-	*	-	-	-	-	
6	2,106,338	-	-	2,106,338	*	2,010,549	-	-	2,010,549	*	1,936,054	-	-	1,936,054	
7	1,533,487	-	-	1,533,487	*	1,485,253	-	-	1,485,253	*	1,441,002	-	-	1,441,002	
8	5,054,630	(2,707,492)	-	2,347,138	*	2,868,919	(536,154)	-	2,332,765	*	2,897,600	(581,714)	-	2,315,886	
9															
10	64,850,026	(35,118,414)	-	29,731,612	*	78,933,908	(50,267,226)	-	28,666,682	*	102,416,152	(74,497,235)	-	27,918,917	
11	OPERATING EXPENSES														
12															
13	14,217,572	24,621	-	14,242,193	*	15,315,594	-	(271,227)	15,044,367	*	17,033,929	-	626,639	17,660,568	
14	1,082,821	-	-	1,082,821	*	1,143,174	-	(28,491)	1,114,683	*	1,192,395	-	150,841	1,343,236	
15	32,319,861	(32,319,861)	-	-	*	46,964,487	(46,964,487)	-	-	*	70,965,083	(70,965,083)	-	-	
16	2,292,190	(2,292,190)	-	-	*	2,506,886	(2,506,886)	-	-	*	2,564,174	(2,564,174)	-	(0)	
17	6,070	-	-	6,070	*	-	-	-	-	*	-	-	-	-	
18	2,998,939	(108,001)	-	2,890,938	*	3,219,198	(112,821)	-	3,106,377	*	3,438,481	(112,821)	62,830	3,388,490	
19	1,568,494	(514,774)	-	1,053,720	*	1,595,623	(541,903)	-	1,053,720	*	1,610,471	(556,751)	56,798	1,110,518	
20	-	-	-	-	*	-	-	-	-	*	-	-	-	-	
20	5,716,755	(144,333)	-	5,572,422	*	5,800,767	(251,336)	-	5,549,431	*	5,982,350	(372,486)	-	5,609,864	
21	1,279,509	187,482	-	1,466,991	*	1,628,432	41,471	112,784	1,782,687	*	587,119	27,876	(337,581)	277,413	
22	-	-	-	-	*	-	-	-	-	*	-	-	-	-	
22	(494,988)	-	-	(494,988)	*	(1,687,732)	-	-	(1,687,732)	*	(1,772,431)	-	-	(1,772,431)	
23	-	-	-	-	*	-	-	-	-	*	-	-	-	-	
23	(39,372)	-	-	(39,372)	*	(36,841)	-	-	(36,841)	*	(34,663)	-	-	(34,663)	
24	-	-	-	-	*	-	-	-	-	*	-	-	-	-	
24															
25	60,947,851	(35,167,056)	-	25,780,795	*	76,449,588	(50,335,962)	(186,934)	25,926,691	*	101,566,908	(74,543,439)	559,527	27,582,995	
26															
27	3,902,175	48,642	-	3,950,817	*	2,484,320	68,737	186,934	2,739,991	*	849,244	46,204	(559,527)	335,922	
28															
29															
30	RATE BASE				59,518,973						65,003,315				
31	RETURN ON RATE BASE				6.64%						4.22%				

SUPPORTING SCHEDULES: G-1 (B-2) G-2(C-2,C-3,C-5,C-17,C-18,C-19,C-22,C-20,C-30)

RECAP SCHEDULES: A-1

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

EXPLANATION: PROVIDE THE CALCULATION OF
 THE REQUESTED REVENUE REQUIREMENT INCREASE

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

LINE NO.	DESCRIPTION	SOURCE	2009 AMOUNT
1	ADJUSTED RATE BASE	G-1 (B-2)	73,747,220
2	REQUESTED RATE OF RETURN	G-3 (D-1)	8.74%
3	N.O.I. REQUIREMENTS	LINE (1) x LINE (2)	6,445,507
4	LESS: ADJUSTED N.O.I.	G-2 (C-1)	335,922
5	N.O.I. DEFICIENCY	LINE (3) - LINE (4)	6,109,585
6	EARNED RATE OF RETURN	LINE (4) / LINE (1)	0.46%
7	EXPANSION FACTOR (NOI MULTIPLIER)	G-4	1.62330
8	REVENUE DEFICIENCY	LINE (5) x LINE (7)	9,917,690
9	ATTRITION ALLOWANCE	N/A	N/A
10	REVENUE INCREASE REQUESTED	LINE (8) + LINE (9)	9,917,690

SUPPORTING SCHEDULES: G-1 (B-2), G-2 (C-2), G-3 (D-1), G-4

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF JURISDICTIONAL
NET OPERATING INCOME FOR THE PROJECTED TEST YEAR - 1.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GUPROJECTED YEAR ENDED: 12/31/2008
WITNESS: LUNDGREN

Line No.	(1) TOTAL COMPANY PER BOOKS	(2) NON- GAS UTILITY	(3) TOTAL GAS (1)-(2)	(4) JURISDICTIONAL FACTOR 100%	(5) AMOUNT (3)x(4)	(6) COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(7) COMPANY ADJUSTMENTS (SCHEDULE C-2)	(8) ADJUSTED AMOUNT (5)+(6)+(7)
1	OPERATING REVENUES							
2								
3	22,838,116		22,838,116		22,838,116	-	-	22,838,116
4	47,211,588		47,211,588		47,211,588	(47,211,588)	-	-
5	2,519,483		2,519,483		2,519,483	(2,519,483)	-	-
6	-		-		-	-	-	-
7	2,010,549		2,010,549		2,010,549	-	-	2,010,549
8	1,485,253		1,485,253		1,485,253	-	-	1,485,253
9	2,868,919		2,868,919		2,868,919	(536,154)	-	2,332,765
10	78,933,908		78,933,908		78,933,908	(50,267,226)	-	28,666,682
11	OPERATING EXPENSES							
12								
13	15,315,594		15,315,594		15,315,594	-	(271,227)	15,044,367
14	1,143,174		1,143,174		1,143,174	-	(28,491)	1,114,683
15	46,964,487		46,964,487		46,964,487	(46,964,487)	-	-
16	2,506,886		2,506,886		2,506,886	(2,506,886)	-	-
17	-		-		-	-	-	-
18	3,219,198		3,219,198		3,219,198	(112,821)	-	3,106,377
19	1,595,623		1,595,623		1,595,623	(541,903)	-	1,053,720
20	5,800,767		5,800,767		5,800,767	(251,336)	-	5,549,431
21	1,628,432		1,628,432		1,628,432	41,471	112,784	1,782,687
22	(1,687,732)		(1,687,732)		(1,687,732)	-	-	(1,687,732)
23	(36,841)		(36,841)		(36,841)	-	-	(36,841)
24	76,449,588		76,449,588		76,449,588	(50,335,962)	(186,934)	25,926,691
25	2,484,320		2,484,320		2,484,320	68,737	186,934	2,739,991
26								
27								
28								
29								
30								65,003,315
31								4.22%

NOTE A: ALL SALES OF GAS IN THE CONSOLIDATED GAS DIVISION ARE SUBJECT TO REGULATION BY THE FLORIDA PUBLIC SERVICE COMMISSION. THEREFORE, THE JURISDICTIONAL FACTOR IS 100%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF JURISDICTIONAL
NET OPERATING INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GUPROJECTED TEST YEAR ENDED: 12/31/2009
WITNESS: LUNDGREN

Line No.	(1) TOTAL COMPANY PER BOOKS	(2) NON- GAS UTILITY	(3) TOTAL GAS (1)-(2)	(4) JURISDICTIONAL FACTOR 100%	(5) AMOUNT (3)x(4)	(6) COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(7) COMPANY ADJUSTMENTS (SCHEDULE C-2)	(8) ADJUSTED AMOUNT (5)+(6)+(7)
1	OPERATING REVENUES							
2	22,225,975		22,225,975		22,225,975	-		22,225,975
3	71,338,462		71,338,462		71,338,462	(71,338,462)		-
4	2,577,059		2,577,059		2,577,059	(2,577,059)		-
5	-		-		-	-		-
6	1,936,054		1,936,054		1,936,054	-		1,936,054
7	1,441,002		1,441,002		1,441,002	-		1,441,002
8	2,897,600		2,897,600		2,897,600	(581,714)		2,315,886
9								
10	102,416,152		102,416,152		102,416,152	(74,497,235)	-	27,918,917
11								
12	OPERATING EXPENSES							
13	17,033,929		17,033,929		17,033,929	-	626,639	17,660,568
14	1,192,395		1,192,395		1,192,395	-	150,841	1,343,236
15	70,965,083		70,965,083		70,965,083	(70,965,083)		-
16	2,564,174		2,564,174		2,564,174	(2,564,174)	-	(0)
17	-		-		-	-		-
18	3,438,481		3,438,481		3,438,481	(112,821)	62,830	3,388,490
19	1,610,471		1,610,471		1,610,471	(556,751)	56,798	1,110,518
20	5,982,350		5,982,350		5,982,350	(372,486)		5,609,864
21	587,119		587,119		587,119	27,876	(337,581)	277,413
22	(1,772,431)		(1,772,431)		(1,772,431)	-		(1,772,431)
23	(34,663)		(34,663)		(34,663)	-		(34,663)
24								
25	101,566,908		101,566,908		101,566,908	(74,543,439)	559,527	27,582,995
26								
27	849,244		849,244		849,244	46,204	(559,527)	335,922
28								
29								
30								73,747,220
31								0.46%

NOTE A: ALL SALES OF GAS IN THE CONSOLIDATED GAS DIVISION ARE SUBJECT TO REGULATION BY THE FLORIDA PUBLIC SERVICE COMMISSION. THEREFORE, THE JURISDICTIONAL FACTOR IS 100%

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO NET OPERATING JURISDICTIONAL COMPONENTS

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/2008

WITNESS: LUNDGREN

Line No.	Adjustment	1 FUEL	2 CONS	3 OVER & UNDER	4 OTHER	5 AEP	6 OOPOE	7 NON UTILITY	8 NON OOPCON	9 NON-UTILITY AMOUNT	10 REGULATED AMOUNT	11 TOTAL	12 CHANGE IN REV REQ
													FACTOR 1.6233
1	OPERATING REVENUES												
2	BASE REVENUES	-	-	-	-	-	-	-	-	-	-	-	-
3	FUEL	47,211,588	-	-	-	-	-	-	-	-	-	47,211,588	76,638,571
4	CONSERVATION	-	2,519,483	-	-	-	-	-	-	-	-	2,519,483	4,089,877
5	UNBUNDLING	-	-	-	-	-	-	-	-	-	-	-	-
6	GROSS RECEIPTS TAX	-	-	-	-	-	-	-	-	-	-	-	-
7	FRANCHISE TAX	-	-	-	-	-	-	-	-	-	-	-	-
8	OTHER OPERATING REVENUES	-	-	-	-	536,154	-	-	-	-	-	536,154	870,339
9													
10	TOTAL REVENUE ADJUSTMENTS	47,211,588	2,519,483	-	-	536,154	-	-	-	-	-	50,267,225	81,598,786
11													
12	OPERATING EXPENSES												
13	OPERATION	-	-	271,227	-	-	-	-	-	-	-	271,227	440,283
14	MAINTENANCE	-	-	28,491	-	-	-	-	-	-	-	28,491	46,249
15	COST OF GAS	46,964,487	-	-	-	-	-	-	-	-	-	46,964,487	76,237,452
16	CONSERVATION	-	2,506,886	-	-	-	-	-	-	-	-	2,506,886	4,069,428
17	STORAGE & UNBUNDLING	-	-	-	-	-	-	-	-	-	-	-	-
18	DEPRECIATION	-	-	-	-	-	-	112,821	-	-	-	112,821	183,142
19	AMORTIZATION	-	-	-	-	541,903	-	-	-	-	-	541,903	879,671
20	NO DECOMMISSIONING	-	-	-	-	-	-	-	-	-	-	-	-
21	TAXES OTHER THAN INCOME	236,058	12,597	-	-	2,681	-	-	-	-	-	251,336	407,994
22	INCOME TAX - FEDERAL	4,156	-	(112,784)	-	(3,172)	-	(42,455)	-	-	-	(154,255)	(250,402)
23	INCOME TAX - STATE	-	-	-	-	-	-	-	-	-	-	-	-
24	DEFERRED INCOME TAX - FEDERAL	-	-	-	-	-	-	-	-	-	-	-	-
25	DEFERRED INCOME TAX - STATE	-	-	-	-	-	-	-	-	-	-	-	-
26	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-
27	GAIN/LOSS ON DISPOSAL OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-
28													
29	TOTAL EXPENSE ADJUSTMENTS	47,204,701	2,519,483	186,934	-	541,412	-	70,366	-	-	-	50,522,896	82,013,816
30													
31	NET ADJUSTMENTS	6,888	-	(186,934)	-	(5,258)	-	(70,366)	-	-	-	(255,671)	(415,030)

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO NET OPERATING JURISDICTIONAL COMPONENTS

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/2008

WITNESS: LUNDGREN

Line No.	REASON FOR ADJUSTMENT	ADJUSTMENT		NUMBER	AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT		CHANGE IN REV REQ
		CATEGORY	DESCRIPTION						
32	Eliminate Area Expansion Program Expense	AMORT	05 AEP	12*.4070.5	(541,903)	100%	(541,903)	COMMISSION	(879,671)
33	Exclude Non-Utility Depreciation Expense	DEP	07 NON-UTILITY	12*.4030.1	(112,821)	100%	(112,821)	COMMISSION	(183,142)
34	ELIMINATE FUEL REVENUE	FUEL REV	01 FUEL	12*.4000.4***2	47,211,588	100%	47,211,588	COMMISSION	76,638,571
35	ELIMINATE CONSERVATION REVENUE	CONS REV	02 CONS	12*.4000.48**5	2,519,483	100%	2,519,483	COMMISSION	4,089,877
36	ELIMINATE AEP REVENUE	OTHER REV	05 AEP	12*.4000.4956	536,154	100%	536,154	COMMISSION	870,339
37	ELIMINATE FUEL EXPENSE	FUEL EXP	01 FUEL	12*.4010.80***	(46,964,487)	100%	(46,964,487)	COMMISSION	(76,237,452)
38	ELIMINATE CONSERVATION EXPENSE	CONS EXP	02 CONS	12*.4010.907	(2,506,886)	100%	(2,506,886)	COMMISSION	(4,069,428)
39	ELIMINATE TOTI FUEL REVENUE	TOTI	01 FUEL	12*.4080.2&.3	(236,058)	100%	(236,058)	COMMISSION	(383,193)
40	ELIMINATE TOTI CONSERVATION REVENUE	TOTI	02 CONS	12*.4080.2&.3	(12,597)	100%	(12,597)	COMMISSION	(20,449)
41	ELIMINATE TOTI AEP REVENUE	TOTI	05 AEP	12*.4080.2&.3	(2,681)	100%	(2,681)	COMMISSION	(4,352)
42	ELIMINATE I/T FUEL OVER/UNDER	IT	01 FUEL	12*.4090.1&.2	(4,156)	100%	(4,156)	COMMISSION	(6,746)
43	EXCL. I/T ON NON-UTILITY DEPR. EXP.	DEP	07 NON-UTILITY	12*.4090.1&.2	42,455	100%	42,455	COMMISSION	68,917
44	ADJ. FOR OVER AND UNDER*	OP EXP	03 OVER/UNDER	Various	(271,227)	100%	(271,227)	COMPANY	(440,283)
45	ADJ. FOR OVER AND UNDER*	MAINT	03 OVER/UNDER	Various	(28,491)	100%	(28,491)	COMPANY	(46,249)
46	ADJ. FOR OVER AND UNDER*	IT	03 OVER/UNDER	12*.4090.1&.2	112,784	100%	112,784	COMPANY	183,082
47	ELIM. I/T ON AEP	IT	05 AEP	12*.4090.1&.2	3,172	100%	3,172	COMMISSION	5,149
					(255,671)		TOTAL ADJUSTMENTS	(255,671)	(415,030)

*Over and Under expenses are detailed in G-6 page 6-7

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO NET OPERATING JURISDICTIONAL COMPONENTS

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

Line No.	Adjustment	1 FUEL	2 CONS	3 OVER & UNDER	4 OTHER	5 AEP	6 OOPOE	7 NON UTILITY	8 NON OOPCON	9 NON-UTILITY AMOUNT	10 REGULATED AMOUNT	11 TOTAL	12 CHANGE IN REV REQ
													FACTOR 1.6233
1	OPERATING REVENUES												
2	BASE REVENUES	-	-	-	-	-	-	-	-	-	-	-	-
3	FUEL	71,338,462	-	-	-	-	-	-	-	-	-	71,338,462	115,803,725
4	CONSERVATION	-	2,577,059	-	-	-	-	-	-	-	-	2,577,059	4,183,340
5	UNBUNDLING	-	-	-	-	-	-	-	-	-	-	-	-
6	GROSS RECEIPTS TAX	-	-	-	-	-	-	-	-	-	-	-	-
7	FRANCHISE TAX	-	-	-	-	-	-	-	-	-	-	-	-
8	OTHER OPERATING REVENUES	-	-	-	-	581,714	-	-	-	-	-	581,714	944,296
9													
10	TOTAL REVENUE ADJUSTMENTS	71,338,462	2,577,059	-	-	581,714	-	-	-	-	-	74,497,235	120,931,362
11													
12	OPERATING EXPENSES												
13	OPERATION			(626,639)								(626,639)	(1,017,223)
14	MAINTENANCE			(150,841)								(150,841)	(244,860)
15	COST OF GAS	70,965,083										70,965,083	115,197,619
16	CONSERVATION		2,564,174	-								2,564,174	4,162,424
17	STORAGE & UNBUNDLING												
18	DEPRECIATION				(62,830)			112,821				49,991	81,150
19	AMORTIZATION				(56,798)	566,751		-				499,953	811,574
20	NO DECOMMISSIONING												
21	TAXES OTHER THAN INCOME	356,692	12,885			2,909						372,486	604,657
22	INCOME TAX - FEDERAL	6,279	-	292,566	45,016	8,299	-	(42,455)				309,705	502,743
23	INCOME TAX - STATE												
24	DEFERRED INCOME TAX - FEDERAL												
25	DEFERRED INCOME TAX - STATE												
26	INVESTMENT TAX CREDIT												
27	GAIN/LOSS ON DISPOSAL OF PLANT												
28													
29	TOTAL EXPENSE ADJUSTMENTS	71,328,054	2,577,059	(484,914)	(74,612)	567,959	-	70,366	-	-	-	73,983,912	120,098,084
30													
31	NET ADJUSTMENTS	10,408	-	484,914	74,612	13,755	-	(70,366)	-	-	-	513,323	833,278

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO NET OPERATING JURISDICTIONAL COMPONENTS

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

Line No.	REASON FOR ADJUSTMENT	ADJUSTMENT CATEGORY	DESCRIPTION	NUMBER	AMOUNT	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT	COMPANY	COMMISSION	CHANGE IN REV REQ
32	Proposed Increase in Bare Steel & Steel Tubing Replacement Program Effective 2009	AMORT	04 OTHER	12*.4070.3	56,798	100%	56,798	COMPANY		92,200
33	Exclude Non-Utility Depreciation Expense	DEP	07 NON-UTILITY	12*.4030.1	(112,821)	100%	(112,821)	COMMISSION		(183,142)
34	Increase in Depreciation Expense for Requested Reversals of AEP Contribution	DEP	04 OTHER	12*.4030.1	63,996	100%	63,996	COMPANY		103,885
35	Proposed Increase in Bare Steel & Steel Tubing Replacement Program - Reduction in Depreciation Expense.	DEP	04 OTHER	12*.4030.1	(1,166)	100%	(1,166)	COMPANY		(1,893)
36	ELIMINATE FUEL REVENUE	FUEL REV	01 FUEL	12*.4000.4***2	71,338,462	100%	71,338,462	COMMISSION		115,803,725
37	ELIMINATE CONSERVATION REVENUE	CONS REV	02 CONS	12*.4000.48**5	2,577,059	100%	2,577,059	COMMISSION		4,183,340
38	ELIMINATE AEP REVENUE	OTHER REV	05 AEP	12*.4000.4956	581,714	100%	581,714	COMMISSION		944,296
39	ELIMINATE FUEL EXPENSE	FUEL EXP	01 FUEL	12*.4010.80***	(70,965,083)	100%	(70,965,083)	COMMISSION		(115,197,619)
40	ELIMINATE CONSERVATION EXPENSE	CONS EXP	02 CONS	12*.4010.907	(2,564,174)	100%	(2,564,174)	COMMISSION		(4,162,424)
41	ELIMINATE AEP EXPENSE	AMORT	05 AEP	12*.4070.5	(556,751)	100%	(556,751)	COMMISSION		(903,774)
42	ELIMINATE TOTI FUEL REVENUE	TOTI	01 FUEL	12*.4080..28.3	(356,692)	100%	(356,692)	COMMISSION		(579,019)
43	ELIMINATE TOTI CONSERVATION REVENUE	TOTI	02 CONS	12*.4080..28.4	(12,885)	100%	(12,885)	COMMISSION		(20,917)
44	ELIMINATE TOTI AEP REVENUE	TOTI	05 AEP	12*.4080..28.7	(2,909)	100%	(2,909)	COMMISSION		(4,721)
45	ELIM. IT ON FUEL	IT	01 FUEL	12*.4090.1&.2	(6,279)	100%	(6,279)	COMMISSION		(10,193)
46	ADJ FOR OVER AND UNDER*	OP EXP	03 OVER/UNDER	VARIOUS	626,639	100%	626,639	COMPANY		1,017,223
47	ADJ FOR OVER AND UNDER*	MAINT	03 OVER/UNDER	VARIOUS	150,841	100%	150,841	COMPANY		244,860
48	ADJ FOR OVER AND UNDER*	IT	03 OVER/UNDER	12*.4090.1&.2	(292,566)	100%	(292,566)	COMPANY		(474,922)
49	TAX ON BARE STEEL & TUBING REPLACEMENT	IT	04 OTHER	12*.4090.1&.2	(45,016)	100%	(45,016)	COMPANY		(73,074)
50	ELIM IT ON AEP	IT	05 AEP	12*.4090.1&.2	(8,299)	100%	(8,299)	COMMISSION		(13,472)
51	ELIM IT ON NON-UTILITY DEPR. EXP	IT	07 NONUTILITY	12*.4090.1&.2	42,455	100%	42,455	COMMISSION		68,917
TOTAL ADJUSTMENTS							513,323		833,277	

*Over and Under expenses are detailed in G-6 page 6-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE
PROJECTED TEST YEAR - 1.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDED: 12/31/2008

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

WITNESS: LUNDGREN

LINE NO.	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	2008 ADJUSTED TOTAL	
1	OPERATING REVENUES (1)													
2	BASE REVENUES	2,633,132	2,375,635	2,386,393	2,117,070	1,770,071	1,723,899	1,595,107	1,494,157	1,391,513	1,610,998	1,734,448	2,005,693	22,838,116
3	GROSS RECEIPTS TAX	241,754	218,448	237,100	195,256	148,502	144,629	133,823	125,354	116,743	135,157	145,514	168,270	2,010,549
4	FRANCHISE TAX	180,216	180,775	204,801	182,257	97,922	95,368	88,243	82,659	76,980	89,122	95,952	110,957	1,485,253
5	OTHER OPERATING REVENUES	195,762	206,185	206,621	193,573	203,312	198,009	183,216	171,620	159,830	185,041	199,220	230,376	2,332,765
6														
7	TOTAL OPERATING REVENUES	3,250,864	2,981,043	3,034,915	2,688,156	2,219,808	2,161,904	2,000,389	1,873,790	1,745,066	2,020,318	2,175,134	2,515,296	28,666,682
8														
9														
10	OPERATING EXPENSES (2)													
11	OPERATION	1,175,794	1,151,411	1,185,459	1,161,045	1,296,332	1,296,332	1,296,332	1,296,332	1,296,332	1,296,332	1,296,332	1,296,332	15,044,367
12	MAINTENANCE	115,720	89,122	99,273	87,887	90,335	90,335	90,335	90,335	90,335	90,335	90,335	90,335	1,114,683
13	COST OF GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
15	STORAGE & UNBUNDLING	-	-	-	-	-	-	-	-	-	-	-	-	-
16	DEPRECIATION	260,965	261,422	263,712	265,292	256,873	256,873	256,873	256,873	256,873	256,873	256,873	256,873	3,106,377
17	AMORTIZATION	155,177	149,316	147,186	134,564	58,435	58,435	58,435	58,435	58,435	58,435	58,435	58,435	1,053,720
18	TAXES OTHER THAN INCOME	657,335	582,956	630,489	559,846	389,851	389,851	389,851	389,851	389,851	389,851	389,851	389,851	5,549,431
19	INCOME TAX - FEDERAL & STATE	368,400	489,400	166,630	189,170	71,136	71,136	71,136	71,136	71,136	71,136	71,136	71,136	1,782,687
20	DEFERRED I/T- FEDERAL & STATE	(66,492)	(396,835)	26,621	(120,037)	(141,374)	(141,374)	(141,374)	(141,374)	(141,374)	(141,374)	(141,374)	(141,374)	(1,687,732)
21	INVESTMENT TAX CREDIT	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(3,070)	(36,841)
22														
23	TOTAL OPERATING EXPENSES	2,663,829	2,323,722	2,516,300	2,274,697	2,018,518	2,018,518	2,018,518	2,018,518	2,018,518	2,018,518	2,018,518	2,018,518	25,926,691
24														
25	NET OPERATING INCOME	587,035	657,321	518,615	413,459	201,290	143,386	(18,129)	(144,728)	(273,452)	1,800	156,616	496,778	2,739,991

(1) MONTHLY OPERATING REVENUES ARE BASED ON ACTUALS FOR JAN - APR 2008 AND TOTAL ADJUSTED REVENUES AND THE 2007 MONTHLY THERM SALES.

(2) THE AMOUNTS JAN THRU APRIL 2008 ARE ACTUAL PER BOOKS. THE ADJUSTMENTS FOR THE INCOME STATEMENT HAVE BEEN SPREAD EVENLY OVER THE REMAINING MONTHS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 (C-1)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
 WITNESS: LUNDGREN

LINE NO.	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	2009 ADJUSTED TOTAL
1	OPERATING REVENUES (1)												
2	2,332,153	2,244,313	2,437,492	2,058,143	1,747,223	1,701,646	1,574,517	1,474,870	1,373,551	1,590,203	1,712,060	1,979,804	22,225,975
3	203,149	195,497	212,324	179,280	152,197	148,227	137,153	128,473	119,647	138,519	149,134	172,456	1,936,054
4	151,203	145,508	158,033	133,438	113,280	110,325	102,082	95,622	89,053	103,099	111,000	128,359	1,441,002
5	243,004	233,851	253,980	214,453	182,056	177,307	164,060	153,677	143,120	165,695	178,392	206,290	2,315,886
6													
7	2,929,508	2,819,169	3,061,829	2,585,314	2,194,755	2,137,505	1,977,813	1,852,642	1,725,371	1,997,516	2,150,585	2,486,909	27,918,917
8													
9													
10	OPERATING EXPENSES (2)												
11	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	1,471,714	17,660,568
12	111,936	111,936	111,936	111,936	111,936	111,936	111,936	111,936	111,936	111,936	111,936	111,936	1,343,236
13	-	-	-	-	-	-	-	-	-	-	-	-	-
14	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
15	-	-	-	-	-	-	-	-	-	-	-	-	-
16	282,374	282,374	282,374	282,374	282,374	282,374	282,374	282,374	282,374	282,374	282,374	282,374	3,388,490
17	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	92,543	1,110,518
18	467,489	467,489	467,489	467,489	467,489	467,489	467,489	467,489	467,489	467,489	467,489	467,489	5,609,864
19	23,118	23,118	23,118	23,118	23,118	23,118	23,118	23,118	23,118	23,118	23,118	23,118	277,413
20	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(147,703)	(1,772,431)
21	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(2,889)	(34,663)
22													
23	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	2,298,583	27,582,995
24													
25	630,925	520,586	763,246	286,731	(103,828)	(161,078)	(320,770)	(445,941)	(573,212)	(301,067)	(147,998)	188,326	335,922

(1) MONTHLY OPERATING REVENUES ARE BASED ON THE 2009 TOTAL ADJUSTED REVENUES AND THE 2007 MONTHLY PROJECTED THERM SALES.
 (2) MONTHLY OPERATING EXPENSES ARE BASED ON THE 2009 TOTAL ADJUSTED EXPENSES DIVIDED BY 12

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 (C-1)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE AND IN TOTAL BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR - 1.

TYPE OF DATA SHOWN: PROJECTED YEAR ENDED: 12/31/2008

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

WITNESS: COX

LINE NO.	A/C NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			2008			2008 ADJUSTMENTS			2008 TAXES			2008
GAS SALES			TOTAL PER BOOKS	FUEL REVENUES	CONS REV	UNBUND ONGOING REV	UNBUND INITIAL REV	GROSS RECPT TAX REV	FRANCHISE TAX REVENUES	OTHER	TOTAL (2)-(7)	BASE REVENUES
PROJECTION BASIS												
1	4800*	RES	Billing Determinant	25,408,894	12,917,112	1,123,350	-	-	612,916	649,758	15,303,136	10,105,758
2	4810*	CS	Billing Determinant	18,257,160	12,704,953	487,197	-	-	418,985	405,249	14,016,384	4,240,775
3	4811*	CL	Billing Determinant	25,216,839	19,209,277	520,210	-	-	492,061	424,935	20,646,482	4,570,357
4	4812*	INT	Billing Determinant	164,991	147,077	-	-	-	901	-	147,978	17,013
5	4890*	TRANS CS	Billing Determinant	405,419	-	40,430	-	-	32,022	-	72,452	332,967
6	4891*	TRANS CL	Billing Determinant	3,613,923	-	348,296	-	-	310,628	-	658,923	2,955,000
7	4892*	TRANS INT	Billing Determinant	679,871	-	-	-	-	132,899	-	132,899	546,972
8	4893*	TRANS LV INT		-	-	-	-	-	-	-	-	-
9	4813*	LAKE WORTH		-	-	-	-	-	-	-	-	-
10	4814*	INTERDEPARTMENTAL		-	-	-	-	-	-	-	-	-
11	4898*	POOL		2,043,498	2,035,198	-	-	-	-	-	2,035,198	8,300
12	4814*	OUTDOOR LIGHTS		274,395	197,972	-	-	-	-	-	213,421	60,974
13	4954*	OSS (BASE + CUSTOMER)		-	-	-	-	10,138	5,311	-	-	-
14												
15		TOTAL GAS SALES		76,064,989	47,211,588	2,519,483	-	-	2,010,549	1,485,253	53,226,873	22,838,116

			2007			2008			2008 ADJUSTMENTS			2008 TAXES			2008
OTHER OPERATING REVENUES			BASIS	07-08 GROWTH	PER BOOKS	TOTAL PER BOOKS	FUEL REVENUES	CONSERVATION REVENUES	UNBUNDLING ONGOING REVENUES	UNBUNDLING INITIAL REVENUES	GROSS RECEIPTS TAX REVENUES	FRANCHISE TAX REVENUES	OTHER	TOTAL (2)-(7)	TOTAL OTHER REVENUES
16	487	FORFEITED DISCOUNTS	D	Direct	779,563	879,000	-	-	-	-	-	-	-	-	879,000
17	4880	MISC SERVICE REV-OTHER CHARGE	D	Direct	58,394	41,607	-	-	-	-	-	-	-	-	41,607
18	4881	MISC SERVICE REV-CREDIT	D	Direct	2,044	-	-	-	-	-	-	-	-	-	-
19	4882	MISC SERVICE REV-CHECK CHARGE	D	Direct	31,691	29,529	-	-	-	-	-	-	-	-	29,529
20	4884	MISC SVC REV-CHANGE OF ACCOUNT	D	Direct	37,066	33,981	-	-	-	-	-	-	-	-	33,981
21	4885	MISC SVC REV-RECONNECT CHARGE	D	Direct	270,292	261,674	-	-	-	-	-	-	-	-	261,674
22	4886	MISC SVC REV-RECONNECT NON-PAY	D	Direct	287,899	288,924	-	-	-	-	-	-	-	-	288,924
23	4887	MISC SVC REV-BILL COLLECT CHG	D	Direct	76,112	84,590	-	-	-	-	-	-	-	-	84,590
24	4888	MISC SVC REV-ALLOWANCES & ADJ	D	Direct	(13,255)	(13,600)	-	-	-	-	-	-	-	-	(13,600)
25	493	RENT FROM GAS PROPERTY	1	4.12%	-	-	-	-	-	-	-	-	-	-	-
26	4951	OVER REC;FUEL ADJ- PURCHAS GAS	D	Direct	2,277,742	-	-	-	-	-	-	-	-	-	-
27	4952	MISC.GAS REVENUE	9	3.82%	43,079	44,724	-	-	-	-	-	-	-	-	44,724
28	4953	UNBILLED REVENUES	D	Direct	(98,445)	(37,531)	-	-	-	-	-	-	-	-	(37,531)
29	49549	CUSTOMER OSS REVENUE	19	0.00%	-	-	-	-	-	-	-	-	-	-	-
30	4956	OTHER GAS REVENUE - AEP	D	Direct	517,361	536,154	-	-	-	-	-	-	-	-	-
31	49561	OTHER GAS REV - STORM	D	Direct	163,828	-	-	-	-	-	-	-	536,154	536,154	-
32	4957	OVERRECOVERY:GAS CONSERVATION	D	Direct	(117,912)	-	-	-	-	-	-	-	-	-	-
33	4958	OVRREC UNBUNDLING ONGOING CSTS	D	Direct	-	-	-	-	-	-	-	-	-	-	-
34	49551	BASE REVENUE-L WORTH GENERATION	D	Direct	708,870	719,867	-	-	-	-	-	-	-	-	719,867
35	49581	OVRREC UNBUNDLING INITIAL CSTS	D	Direct	-	-	-	-	-	-	-	-	-	-	-
36	496	RATE REFUND PENDING ACCOUNTS	19	0.00%	30,301	-	-	-	-	-	-	-	-	-	-
37															
38		TOTAL OTHER OPERATING REVENUES			5,054,630	2,868,919	-	-	-	-	-	-	536,154	536,154	2,332,765
39															
40															
41		TOTAL OPERATING REVENUES				78,933,908	47,211,588	2,519,483	-	-	2,010,549	1,485,253	536,154	53,763,027	25,170,881

*See Sch G2 (C5) p 7 for Basis explanation

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE AND IN TOTAL BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX

LINE NO.	A/C NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
			PROJECTION		2009 ADJUSTMENTS				2009 TAXES			2009 BASE REVENUES		
			GAS SALES	BASIS	TOTAL PER BOOKS	FUEL REVENUES	CONS REV	UNBUND ONGOING REV	UNBUND INITIAL REV	GROSS RECPT TAX REV	FRANCHISE TAX REVENUES	OTHER	TOTAL (2)-(7)	
1	4800*	RES		Billing Determinant Factor	31,951,648	19,800,426	1,154,130	-	-	596,864	640,377	-	21,991,797	9,959,852
2	4810*	CS		Billing Determinant Factor	24,716,791	19,278,496	513,993	-	-	405,554	394,147	-	20,592,190	4,124,601
3	4811*	CL		Billing Determinant Factor	34,914,737	29,148,157	520,210	-	-	468,043	406,478	-	30,542,888	4,371,849
4	4812*	INT		Billing Determinant Factor	240,130	223,174	-	-	-	842	-	-	224,017	16,113
5	4890*	TRANS CS		Billing Determinant Factor	394,346	-	40,430	-	-	30,955	-	-	71,386	322,960
6	4891*	TRANS CL		Billing Determinant Factor	3,473,567	-	348,296	-	-	296,289	-	-	644,585	2,828,983
7	4892*	TRANS INT		Billing Determinant Factor	639,673	-	-	-	-	124,526	-	-	124,526	515,147
8	4893*	TRANS LV INT			-	-	-	-	-	-	-	-	-	-
9	4813*	LAKE WORTH			-	-	-	-	-	-	-	-	-	-
10	4814*	INTERDEPARTMENTAL			-	-	-	-	-	-	-	-	-	-
11	4898*	POOL			3,096,609	3,088,209	-	-	-	-	-	-	3,088,209	8,400
12	4814*	OUTDOOR LIGHTS			91,052	-	-	-	-	12,981	-	-	12,981	78,071
13	4954*	OSS (BASE + CUSTOMER)			-	-	-	-	-	-	-	-	-	-
14														
15		TOTAL GAS SALES			99,518,552	71,338,462	2,577,059	-	-	1,936,054	1,441,002	-	77,292,577	22,225,975

			PROJECTION		2009 ADJUSTMENTS				2009 TAXES			2009			
			OTHER OPERATING REVENUES	BASIS	2007	2009	FUEL REVENUES	CONSERVATION REVENUES	UNBUNDLING ONGOING REVENUES	UNBUNDLING INITIAL REVENUES	GROSS RECEIPTS TAX REVENUES	FRANCHISE TAX REVENUES	OTHER	TOTAL (2)-(7)	TOTAL OTHER REVENUES
16	487	FORFEITED DISCOUNTS	D	Direct	779,563	902,300	-	-	-	-	-	-	-	-	902,300
17	4880	MISC SERVICE REV-OTHER CHARGE	D	Direct	58,394	33,230	-	-	-	-	-	-	-	-	33,230
18	4881	MISC SERVICE REV-CREDIT	D	Direct	2,044	-	-	-	-	-	-	-	-	-	-
19	4882	MISC SERVICE REV-CHECK CHARGE	D	Direct	31,691	28,689	-	-	-	-	-	-	-	-	28,689
20	4884	MISC SVC REV-CHANGE OF ACCOUNT	D	Direct	37,066	29,186	-	-	-	-	-	-	-	-	29,186
21	4885	MISC SVC REV-RECONNECT CHARGE	D	Direct	270,292	249,730	-	-	-	-	-	-	-	-	249,730
22	4886	MISC SVC REV-RECONNECT NON-PAY	D	Direct	287,899	289,953	-	-	-	-	-	-	-	-	289,953
23	4887	MISC SVC REV-BILL COLLECT CHG	D	Direct	76,112	93,576	-	-	-	-	-	-	-	-	93,576
24	4888	MISC SVC REV-ALLOWANCES & ADJ	D	Direct	(13,255)	(13,600)	-	-	-	-	-	-	-	-	(13,600)
25	493	RENT FROM GAS PROPERTY	1	3.26%	-	-	-	-	-	-	-	-	-	-	-
26	4951	OVER REC;FUEL ADJ- PURCHAS GAS	D	C	2,277,742	-	-	-	-	-	-	-	-	-	-
27	4952	MISC.GAS REVENUE	9	4.44%	43,079	44,992	-	-	-	-	-	-	-	-	44,992
28	4953	UNBILLED REVENUES	D	Direct	(98,445)	(38,598)	-	-	-	-	-	-	-	-	(38,598)
29	49549	CUSTOMER OSS REVENUE	19	0.00%	-	-	-	-	-	-	-	-	-	-	-
30	4956	OTHER GAS REVENUE - AEP	D	Direct	517,361	581,714	-	-	-	-	-	-	581,714	581,714	-
31	49561	OTHER GAS REV - STORM	D	Direct	163,828	-	-	-	-	-	-	-	-	-	-
31	4957	OVERRECOVERY;GAS CONSERVATION	D	Direct	(117,912)	-	-	-	-	-	-	-	-	-	-
32	4958	OVRRECV UNBUNDLNG ONGOING CSTS	D	Direct	-	-	-	-	-	-	-	-	-	-	-
33	49551	BASE REVENUE-L WORTH GENERATION	D	Direct	708,870	696,427	-	-	-	-	-	-	-	-	696,427
34	49581	OVRRECV UNBUNDLNG INITIAL CSTS	D	Direct	-	-	-	-	-	-	-	-	-	-	-
35	496	RATE REFUND PENDING ACCOUNTS	19	0.00%	30,301	-	-	-	-	-	-	-	-	-	-
36															
37		TOTAL OTHER OPERATING REVENUES			5,054,630	2,897,600	-	-	-	-	-	-	581,714	581,714	2,315,886
38															
39															
40		TOTAL OPERATING REVENUES			102,416,152	71,338,462	2,577,059	-	-	1,936,054	1,441,002	581,714	77,874,291	24,541,861	

*See Sch G2 (C5) p 7 for Basis explanation

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

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE PROJECTED TEST YEAR -1 RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE PROJECTED YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/2008
 WITNESS: COX

LINE NO.	ACCOUNT 4953 DESCRIPTION	PROJECTION BASIS	PROJECTION												2008 TOTAL		
			07-08	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08		Nov-08	Dec-08
CONSOLIDATED GAS DIVISION																	
1	Purchases excl. OSS	6	-4.00%	559,465	656,737	563,864	599,506	510,069	465,781	383,341	370,084	365,471	361,974	407,103	488,570	521,553	5,694,054
2	Purchase adjustment	19	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Less: Company Use	6	-4.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Less: Unaccounted for	6	-4.00%	(13,739)	(14,566)	(12,477)	(13,224)	(1,354)	(13,853)	(4,657)	(10,657)	(10,553)	(11,861)	(11,944)	(5,936)	(15,561)	(126,643)
5																	
6	Net Available For Sale			573,204	671,303	576,341	612,730	511,423	479,635	387,998	380,741	376,024	373,835	419,046	494,506	537,115	5,820,697
7	Less: Sales excl. OSS	6	-4.00%	541,520	637,208	574,179	630,859	523,541	459,763	450,255	413,658	389,580	363,830	418,685	450,807	521,668	5,834,033
8																	
9	Unbilled Units			31,684	34,095	2,162	(18,129)	(12,118)	19,871	(62,257)	(32,917)	(13,556)	10,005	362	43,699	15,447	(13,336)
10																	
11	Base Revenue Factor			3.014	3.075	3.132	3.040	3.046	2.898	2.898	2.898	2.898	2.898	2.898	2.898	2.898	
12																	
13	Cumulative Unbilled Units			300,976	335,071	337,233	319,104	306,986	326,857	264,601	231,683	218,127	228,132	228,494	272,193	287,640	3,356,120
14																	
15	Cumulative Unbilled Revenue			907,199	1,030,444	1,056,053	970,185	935,177	947,257	766,832	671,435	632,148	661,143	662,191	788,834	833,601	9,955,301
16	Plus: 1/2 of Customer Charge (est.)	2	1.10%	242,517	244,837	245,736	246,299	248,296	257,479	252,155	231,659	218,175	203,754	234,474	252,464	292,147	2,927,476
17	Net Cumulative Unbilled Revenue			1,149,716	1,275,281	1,301,789	1,216,484	1,183,473	1,204,736	1,018,987	903,095	850,323	864,897	896,666	1,041,298	1,125,749	12,882,777
18	Adjustments to Unbilled	2	1.10%	(54,631)	(55,691)	(56,312)	(54,667)	(55,208)	(73,151)	(71,019)	(69,343)	(63,301)	(62,860)	(66,140)	(69,001)	(68,195)	(764,888)
19	Net Cumulative Unbilled Revenue - Adjusted			1,095,085	1,219,590	1,245,477	1,161,817	1,128,264	1,131,585	947,968	833,751	787,022	802,037	830,526	972,297	1,057,554	12,117,889
20																	
21	Total Monthly Unbilled Revenue			114,616	125,565	26,508	(85,305)	(33,012)	21,264	(185,750)	(115,892)	(52,772)	14,574	31,768	144,632	84,451	(23,968)
22	Adjustments to Unbilled			646	(1,059)	(621)	1,645	(541)	(17,942)	2,132	1,676	6,042	441	(3,279)	(2,861)	806	(13,563)
23	Total Monthly Unbilled Revenue - Adjusted			115,262	124,505	25,887	(83,660)	(33,553)	3,321	(183,618)	(114,217)	(46,729)	15,015	28,489	141,771	85,257	(37,531)
24																	
25																	
26																	
27	UNBILLED INCLUDED IN RATE BASE:																
28	Account 1730 Unbilled Assets			1,095,084	1,219,590	1,245,476	1,161,817	1,128,263	854,073	854,073	854,073	854,073	854,073	854,073	854,073	854,073	975,601

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

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE PROJECTED TEST YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE PROJECTED TEST YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX

LINE NO.	ACCOUNT 4953 DESCRIPTION	PROJECTION		Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	2009 TOTAL
		BASIS	08-09														
CONSOLIDATED GAS DIVISION																	
1	Purchases excl. OSS	6	-3.98%	521,553	630,599	541,422	575,646	489,768	447,243	368,084	355,354	350,925	347,568	390,900	469,125	500,796	5,467,430
2	Purchase adjustment	19	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Less: Company Use	6	-3.98%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Less: Unaccounted for	6	-3.98%	(15,561)	(13,986)	(11,980)	(12,698)	(1,300)	(13,302)	(4,472)	(10,233)	(10,133)	(11,389)	(11,468)	(5,700)	(14,942)	(121,603)
5																	
6	Net Available For Sale			537,115	644,585	553,403	588,343	491,068	460,545	372,556	365,587	361,058	358,956	402,368	474,825	515,738	5,589,033
7	Less: Sales excl. OSS	6	-3.98%	521,668	611,847	551,327	605,751	502,704	441,465	432,335	397,194	374,075	349,350	402,021	432,865	500,905	5,601,839
8																	
9	Unbilled Units			15,447	32,738	2,076	(17,407)	(11,636)	19,080	(59,779)	(31,607)	(13,017)	9,607	347	41,960	14,832	(12,806)
10																	
11	Base Revenue Factor			2.893	2.893	2.893	2.893	2.893	2.893	2.893	2.893	2.893	2.893	2.893	2.893	2.893	35
12																	
13	Cumulative Unbilled Units			287,640	320,378	322,454	305,046	293,410	312,491	252,712	221,105	208,088	217,695	218,042	260,002	274,834	3,206,257
14																	
15	Cumulative Unbilled Revenue			833,601	926,745	932,750	882,396	848,738	903,932	731,011	639,582	601,929	629,718	630,723	752,098	795,003	9,274,626
16	Plus: 1/2 of Customer Charge (est.)	2	0.00%	292,147	244,837	245,736	246,299	248,296	257,479	252,155	231,659	218,175	203,754	234,474	252,464	292,147	2,927,476
17	Net Cumulative Unbilled Revenue			1,125,749	1,171,582	1,178,486	1,128,695	1,097,034	1,161,411	983,166	871,241	820,104	833,472	865,197	1,004,562	1,087,151	12,202,102
18	Adjustments to Unbilled	2	0.00%	(68,195)	(55,691)	(56,312)	(54,667)	(55,208)	(73,151)	(71,019)	(69,343)	(63,301)	(62,860)	(66,140)	(69,001)	(68,195)	(764,888)
19	Net Cumulative Unbilled Revenue - Adjusted			1,057,554	1,115,892	1,122,175	1,074,029	1,041,826	1,088,260	912,147	801,898	756,803	770,612	799,057	935,561	1,018,956	11,437,214
20																	
21	Total Monthly Unbilled Revenue			84,451	45,834	6,904	(49,791)	(31,661)	64,377	(178,245)	(111,924)	(51,138)	13,368	31,725	139,365	82,589	(38,598)
22	Adjustments to Unbilled			806	12,504	(621)	1,645	(541)	(17,942)	2,132	1,676	6,042	441	(3,279)	(2,861)	806	-
23	Total Monthly Unbilled Revenue - Adjusted			85,257	58,338	6,283	(48,146)	(32,203)	46,434	(176,114)	(110,249)	(45,095)	13,809	28,446	136,504	83,395	(38,598)
24																	
25																	
26																	
27	UNBILLED INCLUDED IN RATE BASE:																13 Month Average
28	Account 1730 Unbilled Assets			1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332	1,002,332

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR - 1 AND PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

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

LINE NO.	A/C NO.	DESCRIPTION	(1) PAYROLL TREND BASIS	(2) NON-P/R TREND BASIS	(3) 2007 PER BOOKS TOTAL	(4) 2007 UNADJUSTED PAYROLL	(5) 2007 NON-P/R	(6) 2007 ADJUSTMENTS PAYROLL	(7) 2007 NON-P/R	(8) 2007 ADJUSTED PAYROLL	(9) 2007 ADJUSTED NON-PAYROLL	(10) 2007 ADJUSTED TOTAL	(11) 2008 PAYROLL % CHANGE	(12) 2008 NON-P/R % CHANGE	(13) 2008 TRENDED PAYROLL	(14) 2008 TRENDED NON-P/R	(15) 2008 OTHER
GAS SUPPLY EXPENSE - OPERATION																	
1	8011	COMMODITY OTHER-SYSTEM SUPPLY	DIRECT	REV	28,000,983	-	28,000,983	-	(28,000,983)	-	-	-	0%	0.00%	-	-	-
2	8041	DEMAND/RESERV CHG-PIPE PURCH	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
3	8042	COMMODITY PIPELINE-SYSTEM SUPP	DIRECT	REV	525,067	-	525,067	-	(525,067)	-	-	-	0%	0.00%	-	-	-
4	8045	DEMAND SYSTEM SUPPLY	DIRECT	REV	3,786,209	-	3,786,209	-	(3,786,209)	-	-	-	0%	0.00%	-	-	-
5	80472	COMMODITY PIPELINE - TRANS	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
6	80473	DEMAND TRASPORTATION	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
7	80491	COMMODITY OTHER OFF SYSTEM SAL	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
8	80492	COMMODITY PIPELINE - OFFSYSTEM	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
9	80493	DEMAND - OFF SYSTEM SALES	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
10	8051	UNDER RECOVERY PURCHASED GAS	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
11	8073	PURCHASED GAS CALCULATION EXP	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
12	8074	OTHER PURCHASED GAS EXPENSE	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
13	8075	PURCHASED GAS EXPENSE	DIRECT	REV	7,602	-	7,602	-	(7,602)	-	-	-	0%	0.02%	-	-	-
14	810	GAS USED FOR COMPRESSOR STATN	DIRECT	REV	-	-	-	-	-	-	-	-	0%	0.00%	-	-	-
15	813	OTHER GAS SUPPLY EXPENSE	5	13	163,597	143,301	20,296	-	-	143,301	20,296	163,597	6%	5.27%	151,182	21,365	(17,500)
16	COST OF GAS EXCL 4010.813 (OTHER)				32,319,861	-	32,319,861	-	(32,319,861)	-	-	-	-	-	-	-	-
17	OTHER GAS SUPPLY EXPENSE 4010.813				163,597	143,301	20,296	-	-	143,301	20,296	163,597	-	-	151,182	21,365	(17,500)
STORAGE & PROCESSING - UNDERGROUND STORAGE																	
18	814	ONGOING UNBUNDLING COSTS	DIRECT	REV	6,070	3,416	2,654	-	-	3,416	2,654	6,070	-	-	-	-	-
19	8141	INITIAL UNBUNDLING COSTS	DIRECT	REV	-	-	-	-	-	-	-	-	-	-	-	-	-
20	815	UNDRECV UNBUNDLNG ONGOING CSTS	DIRECT	REV	-	-	-	-	-	-	-	-	-	-	-	-	-
21	8151	UNDRECV UNBUNDLNG INITIAL CSTS	DIRECT	REV	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL STORAGE & PROCESSING				6,070	3,416	2,654	-	-	3,416	2,654	6,070	-	-	-	-	-
OPERATION EXPENSES																	
DISTRIBUTION EXPENSES																	
23	870	OPER SUPERVISION & ENGINEERING	5	1	358,052	288,344	69,708	-	-	288,344	69,708	358,052	6%	4.12%	304,203	72,580	(34,762)
24	8711	DISTRIBUTION LOAD DISPATCHING	5	1	12,615	434	12,181	-	-	434	12,181	12,615	6%	4.12%	458	12,683	-
25	874	MAINS & SERVICES EXPENSE	16	13	1,534,636	705,980	828,656	-	-	705,980	828,656	1,534,636	7%	5.27%	753,002	872,287	(147,800)
26	8751	MEAS/REGULATING STN EXP-GENERL	5	1	-	-	-	-	-	-	-	-	6%	4.12%	-	-	-
27	8754	M&R STN-SCADA MNT-REPLACE PTS	5	1	-	-	-	-	-	-	-	-	6%	4.12%	-	-	-
28	8761	MEAS/REGULATING STN EXP-INDUSL	5	1	13,379	686	12,693	-	-	686	12,693	13,379	6%	4.12%	724	13,216	-
29	8771	MEAS/REG STN EXP-CITY GATE CK	5	1	18,620	6,695	11,925	-	-	6,695	11,925	18,620	6%	4.12%	7,063	12,417	-
30	878	METER & HOUSE REGULATOR EXP	16	13	1,522,394	1,167,852	354,542	-	-	1,167,852	354,542	1,522,394	7%	5.27%	1,245,637	373,210	(28,600)
31	8791	CUSTOMER SERVICE EXP-NO CHG WK	16	16	226,581	170,909	55,672	-	-	170,909	55,672	226,581	7%	6.66%	182,293	59,380	(127,947)
32	8792	CUSTOMER SERVICE EXP-WARRANTY	16	16	49,804	34,412	15,392	-	-	34,412	15,392	49,804	7%	6.66%	36,704	16,417	-
33	8793	CUST SERV EXP-CHG NO PARTS NEC	16	16	(103,359)	72,696	(176,055)	-	-	72,696	(176,055)	(103,359)	7%	6.66%	77,538	(187,781)	-
34	8801	OTHER EXPENSES MAPS & RECORDS	5	1	104,557	81,580	22,977	-	-	81,580	22,977	104,557	6%	4.12%	86,067	23,923	-
35	8802	OTHER EXPENSES MISCELLANEOUS	5	1	667,347	291,948	375,399	-	-	291,948	375,399	667,347	6%	4.12%	308,005	390,865	20,016
36	881	RENTS	5	1	54,637	-	54,637	-	-	-	54,637	54,637	6%	4.12%	-	56,888	-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR - 1 AND PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

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

LINE NO.	A/C NO.	DESCRIPTION	PAYROLL TREND BASIS	NON-P/R TREND BASIS	(16) 2008 TOTAL	(17) 2009 PAYROLL % CHANGE	(18) 2009 NON-P/R % CHANGE	(19) 2009 TRENDED PAYROLL	(20) 2009 TRENDED NON-P/R	(21) 2009 OTHER	(22) 2009 TOTAL
<u>GAS SUPPLY EXPENSE - OPERATION</u>											
1	8011	COMMODITY OTHER-SYSTEM SUPPLY	DIRECT	REV	-	0%	0.00%	-	-	-	-
2	8041	DEMAND/RESERV CHG-PIPE PURCH	DIRECT	REV	-	0%	0.00%	-	-	-	-
3	8042	COMMODITY PIPELINE-SYSTEM SUPP	DIRECT	REV	-	0%	0.00%	-	-	-	-
4	8045	DEMAND SYSTEM SUPPLY	DIRECT	REV	-	0%	0.00%	-	-	-	-
5	80472	COMMODITY PIPELINE - TRANS	DIRECT	REV	-	0%	0.00%	-	-	-	-
6	80473	DEMAND TRASPOTATION	DIRECT	REV	-	0%	0.00%	-	-	-	-
7	80491	COMMODITY OTHER OFF SYSTEM SAL	DIRECT	REV	-	0%	0.00%	-	-	-	-
8	80492	COMMODITY PIPELINE - OFFSYSTEM	DIRECT	REV	-	0%	0.00%	-	-	-	-
9	80493	DEMAND - OFF SYSTEM SALES	DIRECT	REV	-	0%	0.00%	-	-	-	-
10	8051	UNDER RECOVERY PURCHASED GAS	DIRECT	REV	-	-	-	-	-	-	-
11	8073	PURCHASED GAS CALCULATION EXP	DIRECT	REV	-	0%	0.00%	-	-	-	-
12	8074	OTHER PURCHASED GAS EXPENSE	DIRECT	REV	-	0%	0.00%	-	-	-	-
13	8075	PURCHASED GAS EXPENSE	DIRECT	REV	-	-	-	-	-	-	-
14	810	GAS USED FOR COMPRESSOR STATN	DIRECT	REV	-	0%	0.00%	-	-	-	-
15	813	OTHER GAS SUPPLY EXPENSE	5	13	155,047	6%	2.74%	151,182	20,852	21,900	193,935
16	COST OF GAS EXCL 4010.813 (OTHER)				-	-	-	-	-	-	-
17	OTHER GAS SUPPLY EXPENSE 4010.813				155,047	-	-	151,182	20,852	21,900	193,935
<u>STORAGE & PROCESSING - UNDERGROU</u>											
18	814	ONGOING UNBUNDLING COSTS	-	-	-	-	-	-	-	-	-
19	8141	INITIAL UNBUNDLING COSTS	-	-	-	-	-	-	-	-	-
20	815	UNDRECV UNBUNDLNG ONGOING CSTS	-	-	-	-	-	-	-	-	-
21	8151	UNDRECV UNBUNDLNG INITIAL CSTS	-	-	-	-	-	-	-	-	-
22	TOTAL STORAGE & PROCESSING				-	-	-	-	-	-	-
OPERATION EXPENSES											
<u>DISTRIBUTION EXPENSES</u>											
23	870	OPER SUPERVISION & ENGINEERING	5	1	342,021	11.3%	7.0%	320,934	74,569	58,100	453,603
24	8711	DISTRIBUTION LOAD DISPATCHING	5	1	13,141	11.3%	7.0%	483	13,030	-	13,513
25	874	MAINS & SERVICES EXPENSE	16	13	1,477,489	12.5%	8.1%	794,417	896,188	(74,400)	1,616,205
26	8751	MEAS/REGULATING STN EXP-GENERL	5	1	-	11.3%	7.0%	-	-	-	-
27	8754	M&R STN-SCADA MNT-REPLACE PTS	5	1	-	11.3%	7.0%	-	-	-	-
28	8761	MEAS/REGULATING STN EXP-INDUSL	5	1	13,940	11.3%	7.0%	763	13,578	-	14,342
29	8771	MEAS/REG STN EXP-CITY GATE CK	5	1	19,480	11.3%	7.0%	7,451	12,757	-	20,208
30	878	METER & HOUSE REGULATOR EXP	16	13	1,590,247	12.5%	8.1%	1,314,147	383,436	5,004	1,702,587
31	8791	CUSTOMER SERVICE EXP-NO CHG WK	16	16	113,725	12.5%	12.5%	192,319	62,646	9,908	264,872
32	8792	CUSTOMER SERVICE EXP-WARRANTY	16	16	53,121	12.5%	12.5%	38,723	17,320	-	56,043
33	8793	CUST SERV EXP-CHG NO PARTS NEC	16	16	(110,243)	12.5%	12.5%	81,802	(198,109)	-	(116,307)
34	8801	OTHER EXPENSES MAPS & RECORDS	5	1	109,991	11.3%	7.0%	90,801	24,579	50,000	165,380
35	8802	OTHER EXPENSES MISCELLANEOUS	5	1	718,887	11.3%	7.0%	324,945	401,575	140,754	867,275
36	881	RENTS	5	1	56,888	11.3%	7.0%	-	58,447	-	58,447

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR - 1 AND PROJECTED TEST YEAR.

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

LINE NO.	A/C NO.	DESCRIPTION	(1) PAYROLL TREND BASIS	(2) NON-P/R TREND BASIS	(3) 2007 PER BOOKS TOTAL	(4) 2007 UNADJUSTED PAYROLL	(5) 2007 NON-P/R	(6) 2007 ADJUSTMENTS PAYROLL	(7) 2007 NON-P/R	(8) 2007 ADJUSTED PAYROLL	(9) 2007 ADJUSTED NON-PAYROLL	(10) 2007 ADJUSTED TOTAL	(11) 2008 PAYROLL % CHANGE	(12) 2008 NON-P/R % CHANGE	(13) 2008 TRENDED PAYROLL	(14) 2008 TRENDED NON-P/R	(15) 2008 OTHER
CUSTOMER ACCOUNTS EXPENSES																	
37	901	SUPERVISION	5	1	138,648	128,793	9,855	-	-	128,793	9,855	138,648	6%	4.12%	135,876	10,261	-
38	9011	SUPERVISION- A & G	5	1	66,195	-	66,195	-	-	-	66,195	66,195	6%	4.12%	-	68,922	-
39	902	METER READING EXPENSES	5	1	711,353	150,310	561,043	-	-	150,310	561,043	711,353	6%	4.12%	158,577	584,158	9,600
40	903	CUSTOMER RECORDS & COLLECTION	16	13	892,447	791,651	100,796	-	-	791,651	100,796	892,447	7%	5.27%	844,379	106,103	39,243
41	9031	CUST RECORDS/CLLCTN	16	13	476,926	-	476,926	-	-	-	476,926	476,926	7%	5.27%	-	502,038	-
42	904	UNCOLLECTIBLE ACCOUNTS	DIRECT	D	243,221	-	243,221	-	-	-	243,221	243,221	Direct	Direct	-	269,988	-
43	905	MISC CUSTOMER ACCOUNTS EXP	16	13	91,312	4,209	87,103	-	-	4,209	87,103	91,312	7%	5.27%	4,490	91,689	-
44	9051	MISC CUST ACCNT EXP	16	13	30,291	-	30,291	-	-	-	30,291	30,291	7%	5.27%	-	31,886	-
CUSTOMER SERVICE & INFO																	
45	9061	UNDERRECOVERY:CONSERVATION	DIRECT	CONS REV	-	-	-	-	-	-	-	-	-	-	-	-	-
46	907	SUPERVISION	DIRECT	CONS REV	142,210	117,183	25,027	(117,183)	(25,027)	-	-	-	5%	1.09%	128,159	27,371	-
47	908	CUSTOMER ASSISTANCE EXPENSE	DIRECT	CONS REV	1,279,693	392,420	887,273	(392,420)	(887,273)	-	-	-	17%	38.71%	429,176	970,379	-
48	909	INFO. & INSTRUCTIONAL ADVERTIS	DIRECT	CONS REV	839,999	601	839,398	(601)	(839,398)	-	-	-	0%	36.62%	657	918,020	-
49	910	MISC CUSTOMER SERVICE & INFO.	DIRECT	CONS REV	30,288	14,414	15,874	(14,414)	(15,874)	-	-	-	1%	0.69%	15,764	17,361	-
SALES EXPENSES																	
50	911	SUPERVISION	5	1	120,444	102,086	18,358	-	-	102,086	18,358	120,444	6%	4.12%	107,700	19,115	-
51	9121	SELLING EXPENSES	16	13	891,899	739,148	152,751	-	-	739,148	152,751	891,899	7%	5.27%	788,379	160,794	(52,116)
52	9122	DEMONSTRATING EXPENSES	16	13	38,099	33,685	4,414	-	-	33,685	4,414	38,099	7%	5.27%	35,929	4,646	-
53	9131	PROMOTIONAL ADVERTISING	16	13	54,102	-	54,102	-	-	-	54,102	54,102	7%	5.27%	-	56,951	-
54	9132	CONSERVATION ADVERTISING	16	13	23,100	-	23,100	-	(23,035)	-	65	65	7%	5.27%	-	68	-
55	9133	SAFETY ADVERTISING	16	13	41,058	-	41,058	-	-	-	41,058	41,058	7%	5.27%	-	43,220	-
56	9134	OTHER INFOR INSTRU CONSV/ADVER	16	13	3,375	-	3,375	-	-	-	3,375	3,375	7%	5.27%	-	3,553	-
57	9135	COMMUNITY AFFAIRS ADVERTISING	16	13	-	-	-	-	-	-	-	-	7%	5.27%	-	-	-
58	9136	OTHER ADVERTISING	16	13	32,963	-	32,963	-	-	-	32,963	32,963	7%	5.27%	-	34,699	-
59	9123	RESEARCH AND DEVELOPMENT	16	13	-	-	-	-	-	-	-	-	-	-	-	-	-
60	9161	MISC SALES EXP-PIP & CONV ALLW	DIRECT	D	435,639	-	435,639	-	-	-	435,639	435,639	Direct	Direct	-	432,456	-
61	9162	MISC SALES EXP-PROMO & OTHER	16	13	106,729	18,230	88,499	-	-	18,230	88,499	106,729	7%	5.27%	19,444	93,159	-
ADMINISTRATIVE & GENERAL EXPENSES																	
62	920	ADMINISTRATIVE & GEN SALARIES	DIRECT	D	1,309,028	1,299,432	9,596	-	-	1,299,432	9,596	1,309,028	Direct	Direct	1,369,204	10,111	573
63	9211	OFFICE SUPPLIES	5	1	20,859	-	20,859	-	-	-	20,859	20,859	6%	4.12%	-	21,718	-
64	9212	OFFICE POSTAGE & MAIL SUPPLIES	5	1	10,511	-	10,511	-	-	-	10,511	10,511	6%	4.12%	-	10,944	-
65	9213	OFF COMPUTER SUPPLIES & EXP	5	1	14,715	68	14,647	-	-	68	14,647	14,715	6%	4.12%	71	15,251	-
66	9214	OFFICE UTILITY EXPENSE	DIRECT	D	105,386	-	105,386	-	-	-	105,386	105,386	Direct	Direct	-	139,974	-
67	9215	MISC OFFICE EXPENSE	DIRECT	D	173,525	3,712	169,813	-	-	3,712	169,813	173,525	Direct	Direct	7,226	330,590	-
68	9216	CO TRAINING EXPENSE-TRACKED	5	1	3,870	-	3,870	-	-	-	3,870	3,870	6%	4.12%	-	4,029	13,400
69	922	ADMIN EXP TRANSFERRED-CREDIT	5	1	-	-	-	-	-	-	-	-	6%	4.12%	-	-	-
70	9231	OUTSIDE SERVICE - OTHER	DIRECT	D	6,701	-	6,701	-	-	-	6,701	6,701	Direct	Direct	-	27,491	39,780
71	9232	OUTSIDE SERVICE EMPL-LEGAL/FEE	5	1	36,390	-	36,390	-	-	-	36,390	36,390	6%	4.12%	-	37,889	-
72	9233	OUTSIDE AUDIT & ACCOUNTING FEE	DIRECT	D	275,024	-	275,024	-	-	-	275,024	275,024	DIRECT	Direct	-	418,945	-
73	924	PROPERTY INSURANCE	DIRECT	D	216,577	-	216,577	-	-	-	216,577	216,577	DIRECT	Direct	-	97,153	-
74	9251	INJURIES & DAMAGES	5	1	120,331	84,265	36,066	-	-	84,265	36,066	120,331	6%	4.12%	88,899	37,552	5,457
75	9252	GENERAL LIABILITY	DIRECT	D	1,018,393	(114,958)	1,133,351	-	-	(114,958)	1,133,351	1,018,393	DIRECT	Direct	(91,441)	901,504	-
76	9261	EMPLOYEE PENSIONS	DIRECT	D	673,678	(367,049)	1,040,727	-	-	(367,049)	1,040,727	673,678	DIRECT	Direct	(481,171)	1,364,306	-
77	9262	EMPLOYEE BENEFITS- OTHER	DIRECT	D	807,532	(416,071)	1,223,603	47,656	-	(368,415)	1,223,603	855,188	DIRECT	Direct	(40,487)	134,469	-
78	9263	RETIREE BENEFITS-POST RETIREMENT	DIRECT	D	75,151	-	75,151	-	-	-	75,151	75,151	DIRECT	Direct	-	73,271	-
79	9264	401(K) EXPENSE COMPA	5	1	36,647	(16,531)	53,178	-	-	(16,531)	53,178	36,647	6%	4.12%	(17,440)	55,369	-
80	9265	EMPLOYEE BENEFITS MEDICAL	DIRECT	D	-	-	-	-	-	-	-	-	DIRECT	Direct	(413,014)	1,371,727	-
81	928	REGULATORY COMMISSION EXPENSES	DIRECT	D	112,152	2,588	109,564	-	-	2,588	109,564	112,152	DIRECT	Direct	3,571	151,201	164
82	9301	INSTITUTIONAL & GOODWILL ADVER	5	1	-	-	-	-	-	-	-	-	6%	4.12%	-	-	-
83	9302	MISC GENERAL EXPENSES	5	1	123,428	-	123,428	-	-	-	123,428	123,428	6%	4.12%	-	128,513	7,820
84	93022	INDUSTRY ASSOC DUES	5	1	36,211	-	36,211	-	-	-	36,211	36,211	6%	4.12%	-	37,703	1,892
85	93023	ECONOMIC DEVELOPMENT EXPENSES	5	1	-	-	-	-	-	-	-	-	6%	4.12%	-	-	-
86	931	RENTS	5	1	20,802	-	20,802	-	-	-	20,802	20,802	6%	4.12%	-	21,659	-
87	TOTAL OPERATION EXPENSES				16,509,762	5,933,022	10,576,740	(476,962)	(1,790,607)	5,456,060	8,786,133	14,242,193			6,246,824	11,575,657	(270,780)
88	TOTAL OPERATION EXCL CONSV				14,217,572	5,408,404	8,809,168	47,656	(23,035)	5,456,060	8,786,133	14,242,193			5,673,067	9,642,526	(270,780)

FLORIDA PUBLIC SERVICE COMMISSION

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 WITNESS: LUNDGREN

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

LINE NO.	A/C NO.	DESCRIPTION	PAYROLL TREND BASIS	NON-P/R TREND BASIS	(16) 2008 TOTAL	(17) 2009 PAYROLL % CHANGE	(18) 2009 NON-P/R % CHANGE	(19) 2009 TRENDED PAYROLL	(20) 2009 TRENDED NON-P/R	(21) 2009 OTHER	(22) 2009 TOTAL
		CUSTOMER ACCOUNTS EXPENSES	0	0							
37	901	SUPERVISION	5	1	146,138	11.3%	7.0%	143,349	10,543	-	153,892
38	9011	SUPERVISION- A & G	5	1	68,922	11.3%	7.0%	-	70,811	-	70,811
39	902	METER READING EXPENSES	5	1	752,335	11.3%	7.0%	167,299	600,164	9,600	777,063
40	903	CUSTOMER RECORDS & COLLECTION	16	13	989,725	12.5%	8.1%	890,820	109,011	97,403	1,097,233
41	9031	CUST RECORDS/CLLCTN	16	13	502,038	12.5%	8.1%	-	515,794	-	515,794
42	904	UNCOLLECTIBLE ACCOUNTS	DIRECT	D	269,988	Direct	Direct	-	639,175	-	639,175
43	905	MISC CUSTOMER ACCOUNTS EXP	16	13	96,179	12.5%	8.1%	4,737	94,201	-	98,938
44	9051	MISC CUST ACCNT EXP	16	13	31,886	12.5%	8.1%	-	32,760	-	32,760
		CUSTOMER SERVICE & INFO									
45	9061	UNDERRECOVERY:CONSERVATION	DIRECT	CONS REV	-	-	-	-	-	-	-
46	907	SUPERVISION	DIRECT	CONS REV	155,530	5.1%	1.1%	131,088	27,997	-	159,084
47	908	CUSTOMER ASSISTANCE EXPENSE	DIRECT	CONS REV	1,399,554	17.1%	38.7%	438,983	992,554	-	1,431,537
48	909	INFO. & INSTRUCTIONAL ADVERTIS	DIRECT	CONS REV	918,677	0.0%	36.6%	672	938,998	-	939,671
49	910	MISC CUSTOMER SERVICE & INFO.	DIRECT	CONS REV	33,125	0.6%	0.7%	16,125	17,757	-	33,882
		SALES EXPENSES									
50	911	SUPERVISION	5	1	126,815	11.3%	7.0%	113,624	19,638	-	133,262
51	9121	SELLING EXPENSES	16	13	897,057	12.5%	8.1%	831,740	165,200	45,625	1,042,564
52	9122	DEMONSTRATING EXPENSES	16	13	40,575	12.5%	8.1%	37,905	4,774	-	42,678
53	9131	PROMOTIONAL ADVERTISING	16	13	56,951	12.5%	8.1%	-	58,511	-	58,511
54	9132	CONSERVATION ADVERTISING	16	13	68	12.5%	8.1%	-	70	-	70
55	9133	SAFETY ADVERTISING	16	13	43,220	12.5%	8.1%	-	44,404	-	44,404
56	9134	OTHER INFOR INSTRU CONS/ADVER	16	13	3,553	12.5%	8.1%	-	3,650	-	3,650
57	9135	COMMUNITY AFFAIRS ADVERTISING	16	13	-	12.5%	8.1%	-	-	-	-
58	9136	OTHER ADVERTISING	16	13	34,699	12.5%	8.1%	-	35,649	-	35,649
59	9123	RESEARCH AND DEVELOPMENT	16	13	-	-	-	-	-	50,000	50,000
60	9161	MISC SALES EXP-PIP & CONV ALLW	DIRECT	D	432,456	Direct	Direct	-	413,030	-	413,030
61	9162	MISC SALES EXP-PROMO & OTHER	16	13	112,603	12.5%	8.1%	20,514	95,711	-	116,225
		ADMINISTRATIVE & GENERAL EXPENSES									
62	920	ADMINISTRATIVE & GEN SALARIES	DIRECT	D	1,379,888	Direct	Direct	1,590,175	11,742	573	1,602,490
63	9211	OFFICE SUPPLIES	5	1	21,718	11.3%	7.0%	-	22,313	-	22,313
64	9212	OFFICE POSTAGE & MAIL SUPPLIES	5	1	10,944	11.3%	7.0%	-	11,244	-	11,244
65	9213	OFF COMPUTER SUPPLIES & EXP	5	1	15,322	11.3%	7.0%	75	15,669	-	15,744
66	9214	OFFICE UTILITY EXPENSE	DIRECT	D	139,974	Direct	Direct	-	153,896	-	153,896
67	9215	MISC OFFICE EXPENSE	DIRECT	D	337,816	Direct	Direct	4,281	195,845	10,200	210,326
68	9216	CO TRAINING EXPENSE-TRACKED	5	1	17,429	11.3%	7.0%	-	4,140	40,540	44,680
69	922	ADMIN EXP TRANSFERRED-CREDIT	5	1	-	11.3%	7.0%	-	-	-	-
70	9231	OUTSIDE SERVICE - OTHER	DIRECT	D	67,271	Direct	Direct	-	44,232	39,780	84,012
71	9232	OUTSIDE SERVICE EMPL-LEGAL/FEE	5	1	37,889	11.3%	7.0%	-	38,927	-	38,927
72	9233	OUTSIDE AUDIT & ACCOUNTING FEE	DIRECT	D	418,945	Direct	Direct	-	425,117	-	425,117
73	924	PROPERTY INSURANCE	DIRECT	D	97,153	Direct	Direct	-	214,531	-	214,531
74	9251	INJURIES & DAMAGES	5	1	131,908	11.3%	7.0%	93,789	38,581	107,015	239,385
75	9252	GENERAL LIABILITY	DIRECT	D	810,063	Direct	Direct	(90,851)	895,684	-	804,833
76	9261	EMPLOYEE PENSIONS	DIRECT	D	883,136	Direct	Direct	(595,678)	1,688,979	-	1,093,301
77	9262	EMPLOYEE BENEFITS- OTHER	DIRECT	D	93,982	Direct	Direct	(42,690)	141,784	-	99,094
78	9263	RETIREE BENEFITS-POST RETIREMENT	DIRECT	D	73,271	Direct	Direct	-	109,661	-	109,661
79	9264	401(K) EXPENSE COMPA	5	1	37,929	11.3%	7.0%	(18,399)	56,886	-	38,487
80	9265	EMPLOYEE BENEFITS MEDICAL	DIRECT	D	958,713	Direct	Direct	(563,438)	1,871,324	-	1,307,886
81	928	REGULATORY COMMISSION EXPENSES	DIRECT	D	154,936	Direct	Direct	6,949	294,220	164	301,333
82	9301	INSTITUTIONAL & GOODWILL ADVER	5	1	-	11.3%	7.0%	-	-	-	-
83	9302	MISC GENERAL EXPENSES	5	1	136,333	11.3%	7.0%	-	132,034	12,228	144,262
84	93022	INDUSTRY ASSOC DUES	5	1	39,595	11.3%	7.0%	-	38,736	2,992	41,728
85	93023	ECONOMIC DEVELOPMENT EXPENSES	5	1	-	11.3%	7.0%	-	-	-	-
86	931	RENTS	5	1	21,659	11.3%	7.0%	-	22,253	-	22,253
87		TOTAL OPERATION EXPENSES			17,551,700			6,499,035	13,099,068	627,386	20,225,488
88		TOTAL OPERATION EXCL CONSV			15,044,814			5,912,167	11,121,762	627,386	17,661,314

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR - 1 AND PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

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

LINE NO.	A/C NO.	DESCRIPTION	(1) PAYROLL TREND BASIS	(2) NON-P/R TREND BASIS	(3) 2007 PER BOOKS TOTAL	(4) 2007 UNADJUSTED PAYROLL	(5) 2007 NON-P/R	(6) 2007 ADJUSTMENTS PAYROLL	(7) 2007 NON-P/R	(8) 2007 ADJUSTED PAYROLL	(9) 2007 ADJUSTED NON-PAYROLL	(10) 2007 ADJUSTED TOTAL	(11) 2008 PAYROLL % CHANGE	(12) 2008 NON-P/R % CHANGE	(13) 2008 TRENDED PAYROLL	(14) 2008 TRENDED NON-P/R	(15) 2008 OTHER
MAINTENANCE EXPENSES																	
DISTRIBUTION EXPENSES																	
89	885	MAINTNCE SUPERVI & ENGINEERING	5	1	107,591	92,127	15,464	-	-	92,127	15,464	107,591	6%	4.12%	97,194	16,101	(20,862)
90	886	MAINTNCE STRUCTURE & IMPROVEMT	5	1	113,676	34,159	79,517	-	-	34,159	79,517	113,676	6%	4.12%	36,038	82,793	-
91	887	MAINTENANCE OF MAINS	16	13	326,571	209,968	116,603	-	-	209,968	116,603	326,571	7%	5.27%	223,953	122,742	(3,992)
92	889	MAINT OF MEAS & REG STN-GENERL	5	1	16,059	8,106	7,953	-	-	8,106	7,953	16,059	6%	4.12%	8,552	8,281	-
93	890	MAINT OF MEAS & REG STN-INDUSL	5	1	-	-	-	-	-	-	-	-	6%	4.12%	-	0	-
94	891	MAINT-MEAS & REG STN-CTY GS CK	5	1	50,076	14,673	35,403	-	-	14,673	35,403	50,076	8%	4.12%	15,480	36,861	-
95	892	MAINTENANCE OF SERVICES	16	13	174,122	154,115	20,007	-	-	154,115	20,007	174,122	7%	5.27%	164,379	21,061	(3,992)
96	8931	MAINTENANCE OF METERS	16	13	110,900	82,356	28,544	-	-	82,356	28,544	110,900	7%	5.27%	87,841	30,047	-
97	8932	MAINTENANCE OF HOUSE REGULATOR	16	13	10,491	8,176	2,315	-	-	8,176	2,315	10,491	7%	5.27%	8,721	2,436	-
98	894	MAINTENANCE OF OTHER EQUIPMENT	16	13	11,602	3,956	7,646	-	-	3,956	7,646	11,602	7%	5.27%	4,219	8,049	-
ADMINISTRATIVE & GENERAL EXPENSES																	
99	935	MAINTENANCE OF GENERAL PLANT	5	1	161,733	2,015	159,718	-	-	2,015	159,718	161,733	6%	4.12%	2,126	166,298	355
100	TOTAL MAINTENANCE EXPENSES				1,082,821	609,651	473,170	-	-	609,651	473,170	1,082,821			648,504	494,670	(28,491)
101	TOTAL O&M EXPENSES				49,912,444	6,542,673	43,369,771	(476,962)	(34,110,468)	6,065,711	9,259,303	15,325,014			6,895,328	12,070,327	(299,271)
102	TOTAL O&M EXCL CONSERVATION				47,620,254	6,018,055	41,602,199	47,656	(32,342,896)	6,065,711	9,259,303	15,325,014			6,321,571	10,137,196	(299,271)
103	TOTAL OPERATING EXPENSES O&M, GAS, UNBUND, CONSV				49,918,514	6,546,089	43,372,425	(476,962)	(34,110,468)	6,069,127	9,261,957	15,331,084			6,895,328	12,070,327	(299,271)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR - 1 AND PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

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

LINE NO.	A/C NO.	DESCRIPTION	PAYROLL TREND BASIS	NON-P/R TREND BASIS	(16) 2008 TOTAL	(17) 2009 PAYROLL % CHANGE	(18) 2009 NON-P/R % CHANGE	(19) 2009 TRENDED PAYROLL	(20) 2009 TRENDED NON-P/R	(21) 2009 OTHER	(22) 2009 TOTAL
MAINTENANCE EXPENSES											
<u>DISTRIBUTION EXPENSES</u>											
89	885	MAINTNCE SUPERVI & ENGINEERING	5	1	92,433	11.3%	7.0%	102,540	16,542	-	119,082
90	886	MAINTNCE STRUCTURE & IMPROVEMT	5	1	118,831	11.3%	7.0%	38,020	85,061	-	123,081
91	887	MAINTENANCE OF MAINS	16	13	342,703	12.5%	8.1%	236,271	126,105	96,277	458,653
92	889	MAINT OF MEAS & REG STN-GENE RL	5	1	16,832	11.3%	7.0%	9,022	8,508	-	17,530
93	890	MAINT OF MEAS & REG STN-INDUSL	5	1	-	11.3%	7.0%	-	-	-	-
94	891	MAINT-MEAS & REG STN-CTY GS CK	5	1	52,342	11.3%	7.0%	16,332	37,871	-	54,203
95	892	MAINTENANCE OF SERVICES	16	13	181,448	12.5%	8.1%	173,420	21,638	20,027	215,085
96	8931	MAINTENANCE OF METERS	16	13	117,888	12.5%	8.1%	92,672	30,870	-	123,543
97	8932	MAINTENANCE OF HOUSE REGULATOR	16	13	11,157	12.5%	8.1%	9,201	2,503	-	11,704
98	894	MAINTENANCE OF OTHER EQUIPMENT	16	13	12,268	12.5%	8.1%	4,451	8,269	-	12,721
<u>ADMINISTRATIVE & GENERAL EXPENSES</u>											
99	935	MAINTENANCE OF GENERAL PLANT	5	1	168,779	11.3%	7.0%	2,243	170,855	34,537	207,635
100		TOTAL MAINTENANCE EXPENSES			1,114,683			684,171	508,224	150,841	1,343,236
101		TOTAL O&M EXPENSES			18,666,383			7,183,206	13,607,292	778,227	21,568,725
102		TOTAL O&M EXCL CONSERVATION			16,159,497			6,596,338	11,629,985	778,227	19,004,551
103		TOTAL OPERATING EXPENSES O&M, GAS, UNBUND, CONSV			18,666,383			7,183,206	13,607,292	778,227	21,568,725

PROJECTION BASIS FACTORS

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

EXPLANATION: SHOW THE TREND FACTORS USED
 TO PROJECT TEST YEAR AND PRIOR YEAR NOI

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: LUNDGREN

Index	Projection Basis	Historical Year to	Historical Year to	Projected Year to
		Projected Year	Projected Test Year	Projected Test Year
		2007 to 2008	2007 to 2009	2008 to 2009
0	No Change	100%	100%	100%
1	Inflation	4.12%	6.97%	2.74%
2	Customer Growth	1.10%	1.10%	0.00%
5	Payroll	5.50%	11.30%	5.50%
6	Sales (THERMS)	-4.00%	-7.82%	-3.98%
9	Revenues (Base)	3.82%	6.60%	2.68%
13	Inflation x Customer Growth	5.27%	8.15%	2.74%
16	Payroll x Customer Growth	6.66%	12.53%	5.50%
19	Zero Balance	0.00%	0.00%	0.00%
D	Direct Calculation	Direct	Direct	Direct

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

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

HISTORIC BASE YEAR + 1: 2008
 WITNESS: COX

RATE CLASS	Jan	Feb	Mar	April	May	June	July	Aug	Sep	Oct	Nov	Dec	TOTAL
RS BILLS	47,265	47,303	47,309	47,521	47,046	47,075	47,124	47,000	46,234	47,547	47,577	47,816	566,817
RS THERMS	1,512,240	1,419,686	1,405,828	1,134,746	922,749	699,831	634,510	564,188	549,495	673,999	876,322	1,131,489	11,525,083
CUSTOMER CHARGE	8	8	8	8	8	8	8	8	8	8	8	8	
ENERGY CHARGE	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	0.4834	
	1,109,137	1,064,700	1,058,049	928,704	822,425	714,898	683,714	648,724	635,499	706,187	804,233	929,487	10,105,758
CS BILLS	3,428	3,402	3,431	3,454	3,436	3,412	3,430	3,414	3,343	3,448	3,449	3,467	41,113
GS THERMS	1,389,329	1,277,583	1,350,382	1,137,343	936,900	720,592	671,778	566,548	558,721	685,767	883,193	1,109,350	11,287,485
CUSTOMER CHARGE	15	15	15	15	15	15	15	15	15	15	15	15	
ENERGY CHARGE	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	
TOTAL	497,492	461,223	485,032	416,977	352,350	282,540	267,138	233,105	229,530	271,899	335,302	408,187	4,240,775
CL BILLS	925	939	931	936	931	929	933	933	907	941	946	936	11,187
CL THERMS	1,697,913	1,512,156	1,808,331	1,479,442	1,464,570	1,448,259	1,432,354	1,232,662	1,086,759	1,250,800	1,275,147	1,393,132	17,081,526
CUSTOMER CHARGE	45	45	45	45	45	45	45	45	45	45	45	45	
ENERGY CHARGE	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	
TOTAL	445,881	402,284	472,441	394,360	390,594	386,621	383,014	335,461	299,570	340,149	346,176	373,806	4,570,357
IS BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
IS THERMS	38,957	33,762	35,925	32,362	28,148	27,079	27,499	(17,931)	(15,101)	(17,716)	(17,477)	(18,316)	137,192
CUSTOMER CHARGE	240	240	240	240	240	240	240	240	240	240	240	240	
ENERGY CHARGE	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	
OTHER	30	30	30	30	30	30	30	30	30	30	30	30	
TOTAL	4,181	3,659	3,877	3,519	3,096	2,988	3,031	(1,530)	(1,246)	(1,508)	(1,484)	(1,569)	17,013
TRANS CS BILLS	141	137	138	138	136	135	136	145	134	141	140	142	1,665
TRANS CS THERMS	103,382	98,559	107,046	86,519	79,213	63,321	59,170	59,436	44,486	66,317	81,017	87,477	935,944
CUSTOMER CHARGE	15	15	15	15	15	15	15	15	15	15	15	15	
ENERGY CHARGE	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	0.32107	
OTHER	624	624	624	624	624	624	624	624	624	624	624	624	
TOTAL	35,932	34,324	37,064	30,473	28,097	22,980	21,662	21,889	16,921	24,037	28,742	30,846	332,967

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

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

HISTORIC BASE YEAR + 1: 2008
 WITNESS: COX

TRANS CL BILLS	353	354	352	355	349	344	345	354	336	357	351	349	4,200
TRANS CL THERMS	1,088,067	979,355	1,013,855	905,097	900,326	831,640	864,573	1,011,852	905,073	1,025,093	952,446	988,743	11,466,119
CUSTOMER CHARGE	45	45	45	45	45	45	45	45	45	45	45	45	
ENERGY CHARGE	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	0.23809	
OTHER	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	
TOTAL	277,944	252,106	260,230	234,471	233,065	216,486	224,372	259,855	233,624	263,142	245,576	254,128	2,955,000
TRANS INT BILLS	12	12	12	12	12	12	12	12	12	12	12	12	144
TRANS INT THERMS	486,510	449,584	479,993	431,714	428,571	395,883	401,569	375,210	385,590	393,727	398,612	404,817	5,031,780
CUSTOMER CHARGE	240	240	240	240	240	240	240	240	240	240	240	240	
ENERGY CHARGE	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	0.10039	
OTHER	606	606	606	606	606	606	606	606	606	606	606	606	
TOTAL	52,327	48,620	51,672	46,826	46,510	43,229	43,800	41,153	42,195	43,012	43,503	44,126	546,972
POOL BILLS	6	6	8	7	7	7	7	7	7	7	7	7	83
POOL THERMS													0
CUSTOMER CHARGE	100	100	100	100	100	100	100	100	100	100	100	100	
ENERGY CHARGE													
TOTAL	600	600	800	700	700	700	700	700	700	700	700	700	8,300
OUTDOOR LIGHTS BILLS	44	45	44	44	45	44	44	38	38	38	41	38	504
OUTDOOR LIGHT THERMS	36,891	36,621	36,873	36,829	36,089	7,759	55,744	15,108	32,449	32,545	(16,278)	34,065	344,698
CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	
ENERGY CHARGE	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	0.17689	
TOTAL	6,526	6,478	6,522	6,515	6,384	1,373	9,861	2,673	5,740	5,757	(2,879)	6,026	60,974
TOTAL BILLS	52,175	52,199	52,226	52,468	51,963	51,959	52,032	51,904	51,013	52,493	52,525	52,769	625,725
TOTAL THERMS	6,353,289	5,807,305	6,238,233	5,244,051	4,796,567	4,194,364	4,147,198	3,807,073	3,547,472	4,110,533	4,432,983	5,130,758	57,809,827
TOTAL BILLED GAS (Excl Fuel & Consv)	2,430,019	2,273,994	2,375,687	2,062,544	1,883,222	1,671,816	1,637,291	1,542,030	1,462,533	1,653,374	1,799,867	2,045,737	22,838,115
UNBILLED REVENUES	124,506	25,886	(83,659)	(33,554)	3,321	(183,618)	(114,217)	(46,729)	15,015	28,489	141,771	85,257	-37,532
BASE REVENUE-L WORTH GENERATION	58,260	58,260	58,260	60,565	60,565	60,565	60,565	60,565	60,565	60,565	60,565	60,565	719,867
OTHER	20,349	16,594	36,105	27,515	(12,570)	(12,570)	(12,570)	(12,570)	(12,570)	(12,570)	(12,570)	(12,570)	0
TOTAL BASE REVENUES	2,633,134	2,374,734	2,386,393	2,117,070	1,934,538	1,536,192	1,571,069	1,543,296	1,525,543	1,729,858	1,989,634	2,178,989	23,520,450

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

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

HISTORIC BASE YEAR + 1: 2008
 WITNESS: COX

MISC. SERV.														
FORFEITED DISCOUNTS	487	73,081	74,510	75,115	83,424	85,005	76,593	82,268	48,905	47,632	58,424	75,962	98,081	879,000
MISC SERVICE REV-OTHER CHARGE	4880	3,325	3,946	4,364	2,966	3,411	2,685	3,574	2,577	2,510	3,079	4,003	5,168	41,607
MISC SERVICE REV-CHECK CHARGE	4882	1,854	1,849	1,946	2,788	3,352	2,419	3,015	1,829	1,782	2,185	2,841	3,669	29,529
MISC SVC REV-CHANGE OF ACCOUNT	4884	2,210	3,003	2,966	2,859	2,800	3,121	2,863	2,105	2,050	2,514	3,269	4,221	33,981
MISC SVC REV-RECONNECT CHARGE	4885	22,047	22,910	25,869	20,114	19,396	20,110	22,197	16,207	15,785	19,362	25,174	32,504	261,674
MISC SVC REV-RECONNECT NON-PAY	4886	20,671	29,097	27,626	21,722	26,956	20,033	22,434	17,895	17,429	21,378	27,795	35,888	288,924
MISC SVC REV-BILL COLLECT CHG	4887	6,720	7,824	7,120	7,872	6,224	6,528	7,056	5,239	5,103	6,259	8,138	10,507	84,590
MISC SVC REV-ALLOWANCES & ADJ	4888	(2,071)	(569)	(659)	(1,500)	(626)	(1,227)	(1,265)	(845)	(823)	(1,009)	(1,312)	(1,694)	(13,600)
MISC.GAS REVENUE	4952	217	1,799	2,744	6,339	1,446	6,738	3,247	3,299	3,213	3,941	5,124	6,616	44,724
TOTAL MISC. REVENUE		128,054	144,369	147,091	146,584	147,964	137,000	145,389	97,212	94,680	116,133	150,994	194,960	1,650,429
TOTAL OP. REVENUE (Excl fuel and other pass thrus)		2,761,188	2,519,103	2,533,484	2,263,654	2,082,502	1,673,192	1,716,458	1,640,508	1,620,223	1,845,991	2,140,627	2,373,949	25,170,879
FUEL REVENUES (Incl Over/Under Rec)		4,089,331	3,768,121	4,370,704	4,254,680	3,428,427	3,762,299	4,161,906	2,880,197	2,805,188	3,440,787	4,473,656	5,776,292	47,211,588
CONSERVATION REVENUES		232,709	199,684	209,938	172,832	150,425	125,418	119,246	194,613	189,545	232,492	302,282	390,300	2,519,483
GROSS RECEIPTS & FRANCHISE FEES		421,971	399,224	441,901	377,513	337,238	289,820	269,351	142,520	138,808	170,260	221,369	285,827	3,495,802
AEP		67,705	62,815	59,530	46,989	39,838	32,548	30,500	29,169	28,409	34,846	45,306	58,499	536,154
TOTAL REVENUES		7,572,904	6,948,947	7,615,557	7,115,668	6,038,430	5,883,277	6,297,461	4,887,007	4,782,174	5,724,376	7,183,240	8,884,866	78,933,906

SUPPORTING SCHEDULES: G-6 p.2-3

RECAP SCHEDULES: E-1 p.2, G-2 p.1,

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

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES REPORTED
 PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
 TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX

LINE NO.	ACCT. NO.	SUB ACCT.	DESCRIPTION	2007		2008	2009
<u>REVENUES</u>							
1	4000	48005	RES	1,067,161	4800*	1,123,350	1,154,130
2	4000	48105	CS	462,828	4810*	487,197	513,993
3	4000	48115	CL	494,189	4811*	520,210	520,210
4	4000	48125	INT	-	4812*	-	-
5	4000	48905	TRANS CS	38,408	4890*	40,430	40,430
6	4000	48915	TRANS CL	330,874	4891*	348,296	348,296
7	4000	48925	TRANS INT	-	4892*	-	-
8	4000	48935	TRANS LV INT	-		-	-
9	4000	48135	LAKE WORTH	-		-	-
10	4000	48405	INTERDEPARTMENTAL	-		-	-
11	4000	48985	POOL	-		-	-
12	4000	48145	OUTDOOR LIGHTS	-		-	-
13	4000	49545	OSS	-		-	-
14	TOTAL ENERGY CONSERVATION REVENUES			2,393,460	-	2,519,483	2,577,059
<u>EXPENSES</u>				% OF 2007 TOTAL			
15	4010	9061	UNDERRECOVERY:CONSERVATION	-		-	-
16	4010	907-910	GoodCents Home (New Construction)	300,624	13.1%	328,782	336,296
17	4010	907-910	Residential Appliance Replacement	662,858	28.9%	724,945	741,512
18	4010	907-910	GoodCents Conservation Education	58,810	2.6%	64,318	65,788
19	4010	907-910	GoodCents Space Conditioning	12,272	0.5%	13,421	13,728
20	4010	907-910	GoodCents Energy Survey (Residential)	51,910	2.3%	56,772	58,070
21	4010	907-910	GoodCents Appliance Upgrade	551,109	24.0%	602,729	616,503
22	4010	907-910	GoodCents Dealer / Contractor	3,690	0.2%	4,036	4,128
23	4010	907-910	GoodCents Commercial Energy Survey	64,034	2.8%	70,032	71,632
24	4010	907-910	Commercial Equipment Repair	-	0.0%	-	-
25	4010	907-910	Residential Service Reactivation	36,053	1.6%	39,430	40,331
26	4010	907-910	Common	550,827	24.0%	602,421	616,187
27	TOTAL ENERGY CONSERVATION EXPENSES			2,292,187		2,506,886	2,564,174
28	TOTAL CONSERV EXP. INCL UNDERRECOVERY			2,292,187		2,506,886	2,564,174

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES REPORTED FOR PGA WITH ASSOCIATED EXPENSES

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX

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

LINE NO.	ACCT. NO.	SUB ACCT.	DESCRIPTION	2007	2008	2009
<u>REVENUES</u>						
1	4000	48002	Residential	8,972,620	12,917,112	19,600,426
2	4000	48102	Commercial Small	8,844,388	12,704,953	19,278,496
3	4000	48112	Commercial Large	13,328,157	19,209,277	29,148,157
4	4000	48122	Interruptible	103,304	147,077	223,174
5	4000	4890*	TRANS CS	-	-	-
6	4000	4891*	TRANS CL	-	-	-
7	4000	4892*	TRANS INT	-	-	-
8	4000	4893*	TRANS LV INT	-	-	-
9	4000	4813*	LAKE WORTH	-	-	-
10	4000	4814*	INTERDEPARTMENTAL	50,045	-	-
11	4000	48982	Pool Manager Service - Transportatior	(1,429,484)	2,035,198	3,088,209
12	4000	4814*	OUTDOOR LIGHTS	148,432	197,972	-
13	4000	49542	Other Fuel - Off System Sales	-	-	-
14	4000	49549	Customer - Off System Sales	-	-	-
15						
16						
17						
18						
19						
20						
21			TOTAL PGA REVENUES	30,017,462	47,211,588	71,338,462
22						
23						
24						
25			<u>EXPENSES</u>			
26						
27						
28						
29						
30						
31						
32	4010	8011	COMMODITY OTHER-SYSTEM SUPPLY	28,000,983	8011 40,698,232	61,496,538
33	4010	8041	DEMAND/RESERV CHG-PIPE PURCH	-	8041 -	-
34	4010	8042	COMMODITY PIPELINE-SYSTEM SUPP	525,067	8042 763,162	1,153,167
35	4010	8045	DEMAND SYSTEM SUPPLY	3,786,209	8045 5,503,093	8,315,378
36	4010	80472	COMMODITY PIPELINE - TRANS	-	80472 -	-
37	4010	80473	DEMAND TRASPORTATION	-	80473 -	-
38	4010	80491	COMMODITY OTHER OFF SYSTEM SAL	-	80491 -	-
39	4010	80492	COMMODITY PIPELINE - OFFSYSTEM	-	80492 -	-
40	4010	80493	DEMAND - OFF SYSTEM SALES	-	80493 -	-
41	4010	8051	UNDER RECOVERY PURCHASED GAS	-	8051 -	-
42	4010	8073	PURCHASED GAS CALCULATION EXP	-	8073 -	-
43	4010	8074	OTHER PURCHASED GAS EXPENSE	-	8074 -	-
44	4010	8075	PURCHASED GAS EXPENSE	7,602	8075 -	-
45						
46			TOTAL PGA EXPENSES	32,319,861	46,964,487	70,965,083

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

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 2007
 PRIOR RATE CASE: 2004
 WITNESS: MARTIN

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 2004	CURRENT CASE 2008	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS	219,100	408,250	86.33%	16.8%	It has been four years since our last rate proceeding, so costs have increased with inflation and other factors; in addition, we are utilizing the Consultants for additional services due to the work demands and work loads of the FPUC staff. Additional services and expertise is required to complete a rate proceeding. The prior rate case did not go to full hearing. In addition, costs have increased with inflation and other factors. Some of the issues are more complex and require additional testimony and support, increasing the overall complexity of the case. It has been four years since our last rate proceeding, and costs have increased with inflation and other related factors such as gasoline costs. We anticipate the need for additional meetings in Tallahassee and WPB over the prior rate proceeding due to complexity of some of the issues. The work load has increased within the accounting department, and the Company has to utilize additional temporary staff and overtime by current personnel to absorb the workload required by a rate proceeding. The Company is not staffed at a level to allow for preparation of a proceeding without the use of additional resources. We anticipate additional notices may be required in this proceeding over the last proceeding to keep our customers informed. Also, the cost of paper and other supplies have increased.
2	LEGAL SERVICES	33,941	107,500	216.73%	33.4%	
3	TRAVEL EXPENSES	4,336	34,080	685.98%	67.4%	
4	PAID OVERTIME	48,248	207,000	329.03%	43.9%	
5	OTHER EXPENSES	38,351	87,250	127.50%	22.8%	
	TOTAL	343,976	844,080	145.39%	25.16%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT							UNAMORTIZED BALANCE	
			DATE	PERIOD	95-97	2003	2004	2005	2006	2007	2008		
7	PRIOR CASE: DOCKET NO. 040216-GU	343,976	38,299	4 YEARS	343,976	-	-	-	-	-	-	-	-
8	CURRENT CASE: DOCKET NO. 080366-GU	844,080		4 YEARS	-	123,095	211,020	211,020	211,020	87,925	-	-	-
9	TOTAL	1,188,056			343,976	123,095	211,020	211,020	211,020	87,925	-	-	-
						2004 DOCKET NO. 040216-GU	2008 DOCKET NO. 080366-GU						
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE			2007 HISTORIC YEAR =	59,518,973	0.5779%	1.4182%						
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF BASE REVENUE			2007 HISTORIC YEAR =	29,731,612	1.1569%	2.8390%						
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER			2007 HISTORIC YEAR =	49,207	\$6.99	\$17.15						

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 + 1 AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDED: 12/31/08

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

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASS. ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	REGULATED GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE @ 1/1/05	PRIOR CASE'S TEST YEAR ENDED
1											
2 Building and Land	July 1982	March 2002	1010.389 & .390	2530.4	62,506	25,031	87,537	528,748	444,148	199,746	12/31/05
3 325 N.E. 2nd St.											
4 Delray Beach, FL											
5 Parcel #12-43-46-16-47-000-0100			<u>NO GAINS OR LOSSES CLAIMED FOR PROJECTED YEAR (2008)</u>								
6 Satellite Bill Paying Location											
7 Amortization over 5 years											
8 Amortization per Order No. PSC-02-1159-PAA-GU											
9 Included in Previous Rate Case 040216-GU											
10											
11											
12											
13											
14											
15											
16											
17 Building and Land	June 1967	July 2002	1010.389 & .390	2530.4	12,158	170,576	182,735	186,110	158,194	81,747	12/31/05
18 Corner of Berresford Ave.											
19 and Florida Ave.											
20 Deland, FL			<u>NO GAINS OR LOSSES CLAIMED FOR PROJECTED YEAR (2008)</u>								
21 Parcel # 7009-01-770030											
22 Former Operation Center in South Florida											
23 Amortization over 5 years											
24 Amortization per Order No. PSC-02-1727-PAA-GU											
25 Included in Previous Rate Case 040216-GU											
TOTAL					74,664	195,607	270,272	714,858	602,342	281,493	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDED: 12/31/09

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

WITNESS: Mesite

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASS. ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	REGULATED GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE @ 1/1/05	PRIOR CASE'S TEST YEAR ENDED
1											
2 Building and Land	July 1982	March 2002	1010.389 & .390	2530.4	62,506	25,031	87,537	528,748	444,148	199,746	12/31/05
3 325 N.E. 2nd St.											
4 Delray Beach, FL											
5 Parcel #12-43-46-16-47-000-0100											
6 Satellite Bill Paying Location											
7 Amortization over 5 years											
8 Amortization per Order No. PSC-02-1159-PAA-GU											
9 Included in Previous Rate Case 040216-GU											
10											
11											
12											
13											
14											
15											
16											
17 Building and Land	June 1967	July 2002	1010.389 & .390	2530.4	12,158	170,576	182,735	186,110	158,194	81,747	12/31/05
18 Corner of Berresford Ave.											
19 and Florida Ave.											
20 Deland, FL											
21 Parcel # 7009-01-770030											
22 Former Operation Center in South Florida											
23 Amortization over 5 years											
24 Amortization per Order No. PSC-02-1727-PAA-GU											
25 Included in Previous Rate Case 040216-GU											
TOTAL					74,664	195,607	270,272	714,858	602,342	281,493	

NO GAINS OR LOSSES CLAIMED FOR PROJECTED TEST YEAR (2009)

NO GAINS OR LOSSES CLAIMED FOR PROJECTED TEST YEAR (2009)

SCHEDULE G-2(C-17)

MONTHLY DEPRECIATION EXPENSE FOR THE PROJECTED 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: PROJECTED YEAR ENDED: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct	DESCRIPTION	% RATE	JAN. '08	FEB. '08	MAR. '08	APR. '08	MAY. '08	JUN. '08	JUL. '08	AUG. '08	SEP. '08	OCT. '08	NOV. '08	DEC. '08	TOTAL DEPR
1	303 MISC. INTANGIBLE PLANT	29 Yrs.	605	605	605	605	605	605	605	605	605	605	605	605	7,260
2	3741 LAND RIGHTS	3.2%	34	34	34	34	34	34	34	34	34	34	34	34	411
3	375 STRUCTURES AND IMPROVEMENTS	2.8%	1,113	1,113	1,113	1,113	1,113	1,108	1,103	1,113	1,108	1,103	1,098	1,093	13,290
4	3761 MAINS- PLASTIC	2.6%	53,692	53,756	54,517	55,387	55,443	56,146	56,877	57,608	58,338	59,069	59,841	60,613	681,286
5	3762 MAINS-OTHER-(CAST IRON, STEEL)	2.6%	58,502	58,505	58,555	58,569	58,569	58,683	58,796	58,909	59,022	59,244	59,465	59,579	706,399
6	378 MEASURE/REGULATOR EQP.- GENERAL	3.4%	868	868	870	878	877	890	888	887	885	883	881	879	10,555
7	379 MEASURE/REG EQP - CITY GATE STN	3.5%	5,886	5,886	5,886	5,898	5,898	5,895	5,940	5,938	5,935	5,933	5,931	5,928	70,954
8	3801 SERVICES - PLASTIC	3.2%	57,192	57,472	57,802	58,039	58,273	58,619	58,964	59,310	59,655	60,000	60,366	60,733	706,425
9	3802 SERVICES - OTHER- CAST IRON, ETC	7.5%	13,420	13,420	13,424	13,236	13,237	13,242	13,247	13,252	13,257	13,262	13,267	13,272	159,534
10	381 METERS	3.3%	15,643	15,669	15,678	15,741	15,759	15,805	15,861	15,917	15,972	16,028	16,084	16,140	190,296
11	382 METER INSTALLATIONS	3.0%	7,001	7,050	7,113	7,130	7,160	7,271	7,360	7,449	7,538	7,626	7,715	7,804	88,218
12	383 HOUSE REGULATORS	3.5%	5,721	5,722	5,751	5,768	5,791	5,824	5,856	5,888	5,920	5,952	5,985	6,017	70,195
13	384 HOUSE REGULATOR INSTALLATIONS	3.4%	2,562	2,570	2,577	2,586	2,594	2,613	2,632	2,650	2,669	2,687	2,706	2,724	31,571
14	385 INDUST MEASURING/REG STATION EQP	3.3%	135	135	135	135	135	130	126	121	117	112	108	103	1,491
15	387 OTHER EQUIPMENT	3.7%	1,903	1,903	1,903	2,012	2,013	2,027	2,041	2,054	2,068	2,385	2,546	2,560	25,415
16	390 STRUCTURES AND IMPROVEMENTS	2.5%	2,925	2,925	2,933	2,937	2,936	2,992	2,984	2,976	3,349	3,340	3,332	3,323	36,952
17	3911 OFFICE FURNITURE	4.8%	442	458	458	455	455	459	463	467	471	475	479	483	5,566
18	3912 OFFICE MACHINES	7.5%	415	415	415	412	412	411	410	408	407	406	405	404	4,921
19	3913 E D P EQUIPMENT	11.1%	5,911	5,911	5,911	6,011	6,037	5,873	5,709	5,545	5,381	5,216	5,052	4,888	67,445
20	391305 COMPUTER SOFTWARE	11.1%	4,904	4,904	5,029	5,142	5,139	5,159	5,179	5,199	5,219	5,323	5,343	5,363	61,904
21	3921 TRANSP EQUIP-CARS	11.3%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3922 TRANS - LIGHT TRUCK, VAN	8.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	3923 TRANS - HEAVY TRUCKS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3924 TRANS - TRAILERS	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	393 STORES EQUIPMENT	4.6%	37	37	37	37	44	43	43	43	42	42	41	41	487
26	394 TOOLS, SHOP & GARAGE EQUIPMENT	6.6%	1,742	1,742	1,870	1,789	1,789	1,800	1,810	1,821	1,831	1,842	1,852	1,863	21,751
26	395 LABORATORY EQUIPMENT	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	396 POWER OPERATED EQUIPMENT	6.3%	1,693	1,693	2,247	1,893	1,917	1,902	1,887	1,872	1,857	1,842	1,827	1,811	22,441
28	397 COMMUNICATION EQUIPMENT	7.8%	1,478	1,478	1,478	1,478	1,483	1,454	1,425	1,395	1,366	1,825	1,795	1,766	18,421
29	398 MISCELLANEOUS EQUIPMENT	6.0%	750	750	833	947	964	968	966	964	1,010	1,008	1,006	1,005	11,170
30	TOTAL		244,574	245,021	247,174	248,232	248,677	249,954	251,205	252,425	254,057	256,243	257,765	259,032	3,014,359
31															
32															
33	NET DEPRECIATION EXPENSE		244,574	245,021	247,174	248,232	248,677	249,954	251,205	252,425	254,057	256,243	257,765	259,032	3,014,359

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 (C-1)

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: PROJECTED TEST YEAR ENDED: 12/31/09

COMPAN FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct	DESCRIPTION	% RATE	JAN. '09	FEB. '09	MAR. '09	APR. '09	MAY. '09	JUN. '09	JUL. '09	AUG. '09	SEP. '09	OCT. '09	NOV. '09	DEC. '09	TOTAL DEPR
1	303 MISC. INTANGIBLE PLANT	29 Yrs.	605	605	605	605	605	605	605	605	605	605	605	605	7,260
2	3741 LAND RIGHTS	3.2%	34	34	34	34	34	34	34	34	34	34	34	34	408
3	375 STRUCTURES AND IMPROVEMENTS	2.8%	1,088	1,084	1,081	1,077	1,074	1,071	1,067	1,064	1,060	1,057	1,053	1,050	12,826
4	3761 MAINS- PLASTIC	2.6%	61,379	61,495	62,358	63,510	63,625	63,741	64,965	65,081	65,196	66,421	66,536	66,652	770,959
5	3762 MAINS -OTHER-(CAST IRON, STEEL)	2.6%	59,823	59,820	59,819	59,816	59,945	60,755	60,754	60,751	61,692	61,689	62,230	62,227	729,321
6	378 MEASURE/REGULATOR EQP.- GENERAL	3.4%	877	876	875	874	873	871	870	869	868	866	865	864	10,448
7	379 MEASURE/REG EQP - CITY GATE STN	3.5%	6,225	6,229	6,223	6,764	6,768	6,762	6,756	6,761	6,755	6,749	6,753	6,747	79,492
8	3801 SERVICES - PLASTIC	3.2%	61,096	61,267	61,438	61,609	61,779	61,950	62,185	62,356	62,527	62,697	62,868	63,039	744,811
9	3802 SERVICES - OTHER- CAST IRON, ETC	7.5%	13,277	13,264	13,254	13,241	13,231	13,217	13,207	13,194	13,184	13,171	13,161	13,148	158,549
10	381 METERS	3.3%	16,195	16,268	16,313	16,358	16,403	16,449	16,494	16,539	16,584	16,629	16,674	16,720	197,626
11	382 METER INSTALLATIONS	3.0%	7,893	7,982	8,051	8,121	8,190	8,260	8,329	8,398	8,468	8,537	8,607	8,676	99,512
12	383 HOUSE REGULATORS	3.5%	6,049	6,076	6,104	6,131	6,158	6,185	6,213	6,240	6,267	6,294	6,322	6,349	74,388
13	384 HOUSE REGULATOR INSTALLATIONS	3.4%	2,743	2,758	2,773	2,789	2,804	2,819	2,834	2,850	2,865	2,880	2,895	2,910	33,920
14	385 INDUST MEASURING/REG STATION EQP	3.3%	98	95	92	89	86	83	80	77	74	71	68	65	978
15	387 OTHER EQUIPMENT	3.7%	2,574	2,618	2,787	2,798	2,838	2,848	2,859	2,869	2,879	2,889	2,899	2,909	33,767
16	390 STRUCTURES AND IMPROVEMENTS	2.5%	3,315	3,348	3,342	4,025	4,438	4,433	4,427	4,490	4,484	4,479	4,473	4,469	49,723
17	3911 OFFICE FURNITURE	4.8%	487	486	489	487	516	519	517	516	519	517	516	519	6,088
18	3912 OFFICE MACHINES	7.5%	403	495	496	502	503	501	503	501	502	500	502	500	5,908
19	3913 E D P EQUIPMENT	11.1%	4,724	4,596	4,468	4,340	4,212	4,102	3,974	3,846	3,718	3,608	3,480	3,352	48,420
20	4E+05 COMPUTER SOFTWARE	11.1%	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	64,596
21	3921 TRANSP EQUIP-CARS	11.3%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3922 TRANS - LIGHT TRUCK, VAN	8.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
23	3923 TRANS - HEAVY TRUCKS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3924 TRANS - TRAILERS	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-
25	393 STORES EQUIPMENT	4.6%	41	132	132	132	131	131	131	131	130	130	130	129	1,480
26	394 TOOLS, SHOP & GARAGE EQUIPMENT	6.6%	1,874	1,881	1,888	1,928	1,935	1,942	1,949	1,956	1,963	1,970	1,977	1,984	23,247
26	395 LABORATORY EQUIPMENT	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
27	396 POWER OPERATED EQUIPMENT	6.3%	1,796	1,786	2,097	2,086	2,076	2,066	2,056	2,046	2,036	2,026	2,016	2,006	24,093
28	397 COMMUNICATION EQUIPMENT	7.8%	1,737	1,720	1,715	1,698	1,680	1,663	1,658	1,641	1,624	1,606	1,602	1,584	19,928
29	398 MISCELLANEOUS EQUIPMENT	6.0%	1,003	1,007	1,011	1,014	1,018	1,022	1,026	1,030	1,034	1,038	1,042	1,045	12,290
30	TOTAL		260,719	261,305	262,828	265,411	266,305	267,412	268,876	269,228	270,451	271,846	272,691	272,966	3,210,038
31															
32															
33	NET DEPRECIATION EXPENSE		260,719	261,305	262,828	265,411	266,305	267,412	268,876	269,228	270,451	271,846	272,691	272,966	3,210,038

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: PROJECTED YEAR ENDED: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct	(2) DESCRIPTION	(4) JAN. '08	(5) FEB. '08	(6) MAR. '08	(7) APR. '08	(8) MAY. '08	(9) JUN. '08	(10) JUL. '08	(11) AUG. '08	(12) SEP. '08	(13) OCT. '08	(14) NOV. '08	(15) DEC. '08	(16) TOTAL DEPR
1	4050.1 AMORTIZATION - ENVIRONMENTAL													
2	S/L 3500, Manufactured Gas Plant Site - Sanford	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	44,328
3	S/L 3510, Manufactured Gas Plant Site -	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(4,308)
4	S/L 3590, Manufactured Gas Plant Site - Pensacola	417	417	417	417	417	417	417	417	417	417	417	417	5,004
5	S/L 3600, Manufactured Gas Plant Site - Key West	351	351	351	351	351	351	351	351	351	351	351	351	4,212
6	S/L 3690, Manufactured Gas Plant Site Litigation - Sanford	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	28,080
7	S/L 3730, Manufactured Gas Plant Insurance Carrier-Sanford	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	24,840
8	S/L 3760, Manufactured Gas Plant Site - West Palm Beach	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	354,192
9		38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	456,348
10	AMORTIZATION/RECOVERY PERIOD: 20 Years	EFFECTIVE DATE: 2004			AMORTIZATION/RECOVERY: \$ 456,348									
11	REASON: 2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
12														
13	4060.1 AMORTIZATION OF ACQUISITION ADJUSTMENT													
14	Atlantis	13	13	13	13	13	13	13	13	13	13	13	13	156
15	University Park	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(660)
16	North Palm Beach	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(456)
17	SFNG Acquisition	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	32,016
18	TOTAL	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	31,056
19	AMORTIZATION/RECOVERY PERIOD: 30 Years	EFFECTIVE DATE: Various			AMORTIZATION/RECOVERY: \$ 31,056									
20	REASON: 2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
21														
22	4070.3 Bare Steel Replacement Program	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	566,316
23	AMORTIZATION/RECOVERY PERIOD: 50 Years	EFFECTIVE DATE: 2004			AMORTIZATION/RECOVERY: \$ 566,316									
24	REASON: 2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
25														
26	4070.5 AMORTIZATION OF AEP - EXCESS MACC, AMORTIZATION SCHEDULE	67,367	61,506	59,376	46,754	38,362	38,362	38,362	38,362	38,363	38,363	38,363	38,363	541,903
27	AMORTIZATION/RECOVERY PERIOD: 10 Years	EFFECTIVE DATE: 1995			AMORTIZATION/RECOVERY: \$ 514,774									
28	REASON: 2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
29														
30	TOTAL AMORTIZATION	155,177	149,316	147,186	134,564	126,172	126,172	126,172	126,172	126,173	126,173	126,173	126,173	1,595,623
31														
32														
33	COMMISSION ADJUSTMENTS TO AMORTIZATION - SEE DIRECT TESTIMONY OF JAMES V. MESITE, JR.													
34														
35	4070.5 ELIMINATION AMORTIZATION OF AEP - EXCESS MACC, AMORTIZATION	(67,367)	(61,506)	(59,376)	(46,754)	(38,362)	(38,362)	(38,362)	(38,362)	(38,363)	(38,363)	(38,363)	(38,363)	(541,903)
36	REASON: ELIMINATION OF AMORTIZATION	2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU												

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDED: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct	(2) DESCRIPTION	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) TOTAL DEPR	
<u>DIRECT PROJECTIONS</u>															
1	<u>4050.1 AMORTIZATION - ENVIRONMENTAL</u>														
2	S/L 3500, Manufactured Gas Plant Site - Sanford														
3		3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	3,694	44,328	
4		(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(359)	(4,308)	
5		417	417	417	417	417	417	417	417	417	417	417	417	5,004	
6		351	351	351	351	351	351	351	351	351	351	351	351	4,212	
7		2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	28,080	
8		2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	24,840	
9		29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	29,516	354,192	
10	TOTAL	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	38,029	456,348	
11	AMORTIZATION/RECOVERY PERIOD:	20 Years		EFFECTIVE DATE: Various				AMORTIZATION/RECOVERY: \$ 456,348							
12	REASON:	2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
13															
14															
15	<u>4060.1 AMORTIZATION OF ACQUISITION ADJUSTMENT</u>														
16		13	13	13	13	13	13	13	13	13	13	13	13	156	
17		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(660)	
18		(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(456)	
19		2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	32,016	
20	TOTAL	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	2,588	31,056	
21	AMORTIZATION/RECOVERY PERIOD:	30 Years		EFFECTIVE DATE: Various				AMORTIZATION/RECOVERY: \$ 31,056							
22	REASON:	2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
23															
24	<u>4070.3 Bare Steel Replacement Program</u>														
25		47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	47,193	566,316	
26	AMORTIZATION/RECOVERY PERIOD:	50 Years		EFFECTIVE DATE: 2004				AMORTIZATION/RECOVERY: \$ 566,316							
27	REASON:	2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
28	<u>4070.5 AMORTIZATION OF AEP - EXCESS MACC. AMORTIZATION SCHEDULE</u>														
29		46,396	46,396	46,396	46,396	46,396	46,396	46,396	46,396	46,396	46,396	46,396	46,395	556,751	
30	AMORTIZATION/RECOVERY PERIOD:	10 Years		EFFECTIVE DATE: 1995				AMORTIZATION/RECOVERY: \$ 556,751							
31	REASON:	2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU													
32	TOTAL AMORTIZATION	134,206	134,206	134,206	134,206	134,206	134,206	134,206	134,206	134,206	134,206	134,206	134,205	1,610,471	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR ENDED: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1) Acct	(2) DESCRIPTION	(4) JAN. '09	(5) FEB. '09	(6) MAR. '09	(7) APR. '09	(8) MAY. '09	(9) JUN. '09	(10) JUL. '09	(11) AUG. '09	(12) SEP. '09	(13) OCT. '09	(14) NOV. '09	(15) DEC. '09	(16) TOTAL DEPR
<u>COMMISSION ADJUSTMENTS TO AMORTIZATION - SEE DIRECT TESTIMONY OF JAMES V. MESITE, JR.</u>														
4070.5	<u>ELIMINATION AMORTIZATION OF AEP - EXCESS MACC, AMORTIZATION</u>	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(46,396)	(556,751)
	REASON:	ELIMINATION OF AMORTIZATION INCLUDED ON PAGE 1 OF 2. 2003 NATURAL GAS RATE PROCEEDING, DOCKET NO. 040216-GU												
<u>COMPANY ADJUSTMENTS TO AMORTIZATION - SEE DIRECT TESTIMONY OF JAMES V. MESITE, JR.</u>														
4070.3	<u>Bare Steel Replacement Program</u>	4,733	4,733	4,733	4,733	4,732	4,732	4,732	4,733	4,733	4,734	4,734	4,734	56,798
	AMORTIZATION/RECOVERY PERIOD:	60 Years		EFFECTIVE DATE:			2009		AMORTIZATION/RECOVERY: \$ 56,798					
	REASON:	PROPOSED INCREASE TO EXISTING BARE STEEL & TUBING REPLACEMENT PROGRAM												

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN: PROJECTED YEAR ENDED: 12/31/08

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct.	DESCRIPTION	% RATE	JAN. '08	FEB. '08	MAR. '08	APR. '08	MAY. '08	JUN. '08	JUL. '08	AUG. '08	SEP. '08	OCT. '08	NOV. '08	DEC. '08	TOTAL DEPR
1	390 STRUCTURES AND IMPROVEMENTS	2.5%	4,576	4,576	4,802	5,032	5,007	5,005	5,003	5,001	4,999	4,998	5,105	5,261	59,365
2	3911 OFFICE FURNITURE	4.8%	158	158	164	167	167	166	166	176	176	175	185	185	2,043
3	3912 OFFICE MACHINES	7.5%	793	793	793	843	843	839	835	831	842	838	834	846	9,930
4	3913 E D P EQUIPMENT	11.1%	6,696	6,716	6,738	6,857	6,857	6,771	6,704	6,619	7,125	7,039	6,972	7,710	82,804
5	391305 COMPUTER SOFTWARE	11.1%	16,301	16,301	16,305	16,898	16,898	16,878	16,858	17,300	17,280	17,483	17,463	17,443	203,408
6	3921 TRANSP EQUIP-CARS	11.3%	792	792	792	792	792	786	780	774	768	762	756	750	9,336
7	3922 TRANS-LIGHT TRUCK, VAN	8.2%	852	852	852	852	852	852	852	852	852	852	852	852	10,224
8	397 COMMUNICATION EQUIPMENT	5.8%	760	760	760	760	760	746	731	716	702	687	673	658	8,713
9	398 MISCELLANEOUS EQUIPMENT	4.6%	49	49	49	53	113	113	113	113	113	113	113	113	1,104
10	399 TANGIBLE PROPERTY	20.0%	383	383	383	383	383	383	383	383	383	383	383	566	4,961
11	TOTAL		31,360	31,380	31,638	32,637	32,672	32,539	32,425	32,765	33,240	33,330	33,519	34,384	391,888

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct.	DESCRIPTION	% RATE	JAN. '08	FEB. '08	MAR. '08	APR. '08	MAY. '08	JUN. '08	JUL. '08	AUG. '08	SEP. '08	OCT. '08	NOV. '08	DEC. '08	TOTAL DEPR
ALLOCATED TO NATURAL GAS - SEE BELOW FOR ALLOCATION PERCENTAGES															
16	390 STRUCTURES AND IMPROVEMENTS		2,425	2,425	2,545	2,667	2,654	2,653	2,652	2,651	2,649	2,649	2,706	2,788	31,463
17	3911 OFFICE FURNITURE		84	84	87	89	89	88	88	93	93	93	98	98	1,083
18	3912 OFFICE MACHINES		420	420	420	447	447	445	443	440	446	444	442	448	5,263
19	3913 E D P EQUIPMENT		3,482	3,492	3,504	3,566	3,566	3,521	3,486	3,442	3,705	3,660	3,625	4,009	43,058
20	391305 COMPUTER SOFTWARE		8,477	8,477	8,479	8,787	8,787	8,777	8,766	8,996	8,986	9,091	9,081	9,070	105,772
21	3921 TRANSP EQUIP-CARS		420	420	420	420	420	417	413	410	407	404	401	398	4,948
22	3922 TRANS-LIGHT TRUCK, VAN		452	452	452	452	452	452	452	452	452	452	452	452	5,419
23	397 COMMUNICATION EQUIPMENT		403	403	403	403	403	395	387	379	372	364	357	349	4,618
24	398 MISCELLANEOUS EQUIPMENT		26	26	26	28	60	60	60	60	60	60	60	60	585
25	399 TANGIBLE PROPERTY		203	203	203	203	203	203	203	203	203	203	300	300	2,629
26	TOTAL		16,391	16,401	16,538	17,060	17,079	17,009	16,950	17,126	17,373	17,420	17,521	17,972	204,839

(1)	(2)	(3)	(4) ALLOCATE TO UTILITY		(5) NON-UTILITY		(6)
Acct.	DESCRIPTION	12 MO TOTAL	ALLOC. %	13-MO AVG	ALLOC. %	13-MO AVG	ALLOCATION METHOD
31	390 STRUCTURES AND IMPROVEMENTS	59,365	53%	31,463	47%	27,902	Consolidated Plant Less EDP & Software
32	3911 OFFICE FURNITURE	2,043	53%	1,083	47%	960	Consolidated Plant Less EDP & Software
33	3912 OFFICE MACHINES	9,930	53%	5,263	47%	4,667	Consolidated Plant Less EDP & Software
34	3913 E D P EQUIPMENT	82,804	52%	43,058	48%	39,746	Consolidated EDP & Software
35	391305 COMPUTER SOFTWARE	203,408	52%	105,772	48%	97,636	Consolidated EDP & Software
36	3921 TRANSP EQUIP-CARS	9,336	53%	4,948	47%	4,388	Consolidated Plant Less EDP & Software
37	3922 TRANS-LIGHT TRUCK, VAN	10,224	53%	5,419	47%	4,805	Consolidated Plant Less EDP & Software
38	397 COMMUNICATION EQUIPMENT	8,713	53%	4,618	47%	4,095	Consolidated Plant Less EDP & Software
39	398 MISCELLANEOUS EQUIPMENT	1,104	53%	585	47%	519	Consolidated Plant Less EDP & Software
40	399 TANGIBLE PROPERTY	4,961	53%	2,629	47%	2,332	Consolidated Plant Less EDP & Software
41	TOTAL	391,888		204,839		187,050	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDED: 12/31/09

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: Mesite

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct.	DESCRIPTION	% RATE	JAN. '09	FEB. '09	MAR. '09	APR. '09	MAY. '09	JUN. '09	JUL. '09	AUG. '09	SEP. '09	OCT. '09	NOV. '09	DEC. '09	TOTAL DEPR
1	390 STRUCTURES AND IMPROVEMENTS	2.5%	4,576	4,576	4,802	5,032	5,553	5,551	5,563	5,562	5,560	5,577	5,575	5,594	63,521
2	3911 OFFICE FURNITURE	4.8%	158	158	164	167	205	213	212	212	221	221	225	224	2,380
3	3912 OFFICE MACHINES	7.5%	793	793	793	843	847	1,093	1,089	1,088	1,097	1,109	1,105	1,107	11,757
4	3913 E D P EQUIPMENT	11.1%	6,696	6,716	6,738	6,857	9,318	9,422	9,336	9,286	9,762	9,745	9,660	9,671	103,207
5	391305 COMPUTER SOFTWARE	11.1%	16,301	16,301	16,305	16,898	18,523	18,503	18,553	18,533	18,976	19,418	19,514	19,494	217,319
6	3921 TRANSP EQUIP-CARS	11.3%	792	792	792	792	1,058	1,052	1,046	1,040	1,034	1,028	1,022	1,016	11,464
7	3922 TRANS-LIGHT TRUCK, VAN	8.2%	852	852	852	852	852	852	852	852	852	852	852	852	10,224
8	397 COMMUNICATION EQUIPMENT	5.8%	760	760	760	760	585	570	556	541	1,176	1,162	1,147	1,133	9,910
9	398 MISCELLANEOUS EQUIPMENT	4.6%	49	49	49	53	113	113	113	113	113	113	113	113	1,104
10	399 TANGIBLE PROPERTY	20.0%	383	383	383	383	566	566	566	566	566	608	608	608	6,185
11	TOTAL		31,360	31,380	31,638	32,637	37,620	37,935	37,886	37,793	39,357	39,833	39,821	39,812	437,071

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct.	DESCRIPTION	% RATE	JAN. '09	FEB. '09	MAR. '09	APR. '09	MAY. '09	JUN. '09	JUL. '09	AUG. '09	SEP. '09	OCT. '09	NOV. '09	DEC. '09	TOTAL DEPR
ALLOCATED TO NATURAL GAS - SEE BELOW FOR ALLOCATION PERCENTAGES															
16	390 STRUCTURES AND IMPROVEMENTS		2,425	2,425	2,545	2,667	2,943	2,942	2,948	2,948	2,947	2,956	2,955	2,965	33,666
17	3911 OFFICE FURNITURE		84	84	87	89	109	113	112	112	117	117	119	119	1,261
18	3912 OFFICE MACHINES		420	420	420	447	449	579	577	577	581	588	586	587	6,231
19	3913 E D P EQUIPMENT		3,482	3,492	3,504	3,566	4,845	4,899	4,855	4,829	5,076	5,067	5,023	5,029	53,668
20	391305 COMPUTER SOFTWARE		8,477	8,477	8,479	8,787	9,632	9,622	9,648	9,637	9,868	10,097	10,147	10,137	113,006
21	3921 TRANSP EQUIP-CARS		420	420	420	420	561	558	554	551	548	545	542	538	6,076
22	3922 TRANS-LIGHT TRUCK, VAN		452	452	452	452	452	452	452	452	452	452	452	452	5,419
23	397 COMMUNICATION EQUIPMENT		403	403	403	403	310	302	295	287	623	616	608	600	5,252
24	398 MISCELLANEOUS EQUIPMENT		26	26	26	28	60	60	60	60	60	60	60	60	585
25	399 TANGIBLE PROPERTY		203	203	203	203	300	300	300	300	300	322	322	322	3,278
26	TOTAL		16,391	16,401	16,538	17,060	19,660	19,826	19,801	19,752	20,572	20,820	20,813	20,809	228,443

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Acct.	DESCRIPTION	12 MO TOTAL	ALLOC. %	13-MO AVG	NON-UTILITY ALLOC. %	13-MO AVG	ALLOCATION METHOD
31	390 STRUCTURES AND IMPROVEMENTS	63,521	53%	33,666	47%	29,855	Consolidated Plant Less EDP & Software
32	3911 OFFICE FURNITURE	2,380	53%	1,261	47%	1,119	Consolidated Plant Less EDP & Software
33	3912 OFFICE MACHINES	11,757	53%	6,231	47%	5,526	Consolidated Plant Less EDP & Software
34	3913 E D P EQUIPMENT	103,207	52%	53,668	48%	49,539	Consolidated EDP & Software
35	391305 COMPUTER SOFTWARE	217,319	52%	113,006	48%	104,313	Consolidated EDP & Software
36	3921 TRANSP EQUIP-CARS	11,464	53%	6,076	47%	5,388	Consolidated Plant Less EDP & Software
37	3922 TRANS-LIGHT TRUCK, VAN	10,224	53%	5,419	47%	4,805	Consolidated Plant Less EDP & Software
38	397 COMMUNICATION EQUIPMENT	9,910	53%	5,252	47%	4,658	Consolidated Plant Less EDP & Software
39	398 MISCELLANEOUS EQUIPMENT	1,104	53%	585	47%	519	Consolidated Plant Less EDP & Software
40	399 TANGIBLE PROPERTY	6,185	53%	3,278	47%	2,907	Consolidated Plant Less EDP & Software
41	TOTAL	437,071		228,443		208,629	

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

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, +1 AND THE PROJECTED
 TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 PROJECTED YEAR ENDED: 12/31/08
 PROJECTED TEST YEAR ENDED: 12/31/09
 WITNESS: MARTIN

LINE NO.	REFERENCE	DESCRIPTION	HISTORICAL YEAR ENDED 12/31/2007	PROJECTED YEAR ENDING 12/31/2008	PROJECTED TEST YEAR ENDING 12/31/2009
1.		CURRENT INCOME TAX EXPENSE	1,466,991	1,782,687	277,413
2.					
3.		DEFERRED INCOME TAX EXPENSE	(494,988)	(1,687,732)	(1,772,431)
4.					
5.		ITC AMORTIZATION	(39,372)	(36,841)	(34,663)
6.					
7.					
8.		TOTAL INCOME TAX EXPENSE	932,631	58,114	(1,529,681)
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					

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

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME
 TAXES FOR THE HISTORIC BASE YEAR +1 AND THE PROJECTED TEST YEAR.
 PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT
 TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 PROJECTED YEAR ENDED: 12/31/08
 PROJECTED TEST YEAR ENDED: 12/31/09
 WITNESS: MARTIN

LINE NO.	DESCRIPTION	HISTORICAL YEAR ENDED 12/31/2007	INFLATION FACTOR	PROJECTED YEAR ENDING 12/31/2008	INFLATION FACTOR	PROJECTED TEST YEAR ENDING 12/31/2009
1	Utility Taxable Operating Income	4,647,326		2,388,179		(370,731)
2	Less: Interest Charges	2,403,532	DIRECT	2,545,767	DIRECT	2,779,182
3						
4	Other Deductions/(Additions)					
5	Depreciation for Tax Purposes	3,564,000	4.12%	3,710,837	2.74%	3,812,514
6	Ordinary Loss on ACRS Property	316,800	4.12%	329,852	2.74%	338,890
7	AEP Depreciation for Tax Purposes	397,288	4.12%	413,656	2.74%	424,990
8	Amortization of Intangibles	227,545	4.12%	236,920	2.74%	243,412
9	Cost of Removal - ADR Property	13,500	4.12%	14,056	2.74%	14,441
10	Depreciation Expense	(4,170,141)	DIRECT	(4,814,821)	DIRECT	(5,048,952)
11	Outside Audit Fees	(14,706)	4.12%	(15,312)	2.74%	(15,732)
12	Conservation Program Costs	(117,912)	4.12%	(122,770)	2.74%	(126,134)
13	Under/Over Recoveries - Unbundling Costs	0	4.12%	0	2.74%	0
14	Self-Insurance Reserve	(89,905)	4.12%	(93,609)	2.74%	(96,174)
15	Taxable Contributions	(973,789)	4.12%	(1,013,909)	2.74%	(1,041,690)
16	Rate refund	695,075	4.12%	0	2.74%	0
17	Pension Costs	(921,041)	4.12%	(958,988)	2.74%	(985,264)
18	Rate Case Expense	140,312	4.12%	146,093	2.74%	150,096
19	Vacation Pay	(38,229)	4.12%	(39,804)	2.74%	(40,895)
20	Uncollectibles	61,936	4.12%	64,488	2.74%	66,255
21	Nondeductible Meals	(8,585)	4.12%	(8,939)	2.74%	(9,184)
22	Nondeductible ESPP Compensation Expense	(24,525)	4.12%	(25,535)	2.74%	(26,235)
23	Loss on Reacquired Debt	(10,421)	4.12%	(10,850)	2.74%	(11,147)
24	Natural Gas Odorizer	(11,089)	4.12%	(11,546)	2.74%	(11,862)
25	Gas Unbundling	0	4.12%	0	2.74%	0
26	Environmental Costs	(494,443)	4.12%	(514,814)	2.74%	(528,920)
27						
28	Misc. Deferral (Dec. Proc. Int'l. & Monster.com)	0	4.12%	0	2.74%	0
29	Refurbish Project	0	4.12%	0	2.74%	0
30	General Liability	(20,832)	4.12%	(21,690)	2.74%	(22,284)
31	Storm Reserve	(896,100)	4.12%	(933,019)	2.74%	(958,584)
32	Def. Gain - Delray & Deland	40,653	4.12%	42,328	2.74%	43,488
33	Capitalizes Interest	(257,627)	4.12%	(268,241)	2.74%	(275,591)
34	Bare Steel Replacement Program	(566,308)	4.12%	(589,640)	2.74%	(605,796)
35	Total Deductions	(3,158,544)		(4,485,257)		(4,710,358)
36						
37	Taxable Income	5,402,338		4,327,669		1,560,445

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

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR +1 AND THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 PROJECTED YEAR ENDED: 12/31/08
 PROJECTED TEST YEAR ENDED: 12/31/09
 WITNESS: MARTIN

LINE NO.	DESCRIPTION	HISTORICAL YEAR ENDED 12/31/2007	INFLATION FACTOR	PROJECTED YEAR ENDING 12/31/2008	INFLATION FACTOR	PROJECTED TEST YEAR ENDING 12/31/2009
1.	Taxable Income	5,402,338		4,327,669		1,560,445
2.	Adjustments to State Taxable Income	1,710	DIRECT	1,710	DIRECT	1,710
3.						
4.	State Taxable Income	5,400,628		4,325,959		1,558,735
5.	State Income Tax Rate	X 5.50%		5.50%		5.50%
6.						
7.	State Income Tax Currently Payable	297,035		237,928		85,730
8.	Rounding	23	4.12%	24	2.74%	41
9.	State Adjustments	(272,621)	DIRECT	22,527	DIRECT	(45,320)
10.	State Income Tax Deferred	(79,930)		(246,595)		(258,975)
11.						
12.	State Income Taxes	(55,493)		13,884		(218,524)
13.						
14.	Adjustments to Federal Taxable Income	297,058		237,952		85,771
15.						
16.	Federal Taxable Income (Line 1 less Line 14)	5,105,280		4,089,717		1,474,674
17.	Federal Income Tax Rate	X 34.00%		34.00%		34.00%
18.						
19.	Federal Income Tax Currently Payable	1,735,795		1,390,504		501,389
20.	Rounding	5	4.12%	144	2.74%	240
21.	Federal Adjustments	(293,246)	DIRECT	131,560	DIRECT	(264,667)
22.	Federal Income Tax Deferred	(415,058)		(1,441,137)		(1,513,456)
23.						
24.	Federal Income Taxes	1,027,496		81,071		(1,276,494)

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

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR +1 AND THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/07
 PROJECTED YEAR ENDED: 12/31/08
 PROJECTED TEST YEAR ENDED: 12/31/09
 WITNESS: MARTIN

LINE NO.	DESCRIPTION	HISTORICAL YEAR ENDED 12/31/2007	PROJECTED YEAR ENDING 12/31/2008	PROJECTED TEST YEAR ENDING 12/31/2009
1.	<u>Line 2, Page 2 - Adjustments to State Taxable Income</u>			
2.				
3.	State Exemption	1,710	1,710	1,710
4.				
5.	<u>Line 9, Page 2 - Adjustments to State Taxable Income</u>			
6.	To remove State prior period tax adjustment, interest sync., and income tax effect on other adjustments.			
7.		272,621	(22,527)	45,320
8.				
9.				
10.				
11.	Total	<u>274,331</u>	<u>(20,817)</u>	<u>47,030</u>
12.				
13.				
14.	<u>Line 14, Page 2 - Adjustments to Federal Taxable Income</u>			
15.				
16.	State Income Tax	297,058	237,952	85,771
17.				
18.	<u>Line 21, Page 2 - Adjustments to Federal Taxable Income</u>			
19.	To remove Federal tax adjustment, interest sync., and income tax effect on other adjustments.			
20.		293,246	(131,560)	264,667
21.				
22.				
23.				
24.	Total	<u>590,304</u>	<u>106,392</u>	<u>350,438</u>

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

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. 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:
 PROJECTED YEAR ENDED: 12/31/2008

WITNESS: COX, CAMFIELD

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	13-MO AVERAGE TOTAL COMPANY	ALLOCATED TO GAS	13-MO AVERAGE CONSOLIDATED GAS	COST RATE (%)	INTEREST EXPENSE GAS
1	Long Term Debt	49,745,592	49.2%	24,486,818	7.970%	1,951,599
2	Short-Term Debt	11,620,538	49.2%	5,720,105	3.93%	224,531
3	Preferred Stock	600,000	49.2%	295,345	4.75%	
4	Common Equity	49,704,293	49.2%	24,466,489	11.25%	
5	Customer Deposits	5,813,577	100%	5,813,577	6.12%	355,932
6	Deferred Taxes	4,068,588	100%	4,068,588	0.00%	
7	ITC at Zero Cost	-	100%	-	0.00%	
8	ITC at Overall Cost	152,393	100%	152,393	8.99%	13,705
TOTAL CAPITALIZATION		121,704,982		65,003,315		2,545,767
CONVENTIONAL CAPITALIZATION (1)-(4)		111,670,423				
GAS RATE BASE		65,003,315				
GAS-SPECIFIC CAPITAL ITEMS (5)-(8)		10,034,558				
GAS RATE BASE LESS GAS-SPECIFIC ITEMS		54,968,757				
CAPITALIZATION ALLOCATED TO GAS		49.2%				

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

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. 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:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	13-MO AVERAGE TOTAL COMPANY	ALLOCATED TO GAS	13-MO AVERAGE CONSOLIDATED GAS	COST RATE (%)	INTEREST EXPENSE GAS
1	Long Term Debt	48,414,476	53.4%	25,861,386	7.90%	2,043,050
2	Short-Term Debt	13,785,538	53.4%	7,363,771	4.71%	346,541
3	Preferred Stock	600,000	53.4%	320,500	4.75%	
4	Common Equity	58,279,025	53.4%	31,130,696	11.75%	
5	Customer Deposits	6,181,495	100%	6,181,495	6.13%	378,753
6	Deferred Taxes	2,773,818	100%	2,773,818	0.00%	
7	ITC at Zero Cost	-	100%	-	0.00%	
8	ITC at Overall Cost	115,553	100%	115,553	9.38%	10,838
TOTAL CAPITALIZATION		130,149,906		73,747,220		2,779,182
CONVENTIONAL CAPITALIZATION (1)-(4)		121,079,039				
GAS RATE BASE		73,747,220				
GAS-SPECIFIC CAPITAL ITEMS (5)-(8)		9,070,866				
GAS RATE BASE LESS GAS-SPECIFIC ITEMS		64,676,354				
CAPITALIZATION ALLOCATED TO GAS		53.4%				

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

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAILS ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/08
 WITNESS: MARTIN

LINE NO.	DESCRIPTION	12/31/2007	INFLATION FACTOR	12/31/2008	FEDERAL @ 32.13%	STATE @ 5.5%
1	<u>PROPERTY RELATED ITEMS:</u>					
2						
3	EXCESS TAX DEPRECIATION	(805,243)	Direct	(1,311,289)		
4	TAXABLE CONTRIBUTIONS	(973,789)	4.12%	(1,013,909)		
5	ADR COST OF REMOVAL	13,500	4.12%	14,056		
6	LOSS ON ACRS RETIREMENTS	316,800	4.12%	329,852		
7						
8	NET PROPERTY RELATED ITEMS	(1,448,732)		(1,981,290)	(636,588)	(108,971)
9						
10	<u>FULLY NORMALIZED TIMING DIFFERENCES:</u>					
11	OUTSIDE AUDIT FEES	(14,706)	4.12%	(15,312)	(4,920)	(842)
12	CONSERVATION PROGRAM COSTS	(117,912)	4.12%	(122,770)	(39,446)	(6,752)
13	UNDER/OVER RECOVERIES-UNBUNDLING COSTS	0	4.12%	0	0	0
14	SELF INSURANCE RESERVE	(89,905)	4.12%	(93,609)	(30,077)	(5,148)
15	PENSION COSTS	(921,041)	4.12%	(958,988)	(308,123)	(52,744)
16	RATE CASE EXPENSE	835,387	Direct	146,093	46,940	8,035
17	VACATION PAY	(38,229)	4.12%	(39,804)	(12,789)	(2,189)
18	UNCOLLECTIBLES	61,936	4.12%	64,488	20,720	3,547
19	LOSS ON REACQUIRED DEBT	(10,421)	4.12%	(10,850)	(3,486)	(597)
20	NATURAL GAS ODORIZER	(11,089)	4.12%	(11,546)	(3,710)	(635)
21	GAS UNBUNDLING	0	4.12%	0	0	0
22	ENVIRONMENTAL COSTS	(494,443)	4.12%	(514,814)	(165,410)	(28,315)
23	ENVIRONMENTAL DEPRECIATION	0	4.12%	0	0	0
24	MISC. DEFERRAL (Dec. Proc. Int'l. & Monster.com)	0	4.12%	0	0	0
25	REFURBISH PROJECT	(20,832)	4.12%	(21,690)	(6,969)	(1,193)
26	GENERAL LIABILITY	(896,100)	4.12%	(933,019)	(299,779)	(51,316)
27	DEF. GAIN - DELRAY & DELAND	0	4.12%	0	0	0
28	STORM RESERVE	40,653	4.12%	42,328	13,600	2,328
29						
30						
31	TOTAL NORMALIZED ITEMS	(1,676,702)		(2,469,493)	(793,449)	(135,821)
32						
33	ADJUSTMENTS				(11,100)	(1,803)
34						
35	TOTAL DEFERRED TAXES				(1,441,137)	(246,595)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAILS ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR ENDING: 12/31/09

WITNESS: MARTIN

LINE NO.	DESCRIPTION	12/31/2008	INFLATION FACTOR	12/31/2009	FEDERAL @ 32.13%	STATE @ 5.5%
1.	<u>PROPERTY RELATED ITEMS:</u>					
2.						
3.	EXCESS TAX DEPRECIATION	(1,311,289)	Direct	(1,449,423)		
4.	TAXABLE CONTRIBUTIONS	(1,013,909)	2.74%	(1,041,690)		
5.	ADR COST OF REMOVAL	14,056	2.74%	14,441		
6.	LOSS ON ACRS RETIREMENTS	329,852	2.74%	338,890		
7.						
8.	NET PROPERTY RELATED ITEMS	(1,981,290)		(2,137,782)	(686,869)	(117,578)
9.						
10.	<u>FULLY NORMALIZED TIMING DIFFERENCES:</u>					
11.	OUTSIDE AUDIT FEES	(15,312)	2.74%	(15,732)	(5,055)	(865)
12.	CONSERVATION PROGRAM COSTS	(122,770)	2.74%	(126,134)	(40,527)	(6,937)
13.	UNDER/OVER RECOVERIES-UNBUNDLING COSTS	0	2.74%	0	0	0
14.	SELF INSURANCE RESERVE	(93,609)	2.74%	(96,174)	(30,901)	(5,290)
15.	PENSION COSTS	(958,988)	2.74%	(985,264)	(316,565)	(54,190)
16.	RATE CASE EXPENSE	146,093	2.74%	150,096	48,226	8,255
17.	VACATION PAY	(39,804)	2.74%	(40,895)	(13,140)	(2,249)
18.	UNCOLLECTIBLES	64,488	2.74%	66,255	21,288	3,644
19.	LOSS ON REACQUIRED DEBT	(10,850)	2.74%	(11,147)	(3,582)	(613)
20.	NATURAL GAS ODORIZER	(11,546)	2.74%	(11,862)	(3,811)	(652)
21.	GAS UNBUNDLING	0	2.74%	0	0	0
22.	ENVIRONMENTAL COSTS	(514,814)	2.74%	(528,920)	(169,942)	(29,091)
23.	ENVIRONMENTAL DEPRECIATION	0	2.74%	0	0	0
24.	MISC. DEFERRAL (Dec. Proc. Int'l. & Monster.com)	0	2.74%	0	0	0
25.	REFURBISH PROJECT	(21,690)	2.74%	(22,284)	(7,160)	(1,226)
26.	GENERAL LIABILITY	(933,019)	2.74%	(958,584)	(307,993)	(52,722)
27.	DEF. GAIN - DELRAY & DELAND	0	2.74%	0	0	0
	STORM RESERVE	42,328	2.74%	43,488	13,973	2,392
28.						
29.						
30.	TOTAL NORMALIZED ITEMS	(2,469,493)		(2,537,157)	(815,189)	(139,544)
31.						
32.	ADJUSTMENTS				(11,398)	(1,853)
33.						
34.	TOTAL DEFERRED TAXES				(1,513,456)	(258,975)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS. PROTECTED DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENTS.

TYPE OF DATA SHOWN:
 HISTORICAL YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: MARTIN

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

Line No.	Vintage Year	(1) Book Deprec.	(2) Book Depr. Non-Base	(3) Net Book (1)-(2)	(4) Tax Deprec.	(5) Excess (4)-(3)	(6) Non-Base Items	(7) Book Depr. Non-Base	(8) Net Non-Base (6)-(7)	(9) Total Excess (5)+(8)	(10) Target Deferred Taxes (9)xCurr. Rate	(11) Fed & State Cumulative	(12) Excess (10)-(11)
1	Pre 1971	4,389,247	-	4,389,247	5,549,635	1,160,388	-	-	-	1,160,388	436,654	(824,699)	1,261,353
2	1971	214,533	1,680	212,853	264,769	51,916	5,036	1,680	3,356	55,272	20,799	191,428	(170,629)
3	1972	297,343	1,687	295,656	368,894	73,238	5,058	1,687	3,371	76,609	28,828	17,392	11,436
4	1973	352,770	13,401	339,369	403,476	64,107	40,182	13,401	26,781	90,888	34,201	284,643	(250,442)
5	1974	411,914	13,659	398,255	477,084	78,829	40,956	13,659	27,297	106,126	39,935	191,494	(151,559)
6	1975	606,421	2,350	604,071	755,617	151,546	7,045	2,350	4,695	156,241	58,793	201,470	(142,677)
7	1976	297,057	1,653	295,404	368,635	73,231	4,957	1,653	3,304	76,535	28,800	94,746	(65,946)
8	1977	595,797	3,924	591,873	737,535	145,662	11,766	3,924	7,842	153,504	57,764	150,475	(92,711)
9	1978	281,122	3,671	277,451	342,544	65,093	11,007	3,671	7,336	72,429	27,255	150,036	(77,611)
10	1979	951,691	4,100	947,591	1,184,596	237,005	12,293	4,100	8,193	245,198	92,268	77,287	14,981
11	1980	616,021	5,233	610,788	759,044	148,256	15,691	5,233	10,458	158,714	59,724	99,054	(39,330)
12	1981	784,161	-	784,161	986,196	202,035	-	-	-	202,035	76,026	193,071	(117,045)
13	1982	1,286,995	-	1,286,995	1,618,582	331,587	-	-	-	331,587	124,776	224,435	(99,659)
14	1983	1,016,617	-	1,016,617	1,278,543	261,926	-	-	-	261,926	98,563	126,786	(28,223)
15	1984	802,458	-	802,458	1,009,207	206,749	-	-	-	206,749	77,800	118,040	(40,240)
16	1985	749,651	-	749,651	942,795	193,144	-	-	-	193,144	72,680	157,346	(84,666)
17	1986	1,391,926	7	1,391,919	1,750,528	358,609	20	7	13	358,622	134,949	318,123	(183,174)
18	1987	1,516,845	(242)	1,517,087	1,910,836	393,749	(726)	(242)	(484)	393,265	147,986	310,673	(162,687)
19	1988	1,383,592	-	1,383,592	1,754,310	370,718	-	-	-	370,718	139,501	180,858	(41,357)
20	1989	1,651,200	(532)	1,651,732	2,093,690	441,958	(1,595)	(532)	(1,063)	440,895	165,909	334,282	(168,373)
21	1990	1,171,015	(321)	1,171,336	1,492,074	320,738	(963)	(321)	(642)	320,096	120,452	230,584	(110,132)
22	1991	1,188,076	(382)	1,188,458	1,589,447	400,989	(1,146)	(382)	(764)	400,225	150,605	126,173	24,432
23	1992	3,112,723	(876)	3,113,599	3,950,175	836,576	(2,628)	(876)	(1,752)	834,824	314,144	623,449	(309,305)
24	1993	2,129,246	(106)	2,129,352	2,700,561	571,209	(318)	(106)	(212)	570,997	214,866	410,046	(195,180)
25	1994	1,890,594	(4,734)	1,895,328	2,411,754	516,426	(14,195)	(4,734)	(9,461)	506,965	190,771	276,491	(85,720)
26	1995	2,154,537	(6,367)	2,160,904	2,768,132	607,228	(19,091)	(6,367)	(12,724)	594,504	223,712	319,556	(95,844)
27	1996	2,353,031	(1,964)	2,354,995	3,051,299	696,304	(5,888)	(1,964)	(3,924)	692,380	260,543	351,541	(90,998)
28	1997	2,200,106	(1,949)	2,202,055	2,947,869	745,814	(5,844)	(1,949)	(3,895)	741,919	279,184	287,409	(8,225)
29	1998	2,892,457	(69,577)	2,962,034	3,979,617	1,017,583	(208,628)	(69,577)	(139,051)	878,532	330,592	211,894	118,698
30	1999	2,454,058	(343,884)	2,797,942	4,333,003	1,535,061	(1,031,135)	(343,884)	(687,251)	847,810	319,031	77,764	241,267
31	2000	3,259,902	(246,709)	3,506,611	5,167,326	1,660,715	(739,756)	(246,709)	(493,047)	1,167,668	439,393	451,610	(12,217)
32	2001	6,677,648	(340,149)	7,017,797	9,715,498	2,697,701	(1,019,936)	(340,149)	(679,787)	2,017,914	759,341	387,599	371,742
33	2002	8,915,308	(414,996)	9,330,304	12,938,731	3,608,427	(1,244,365)	(414,996)	(829,369)	2,779,058	1,045,760	1,230,648	(184,888)
34	2003	3,617,459	349,032	3,268,427	5,118,462	1,850,035	1,046,572	349,032	697,540	2,547,575	958,652	889,447	69,205
35	2004	4,013,499	666,624	3,346,875	3,460,071	113,196	1,998,872	666,624	1,332,248	1,445,444	543,921	1,277,809	(733,888)
36	2005	4,859,201	500,066	4,359,135	4,758,531	399,396	1,499,448	500,066	999,382	1,398,778	526,360	803,628	(277,268)
37	2006	6,359,772	(288,725)	6,648,497	10,010,019	3,361,522	(865,743)	(288,725)	(577,018)	2,784,504	1,047,809	(551,935)	1,599,744
TOTALS		78,845,993	(154,429)	79,000,422	104,949,085	25,948,664	(463,054)	(154,429)	(308,626)	25,640,038	9,648,346	10,000,653	(352,307)

* Book Reserve/ Book Basis = 25,303,466.25 / 75,883,311.07 = 33.35%

SUPPORTING SCHEDULES: B-18

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE TEST YEAR, PRIOR YEAR, AND HISTORIC YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX

LINE NO.	ACC 4080	TYPE OF TAX	BASIS	2007 CHARGED TO OP EXP	2008 PROJECTION BASIS	2008 PROJECTION FACTOR	2008 CHARGED TO OP EXP	2009 PROJECTION BASIS	2009 PROJECTION FACTOR	2009 CHARGED TO OP EXP	2009 ABOVE TRENDED AMOUNT	2009 TOTAL TAX
1.	5	FEDERAL UNEMPLOYMENT	PAYROLL	7,125	5	5.50%	7,517	5	5.50%	7,930		7,930
2.												
3.	6	STATE UNEMPLOYMENT	PAYROLL	2,482	5	5.50%	2,619	5	5.50%	2,763		2,763
4.												
5.	7	FICA	PAYROLL	557,003	5	5.50%	587,638	5	5.50%	619,958		619,958
6.												
7.	2	STATE GROSS RECEIPTS	REVENUE	2,105,766	DIRECT	REV	2,010,549	DIRECT	REV	1,936,054		1,936,054
8.												
9.	11	FRANCHISE FEE	VARIOUS RATES	1,533,487	DIRECT	REV	1,485,253	DIRECT	REV	1,441,002		1,441,002
10.												
11.	4	EMERGENCY EXCISE TAX	ACRS DEPR	(1,016)	9	3.82%	(1,055)	9	2.68%	(1,083)		(1,083)
12.												
13.	8	MISCELLANEOUS TAX	FACTOR	6,331	9	3.82%	6,573	9	2.68%	6,749		6,749
14.												
15.	1	PROPERTY	PROPERTY	1,187,078	DIRECT		1,307,004	DIRECT		1,342,817	114,079 **	1,456,896
16.												
17.	3	UTILITY ASSESSMENT FEE	REVENUE	318,499	DIRECT	REV	394,670	DIRECT	REV	512,081		512,081
18.		TOTAL TAXES OTHER THAN INCOME		5,716,755			5,800,767			5,868,271	114,079	5,982,350

** PROPERTY TAX, ADDITIONAL TAXES FOR SF OPERATIONS FACILITY.

FLORIDA PUBLIC SERVICE COMMISSION

PROVIDE A CALCULATION OF THE REGULATORY ASSESSMENT FEE FOR THE PROJECTED TEST YEAR - 1 AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX

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

LINE NO.	DESCRIPTION	Regulatory Assessment Fee		
		Year End 2007	Year End 2008	Year End 2009
	TOTAL REVENUES	64,850,026	78,933,908	102,416,152
4951	LESS FUEL OVER-RECOVERY	2,277,742	-	-
4957	LESS: CONS OVERRECOVERY	(117,912)	-	-
4958*	LESS: UNBUNDLING OVERRECOVERY	-	-	-
4893X	LESS: L. W. POWER PLANT	-	-	-
4956	LESS: AEP	517,361	536,154	581,714
49561	LESS: STORM RESERVE	163,828	-	-
496	LESS: PROVISION FOR RATE REFUND	30,301	-	-
	TOTAL ADJUSTMENTS	2,871,320	536,154	581,714
	ADJUSTED OPERATING REVENUES	61,978,706	78,397,754	101,834,438
	TAX RATE	0.500%	0.500%	0.500%
	FUEL REV	30,017,462	47,211,588	71,338,462
	CONS REV	2,393,460	2,519,483	2,577,059
	UNB REV	-	-	-
	AEP REV	517,361	536,154	581,714
	STORM RESERVE	163,828	-	-
	TOTAL TAX AMOUNT (excl AEP & Storm)	309,894	391,989	509,172
	TAXES ON AEP	2,587	2,681	2,909
	TAXES ON STORM RESERVE	819	-	-
	TOTAL TAXES	313,299	394,670	512,081
	TAXES ON FUEL	149,489	236,058	356,692
	TAXES ON CONS	12,569	12,597	12,885
	TAXES ON UNB	-	-	-
	TAXES ON AEP	2,587	2,681	2,909
	TAXES ON STORM RESERVE	819	-	-
	TAX ON FUEL, CONS, UNB, AEP	165,464	251,336	372,486
	TAX LESS TAX ON FUEL, CONS, UNB, AEP	147,836	143,333	139,595

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR - 1.

TYPE OF DATA SHOWN:
PROJECTED PRIOR YEAR: 2008COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GU

WITNESS: COX, CAMFIELD

LINE NO.	DESCRIPTION	2008		2008		COST RATE (%)	2008 WEIGHTED COST OF CAPITAL	2008 INTEREST EXPENSE
		13-MO AVERAGE TOTAL COMPANY	ALLOCATED TO GAS	13-MO AVERAGE CONSOLIDATED GAS	CAPITALIZATION SHARE			
1	Long Term Debt	49,745,592	49.2%	24,486,818	37.67%	7.97%	3.00%	1,951,599
2	Short-Term Debt	11,620,538	49.2%	5,720,105	8.80%	3.93%	0.35%	224,531
3	Preferred Stock	600,000	49.2%	295,345	0.45%	4.75%	0.02%	
4	Common Equity	49,704,293	49.2%	24,466,489	37.64%	11.25%	4.23%	
5	Customer Deposits *	5,813,577	100%	5,813,577	8.94%	6.12%	0.55%	355,932
6	Deferred Taxes *	4,068,588	100%	4,068,588	6.26%	0.00%	0.00%	-
7	ITC at Zero Cost *	-	100%	-	0.00%	0.00%	0.00%	-
8	ITC at Overall Cost *	152,393	100%	152,393	0.23%	8.99%	0.02%	13,705
9	TOTAL CAPITALIZATION	121,704,982		65,003,315	100%		8.17%	2,545,767
10	CONVENTIONAL CAPITALIZATION (1)-(4)	111,670,423						
11	GAS RATE BASE	65,003,315						
12	GAS-SPECIFIC CAPITAL ITEMS (5)-(8) *	10,034,558						
13	GAS RATE BASE LESS GAS-SPECIFIC ITEMS	54,968,757						
14	CAPITALIZATION ALLOCATED TO GAS	49.2%						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2009

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

WITNESS: COX, CAMFIELD

LINE NO.	DESCRIPTION	2009		2009		CAPITALIZATION SHARE	COST RATE (%)	2009 WEIGHTED COST OF CAPITAL	2009 INTEREST EXPENSE
		13-MO AVERAGE TOTAL COMPANY	ALLOCATED TO GAS	13-MO AVERAGE CONSOLIDATED GAS					
1	Long Term Debt	48,414,476	53.4%	25,861,386	35.07%	7.90%	2.77%	2,043,050	
2	Short-Term Debt	13,785,538	53.4%	7,363,771	9.99%	4.71%	0.47%	346,541	
3	Preferred Stock	600,000	53.4%	320,500	0.43%	4.75%	0.02%		
4	Common Equity	58,279,025	53.4%	31,130,696	42.21%	11.75%	4.96%		
5	Customer Deposits *	6,181,495	100%	6,181,495	8.38%	6.13%	0.51%	378,753	
6	Deferred Taxes *	2,773,818	100%	2,773,818	3.76%	0.00%	0.00%	-	
7	ITC at Zero Cost *	-	100%	-	0.00%	0.00%	0.00%	-	
8	ITC at Overall Cost *	115,553	100%	115,553	0.16%	9.38%	0.01%	10,838	
9	TOTAL CAPITALIZATION	130,149,906		73,747,220	100%		8.74%	2,779,182	
10	CONVENTIONAL CAPITALIZATION (1)-(4)	121,079,039							
11	GAS RATE BASE	73,747,220							
12	GAS-SPECIFIC CAPITAL ITEMS (5)-(8) *	9,070,866							
13	GAS RATE BASE LESS GAS-SPECIFIC ITEMS	64,676,354							
14	CAPITALIZATION ALLOCATED TO GAS	53.4%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDED: 12/31/2008

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

WITNESS: COX, CAMFIELD

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/08 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	9.57%	5/1/1988	5/1/2018	\$9,440,615	N/A	\$35,007	\$35,007	30	\$6,881	\$903,467	\$910,348
2											
3	10.03%	5/1/1988	5/1/2018	\$5,192,308	N/A	\$18,848	\$18,848	30	\$3,705	\$520,788	\$524,494
4											
5	9.08%	6/1/1992	6/1/2022	\$8,000,000	N/A	\$56,599	\$56,599	30	\$4,067	\$726,400	\$730,467
5											
7	6.85%	10/1/2001	10/1/2031	\$14,983,077	N/A	\$939,149	\$939,149	30	\$40,289	\$1,026,341	\$1,066,630
8											
9	4.90%	11/1/2001	11/1/2031	\$13,988,462	N/A	\$627,952	\$627,952	30	\$26,868	\$685,435	\$712,303
10											
11											
12	Loss on Reacquired Debt					\$181,315	\$181,315		\$18,284		\$18,284
13											
14											
15											
16	TOTAL			\$51,604,462	N/A	\$1,858,870	\$1,858,870		\$100,095	\$3,862,431	\$3,962,526
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			1,858,870							
18	NET			\$49,745,592							
19	EMBEDDED COST OF LONG-TERM DEBT			7.97%							
20	(11)/(4)										

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

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING ISSUE OF
 LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/05 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	9.57%	5/1/1988	5/1/2018	\$8,531,615	N/A	\$28,562	\$28,562	30	\$6,228	\$816,476	\$822,704
2											
3	10.03%	5/1/1988	5/1/2018	\$4,692,308	N/A	\$15,378	\$15,378	30	\$3,354	\$470,638	\$473,992
4											
5	9.08%	6/1/1992	6/1/2022	\$8,000,000	N/A	\$52,532	\$52,532	30	\$4,067	\$726,400	\$730,467
6											
7	6.85%	10/1/2001	10/1/2031	\$14,975,000	N/A	\$898,860	\$898,860	30	\$40,289	\$1,025,788	\$1,066,077
8											
9	4.90%	11/1/2001	11/1/2031	\$13,975,000	N/A	\$601,084	\$601,084	30	\$26,868	\$684,775	\$711,643
10											
11											
12	AMORTIZATION OF LOSSES ON REACQUIRED DEBT						\$163,031	163,031	\$18,284		\$18,284
13											
14											
15											
16	TOTAL			\$50,173,923	N/A	\$1,759,447	\$1,759,447		\$99,090	\$3,724,077	\$3,823,167
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			1,759,447							
18	NET			\$48,414,476							
19	EMBEDDED COST OF LONG-TERM DEBT			7.90%							
20	(11)/(4)										

SUPPORTING SCHEDULES: G-1, G-6

RECAP SCHEDULES: A-1, A-5, G-3 (p.1, p.2)

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

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
 OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
 THE HISTORIC YEAR + 1.

PROJECTED YEAR ENDED: 12/31/2008

WITNESS: COX, CAMFIELD

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	January-08	\$39,833	N/A	\$8,479,484	0.47%
2	February-08	\$23,022	N/A	\$6,655,690	0.35%
3	March-08	\$21,188	N/A	\$6,753,935	0.31%
4	April-08	\$21,328	N/A	\$6,584,107	0.32%
5	May-08	\$21,338	N/A	\$7,334,000	0.29%
6	June-08	\$39,248	N/A	\$8,505,757	0.46%
7	July-08	\$20,638	N/A	\$7,052,263	0.29%
8	August-08	\$21,542	N/A	\$7,416,146	0.29%
9	September-08	\$21,879	N/A	\$7,551,923	0.29%
10	October-08	\$25,588	N/A	\$9,045,471	0.28%
11	November-08	\$35,466	N/A	\$12,100,456	0.29%
12	December-08	\$37,995	N/A	\$13,118,784	0.29%
13					
14					
15	TOTAL	\$329,065		\$8,383,168	3.93%

Note: Interest Expenses includes Fees on Unused LOC and Total Available balance.
 December excluded as outstanding amounts represent average balance for month, not at month-end.
 Average amount outstanding based on average projected daily balances

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

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

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	January-09	\$44,610	N/A	\$12,711,453	0.35%
2	February-09	\$41,470	N/A	\$11,693,124	0.35%
3	March-09	\$39,377	N/A	\$11,014,239	0.36%
4	April-09	\$41,889	N/A	\$11,828,901	0.35%
5	May-09	\$46,076	N/A	\$13,186,673	0.35%
6	June-09	\$72,076	N/A	\$13,186,673	0.55%
7	July-09	\$17,817	N/A	\$4,021,718	0.44%
8	August-09	\$19,910	N/A	\$4,700,603	0.42%
9	September-09	\$20,120	N/A	\$4,768,492	0.42%
10	October-09	\$23,678	N/A	\$5,922,597	0.40%
11	November-09	\$29,120	N/A	\$7,687,700	0.38%
12	December-09	\$29,539	N/A	\$7,823,477	0.38%
13					
14					
15	TOTAL	\$425,682		\$9,045,471	4.71%

Note: Interest Expenses includes Fees on Unused LOC and Total Available balance.
 December excluded as outstanding amounts represent average balance for month, not at month-end.
 Average amount outstanding based on average projected daily balances

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1, A-5, G-3 (D-1) p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC YEAR + 1.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDED: 12/31/2008

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

WITNESS: COX, CAMFIELD

LINE NO.	ISSUE (1)	PROJECTED 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)	DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1			N/A	\$600,000	N/A	N/A	\$600,000	4.75%	\$28,500	4.75%
2	4.75% CUMMULATIVE	12/28/1945								
3	PREFERRED STOCK									
4										
5										
6										
7										
8										
9										
TOTAL				\$600,000	\$0	\$0	\$600,000		\$28,500	4.75%

SUPPORTING SCHEDULES: G-1

RECAP SCHEDULES: G-3 (D-1)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

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

PROJECTED YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

LINE NO.	ISSUE (1)	PROJECTED 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			N/A	\$600,000	N/A	N/A	\$600,000	4.75%	\$28,500	4.75%
2	4.75% CUMMULATIVE	12/28/1945								
3	PREFERRED STOCK									
4										
5										
6										
7										
8										
9										
TOTAL				\$600,000	\$0	\$0	\$600,000		\$28,500	4.75%

SUPPORTING SCHEDULES: G-1

RECAP SCHEDULES: A-1, A-5, G-3 (D-1) p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

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

PROJECTED YEAR ENDED: 2008
PROJECTED TEST YEAR ENDED: 12/31/2009
WITNESS: COX, CAMFIELD

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE		01/01/08	6,053,760				6,053,760
2	D.R.I.P. 1/08							4,192
3	E.S.S.P. 1/08							13,613
4	D.R.I.P. 4/08							4,104
5	B.O.D.C.O.M.P. 5/08							4,165
6	D.R.I.P. 7/08							4,105
7	E.S.S.P. 7/08							14,095
8	D.R.I.P. 10/08							4,105
9	ENDING BALANCE 12/31/2008							6,102,139
10	D.R.I.P. 1/09							4,192
11	E.S.S.P. 1/09							13,780
12	D.R.I.P. 4/09							4,104
13	B.O.D.C.O.M.P. 5/08							4,165
14	D.R.I.P. 7/09							4,107
15	E.S.S.P. 7/09							13,863
16	SHARE ISSUE 7/09	\$11	1,363,845	\$15,000,000	\$900,000	\$14,100,000	\$10	7,510,195
17	D.R.I.P. 10/09							4,105
18	ENDING BALANCE 12/31/2009							7,514,300
19								7,514,300
20								
21								
22	COMMON EQUITY COMPONENTS - 13 MONTH CONSOLIDATED AVERAGES							
23								
24		2008	2009					
25								
26	COMMON STOCK	9,288,996	10,257,764					E.S.P.P. - EMPLOYEE STOCK PURCHASE PLAN
27	PREMIUM ON COMMON STOCK	5,818,661	11,963,143					B.O.D.C.O.M.P - BOARD OF DIRECTORS COMPENSATION PLAN
28	RETAINED EARNINGS	36,283,800	37,766,980					D.R.I.P. - DIVIDEND REINVESTMENT PLAN
29	MISC PAID IN CAP	664,003	507,312					
30	TREASURY STOCK	(1,922,726)	(1,372,349)					
31	CAPITAL STOCK EXPENSE	(428,441)	(843,826)					
32								
33								
34	TOTAL COMMON EQUITY	49,704,293	58,279,025					
35		=====	=====					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDED: 12/31/2008

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

INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS,
DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

WITNESS: COX, CAMFIELD

LINE NO	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6.0%/12) (6)	INTEREST EXPENSE (3)*(7.0%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-07	\$5,050,694	\$628,330	N/A	\$5,679,024				
2	Jan-08	\$5,068,869	\$630,591	N/A	\$5,699,460	\$25,344	\$3,678	\$29,023	
3	Feb-08	\$5,098,813	\$634,316	N/A	\$5,733,129	\$25,494	\$3,700	\$29,194	
4	Mar-08	\$5,161,711	\$642,141	N/A	\$5,803,852	\$25,809	\$3,746	\$29,554	
5	Apr-08	\$5,090,509	\$633,283	N/A	\$5,723,792	\$25,453	\$3,694	\$29,147	
6	May-08	\$5,118,481	\$636,763	N/A	\$5,755,244	\$25,592	\$3,714	\$29,307	
7	Jun-08	\$5,146,606	\$640,262	N/A	\$5,786,869	\$25,733	\$3,735	\$29,468	
8	Jul-08	\$5,174,887	\$643,780	N/A	\$5,818,667	\$25,874	\$3,755	\$29,630	
9	Aug-08	\$5,203,322	\$647,318	N/A	\$5,850,640	\$26,017	\$3,776	\$29,793	
10	Sep-08	\$5,231,914	\$650,875	N/A	\$5,882,789	\$26,160	\$3,797	\$29,956	
11	Oct-08	\$5,260,663	\$654,451	N/A	\$5,915,115	\$26,303	\$3,818	\$30,121	
12	Nov-08	\$5,289,570	\$658,047	N/A	\$5,947,618	\$26,448	\$3,839	\$30,286	
13	Dec-08	\$5,318,636	\$661,663	N/A	\$5,980,300	\$26,593	\$3,860	\$30,453	
14									
15									
16									
17				13-MONTH AVG.	\$5,813,577	12-MONTH TOTAL	\$310,820	\$45,112	\$355,932
18					=====		=====	=====	=====
19									
20				EFFECTIVE INTEREST RATE	6.12%				
21					=====				
22									
23									
24									
25									
26									
27									
28									

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

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

PROJECTED YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

LINE NO	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6.0%/12) (6)	INTEREST EXPENSE (3)*(7.0%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-08	\$5,318,636	\$661,663	N/A	\$5,980,300				
2	Jan-09	\$5,347,862	\$665,299	N/A	\$6,013,161	\$26,739	\$3,881	\$30,620	
3	Feb-09	\$5,377,248	\$668,955	N/A	\$6,046,203	\$26,886	\$3,902	\$30,788	
4	Mar-09	\$5,406,795	\$672,631	N/A	\$6,079,426	\$27,034	\$3,924	\$30,958	
5	Apr-09	\$5,436,505	\$676,327	N/A	\$6,112,832	\$27,183	\$3,945	\$31,128	
6	May-09	\$5,466,379	\$680,043	N/A	\$6,146,422	\$27,332	\$3,967	\$31,299	
7	Jun-09	\$5,496,416	\$683,780	N/A	\$6,180,196	\$27,482	\$3,989	\$31,471	
8	Jul-09	\$5,526,619	\$687,537	N/A	\$6,214,156	\$27,633	\$4,011	\$31,644	
9	Aug-09	\$5,556,987	\$691,315	N/A	\$6,248,302	\$27,785	\$4,033	\$31,818	
10	Sep-09	\$5,587,522	\$695,114	N/A	\$6,282,636	\$27,938	\$4,055	\$31,992	
11	Oct-09	\$5,618,225	\$698,934	N/A	\$6,317,159	\$28,091	\$4,077	\$32,168	
12	Nov-09	\$5,649,097	\$702,774	N/A	\$6,351,871	\$28,245	\$4,100	\$32,345	
13	Dec-09	\$5,680,138	\$706,636	N/A	\$6,386,774	\$28,401	\$4,122	\$32,523	
14									
15									
16									
17				13-MONTH AVG.	\$6,181,495	12-MONTH TOTAL	\$330,749	\$48,005	\$378,753
18					=====		=====	=====	=====
19									
20				EFFECTIVE INTEREST RATE	6.13%				
21					=====				
22									
23									
24									
25									
26									
27									
28									

NARRATIVE DESCRIPTION: Page 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
DOCKET NO.: 080366-GUINDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS,
DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.PROJECTED YEAR ENDED: 12/31/2009
WITNESS: COX, CAMFIELDCompany Policy: Customer DiscountsA. Deposit Required:

Residential: An initial deposit or a suitable guarantee to cover the payment of bills may be required of the Applicant or Customer before service will be supplied. Such initial deposit shall be \$25.00, or an amount necessary to cover charges for service for two billing months, whichever is greater.

Non-Residential Service: An initial deposit based on the previous customers' average two months' billings at the same location, or in the case of the establishment of a new account, based on an estimated two months' billing may be required of the Applicant or Customer before service will be supplied.

B. Establishment of Credit

In lieu of a cash deposit a customer may:

- (1). Furnish a satisfactory guarantor to secure payment of bills for the service requested, such guarantor to be customer of the Company with a satisfactory payment record. Guarantors providing security for residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.
- (2). Furnish an irrevocable letter of credit from a bank.
- (3). Furnish a surety bond.

C. Refund of Deposits

After a customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the utility shall refund the residential customer's deposits and shall, at its option either refund or pay the higher rate of interest specific below for nonresidential deposits, providing the customer has not, in the preceding 12 months, (a) made more than one late payment of a bill (after the expiration of 20 days from the date of mailing or delivery by the utility), (b) paid with a check refused by a bank, (c) been disconnected for non-payment, or at any time, (d) tampered with the meter or (e) used service in a fraudulent or unauthorized manner. Company may, at its option, refund a deposit in less than 23 months.

D. Interest on Deposits

Company shall pay a minimum interest on deposits of 6 percent per annum. The Company shall pay an interest rate of 7 percent per annum on deposits of nonresidential customers qualifying under Section C above when the Company elects not to refund such deposit after 23 months. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest from the day of commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

E. New or Additional Deposits

Company may require, upon reasonable written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where a previously waived or returned, or additional deposit, in order to secure payment of current bills; provided, however, that the initial amount of the required deposit shall not exceed an amount equal to the average actual charges for service two billing periods for the 12 month period immediately prior to the date of notice. In the event the customer has had service for less than 12 months, then the Company shall base its new or additional deposit upon the average actual monthly billing available.

F. Retention of Deposits

Retention by Company, prior to final settlement, of said deposit shall not be considered as a payment or part payment of any bill for service. In such case, Customer shall be required to restore deposit to original amount.

G. Refund of Deposit When Service is Discontinued

Upon discontinuance of service, the deposit and accrued interest shall be credited against the final account and the balance, if any, shall be returned promptly to the customer, but in no event later than fifteen (15) days after service is discontinued.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

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

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
1	EQUITY	Jul-09	N/A	N/A	N/A	1,363,845	\$11	\$900,000	\$15,000,000	N/A
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										

ALSO DRIP PLAN AND ESPP AS DETAILED ON SCHEDULE G-3 (D-5)

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)	
16			
17	LONG-TERM DEBT	45%-55%	GENERALLY FLORIDA PUBLIC UTILITIES PLANS TO USE SHORT-TERM LINE OF CREDIT FACILITY AND EQUITY FINANCING TO FUND CAPITAL EXPANSION AND OPERATIONAL COSTS. THE COMPANY STRIVES TO MAINTAIN A BALANCED CAPITAL STRUCTURE THAT APPROXIMATES 50:50 DEBT EQUITY RATIO IN THE LONG TERM.
18	PREFERRED STOCK	0%-1%	
19	COMMON EQUITY	45%-55%	
20	SHORT-TERM DEBT	2%-14%	

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

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
 COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
 EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/2008
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: COX, CAMFIELD

LINE NO.	INDICATOR	MONTH AND YEAR ENDED		
		PROJ. TST. YR. CURRENT RATES	PROJ. TST. YR. PROPOSED RATES	
1	INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION			
2				
3	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	N/A	N/A	
4	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	N/A	N/A	THE REQUESTED DATA WILL NOT BE AVAILABLE UNTIL DECEMBER 2008, WHEN THE 2009 BUDGET WILL BE COMPLETE
5	INCOME TAXES	N/A	N/A	
6	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	N/A	N/A	
7	INTEREST (BEFORE DEDUCTING AFUDC)	N/A	N/A	
8	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)			
9	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	N/A	N/A	
10	PREFERRED DIVIDENDS	N/A	N/A	
11	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)			
12	EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION			
13	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	N/A	N/A	
14	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	N/A	N/A	
15	INCOME TAXES	N/A	N/A	
16	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	N/A	N/A	
17	INTEREST (BEFORE DEDUCTING AFUDC)	N/A	N/A	
18	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	N/A	N/A	
19	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	N/A	N/A	
20	PREFERRED DIVIDENDS	N/A	N/A	
21	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED: 12/31/2009
 WITNESS: MARTIN

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

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.00%
2	GROSS RECEIPTS TAX RATE	0%
3	REGULATORY ASSESSMENT RATE	0.50%
4	BAD DEBT RATE	0.73%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	98.77%
6	STATE INCOME TAX RATE	5.50%
7	STATE INCOME TAX (5 X 6)	5.43%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.34%
9	FEDERAL INCOME TAX RATE	34.00%
10	FEDERAL INCOME TAX (8 X 9)	31.73%
11	REVENUE EXPANSION FACTOR (8)-(10)	61.60%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.62330

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
 WITNESS: MARTIN

LINE NO.	DESCRIPTION	2009 AMOUNT
1	ADJUSTED RATE BASE	\$ 73,747,220
2	REQUESTED RATE OF RETURN	8.74%
3	N.O.I. REQUIREMENTS	\$ 6,445,507
4	LESS: ADJUSTED N.O.I.	\$ 335,922
5	N.O.I. DEFICIENCY	\$ 6,109,585
6	EXPANSION FACTOR	1.62330
7	REVENUE DEFICIENCY	\$ 9,917,690
8	INCREASE FROM SERVICE CHARGES	227,535
9	INCREASE IN BASE REVENUES	9,690,155
10	BASE REVENUES AT CURRENT RATES	\$ 22,225,975
11	BASE REVENUE % INCREASE IN BASE REVENUES	44.62%
12	TOTAL REVENUES AT CURRENT RATES	102,416,152
13	TOTAL REQUIRED INCREASE IN TOTAL REVENUES	9.68%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Consolidated Natural Gas Division
 DOCKET NO.: 080366-GU

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED TEST YEAR ENDED: 12/31/2009
 PROJECTED YEAR ENDED: 12/31/2008
 Witness: Martin, Mesite, Lundgren, Kitner,
 Cox, Camfield, Schneidermann, Seagrave

I. BALANCE SHEET (13-Month Average)

The Consolidated Natural Gas Operations is an operating division of Florida Public Utilities Company (FPU) and as such does not have a complete balance sheet of its own. Many of the balance sheet items are commonly shared with all divisions of FPU including the wholly-owned subsidiary, Flo-Gas Corporation (Flo-Gas). It is therefore, necessary to allocate these amounts based on various allocation bases.

Schedule G-1 (7& 8) (B-1) reflects the 13 month average consolidated balance sheet with separate columns indicating 13-month averages for consolidated amounts, the allocated amount, and the basis and percentage for the allocation.

The detail of plant data is contained on Schedules G-1(9) through G-1(28). Utility Plant in Service, the associated Reserve, and Construction Work-In-Process are directly charged to the Consolidated Natural Gas Division except for common plant. Common plant, reserve, and CWIP are allocated to the Consolidated Natural Gas Division based upon percentages calculated in our allocation study.

Detail of working capital components, including adjustments and eliminations is contained on Schedule G-1(2) and G-1 (3).

Common Equity, Preferred Equity, Long-Term Debt, and Notes Payable were allocated to the Consolidated Natural Gas Division as a pro-rata share of total FPU capitalization as compared to total Natural Gas Division rate base.

Many of the balance sheet working capital components were projected using various trend factors such as payroll, inflation, customer growth, expense increases, and direct projections. The basis and applicable factors are shown on Schedule G-6, page 3. The support details for the direct projections are available as requested.

II. CONSTRUCTION

Construction data used in this filing was based on construction budgets prepared by operational management. For Distribution Plant the budgets reflect estimations of ongoing needs, and various known and anticipated future activity which would require additional expenditures. For General Plant, management considered needs associated with service area growth, replacement and upgrading of equipment and facilities, and the growth of the customer base. Consideration was given to regulatory requirements, which included the installation of a Bare Steel and Tubing Replacement Program.

The support details for the direct projections are available as requested.

III. UTILITY PLANT

Annual retirements were projected by combining the four-year average of typical retirements plus retirements directly related to non-typical budgeted items.

Projected Cost of Removal and Salvage were based on four-year typical averages plus anticipated non-typical activity.

Depreciation and Amortization was applied based on current effective Life Rates and Lives approved by the FPSC.

Projected utility plant represents the appropriate December 31, 2007 account balances, and actual through April 30, 2008; projected for the remainder of 2008 and 2009 of construction, retirement, depreciation, amortization, cost of removal, and salvage.

The non-utility portion of all plant accounts was allocated out on a customer basis.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Consolidated Natural Gas Division
 DOCKET NO.: 080366-GU

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED TEST YEAR ENDED: 12/31/2009
 PROJECTED YEAR ENDED: 12/31/2008
 Witness: Martin, Mesite, Lundgren, Kitner,
 Cox, Camfield, Schneidemann, Seagrave

IV. OPERATING REVENUES

Base revenues were calculated by applying the FPSC approved rates to the projected them sales and customers.

Billing determinants: Detailed analyses were made of the historical monthly data of customers and sales by rate class for each of the Company's gas divisions for 12/2004 through 7/2008. A statistical analysis was used to determine the relationship between use per customer (UPC) and weather, as well as the historical change in UPC over time. UPC for 2008 was based on the 2007 UPC adjusted to normal weather conditions and assuming that the change in UPC between July 2007 and 2008 would hold for the remainder of 2008. UPC for 2009 was forecast by applying the estimated time trend of UPC to the 2008 forecast value. The number of customers in 2008 and 2009 was assumed to remain at the average level experienced from January through July 2008. Separate models were developed for each rate group (RS, GS/GSTS, LVS/LVTS, IS/ISTS, GLS) and service territory

Other operating revenues were projected based on an analysis of the accounts and applying trend factors as appropriate.

PGA and conservation revenues were projected but eliminated as appropriate from this income statement for purposes of a base rate proceeding. The Projected cost of gas sold was used in this projection.

V. OPERATION AND MAINTENANCE EXPENSES

Most of these expenses are directly charged to the Consolidated Natural Gas Division except for Corporate clearing and administrative and general accounts. These accounts were allocated to the Consolidated Natural Gas Division based upon various percentages. These percentages are based on historic payroll, revenues, customers, sales, etc.

See Schedule C-5 for historic year's Operation and Maintenance expenses and schedule G-2(C-5) for the projected Operation and Maintenance Expenses. Various trend factors (listed on G-6 page 3) were used as appropriate to project the O&M expenses including some direct projections (listed on G-6 page 3) and items above and beyond trend factors (listed on G-6 (p. 6 & 7)) as necessary. The inflationary trend factors are based on a study; an explanation has been included in Robert Camfield's testimony filed with this MFR filing. Payroll, customer growth and unit growth factors are based on historical data and experience of the Company's Directors and Managers.

VI. DEPRECIATION EXPENSES & RESERVE BALANCES

Depreciation expense and reserve balances were calculated by using the existing FPSC approved depreciation rates.

These should be updated for our current depreciation study. The expense change and reserve balances reflected in our revenue requirement should include 12 months application of the new rates. Amortization expenses were based on direct projections shown on schedule G2 (C-18).

VII. TAXES

Income Taxes, current and deferred, were computed using an effective tax rate of 37.63%. FASB 109 has been implemented for the computation of deferred taxes. See Schedules G-2(C-20) thru G-2(C-25) Taxes other than income taxes were trended based on various computed rates. Any known facts about these taxes were taken into account. See Schedule G-2(C-30).

VIII. Cost of Capital

The Cost of Capital was projected based on a traditional 13-month average balance of the key elements of long- and short-term debt, preferred stock and common equity. Other regulatory components that directly relate to the Consolidated Natural Gas Division service such as customer deposits, deferred taxes and investment tax credits were also included in determining the cost of capital. The capital structure projections excludes Flo-Gas as mandated by the FPSC. See G-3(D-1).

The cost rates were estimated using known historical information, and an extensive study for common equity. The average daily balance approach was applied to the short term debt cost rate projection. An explanation of the basis has been included in the testimony filed with this MFR filing.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:

HISTORIC YEAR ENDED: 12/31/2007

PROJECTED TEST YEAR ENDED: 12/31/2009

PROJECTED YEAR ENDED: 12/31/2008

Witness: Martin, Mesite, Lundgren, Kitner, Cox, Camfield, Schneidermann, Seagrave

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Consolidated Natural Gas Division

DOCKET NO.: 080366-GU

PROJECTION FACTORS

	2007 > 2008	2008 > 2009	
Payroll	5.50%	5.50%	
Inflation	4.12%	2.74%	
Customer Growth	1.10%	0.00%	
Units Growth	-4.00%	-3.98%	
Inflation and Customer Growth	5.27%	2.74%	Combined rate arrived at by multiplying the Inflation rate and the Customer Growth rates.
Payroll and Customer Growth	6.66%	5.50%	Combined rate arrived at by multiplying the Payroll rate and the Customer Growth rates.

DIRECT PROJECTIONS

Description	ACCOUNT	EXPLANATION
Payroll	100.1849.920	Projected by employee, normalized hours for 2007, increased for annual inflation increase and merit.
Office Utility Expense	100.1849.9214	2008 projection based on annualized January-April 2008 historical data. 2009 projection based on trended 2008 expenses.
Misc. Office Expense	100.1849.9215	2008 is unusually high due to temp services. 2008 projections based on annualized 2008 historical data, 2009 projections based on 2007 trended amounts.
Outside services other	100.1849.9231	Projected based on consultant fees for Information Technology and Accounting.
Outside svcs, audit & acctg	100.1849.9233	Projected based on quotes from Tax consultant, BDO, Crowe, Templeton and AON.
Property insurance	100.1849.924	2008 based on historical less balance of fully recovered asset. 2009 projections based on trended 2008 increased for new storm damage accrual.
General liability	100.1849.9252	Self insurance based on 3 year historical average, workers compensation and general liability insurance based on vendor quotes. The workers compensation expense has been decreased for a capitalization component based on historical data.
Employee pensions	100.1849.9261	Based on AON quote, less 20% for capitalization and allocation to non-regulated segments.
Employee benefits - other	100.4010.9262	Historical amounts have been reduced for the medical component currently being recorded to 9265. The remaining balance trended.
Employee benefits - medical	100.1849.9265	Historical amount in account 9262 relating to medical (recorded there until 2008), trend at 11.4% and 6.5% for 2008 and 2009, respectively. 15% increase anticipated for 2010 and beyond. We have included an additional adjustment consisting of the average increase over 4 years (2009-2012).
Retiree benefits	100.1849.9263	Quote from AON, less 20% for capitalization and allocation to non-regulated segments.
Regulatory commission	1XX.4010.928	Trend 2008, add new rate case amount in 2009
Bad Debt	12X.4010.904	Increased for higher fuel bills and declining economy
Piping and conversion	12X.4010.9161	The projected new monthly expenses based on average of three year historic monthly expenses. Conversion expenses increased by an annual amount of \$70,000 spread evenly over the year and amortized for five years.
Ad valorem	12X.4080.1	Increase 6% annually. Increase in assessed property value. Historical for Central Florida has been increased for West Florida consolidation.

A detailed list of the over and above adjustments is included on G-6 p. 6 & 7 and is discussed in the testimony filed.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:

HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED TEST YEAR ENDED: 12/31/2009
 PROJECTED YEAR ENDED: 12/31/2008
 Witness: Martin, Mesite, Lundgren, Kitner, Cox, Camfield, Schneidermann, Seagrave

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Consolidated Natural Gas Division
 DOCKET NO.: 080366-GU

Allocation of Common Plant Accounts

BEGINNING JANUARY 1, 2007

	Common Plant Remaining		Common Plant EDP	
	June 30, 2006	%	June 30, 2006	%
121 South Florida	1,278,987	42.0	942,386	33.0
123 Central Florida	349,066	12.0	538,506	19.0
126 West Florida	-	0.0	-	0.0
114 Northwest Florida	372,337	12.0	350,027	13.0
115 Northeast Florida - Electric	535,234	18.0	430,805	15.0
991 South Florida - Propane	201,653	7.0	239,177	9.0
993 Central Florida - Propane	46,542	2.0	103,539	4.0
995 Northeast Florida - Propane	23,271	1.0	66,267	2.0
996 West Florida - Propane	23,271	1.0	71,441	3.0
141 South Florida - M & J	96,155	3.0	30,695	1.0
143 Central Florida - M & J	60,729	2.0	19,386	1.0
945 Northeast Florida - M & J	5,061	0.0	1,616	0.0
946 West Florida - M & J	6,748	0.0	2,154	0.0
Total	2,999,054	100.0	2,795,999	100.0

BEGINNING JANUARY 1, 2008

	Common Plant Remaining		Common Plant EDP	
	June 30, 2007	%	June 30, 2007	%
121 South Florida	1,233,019	41.0	888,505	33.0
123 Central Florida	370,217	12.0	522,650	19.0
114 Northwest Florida	419,580	14.0	339,722	12.0
115 Northeast Florida - Electric	567,667	19.0	418,120	15.0
991 South Florida - Propane	190,494	6.0	245,538	9.0
993 Central Florida - Propane	74,043	2.0	176,994	6.0
995 Northeast Florida - Propane	24,681	1.0	68,543	3.0
141 South Florida - M & J	85,881	3.0	46,255	2.0
143 Central Florida - M & J	55,313	2.0	29,791	1.0
945 Northeast Florida - M & J	4,367	0.0	2,352	0.0
Total	3,025,262	100.0	2,738,470	100.0

Allocation of Total Plant

BEGINNING JANUARY 1, 2007

	Utility Plant	
	June 30, 2006	%
121 South Florida	67,353,429	36.0
123 Central Florida	28,175,088	15.0
126 West Florida	-	0.0
114 Northwest Florida	30,843,194	17.0
115 Northeast Florida - Electric	42,901,935	23.0
991 South Florida - Propane	8,967,078	5.0
993 Central Florida - Propane	3,278,603	2.0
995 Northeast Florida - Propane	2,255,737	1.0
996 West Florida - Propane	2,544,966	1.0
141 South Florida - M & J	126,850	0.0
143 Central Florida - M & J	80,116	0.0
945 Northeast Florida - M & J	6,676	0.0
946 West Florida - M & J	8,902	0.0
Total	186,542,574	100.0

BEGINNING JANUARY 1, 2008

	Utility Plant	
	June 30, 2007	%
121 South Florida	71,716,610	37.0
123 Central Florida	29,908,871	15.0
114 Northwest Florida	32,089,365	16.0
115 Northeast Florida - Electric	44,787,881	23.0
991 South Florida - Propane	9,471,625	5.0
993 Central Florida - Propane	6,347,114	3.0
995 Northeast Florida - Propane	2,555,832	1.0
141 South Florida - M & J	85,881	0.0
143 Central Florida - M & J	55,313	0.0
945 Northeast Florida - M & J	4,367	0.0
Total	197,022,859	100.0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:

HISTORIC YEAR ENDED: 12/31/2007

PROJECTED TEST YEAR ENDED: 12/31/2009

PROJECTED YEAR ENDED: 12/31/2008

Witness: Martin, Mesite, Lundgren, Kitner,
Cox, Camfield, Schneidermann, Seagrave

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Consolidated Natural Gas Division

DOCKET NO.: 080366-GU

Allocation of Payroll**BEGINNING JANUARY 1, 2007**

	Regulated Payroll		Consolidated Payroll	
	June 30, 2006	%	June 30, 2006	%
121 South Florida	5,675,336	46.0	5,675,336	36.0
123 Central Florida	2,538,925	20.0	2,538,925	16.0
126 West Florida	-	0.0	-	0.0
114 Northwest Florida	2,163,118	17.0	2,163,118	13.0
115 Northeast Florida - Electric	2,188,448	17.0	2,188,448	14.0
991 South Florida - Propane			1,817,159	11.0
993 Central Florida - Propane			691,345	4.0
995 Northeast Florida - Propane			584,792	4.0
996 West Florida - Propane			371,622	2.0
Total	12,565,827	100.0	16,030,745	100.0

BEGINNING JANUARY 1, 2008

	Regulated Payroll		Consolidated Payroll	
	June 30, 2007	%	June 30, 2007	%
121 South Florida	6,235,155	46.0	6,235,155	37.0
123 Central Florida	2,778,283	21.0	2,778,283	16.0
114 Northwest Florida	2,199,142	16.0	2,199,142	13.0
115 Northeast Florida - Electric	2,315,143	17.0	2,315,143	14.0
991 South Florida - Propane			1,778,362	11.0
993 Central Florida - Propane			998,836	6.0
995 Northeast Florida - Propane			575,253	3.0
Total	13,527,723	100.0	16,880,174	100.0

Allocation of Adjusted Gross Profit**BEGINNING JANUARY 1, 2007**

	Regulated Adj. Gross Profit		Consolidated Adj. Gross Profit	
	June 30, 2006	%	June 30, 2006	%
121 South Florida	14,659,079	41.0	14,659,079	34.0
123 Central Florida	7,473,825	21.0	7,473,825	17.0
126 West Florida	-	0.0	-	0.0
114 Northwest Florida	6,820,523	19.0	6,820,523	15.0
115 Northeast Florida - Electric	6,942,749	19.0	6,942,749	16.0
991 South Florida - Propane			4,219,269	10.0
993 Central Florida - Propane			1,343,644	3.0
995 Northeast Florida - Propane			1,009,151	2.0
996 West Florida - Propane			608,239	1.0
141 South Florida - M & J			543,278	1.0
143 Central Florida - M & J			352,743	1.0
945 Northeast Florida - M & J			43,711	0.0
946 West Florida - M & J			132,625	0.0
Total	35,896,176	100.0	44,148,836	100.0

BEGINNING JANUARY 1, 2008

	Regulated Adj. Gross Profit		Consolidated Adj. Gross Profit	
	June 30, 2007	%	June 30, 2007	%
121 South Florida	14,864,954	42.0	14,864,954	34.0
123 Central Florida	7,347,589	20.0	7,347,589	17.0
114 Northwest Florida	6,841,597	19.0	6,841,597	15.0
115 Northeast Florida - Electric	6,916,389	19.0	6,916,389	16.0
991 South Florida - Propane			4,184,030	9.0
993 Central Florida - Propane			1,788,109	4.0
995 Northeast Florida - Propane			1,039,719	2.0
141 South Florida - M & J			766,331	2.0
143 Central Florida - M & J			320,691	1.0
945 Northeast Florida - M & J			78,203	0.0
Total	35,970,529	100.0	44,147,612	100.0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED TEST YEAR ENDED: 12/31/2009
 PROJECTED YEAR ENDED: 12/31/2008
 Witness: Martin, Mesite, Lundgren, Kitner,
 Cox, Camfield, Schneidermann, Seagrave

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Consolidated Natural Gas Division
 DOCKET NO.: 080366-GU

Over and Under Adjustments									
Account #	Item	2008	2009	Reason	Nat Gas %	2008	2009	Nat Gas \$	
101.1849.9215	Travel for Compliance Acct.	\$ -	\$ 20,000	Travel to all divisions for additional compliance work	51%	\$ -	10,200	\$ -	10,200
101.1849.9231	Tax consultant for IRS audits, FIN 48, special tax projects, and tax assistance	78,000	78,000	Tax consultant for IRS audit assistance, tax assistance & special tax projects. Due to increased complications within our tax returns as a result of recent IRS audits, and the new FIN 48 requirements, we will need to utilize this position on an ongoing basis.	51%	39,780	39,780	-	79,560
121.4080.1	Ad valorem property taxes SF Ops	-	114,079	Increase in 121 property taxes - new SF Operations facility	100%	-	114,079	-	114,079
100.1849.935	Infinium software maintenance	4,257	8,855	8% over inflation, maintenance has historically increased at a greater rate than inflation	54%	2,299	4,782	-	7,081
101.1849.935	SSA Global WR and Budget maint	-	14,751	Training / Maintenance on report writer and budget application	54%	-	7,966	-	7,966
100.1849.9302	Annual report and Stock Exchange	-	8,643	Increase in Annual report and American Stock Exchange fees	51%	-	4,408	-	4,408
		\$ 82,257	\$ 244,328			\$ 42,079	\$ 181,215	\$ -	\$ 223,294
123.4010.9121	Marketing position vacancy -Admin	\$ (19,194)	\$ 1,791	Annual \$25,592 Vacant Apr-Dec 2008, staffed in 2009	100%	\$ (19,194)	\$ 1,791	\$ -	\$ (17,403)
123.4010.9121	Marketing position vacancy -Rep	(47,528)	(47,528)	Vacant all 2008 (47,528), staffed in 2009	100%	-	(47,528)	-	(95,056)
123.4020.887&.892	I&M Gas utility worker C, 50% to .887 / .892	6,200	18,600	Vacant 6 mos in 2007, 4 mos in 2008, to be staffed in 2009	100%	6,200	18,600	-	24,800
123.4020.887&.892	I&M Gas utility worker C, 50% to .887 / .892	6,200	18,600	Vacant 6 mos in 2007, 4 mos in 2008, to be staffed in 2009	100%	6,200	18,600	-	24,800
123.4010.878	Service Technician A	(31,000)	2,604	Staffed in 2007, vacant March-Dec in 2008, Staffed in 2009	100%	(31,000)	2,604	-	(28,396)
123.4010.874	Sub-aqueous crossing inspection	-	600	Inspection required every 5 years	100%	-	600	-	600
123.4010.8802	GPS, Dispatching and Navigational system	6,800	17,700	New GPS & navigational system w/ dispatching capabilities	100%	6,800	17,700	-	24,500
123.4010.874	Inter-coastal crossing location	4,800	-	The exact location of the inter-coastal crossing was reacquired in 08	100%	4,800	-	-	4,800
123.4010.870, .9121, .903	Supervision, Mktg, & Office payroll	33,300	33,300	Summer Glen conversion (1/3 to each acct)	100%	33,300	33,300	-	66,600
123.4010.878, .902	Field employees, meter reading	12,000	12,000	Summer Glen conversion (20%-878, 80%-902)	100%	12,000	12,000	-	24,000
123.4010.8802	Misc. office expenses	12,000	12,000	Summer Glen conversion	100%	12,000	12,000	-	24,000
121/123.4010.8801	AM/FM Coordinator, Engineering dept	-	50,000	New position 50% to SF, 50% to CF	100%	-	50,000	-	50,000
123.4010.903	Admin Assistant / Analyst to CF General Manager	-	43,300	New Central Florida Admin position	100%	-	43,300	-	43,300
123.4010.9216	Seminars, dues, training	-	27,140	Did not attend training in 2007, will be attending in 2009	100%	-	27,140	-	27,140
123.4010.870, 4020.885	Operations supervisor, service dept	(41,724)	-	Retired in June 2008, will be replaced in 2009, 50%-50%	100%	(41,724)	-	-	(41,724)
123.4010.874	Line locating expense	(12,600)	-	Reduced number of locates	100%	(12,600)	-	-	(12,600)
121/123.4010.9216	Web based Operator Qualification training	13,400	13,400	Training program - Operator Qualification	100%	13,400	13,400	-	26,800
		\$ (57,346)	\$ 203,507			\$ (57,346)	\$ 203,507	\$ -	\$ 146,161
106.1849.9251	Safety admin position	\$ 11,000	\$ 44,000	Position approved for 4Q08 (2008 estimated @1/4)	51%	\$ 5,610	22,440	\$ -	\$ 28,050
.9251 (NG & LP Gas)	Gas Safety Coordinator	-	-	For Central Florida - hire 4Q08 (51%-121.9251, 25%-123.9251)	76%	-	-	-	-
121.4010.813	Anualize Energy Logistics Specialist	(14,900)	16,400	Position vacant for 4 months	100%	(14,900)	16,400	-	1,500
106.1849.9251	Smith System Driver Training	-	55,950	To improve skills of FPU vehicle operators	51%	-	28,535	-	28,535
106.1849.9251	Smith System Train the Trainer	-	5,000	For recertifying drivers in house and training new drivers	51%	-	2,550	-	2,550
106.1849.9251	Third Party Claims Administration	-	25,000	Incremental cost for new firm to hire claims, former firm no longer exists and the successor organization did not provide acceptable service	51%	-	12,750	-	12,750
106.1849.9251	Driver's license monitoring	-	5,000	To ensure drivers' licenses are current and report infractions	51%	-	2,550	-	2,550
106.1849.9251	Worksteps or similar	-	60,000	On-going physical assessments of staff to reduce injuries	51%	-	30,600	-	30,600
106.1849.9251	Bull Ray recertification & training	-	6,000	Certify Safety Staff to be able to train in dog bite prevention	51%	-	3,060	-	3,060
121 / 123.9251	SGA SuprWk Comm & Safety Section	-	3,000	Restart support of SGA Superweek & Safety Committee	100%	-	3,000	-	3,000
121 / 123.4010.813	FGT Shippers Meetings	(600)	1,500	Restart full participation in meetings with pipeline	100%	(600)	1,500	-	900
121 / 123.4010.813	Gas Meet for Director & Energy log Mgr	(2,000)	4,000	Restart full participation in 3rd party NG supply meetings	100%	(2,000)	4,000	-	2,000
121 / 123.4010.813	LNG Meetings / Supply Conference	-	-	Prepare to review more projects involving LNG for FL	100%	-	-	-	-
106.1849.9251	Occupational Health & Safety Seminars	(300)	3,000	Improve training of Safety Staff	51%	(153)	1,530	-	1,377
100.1849.935	Landscaping for main office bldg	(3,600)	3,600	Replace landscaping that failed due to drought and water restrictions	54%	(1,944)	1,944	-	-
121 / 123.4010.887	Increased gas distribution integrity	-	50,000	Currently in rule making and expect added cost of compliance	100%	-	50,000	-	50,000
100.1849.935	Painting main office building	-	11,750	\$47k, needed once every 6 years	54%	-	6,345	-	6,345
100.1849.935	Main office flooring	-	25,000	\$100k, needed once every 8 years	54%	-	13,500	-	13,500
		\$ (10,400)	\$ 319,200			\$ (13,987)	\$ 200,704	\$ -	\$ 186,717

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:
 HISTORIC YEAR ENDED: 12/31/2007
 PROJECTED TEST YEAR ENDED: 12/31/2009
 PROJECTED YEAR ENDED: 12/31/2008
 Witness: Martin, Mesite, Lundgren, Kitner,
 Cox, Camfield, Schneidermann, Seagrave

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 Consolidated Natural Gas Division
 DOCKET NO.: 080366-GU

Over and Under Adjustments (continued)

Account #	Item	2008	2009	Reason	Nat Gas %	2008	2009	Nat Gas \$
121.4010.8791	2 svs positions-gas utility workers, vacant	\$ (67,947)	\$ 5,708	Fully staffed in 2007, vacant from Mar-Dec 08, fully staffed in 2009	100%	\$ (67,947)	\$ 5,708	\$ (62,239)
121.4010.8802	1 warehouse position vacant	(20,384)	2,854	Fully staffed in 2007, vacant 1/2 of 2008, fully staffed in 2009	100%	(20,384)	2,854	(17,530)
121.4020.877 & .892	One I&M position vacant	(20,384)	2,854	Fully staffed in 2007, vacant 1/2 of 2008, fully staffed in 2009	100%	(20,384)	2,854	(17,530)
121.4010.870	Two new engineering positions	-	43,500	Engineering positions required for better customer service	100%	-	43,500	43,500
121.4010.870	Sr. Admin Distrib Clerk	(25,000)	3,500	Fully staffed in 2007, vacant 1/2 of 2008, fully staffed in 2009	100%	(25,000)	3,500	(21,500)
121.4010.8791	Service Supervisor, service department	(60,000)	4,200	Fully staffed in 2007, vacant 2008, fully staffed in 2009	100%	(60,000)	4,200	(55,800)
121.4010.8802	GPS, Dispatching and Navigational system	21,600	43,200	New GPS & navigational system w/ dispatching capabilities	100%	21,600	43,200	64,800
121.4020.887	Bridge crossing repairs & maint	-	26,250	Increased reliability - Annual cost of \$105k, recovered over 4 year period	100%	-	26,250	26,250
121.4010.8802	Operational, technical, safety and leadership training	-	65,000	Did not attend in 2007 or 2008, will be attending in 2009	100%	-	65,000	65,000
121.4010.874	Line locating in 2008 unusually low	(140,000)	(75,000)	2008 was unusually low for line locating, we anticipate 2009 will return to normal levels	100%	(140,000)	(75,000)	(215,000)
121.4010.874				2007 allocation had overstated M&J bills (double counting warranty and service). This distorted historical allocations and over allocated to the M&J segment while under-allocating to NG.	100%			
121.4010.9121	Allocation update from M&J to NG	100,000	100,000		100%	100,000	100,000	200,000
		<u>\$ (212,115)</u>	<u>\$ 222,065</u>			<u>\$ (212,115)</u>	<u>\$ 222,065</u>	<u>\$ 9,951</u>

Account #	Item	2008	2009	Reason	Nat Gas %	2008	2009	Nat Gas \$
12x.4010.91xx	Research & Development	-	50,000	Participate in funding new efficient NG end use products (vehicle fuel technology, etc.)	100%	-	50,000	50,000
121.4010.9121	2 Mktg sales rep positions vacant	(73,994)	(29,738)	Positions staffed in 2007, vacant 2008, staffed in 2009	100%	(73,994)	(29,738)	(103,732)
121.4010.9121	Non-conservation industry training	(22,500)	10,000	Did not participate in non-conservation industry training in 2008	100%	(22,500)	10,000	(12,500)
12x.4010.9302	SGA initiative	7,820	7,820	Council for Responsible Energy, the green initiative	100%	7,820	7,820	15,640
		<u>\$ (88,674)</u>	<u>\$ 38,082</u>			<u>\$ (88,674)</u>	<u>\$ 38,082</u>	<u>\$ (50,592)</u>

Account #	Item	2008	2009	Reason	Nat Gas %	2008	2009	Nat Gas \$
SRVP	Conferences	\$ 1,102	\$ 1,102	FNGA board mtg Feb & Sept, annual convention June, SGA annual mtg & dist operating roundtable, exec wholesale summit	52%	\$ 573	\$ 573	\$ 1,146
12x.4010.93022 & .910	FNGA annual dues	1,490	2,490	Co. membership & officer/board member	100%	1,490	2,490	3,980
12x.4010.93022 & .928	AGDF annual dues	400	400		100%	400	400	800
12x.4010.93022	SGA annual dues	166	266		100%	166	266	432
		<u>\$ 3,158</u>	<u>\$ 4,258</u>			<u>\$ 2,629</u>	<u>\$ 3,729</u>	<u>\$ 6,358</u>

Account #	Item	2008	2009	Reason	Nat Gas %	2008	2009	Nat Gas \$
100.1849.903	Ebill - Kubra	\$ 700	\$ 1,200	Origination fee	53%	\$ 371	\$ 636	\$ 1,007
100.1849.903	Temp for CIS Project Analyst	35,533	-	Improved customer service	53%	18,833	-	18,833
100.1849.903	CIS Project Analyst - new position	16,867	67,520	Improved customer service	53%	8,939	35,786	44,725
100.1849.903	Postage	-	11,970	Increased postage rate	53%	-	6,344	6,344
100.1849.903	Increased cost of envelopes	-	448	Higher cost of product	53%	-	237	237
		<u>\$ 53,100</u>	<u>\$ 81,138</u>			<u>\$ 28,143</u>	<u>\$ 43,003</u>	<u>\$ 71,146</u>

TOTAL \$ 1,112,578 \$ (299,271) \$ 892,306

SUPPORTING SCHEDULES: Workpapers

RECAP SCHEDULES: G-1 through G-5

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080366-GU**

**MINIMUM FILING REQUIREMENTS
SCHEDULE H – COST OF SERVICE STUDY
SCHEDULES**

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

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

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SCHEDULE A
 CALCULATION OF PROPOSED RATES

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

SPLIT GS CHARGES

	TOTAL	RS	GS/GSTS	LV/LVTS	IS/ITS	GLS/GLSTS
PROPOSED TOTAL TARGET REVENUES	37,264,424	15,672,367	7,085,457	12,904,100	1,475,822	126,678
LESS: OTHER OPERATING REVENUE & TAXES	5,262,648	2,946,250	959,637	1,217,205	125,653	13,903
LESS: CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		12.00	29.08	90.00	240.00	0.00
TIMES: NUMBER OF BILLS	52,137	47,235	3,565	1,282	13	42
EQUALS: CUSTOMER CHARGE REVENUES	9,488,100	6,801,799	1,243,993	1,384,869	37,440	0
LESS: OTHER NON-THERM-RATE REVENUES						
EQUALS: PER-THERM TARGET REVENUES	22,533,676	5,924,319	4,881,827	10,302,027	1,312,728	112,776
DIVIDED BY: NUMBER OF THERMS	55,522,630	11,223,250	11,830,427	27,184,610	4,842,992	441,352
EQUALS: PER-THERM RATES (UNRNDED)		0.527861245	0.412650129	0.378965409	0.271057290	0.255522893
PER-THERM RATES (RNDED)		0.52786	0.41265	0.37897	0.27106	0.25552
PER-THERM-RATE REVENUES (RNDED RATES)	22,533,798	5,924,305	4,881,826	10,302,152	1,312,741	112,774
SUMMARY: PROPOSED TARIFF RATES		RS	GS-1&2 / GSTS-1&2	LV/LVTS	IS/ITS	GLS/GLSTS
CUSTOMER CHARGES		12.00	29.08	90.00	240.00	-
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		0.52786	0.41265	0.37897	0.27106	0.25552
PURCHASED GAS ADJUSTMENT		1.59327	1.59327	1.59327	1.59327	1.59327
TOTAL (INCLUDING PGA)		2.12113	2.00592	1.97224	1.86433	2.12113
SUMMARY: PRESENT TARIFF RATES						
CUSTOMER CHARGES		8.00	15.00	45.00	240.00	0.00
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		0.48340	0.32107	0.23809	0.10039	0.17689
PURCHASED GAS ADJUSTMENT		1.59327	1.59327	1.59327	1.59327	1.59327
TOTAL (INCLUDING PGA)		2.07667	1.91434	1.83136	1.69366	1.61096

Notes:
 Transportation Service accounts are responsible for additional charges due to the extra services which are provided by FPU.
 The Pool Manager Service charge remains at \$100.00 per month per Pool Manager.
 The GS rate is proposed to be replaced by a GS-1 and GS-2 rate. The Customer Charges are proposed at \$20 / customer per month for GS-1 and the GS-2 monthly Customer Charge per customer is proposed to be 163% above the GS-1 proposed Customer Charge based on the index ratios between GS-2 and GS-1 on Schedule E-7. As such the GS-2 proposed Customer Charge is \$33.00 per customer per month.
 To demonstrate the overall effect on GS customers the weighted average projected GS-1 and GS-2 Customer Charge of \$29.08 / customer per month is used on this schedule. The weighted average projected composite GS Customer Charge is based on 1,074 GS-1 customers at \$20.00 and 2,491 GS-2 Customers at \$33.00.
 This Cost of Service is applicable only to FPU's current and proposed Natural Gas Tariff Rates

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

SCHEDULE A
OTHER OPERATING REVENUES
CURRENT CHARGES

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

ACCT	OTHER REVENUES	PROJECTED	ACTUAL	CURRENT SERVICE CHARGES						CURRENT SERVICE CHARGES						CURRENT SERVICE CHARGES					
		2009*	2007	2007 REVENUES						RATES						ALLOCATE TOTAL REVENUE BY CUSTOMER OR					
		REVENUE @ CURRENT CHARGES	REVENUE @ CURRENT CHARGES	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS *	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS *	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS *	NUMBER OF OCCURRENCES	TOTAL	
487	FORFEITED DISCOUNTS	902,300	779,563	706,265	53,303	19,173	194	628 *	N/A	N/A	N/A	N/A	N/A *	47,235	3,565	1,282	13	42	52,137		
4880	MISC SERVICE REV-OTHER CHARGE	33,230	58,394	52,959	3,997	1,438	-	- *	42.00	60.00	90.00			1,261	67	16			1,344		
4880																					
4881	MISC SERVICE REV-CREDIT		2,044	2,044					3.50	3.50	3.50	3.50	3.50 *	584	-	-			584		
4882	MISC SERVICE REV-CHECK CHARGE	28,689	31,691	28,711	2,167	779	8	26 *	N/A	N/A	N/A	N/A	N/A *	47,235	3,565	1,282	13	42	52,137		
4884	MISC SVC REV-CHANGE OF ACCOUNT	29,186	37,066	33,581	2,534	912	9	30 *	19.00	19.00	19.00	19.00	19.00 *	47,235	3,565	1,282	13	42	52,137		
4884									24.00	24.00	24.00	24.00	24.00 *								
4885	MISC SVC REV-RECONNECT CHARGE	249,730	270,292	245,137	18,501	6,655	-	- *	21.00	21.00	48.00			11,673	881	139			12,693		
4886	MISC SVC REV-RECONNECT NON-PAY	289,953	287,899	261,105	19,706	7,088	-	- *	60.00	78.00	108.00			4,352	253	66			4,670		
4886									74.00	97.00	137.00	137.00									
4887	MISC SVC REV-BILL COLLECT CHG	93,576	76,112	68,956	5,204	1,872	19	61 *	16.00	16.00	16.00	16.00	16.00 *	4,310	325	117			4,752		
4887									16.00	16.00	16.00	16.00	16.00 *								
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(13,255)	(12,009)	(906)	(326)	(3)	(11) *						47,235	3,565	1,282	13	42	52,137		
4952	MISC.GAS REVENUE	44,992	43,079	39,029	2,946	1,060	11	35 *						47,235	3,565	1,282	13	42	52,137		
4953	UNBILLED REVENUES	(38,598)												47,235	3,565	1,282	13	42	52,137		
49561	OTHER GAS REV - STORM	-	163,828	148,424	11,202	4,029	41	132 *	N/A	N/A	N/A	N/A	N/A *	47,235	3,565	1,282	13	42	52,137		
496	RATE REFUND PENDING ACCOUNTS	-	30,301	27,452	2,072	745	8	24 *	N/A	N/A	N/A	N/A	N/A *	47,235	3,565	1,282	13	42	52,137		
2007 REVENUES @ CURRENT CHARGES			1,767,014	1,601,653	120,724	43,425	286	925													
2009 REVENUES @ CURRENT CHARGES		1,619,459	ALLOCATE	1,467,907	110,643	39,799	262	848						n/a	n/a	n/a	n/a	n/a	n/a		

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

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

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SCHEDULE A
 OTHER OPERATING REVENUES
 PROPOSED CHARGES

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

ACCT	OTHER REVENUES	REVENUE @ PROPOSED	2009 REVENUES					2009 RATES					ALLOCATE TOTAL REVENUE BY CUSTOMER OR SPECIFIC 2009 NUMBER OF OCCURANCES					TOTAL
		CHARGES	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS *	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS *	RS	GS	LV/LVTS	IS/ITS	GLS/GLSTS	
487	FORFEITED DISCOUNTS	902,300	817,462	61,695	22,192	225	727	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTOMER	*	47,235	3,565	1,282	13	42	52,137		
4880	MISC SERVICE REV-OTHER CHARGE	41,100	37,275	2,813	1,012	-	-	*	52.00 75.00 112.00	*	717	38	9	-	-	763		
4880		-	-	-	-	-	-	*		*	597	24	6	-	-	627		
4882	MISC SERVICE REV-CHECK CHARGE	28,700	26,001	1,962	706	7	23	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTOMER	*	47,235	3,565	1,282	13	42	52,137		
4884	MISC SVC REV-CHANGE OF ACCOUNT	35,300	31,981	2,414	868	9	28	*	23.00 23.00 23.00 23.00 23.00	*	1,390	105	38	-	-	1,533		
4884		-	-	-	-	-	-	*		*	-	-	-	-	-	-		
4885	MISC SVC REV-RECONNECT CHARGE	309,200	280,423	21,164	7,613	-	-	*	52.00 75.00 112.00	*	5,393	282	68	-	-	5,743		
4886	MISC SVC REV-RECONNECT NON-PAY	391,400	354,973	26,790	9,636	-	-	*	81.00 104.00 141.00	*	4,382	258	68	-	-	4,708		
4886		-	-	-	-	-	-	*		*	-	-	-	-	-	-		
4887	MISC SVC REV-BILL COLLECT CHG	146,200	132,454	9,996	3,596	36	118	*	25.00 25.00 25.00 25.00 25.00	*	47,235	3,565	1,282	13	42	52,137		
4887		-	-	-	-	-	-	*		*	-	-	-	-	-	-		
4888	MISC SVC REV-ALLOWANCES & ADJ	(13,600)	(12,321)	(930)	(334)	(3)	(11)	*	NO CHANGE IN RATE - ALLOCATED BASED ON CUSTOMER	*	47,235	3,565	1,282	13	42	52,137		
493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	*		*	47,235	3,565	1,282	13	42	52,137		
4951	OVER REC,FUEL ADJ- PURCHAS GAS	-	-	-	-	-	-	*		*	47,235	3,565	1,282	13	42	52,137		
4952	MISC.GAS REVENUE	44,992	40,761	3,076	1,107	11	36	*		*	47,235	3,565	1,282	13	42	52,137		
4953	UNBILLED REVENUES	-	-	-	-	-	-	*		*	47,235	3,565	1,282	13	42	52,137		
SERVICE CHARGE & INCREMENTAL REVENUES		1,885,592	1,709,010	128,981	46,395	285	921	*		*	n/a	n/a	n/a	n/a	n/a	n/a		
TOTAL GROSS RECEIPTS REVENUES		1,936,054	596,864	436,509	764,332	125,368	12,981	*		*								
TOTAL FRANCHISE FEE REVENUES		1,441,002	640,377	394,147	406,478	-	-	*		*								
TOTAL OTHER REVENUES		5,262,648	2,946,250	959,637	1,217,205	125,653	13,903	*		*								
PROPOSED INCREASE IN OTHER REVENUES		266,133	241,103	18,338	6,596	23	74	*		*								

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

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

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SCHEDULE A
 CALCULATION OF PROPOSED RATES

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS-1&2 / GSTS-1&2	LV/LVTS	IS/ITS	GLS/GLSTS
PROPOSED TOTAL TARGET REVENUES	37,264,424	15,672,367	7,085,457	12,904,100	1,475,822	126,678
LESS:OTHER OPERATING REVENUE & TAXES	5,262,648	2,946,250	959,637	1,217,205	125,653	13,903
LESS:CUSTOMER CHARGE REVENUES						
PROPOSED CUSTOMER CHARGES		12.00	29.08	90.00	240.00	-
TIMES:NUMBER OF BILLS	52,137	47,235	3,565	1,282	13	42
EQUALS:CUSTOMER CHARGE REVENUES	9,468,100	6,801,799	1,243,993	1,384,869	37,440	-
LESS:OTHER NON-THERM-RATE REVENUES						
EQUALS:PER-THERM TARGET REVENUES	22,533,676	5,924,319	4,881,827	10,302,027	1,312,728	112,776
DIVIDED BY:NUMBER OF THERMS	55,522,630	11,223,250	11,830,427	27,184,610	4,842,992	441,352
EQUALS:PER-THERM RATES(UNROUNDED)		0.52786125	0.41265013	0.37896541	0.27105729	0.25552289
PER-THERM RATES(ROUNDED)		0.52786	0.41265	0.37897	0.27106	0.25552
PER-THERM-RATE REVENUES (ROUNDED RATES)		5,924,305	4,881,826	10,302,152	1,312,741	112,774
SUMMARY:PROPOSED TARIFF RATES						
CUSTOMER CHARGES		12.00	29.08	90.00	240.00	-
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		0.52786	0.41265	0.37897	0.27106	0.25552
PURCHASED GAS ADJUSTMENT		1.59327	1.59327	1.59327	1.59327	1.59327
TOTAL (INCLUDING PGA)		2.12113	2.00592	1.97224	1.86433	1.84879
SUMMARY:PRESENT TARIFF RATES						
CUSTOMER CHARGES		8.00	15.00	45.00	240.00	-
ENERGY CHARGES						
NON-GAS (CENTS PER THERM)		0.48340	0.32107	0.23809	0.10039	0.01769
PURCHASED GAS ADJUSTMENT		1.59327	1.59327	1.59327	1.59327	1.59327
TOTAL (INCLUDING PGA)		2.07667	1.91434	1.83136	n/a	1.61096

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

SCHEDULE B
PROPOSED RATE DESIGN

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS-1&2 / GSTS-1&2	LV/LVTS	IS/ITS	GLS/GLSTS		
TOTAL CURRENT BASE REVENUES	22,217,575	9,959,852	4,447,561	7,200,832	531,260	78,071	-	-
TOTAL PROPOSED BASE REVENUES		12,726,118	6,125,820	11,686,895	1,350,168	112,776	-	-
CURRENT OTHER OPERATING REV	1,618,611	1,467,907	110,643	39,799	262			
PROPOSED OTHER OPERATING REV	1,885,592	1,709,010	128,981	46,395	285	921	-	-
INCREASE OTHER OPERATING REV	266,133	241,103	18,338	6,596	23	74	-	-
GR TAX REVENUES	1,936,054	596,864	436,509	764,332	125,368	12,981		
FF REVENUES	1,441,002	640,377	394,147	406,478	-	-		
TOTAL CURRENT REVENUES	27,213,242	12,664,999	5,388,861	8,411,441	656,890	91,052	-	-
TOTAL PROPOSED REVENUES	37,264,424	15,672,367	7,085,457	12,904,100	1,475,822	126,678		

SUPPORTING SCHEDULES: H-1 p.7

RECAP SCHEDULES:

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

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 PROPOSED RATE DESIGN
 SCHEDULE B

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS-1&2 / GSTS-1&2	LV/LVTS	IS/ITS	GLS/GLSTS
I. PRESENT RATES (projected test year @ present rates)						
Gas Sales (due to growth)	22,217,575	9,959,852	4,447,561	7,200,832	531,260	78,071
Other Operating Revenue	1,619,459	1,467,907	110,643	39,799	262	848
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981
Total	27,214,090	12,664,999	5,388,861	8,411,441	656,890	91,900
ATTENDANT INCREASE IN TAXES	(1,529,681)	(542,203)	(314,684)	(590,555)	(74,827)	(7,412)
RESULTING NET OPERATING INCOME	254,209	801,635	280,808	(648,847)	(189,191)	9,805
RATE OF RETURN	0.34%	3.07%	1.85%	-2.28%	-5.24%	2.74%
INDEX		8.90	5.37	-6.61	-15.21	7.96
II. PROPOSED REVENUES IF SET AT EQUAL RATES OF RETURN (projected test year @ proposed rates - equal rates of return)						
Gas Sales (due to growth)	32,001,776	12,126,118	6,125,820	12,286,895	1,350,168	112,776
Other Operating Revenue	1,885,592	1,709,010	128,981	46,395	285	921
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981
Total	37,264,424	15,072,367	7,085,457	13,504,100	1,475,822	126,678
TOTAL REVENUE INCREASE	10,050,334	2,407,369	1,696,596	5,092,660	818,931	34,778
PERCENT INCREASE OVER BASE RATES	45.24%	24.17%	38.15%	70.72%	154.15%	44.55%
RATE OF RETURN	8.74%	8.74%	8.74%	8.74%	8.74%	8.74%
INDEX		0.39	0.39	0.39	0.39	0.39
III. PROPOSED REVENUES (projected test year @ proposed rates - ADJUSTED)						
Gas Sales (due to growth)	32,001,776	12,726,118	6,125,820	11,686,895	1,350,168	112,776
Other Operating Revenue	1,885,592	1,709,010	128,981	46,395	285	921
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981
Total	37,264,424	15,672,367	7,085,457	12,904,100	1,475,822	126,678
TOTAL REVENUE INCREASE	10,050,334	3,007,369	1,696,596	4,492,660	818,931	34,778
PERCENT INCREASE OVER BASE RATES	45.24%	30.19%	38.15%	62.39%	154.15%	44.55%
RATE OF RETURN	8.74%	10.15%	8.74%	7.44%	8.74%	8.74%
INDEX		1.16	1.00	0.85	1.00	1.00

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.9

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS / GSTS	LV/LVTS	IS/ITS	GLS/GLSTS		
PROPOSED REVENUES (projected test year @ proposed rates - equal rates of return)								
Gas Sales (due to growth)	32,001,776	12,126,118	6,125,820	12,286,895	1,350,168	112,776	-	-
Other Operating Revenue (proposed rates)	1,885,592	1,709,010	128,981	46,395	285	921	-	-
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981	-	-
Total	37,264,424	15,072,367	7,085,457	13,504,100	1,475,822	126,678	-	-
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	19,003,804	8,761,019	3,524,936	6,153,639	514,726	49,484	-	-
Depreciation Expenses	3,388,490	1,223,422	692,831	1,295,115	161,175	15,948	-	-
Amortization Expenses	487,404	175,978	99,658	186,291	23,184	2,294	-	-
Taxes Other Than Income—Fixed	2,093,213	755,759	427,991	800,047	99,564	9,851	-	-
Taxes Other Than Income—Revenue	3,516,651	1,489,389	677,321	1,215,751	122,260	11,930	-	-
Total Exps excl. Income Taxes	28,489,562	12,405,567	5,422,737	9,650,843	920,909	89,506	-	-
PRE TAX NOI:	8,774,862	2,666,800	1,662,720	3,853,257	554,913	37,172	-	-
ATTENDANT INCREASE IN TAXES	3,859,036	924,360	651,444	1,955,433	314,446	13,354	-	-
INCOME TAXES:	2,329,355	382,156	336,760	1,364,878	239,619	5,942	-	-
NET OPERATING INCOME:	6,445,507	2,284,644	1,325,960	2,488,379	315,294	31,229	-	-
RATE BASE:	73,747,219	26,140,094	15,171,170	28,471,156	3,607,484	357,316	-	-
RATE OF RETURN	8.74%	8.74%	8.74%	8.74%	8.74%	8.74%	-	-
\$ CHANGE IN BASE REVENUES	9,784,201	2,166,266	1,678,259	5,086,064	818,908	34,705	-	-
% CHANGE IN BASE REVENUES	44.04%	21.75%	37.73%	70.63%	154.14%	44.45%	-	-

PROPOSED REVENUES (projected test year @ proposed rates - adjusted for LVS Retention)								
Gas Sales (due to growth)	32,001,776	12,726,118	6,125,820	11,686,895	1,350,168	112,776	-	-
Other Operating Revenue (proposed rates)	1,885,592	1,709,010	128,981	46,395	285	921	-	-
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981	-	-
Total	37,264,424	15,672,367	7,085,457	12,904,100	1,475,822	126,678	-	-
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	19,003,804	8,761,019	3,524,936	6,153,639	514,726	49,484	-	-
Depreciation Expenses	3,388,490	1,223,422	692,831	1,295,115	161,175	15,948	-	-
Amortization Expenses	487,404	175,978	99,658	186,291	23,184	2,294	-	-
Taxes Other Than Income—Fixed	2,093,213	755,759	427,991	800,047	99,564	9,851	-	-
Taxes Other Than Income—Revenue	3,516,651	1,489,389	677,321	1,215,751	122,260	11,930	-	-
Total Exps excl. Income Taxes	28,489,562	12,405,567	5,422,737	9,650,843	920,909	89,506	-	-
PRE TAX NOI:	8,774,862	3,266,800	1,662,720	3,253,257	554,913	37,172	-	-
INCREASE NOI:	6,191,298	1,852,627	1,045,153	2,767,609	504,485	21,425	-	-
ORIGINAL NOI:	254,209	801,635	280,808	(648,847)	(189,191)	9,805	-	-
INCOME TAXES:	2,329,355	612,539	336,760	1,134,496	239,619	5,942	-	-
NET OPERATING INCOME:	6,445,507	2,654,262	1,325,960	2,118,762	315,294	31,229	-	-
RATE BASE:	73,747,219	26,140,094	15,171,170	28,471,156	3,607,484	357,316	-	-
RATE OF RETURN	8.74%	10.15%	8.74%	7.44%	8.74%	8.74%	-	-
\$ CHANGE IN BASE REVENUES	9,784,201	2,766,266	1,678,259	4,486,064	818,908	34,705	-	-
% CHANGE IN BASE REVENUES	44.04%	27.77%	37.73%	62.30%	154.14%	44.45%	-	-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C

	TOTAL	RS	GS / GSTS	LV/LVTS	IS/ITS	GLS/GLSTS		
PRESENT RATES (projected test year @ present rates)								
Gas Sales (Projected Test Year Therms)	22,217,575	9,959,852	4,447,561	7,200,832	531,260	78,071	-	-
Other Operating Revenue (Current Charges)	1,619,459	1,467,907	110,643	39,799	262	848	-	-
Gross Recp + FF Tax	3,377,056	1,237,240	830,656	1,170,810	125,368	12,981	-	-
Total	27,214,090	12,664,999	5,388,861	8,411,441	656,890	91,900	-	-
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	19,003,804	8,761,019	3,524,936	6,153,639	514,726	49,484	-	-
Depreciation Expenses	3,388,490	1,223,422	692,831	1,295,115	161,175	15,948	-	-
Amortization Expenses	487,404	175,978	99,658	186,291	23,184	2,294	-	-
Taxes Other Than Income—Fixed	2,093,213	755,759	427,991	800,047	99,564	9,851	-	-
Taxes Other Than Income—Revenue	3,516,651	1,489,389	677,321	1,215,751	122,260	11,930	-	-
Total Exps excl. Income Taxes	28,489,562	12,405,567	5,422,737	9,650,843	920,909	89,506	-	-
INCOME TAXES:	(1,529,681)	(542,203)	(314,684)	(590,555)	(74,827)	(7,412)	-	-
NET OPERATING INCOME:	254,209	801,635	280,808	(648,847)	(189,191)	9,805	-	-
RATE BASE:	73,747,219	26,140,094	15,171,170	28,471,156	3,607,484	357,316		
REALIZED RATE OF RETURN	0.34%	3.07%	1.85%	-2.28%	-5.24%	2.74%		
REQUIRED RATE OF RETURN	8.74%	8.74%	8.74%	8.74%	8.74%	8.74%		
REQUIRED NET OPERATING INCOME	6,445,507	2,284,644	1,325,960	2,488,379	315,294	31,229		
NOI DEFICIENCY	6,191,298	1,483,009	1,045,153	3,137,226	504,485	21,425		
Net Operating Income Multiplier	1.6233	1.6233	1.6233	1.6233	1.6233	1.6233		
Revenue Deficiency (Excess)	10,050,334	2,407,369	1,696,596	5,092,660	818,931	34,778		
Proposed Increase in Other Operating Revenues	266,133	241,103	18,338	6,596	23	74		
Required Increase in Base Revenues	9,784,201	2,166,266	1,678,259	5,086,064	818,908	34,705		
Increase in Revenue Taxes (GR, FF)								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

DERIVATION OF REVENUE DEFICIENCY
SCHEDULE D

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS / GSTS	LV/LVTS	IS/ITS	GLS/GLSTS		
CUSTOMER COSTS	17,023,335	9,804,527	2,835,517	4,335,930	43,958	3,403	-	-
CAPACITY COSTS	11,566,302	2,591,494	2,644,371	5,360,930	881,843	87,664	-	-
COMMODITY COSTS	1,299,100	262,598	276,804	636,056	113,315	10,327	-	-
REVENUE COSTS	3,516,651	1,489,389	677,321	1,215,751	122,260	11,930	-	-
TOTAL	33,405,388	14,148,008	6,434,013	11,548,667	1,161,376	113,324	-	-
less:REVENUE AT PRESENT RATES (in the projected test year)	27,214,090	12,664,999	5,388,861	8,411,441	656,890	91,900	-	-
equals: NOI DEFICIENCY	6,191,298	1,483,009	1,045,153	3,137,226	504,485	21,425	-	-
UNIT COSTS:								
CUSTOMER COSTS	27.21	17.30	66.28	281.78	281.78	6.75		
CAPACITY (CENTS/THERM)	1.8942	18.1829	18.3484	19.3787	20.6114	19.2965		
COMMODITY (CENTS/THERM)	0.0234	0.2340	0.2340	0.2340	0.2340	0.2340		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY
SUMMARY

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

SUMMARY	TOTAL	RS	GS / GSTS	LV/LVTS	IS/ITS	GLS/GLSTS			
RB	73,747,219	26,140,094	15,171,170	28,471,156	3,607,484	357,316	-	-	-
ATTRITION	-	-	-	-	-	-	-	-	-
O&M	19,003,804	8,761,019	3,524,936	6,153,639	514,726	49,484	-	-	-
DEPRECIATION	3,388,490	1,223,422	692,831	1,295,115	161,175	15,948	-	-	-
AMORTIZATION EXPENSES	487,404	175,978	99,658	186,291	23,184	2,294	-	-	-
TOTI - OTHER	2,093,213	755,759	427,991	800,047	99,564	9,851	-	-	-
TOTI - REV. RELATED	3,516,651	1,489,389	677,321	1,215,751	122,260	11,930	-	-	-
INCOME TAXES TOTAL	(1,529,681)	(542,203)	(314,684)	(590,555)	(74,827)	(7,412)	-	-	-
REVENUE CREDITED TO COS:	-	-	-	-	-	-	-	-	-
TOTAL COST - CUSTOMER	17,023,335	9,804,527	2,835,517	4,335,930	43,958	3,403	-	-	-
TOTAL COST - CAPACITY	11,566,302	2,591,494	2,644,371	5,360,930	881,843	87,664	-	-	-
TOTAL COST - COMMODITY	1,299,100	262,598	276,804	636,056	113,315	10,327	-	-	-
TOTAL COST - REVENUE	3,516,651	1,489,389	677,321	1,215,751	122,260	11,930	-	-	-
NO. OF CUSTOMERS	52,137	47,235	3,565	1,282	13	42	-	-	-
PEAK MONTH SALES	6,106,118	1,425,239	1,441,202	2,766,404	427,842	45,430	-	-	-
ANNUAL SALES	55,522,630	11,223,250	11,830,427	27,184,610	4,842,992	441,352	-	-	-

SUPPORTING SCHEDULES: H-2 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY
SUMMARY

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

SUMMARY	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS
RB	73,747,219	26,140,094	15,171,170	-	28,471,156	3,607,484	357,316
ATTRITION							
O&M	19,003,804	8,761,019	3,524,936	-	6,153,639	514,726	49,484
DEPRECIATION	3,388,490	1,223,422	692,831	-	1,295,115	161,175	15,948
AMORTIZATION EXPENSES	487,404	175,978	99,658	-	186,291	23,184	2,294
TOTI - OTHER	2,093,213	755,759	427,991	-	800,047	99,564	9,851
TOTI - REV. RELATED	3,516,651	1,489,389	677,321	-	1,215,751	122,260	11,930
INCOME TAXES TOTAL	(1,529,681)	(542,203)	(314,684)	-	(590,555)	(74,827)	(7,412)
REVENUE CREDITED TO COS:	-	-	-	-	-	-	-
TOTAL COST - CUSTOMER	17,023,335	9,804,527	2,835,517	-	4,335,930	43,958	3,403
TOTAL COST - CAPACITY	11,566,302	2,591,494	2,644,371	-	5,360,930	881,843	87,664
TOTAL COST - COMMODITY	1,299,100	262,598	276,804	-	636,056	113,315	10,327
TOTAL COST - REVENUE	3,516,651	1,489,389	677,321	-	1,215,751	122,260	11,930
NO. OF CUSTOMERS	52,137	47,235	3,565	-	1,282	13	42
PEAK MONTH SALES	6,106,118	1,425,239	1,441,202	-	2,766,404	427,842	45,430
ANNUAL SALES	55,522,630	11,223,250	11,830,427	-	27,184,610	4,842,992	441,352

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR
TAXES OTHER THAN INCOME TAXES:								
Customer	814,922	469,351	135,739	-	207,565	2,104	163	WEIGHTED CUST CAPACITY
Capacity	1,278,291	286,408	292,252	-	592,482	97,460	9,689	
Subtotal	2,093,213	755,759	427,991	-	800,047	99,564	9,851	
Revenue	3,516,651	1,489,389	677,321	-	1,215,751	122,260	11,930	TAX ALLOC W/O LK WORTH
Total	5,609,864	2,245,148	1,105,312	-	2,015,798	221,825	21,781	
RETURN (NOI)								
Customer	2,386,662	1,374,589	397,538	-	607,895	6,163	477	RB-CUST-DIRECT
Capacity	4,088,428	916,035	934,726	-	1,894,969	311,712	30,987	
Commodity	(29,583)	(5,980)	(6,303)	-	(14,484)	(2,580)	(235)	RB-CAP-DIRECT
Total	6,445,507	2,284,644	1,325,960	-	2,488,379	315,294	31,229	
INCOME TAXES								
Customer	(566,415)	(326,225)	(94,346)	-	(144,269)	(1,463)	(113)	RB-CUST-DIRECT
Capacity	(970,287)	(217,398)	(221,834)	-	(449,724)	(73,977)	(7,354)	
Commodity	7,021	1,419	1,496	-	3,438	612	56	RB-CAP-DIRECT
Total	(1,529,681)	(542,203)	(314,684)	-	(590,555)	(74,827)	(7,412)	
REVENUE CREDITED TO COS:								
Customer	-	-	-	-	-	-	-	DIRECT
TOTAL COST OF SERVICE:								
Customer	17,023,335	9,804,527	2,835,517	-	4,335,930	43,958	3,403	
Capacity	11,566,302	2,591,494	2,644,371	-	5,360,930	881,843	87,664	
Commodity	1,299,100	262,598	276,804	-	636,056	113,315	10,327	
Subtotal	29,888,737	12,658,619	5,756,692	-	10,332,916	1,039,116	101,394	
Revenue	3,516,651	1,489,389	677,321	-	1,215,751	122,260	11,930	
Total	33,405,388	14,148,008	6,434,013	-	11,548,667	1,161,376	113,324	
Total Calculated	33,405,388	14,148,008	6,434,013	-	11,548,667	1,161,376	113,324	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR
OPERATIONS AND MAINTENANCE EXPENSE:								
DIRECT AND SPECIAL ASSIGNMENTS:								
CUSTOMER								
878 Meters and House Regulators	1,702,587	980,598	283,594	-	433,657	4,396	340	WEIGHTED CUST
893 Maint. of Meters & House Reg.	135,247	77,895	22,528	-	34,448	349	27	WEIGHTED CUST
874 Mains & Services	479,207	275,997	79,820	-	122,056	1,237	96	WEIGHTED CUST
892 Maint. of Services	215,085	123,878	35,826	-	54,783	555	43	WEIGHTED CUST
ALL OTHER CUSTOMER	10,347,094	5,959,370	1,723,479	-	2,635,457	26,719	2,069	
CUSTOMER TOTAL	12,879,219	7,417,738	2,145,246	-	3,280,402	33,257	2,575	
CAPACITY								
876 Measuring & Reg. Sta. Eq.-I	14,342	3,213	3,279	-	6,647	1,093	109	PEAK/AVE
890 Maint. of Meas.& Reg.Sta.Eq.-I	-	-	-	-	-	-	-	PEAK/AVE
874 Mains and Services	1,136,998	254,751	259,949	-	526,994	86,687	8,618	DIRECT
887 Maint. of Mains	458,653	102,764	104,861	-	212,584	34,969	3,476	DIRECT
ALL OTHER CAPACITY	3,192,931	715,394	729,991	-	1,479,909	243,437	24,200	PEAK/AVE
CAPACITY TOTAL	4,802,924	1,076,122	1,098,079	-	2,226,134	366,186	36,403	
COMMODITY								
Account #	-	-	-	-	-	-	-	COMMODITY
Account #	-	-	-	-	-	-	-	COMMODITY
Account #	-	-	-	-	-	-	-	COMMODITY
All Other	1,321,662	267,159	281,612	-	647,103	115,283	10,506	COMMODITY
COMMODITY TOTAL	1,321,662	267,159	281,612	-	647,103	115,283	10,506	
TOTAL O&M	19,003,804	8,761,019	3,524,936	-	6,153,639	514,726	49,484	
DEPRECIATION EXPENSE:								
Customer	1,319,194	759,785	219,733	-	336,005	3,406	264	WEIGHTED CUST
Capacity	2,069,296	463,637	473,097	-	959,110	157,768	15,684	DIRECT
Total	3,388,490	1,223,422	692,831	-	1,295,115	161,175	15,948	
4050.1 AMORT. OF OTHER GAS PLANT:								
Customer	177,664	102,325	29,593	-	45,252	459	36	WEIGHTED CUST
Capacity	278,684	62,441	63,715	-	129,169	21,248	2,112	PEAK/AVE
Total	456,348	164,765	93,308	-	174,421	21,706	2,148	
4060.1 AMORT. OF ACQUISITION ADJ.:								
Customer	12,091	6,964	2,014	-	3,080	31	2	WEIGHTED CUST
Capacity	18,965	4,249	4,336	-	8,790	1,446	144	PEAK/AVE
Total	31,056	11,213	6,350	-	11,870	1,477	146	
4070.5 AMORT OF AEP - EXCESS MACC								
Customer	-	-	-	-	-	-	-	WEIGHTED CUST
Capacity	-	-	-	-	-	-	-	PEAK/AVE
Total	-	-	-	-	-	-	-	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

RATE BASE BY CUSTOMER CLASS	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
Meters	6,085,866	3,505,132	1,013,701	-	1,550,101	15,715	1,217	WEIGHTED CUST
House Regulators	1,990,398	1,146,362	331,534	-	506,964	5,140	398	WEIGHTED CUST
Services	14,148,523	8,148,790	2,356,669	-	3,603,701	36,535	2,829	WEIGHTED CUST
All Other	5,082,558	2,927,281	846,584	-	1,294,553	13,124	1,016	WEIGHTED CUST
Total	27,307,345	15,727,565	4,548,488	-	6,955,319	70,514	5,459	
Capacity								
Industrial Meas.& Reg. Sta. Eq.	34,593	7,751	7,909	-	16,034	2,637	262	PEAK/AVE
Meas.&Reg.Sta.Eq.-Gen.	210,205	47,098	48,059	-	97,429	16,027	1,593	PEAK/AVE
Mains	39,525,964	8,856,011	9,036,710	-	18,320,111	3,013,554	299,579	PEAK/AVE
All Other	7,007,595	1,570,090	1,602,127	-	3,247,990	534,276	53,113	PEAK/AVE
Total	46,778,357	10,480,950	10,694,804	-	21,681,563	3,566,494	354,547	
Commodity								
Account	-	-	-	-	-	-	-	ANNUAL SALES
Account	-	-	-	-	-	-	-	ANNUAL SALES
Account	-	-	-	-	-	-	-	ANNUAL SALES
All Other	(338,483)	(68,420)	(72,122)	-	(165,726)	(29,524)	(2,691)	ANNUAL SALES
Total	(338,483)	(68,420)	(72,122)	-	(165,726)	(29,524)	(2,691)	ANNUAL SALES
TOTAL	73,747,219	26,140,094	15,171,170	-	28,471,156	3,607,484	357,316	#

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

RECAP SCHEDULES; H-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED
EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

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

PROJECTED TEST YEAR: 12/31/2009
WITNESS: SCHNEIDERMANN

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE G

	TOTAL	RS	GS / GSTS		LV/LVTS	IS/ITS	GLS/GLSTS
CUSTOMER COSTS							
CUSTOMER	52,137	47,235	3,565		1,282	13	42
AVERAGE METER COST INDEX	NA	1.00000	3.83199		16.29041	16.29041	0.39039
WEIGHTED CUSTOMER COST	82,012	47,235	13,661	-	20,889	212	16
WEIGHTED CUST	1.00	0.58	0.17	-	0.25	0.00	0.00
CAPACITY COSTS							
PEAK AND AVERAGE METHOD (THERMS) CAPACITY	5,443,583 1.00	1,219,665 0.22	1,244,551 0.23	-	2,523,077 0.46	415,032 0.08	41,258 0.01
COMMODITY COSTS							
ANNUAL SALES (THERMS) SALES	55,522,630 1.00	11,223,250 0.20	11,830,427 0.21	-	27,184,610 0.49	4,842,992 0.09	441,352 0.01
REVENUE-RELATED COSTS	0.01625	=FACTOR					
TAX ON CAP, CUST, COMM	485,692	205,703	93,546	-	167,910	16,886	1,648
TAX ALLOC		0.42	0.19	-	0.35	0.03	0.00
TAX ALLOC W/O LK WORTH		0.42	0.19	-	0.35	0.03	0.00

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

RECAP SCHEDULES: H-2 p.2-4

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

EXPLANATION: FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 SUMMARY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
ATTRITION	-	-	-	-	-
O&M	19,003,804	12,879,219	4,802,924	1,321,662	-
DEP.	3,388,490	1,319,194	2,069,296	-	-
AMORTIZATION-OTHER GAS PLANT	456,348	177,664	278,684	-	-
AMORT OF UTILITY PLANT-ACQ ADJ	31,056	12,091	18,965	-	-
AMORT OF AEP - EXCESS MACC	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME	5,609,864	814,922	1,278,291	-	3,516,651
RETURN	6,445,507	2,386,662	4,088,428	(29,583)	-
INCOME TAXES	(1,529,681)	(566,415)	(970,287)	7,021	-
REVENUES CREDITED TO COST OF SERVICE	-	-	-	-	-
TOTAL COST	33,405,388	17,023,335	11,566,302	1,299,100	3,516,651
RATE BASE	73,747,219	27,307,345	46,778,357	(338,483)	-
KNOWN DIRECT & SPECICAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
381-382 METERS	6,085,866	6,085,866	-	-	-
383-384 HOUSE REGULATORS	1,990,398	1,990,398	-	-	-
385 INDUSTRIAL MEAS.& REG.EQ.	34,593	-	34,593	-	-
376 MAINS	39,525,964	-	39,525,964	-	-
380 SERVICES	14,148,523	14,148,523	-	-	-
378 MEAS.& REG.STA.EQ.-GEN.	210,205	-	210,205	-	-
892 Maint. of Services O & M ITEMS	215,085	215,085	-	-	-
876 MEAS.& REG.STA.EQ.IND.	14,342	-	14,342	-	-
878 METER & HOUSE REG.	1,702,587	1,702,587	-	-	-
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	-	-	-	-	-
893 MAINT.OF METERS AND HOUSE REG.	135,247	135,247	-	-	-
874 MAINS AND SERVICES	1,616,205	479,207	1,136,998	-	-
887 MAINT. OF MAINS	458,653	-	458,653	-	-

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

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
ATTRITION					
O&M	19,003,804	12,879,219	4,802,924	1,321,662	-
DEP.	3,388,490	1,319,194	2,069,296	-	-
AMORTIZATION-OTHER GAS PLANT	456,348	177,664	278,684	-	-
AMORT OF UTILITY PLANT-ACQ ADJ	31,056	12,091	18,965	-	-
AMORT OF AEP - EXCESS MACC	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME	5,609,864	814,922	1,278,291	-	3,516,651
RETURN	6,445,507	2,386,662	4,088,428	(29,583)	-
INCOME TAXES	(1,529,681)	(566,415)	(970,287)	7,021	-
REVENUES CREDITED TO COST OF SERVICE	-	-	-	-	-
TOTAL COST	33,405,388	17,023,335	11,566,302	1,299,100	3,516,651
RATE BASE	73,747,220	27,307,345	46,778,357	(338,483)	-
KNOWN DIRECT & SPECICAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
381-382 METERS	6,085,866	6,085,866	-	-	-
383-384 HOUSE REGULATORS	1,990,398	1,990,398	-	-	-
385 INDUSTRIAL MEAS.& REG.EQ.	34,593	-	34,593	-	-
376 MAINS	39,525,964	-	39,525,964	-	-
380 SERVICES	14,148,523	14,148,523	-	-	-
378 MEAS.& REG.STA.EQ.-GEN.	210,205	-	210,205	-	-
892 Maint. of Services O & M ITEMS	215,085	215,085	-	-	-
876 MEAS.& REG.STA.EQ.IND.	14,342	-	14,342	-	-
878 METER & HOUSE REG.	1,702,587	1,702,587	-	-	-
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	-	-	-	-	-
893 MAINT.OF METERS AND HOUSE REG.	135,247	135,247	-	-	-
874 MAINS AND SERVICES	1,616,205	479,207	1,136,998	-	-
887 MAINT. OF MAINS	458,653	-	458,653	-	-

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

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

4010	OPERATION EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	PRODUCTION EXPENSES	0	-	-	-	CAPACITY
800-812	GAS SUPPLY EXPENSE - OPERATION	-	-	-	-	COMMODITY
813	OTHER GAS SUPPLY EXPENSE	193,935	-	-	193,935	COMMODITY
814-826	STORAGE & PROCESSING - UNDERGROUND STO	-	-	-	-	CAPACITY
	<u>DISTRIBUTION EXPENSES</u>					
870	OPER SUPERVISION & ENGINEERING	453,603	286,824	166,779	-	ac 871-879
8711	DISTRIBUTION LOAD DISPATCHING	13,513	-	13,513	-	CAPACITY
874	MAINS & SERVICES EXPENSE	1,616,205	479,207	1,136,998	-	ac376*+ac380*
8751	MEAS/REGULATING STN EXP-GENERL	-	-	-	-	CAPACITY
8754	M&R STN-SCADA MNT-REPLACE PTS	-	-	-	-	CAPACITY
8761	MEAS/REGULATING STN EXP-INDUSL	14,342	-	14,342	-	CAPACITY
8771	MEAS/REG STN EXP-CITY GATE CK	20,208	-	20,208	-	CAPACITY
878	METER & HOUSE REGULATOR EXP	1,702,587	1,702,587	-	-	CUSTOMER
8791	CUSTOMER SERVICE EXP-NO CHG WK	264,872	99,067	165,805	-	ac 374-385
8792	CUSTOMER SERVICE EXP-WARRANTY	56,043	20,961	35,082	-	ac 374-385
8793	CUST SERV EXP-CHG NO PARTS NEC	(116,307)	(43,501)	(72,806)	-	ac 374-385
8801	OTHER EXPENSES MAPS & RECORDS	165,380	61,855	103,525	-	ac 374-385
8802	OTHER EXPENSES MISCELLANEOUS	867,275	324,377	542,898	-	ac 374-385
881	RENTS	58,447	-	58,447	-	CAPACITY
	<u>CUSTOMER ACCOUNTS EXPENSES</u>					
901	SUPERVISION	153,892	153,892	-	-	CUSTOMER
9011	SUPERVISION - A & G	70,811	70,811	-	-	CUSTOMER
902	METER READING EXPENSES	777,063	777,063	-	-	CUSTOMER
903	CUSTOMER RECORDS & COLLECTION	1,097,233	1,097,233	-	-	CUSTOMER
9031	CUST RECORDS/CLLCTN	515,794	515,794	-	-	CUSTOMER
904	UNCOLLECTIBLE ACCOUNTS	639,175	-	-	639,175	COMMODITY
905	MISC CUSTOMER ACCOUNTS EXP	98,938	98,938	-	-	CUSTOMER
9051	MISC CUST ACCNT EXP	32,760	32,760	-	-	CUSTOMER
9061-910	CUSTOMER SERVICE & INFO SUM('[Schedule_E_Final.XLS]6b!\$K\$76:\$K\$80)	-	-	-	-	CUSTOMER
911-916	SALES EXPENSES	1,940,045	1,940,045	-	-	CUSTOMER
920-931	ADMINISTRATIVE & GENERAL EXPENSES	7,024,756	4,760,803	1,775,401	488,552	O&M excl. A&G
4020	<u>MAINTENANCE EXPENSES</u>					
	<u>DISTRIBUTION EXPENSES</u>					
885	MAINTNCE SUPERV & ENGINEERING	119,082	41,598	77,484	-	ac886-894
886	MAINTNCE STRUCTURE & IMPROVEMT	123,081	-	123,081	-	CAPACITY
887	MAINTENANCE OF MAINS	458,653	-	458,653	-	CAPACITY
889	MAINT OF MEAS & REG STN-GENERL	17,530	-	17,530	-	CAPACITY
890	MAINT OF MEAS & REG STN-INDUSL	-	-	-	-	CAPACITY
891	MAINT-MEAS & REG STN-CTY GS CK	54,203	-	54,203	-	CAPACITY
892	MAINTENANCE OF SERVICES	215,085	215,085	-	-	CUSTOMER
8931	MAINTENANCE OF METERS	123,543	123,543	-	-	CUSTOMER
8932	MAINTENANCE OF HOUSE REGULATOR	11,704	11,704	-	-	CUSTOMER
894	MAINTENANCE OF OTHER EQUIPMENT	12,721	4,758	7,963	-	ac 374-385
	<u>ADMINISTRATIVE & GENERAL EXPENSES</u>					
935	MAINTENANCE OF GENERAL PLANT	207,635	103,817	103,817	-	CAP/CUST
	TOTAL O&M EXPENSE	19,003,804	12,879,219	4,802,924	1,321,662	

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

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
<u>DEPRECIATION AND AMORTIZATION EXPENSE:</u>						
4030.1 & 2 DEPRECIATION EXPENSES	3,388,490	1,319,194	2,069,296	-	-	NET PLANT
4050.1 AMORTIZATION-OTHER GAS PLANT	456,348	177,664	278,684	-	-	NET PLANT
4060.1 AMORT OF UTILITY PLANT-ACQ ADJ	31,056	12,091	18,965	-	-	NET PLANT
4070.3 BARE STEEL REPLACEMENT PROGRAM	623,114	242,588	380,526	-	-	NET PLANT
4070.5 AMORT OF AEP - EXCESS MACC	-	-	-	-	-	NET PLANT
<u>TAXES OTHER THAN INCOME TAXES:</u>						
4080.1 AD VALOREM TAXES	1,456,896	567,193	889,703	-	-	NET PLANT
4080.2 & 3 GROSS RECEIPTS & FPSC ASSESSMENT	2,075,649	-	-	-	2,075,649	REVENUE
4080.4 EMERGENCY EXCISE TAX	(1,083)	(422)	(661)	-	-	NET PLANT
4080.5 FEDERAL UNEMPLOYMENT TAX	7,930	3,087	4,843	-	-	NET PLANT
4080.6 STATE UNEMPLOYMENT TAX	2,763	1,075	1,687	-	-	NET PLANT
4080.7 F.I.C.A.	619,958	241,360	378,598	-	-	NET PLANT
4080.8 MISCELLANEOUS TAXES	6,749	2,627	4,121	-	-	NET PLANT
4080.11 FRANCHISE TAX	1,441,002	-	-	-	1,441,002	REVENUE
4080.12 ENVIRONMENTAL TAX	-	-	-	-	-	NET PLANT
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)						
RETURN (REQUIRED NOI)	8.74%	2,386,662	4,088,428	(29,583)	-	RATEBASE
<u>INCOME TAXES</u>						
4090.1 INCOME TAX - FEDERAL	(1,495,018)	(553,580)	(948,300)	6,862	-	RATEBASE
4090.2 INCOME TAX - STATE	-	-	-	-	-	RATEBASE
4100.1 DEFERRED INCOME TAX - FEDERAL	-	-	-	-	-	RATEBASE
4100.2 DEFERRED INCOME TAX - STATE	-	-	-	-	-	RATEBASE
4110.4 INVESTMENT TAX CREDIT	(34,863)	(12,835)	(21,987)	159	-	RATEBASE
TOTAL O&M	19,003,804	12,879,219	4,802,924	1,321,662	-	
TOTAL DEPRECIATION & AMORTIZATION	4,499,008	1,751,536	2,747,472	-	-	
TOTAL TOTI	5,609,864	814,922	1,278,291	-	3,516,651	
TOTAL NOI & REV CREDIT	6,445,507	2,386,662	4,088,428	(29,583)	-	
TOTAL INCOME TAXES	(1,529,681)	(566,415)	(970,287)	7,021	-	
TOTAL OPERATING EXPENSES	34,028,502	17,265,924	11,946,828	1,299,100	3,516,651	

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

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

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

CLASSIFICATION OF RATE BASE
PLANT - 1010
 SCHEDULE I

ACCOUNT	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
360-363	LOCAL STORAGE PLANT	-	-	-	-	-	CAPACITY
301-303	INTANGIBLE PLANT:	213,641	-	213,641	-	-	CAPACITY
304-320	PRODUCTION PLANT	-	-	-	-	-	CAPACITY
	<u>DISTRIBUTION PLANT:</u>						
374	LAND	90,337	-	90,337	-	-	CAPACITY
3741	LAND RIGHTS	12,910	-	12,910	-	-	CAPACITY
375	STRUCTURES AND IMPROVEMENTS	366,373	-	366,373	-	-	CAPACITY
3761	MAINS- PLASTIC	29,781,134	-	29,781,134	-	-	CAPACITY
3762	MAINS -OTHER-(CAST IRON,STEEL)	30,539,600	-	30,539,600	-	-	CAPACITY
378	MEASURE/REGULATOR EQP.-GENERAL	307,102	-	307,102	-	-	CAPACITY
379	MEASURE/REG.-EQP.CITY GATE STN	2,274,266	-	2,274,266	-	-	CAPACITY
3801	SERVICES- PLASTIC	23,310,131	23,310,131	-	-	-	CUSTOMER
3802	SERVICES -OTHER- CAST IRON,ETC	2,113,030	2,113,030	-	-	-	CUSTOMER
380299	SERVICES CONTRA ACCOUNT	-	-	-	-	-	CUSTOMER
381	METERS	5,996,955	5,996,955	-	-	-	CUSTOMER
382	METER INSTALLATIONS	3,331,001	3,331,001	-	-	-	CUSTOMER
383	HOUSE REGULATORS	2,130,059	2,130,059	-	-	-	CUSTOMER
384	HOUSE REGULATOR INSTALLATIONS	1,000,365	1,000,365	-	-	-	CUSTOMER
385	IND MEASURING/REG STATION EQP	29,222	-	29,222	-	-	CAPACITY
386	OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	-	ac 374-385
387	OTHER EQUIPMENT	821,567	307,281	514,286	-	-	ac 374-385
	TOTAL DISTRIBUTION PLANT	102,104,052	38,188,822	63,915,230	-	-	CHECKSUM
389-399	GENERAL PLANT:	10,487,364	5,243,682	5,243,682	-	-	CAP/CUST
1140	PLANT ACQUISITIONS:	1,263,776	-	1,263,776	-	-	CAPACITY
1050	GAS PLANT FOR FUTURE USE:	-	-	-	-	-	CAPACITY
1070	CWIP:	359,427	134,432	224,995	-	-	ac 374-387
	<u>COMMON PLANT ALLOCATED</u>						
303	MISC INTANGIBLE PLANT	971	-	971	-	-	CAPACITY
389	LAND	181,221	90,610	90,610	-	-	CAP/CUST
390	STRUCTURES AND IMPROVEMENTS	1,404,867	702,434	702,434	-	-	CAP/CUST
3911	OFFICE FURNITURE & EQUIPMENT	27,771	13,885	13,885	-	-	CAP/CUST
3912	OFFICE MACHINES	84,825	42,413	42,413	-	-	CAP/CUST
3913	EDP EQUIPMENT	517,925	258,963	258,963	-	-	CAP/CUST
391305	COMPUTER SOFTWARE	1,056,271	528,135	528,135	-	-	CAP/CUST
3921	TRANSPORTATION EQUIP-CARS	58,889	29,444	29,444	-	-	CAP/CUST
3922	TRANS-LIGHT TRUCK,VAN,	66,075	33,037	33,037	-	-	CAP/CUST
397	COMMUNICATION EQUIPMENT	65,691	32,845	32,845	-	-	CAP/CUST
398	MISCELLANEOUS EQUIPMENT	12,021	6,010	6,010	-	-	CAP/CUST
399	TANGIBLE PROPERTY	18,411	9,206	9,206	-	-	CAP/CUST
1180	TOTAL COMMON PLANT ALLOCATED	3,494,938	1,746,983	1,747,955	-	-	
	TOTAL PLANT	117,923,198	45,313,920	72,609,278	-	-	

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

EXPLANATION: PROVIDE A FULLY ALLOCATED
 EMBEDDED COST OF SERVICE STUDY
 CLASSIFICATION OF RATE BASE
ACCUMULATED DEPRECIATION - 1080

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2009
 WITNESS: SCHNEIDERMANN

ACCOUNT	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
360-363	LOCAL STORAGE PLANT	-	-	-	-	CAPACITY
301-303	INTANGIBLE PLANT:	(114,332)	-	(114,332)	-	CAPACITY
304-320	PRODUCTION PLANT	-	-	-	-	CAPACITY
	<u>DISTRIBUTION PLANT:</u>					
374	LAND	-	-	-	-	CAPACITY
3741	LAND RIGHTS	3,903	-	3,903	-	CAPACITY
375	STRUCTURES AND IMPROVEMENTS	(189,218)	-	(189,218)	-	CAPACITY
3761	MAINS- PLASTIC	(5,562,539)	-	(5,562,539)	-	CAPACITY
3762	MAINS -OTHER-(CAST IRON,STEEL)	(15,232,231)	-	(15,232,231)	-	CAPACITY
378	MEASURE/REGULATOR EQP.-GENERAL	(96,897)	-	(96,897)	-	CAPACITY
379	MEASURE/REG.-EQP.CITY GATE STN	(543,487)	-	(543,487)	-	CAPACITY
3801	SERVICES- PLASTIC	(6,207,933)	(6,207,933)	-	-	CUSTOMER
3802	SERVICES -OTHER- CAST IRON,ETC	(1,824,615)	(1,824,615)	-	-	CUSTOMER
380299	SERVICES CONTRA ACCOUNT	-	-	-	-	CUSTOMER
381	METERS	(2,372,989)	(2,372,989)	-	-	CUSTOMER
382	METER INSTALLATIONS	(869,101)	(869,101)	-	-	CUSTOMER
383	HOUSE REGULATORS	(827,486)	(827,486)	-	-	CUSTOMER
384	HOUSE REGULATOR INSTALLATIONS	(312,540)	(312,540)	-	-	CUSTOMER
385	IND MEASURING/REG STATION EQP	5,371	-	5,371	-	CAPACITY
386	OTHER PROPTY.ON CUST.PREM-RENT	-	-	-	-	ac 374-385
387	OTHER EQUIPMENT	(123,569)	(45,080)	(78,489)	-	ac 374-385
	TOTAL DISTRIBUTION PLANT	(34,153,331)	(12,459,744)	(21,693,587)	-	CHECKSUM
389-399	GENERAL PLANT:	(1,568,420)	(784,210)	(784,210)	-	CAP/CUST
1150	ACCUM. AMORT. - ACQ. ADJ.	(544,545)	-	(544,545)	-	CAPACITY
	ACCUM. DEPR. - LEASEHOLD IMPR.	-	-	-	-	CAPACITY
2520	CUSTOMER ADV. FOR CONST.	(1,659,376)	(829,688)	(829,688)	-	CAP/CUST
1080	RETIREMENT WORK IN PROGRESS	-	-	-	-	ac 374-387
	<u>COMMON PLANT ALLOCATED</u>					
303	MISC INTANGIBLE PLANT	-	-	-	-	CAPACITY
389	LAND	-	-	-	-	CAP/CUST
390	STRUCTURES AND IMPROVEMENTS	(295,319)	(147,660)	(147,660)	-	CAP/CUST
3911	OFFICE FURNITURE & EQUIPMENT	(7,893)	(3,946)	(3,946)	-	CAP/CUST
3912	OFFICE MACHINES	(23,880)	(11,940)	(11,940)	-	CAP/CUST
3913	EDP EQUIPMENT	(78,678)	(39,339)	(39,339)	-	CAP/CUST
391305	COMPUTER SOFTWARE	(823,826)	(411,913)	(411,913)	-	CAP/CUST
3921	TRANSPORTATION EQUIP-CARS	(24,823)	(12,412)	(12,412)	-	CAP/CUST
3922	TRANS-LIGHT TRUCK,VAN,	(26,465)	(13,233)	(13,233)	-	CAP/CUST
397	COMMUNICATION EQUIPMENT	22,327	11,164	11,164	-	CAP/CUST
398	MISCELLANEOUS EQUIPMENT	(1,223)	(611)	(611)	-	CAP/CUST
399	TANGIBLE PROPERTY	(9,240)	(4,620)	(4,620)	-	CAP/CUST
1190	TOTAL COMMON PLANT ALLOCATED	(1,269,019)	(634,510)	(634,510)	-	-
	TOTAL DEPRECIATION	(39,309,023)	(14,708,152)	(24,600,871)	-	
	NET PLANT	78,614,175	30,605,768	48,008,407	-	
	plus:WORKING CAPITAL	(4,866,956)	(3,298,423)	(1,230,049)	(338,483)	O&M EXPENSE
	TOTAL RATE BASE	73,747,220	27,307,345	46,778,357	(338,483)	

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080366-GU**

**MINIMUM FILING REQUIREMENTS
SCHEDULE I – ENGINEERING SCHEDULES**

December 2008

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

INDEX: I SCHEDULES
ENGINEERING SCHEDULES

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SCHEDULE I - 1

CUSTOMER SERVICE - INTERRUPTIONS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICE AFFECTING
THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 2007
WITNESS: KITNER

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

DESCRIPTION

CAUSE

DATE

DURATION

NONE

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK
 TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
12/14/2007 GS-906FPUWD	1. Operator has failed to comply with the State of Florida Pipeline Safety Rule stated by Florida Statute 368.05(2), FPSC Chapter 25-12.040, Section 2(b) which states: leaks shall be repaired within 90 days from the date the leak was originally located, unless due to resurvey the leak was determined to be Grade 3 as defined in 260) within 90 days as required by the Safety Rules.	RESCINDED May 5, 2008
05/13/2008 GS-920-FPUDE	1. The operator failed to perform a drug test on an injured employee, to determine the presence of prohibited drugs, within 32 hours of the accident that occurred at 301 W. Graves Avenue on Orange City, Florida on April 10, 2008 as required by FDOT Regulation Title 49 CFR Part 199.105 (b). 2. The operator failed to perform an alcohol test on an injured employee, to determine the presence of alcohol, within 2 hours of the accident that occurred at 301 W. Graves Avenue in Orange City, Florida on April 10, 2008, as required by FDOT Regulation Title 49 CFR Part 199.225 (a).	Withdrawn 8-27-08 Withdrawn 8-27-08
10/15/2008 GS-936-FPUDE	1. The operator failed to provide sufficient field inspection of main and service line installations at the SummerGlen distribution system to assure the materials used and the work performed comply with the operator's written construction specifications and the Florida Public Service Commission Rules and Regulations (Chapter 25-12.020 (2) Florida Administrative Code (F.A.C.)). 2. The operator failed to consider Voltage (IR) Drop for valid interpretations of the voltage measurements taken during the annual monitoring of catholically protected metallic piping structures. (DOT Title 49 CFR Part 192, Appendix D, subpart (II)). 3. The operator failed to provide identification and marking of the designated sectionalizing valves of the SummerGlen distribution system. (Chapter 25-12.022 (3), F.A.C.).	Addressed and response submitted to Bureau of Safety Addressed and response submitted to Bureau of Safety Addressed and response submitted to Bureau of Safety

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

EXPLANATION: OF TEST METERS WITH A RATED CAPACITY OF 250 cfm OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
48911	946665	AMERICAN	AC-250
22484	2269819	AMERICAN	AL-110
46009	986577	AMERICAN	AC-175
410008	2634468	AMERICAN	AL-110
45448	875920	AMERICAN	AL-310
48068	945215	AMERICAN	AL-310
67650	NA	AMERICAN	AL-110

A computer system software issue was discovered during the 2008 periodic testing of meters. It was discovered the system did not capture all of the meters subject to periodic testing in the proper calendar year. The software program has been corrected and all meters identified either have been tested or will be tested by the end of the calendar year of 2008.

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfm THROUGH 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
22658	37423	Equimeter	R-750
48179	6339941	American	AL-1000
65844	6801927	American	AL-800
67383	6811599	American	AL-800
67348	445362	American	AL-425
67466	946693	American	AL-425
18121	19587	Equimeter	R-750
20393	24318	Equimeter	R-750
23252	64800	Equimeter	R-750
23253	64801	Equimeter	R-750
24656	6033814	American	AL-800
25197	6035984	American	AL-800
25801	6043770	American	AL-800
25979	6046772	American	AL-1000
26538	6053609	American	AL-800
27545	6055556	American	AL-800
27637	607998	American	AL-1000
28710	6083868	American	AL-1000
29315	6092912	American	AL-1000
31165	6127635	American	AL-1000
32728	6137907	American	AL-800
32731	6137910	American	AL-800
32851	6001408	American	AL-800
33476	6147936	American	AL-800
33493	6151817	American	AL-1000
34120	6152816	American	AL-800
34125	6152821	American	AL-1000
35009	6162937	American	AL-1000
35587	6163493	American	AL-800
44690	6196853	American	AL-1000

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfm THROUGH 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
48180	6339942	American	AL-1000
48182	6339944	American	AL-1000
53635	6366970	American	AL-800
53641	6367092	American	AL-800
53643	6367094	American	AL-800
53646	6367102	American	AL-800
53660	6367116	American	AL-800
53662	6367098	American	AL-1000
53676	6053612	American	AL-800
53693	6372509	American	AL-800
53694	6372510	American	AL-800
53702	6373552	American	AL-1000
53705	6373545	American	AL-800
53706	6373546	American	AL-800
53708	6373548	American	AL-800
53758	6374371	American	AL-800
57700	214665	Equimeter	R-750
57715	293896	Equimeter	R-1000
60927	6432826	American	AL-1000
62066	6440614	American	AL-800
64403	6455917	American	AL-800
64513	6455954	American	AL-800
65885	6801968	American	AL-1000
66166	6045261	American	AL-800
53705	6373545	American	AL-800
53706	6373546	American	AL-800
53708	6373548	American	AL-800
53758	6374371	American	AL-800
60927	6432826	American	AL-1000
62066	6440614	American	AL-800

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
64403	6455917	American	AL-800
64513	6455954	American	AL-800
65885	6801968	American	AL-1000
66166	6045261	American	AL-800
67402	6820792	American	AL-800
67403	6820793	American	AL-800
67404	6820794	American	AL-800
67405	6820795	American	AL-800
69308	6824211	American	AL-800
69309	6824212	American	AL-800
69310	6824213	American	AL-800
69314	6824217	American	AL-800
69316	6824219	American	AL-800
69317	6824220	American	AL-800
69326	6824229	American	AL-800
69333	6824236	American	AL-800
69334	6824237	American	AL-800
69353	6825042	American	AL-1000
69357	6825096	American	AL-1000
69362	6825101	American	AL-1000
44651	612968	American	AL-425
48115	828303	American	AL-425
66018	597358	American	AL-425
66491	801484	American	AL-425
67475	946702	American	AL-425
22679	76952	Equimeter	R-415
29896	213728	Rockwell	R-415
44643	612960	American	AL-425
65796	150676	American	AL-310
65797	150677	American	AL-310

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
65803	150683	American	AL-425
65804	150684	American	AL-425
65805	150685	American	AL-425
65942	219625	American	AL-425
65943	219626	American	AL-425
65948	219631	American	AL-425
65949	219632	American	AL-425
65956	219639	American	AL-425
65958	219641	American	AL-425
66007	597347	American	AL-425
66008	597348	American	AL-425
66022	597362	American	AL-425
66177	379270	American	AL-425
66193	5103272	American	AL-425
66330	380194	American	AL-425
425004	5078035	American	AL-425
225052	866103	American	AL-425
225056	866107	American	AL-425
425020	5078051	American	AL-425
123041	34950	American	R-415
65189	6037258	American	AL-800
65815	6801898	American	AL-800
65849	6801932	American	AL-800
66074	6802136	American	AL-800
65189	6037258	American	AL-800
65815	6801898	American	AL-800
65849	6801932	American	AL-800
66074	6802136	American	AL-800
328030	6143373	American	AL-800

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
25057	703636	American	AL-425
25058	703637	American	AL-425
25059	703638	American	AL-425
25069	30744147	American	AL-425
25074	314929	American	AL-425
425029	206489	American	AL-425
425031	206481	American	AL-425

A computer system software issue was discovered during the 2008 periodic testing of meters. It was discovered the system did not capture all of the meters subject to periodic testing in the proper calendar year. The software program has been corrected and all meters identified either have been tested or will be tested by the end of the calendar year of 2008.

SUPPORTING SCHEDULES

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF
 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN
 60 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
 HISTORICAL BASE YEAR: 2007
 WITNESS: KITNER

COMPANY IDENTIFICATION NUMBER:	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
64446	5660765	AMEICAN	AL-1400
22648	5351081	AMEICAN	AL-1400
24690	5395182	AMEICAN	AL-1400
25838	5398848	AMEICAN	AL-1400
28662	5408481	AMEICAN	AL-1400
28737	5410023	AMEICAN	AL-1400
31151	5418556	AMEICAN	AL-1400
31674	5579731	AMEICAN	AL-1400
35598	5584817	AMEICAN	AL-1400
51742	8617942	DRESSER	7M
57746	5656601	AMEICAN	AL-1400
22639	6329194	AMEICAN	AL-1400
22691	5351691	AMEICAN	AL-1400
24675	5395172	AMEICAN	AL-1400
25228	5396973	AMEICAN	AL-1400
25906	6050480	AMEICAN	AL-1400
25973	5400376	AMEICAN	AL-1400
28665	5408484	AMEICAN	AL-1400
28738	5410024	AMEICAN	AL-1400
67439	5662473	AMEICAN	AL-1400
69367	5663567	AMEICAN	AL-1400
69369	5663569	AMEICAN	AL-1400
69370	5663570	AMEICAN	AL-1400
69372	5663572	AMEICAN	AL-1400
69373	5663563	AMEICAN	AL-1400
69374	5663564	AMEICAN	AL-1400
69375	5663565	AMEICAN	AL-1400
69376	5663566	AMEICAN	AL-1400
34131	5582217	AMEICAN	AL-1400
39884	8265968	DRESSER	7M

SUPPORTING SCHEDULES

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 60 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORICAL BASE YEAR: 2007
WITNESS: KITNER

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

COMPANY IDENTIFICATION NUMBER:

MFG. NUMBER

MANUFACTURER

TYPE / SIZE

34026

5361693

AMEICAN

A5000

69368

5403568

AMEICAN

AL-1400

69385

5408943

AMEICAN

AL-1400

51744

8611784

DRESSER

11M

A computer system software issue was discovered during the 2008 periodic testing of meters. It was discovered the system did not capture all of the meters subject to periodic testing in the proper calendar year. The software program has been corrected and all meters identified either have been tested or will be tested by the end of the calendar year of 2008.

SCHEDULE I-4

RECORDS - VEHICLE ALLOCATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC YEAR END: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: MESITE

DOCKET NO: 080366-GU

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCT	SUB	DESCRIPTION	VINTAGE	NON-UTILITY ALLOCATION PERCENTAGE	UTILITY PERCENTAGE
1						
2	1010	3921	<u>TRANSPORTATION - CARS</u>			
3						
4			<u>South Florida</u>			
5			1997 CHEVY MALIBU 4 DOOR SEDAN	1997	19%	81%
6			1998 CHEVY MALIBU	1998	19%	81%
7			1999 CHEVY LUMINA SEDAN 4 DOOR	1999	19%	81%
8			2000 CHEVROLET IMPALA	2000	19%	81%
9			2000 CHRYSLER CONCORDE	2000	19%	81%
10			2001 CHEV MALIBU AUTO	2001	19%	81%
11			2003 FORD TAURUS	2003	19%	81%
12						
13			<u>Central Florida</u>			
14			None			
15						
16			<u>Common</u>			
17			1995 FORD ESCORT LSX WAGON	1995	46%	54%
18			2001 DODGE INTREPID	2001	46%	54%
19			2005 FORD TAURUS	2005	46%	54%
20			2006 ACURA TL	2006	46%	54%
21						
22						
23	1010	3922	<u>SPORTATION - LIGHT TRUCKS AND VANS</u>			
24						
25			<u>South Florida</u>			
26			FORD F700 W/DUMP BODY	1987	19%	81%
27			1995 FORD E150 VAN	1995	19%	81%
28			CHEVY S-10 PICKUP	1995	19%	81%
29			1996 FORD RANGER TRUCK	1996	19%	81%
30			1996 FORD E-150 VAN	1996	19%	81%
31			'97 FORD TRK F450 CHASSIS CAB	1997	19%	81%
32			1997 FORD PICKUP RANGER	1997	19%	81%
33			1998 FORD R-14 RANGER P/U	1998	19%	81%
34			1998 FORD E-150 SERV. VAN	1998	19%	81%
35			1998 FORD E-150 SERV. VAN	1998	19%	81%
36			1998 FORD E-150 SERV. VAN	1998	19%	81%
37			1998 FORD F-150 P/U WITH CAP	1998	19%	81%
38			1998 FORD F-150 P/U WITH CAP	1998	19%	81%
39			1998 CHEVROLET TRUCK	1998	19%	81%
40			1998 TOYOTA TACOMA 4X2	1998	19%	81%
41			1999 FORD RANGER CAB P/U	1999	19%	81%
42			FORD RANGER REG. CAB P/U	1999	19%	81%
43			FORD FULL SIZE PICKUP	1999	19%	81%
44			FORD RANGER PICKUP	1999	19%	81%
45			FORD FULL SIZE PICKUP	1999	19%	81%
46			1999 FORD FULL SIZE PICKUP	1999	19%	81%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES
INCLUDING A DESCRIPTION AND
ANY ALLOCATION OF USE TO
NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC YEAR END: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: MESITE

DOCKET NO: 080366-GU

1	2001 FORD E-350	2001	19%	81%
2	2001 FORD RANGER	2001	19%	81%
3	2001 FORD F-250	2001	19%	81%
4	2001 FORD F-250	2001	19%	81%
5	2001 FORD F-550	2001	19%	81%
6	2001 FORD F-550	2001	19%	81%
7	2001 FORD F-250	2002	19%	81%
8	2002 GMC SIERRA 1500 PU	2003	19%	81%
9	2002 GMC SIERRA 1500 PU	2003	19%	81%
10	2002 GMC SIERRA 2500 HD	2003	19%	81%
11	2002 GMC SIERRA 2500 HD	2003	19%	81%
12	2002 GMC SIERRA 2500 HD	2003	19%	81%
13	2002 GMC SIERRA 2500 HD	2003	19%	81%
14	2002 GMC SIERRA 2500 HD	2003	19%	81%
15	2002 GMC SIERRA 2500 HD	2003	19%	81%
16	2003 FORD F-550	2003	19%	81%
17	2002 GMC SAVANNA 3/4 TON	2003	19%	81%
18	2002 GMC CUTAWAY VAN	2004	19%	81%
19	2004 GMC SIERRA 1/2 TON	2004	19%	81%
20	2004 GMC SIERRA 1/2 TON	2004	19%	81%
21	2004 GMC SIERRA 1/2 TON	2004	19%	81%
22	2004 GMC C5500/LIFTGATE	2004	19%	81%
23	2004 GMC C5500/LIFTGATE	2004	19%	81%
24	2003 GMC SONOMA	2004	19%	81%
25	2004 GMC SIERRA TRUCK	2004	19%	81%
26	2004 GMC SIERRA TRUCK	2004	19%	81%
27	2004 GMC SIERRA TRUCK	2004	19%	81%
28	2004 GMC SIERRA TRUCK	2004	19%	81%
29	2004 GMC SIERRA TRUCK	2004	19%	81%
30	2004 GMC SIERRA	2005	19%	81%
31	2004 GMC SIERRA	2005	19%	81%
32	2004 GMC SIERRA	2005	19%	81%
33	2004 GMC SIERRA	2005	19%	81%
34	2004 GMC CANYON	2005	19%	81%
35	2004 GMC CANYON	2005	19%	81%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-4

RECORDS - VEHICLE ALLOCATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC YEAR END: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: MESITE

DOCKET NO: 080366-GU

1	2004 GMC 2500 SIERRA	2005	19%	81%
2	2004 GMC SAVANNA VAN	2005	19%	81%
3	2004 GMC CANYON	2005	19%	81%
4	2004 GMC SIERRA	2005	19%	81%
5	2004 GMC SIERRA	2005	19%	81%
6	2004 GMC SIERRA	2005	19%	81%
7	2004 GMC SIERRA	2005	19%	81%
8	2004 GMC SIERRA	2005	19%	81%
9	2005 GMC C5500	2005	19%	81%
10	2005 GMC C5500	2005	19%	81%
11	2005 GMC C5500	2005	19%	81%
12	2006 GMC CANYON P/U	2006	19%	81%
13	2006 GMC CANYON P/U	2006	19%	81%
14	2006 GMC SIERRA EXT CAB P/U	2006	19%	81%
15	2006 GMC SIERRA EXT CAB P/U	2006	19%	81%
16	2006 GMC CANYON	2006	19%	81%
17	2006 GMC 5500	2006	19%	81%
18	2006 GMC 5500	2006	19%	81%
19	2006 GMC 5500	2006	19%	81%
20	GMC 2500 SERVICE TRUCK	2006	19%	81%
21	2006 GMC 2500 SERVICE TRUCK	2006	19%	81%
22	2006 GMC 2500 SERVICE TRUCK	2006	19%	81%
23	2006 GMC 2500 SERVICE TRUCK	2006	19%	81%
24	2006 GMC 2500 SERVICE TRUCK	2006	19%	81%
25	2006 GMC 4500/LIFTGATE	2006	19%	81%
26	2006 CHEVY SILVERADO 1500 EXT	2006	19%	81%
27	2006 CHEVY SILVERADO 1500 EXT	2006	19%	81%
28	2006 GMC CANYON EXT CAB	2006	19%	81%
29	2006 GMC CANYON EXT CAB	2006	19%	81%
30	2006 GMC CANYON EXT CAB	2006	19%	81%
31	2007 GMC SIERRA 1500 EXT CAB	2007	19%	81%
32	2007 GMC SIERRA 1500 EXT CAB	2007	19%	81%
33	2004 FORD F450 W/ALTEC AT200	2007	19%	81%
34	2007 GMC4500 W/UTIL BODY &LIFT	2007	19%	81%
35	2007 GMC4500 W/UTIL BODY &LIFT	2007	19%	81%
36	2007 GMC2500 W/ UTILITY BODY	2007	19%	81%
37	2007 GMC2500 W/UTILITY BODY	2007	19%	81%
38	2007 GMC2500 W/UTILITY BODY	2007	19%	81%
39	2007 GMC2500 SAVANA VAN	2007	19%	81%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC YEAR END: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: MESITE

DOCKET NO: 080366-GU

Line No.	Description	Year	Allocation %	Historic Year End
1				
2	Central Florida			
3	1998 FORD E-150 VAN	1998	25%	75%
4	2001 FORD F-150 TRUCK	2001	25%	75%
5	2001 FORD F-550 TRUCK	2001	25%	75%
6	2000 FORD F-250	2002	25%	75%
7	2000 FORD F-250	2002	25%	75%
8	2002 GMC SONOMA	2003	25%	75%
9	2002 GMC SIERRA	2003	25%	75%
10	2002 GMC SAVANNAH	2003	25%	75%
11	2003 FORD F-550	2003	25%	75%
12	2002 GMC SIERRA	2003	25%	75%
13	2003 GMC SONOMA PICKUP	2003	25%	75%
14	2003 GMC SAVANNA VAN	2004	25%	75%
15	2003 GMC SAVANNA VAN	2004	25%	75%
16	2004 GMC SIERRA PICKUP	2004	25%	75%
17	2003 FORD F-550	2004	25%	75%
18	2004 GMC SAVANNAH VAN	2005	25%	75%
19	2004 GMC SAVANNAH VAN	2005	25%	75%
20	2004 GMC 2500 HD	2005	25%	75%
21	2004 GMC CANYON	2005	25%	75%
22	2004 GMC CANYON	2005	25%	75%
23	2004 FORD F-550	2005	25%	75%
24	2004 GMC CANYON	2005	25%	75%
25	2004 FORD F-550	2005	25%	75%
26	2006 CHEVROLET TRAILBLAZER	2005	25%	75%
27	2006 GMC SAVANA VAN	2006	25%	75%
28	2006 GMC SAVANA VAN	2006	25%	75%
29	2006 GMC SAVANA VAN	2006	25%	75%
30	2006 GMC SIERRA EXT CAB P/U	2006	25%	75%
31	2006 GMC SIERRA EXT CAB P/U	2006	25%	75%
32	2006 GMC SIERRA EXT CAB P/U	2006	25%	75%
33	2006 GMC CANYON EXT. CAB	2006	25%	75%
34	2006 GMC CANYON P/U	2006	25%	75%
35	2006 GMC SAVANA VAN	2006	25%	75%
36	2006 GMC CANYON	2006	25%	75%
37	2006 GMC CANYON	2006	25%	75%
38	2006 FORD F-550 W/CRANE	2006	25%	75%
39	GMC CANYON PICKUP	2007	25%	75%
40	2007 GM2500 SVC TRK W/UTIL BOD	2007	25%	75%
41	2007 GM2500 SVC TRK W/UTIL BOD	2007	25%	75%
42				

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC YEAR END: 12/31/07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

WITNESS: MESITE

DOCKET NO: 080366-GU

1	Common				
2		2003 FORD F-250	2003	46%	54%
3		2004 GMC SIERRA	2004	46%	54%
4		2006 CHEVY TRAILBLAZER	2006	46%	54%
5		2005 GMC YUKON	2006	46%	54%
6		2006 GMC SIERRA PICKUP	2006	46%	54%
7					
8					
9	1010	3924 <u>TRANSPORTATION - TRAILERS</u>			
10					
11		<u>South Florida</u>			
12		BIRMINGHAM EQUIPMENT TRAILER	1979	46%	54%
13		MOD. TW101 WELLS CARGO 6"X 10"	1987	46%	54%
14		BACKHOE TRAILER	1987	46%	54%
15		EAGER BEAVER TRAILER	2001	46%	54%
16		2004 BELSHE TRAILER	2004	46%	54%
17		UTILITY TRAILER M8000HD	2005	46%	54%
18		2006 WELLS CARGO 10'TRAILER	2006	46%	54%
19		2006 WELLS CARGO TRAILER	2006	46%	54%
20		2006 WELLS CARGO TRAILER	2006	46%	54%
21		ENCLSD TRAILER-WELLS CARGO 10'	2007	46%	54%
22					
23		<u>Central Florida</u>			
24		PACE "EMERGENCY TRAILER"	1993	25%	75%
25		BUTLER LT 10'14 TRAILER	1999	25%	75%
26		2003 DITCH WITCH TRAILER	2003	25%	75%
27					
28		<u>Common</u>			
29		None			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: