

November 6, 2017

BY E-PORTAL

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.

Dear Ms. Stauffer:

Please accept for electronic filing Florida City Gas's Minimum Filing Requirements (MFR) Schedules A through I. Florida City Gas asks that this file be accepted to replace, in its entirety, the MFRs filed on October 23, 2017, in this proceeding, and that the MFRs filed on October 23 and identified as Commission Document No. 09063-2017 be removed from the Commission's website.

This filing is submitted solely for the purpose of correcting redactions of proprietary, confidential business information in Schedule H to be consistent with those reflected in Exhibit DJN-14, and for which the Company requested confidential treatment by separate request on October 23. No other changes have been made to the MFRs as previously filed.

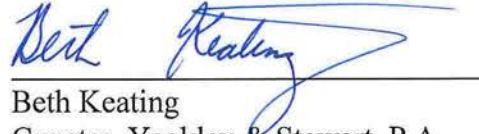
We are providing 20 hard copies of the properly redacted MFR Schedule H for the Commission, along with a copy of the MFRs with the corrected redaction on DVD. A copy is also being provided to the Office of Public Counsel.

Thank you for your assistance with this filing. Please do not hesitate to contact me if you have

Carlotta Stauffer
November 6, 2017
Page 2

any questions.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

ATTACHMENTS

cc:// PSC (20 Hard copies)

Office of Public Counsel (Ponder)

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO.: 20170179-GU



**Florida
City Gas**

MINIMUM FILING REQUIREMENTS

PIVOTAL UTILITIES HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

A	EXECUTIVE SUMMARY	2 - 8
B	HISTORIC RATE BASE.....	9 -39
C	HISTORIC NET OPERATING INCOME	40 - 92
D	HISTORIC CAPITAL STRUCTURE.....	93 - 109
E	COST OF SERVICE	110 - 154
F	INTERIM RATE RELIEF.....	155 - 167
G	PROJECTED RATE BASE, NET OPERATING INCOME AND CAPITAL STRUCTURE	168 - 270
H	COST-OF-SERVICE STUDY	271 - 288
I	ENGINEERING DATA.....	289 - 301

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

EXECUTIVE SUMMARY

SCHEDULE			
<u>NO.</u>	<u>WITNESS</u>	<u>TITLE</u>	<u>PAGE</u>
A-1 p. 1	M. J. MORLEY	MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	3
A-2 p. 1	M. J. MORLEY	ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	4
A-3 p. 1	M. J. MORLEY	ANALYSIS OF JURISDICTIONAL RATE BASE	5
A-4 p. 1	M. J. MORLEY	ANALYSIS OF JURISDICTIONAL N. O. I.	6
A-5 p. 1	M. J. MORLEY	OVERALL RATE OF RETURN COMPARISON	7
A-6 p. 1	M. J. MORLEY	FINANCIAL INDICATORS	8

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE
 OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/02
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/04
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18
 WITNESS: M. J. MORLEY

LAST RATE CASE												
		REQUESTED (A)				AUTHORIZED			CURRENT RATE CASE: REQUESTED			
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)**	(11)**
Line No.	Item	Historical	Attrition	Total	Projected Test Year	Historical	Attrition	Total	Projected Test Year 9/30/2004	Projected Test Year 12/31/2018	Dollar or Percent Difference	Percentage Change
1	DOCKET NUMBER	n/a	n/a	n/a	030569 -GU	n/a	n/a	n/a	030569 -GU	20170179-GU		
2	HISTORICAL DATA OR TEST YEAR	:	:	:	09/30/02	:	:	:	09/30/02	12/31/16		
3	PROJECTED TEST YEAR	:	:	:	09/30/04	:	:	:	09/30/04	12/31/18		
4	RATE INCREASE - PERMANENT	:	:	:	\$10,489,305	:	:	:	\$6,699,655	\$15,791,812	\$9,092,157	135.71%
5	RATE INCREASE - INTERIM	:	:	:	\$3,548,987	:	:	:	\$2,942,306	\$4,893,061	\$1,950,755	66.30%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	:	:	:	\$123,421,819	:	:	:	\$119,897,447	\$299,278,151	\$179,380,704	149.61%
7	JURISDICTIONAL N.O.I. BEFORE RATE RELIEF	:	:	:	\$3,596,957	:	:	:	\$4,721,534	\$9,290,482	\$4,568,948	96.77%
8	RATE OF RETURN BEFORE RATE RELIEF	:	:	:	2.91%	:	:	:	3.94%	3.10%	-0.84%	-21.32%
9	SYSTEM CAPITALIZATION	:	:	:	\$123,421,819	:	:	:	\$119,897,447	\$299,278,151	\$179,380,704	149.61%
10	OVERALL RATE OF RETURN	:	:	:	8.10%	:	:	:	7.36%	6.32%	-1.04%	-14.13%
11	COST OF LONG-TERM DEBT	:	:	:	6.43%	:	:	:	6.43%	4.66%	-1.77%	-27.53%
12	COST OF PREFERRED STOCK	:	:	:	n/a	:	:	:	n/a	n/a	n/a	n/a
13	COST OF SHORT-TERM DEBT	:	:	:	2.91%	:	:	:	3.90%	2.64%	-1.26%	-32.31%
14	COST OF CUSTOMER DEPOSITS	:	:	:	6.70%	:	:	:	6.70%	2.73%	-3.97%	-59.25%
15	COST OF COMMON EQUITY	:	:	:	11.25%	:	:	:	11.25%	11.25%	0.00%	0.00%
16	NUMBER OF CUSTOMERS - AVERAGE	:	:	:	101,807	:	:	:	101,807	109,503	7,696	7.56%
17	DATE NEW PERMANENT RATES EFFECTIVE	:	:	:	(A)	:	:	:	(A)	(A)		

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:
ATTRITION YEAR LAST CASE: N/A
PROJECTED TEST YEAR LAST CASE: 09/30/04
PROJECTED TEST YEAR CURRENT CASE: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	Description		Increase in Gross Revenue Dollars	% of Total
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF	7.36%	\$ 10,198,776	64.58%
2	INCREASE IN REQUESTED OVERALL RATE OF RETURN TO	6.32%	(3,667,451)	(23.22%)
3	EFFECT OF PROJECTED TEST YEAR		<u>9,260,487</u>	<u>58.64%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED		<u>\$ 15,791,812</u>	<u>100.00%</u>

SUPPORTING SCHEDULES: D-1, G-5

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
 OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/02
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/04
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18
 WITNESS: M. J. MORLEY

LINE NO.	Description	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT CASE		(6)** Dollar Difference	(7)** Percent Difference
		(1)* Historical	(2)* Attrition	(3)* Total	(4)* Projected Test Year 9/30/2004	(5) Projected Test Year 12/31/2018			
		<u>UTILITY PLANT</u>							
1	GAS PLANT IN SERVICE	n/a	n/a	n/a	198,324,265	429,446,193	231,121,928	116.54%	
2	COMMON PLANT ALLOCATED	:	:	:	3,351,037	4,959,263	1,608,226	47.99%	
3	ACQUISITION ADJUSTMENT	:	:	:	1,462,697	21,656,835	20,194,138	1380.61%	
4	PLANT HELD FOR FUTURE USE	:	:	:			-	0.00%	
5	CONSTRUCTION WORK IN PROGRESS	:	:	:	6,452,439	30,962,948	24,510,509	379.86%	
6	GROSS UTILITY PLANT	:	:	:	209,590,438	487,025,239	277,434,801	132.37%	
<u>DEDUCTIONS</u>									
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	:	:	:	84,776,445	177,918,948	93,142,503	109.87%	
8	ACCUM. DEPRECIATION - COMMON PLANT ALLOCATED	:	:	:	2,468,493	918,038	(1,550,455)	(62.81%)	
9	ACCUM. AMORTIZATION - ACQUISITION ADJUSTMENTS	:	:	:	226,472	9,865,892	9,639,420	4256.34%	
10	CUSTOMER ADVANCES FOR CONSTRUCTION	:	:	:	-	-	-	0.00%	
11	TOTAL DEDUCTIONS	:	:	:	87,471,410	188,702,878	101,231,468	115.73%	
12	UTILITY PLANT, NET	:	:	:	122,119,028	298,322,361	176,203,333	144.29%	
13	ALLOWANCE FOR WORKING CAPITAL	:	:	:	(2,221,581)	955,790	3,177,371	(143.02%)	
14	RATE BASE	:	:	:	119,897,447	299,278,151	179,380,704	149.61%	

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
 IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/2002
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/04
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

LINE NO.	Description	NET OPERATING INCOME DETERMINED BY COMMISSION IN LAST RATE CASE				NET OPERATING INCOME REQUESTED BY COMPANY IN CURRENT CASE		(7)** Percent Difference
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	
		Historical	Attrition	Total	Projected Test Year 9/30/2004	Projected Test Year	Dollar Difference	
1	OPERATING REVENUES (A)	n/a	n/a	n/a	<u>38,222,074</u>	<u>53,847,331</u>	<u>15,625,257</u>	40.88%
	<u>OPERATING REVENUE DEDUCTIONS:</u>	:	:	:				
2	OPERATING & MAINTENANCE EXPENSE	:	:	:	22,906,546	22,903,906	(2,640)	-0.01%
3	DEPRECIATION & AMORTIZATION EXPENSE	:	:	:	7,937,786	16,603,266	8,665,480	109.17%
4	TAXES OTHER THAN INCOME	:	:	:	2,297,928	2,900,349	602,421	26.22%
5	INCOME TAXES (FEDERAL & STATE)	:	:	:	<u>358,280</u>	<u>2,149,328</u>	<u>1,791,048</u>	499.90%
6	TOTAL OPERATING EXPENSES	:	:	:	<u>33,500,540</u>	<u>44,556,849</u>	<u>11,056,309</u>	33.00%
7	NET OPERATING INCOME (B)	:	:	:	<u>4,721,534</u>	<u>9,290,482</u>	<u>4,568,948</u>	96.77%

(A) EXCLUDES FUEL & CONSERVATION REVENUE
 (B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR LAST CASE: 9/30/02
ATTRITION YEAR LAST CASE: N/A
PROJECTED TEST YEAR LAST CASE: 9/30/04
PROJECTED TEST YEAR CURRENT CASE: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

Line No.	Item	Dollars	Ratio	Embedded Cost	Weighted Cost
<u>LAST RATE CASE (AUTHORIZED)*</u>					
1	COMMON EQUITY	44,083,240	36.77%	11.25%	4.14%
2	PREFERRED STOCK	-	0.00%	n/a	0.00%
3	LONG-TERM DEBT	48,347,307	40.32%	6.43%	2.59%
4	SHORT-TERM DEBT	9,252,522	7.72%	3.90%	0.30%
5	CUSTOMER DEPOSITS	5,833,009	4.86%	6.70%	0.33%
6	TAX CREDITS	536,361	0.45%	0.00%	0.00%
7	DEFERRED TAXES	11,845,018	9.88%	0.00%	0.00%
8	TOTAL CAPITALIZATION	<u>119,897,457</u>	<u>100.00%</u>		<u>7.36%</u>
<u>CURRENT RATE CASE (REQUESTED)</u>					
9	COMMON EQUITY	115,745,170	38.67%	11.25%	4.35%
10	PREFERRED STOCK	-	0.00%	n/a	0.00%
11	LONG-TERM DEBT	115,217,944	38.50%	4.66%	1.79%
12	SHORT-TERM DEBT	15,814,600	5.28%	2.64%	0.14%
13	CUSTOMER DEPOSITS	3,888,281	1.30%	2.73%	0.04%
14	TAX CREDITS	-	0.00%	0.00%	0.00%
15	DEFERRED TAXES	48,612,155	16.24%	0.00%	0.00%
16	TOTAL CAPITALIZATION	<u>299,278,150</u>	<u>100.00%</u>		<u>6.32%</u>

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, REPORT THE CAPITAL STRUCTURE FOR THE ATTRITION YEAR. IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, REPORT THE CAPITAL STRUCTURE FOR THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR LAST CASE: 9/30/02
 ATTRITION YEAR LAST CASE: N/A
 PROJECTED TEST YEAR LAST CASE: 9/30/04
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	INDICATORS	2002	2016	2017	2018	2018
		(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
INTEREST COVERAGE RATIOS:						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	1.48	4.39	3.31	2.26	5.21
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	1.48	4.39	3.31	2.26	5.21
OTHER FINANCIAL RATIOS:						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.00%	0.00%	0.00%	0.00%	0.00%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	22.98%	74.33%	63.03%	22.32%	32.06%
PREFERRED DIVIDEND COVERAGE:						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
RATIO OF EARNINGS TO FIXED CHARGES:						
7	INCLUDING AFUDC	1.48	4.39	3.31	2.26	5.21
8	EXCLUDING AFUDC	1.48	4.39	3.31	2.26	5.21
EARNINGS PER SHARE:						
9	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	N/A	N/A	N/A	N/A	N/A

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES - PAGE 1 of 2

SCHEDULE			
NO.	WITNESS	TITLE	PAGE
B-1 p.1	M. J. MORLEY	BALANCE SHEET - ASSETS	11
B-1 p.2	M. J. MORLEY	BALANCE SHEET - LIABILITIES & CAPITALIZATION	12
B-2 p.1	M. J. MORLEY	ADJUSTED RATE BASE	13
B-3 p.1	M. J. MORLEY	RATE BASE ADJUSTMENTS	14
B-4 p.1	M. J. MORLEY	MONTHLY UTILITY PLANT BALANCES	15
B-5 p.1	M. J. MORLEY	COMMON PLANT ALLOCATED	16
B-5 p.2	M. J. MORLEY	COMMON PLANT ALLOCATED - DETAIL	17
B-5 p.3	M. J. MORLEY	COMMON PLANT ALLOCATED - DETAIL (CONT.)	18
B-6 p.1	M. J. MORLEY	ACQUISITION ADJUSTMENTS	19
B-6 p.2	M. J. MORLEY	ACQUISITION ADJUSTMENTS (CONT.)	20
B-7 p.1	M. J. MORLEY	PROPERTY HELD FOR FUTURE USE	21
B-7 p.2	M. J. MORLEY	PROPERTY HELD FOR FUTURE USE - DETAIL	22
B-8 p.1	M. J. MORLEY	CONSTRUCTION WORK IN PROGRESS	23
B-9 p.1	M. J. MORLEY	ACCUMULATED DEPRECIATION - MONTHLY BALANCES	24
B-10 p.1	M. J. MORLEY	ACCUMULATED AMORTIZATION - MONTHLY BALANCES	25

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE SCHEDULES - PAGE 2 of 2

RATE BASE SCHEDULES - PAGE 2 of 2			
SCHEDULE			
NO.	WITNESS	TITLE	PAGE
B-11 p.1	M. J. MORLEY	ALLOCATION OF DEPRECIATION RESERVE - COMMON PLANT	26
B-12 p.1	M. J. MORLEY	CUSTOMER ADVANCES FOR CONSTRUCTION	27
B-13 p.1	M. J. MORLEY	WORKING CAPITAL ALLOWANCE - ASSETS	28
B-13 p.2	M. J. MORLEY	WORKING CAPITAL ALLOWANCE - LIABILITIES	29
B-14 p.1	M. J. MORLEY	MISCELLANEOUS DEFERRED DEBITS	30
B-15 p.1	M. J. MORLEY	OTHER DEFERRED CREDITS	31
B-16 p.1	M. J. MORLEY	ADDITIONAL RATE BASE COMPONENTS	32
B-17 p.1	M. J. MORLEY	INVESTMENT TAX CREDITS - 3% AND 4% ITC DETAIL	33
B-17 p.2	M. J. MORLEY	INVESTMENT TAX CREDITS - 8% AND 10% ITC DETAIL	34
B-17 p.3	M. J. MORLEY	INVESTMENT TAX CREDITS - COMPANY POLICIES	35
B-17 p.4	M. J. MORLEY	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	36
B-18 p.1	M. J. MORLEY	ACCUMULATED DEFERRED INCOME TAX - SUMMARY	37
B-18 p.2	M. J. MORLEY	ACCUMULATED DEFERRED INCOME TAX - STATE	38
B-18 p.3	M. J. MORLEY	ACCUMULATED DEFERRED INCOME TAX - FEDERAL	39

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO 20170179-GU

NO.	ASSETS	13 MONTH													REFERENCE	
		Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16		AVERAGE
1	UTILITY PLANT IN SERVICE	332,265,790	333,066,038	338,991,435	341,540,431	346,104,380	349,514,591	353,472,042	351,900,146	353,794,303	355,288,550	357,909,786	359,496,294	367,505,552	349,296,103	RATE BASE
2	CONSTRUCTION WORK IN PROGRESS	23,053,496	23,800,105	19,593,277	19,419,137	18,442,065	18,601,661	17,076,045	16,843,961	17,919,048	18,588,273	18,539,824	19,422,465	13,957,305	18,865,897	RATE BASE
3	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
4	ACCUM. PROV. FOR DEPR., AMORT., DEPL. & ACQ. AD	(169,907,009)	(170,946,038)	(171,916,585)	(172,493,837)	(173,363,976)	(174,154,376)	(175,056,768)	(173,743,696)	(174,505,317)	(174,939,513)	(175,944,253)	(176,789,079)	(177,571,717)	(173,948,628)	RATE BASE
5	NET UTILITY PLANT	207,069,111	207,576,939	208,324,963	210,122,567	212,839,305	215,618,711	217,148,154	216,657,246	218,864,868	220,594,146	222,162,192	223,786,515	225,547,975	215,870,207	
6	NONUTILITY PROPERTY	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	WORKING CAP.
7	ACCUM. PROV. FOR DEPR. AND AMORT.	(110,680)	(111,163)	(111,646)	(112,129)	(112,612)	(113,095)	(113,578)	(114,061)	(114,544)	(115,027)	(115,510)	(115,993)	(116,476)	(113,578)	WORKING CAP.
8	TOTAL OTHER PROPERTY AND INVESTMENTS	75,249	74,766	74,283	73,800	73,317	72,834	72,351	71,868	71,385	70,902	70,419	69,936	69,453	72,351	
9	CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
10	CUSTOMER ACCOUNTS RECEIVABLE	8,613,688	10,189,516	10,618,906	8,171,628	8,060,336	7,266,869	6,141,161	6,076,030	5,004,261	6,212,703	7,172,107	7,654,877	8,190,267	7,644,027	WORKING CAP.
11	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACC	(539,379)	(558,063)	(582,678)	(594,512)	(573,894)	(558,094)	(585,159)	(555,035)	(541,117)	(546,944)	(565,479)	(611,724)	(614,248)	(511,256)	WORKING CAP.
12	OTHER ACCOUNTS RECEIVABLE	284,242	217,984	259,576	179,716	258,794	183,722	101,121	56,817	57,806	45,304	121,024	75,791	81,619	147,963	WORKING CAP.
13	GAS STORED UNDERGROUND	243,583	136,016	80,702	68,814	140,379	227,319	188,716	300,459	340,416	341,653	371,906	336,497	283,786	235,403	WORKING CAP.
14	PLANT MATERIAL AND OPERATING SUPPLIES	36,566	36,566	36,566	36,566	36,566	36,566	36,566	36,566	36,566	35,530	35,910	29,760	29,349	35,357	WORKING CAP.
15	PREPAYMENTS	1,486,319	1,017,291	545,092	359,108	382,029	365,957	3,405,400	3,839,765	4,240,268	3,673,004	2,349,680	2,187,722	3,197,494	2,080,702	WORKING CAP.
16	TOTAL CURRENT AND ACCRUED ASSETS	10,125,019	11,039,310	10,958,164	8,221,320	8,304,209	7,522,339	9,287,804	9,754,602	9,138,199	9,761,250	9,485,149	9,672,923	11,168,267	9,572,197	
17	OTHER REGULATORY ASSETS	16,334,452	16,212,271	16,197,410	16,091,790	16,041,192	16,506,054	16,565,739	16,606,890	16,609,327	16,673,358	16,780,538	16,789,543	16,690,519	16,469,160	WORKING CAP.
18	MISCELLANEOUS DEFERRED DEBITS	65,604	66,209	66,815	67,420	68,026	68,631	65,604	65,604	-	-	-	-	-	41,070	WORKING CAP.
19	UNAMORTIZED LOSS ON REACQUIRED DEBT	1,211,142	1,199,611	1,188,080	1,176,549	1,165,018	1,153,486	1,141,955	1,130,424	1,118,508	1,106,977	1,095,446	1,083,915	1,072,384	1,141,807	CAP. STRUCTURE
20	ACCUMULATED DEFERRED INCOME TAXES	4,391,611	4,519,518	4,513,509	4,367,405	4,361,396	4,355,387	4,418,892	4,284,786	3,228,297	2,966,330	2,794,631	2,883,826	2,901,974	3,845,197	WORKING CAP.
21	UNAMORTIZED DEBT EXPENSE	139,620	138,290	136,961	135,631	134,301	132,972	131,642	130,312	128,982	127,653	126,323	124,993	123,663	131,642	CAP. STRUCTURE
22	TOTAL DEFERRED DEBITS	22,142,430	22,135,900	22,102,774	21,838,795	21,769,932	22,216,529	22,323,832	22,218,017	21,085,115	20,874,318	20,796,938	20,882,277	20,788,540	21,626,877	
23	TOTAL ASSETS AND OTHER DEBITS	239,411,809	240,826,915	241,460,184	240,256,482	242,986,763	245,430,413	248,832,141	248,701,733	249,159,568	251,300,616	252,514,698	254,411,652	257,574,236	247,143,632	

Certain amounts from prior periods have been reclassified to conform to the current period presentation.

13-MONTH AVERAGE BALANCE SHEET

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

LINE NO.	CAPITALIZATION & LIABILITIES	13 MONTH													REFERENCE	
		Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16		AVERAGE
1	OTHER PAID-IN CAPITAL	(61,710,068)	(61,710,068)	(61,710,068)	(61,710,068)	(61,710,068)	(61,710,068)	(61,710,068)	(61,710,068)	(61,710,068)	(61,687,493)	(61,687,493)	(61,687,493)	(59,637,411)	(61,545,423)	CAP. STRUCTURE
2	RETAINED EARNINGS	(21,690,257)	(22,655,177)	(23,518,849)	(23,096,751)	(23,676,326)	(24,437,191)	(22,792,012)	(23,281,713)	(22,108,485)	(21,756,818)	(22,206,133)	(22,859,791)	(23,494,892)	(22,890,338)	CAP. STRUCTURE
3	TOTAL PROPRIETARY CAPITAL	(83,400,325)	(84,365,245)	(85,228,917)	(84,806,819)	(85,386,394)	(86,147,259)	(84,502,080)	(84,991,781)	(83,818,553)	(83,444,311)	(83,893,626)	(84,547,284)	(83,132,303)	(84,435,761)	
4	BONDS	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	CAP. STRUCTURE
5	ADVANCES FROM ASSOCIATED COMPANIES	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(64,249,854)	(65,572,346)	CAP. STRUCTURE
6	TOTAL LONG-TERM DEBT	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(84,249,854)	(101,442,249)	(85,572,346)
7	ACCUMULATED PROVISION FOR PENSIONS AND BENE	(4,432,554)	(4,444,167)	(4,456,498)	(4,515,479)	(4,482,238)	(4,494,791)	(4,505,958)	(4,518,282)	(6,841,126)	(6,843,851)	(6,846,551)	(6,849,105)	(3,086,900)	(5,101,346)	WORKING CAP.
8	ACCUMULATED MISCELLANEOUS OPERATING PROVIS	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	(81,770)	WORKING CAP.
	TOTAL OTHER NONCURRENT LIABILITIES	(4,514,324)	(4,525,937)	(4,538,268)	(4,597,249)	(4,564,008)	(4,576,561)	(4,587,728)	(4,600,052)	(6,922,896)	(6,925,621)	(6,928,321)	(6,930,875)	(3,168,670)	(5,183,116)	
9	OTHER REGULATORY LIABILITIES	(2,478,802)	(2,449,354)	(2,728,230)	(2,177,460)	(1,863,331)	(3,034,422)	(3,018,388)	(3,369,816)	(2,881,456)	(3,109,339)	(2,627,607)	(2,299,962)	(2,024,618)	(2,620,216)	WORKING CAP.
10	ACCUMULATED DEFERRED INVESTMENT TAX CREDIT	(10)	(10)	(10)	(7)	-	-	(10)	(10)	(10)	(10)	-	-	-	(6)	WORKING CAP.
11	ACCUMULATED DEFERRED INCOME TAXES	(38,462,924)	(38,585,680)	(38,574,521)	(38,193,097)	(38,181,944)	(38,170,784)	(41,635,361)	(42,168,941)	(42,698,865)	(42,482,306)	(41,162,269)	(41,120,791)	(42,846,048)	(40,329,502)	WORKING CAP.
12	TOTAL DEFERRED CREDITS	(40,941,736)	(41,035,044)	(41,302,761)	(40,370,584)	(40,045,275)	(41,205,206)	(44,653,758)	(45,538,767)	(45,580,331)	(45,591,654)	(43,789,876)	(43,420,753)	(44,870,666)	(42,949,724)	
13	ACCOUNTS PAYABLE	(3,426,365)	(2,738,136)	(3,009,330)	(2,484,505)	(2,084,763)	(2,202,660)	(2,425,504)	(1,900,997)	(1,887,604)	(1,740,351)	(2,211,509)	(2,782,930)	(3,004,799)	(2,453,804)	WORKING CAP.
14	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(13,734,456)	(14,425,882)	(13,464,074)	(13,387,196)	(15,851,565)	(15,755,271)	(18,063,553)	(17,138,826)	(16,054,609)	(18,765,927)	(20,428,788)	(23,061,027)	(12,306,072)	(16,341,327)	WORKING CAP.
15	CUSTOMER DEPOSITS	(3,956,129)	(3,934,882)	(3,947,159)	(3,915,674)	(3,916,847)	(3,907,887)	(3,890,316)	(3,885,060)	(3,887,998)	(3,874,615)	(3,861,409)	(3,862,213)	(3,880,362)	(3,901,581)	WORKING CAP.
16	TAXES ACCRUED	(3,537,157)	(3,798,155)	(3,981,186)	(4,669,202)	(5,169,733)	(5,785,253)	(4,775,749)	(4,927,120)	(5,109,600)	(5,175,428)	(5,556,516)	(3,920,277)	(4,554,578)	(4,689,227)	WORKING CAP.
17	INTEREST ACCRUED	(644,805)	(656,882)	(672,368)	(677,222)	(694,273)	(708,336)	(724,202)	(733,435)	(730,226)	(726,599)	(720,594)	(715,978)	(274,668)	(667,661)	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	(871,768)	(962,714)	(926,454)	(956,538)	(905,079)	(770,726)	(837,364)	(612,388)	(792,873)	(680,193)	(743,166)	(787,346)	(805,598)	(819,401)	WORKING CAP.
19	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(134,891)	(134,184)	(139,814)	(141,640)	(118,973)	(121,400)	(122,034)	(123,452)	(125,025)	(126,063)	(131,039)	(133,114)	(134,271)	(129,685)	WORKING CAP.
20	TOTAL CURRENT AND ACCRUED LIABILITIES	(26,305,570)	(26,650,836)	(26,140,385)	(26,231,976)	(28,741,232)	(29,251,533)	(30,838,720)	(29,321,279)	(28,587,935)	(31,089,176)	(33,653,021)	(35,262,886)	(24,960,348)	(29,002,686)	
21	TOTAL LIABILITIES AND OTHER CREDITS	(239,411,809)	(240,826,915)	(241,460,184)	(240,256,482)	(242,986,783)	(245,430,413)	(248,832,141)	(248,701,733)	(249,159,588)	(251,300,616)	(252,514,698)	(254,411,652)	(257,574,236)	(247,143,633)	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
 AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.		AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>UTILITY PLANT</u>			
1	GAS PLANT IN SERVICE	\$ 349,296,103		\$ 349,296,103
2	COMMON PLANT ALLOCATED	-	5,699,518	5,699,518
3	ACQUISITION ADJUSTMENT	21,656,835		21,656,835
4	CONSTRUCTION WORK IN PROGRESS	18,865,897		18,865,897
5	TOTAL PLANT	<u>389,818,835</u>	<u>5,699,518</u>	<u>395,518,353</u>
	<u>DEDUCTIONS</u>			
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	165,526,525	-	165,526,525
8	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	8,422,103		8,422,103
9	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED		2,132,483	2,132,483
10	TOTAL DEDUCTIONS	<u>173,948,628</u>	<u>2,132,483</u>	<u>176,081,111</u>
11	UTILITY PLANT, NET	<u>215,870,207</u>	<u>3,567,036</u>	<u>219,437,243</u>
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
13	BALANCE SHEET METHOD	<u>(47,135,552)</u>	<u>42,277,545</u>	<u>(4,858,007)</u>
14	TOTAL RATE BASE	<u>168,734,655</u>	<u>45,844,581</u>	<u>214,579,236</u>
15	NET OPERATING INCOME	<u>\$ 10,188,838</u>	<u>\$ (601,706)</u>	<u>\$ 9,587,132</u>
16	RATE OF RETURN	6.04%		4.47%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>COMMON PLANT ALLOCATED</u>						
1	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(112,633)	(112,633)	-	
2	AGSC ALLOCATION	TO ADD CORPORATE ALLOCATION	<u>4,447,073</u>	-	<u>4,447,073</u>	
3		TOTAL	<u>4,334,440</u>	<u>(112,633)</u>	<u>4,447,073</u>	
4	CONSTRUCTION WORK IN PROGRESS					
5	AGSC ALLOCATION	TO ADD CORPORATE ALLOCATION	<u>1,365,078</u>	-	<u>1,365,078</u>	
		TOTAL	<u>1,365,078</u>	-	<u>1,365,078</u>	
<u>ACCUM. DEPR.- COMMON PLANT</u>						
6	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(52,597)	(52,597)	-	
7	AGSC ALLOCATION	TO ADD CORPORATE ACCUMULATED DEPRECIATION	<u>2,185,080</u>	-	<u>2,185,080</u>	
8		TOTAL	<u>2,132,483</u>	<u>(52,597)</u>	<u>2,185,080</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
9	(SEE SCHEDULE B-13 FOR DETAIL)		<u>42,277,545</u>	<u>(72,351)</u>	<u>42,349,896</u>	
10	TOTAL RATE BASE ADJUSTMENTS		<u>45,844,581</u>	<u>(132,387)</u>	<u>45,976,967</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	NO.	DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	13 MONTH AVERAGE
1	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302.00	FRANCHISES & CONSENTS	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164	325,164
3	303.00	MISCELLANEOUS INTANGIBLE	25,522	25,522	25,522	25,522	25,522	25,522	25,522	247	247	247	247	247	247	13,856
4	365.00	LAND AND LAND RIGHTS TRAF	176,450	176,450	215,557	215,557	233,384	233,384	233,384	233,384	233,384	233,384	233,384	243,173	243,173	223,388
5	367.00	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	367.10	TRANSMISSION MAIN - STEEL	3,449,624	3,449,624	3,944,245	3,944,245	4,026,788	4,026,788	5,605,601	5,605,601	5,605,601	5,605,601	5,802,637	5,792,847	5,792,847	4,819,388
7	369.00	MEASURING & REGULATING E	104,145	104,145	132,900	132,900	132,900	132,900	132,900	132,900	132,900	132,900	132,900	132,900	132,900	128,476
8	374.00	LAND & LAND RIGHTS	361,151	361,262	430,323	430,323	430,323	430,323	415,632	415,632	415,632	415,632	415,632	415,632	415,632	411,779
9	374.10	LAND	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437
10	374.30	RIGHT OF WAY	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132
11	375.00	STRUCTURES & IMPROVEMEN	608,839	608,839	608,839	609,529	610,850	610,935	610,935	207,938	214,628	214,979	214,983	214,983	214,983	427,020
12	376.00	MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	376.10	MAINS - STEEL	96,489,611	96,503,141	96,520,824	96,706,894	99,096,494	99,705,280	100,004,033	100,020,919	100,006,231	100,077,461	100,204,651	100,149,415	100,632,845	98,932,138
14	376.20	MAINS - PLASTIC	91,454,291	91,958,321	94,907,428	96,683,212	97,390,083	99,465,465	100,459,404	101,844,223	102,717,145	104,365,741	105,722,266	106,379,852	107,929,552	100,098,229
15	376.30	MAINS - CAST IRON	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754
16	376.99	MAINS - CIAC	(79,844)	(79,844)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(176,572)
17	378.00	M&R STATION EQUIPMENT - G	581,564	583,396	583,396	588,100	637,661	655,325	670,166	673,568	675,758	675,758	675,758	675,758	675,758	641,595
18	379.00	M&R STATION EQUIPMENT - G	6,844,055	6,844,055	6,884,026	6,879,192	6,973,527	6,973,527	6,973,527	6,973,527	6,973,527	6,973,527	6,973,527	6,973,527	6,973,527	6,939,467
19	380.00	SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	380.10	SERVICES - STEEL	14,708,810	14,704,833	14,694,323	14,745,912	14,747,383	14,741,523	14,735,164	14,725,715	14,756,360	14,744,853	14,746,029	14,736,546	14,763,269	14,734,671
21	380.20	SERVICES - PLASTIC	48,873,801	49,023,087	50,846,342	51,091,271	51,875,968	52,226,146	52,543,551	53,390,567	54,400,959	54,708,664	55,591,988	56,310,600	56,848,697	52,902,434
22	381.00	METERS	16,178,708	16,190,881	16,516,764	16,718,511	16,727,040	16,778,691	16,776,348	16,782,931	16,777,019	16,899,627	16,878,365	16,930,646	17,107,094	16,712,971
23	381.10	METERS - ERTs	1,740,899	1,736,972	1,748,002	1,737,360	1,730,346	1,718,678	1,717,893	1,682,111	1,670,199	1,667,364	1,661,161	1,650,539	1,643,719	1,700,403
24	382.00	METER & REGULATOR INSTAL	7,005,800	7,025,044	7,114,239	7,083,899	7,097,960	7,111,863	7,231,097	7,255,296	7,186,942	7,093,027	7,104,512	7,130,910	7,103,714	7,118,792
25	382.10	METER INSTALLATIONS - ERT:	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678
26	383.00	HOUSE REGULATORS	4,725,828	4,817,981	4,917,767	4,881,755	5,101,881	5,326,833	5,259,001	5,323,622	5,373,214	5,330,073	5,365,905	5,448,794	5,429,722	5,177,106
27	384.00	HOUSE REGULATORS - INSTA	2,057,700	2,073,405	2,100,768	2,092,824	2,106,103	2,119,669	2,145,615	2,164,320	2,175,108	2,172,001	2,181,932	2,207,140	2,196,610	2,137,938
28	385.00	INDUSTRIAL M&R STATION EQ	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920
29	387.00	OTHER DISTRIBUTION EQUIPA	764,092	764,092	764,092	764,092	764,092	764,092	764,092	764,092	764,092	764,092	770,890	770,890	905,129	775,987
30	389.00	LAND & LAND RIGHTS	629,626	629,631	629,631	663,084	663,291	663,291	663,291	663,291	463,291	463,291	463,291	463,291	463,291	563,224
31	389.20		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	390.00	STRUCTURES & IMPROVEMEN	8,017,402	8,017,402	8,017,402	8,017,402	8,022,072	8,022,072	8,022,072	6,336,661	6,336,661	6,336,661	6,336,661	6,336,661	6,336,661	7,610,663
33	391.00	OFFICE FURN & EQUIPMENT	399,381	399,381	399,381	399,381	399,381	399,381	399,381	100,003	100,003	504	504	504	504	230,591
34	391.10	COMPUTER EQUIPMENT	1,628,575	1,628,575	1,624,927	1,624,928	1,624,928	1,668,033	1,668,033	1,390,317	1,394,811	1,394,811	1,394,811	1,394,811	1,394,811	1,525,567
35	391.11	COMPUTER SOFTWARE	11,156,083	11,156,083	11,156,934	11,173,596	11,272,930	11,272,930	11,316,670	11,256,069	11,261,130	11,252,324	11,257,964	11,319,646	11,563,246	11,262,739
36	391.12	COMPUTER HARDWARE	620,206	620,206	620,206	620,206	623,829	623,829	714,750	714,955	714,955	714,955	714,955	714,955	714,955	671,766
37	391.50	INDIVIDUAL EQUIPMENT	176,176	176,176	176,176	176,176	176,176	176,176	176,176	147,387	147,387	147,387	147,387	147,387	147,387	162,889
38	392.00	TRANSPORTATION EQUIPMEN	891,243	891,243	891,243	1,114,961	755,825	755,825	755,825	755,825	755,825	755,825	283,544	283,544	283,544	705,713
39	392.10	TRANSPORTATION - AUTO	1,125,913	1,125,913	1,125,913	1,026,476	258,850	258,850	258,850	258,850	258,850	258,850	452,575	452,575	452,575	562,695
40	392.20	TRANSPORTATION - SERVICE TRUCK	-	-	-	-	1,205,214	1,205,214	1,778,025	1,614,024	1,614,024	1,614,024	1,974,783	1,974,783	1,974,783	1,150,375
41	392.30	TRANSPORTATION - HEAVY TI	396,361	396,361	396,361	397,276	397,276	397,276	397,276	397,276	397,276	397,276	310,203	310,203	287,203	375,202
42	393.00	STORES EQUIPMENT	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922
43	394.00	TOOLS, SHOP, GARAGE EQUIP	1,830,922	1,830,922	1,830,922	1,831,262	1,831,262	1,853,245	1,853,245	1,875,581	1,875,581	1,485,872	1,485,872	1,485,872	1,485,872	1,735,110
44	395.00	LABORATORY EQUIPMENT	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034
45	396.00	POWER OPERATED EQUIPMEI	131,329	131,329	131,329	131,329	131,329	131,329	131,329	131,329	131,329	131,329	147,453	147,453	147,453	135,050
46	397.00	COMMUNICATION EQUIPMENT	177,379	177,379	213,266	213,266	213,266	213,266	213,266	164,745	166,417	180,195	193,117	222,279	391,646	210,730
47	398.00	MISCELLANEOUS EQUIPMENT	854,108	854,190	854,831	854,108	854,566	855,048	854,108	131,359	131,935	120,026	108,826	108,960	108,771	514,680
48		UTILITY PLANT IN SERVICE	<u>\$332,265,790</u>	<u>\$333,066,038</u>	<u>\$338,991,435</u>	<u>\$341,540,431</u>	<u>\$346,104,380</u>	<u>\$349,514,591</u>	<u>\$353,472,042</u>	<u>\$351,900,146</u>	<u>\$353,794,303</u>	<u>\$355,288,550</u>	<u>\$357,909,786</u>	<u>\$359,496,294</u>	<u>\$367,505,552</u>	<u>\$349,296,103</u>
49			-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		TOTAL UTILITY PLANT	<u>\$332,265,790</u>	<u>\$333,066,038</u>	<u>\$338,991,435</u>	<u>\$341,540,431</u>	<u>\$346,104,380</u>	<u>\$349,514,591</u>	<u>\$353,472,042</u>	<u>\$351,900,146</u>	<u>\$353,794,303</u>	<u>\$355,288,550</u>	<u>\$357,909,786</u>	<u>\$359,496,294</u>	<u>\$367,505,552</u>	<u>\$349,296,103</u>
51			-	-	-	-	-	-	-	-	-	-	-	-	-	-
52		UTILITY PLANT PER BALANCE :	<u>\$332,265,790</u>	<u>\$333,066,038</u>	<u>\$338,991,435</u>	<u>\$341,540,431</u>	<u>\$346,104,380</u>	<u>\$349,514,591</u>	<u>\$353,472,042</u>	<u>\$351,900,146</u>	<u>\$353,794,303</u>	<u>\$355,288,550</u>	<u>\$357,909,786</u>	<u>\$359,496,294</u>	<u>\$367,505,552</u>	<u>\$349,296,103</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-5, E-6

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 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	Jun 2016	Jul 2016	Aug 2016	Sep 2016	Oct 2016	Nov 2016	Dec 2016	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	608,839	608,839	608,839	609,529	610,850	610,935	610,935	207,938	214,628	214,979	214,983	214,983	214,983	427,020
2	389	LAND & LAND RIGHTS	629,626	629,631	629,631	663,084	663,291	663,291	663,291	463,291	463,291	463,291	463,291	463,291	463,611	563,224
3	390	STRUCTURES & IMPROVEMENTS	8,017,402	8,017,402	8,017,402	8,017,402	8,022,072	8,022,072	8,022,072	6,336,661	6,336,661	6,336,661	6,336,661	6,336,661	11,119,485	7,610,663
4	391.10	COMPUTER EQUIPMENT	1,628,575	1,628,575	1,624,927	1,624,928	1,624,928	1,668,033	1,668,033	1,390,317	1,394,811	1,394,811	1,394,811	1,394,811	1,394,811	1,525,567
5	391.11	COMPUTER SOFTWARE	11,156,083	11,156,083	11,156,934	11,173,596	11,272,930	11,272,930	11,316,670	11,256,069	11,261,130	11,252,324	11,257,964	11,319,646	11,563,246	11,262,739
6	391.12	COMPUTER HARDWARE	620,206	620,206	620,206	620,206	623,829	623,829	714,750	714,955	714,955	714,955	714,955	714,955	714,955	671,766
7	391.50	INDIVIDUAL EQUIPMENT	176,176	176,176	176,176	176,176	176,176	176,176	176,176	147,387	147,387	147,387	147,387	147,387	147,387	162,889
8	394	TOOLS, SHOP, GARAGE EQUIPMENT	1,830,922	1,830,922	1,830,922	1,831,262	1,831,262	1,853,245	1,853,245	1,875,581	1,875,581	1,485,872	1,485,872	1,485,872	1,485,872	1,735,110
9	397	COMMUNICATION EQUIPMENT	177,379	177,379	213,266	213,266	213,266	213,266	213,266	164,745	166,417	180,195	193,117	222,279	391,646	210,730
10	398.00	MISCELLANEOUS EQUIPMENT	854,108	854,190	854,831	854,108	854,566	855,048	854,108	131,359	131,935	120,026	108,826	108,960	108,771	514,680
11		TOTAL	25,699,316	25,699,402	25,733,133	25,783,557	25,893,169	25,958,825	26,092,547	22,688,304	22,706,798	22,310,502	22,317,867	22,408,846	27,604,765	24,684,387

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
12	375	STRUCTURES & IMPROVEMENTS	427,020	0.59%	2,516	Square Footage and Use
13	389	LAND & LAND RIGHTS	563,224	0.42%	2,374	Square Footage and Use
14	390	STRUCTURES & IMPROVEMENTS	7,610,663	0.47%	35,966	Square Footage and Use
15	391.10	COMPUTER EQUIPMENT	1,525,567	0.00%	-	Square Footage and Use
16	391.11	COMPUTER SOFTWARE	11,262,739	0.62%	69,950	Square Footage and Use
17	391.12	COMPUTER HARDWARE	671,766	0.00%	-	Square Footage and Use
18	391.50	INDIVIDUAL EQUIPMENT	162,889	0.61%	998	Square Footage and Use
19	394	TOOLS, SHOP, GARAGE EQUIPMENT	1,735,110	0.00%	0	Square Footage and Use
20	397	COMMUNICATION EQUIPMENT	210,730	0.39%	820	Square Footage and Use
21	398.00	MISCELLANEOUS EQUIPMENT	514,680	0.00%	9	
22		TOTAL	24,684,387		112,633	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. 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 DATA: 12/31/16
WITNESS: M. J. MORLEY

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE						
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL	
<u>Structures & Improvements</u>									
1	375.00	Doral	218,765	915	219,680	82,341	345	82,685	
2	375.00	Brevard	201,174	1,601	202,775	87,448	696	88,143	
3	375.00	TOTAL	<u>419,939</u>	<u>2,516</u>	<u>422,455</u>	<u>169,788</u>	<u>1,040</u>	<u>170,829</u>	

% Allocated to Non-FCG - Doral 0.42%

% Allocated to Non-FCG - Brevard 0.79%

(1) The percentages allocated are used to derive the Plant Non-Utility amounts based on square footage, use, and FTEs.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. 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 DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE					
			PLANT ⁽¹⁾			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NONUTILIT	TOTAL	UTILITY	NONUTILIT	TOTAL
1	389.00	Doral	1,716	7	1,723			
2	389.00	Brevard	287,556	2,288	289,844			
3	389.90	TOTAL	289,271	2,295	291,567			
Structures & Improvements								
4	390	Doral	3,906,306	16,344	3,922,651	214,233	896	215,129
5	390	Brevard	2,465,802	19,622	2,485,424	311,617	2,480	314,097
6	390	TOTAL	6,372,109	35,966	6,408,075	525,850	3,376	529,226

% Allocated to Non-FCG - Doral 0.42%

% Allocated to Non-FCG - Brevard 0.79%

(1) The percentages allocated are used to derive the Plant Non-Utility amounts based on square footage, use, and FTEs.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE
NO.

1. Describe the property acquired which resulted in the acquisition adjustment.

A. Acquisition of NUI Corporation by Southern Company Gas (formerly known as AGL Resources Inc. at the time of acquisition).

1

4. Was the property purchased from a related party?

A. No

2. Date of acquisition.

B. 11/30/2004

2

5. Has the acquisition adjustment been approved by the Commission?

B. Yes

3. Amount of acquisition adjustment.

21,656,835

3

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

B. Docket No. 20060657-GU and Order No. PSC-07-0913-PAA-GU

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.

D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

LINE NO.	DESCRIPTION	YEAR MONTH	13 MO. AVG./												12 MO. TOTAL		
			Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16		Dec-16	
1	A. ACQUISITION ADJUSTMENT	11/30/2004	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835
2	ACCUMULATED AMORTIZATION		\$ (8,061,156)	\$ (8,121,314)	\$ (8,181,472)	\$ (8,241,630)	\$ (8,301,787)	\$ (8,361,945)	\$ (8,422,103)	\$ (8,482,261)	\$ (8,542,419)	\$ (8,602,577)	\$ (8,662,735)	\$ (8,722,893)	\$ (8,783,050)	\$ (8,843,208)	\$ (8,903,366)
3	MONTHLY AMORTIZATION		\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)	\$ (60,158)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-3, C-18

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO: 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

LINE NO.	ACCT. NO.	DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	13 MONTH AVERAGE
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None

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR FUTURE USE

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

HISTORIC BASE YEAR DATA: 12/30/16

WITNESS: M. J. MORLEY

DOCKET NO: 20170179-GU

LINE NO.	DESCRIPTION	DATE OF ACQUISITION	REASON FOR PURCHASE	EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR
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None

DATE CONSTRUCTION IS TO COMMENCE	DATE TO BE PLACED IN SERVICE	INDICATE CURRENT USE	ITEMS INCLUDED IN RATE BASE
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FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS DOCKET NO. 20170179-GU	EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS ON WHICH AFUDC WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16 WITNESS: M. J. MORLEY
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LINE NO.	DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	13 MONTH AVERAGE
	AFUDC CHARGED														
	DESCRIPTION*														
1	NONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	TOTAL - A.F.U.D.C. CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

AFUDC NOT CHARGED
DESCRIPTION*

3	Distribution Plant	\$ 18,243,050	\$ 18,829,395	\$ 14,444,236	\$ 14,196,292	\$ 13,065,035	\$ 12,999,420	\$ 11,448,760	\$ 11,163,569	\$ 12,173,160	\$ 12,649,846	\$ 12,427,616	\$ 13,131,940	\$ 12,747,358	\$ 13,655,360
5	General Plant	\$ 4,810,446	\$ 4,970,710	\$ 5,149,041	\$ 5,222,845	\$ 5,377,031	\$ 5,602,241	\$ 5,627,286	\$ 5,680,392	\$ 5,745,887	\$ 5,938,428	\$ 6,112,207	\$ 6,290,525	\$ 1,209,947	\$ 5,210,537
6	TOTAL C.W.I.F	\$ 23,053,496	\$ 23,800,105	\$ 19,593,277	\$ 19,419,137	\$ 18,442,065	\$ 18,601,661	\$ 17,076,045	\$ 16,843,961	\$ 17,919,048	\$ 18,588,273	\$ 18,539,824	\$ 19,422,465	\$ 13,957,305	\$ 18,865,897
7	TOTAL C.W.I.F	\$ 23,053,496	\$ 23,800,105	\$ 19,593,277	\$ 19,419,137	\$ 18,442,065	\$ 18,601,661	\$ 17,076,045	\$ 16,843,961	\$ 17,919,048	\$ 18,588,273	\$ 18,539,824	\$ 19,422,465	\$ 13,957,305	\$ 18,865,897

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:
 Effective January 1, 1989 the company no longer capitalizes AFUDC
 as no significant construction would be eligible for application
 of AFUDC pursuant to FPSC rule 25-7.0141.

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: NONE

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

SCHEDULE B-9

DEPRECIATION RESERVE BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

DOCKET NO.: 20170179-GU

LINE	A/C	NO.	DESCRIPTION	DEC-15	JAN-16	FEB-16	MAR-16	Apr-16	MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	AVERAGE
1	301.00		ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302.00		FRANCHISES AND CONSENTS	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595	181,595
3	303.00		MISC INTANGIBLE PLANT	22,324	22,324	22,324	22,324	22,324	22,324	22,324	22,324	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	10,658
4	365.00		LAND & LAND RIGHTS	2,423	2,864	3,354	3,893	4,455	5,038	5,621	6,205	6,788	7,372	7,955	8,551	9,159	5,668
5	367.10		MAINS - STEEL	72,333	80,957	90,199	100,060	110,024	120,091	132,131	146,145	160,159	174,173	188,434	197,988	212,470	137,320
6	367.20		MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	369.00		MEASURE/REG STATION EQUIP	1,808	2,094	2,420	2,786	3,151	3,517	3,882	4,248	4,613	4,979	5,344	5,710	6,075	3,895
8	374.00		LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.10		LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	374.30		RIGHT OF WAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	375.00		STRUCTURES AND IMPROVEMENTS	200,257	201,678	203,098	204,520	205,943	207,369	208,794	135,872	136,365	136,867	137,368	137,870	138,371	173,413
12	376.10		MAINS - STEEL	62,765,948	63,007,189	63,248,469	63,489,247	63,734,001	63,940,891	64,166,006	64,415,162	64,650,508	64,898,569	65,146,698	65,240,290	65,479,709	64,167,898
13	376.20		MAINS - PLASTIC	32,887,872	33,124,777	33,366,145	33,613,616	33,864,294	34,112,997	34,367,879	34,629,187	34,885,479	35,146,456	35,417,820	35,663,224	35,937,079	34,385,910
14	376.30		MAINS - CAST IRON	211	215	220	224	228	233	237	241	246	250	255	259	263	237
15	376.50		MAINS - MISC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	376.97		MAINS - GL Recon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	376.98		Mains - CIAC - RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	376.99		MAINS - CIAC	(7,064)	(7,264)	(7,620)	(7,975)	(8,331)	(8,686)	(9,041)	(9,397)	(9,752)	(10,108)	(10,463)	(10,819)	(11,174)	(9,053)
19	378.00		MEASURE AND REG. STATION EQUIPME	36,479	38,081	39,688	41,301	42,986	44,764	46,587	48,434	50,289	52,140	53,984	55,840	57,695	46,790
20	379.00		M&R STATION EQUIPMENT - GATE STAT	3,988,372	4,007,193	4,026,069	4,044,994	4,064,041	4,083,218	4,102,396	4,121,573	4,140,750	4,159,927	4,179,104	4,198,282	4,217,459	4,102,568
21	380.00		SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	380.10		SERVICES - STEEL	21,131,357	21,203,729	21,273,448	21,030,564	21,104,755	21,178,574	20,890,223	20,960,092	21,034,630	21,103,022	21,179,443	21,254,435	21,265,098	21,123,798
23	380.20		SERVICES - PLASTIC	16,459,156	16,604,564	16,758,745	16,864,534	17,015,580	17,177,096	17,315,291	17,488,804	17,664,895	17,716,684	17,894,325	18,070,782	18,238,473	17,328,379
24	381.00		METERS	2,450,272	2,504,541	2,560,024	2,562,895	2,564,398	2,574,829	2,584,098	2,595,954	2,612,684	2,653,854	2,683,345	2,736,962	2,776,632	2,604,639
25	381.10		METERS - ERTS	274,611	277,703	281,475	276,689	276,190	271,081	278,098	249,064	243,420	248,172	248,709	244,714	244,809	262,672
26	382.00		METER INSTALLATIONS	2,485,412	2,511,720	2,538,231	2,564,853	2,591,444	2,618,087	2,644,980	2,672,142	2,618,822	2,553,362	2,578,227	2,597,555	2,613,167	2,583,692
27	382.10		METER INSTALLATIONS - ERTS	2,008,510	2,034,722	2,060,933	2,087,145	2,113,357	2,139,569	2,165,781	2,191,993	2,218,205	2,244,417	2,270,629	2,296,841	2,323,053	2,165,781
28	383.00		HOUSE REGULATORS	1,952,992	1,972,478	1,992,355	2,012,246	2,032,629	2,053,921	2,075,534	2,097,140	2,115,710	2,137,307	2,158,868	2,180,654	2,202,424	2,075,712
29	384.00		HOUSE REGULATOR INSTALLATIONS	972,780	978,116	983,508	988,925	994,348	999,807	1,005,316	1,010,883	1,016,488	1,022,103	1,027,727	1,033,396	1,039,084	1,005,576
30	385.00		INDUSTRIAL M&R STATION EQUIPMENT	1,892,149	1,900,531	1,908,913	1,917,294	1,925,676	1,934,058	1,942,440	1,950,821	1,959,203	1,967,585	1,975,967	1,984,349	1,992,730	1,942,440
31	387.00		OTHER EQUIPMENT	341,295	343,396	345,497	347,598	349,700	351,801	353,902	356,003	358,105	360,206	362,316	364,436	366,741	353,923
32	389.00		LAND AND LAND RIGHTS	3	3	3	3	3	3	3	2	2	2	2	2	2	2
33	390.00		STRUCTURES AND IMPROVEMENTS	935,436	952,808	970,179	987,550	1,004,926	1,022,307	1,039,688	631,946	645,675	659,405	673,134	686,863	705,774	839,668
34	391.00		OFFICE FURNITURE AND EQUIPMENT	258,635	261,198	263,761	266,323	268,886	271,449	274,011	(23,765)	(24,067)	(123,244)	(123,240)	(123,237)	(123,234)	101,806
35	391.10		OFFICE FURNITURE AND EQUIP - SOFTV	1,019,233	1,030,497	1,038,101	1,049,340	1,060,579	1,071,968	1,083,505	754,627	763,189	772,836	782,484	792,131	801,778	924,636
36	391.11		OFFICE FURNITURE AND EQUIP - ENTER	7,092,387	7,176,990	7,261,594	7,346,264	7,431,373	7,516,860	7,602,512	7,688,100	7,773,478	7,859,035	7,935,387	8,020,993	8,107,758	7,600,287
37	391.12		OFFICE FURNITURE AND EQUIP - HARDV	70,964	75,254	79,543	83,833	88,135	92,450	97,079	102,024	106,969	111,914	116,859	121,804	126,749	97,968
38	391.50		OFF - INDIVIDUAL EQUIP	91,273	92,492	93,710	94,929	96,147	97,366	98,584	70,914	71,843	72,863	73,882	74,901	75,921	84,987
39	392.00		TRANSPORTATION EQUIPMENT	127,402	135,943	144,484	(19,853)	(16,463)	(9,219)	8,971	16,214	23,458	30,701	(56,507)	(53,790)	(51,073)	21,559
40	392.10		TRANSPORTATION EQUIP - AUTO & LIGH	251,761	262,551	273,341	185,203	57,257	59,738	70,688	68,868	71,349	73,830	114,270	118,607	122,944	133,108
41	392.20		TRANSPORTATION EQUIPMENT - SERV	-	-	-	-	164,519	176,069	190,363	76,496	91,963	107,431	182,873	201,798	220,723	108,633
42	392.30		TRANSPORTATION EQUIPMENT - HEAVY	111,410	115,208	119,006	122,809	126,617	130,424	138,436	142,243	146,051	149,858	142,453	145,425	125,398	131,949
43	393.00		STORES EQUIPMENT	1,342	1,357	1,372	1,387	1,403	1,418	1,433	1,448	1,463	1,478	1,493	1,508	1,523	1,433
44	394.00		TOOLS, SHOP AND GARAGE EQUIPME	1,244,744	1,255,730	1,266,715	1,277,702	1,288,689	1,299,743	1,310,862	1,322,049	1,333,302	953,677	962,592	971,507	980,423	1,189,826
45	395.00		LABORATORY EQUIPMENT	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034	4,034
46	396.00		POWER-OPERATED EQUIPMENT	19,539	20,447	21,356	22,264	23,172	24,081	24,989	25,898	26,806	27,714	24,111	25,131	26,151	23,974
47	396.10		TRACTORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	397.00		COMMUNICATION EQUIPMENT	159,763	159,900	160,161	160,545	160,930	161,315	161,699	87,917	88,252	88,873	89,588	90,447	91,994	127,799
49	398.00		MISCELLANEOUS EQUIPMENT	499,535	504,874	510,214	515,552	520,892	526,235	531,573	(188,301)	(189,758)	(200,110)	(187,537)	(186,856)	(186,176)	190,011
50			DEPR. RESERVE DEFICIENCY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51			DEPRECIATION RESERVE	162,008,551	163,042,487	164,086,665	164,447,214	165,473,890	166,458,411	167,122,506	166,029,927	166,980,260	167,337,279	168,420,574	169,331,223	170,318,384	166,235,182
52	108.20		R.W.I.P	(162,698)	(217,762)	(351,553)	(195,007)	(411,702)	(665,980)	(487,841)	(768,492)	(1,017,362)	(1,000,343)	(1,139,056)	(1,265,036)	(1,529,718)	(708,658)
			ACQUISITION ADJUSTMENT	8,061,156	8,121,314	8,181,472	8,241,630	8,301,787	8,361,945	8,422,103	8,482,261	8,542,419	8,602,577	8,662,735	8,722,893	8,783,050	8,422,103
53	108.00		TOTAL DEPRECIATION RESERVE	169,907,008	170,946,038	171,916,584	172,493,837	173,363,976	174,154,376	175,056,768	173,743,696	174,505,317	174,939,513	175,944,252	176,789,079	177,571,717	173,948,628

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE	A/C		13 MONTH													
NO.	NO.	DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596	181,596
3	303	MISC. INTANGIBLE PLANT	22,325	22,325	22,325	22,325	22,325	22,325	22,325	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	10,659
4	365	LAND AND LAND RIGHTS TRANSMISSION	2,424	2,865	3,355	3,894	4,456	5,039	5,622	6,206	6,789	7,373	7,956	8,552	9,160	5,669
5	389	LAND AND LAND RIGHTS GEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL	<u>206,345</u>	<u>206,786</u>	<u>207,276</u>	<u>207,815</u>	<u>208,376</u>	<u>208,960</u>	<u>209,543</u>	<u>184,851</u>	<u>185,434</u>	<u>186,018</u>	<u>186,601</u>	<u>187,197</u>	<u>187,805</u>	<u>197,924</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH													
			Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	200,257	201,678	203,098	204,520	205,943	207,369	208,794	135,872	136,365	136,867	137,368	137,870	138,371	173,413
2	389	LAND & LAND RIGHTS	3	3	3	3	3	3	3	2	2	2	2	2	2	2
3	390	STRUCTURES & IMPROVEMENTS	935,436	952,808	970,179	987,550	1,004,926	1,022,307	1,039,688	631,946	645,675	659,405	673,134	686,863	705,774	839,668
4	391.10	COMPUTER EQUIPMENT	1,019,233	1,030,497	1,038,101	1,049,340	1,060,579	1,071,968	1,083,505	754,627	763,189	772,836	782,484	792,131	801,778	924,636
5	391.11	COMPUTER SOFTWARE	7,092,387	7,176,990	7,261,594	7,346,264	7,431,373	7,516,860	7,602,512	7,688,100	7,773,478	7,850,035	7,935,387	8,020,993	8,107,758	7,600,287
6	391.12	COMPUTER HARDWARE	70,964	75,254	79,543	83,833	88,135	92,450	97,079	102,024	106,969	111,914	116,859	121,804	126,749	97,968
7	391.50	INDIVIDUAL EQUIPMENT	91,273	92,492	93,710	94,929	96,147	97,366	98,584	70,914	71,843	72,863	73,882	74,901	75,921	84,987
8	394	TOOLS, SHOP, GARAGE EQUIPMENT	1,244,744	1,255,730	1,266,715	1,277,702	1,288,689	1,299,743	1,310,862	1,322,049	1,333,302	953,677	962,592	971,507	980,423	1,189,826
9	397	COMMUNICATION EQUIPMENT	159,763	159,900	160,161	160,545	160,930	161,315	161,699	87,917	88,252	88,873	89,588	90,447	91,994	127,799
	398.00	MISCELLANEOUS EQUIPMENT	499,535	504,874	510,214	515,552	520,892	526,235	531,573	(188,301)	(189,758)	(200,110)	(187,537)	(186,856)	(186,176)	190,011
10		TOTAL	<u>11,313,594</u>	<u>11,450,223</u>	<u>11,583,318</u>	<u>11,720,237</u>	<u>11,857,619</u>	<u>11,995,614</u>	<u>12,134,300</u>	<u>10,605,150</u>	<u>10,729,316</u>	<u>10,446,361</u>	<u>10,583,758</u>	<u>10,709,664</u>	<u>10,842,594</u>	<u>11,228,596</u>

		13 MONTH NONUTILITY	13 MTH AVG			
		AVERAGE	%	NON-UTILITY	METHOD OF ALLOCATION	
11	375	STRUCTURES & IMPROVEMENTS	173,413	0.60%	1,040	Square Footage and Use
12	389	LAND & LAND RIGHTS	2	0.00%	-	Square Footage and Use
13	390	STRUCTURES & IMPROVEMENTS	839,668	0.40%	3,376	Square Footage and Use
14	391.10	COMPUTER EQUIPMENT	924,636	0.00%	-	Square Footage and Use
15	391.11	COMPUTER SOFTWARE	7,600,287	0.62%	46,878	Square Footage and Use
16	391.12	COMPUTER HARDWARE	97,968	0.00%	-	Square Footage and Use
17	391.50	INDIVIDUAL EQUIPMENT	84,987	0.80%	678	Square Footage and Use
18	394	TOOLS, SHOP, GARAGE EQUIPMENT	1,189,826	0.00%	-	Square Footage and Use
19	397	COMMUNICATION EQUIPMENT	127,799	0.49%	631	Square Footage and Use
20	398.00	MISCELLANEOUS EQUIPMENT	190,011	0.00%	-	
		MINOR RECONCILING ITEM			(7)	
20		TOTAL	<u>11,228,596</u>		<u>52,597</u>	

SCHEDULE B-12

CUSTOMER ADVANCES FOR CONSTRUCTION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF
 CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
 ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.		MONTH	AMOUNT
1	2015	Dec-15	\$ -
2	2016	Jan-16	-
3	2016	Feb-16	-
4	2016	Mar-16	-
5	2016	Apr-16	-
6	2016	May-16	-
7	2016	Jun-16	-
8	2016	Jul-16	-
9	2016	Aug-16	-
10	2016	Sep-16	-
11	2016	Oct-16	-
12	2016	Nov-16	-
13	2016	Dec-16	-
14	2016	TOTAL	\$ -
15		13 MONTH AVERAGE	\$ -

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO 20170179-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	DESCRIPTION OF ADJUSTMENT
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
<u>CURRENT AND ACCRUED ASSETS</u>							
1	NONUTILITY PROPERTY	185,929	(185,929)	-	-	-	NON-UTILITY PLANT
2	ACCUM. PROV. FOR DEPR. AND AMORT.	(113,578)	113,578	-	-	-	NON-UTILITY PLANT
3	TOTAL OTHER PROP AND INVESTMENTS	<u>72,351</u>	<u>(72,351)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
4	CASH	-	-	-	-	-	
5	CUSTOMER ACCOUNTS RECEIVABLE	7,644,027	-	-	-	7,644,027	
6	ACCUMULATED PROVISION FOR UNCOLLECTIBLE AC	(571,256)	-	-	-	(571,256)	
7	OTHER ACCOUNTS RECEIVABLE	147,963	-	-	-	147,963	
8	GAS STORED UNDERGROUND	235,403	-	-	(2,969)	232,434	NON-UTILITY STORAGE
9	PLANT MATERIAL AND OPERATING SUPPLIES	35,357	-	-	-	35,357	
10	PREPAYMENTS	<u>2,080,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,080,702</u>	
11	TOTAL CURRENT ASSETS	<u>9,572,196</u>	<u>-</u>	<u>-</u>	<u>(2,969)</u>	<u>9,569,227</u>	
12	OTHER REGULATORY ASSETS	16,469,160	-	-	(13,727,661)	2,741,499	REMOVAL OF AEP COSTS
13	MISCELLANEOUS DEFERRED DEBITS	41,070	-	-	-	41,070	
14	TOTAL DEFERRED DEBITS	<u>16,510,230</u>	<u>-</u>	<u>-</u>	<u>(13,727,661)</u>	<u>2,782,569</u>	
15	TOTAL CURRENT AND DEFERRED ASSETS	<u>26,154,777</u>	<u>(72,351)</u>	<u>-</u>	<u>(13,730,630)</u>	<u>12,351,796</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO 20170179-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	DESCRIPTION OF ADJUSTMENT
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
<u>CURRENT LIABILITIES</u>							
1	ACCOUNTS PAYABLE	2,453,804	-	-	-	2,453,804	
2	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	16,341,327	-	(16,341,327)	-	-	STRUCTURE
3	CUSTOMER DEPOSITS	3,901,581	-	(3,901,581)	-	-	STRUCTURE
4	TAXES ACCRUED	4,689,227	-	-	-	4,689,227	
5	INTEREST ACCRUED	667,661	-	-	-	667,661	INTEREST PAYABLE
6	TAX COLLECTIONS PAYABLE	819,401	-	-	-	819,401	
7	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	129,685	-	-	-	129,685	
8	TOTAL CURRENT LIABILITIES	<u>29,002,686</u>	<u>-</u>	<u>(20,242,908)</u>	<u>-</u>	<u>8,759,778</u>	
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>							
9	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	5,101,346	-	-	-	5,101,346	
10	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	81,770	-	-	-	81,770	
11	OTHER REGULATORY LIABILITIES	2,620,216	-	(2)	646,695	3,266,909	ADJUST FOR CRA
12	ACCUMULATED DEFERRED INVESTMENT TAX CREDIT	6	-	(6)	-	-	
13	ACCUMULATED DEFERRED INCOME TAXES	36,484,305	-	(36,484,305)	-	-	STRUCTURE
14	TOTAL DEFERRED CREDITS AND RESERVES	<u>44,287,643</u>	<u>-</u>	<u>(36,484,313)</u>	<u>646,695</u>	<u>8,450,025</u>	
15	TOTAL LIABILITIES	<u>73,290,329</u>	<u>0</u>	<u>(56,727,221)</u>	<u>646,695</u>	<u>17,209,803</u>	
16	TOTAL ASSETS LESS LIABILITIES	<u>(47,135,552)</u>	<u>(72,351)</u>	<u>56,727,221</u>	<u>(14,377,325)</u>	<u>(4,858,007)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE DETAILED
 DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN MISCELLANEOUS DEFERRED
 DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.	DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	13 MONTH AVERAGE
1	MISCELLANEOUS DEFERRED DE	65,604	66,209	66,815	67,420	68,026	68,631	65,604	65,604	-	-	-	-	-	41,070
2	TOTAL	<u>65,604</u>	<u>66,209</u>	<u>66,815</u>	<u>67,420</u>	<u>68,026</u>	<u>68,631</u>	<u>65,604</u>	<u>65,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,070</u>

(1) This represents Net Pension Asset.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.	DESCRIPTION	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	13 MONTH AVERAGE
1	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

** There are no other deferred credits

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

<u>DESCRIPTION</u>	<u>13-MONTH AVERAGE</u>	<u>NON- UTILITY ALLOCATION FACTOR</u>	<u>NON- REGULATED AMOUNT</u>	<u>BASIS FOR ALLOCATION</u>
N / A - NONE				

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZE TYPE OF DATA SHOWN: ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR DATA: 12/31/16 WITNESS: M. J. MORLEY
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC. HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

3% ITC								4% ITC								
LINE NO.	YEAR/ MONTH	AMOUNT REALIZED			AMORTIZATION			ENDING BALANCE	AMOUNT REALIZED			AMORTIZATION			ENDING BALANCE	
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	BEGINNING BALANCE		CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS				
1	Dec-02						-								33,494	
2	Dec-03	-	-	-	-	-	-	33,494	-	-	-	12,050	-	-	21,444	
3	Dec-04	-	-	-	-	-	-	21,444	-	-	-	11,223	-	-	10,221	
4	Dec-05	-	-	-	-	-	-	10,221	-	-	-	10,221	-	-	-	
5	Dec-06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Dec-07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Dec-08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Dec-09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Dec-10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Dec-11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Dec-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Dec-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Dec-14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Dec-15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Jan-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Feb-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Mar-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Apr-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	May-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Jun-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Jul-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Aug-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Sep-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Oct-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Nov-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Dec-16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Total for year		-	-	-	-	-		-	-	-	-	-	-	-	
28																
29																
30																
31				13-MONTH AVERAGE			-				13-MONTH AVERAGE			-		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

8% ITC								10% ITC					
LINE NO.	YEAR/ MONTH	AMOUNT REALIZED			AMORTIZATION			BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR		PRIOR YEAR ADJUSTMENTS				
1	Dec-02						16,787	343,551				630,785	
2	Dec-03	16,787			1,667		15,120	456,009			174,776	456,009	
3	Dec-04	15,120			1,259		13,861	456,009			456,009		
4	Dec-05	13,861			1,259		12,602	456,009	Tax effect of OCI		(277,448)		
5	Dec-06	12,602			1,259		11,343	(277,448)			115,764	(393,212)	
6	Dec-07	11,343			1,259		10,084	(393,212)			108,717	(501,929)	
7	Dec-08	10,084			1,259		8,825	(501,929)				(501,929)	
8	Dec-09	8,825			1,259		7,566	(501,929)				(501,929)	
9	Dec-10	7,566			1,259		6,307	(501,929)				(501,929)	
10	Dec-11	6,307			1,259		5,048	(501,929)				(501,929)	
11	Dec-12	5,048			1,259		3,789	(501,929)				(501,929)	
12	Dec-13	3,789			1,259		2,530	(501,929)				(501,929)	
13	Dec-14	2,530	-	-	1,259	-	1,271	(501,929)	-	-	-	(501,929)	
14	Dec-15	1,271	-	-	1,261	-	10	(501,929)	-	-	-	(501,929)	
15	Jan-16	10	-	-	-	-	10	(501,929)	-	-	-	(501,929)	
16	Feb-16	10	-	-	-	-	10	(501,929)	-	-	-	(501,929)	
17	Mar-16	10	-	-	10	-	-	(501,929)	-	-	-	(501,929)	
18	Apr-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
19	May-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
20	Jun-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
21	Jul-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
22	Aug-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
23	Sep-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
24	Oct-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
25	Nov-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
26	Dec-16	-	-	-	-	-	-	(501,929)	-	-	-	(501,929)	
27	Total for year				10								
28													
29													
30													
31				13-MONTH AVERAGE			<u>2</u>		13-MONTH AVERAGE			<u>(501,929)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

Investment tax credits are amortized over the book lives of the related property. Credits are grouped as generated by vintage year by major property group and are amortized according to the composite depreciation rate for each group. As recaptures are applied to each vintage year, the amortization is adjusted accordingly. The company has no unused ITC.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

The company falls under the general provision of section 46(f).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 THRU 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	YEAR/ MONTH	FERC Account 281 - 283 ACCOUNT # 279100 - Federal Deferred Property			FERC Account 281 - 283 ACCOUNT # 279101 - Regulatory Tax Liability			FERC Account 190 ACCOUNT # 159016 - Federal Current Deferred Other			FERC Account 281 - 283 ACCOUNT # 279150 - State Deferred Property			FERC Account 190 ACCOUNT # 159017 - State Current Deferred Other			FERC Account 281 - 283 ACCOUNT # 279200 - Federal Deferred Other			FERC Account 281 - 283 ACCOUNT # 279250 - State Deferred Other			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
3	Dec-15		(34,820,723)	(34,820,723)	7		7	3,899,393	3,899,393	(3,642,207)		(3,642,207)	492,218		492,218	-	-	-	-	-	(3,149,990)	(30,921,323)	(34,071,313)		
4	Jan-16		(34,820,723)	(34,820,723)	7		7	4,002,749	4,002,749	(3,642,207)		(3,642,207)	516,769		516,769	(98,205)	(98,205)	(24,551)	-	(24,551)	(3,149,990)	(30,916,173)	(34,066,162)		
5	Feb-16		(34,820,723)	(34,820,723)	7		7	3,998,971	3,998,971	(3,642,207)		(3,642,207)	514,537		514,537	(89,277)	(89,277)	(22,319)	-	(22,319)	(3,149,990)	(30,911,022)	(34,061,012)		
6	Mar-16		(34,516,772)	(34,516,772)	7		7	3,875,073	3,875,073	(3,575,894)		(3,575,894)	492,331		492,331	(80,349)	(80,349)	(20,087)	-	(20,087)	(3,103,651)	(30,722,042)	(33,825,692)		
7	Apr-16		(34,516,772)	(34,516,772)	-		-	3,871,296	3,871,296	(3,575,894)		(3,575,894)	490,099		490,099	(71,421)	(71,421)	(17,855)	-	(17,855)	(3,103,651)	(30,716,898)	(33,820,548)		
8	May-16		(34,516,772)	(34,516,772)	-		-	3,867,519	3,867,519	(3,575,894)		(3,575,894)	487,867		487,867	(62,494)	(62,494)	(15,623)	-	(15,623)	(3,103,651)	(30,711,747)	(33,815,398)		
9	Jun-16		(37,921,298)	(37,921,298)	-		-	3,923,346	3,923,346	(3,647,104)		(3,647,104)	495,545		495,545	(53,566)	(53,566)	(13,392)	-	(13,392)	(3,164,951)	(34,051,519)	(37,216,469)		
10	Jul-16		(38,451,704)	(38,451,704)	-		-	3,809,097	3,809,097	(3,650,278)		(3,650,278)	475,689		475,689	(53,566)	(53,566)	(13,392)	-	(13,392)	(3,187,981)	(34,696,174)	(37,884,155)		
11	Aug-16		(38,978,975)	(38,978,975)	-		-	2,903,975	2,903,975	(3,652,931)		(3,652,931)	324,322		324,322	(53,566)	(53,566)	(13,392)	-	(13,392)	(3,342,001)	(36,128,567)	(39,470,567)		
12	Sep-16		(38,643,494)	(38,643,494)	-		-	2,680,093	2,680,093	(3,771,853)		(3,771,853)	286,237		286,237	(53,566)	(53,566)	(13,392)	-	(13,392)	(3,499,008)	(36,016,968)	(39,515,976)		
13	Oct-16		(37,553,934)	(37,553,934)	-		-	2,533,097	2,533,097	(3,586,015)		(3,586,015)	261,534		261,534	(17,855)	(17,855)	(4,464)	-	(4,464)	(3,328,946)	(35,038,692)	(38,367,638)		
14	Nov-16		(37,527,478)	(37,527,478)	-		-	2,614,484	2,614,484	(3,582,153)		(3,582,153)	269,342		269,342	(8,928)	(8,928)	(2,232)	-	(2,232)	(3,315,044)	(34,921,921)	(38,236,965)		
15	Dec-16		(39,016,317)	(39,016,317)	-		-	2,566,610	2,566,610	(3,829,730)		(3,829,730)	335,445		335,445	-	-	-	-	-	(3,494,286)	(36,449,707)	(39,943,992)		
13-MONTH AVERAC			(36,623,515)	(36,623,515)	-	2	2	3,426,593	3,426,593	(3,644,183)	-	(3,644,183)	418,611	-	418,611	(49,446)	(49,446)	(12,361)	-	(12,361)	(3,237,933)	(33,246,366)	(36,484,299)		

SCHEDULE B-18

ACCUMULATED DEFERRED INCOME TAXES - STATE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	YEAR/ MONTH	FERC Account 281 - 283 ACCOUNT # 279150 - State Deferred Other				FERC Account 190 ACCOUNT # 159017 - State Current Deferred Other					FERC Account 281 - 283 ACCOUNT # 279250 - State Other					
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
3	Dec-15	(3,642,207)	-	-	-	(3,642,207)	492,218	-	-	-	492,218	-	-	-	-	-
4	Jan-16	(3,642,207)	-	-	-	(3,642,207)	492,218	24,551	-	-	516,769	-	(24,551)	-	-	(24,551)
5	Feb-16	(3,642,207)	-	-	-	(3,642,207)	516,769	(2,232)	-	-	514,537	(24,551)	(2,232)	-	-	(22,319)
6	Mar-16	(3,642,207)	66,313	-	-	(3,575,894)	514,537	(22,206)	-	-	492,331	(22,319)	(2,232)	-	-	(20,087)
7	Apr-16	(3,575,894)	-	-	-	(3,575,894)	492,331	(2,232)	-	-	490,099	(20,087)	(2,232)	-	-	(17,855)
8	May-16	(3,575,894)	-	-	-	(3,575,894)	490,099	(2,232)	-	-	487,867	(17,855)	(2,232)	-	-	(15,623)
9	Jun-16	(3,575,894)	(71,210)	-	-	(3,647,104)	487,867	7,678	-	-	495,545	(15,623)	(2,232)	-	-	(13,392)
10	Jul-16	(3,647,104)	(3,174)	-	-	(3,650,278)	495,545	(19,856)	-	-	475,689	(13,392)	-	-	-	(13,392)
11	Aug-16	(3,650,278)	(2,653)	-	-	(3,652,931)	475,689	(151,367)	-	-	324,322	(13,392)	-	-	-	(13,392)
12	Sep-16	(3,652,931)	(118,922)	-	-	(3,771,853)	324,322	(38,085)	-	-	286,237	(13,392)	-	-	-	(13,392)
13	Oct-16	(3,771,853)	185,838	-	-	(3,586,015)	286,237	(24,704)	-	-	261,534	(13,392)	(8,928)	-	-	(4,464)
14	Nov-16	(3,586,015)	3,862	-	-	(3,582,153)	261,534	7,808	-	-	269,342	(4,464)	(2,232)	-	-	(2,232)
15	Dec-16	(3,582,153)	(247,577)	-	-	(3,829,730)	269,342	343,551	-	(277,448)	335,445	(2,232)	(2,232)	-	-	-
			(187,523)		0			120,675		(277,448)			(49,102)		0	

* DETAIL OF ADJUSTMENT
Tax effect of OCI (277,448)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

SCHEDULE B-18

ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	YEAR/ MONTH	FERC Account 281 - 283 ACCOUNT # 279100 - Federal Deferred Property					FERC Account 281 - 283 ACCOUNT # 279101 - Regulatory Tax Liability					FERC Account 190 ACCOUNT # 159016 - Federal Current Deferred Other					FERC Account 281 - 283 ACCOUNT # 279200 - Federal Other						
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	NOL RECLASS (DEBIT) CREDIT	ADJUST. (DEBIT) CREDIT	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. (DEBIT) CREDIT	ENDING BALANCE	
3	Dec-15	(34,820,723)	-	-	-	(34,820,723)	7	-	-	-	7	3,899,393	-	-	-	3,899,393	-	-	-	-	-	-	
4	Jan-16	(34,820,723)	-	-	-	(34,820,723)	7	-	-	-	7	3,899,393	103,355	-	-	4,002,749	-	(98,205)	-	(98,205)	-	(98,205)	
5	Feb-16	(34,820,723)	-	-	-	(34,820,723)	7	-	-	-	7	4,002,749	(3,777)	-	-	3,998,971	(98,205)	(8,928)	-	(8,928)	-	(89,277)	
6	Mar-16	(34,820,723)	303,951	-	-	(34,516,772)	7	-	-	-	7	3,998,971	(123,898)	-	-	3,875,073	(89,277)	(8,928)	-	(8,928)	-	(80,349)	
7	Apr-16	(34,516,772)	-	-	-	(34,516,772)	7	(7)	-	-	(0)	3,875,073	(3,777)	-	-	3,871,296	(80,349)	(8,928)	-	(8,928)	-	(71,421)	
8	May-16	(34,516,772)	-	-	-	(34,516,772)	(0)	-	-	-	(0)	3,871,296	(3,777)	-	-	3,867,519	(71,421)	(8,928)	-	(8,928)	-	(62,494)	
9	Jun-16	(34,516,772)	(3,404,526)	-	-	(37,921,298)	(0)	-	-	-	(0)	3,867,519	55,827	-	-	3,923,346	(62,494)	(8,928)	-	(8,928)	-	(53,566)	
10	Jul-16	(37,921,298)	(530,406)	-	-	(38,451,704)	(0)	-	-	-	(0)	3,923,346	(114,249)	-	-	3,809,097	(53,566)	-	-	(53,566)	-	(53,566)	
11	Aug-16	(38,451,704)	(527,271)	-	-	(38,978,975)	(0)	-	-	-	(0)	3,809,097	(905,122)	-	-	2,903,975	(53,566)	-	-	(53,566)	-	(53,566)	
12	Sep-16	(38,978,975)	335,481	-	-	(38,643,494)	(0)	-	-	-	(0)	2,903,975	(223,882)	-	-	2,680,093	(53,566)	-	-	(53,566)	-	(53,566)	
13	Oct-16	(38,643,494)	1,089,560	-	-	(37,553,934)	(0)	-	-	-	(0)	2,680,093	(146,995)	-	-	2,533,097	(53,566)	(35,711)	-	(35,711)	-	(17,855)	
14	Nov-16	(37,553,934)	26,456	-	-	(37,527,478)	(0)	-	-	-	(0)	2,533,097	81,387	-	-	2,614,484	(17,855)	(8,928)	-	(8,928)	-	(8,928)	
15	Dec-16	(37,527,478)	(1,488,839)	-	-	(39,016,317)	(0)	-	-	-	(0)	2,614,484	1,130,991	-	489,605	(1,668,470)	2,566,610	(8,928)	(8,928)	-	(8,928)	-	-
			<u>(4,195,994)</u>									<u>(153,918)</u>	<u>0</u>	<u>489,605</u>	<u>(1,668,470)</u>	<u>2,566,610</u>	<u>(196,409)</u>			<u>0</u>			

* DETAIL OF ADJUSTMENT

1)	Reclass of tax affect of NOL from current (sch C-21)	489,605
2)	Tax effect of OCI	<u>(1,668,470)</u>
		<u>(1,178,865) *</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 1 OF 3

SCHEDULE			
NO.	WITNESS	TITLE	PAGE
C-1 p.1	M. J. MORLEY	ADJUSTED NET OPERATING INCOME	43
C-2 p.1	M. J. MORLEY	ADJUSTMENTS TO NET OPERATING INCOME	44
C-2 p.2	M. J. MORLEY	ADJUSTMENTS TO NET OPERATING INCOME - (CONT.)	45
C-3 p.1	M. J. MORLEY	OPERATING REVENUES BY MONTH	46
C-4 p.1	M. J. MORLEY	UNBILLED REVENUES	47
C-5 p.1	M. J. MORLEY	O & M EXPENSES BY MONTH	48
C-5 p.2	M. J. MORLEY	O & M EXPENSES BY MONTH - (CONT.)	49
C-6 p.1	M. J. MORLEY	ALLOCATION OF EXPENSES	50
C-7 p.1	M. J. MORLEY	CONSERVATION REVENUES AND EXPENSES	51
C-8 p.1	M. J. MORLEY	UNCOLLECTIBLE ACCOUNTS - GAS	52
C-8 p.2	M. J. MORLEY	UNCOLLECTIBLE ACCOUNTS - (CONT.)	53
C-8 p.3	M. J. MORLEY	UNCOLLECTIBLE ACCOUNTS - MERCHANDISE	54
C-8 p.4	M. J. MORLEY	UNCOLLECTIBLE ACCOUNTS - (CONT.)	55
C-8 p.5	M. J. MORLEY	UNCOLLECTIBLE ACCOUNTS - MISCELLANEOUS	56
C-8 p.6	M. J. MORLEY	UNCOLLECTIBLE ACCOUNTS - (CONT.)	57
C-9 p.1	M. J. MORLEY	ADVERTISING EXPENSES	58
C-9 p.2	M. J. MORLEY	ADVERTISING EXPENSES - (CONT.)	59
C-10 p.1	M. J. MORLEY	CIVIC AND CHARITABLE CONTRIBUTIONS	60
C-11 p.1	M. J. MORLEY	INDUSTRY ASSOCIATION DUES	61
C-12 p.1	M. J. MORLEY	LOBBYING AND POLITICAL EXPENSES	62
C-13 p.1	M. J. MORLEY	RATE CASE EXPENSES	63

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 2 OF 3

SCHEDULE NO.	WITNESS	TITLE	PAGE
C-14 p.1	M. J. MORLEY	MISCELLANEOUS GENERAL EXPENSES	64
C-15 p.1	M. J. MORLEY	OUT OF PERIOD ADJUSTMENTS	65
C-16 p.1	M. J. MORLEY	GAIN/LOSS ON DISPOSITION OF PROPERTY	66
C-17 p.1	M. J. MORLEY	DEPRECIATION EXPENSE	67
C-18 p.1	M. J. MORLEY	AMORTIZATION/RECOVERY SCHEDULE	68
C-19 p.1	M. J. MORLEY	ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT	69
C-20 p.1	M. J. MORLEY	SUMMARY OF TOTAL INCOME TAX PROVISION	70
C-21 p.1	M. J. MORLEY	STATE AND FEDERAL INCOME TAX - CURRENT	71
C-22 p.1	M. J. MORLEY	INTEREST EXPENSE - INCOME TAX	72
C-23 p.1	M. J. MORLEY	BOOK / TAX DIFFERENCES - PERMANENT	73
C-24 p.1	M. J. MORLEY	DEFERRED INCOME TAX EXPENSE	74
C-25 p.1	M. J. MORLEY	DEFERRED INCOME TAX ADJUSTMENT	75
C-26 p.1	M. J. MORLEY	PARENT DEBT INFORMATION	76
C-27 p.1	M. J. MORLEY	INCOME TAX RETURNS	77
C-28 p.1	M. J. MORLEY	MISCELLANEOUS TAX INFORMATION	78
C-29 p.1	M. J. MORLEY	CONSOLIDATED RETURN	79
C-30 p.1	M. J. MORLEY	OTHER TAXES - DETAIL	80
C-30 p.2	M. J. MORLEY	OTHER TAXES - DETAIL - (CONT.)	80
C-31 p.1	M. J. MORLEY	OUTSIDE PROFESSIONAL SERVICES	81

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

NET OPERATING INCOME SCHEDULES - PAGE 3 OF 3

SCHEDULE NO.	WITNESS	TITLE	PAGE
C-32 p.1	M. J. MORLEY	AFFILIATED COMPANY TRANSACTIONS	82
C-33 p.1	M. J. MORLEY	WAGE & SALARY INCREASES COMPARED TO C.P.I.	83
C-34 p.1	M. J. MORLEY	O & M BENCHMARK COMPARISONS	84
C-35 p.1	M. J. MORLEY	O & M ADJUSTMENTS BY FUNCTION	85
C-36 p.1	M. J. MORLEY	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	86
C-37 p.1	M. J. MORLEY	O & M COMPOUND MULTIPLIER	87
C-38 p.1	M. J. MORLEY	O & M BENCHMARK VARIANCE BY FUNCTION	88
C-38 p.2	M. J. MORLEY	O & M BENCHMARK VARIANCE BY FUNCTION	89
C-38 p.3	M. J. MORLEY	O & M BENCHMARK VARIANCE BY FUNCTION	90
C-38 p.4	M. J. MORLEY	O & M BENCHMARK VARIANCE BY FUNCTION	91
C-38 p.5	M. J. MORLEY	O & M BENCHMARK VARIANCE BY FUNCTION	92

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YR - 1: 12/31/15
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/16

LINE NO.	(1) PRIOR YEAR ENDED 12/31/15 TOTAL COMPANY PER BOOKS	(2) CURRENT HISTORIC BASE YEAR ENDED 12/31/16 TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	<u>81,998,778</u>	<u>82,513,170</u>	<u>(31,447,380)</u>	<u>51,065,790</u>	n/a	n/a
2	<u>OPERATING EXPENSES:</u>					
3	21,680,506	18,563,889	(18,563,889)	0		
4	24,932,790	25,668,827	(5,407,398)	20,261,429		
5	15,584,243	16,393,866	(1,313,490)	15,080,376		
6	7,343,765	7,369,211	(4,608,574)	2,760,637		
7	INCOME TAXES:					
8	1,032,041	-		-		
9	304,971	401,717	33,937	435,654		
10	DEFERRED INCOME TAXES					
11	1,857,005	3,869,018	(986,260)	2,882,758		
12	179,777	57,814	-	57,814		
13	<u>(1,259)</u>	<u>(10)</u>	<u>-</u>	<u>(10)</u>		
14	<u>72,913,839</u>	<u>72,324,332</u>	<u>(30,845,673)</u>	<u>41,478,659</u>		
15	<u>9,084,939</u>	<u>10,188,838</u>	<u>(601,706)</u>	<u>9,587,132</u>		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2016
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	COST OF GAS	(18,656,708)	-	(18,656,708)	n/a	TO REMOVE GAS SALES
2	PROPANE SALES	(228)	-	(228)		TO REMOVE PROPANE SALES
3	AEP (COLLECTION FEE)	(2,944,663)	-	(2,944,663)		TO REMOVE AEP REVENUES
4	ECP REVENUES	(5,330,025)	-	(5,330,025)		TO REMOVE ECP REVENUES
5	FRANCHISE/GROSS RECEIPTS REVENUES	(4,515,755)	-	(4,515,755)		TO REMOVE TAX REVENUES
6	TOTAL REVENUE ADJUSTMENTS	(31,447,380)	-	(31,447,380)		
<u>COST OF GAS</u>						
7	COST OF GAS	(18,563,889)	-	(18,563,889)		TO REMOVE GAS COSTS
8	TOTAL COST OF GAS ADJUSTMENTS	(18,563,889)	-	(18,563,889)		
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
10	ECP EXPENSES	(5,329,977)	-	(5,329,977)		TO REMOVE ECP EXPENSE
11	ELIMINATE CIVIC PARTICIPATION COST	(46,014)	-	(46,014)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	NON - REGULATED OPERATION EXPENSE	(2,406)	-	(2,406)		TO ELIMINATE NON-REGULATED OPERATION EXPENSE
13	ELIMINATE LOBBYING COST	(29,001)	-	(29,001)		TO ELIMINATE PORTION OF LOBBYING CHARGED TO OPERATING INCOME
14	TOTAL O & M ADJUSTMENTS	(5,407,398)	-	(5,407,398)		
<u>DEPRECIATION EXPENSE AND AMORTIZATION</u>						
15	REMOVE AEP	(1,306,754)	-	(1,306,754)		TO REMOVE AEP AMORTIZATION
16	ELIMINATE DEPRECIATION ON LAND AND LAND RIGHTS	(6,736)	-	(6,736)		TO REMOVE DEPRECIATION ON NON-DEPRECIABLE LAND AND LAND RIGHTS
17	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	(1,313,490)	-	(1,313,490)		

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
 N.O.I.. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
1	REGULATORY ASSESSMENT TAX ON FUEL	(92,819)	-	(92,819)	n/a	TO REMOVE TAX EXPENSE
2	FRANCHISE/GROSS RECEIPTS TAXES	(4,515,755)	-	(4,515,755)		TO REMOVE TAX EXPENSE
3	TOTAL TAXES OTHER THAN INCOME ADJTS	<u>(4,608,574)</u>	-	<u>(4,608,574)</u>		
<u>FEDERAL INCOME TAXES</u>						
4	TAXES ON ADJUSTMENTS	(499,311)	-	(499,311)		TAX EFFECT OF ADJUSTMENTS ABOVE
5	CURRENT TAX-OTHER INCOME	(89,976)	-	(89,976)		TO REMOVE TAX EFFECT ON NON OPERATING GAIN/LOSS EXPENSE
6	CURRENT TAX-ADJUST TO STATUTORY FEDERAL TAX	(196,055)	-	(196,055)		TO ADJUST TO JURISDICTIONAL RATE
7	INTEREST SYNCHRONIZATION	(200,918)	-	(200,918)		INTEREST SYNCHRONIZATION
8	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>(986,260)</u>	-	<u>(986,260)</u>		
<u>STATE INCOME TAXES</u>						
9	TAXES ON ADJUSTMENTS	(85,473)	-	(85,473)		TAX EFFECT OF ADJUSTMENTS ABOVE
10	CURRENT TAX-OTHER INCOME	(14,962)	-	(14,962)		TO REMOVE TAX EFFECT ON NON OPERATING GAIN/LOSS EXPENSE
11	CURRENT TAX-ADJUST TO STATUTORY STATE TAX RATE	168,765	-	168,765		TO ADJUST TO JURISDICTIONAL RATE
12	INTEREST SYNCHRONIZATION	(34,393)	-	(34,393)		INTEREST SYNCHRONIZATION
13	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>33,937.18</u>	-	<u>33,937</u>		
<u>DEFERRED INCOME TAXES</u>						
14	- FEDERAL		-	-		
15	- STATE		-	-		
			<u>-</u>	<u>-</u>		
16	TOTAL ALL ADJUSTMENTS	<u>(601,706)</u>	-	<u>(601,706)</u>		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

LINE NO.	A/C NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	TOTAL
			Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1	480.00	RESIDENTIAL SALES	3,400,953	3,470,072	2,656,128	2,472,510	2,270,913	2,186,428	2,098,582	2,070,861	2,497,969	2,437,771	2,652,680	2,755,217	30,970,084
2	481.00	COMMERCIAL & INDUSTRIAL SALES	2,199,981	1,925,000	1,783,012	1,568,013	1,480,539	1,471,953	1,404,104	1,463,895	2,255,244	1,645,186	1,971,577	1,979,384	21,147,887
3	489.00	TRANSPORTATION AND INDUSTRIAL TRANSP.	2,319,081	2,159,704	2,382,181	2,288,571	2,181,530	1,882,385	1,870,380	1,940,966	1,930,966	2,095,205	2,070,788	2,164,013	25,285,770
4		SUBTOTAL	7,920,015	7,554,776	6,821,321	6,329,094	5,932,983	5,540,765	5,373,066	5,475,722	6,684,179	6,178,162	6,695,044	6,898,614	77,403,741
5	487.00	LATE PAYMENT CHARGES (FORFEITED DISCOUNTS)	96,450	88,008	98,388	97,509	85,246	98,155	88,937	88,227	90,330	98,093	91,544	105,932	1,126,819
6	488.00	MISC. SERVICE REVENUE	210,415	225,691	251,876	236,325	615,937	269,057	310,964	306,939	324,103	325,802	362,034	353,822	3,792,965
7	495.00	DAMAGE BILLING	15,271	11,825	12,757	21,439	15,291	17,075	8,683	21,879	8,397	10,393	34,852	11,784	189,645
8		TOTAL OTHER OPER. REV	322,135	325,524	363,021	355,273	716,474	384,286	408,583	417,045	422,830	434,289	488,431	471,538	5,109,429
		TOTAL OPER. REVENUES	8,242,150	7,880,300	7,184,342	6,684,367	6,649,457	5,925,052	5,781,649	5,892,767	7,107,009	6,612,450	7,183,475	7,370,152	82,513,170

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE
 BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE
 AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE
 HISTORIC BASE 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:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

COMPUTATION OF UNBILLED REVENUES

LINE NO.		Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total/Average	
1	<u>(1) CALCULATION OF UNBILLED REVENUES IN RATE BASE</u>														13 Month Average	
2	UNBILLED REVENUE (BALANCE SHEET AC 132100)	\$ 2,726,828	\$ 3,332,530	\$ 3,028,089	\$ 2,502,473	\$ 2,212,531	\$ 1,697,937	\$ 1,505,516	\$ 1,285,730	\$ 1,216,783	\$ 2,213,897	\$ 2,363,150	\$ 2,620,654	\$ 2,503,351	\$ 2,246,882	
3	MONTHLY UNBILLED REVENUE ACTIVITY		\$ 605,702	\$ (304,441)	\$ (525,616)	\$ (289,942)	\$ (514,594)	\$ (192,421)	\$ (219,786)	\$ (68,947)	\$ 997,114	\$ 149,253	\$ 257,504	\$ (117,303)	\$ (223,477)	
4	NOTE: UNBILLED REVENUE IN BALANCE SHEET = BEGINNING BALANCE + UNBILLED REVENUE ACTIVITY IN ITEM (3) ABOVE.															
5	<u>(2) CALCULATION OF UNBILLED REVENUE IN NOI</u>														13 Month Average	
															Total	
6	RS ENERGY CHARGE BUDGETED	\$ 1,285,406	\$ 1,714,788	\$ 1,564,602	\$ 1,184,499	\$ 1,074,127	\$ 876,807	\$ 782,123	\$ 705,199	\$ 686,711	\$ 999,453	\$ 1,124,090	\$ 1,309,543	\$ 1,255,525	\$ 1,120,221	
7	CS ENERGY CHARGE BUDGETED	\$ 1,441,422	\$ 1,617,742	\$ 1,463,487	\$ 1,317,974	\$ 1,138,404	\$ 821,130	\$ 723,393	\$ 580,531	\$ 530,072	\$ 1,214,444	\$ 1,239,060	\$ 1,311,111	\$ 1,247,826	\$ 1,126,661	
8	TOTAL BUDGETED ENERGY CHARGE (Line 6 + Line 7)	\$ 2,726,828	\$ 3,332,530	\$ 3,028,089	\$ 2,502,473	\$ 2,212,531	\$ 1,697,937	\$ 1,505,516	\$ 1,285,730	\$ 1,216,783	\$ 2,213,897	\$ 2,363,150	\$ 2,620,654	\$ 2,503,351	\$ 2,246,882	
9	MONTHLY UNBILLED REVENUE ACTIVITY		\$ 605,702	\$ (304,441)	\$ (525,616)	\$ (289,942)	\$ (514,594)	\$ (192,421)	\$ (219,786)	\$ (68,947)	\$ 997,114	\$ 149,253	\$ 257,504	\$ (117,303)	\$ (223,477)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-5		OPERATION & MAINTENANCE EXPENSES												PAGE 1 OF 2	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.												TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16 WITNES: M. J. MORLEY	
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS															
DOCKET NO.: 20170179 - GU															
LINE NO.	A/C	DESCRIPTION	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
<u>OTHER GAS SUPPLY EXPENSES OPERATION</u>															
1	804/805	NATURAL GAS PURCHASES	2,255,622	2,050,137	1,444,968	1,267,904	1,165,886	1,158,445	1,071,961	1,115,484	1,818,880	1,325,387	1,840,381	2,034,018	18,549,073
2	807	OTHER PURCHASED GAS EXPENSES	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	15,426	(1,009)	-	26,675
3	812	LESS: COMPANY USED GAS	(83)	(91)	(516)	(884)	(1,124)	(1,081)	(1,280)	(1,094)	(1,618)	(1,533)	(1,704)	(851)	(11,859)
4		<u>COST OF GAS</u>	<u>2,256,901</u>	<u>2,051,408</u>	<u>1,445,814</u>	<u>1,268,382</u>	<u>1,166,124</u>	<u>1,158,726</u>	<u>1,072,043</u>	<u>1,115,752</u>	<u>1,818,624</u>	<u>1,339,280</u>	<u>1,837,668</u>	<u>2,033,167</u>	<u>18,563,889</u>
<u>GAS STORAGE EXPENSES</u>															
5	817	LINES EXPENSE	2,500	3,663	2,855	3,482	4,324	5,340	6,394	2,015	2,631	3,307	4,184	2,463	43,158
14		<u>TOTAL NATURAL GAS STORAGE EXPENSES</u>	<u>2,500</u>	<u>3,663</u>	<u>2,855</u>	<u>3,482</u>	<u>4,324</u>	<u>5,340</u>	<u>6,394</u>	<u>2,015</u>	<u>2,631</u>	<u>3,307</u>	<u>4,184</u>	<u>2,463</u>	<u>43,158</u>
<u>TRANSMISSION EXPENSES</u>															
15	857	MEASURING AND REGULATING STATION EXPENSES	-	-	-	-	-	-	-	-	-	40	(20)	212	232
16	863	MAINTENANCE OF TRANSMISSION	-	272	(103)	-	-	96	-	-	-	-	1,351	(763)	853
17		<u>TOTAL TRANSMISSION EXPENSES</u>	<u>-</u>	<u>272</u>	<u>(103)</u>	<u>-</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>1,331</u>	<u>(551)</u>	<u>1,085</u>
<u>DISTRIBUTION EXPENSES OPERATION</u>															
18	870	SUPERVISION & ENGINEERING	928	442	14	168	-	182	-	-	-	15	347	-	2,096
19	874	MAINS & SERVICES	144,630	144,995	155,206	147,149	157,222	168,001	174,106	173,023	142,623	140,040	131,855	135,208	1,814,058
20	875	M & R - GENERAL	-	-	88	-	159	-	-	-	-	403	(142)	408	916
21	876	M & R - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
22	877	M & R - CITY GATE	8,125	9,960	7,590	4,233	1,736	4,918	4,669	5,542	4,392	4,945	3,488	2,672	62,270
23	878	METER & HOUSE REG EXPENSE	42,876	70,820	80,816	64,525	83,577	90,180	61,994	61,784	57,834	46,450	83,538	63,993	808,387
24	879	CUSTOMER INSTALLATIONS	52,842	41,487	48,918	45,625	40,687	64,409	23,447	34,667	29,321	40,439	39,228	98,104	559,174
25	880	OTHER EXPENSE	26,268	21,445	21,750	15,708	26,668	28,286	20,541	15,262	22,425	21,871	14,673	10,886	245,783
26	881	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
27		<u>TOTAL OPERATION</u>	<u>275,669</u>	<u>289,149</u>	<u>314,382</u>	<u>277,408</u>	<u>310,049</u>	<u>355,976</u>	<u>284,757</u>	<u>290,278</u>	<u>256,595</u>	<u>254,163</u>	<u>272,987</u>	<u>311,271</u>	<u>3,492,684</u>
<u>MAINTENANCE</u>															
28	885	SUPERVISION & ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
29	886	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
30	887	MAINS	20,729	27,833	52,779	56,766	34,121	8,058	26,438	47,724	19,106	(13,297)	30,057	20,176	330,490
31	888	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	278	(62)	-	-	-	-	-	-	-	-	-	251	467
32	889	M & R - GENERAL	1,509	2,201	39,823	4,300	1,527	3,690	4,239	2,149	3,362	11,039	11,161	409	85,409
33	890	M & R - INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
34	891	M & R - GATE STATION	-	-	-	-	-	-	-	-	-	-	-	-	-
35	892	SERVICES	4,357	5,842	19,219	18,148	13,320	17,700	14,083	16,151	13,231	18,539	16,482	15,358	172,430
36	893	METERS & HOUSE REGULATORS	18,100	26,368	21,368	15,989	13,414	12,940	13,882	14,627	9,687	16,304	10,524	9,360	182,563
37	894	OTHER EQUIPMENT	-	32	(12)	-	-	15	24	31	16	4,396	3,271	1,466	9,239
38		<u>TOTAL MAINTENANCE</u>	<u>44,973</u>	<u>62,214</u>	<u>133,177</u>	<u>95,203</u>	<u>62,382</u>	<u>42,403</u>	<u>58,666</u>	<u>80,682</u>	<u>45,402</u>	<u>36,981</u>	<u>71,495</u>	<u>47,020</u>	<u>780,598</u>

SUPPORTING SCHEDULES: C-13

RECAP SCHEDULES: C-1, C-2

SCHEDULE C-5		OPERATION & MAINTENANCE EXPENSES												PAGE 2 OF 2	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.												TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16 WITNESS: M. J. MORLEY	
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS															
DOCKET NO.: 20170179 - GU															
LINE NO.	A/C NO.	DESCRIPTION	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL
<u>CUSTOMER ACCOUNTS EXPENSE</u>															
1	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
2	902	METER READING EXPENSE	9,229	9,757	11,074	9,019	7,679	9,866	8,389	8,801	9,816	9,502	9,547	8,330	111,009
3	903	CUSTOMER RECORDS & COLLECTIONS	8,568	4,522	8,726	5,438	8,447	2,191	4,394	4,843	6,331	4,402	5,378	5,995	69,235
4	904	UNCOLLECTIBLE ACCOUNTS	47,326	45,220	42,689	39,982	39,844	36,358	35,710	36,177	42,070	39,140	42,313	43,066	489,895
5	905	MISCELLANEOUS	(30)	-	-	-	-	-	372	484	344	38	-	-	1,208
6		TOTAL CUSTOMER ACCOUNTS EXPENSE	65,093	59,499	62,489	54,439	55,970	48,415	48,865	50,305	58,561	53,082	57,238	57,391	671,347
<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</u>															
7	908	CUSTOMER ASSISTANCE EXPENSES	361	379	589	510	407	391	519	450	1,682	1,070	443	2,518	9,319
8	909	INFORMATIONAL AND INSTRUCTIONAL EXPENSES	498,667	575,672	523,717	459,362	444,534	398,274	382,892	370,551	371,042	407,725	431,416	468,107	5,331,959
9	910	MISCELLANEOUS CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	298	(320)	-	-	-	-	-	(22)
		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	499,028	576,051	524,306	459,872	444,941	398,963	383,091	371,001	372,724	408,795	431,859	470,625	5,341,256
<u>SALES EXPENSE</u>															
10	911	SUPERVISION	-	-	-	-	-	-	-	-	6	-	-	-	6
11	912	DEMONSTRATING & SELLING	4,800	-	440	(3,800)	2,006	-	-	-	-	8	739	7,829	12,022
12	913	ADVERTISING	1,356	1,952	998	2,680	946	961	7,410	1,635	1,867	1,173	1,950	1,507	24,435
13	916	MISC. SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
14		TOTAL SALES EXPENSE	6,156	1,952	1,438	(1,120)	2,952	961	7,410	1,635	1,873	1,181	2,689	9,336	36,463
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>															
15	920	ADMINISTRATIVE & GENERAL SALARIES	800,845	749,071	767,751	670,489	674,508	767,104	723,654	762,358	766,926	819,090	877,677	1,020,098	9,399,571
16	921	OFFICE SUPPLIES & EXPENSE	98,138	117,134	119,544	128,273	116,159	130,343	120,387	128,585	156,232	135,560	224,361	113,852	1,588,568
17	(922)	ADMINISTRATIVE EXPENSES TRANSFERRED-CR.	(221,668)	(225,647)	(253,403)	(227,411)	(215,935)	(239,138)	(209,138)	(250,233)	(247,738)	(60,138)	(203,350)	(249,350)	(2,603,149)
18	923	OUTSIDE SERVICES EMPLOYED (C-31)	99,229	116,287	180,217	129,635	161,972	192,932	240,098	229,696	159,464	145,651	162,814	156,278	1,974,273
19	924	PROPERTY INSURANCE	29,901	28,328	29,969	22,415	31,091	32,541	30,871	33,139	30,055	25,597	25,928	22,340	342,175
20	925	INJURIES & DAMAGES	15,754	16,140	15,893	15,398	15,800	35,492	15,618	15,874	15,704	15,759	14,666	(6,112)	185,986
21	926	EMPLOYEE PENSION & BENEFITS	199,557	149,236	184,658	303,000	150,565	285,090	255,977	244,101	162,210	277,409	255,427	257,024	2,724,254
22	928	REGULATORY COMMISSION EXP (C-13)	-	-	-	-	-	-	-	-	-	-	-	-	-
23	929	DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	930	MISC. GENERAL EXPENSE	26,148	30,448	39,236	121,426	39,819	36,843	31,742	36,356	48,884	31,678	43,752	52,772	539,103
25	931	RENTS	40,720	37,843	36,868	16,141	13,188	32,619	18,701	44,555	26,647	40,552	27,084	16,248	351,166
26	932	MAINTENANCE OF GENERAL PLANT	62,331	53,866	66,993	66,153	54,899	118,816	50,999	69,678	66,278	61,954	63,304	65,018	800,289
27	999	VACATION/SICK SUSPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
28		TOTAL A & G EXPENSE	1,150,955	1,072,706	1,187,726	1,245,518	1,042,066	1,392,642	1,278,909	1,314,109	1,184,662	1,493,112	1,491,663	1,448,168	15,302,236
29		TOTAL EXPENSE (INCLUDING GAS COST)	3,802,247	3,540,863	3,147,778	2,943,312	2,643,867	3,004,559	2,757,044	2,854,776	3,368,348	3,181,146	3,739,255	3,908,265	44,232,716
30		TOTAL EXPENSE (EXCLUDING GAS COST)	1,545,346	1,489,455	1,701,964	1,674,930	1,477,743	1,845,833	1,685,001	1,739,024	1,549,724	1,841,866	1,901,587	1,875,098	25,668,827

SUPPORTING SCHEDULES: C-13, C-14, C-31

RECAP SCHEDULES: C-1, C-2, C-34

SCHEDULE C-6

ALLOCATION OF EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179 - GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS
				NON-REGULATED PERCENTAGE	AMOUNT		
1	Rents	931	\$ 351,166	0.57%	2,010		
2	Customer Inquiry	903	\$ 69,232	0.57%	396		
3	Total expense subject to allocation		<u>\$ 420,398</u>	0.57%	<u>\$ 2,406</u>	<u>\$ 417,992</u>	Square Footage and Use

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES REPORT TYPE OF DATA SHOWN:
 PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT TO THE COMMISSION PRESCRIBED CONSERVATION GOALS. HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

<u>DESCRIPTION</u>	<u>AMOUNT</u>
1 OPENING BALANCE - ACCOUNT	(352,798)
2 REVENUES - ALL PROGRAMS	(5,330,025)
<u>PROGRAM NAME</u>	
3 RESIDENTIAL NEW CONSTRUCTION	443,685
4 MULTI-FAMILY RESIDENTIAL BUILDING	-
5 APPLIANCE REPLACEMENT	732,893
6 DEALER PROGRAM	-
7 GAS APPLIANCE IN SCHOOLS	-
8 RES PROPANE CONVERSION	23,058
9 RESIDENTIAL WATER HEATER RETENTION	1,708,835
10 RESIDENTIAL CUT AND CAP ALTERNATIVE	79,437
11 COMMON CONVERSION	344,791
12 COMM/IND ALTERNATIVE TECHNOLOGY	3,184
13 COMMERCIAL APPLIANCE	582,962
14 COMMON COSTS	1,119,018
15 INTEREST	(2,790)
16 TOTAL ENERGY CONSERVATION EXPENSES	<u>5,035,073</u>
17 ENDING BALANCE	<u>\$ (647,750)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

HISTORIC BASE YR - 1: 12/31/15
WITNESS: M. J. MORLEY

DOCKET NO.: 20170179 - GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY	ENDING BALANCE
						CUSTOMER DEPOSIT	
<u>HISTORIC BASE YEAR</u>							
1	Jan-16	548,167	39,326	(20,038)	5,043	-	572,498
2	Feb-16	572,498	37,220	(27,620)	7,388	-	589,486
3	Mar-16	589,486	34,689	(32,571)	3,803	-	595,407
4	Apr-16	595,407	31,982	(68,140)	7,608	-	566,857
5	May-16	566,857	31,844	(59,579)	34,367	-	573,489
6	Jun-16	573,489	28,358	(34,480)	30,301	-	597,668
7	Jul-16	597,668	27,710	(67,621)	5,438	-	563,195
8	Aug-16	563,195	28,177	(47,388)	7,110	-	551,094
9	Sep-16	551,094	34,070	(68,471)	43,233	-	559,926
10	Oct-16	559,926	31,140	(25,653)	6,224	-	571,637
11	Nov-16	571,637	34,313	(28,192)	40,382	-	618,140
12	Dec-16	618,140	35,066	(51,289)	11,424	-	613,341
13	TOTAL		393,895	(531,041)	202,320		
<u>PRIOR YEAR</u>							
14	Jan-15	407,619	48,800	(32,089)	5,325	-	429,655
15	Feb-15	429,655	43,000	(46,548)	19,171	-	445,278
16	Mar-15	445,278	44,400	(43,115)	8,578	-	455,141
17	Apr-15	455,141	38,400	(43,235)	10,058	-	460,364
18	May-15	460,364	39,877	(31,606)	9,377	-	478,012
19	Jun-15	478,012	37,385	(42,230)	11,067	-	484,234
20	Jul-15	484,234	35,794	(38,574)	4,241	-	485,695
21	Aug-15	485,695	36,755	(40,497)	3,938	-	485,891
22	Sep-15	485,891	41,225	(21,058)	5,817	-	511,875
23	Oct-15	511,875	38,566	(40,953)	10,835	-	520,323
24	Nov-15	520,323	39,647	(33,377)	4,035	-	530,628
25	Dec-15	530,628	43,278	(34,850)	9,111	-	548,167
26	TOTAL		487,127	(448,131)	101,552		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/14

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

WITNESS: M. J. MORLEY

DOCKET NO.: 20170179 - GU

HISTORIC BASE YR - 2

LINE NO.	SECOND	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY	ENDING BALANCE
	PRIOR YEAR					CUSTOMER DEPOSIT**	
1	Jan-14	339,921	54,830	(21,642)	3,080	-	376,189
2	Feb-14	376,189	48,321	(18,986)	8,093	-	413,617
3	Mar-14	413,617	49,887	(51,194)	357	-	412,667
4	Apr-14	412,667	43,180	(58,754)	(1,255)	-	395,838
5	May-14	395,838	39,495	(58,236)	1,238	-	378,335
6	Jun-14	378,335	37,891	(35,798)	5,891	-	386,319
7	Jul-14	386,319	34,775	(64,150)	1,849	-	358,793
8	Aug-14	358,793	37,069	(55,168)	1,005	-	341,699
9	Sep-14	341,699	35,280	(55,714)	2,444	-	323,709
10	Oct-14	323,709	36,528	(38,991)	5,398	-	326,644
11	Nov-14	326,644	38,937	(42,991)	69,694	-	392,284
12	Dec-14	392,284	43,807	(36,908)	8,436	-	407,619
11	TOTAL		500,000	(538,532)	106,230		

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
HISTORIC BASE YR - 1: 12/31/15
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY	ENDING BALANCE
						CUSTOMER DEPOSIT**	

NA - NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/14
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
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NA - NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS

TYPE OF DATA SHOWN:

FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH

HISTORIC BASE YEAR DATA: 12/31/16

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

HISTORIC BASE YR - 1: 12/31/15
WITNESS: M. J. MORLEY

DOCKET NO.: 20170179 - GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
<u>BASE YEAR</u>							
1	Jan-16	(8,787)	8,000	(13,647)	-	-	(14,434)
2	Feb-16	(14,434)	8,000	(373)	-	-	(6,807)
3	Mar-16	(6,807)	8,000	(2,088)	-	-	(895)
4	Apr-16	(895)	8,000	(68)	-	-	7,037
5	May-16	7,037	8,000	(30,432)	-	-	(15,395)
6	Jun-16	(15,395)	8,000	(5,072)	-	-	(12,467)
7	Jul-16	(12,467)	8,000	(3,692)	-	-	(8,159)
8	Aug-16	(8,159)	8,000	(9,817)	-	-	(9,976)
9	Sep-16	(9,976)	8,000	(11,005)	-	-	(12,981)
10	Oct-16	(12,981)	8,000	(1,177)	-	-	(6,158)
11	Nov-16	(6,158)	8,000	(8,252)	-	-	(6,410)
12	Dec-16	(6,410)	8,000	(683)	-	-	907
13	TOTAL		<u>96,000</u>	<u>(86,306)</u>	<u>-</u>		
<u>PRIOR YEAR</u>							
14	Jan-15	(33,597)	5,800	(10,273)	-	-	(38,070)
15	Feb-15	(38,070)	5,800	(8,499)	-	-	(40,769)
16	Mar-15	(40,769)	5,800	3,649	-	-	(31,320)
17	Apr-15	(31,320)	5,800	(6,639)	-	-	(32,159)
18	May-15	(32,159)	5,800	(5,823)	-	-	(32,182)
19	Jun-15	(32,182)	5,800	3,221	-	-	(23,161)
20	Jul-15	(23,161)	5,800	(6,062)	-	-	(23,423)
21	Aug-15	(23,423)	5,800	(19,784)	-	-	(37,407)
22	Sep-15	(37,407)	17,500	18,060	-	-	(1,847)
23	Oct-15	(1,847)	17,500	(31,301)	-	-	(15,648)
24	Nov-15	(15,648)	17,500	(1,410)	-	-	442
25	Dec-15	442	17,500	(26,729)	-	-	(8,787)
26	TOTAL		<u>116,400</u>	<u>(91,590)</u>	<u>-</u>		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/2014
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

HISTORIC BASE YR - 2

LINE NO.	SECOND PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
1	Jan-14	(35,743)	5,800	(10,098)	-	-	(40,041)
2	Feb-14	(40,041)	5,800	14,554	-	-	(19,687)
3	Mar-14	(19,687)	5,800	(11,173)	-	-	(25,060)
4	Apr-14	(25,060)	5,800	(810)	-	-	(20,070)
5	May-14	(20,070)	5,800	(9,726)	-	-	(23,996)
6	Jun-14	(23,996)	5,800	(5,260)	-	-	(23,456)
7	Jul-14	(23,456)	5,800	(13,611)	-	-	(31,267)
8	Aug-14	(31,267)	5,800	(13,693)	-	-	(39,160)
9	Sep-14	(39,160)	5,800	(21,893)	-	-	(55,253)
10	Oct-14	(55,253)	5,800	(35,458)	-	-	(84,911)
11	Nov-14	(84,911)	5,800	(2,748)	-	-	(81,859)
12	Dec-14	(81,859)	5,800	42,462	-	-	(33,597)
13	TOTAL		69,600	(67,454)	-	-	-

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1: 12/31/15
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

	<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL ADVERTISING</u>	<u>JURISDICTIONAL AMOUNT</u>
		<u>CONSERVATION ADVERTISING</u>		
1	9090	Energy Conservation Program (1)	\$ 644,529	\$ -
2		TOTAL CONSERVATION ADVERTISING	<u>644,529</u>	<u>-</u>
		<u>GENERAL ADVERTISING</u>		
3	912	Demonstrating/Selling Expense	34,437	34,437
	9130	Advertising Expense	<u>16,146</u>	<u>16,146</u>
4		TOTAL GENERAL ADVERTISING	<u>50,583</u>	<u>50,583</u>
5		TOTAL ADVERTISING EXPENSE	<u>\$ 695,113</u>	<u>\$ 50,583</u>

(1) Amounts are recovered through ECP Program

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

	<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL ADVERTISING</u>	<u>JURISDICTIONAL AMOUNT</u>
1	9090	<u>CONSERVATION ADVERTISING</u> Energy Conservation Program (1)	\$ <u>833,591</u>	\$ <u>-</u>
2		TOTAL CONSERVATION ADVERTISING	<u>833,591</u>	<u>-</u>
		<u>GENERAL ADVERTISING</u>		
3	9120	Demonstrating/Selling Expense	12,023	12,023
	9130	Advertising Expense	\$ <u>24,434</u>	24,434
4		TOTAL GENERAL ADVERTISING	<u>36,456</u>	<u>36,456</u>
5		TOTAL ADVERTISING EXPENSE	\$ <u>870,047</u>	\$ <u>36,456</u>

(1) Amounts are recovered through ECP Program

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>AMOUNT ALLOCATED TO NON-REGULATED</u>	<u>AMOUNT REGULATED</u>
None			

TOTAL CIVIC AND CHARITABLE CONTRIBUTIONS WERE \$46,014. THIS AMOUNT WAS ELIMINATED THROUGH AN ADJUSTMENT TO THE HISTORIC BASE YEAR AS SHOWN ON C-2 AND AS SUCH ARE NOT LISTED HERE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

LINE NO.	INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/16 ORGANIZATION	AMOUNT s	
	INDUSTRY ASSOCIATION DUES:		
1	American Gas Association (1)	29,689	
2	FNG Association Dues (1)	44,260	
3	Associated Gas Distributors of Florida	12,333	
4	Southern Gas Association	<u>1,118</u>	
5	SUBTOTAL	<u>\$87,400</u>	
6	Allocated Dues from Service Company	11,954	
7	ECONOMIC DEVELOPMENT COSTS:		
8	Economic development Commission	2,500	
9	Sebatian River Chamber of Commerce	902	
10	Cocoa Beach Chamber of Commerce	440	
11	Florida Chamber of Commerce	7,500	
12	Indian River County	345	
13	University of Florida Fund	4,333	
14	Florida Natural Gas Association (FNGA)	4,800	
15	Miami Dade League of Cities	1,200	
16	SUBTOTAL	<u>22,020</u>	
17	GRAND TOTAL	<u>\$ 121,374</u>	
18	ECONOMIC DEVELOPMENT EXPENSES:		
19	THE CRITERIA FOR RECOVERY OF SUCH EXPENSES WERE APPLIED		
20	TO DETERMINE WHETHER THE COMPANY'S LEVEL OF EXPENDITURE	TOTAL GROSS OPERATING REVENUES: (C-3)	82,513,170
21	IS REASONABLE. PURSUANT TO RULE 25-7.042, F.A.C. , FLORIDA CITY GAS WOULD BE	LIMIT	<u>0.15%</u>
22	ALLOWED 95% OF THE EXPENSES INCURRED \$ 20,919.00		<u>123,770</u>
23	THIS AMOUNT IS WITHIN THE RECOVERY LIMITATIONS STATED IN THE RULE,		
24	OF THE LESSER OF 0.15% OF GROSS ANNUAL REVENUES OR \$3 MILLION.		
	(1) Lobbying expense of \$1,399 excluded for AGA and \$12,565 excluded for FNGA.		
		AGA	FNGA
	Total	31,088	56,825
	Lobbying Component	<u>1,399</u>	<u>12,565</u>
	Net	<u>29,689</u>	<u>44,260</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
 FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
 IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LOBBYING EXPENSES INCLUDED IN ASSOCIATION DUES ARE ELIMINATED AS SHOWN ON SCHEDULE C-11.

<u>ORGANIZATION</u>	<u>AMOUNT</u>
Gunster	60,149
American Gas Association	1,399
Florida Natuural Gas Association	12,565
Total Lobbying Incurred	<u>\$ 74,113</u>
Amount Charged to Non-jurisdictional account - Gunster	45,112
Adjustment to Eliminate Lobbying	<u>\$ 29,001</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NC 20170179 - 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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 PROJECTED TEST YEAR: 12/31/17
 WITNESS: M. J. MORLEY

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

Line No.	Description	Prior Case 2003	Projected for Current Rate Case Through 2018	Percent Change (Total)	Percent Change (Annual)	Reason for Change (if 10% or Greater)
1	OUTSIDE CONSULTANTS: (COST OF CAPITAL)/ROE	\$ 40,000	\$ 50,000	25.0%	6.3%	INCREASE IN FEE FOR PROFESSIONAL SERVICE
2	OUTSIDE CONSULTANTS: (COST OF SERVICE)	\$ 38,500		-100.0%	-33.3%	PERFORMED INTERNALLY IN PRIOR CASE
3	OUTSIDE CONSULTANTS: (DEPRECIATION STUDY)	\$ 11,500	\$ 75,000	552.2%	184.1%	INCREASE IN FEE FOR PROFESSIONAL SERVICE
4	OUTSIDE CONSULTANTS: TEMPORARY SERVICES	\$ 40,000	\$ 125,000	212.5%	70.8%	INCREASED IN TEMPORARY SERVICE USED TO SUPPLEMENT INTERNAL LABOR.
5	LEGAL SERVICES	\$ 145,000	\$ 750,000	417.2%	139.1%	SOME LEGAL WORK WAS PERFORMED IN-HOUSE IN PRIOR CASE.
6	TRAVEL EXPENSE	\$ 50,000	\$ 50,000	0.0%	0.0%	
7	PAYROLL & OVERHEADS	\$ 50,000		-100.0%	-33.3%	INCREASED USE OF TEMPORARY SERVICES TO PREPARE MFR SCHEDULES
8	OTHER EXPENSE	\$ 50,000	\$ 50,000	0.0%	0.0%	PRINTING, POSTAGE, ADVERTISING, ETC
9	REBUTAL WITNESS COST (IF NECESSARY)		\$ 100,000	100.0%	33.3%	NOT PERFORMED IN PRIOR RATE CASE
11	DIFFERENCE FROM ORIGINAL ESTIMATE	\$ 6,707				
12	TOTAL	\$ 431,707	\$ 1,200,000	178.0%	59.3%	
13	AMOUNT INCURRED IN EXCESS OF PRIOR RATE CASE ALLOWED	45,521				
14	AMOUNT RECOVERABLE UNDER DOCKET 030569-GU	\$ 386,186				

* THESE EXPENSES WOULD ALL BE HIGHER IN THE EVENT A HEARING IS REQUIRED.

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

Line No.	Description	Total Expenses	Rate Order Date	Amortization Period	Authorized Amortization Amount 2016	Unamortized Authorized Balance @ 12/31/2016
15	PRIOR CASE: DOCKET NO. 030569-GU (1)	431,707	2/5/2001	4 YEARS	-	-
16	CURRENT CASE: DOCKET NO. 20170179-GU	1,200,000			-	-
					\$ -	\$ -
					Docket No. 030569-GU	Docket No. 20170179-GU
	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE				0.35%	0.40%
	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE (Margin)				0.96%	2.51%
	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER				\$ 4.24	\$ 10.95

(1) Prior Rate Case Cost fully amortized there is no more unamortized amount

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/16

LINE NO	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.2	Fleet Fuel Expense	\$293,537	293,537
2	930.2	Civic Participation	\$46,014	0
3	930.2	Industry Association Dues	136,538	121,374
4	930.2	Fleet Capitalization	(54,218)	(54,218)
5	930.2	Miscellaneous Expenses	(2,992)	(2,992)
6	930.2	Board of Director Fees	120,224	120,224
7		TOTAL	<u>\$539,103</u> *	<u>\$477,925</u> *

* Includes allocated amount from AGL Services Company of \$160,406.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
 HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
 REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

SUMMARY OF OUT OF PERIOD ADJUSTMENT

OPERATING EXPENSES	(22,811.68)
CURRENT INCOME TAX	(107,236.00)
CURRENT INCOME TAX-DEFERRED	3,554.55
OTHER INCOME AND DEDUCTIONS	(262.32)
	<u>(126,755.45)</u>

LINE NO.	GL ACCOUNT NO.	FERC ACCOUNT NO.	TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	670530	926	Retirement Savings Plus Plan	2015 RSP and Thrift True Up to Actual Expense 2015	2015	1,309	
2	135451	146	Interco Money Pool Utility	2015 RSP and Thrift True Up to Actual Expense 2015	2015		(1,309)
3	various	887 - 923	Sales and Use Tax true-up	Record 2013,2014,2015 Sales and Use Tax true-up	2013-2015	25,048	
4	various	887 - 923	Sales and Use Tax true-up	Record 2013,2014,2015 Sales and Use Tax true-up	2013-2015		(25,048)
5	670300	924	General Business and Medical Insurance adj	Reclass EIM 2014-2015 Rebate	2014		(5,359)
6	135451	146	Interco Money Pool Utility	Reclass EIM 2014-2015 Rebate	2014	5,359	
7	670300	924926	General Business and Medical Insurance adj	2014,2015 Business Insurance Adjustment	2014	1,915	
8	135451	146	Interco Money Pool Utility	2014,2015 Business Insurance Adjustment	2014		(1,915)
9	670570	926	Employee Relocation	Employee Relocation Writeoff	2015		(45,725)
10	135451	146	Interco Money Pool Utility	Employee Relocation Writeoff	2015	45,725	
11	427500	410	Deferred FIT - Property(2015 DIF tax	2015 RTPv1 - Taxes	2015	3,225	
12	135451	146	Interco Money Pool Utility	2015 Federal PUCHA Allocation	2015		(3,225)
13	449500	421	Misc Non-Operating Exp	Record 2015 Sales and Use Tax true-up	2015	262	
14	245503	241	State Sales & Use Tax Payble	Record 2015 Sales and Use Tax true-up	2015		(262)
15	427200	409	Federal & State Income Tax	2015 RTPv1 - Taxes	2015		(226,899)
16	238100	236	Taxes Accrued-Federal Income	2015 RTPv1 - Taxes	2015	226,899	
17	238100	236	Taxes Accrued-Federal Income	2015 RTP V3_1	2015		(60,445)
18	427200	409	Federal Income Tax	2015 RTP V3_1	2015	60,445	
19	427600	409	PUCHA Tax Expense	2015 Federal PUCHA Allocation	2015	59,218	
20	135451	146	Interco Money Pool Utility	2015 Federal PUCHA Allocation	2015		(59,218)
21	279100	282	Accel Fed Tax Depr-Property	2015 RTP v3.2 - Taxes	2015	177	
22	279150	282	Accel St Tax Depr-Property	2015 RTP v3.2 - Taxes	2015		(507)
23	427520	410	Deferred SIT - Property	2015 RTP v3.2 - Taxes	2015	507	
24	427500	410	Deferred FIT - Property	2015 RTP v3.2 - Taxes	2015		(177)
						430,090	(430,090)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

Note: The amount on this schedule do not have a material effect on the historic base year and will not impact the variances and historical comparisons performed on other filing schedules.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
HISTORIC BASE YR - 1: 12/31/15
HISTORIC BASE YR - 2: 12/31/14
WITNESS: M. J. MORLEY

GAINS AND LOSSES ON PROPERTY

LINE NO.	DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	ECLASSIFICAC ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	REFERENCE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
1	Hialeah Service Center	12/1/1962	7/1/2016	375 Structures-Distribution		402,996.72	(402,996.72)	-		-	-	-
			7/1/2016	389 Land		200,000.00	(200,000.00)	200,000.00	1	812,620.00	-	-
			7/1/2016	390 Structures-General		1,685,410.13	(1,685,410.13)	1,148,532.63		-	-	-

(1) \$568,835 of the gain was deferred and is being amortized over 5 years in the account 404

(1) \$243,786 of the gain is recognized in 2016 as a non operating item

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUBACCOUNT FOR WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET N 20170179 - GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL DEPRECIATION
1	301.00	ORGANIZATION	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302.00	FRANCHISES & CONSENTS	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303.00	MISC. INTANGIBLE PLANT	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
4	365.00	LAND AND LAND RIGHTS (1)	0.00%	441	490	539	561	583	583	583	583	583	583	596	608	6,736
5	367.10	TRANSMISSION MAINS-STEEL	3.00%	8,624	9,242	9,861	9,964	10,067	12,040	14,014	14,014	14,014	14,260	14,494	14,482	145,077
6	369.00	MEASURING/REGULATING EQUIP	3.30%	286	326	365	365	365	365	365	365	365	365	365	365	4,267
7	371.00	OTHER EQUIPMENT	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
8	375.00	STRUCTURES & IMPROVEMENTS	2.80%	1,421	1,421	1,421	1,424	1,425	1,426	955	493	501	502	502	502	11,992
9	376.00	MAINS_OTHER THAN PLASTIC	3.00%	241,046	240,929	241,184	244,403	248,151	249,286	249,680	249,683	249,754	250,002	250,091	250,627	2,964,834
10	376.00	MAINS - PLASTIC	3.10%	236,908	241,368	247,471	250,678	254,272	258,236	261,309	264,225	267,482	271,364	273,965	276,816	3,104,095
11	378.00	M & R STATION EQUIP-GENERAL	3.30%	1,602	1,607	1,613	1,685	1,778	1,823	1,848	1,851	1,844	1,856	1,856	1,855	21,216
12	379.00	M & R STATION EQUIP-GATE STATIONS	3.30%	18,821	18,876	18,924	19,047	19,177	19,177	19,177	19,177	19,177	19,177	19,177	19,177	209,910
13	380.00	SERVICES	6.50%	79,662	79,622	79,734	79,877	79,865	79,832	79,789	79,849	79,899	79,874	79,848	79,895	957,746
14	380.20	SERVICES - PLASTIC	4.10%	167,241	170,610	174,143	175,902	177,841	178,982	180,971	184,144	186,396	188,430	191,167	193,314	2,169,141
15	381.10	METERS	4.90%	73,189	73,893	74,971	75,365	75,462	75,537	75,459	75,363	75,571	75,759	75,788	76,220	902,575
16	382.00	METER INSTALLATIONS	4.50%	26,308	26,511	26,622	26,591	26,643	26,893	27,162	27,079	26,775	26,620	26,691	26,690	320,586
17	382.10	METER INSTALLATIONS-ERTS	6.70%	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	314,543
18	383.00	HOUSE REGULATORS	4.90%	19,485	19,877	20,007	20,383	21,292	21,613	21,606	21,839	21,853	21,838	22,080	22,210	254,084
19	384.00	HOUSE REGULATORS-INSTALLATION	3.10%	5,336	5,392	5,417	5,424	5,458	5,509	5,567	5,605	5,615	5,624	5,669	5,688	66,304
20	385.00	INDUSTRIAL M&R STATION EQUIP	3.30%	8,382	8,382	8,382	8,382	8,382	8,382	8,382	8,382	8,382	8,382	8,382	8,382	100,581
21	386.00	OTHER PROP ON CUSTOMER PREMISE	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387.00	OTHER EQUIPMENT	3.30%	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,111	2,120	2,305	25,446
23	390.00	STRUCTURES & IMPROVEMENTS	2.60%	17,371	17,371	17,371	17,376	17,381	17,381	15,555	13,729	13,729	13,729	13,729	18,911	193,635
24	391.00	OFFICE FURNITURE & EQUIPMENT	7.70%	2,563	2,563	2,563	2,563	2,563	2,563	1,602	642	322	3	3	3	17,952
25	391.12	COMPUTER EQUIP AND SOFTWARE	8.30%	11,264	11,252	11,239	11,239	11,388	11,537	10,577	9,632	9,647	9,647	9,647	9,647	126,718
26	391.11	COMPUTER SOFTWARE	9.10%	84,600	84,604	84,670	85,110	85,486	85,652	85,588	85,378	85,364	85,352	85,607	86,764	1,024,174
27	391.12	COMPUTER HARDWARE	8.30%	4,290	4,290	4,290	4,302	4,315	4,629	4,944	4,945	4,945	4,945	4,945	4,945	55,786
28	391.50	INDIVIDUAL EQUIP	8.30%	1,219	1,219	1,219	1,219	1,219	1,219	1,119	1,019	1,019	1,019	1,019	1,019	13,527
29	392.00	TRANSPORTATION EQUIPMENT	11.50%	8,541	8,541	8,613	8,964	7,243	7,243	7,243	7,243	7,243	4,980	2,717	2,717	82,291
30	392.10	TRANSPORTATION - AUTO	11.50%	10,790	10,790	10,314	6,159	2,481	2,481	2,481	2,481	2,481	3,409	4,337	4,337	62,539
31	392.20	TRANSPORTATION - SERVICE TRUCK	11.50%	-	-	-	5,775	11,550	14,295	16,254	15,468	15,468	17,196	17,702	18,925	132,632
32	392.30	TRANSPORTATION - HEAVY TRUCK	11.50%	3,798	3,798	3,803	3,807	3,807	3,807	3,807	3,807	3,807	3,390	2,973	2,973	43,579
33	393.00	STORES EQUIPMENT	6.20%	15	15	15	15	15	15	15	15	15	15	15	15	181
34	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	7.20%	10,986	10,986	10,987	10,988	11,054	11,119	11,186	11,253	10,084	8,915	8,915	8,915	125,388
35	395.00	LABORATORY EQUIPMENT	4.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396.00	POWER OPERATED EQUIP	8.30%	908	908	908	908	908	908	908	908	908	964	1,020	1,020	11,179
37	397.00	COMMUNICATION EQUIPMENT	8.30%	372	496	620	620	620	620	452	290	344	436	582	1,268	6,720
38	398.00	MISCELLANEOUS EQUIPMENT	7.50%	5,338	5,341	5,340	5,340	5,343	5,341	3,071	815	787	715	681	680	38,792
39		DEPRECIATION, RESERVE DEFICIENCY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40		SUBTOTAL		\$ 1,079,119	\$ 1,089,032	\$ 1,101,919	\$ 1,112,750	\$ 1,105,271	\$ 1,136,808	\$ 1,139,985	\$ 1,138,597	\$ 1,142,695	\$ 1,147,664	\$ 1,152,898	\$ 1,167,489	\$ 13,514,226
41		ALLOCATED - AGL SERVICE COMPANY		46,076	49,159	(6,868)	39,026	47,075	48,284	45,383	46,163	45,200	48,830	45,175	46,506	500,009
42		NON JURISDICTIONAL (2)		483	483	483	483	483	483	483	483	483	483	483	483	5,796
43		DEPRECIATION EXPENSE		\$ 1,125,678	\$ 1,138,674	\$ 1,095,534	\$ 1,152,259	\$ 1,152,829	\$ 1,185,575	\$ 1,185,851	\$ 1,185,243	\$ 1,188,378	\$ 1,196,977	\$ 1,198,556	\$ 1,214,477	\$ 14,020,031
44																
45		AMORT ACQUISITION ADJUSTMENT		60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,895
46		AMORTIZATION OF DEFERRED GAIN		-	-	-	-	-	-	-	-	(28,442)	(9,481)	(9,481)	(9,481)	(56,883)
47		AMORTIZATION OF CONVERSION EXPENSES		33,398	33,398	33,398	33,398	33,398	33,398	33,398	33,398	33,398	27,436	27,436	27,436	382,891
48		AEP AMORTIZATION		177,755	95,327	212,892	183,158	123,052	59,652	59,994	59,625	57,207	55,615	65,370	157,107	1,306,754
49		TOTAL AMORTIZATION & DEPRECIATION EXPENSE		\$ 1,396,989	\$ 1,327,557	\$ 1,401,982	\$ 1,428,973	\$ 1,369,437	\$ 1,338,783	\$ 1,339,401	\$ 1,338,423	\$ 1,310,699	\$ 1,330,706	\$ 1,342,040	\$ 1,449,698	\$ 16,374,688
50		TOTAL EXPENSE PER INCOME STATEMENT		\$ 1,397,007	\$ 1,327,527	\$ 1,401,902	\$ 1,428,871	\$ 1,388,491	\$ 1,338,659	\$ 1,339,277	\$ 1,338,299	\$ 1,310,575	\$ 1,330,581	\$ 1,343,126	\$ 1,449,551	\$ 16,393,866

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-14-0514-PA-GU DOCKET NO. 140051-GU

(1) ADJUSTED IN SCHEDULE C-2

(2) INCLUDES AMOUNTS FOR PROPANE SALES THAT WERE PREVIOUSLY NON-JURISDICTIONAL. IN 2017 THE AMOUNTS RELATED TO JURISDICTIONAL PLANT WERE RECLASSIFIED TO JURISDICTIONAL ACCOUNTS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NC 20170179 - GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE													TOTAL AMORT/RECOVERY EXPENSE
			Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1		AMORT ACQ ADJ -AGL ACQUISITION	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,895
2	406	AMORTIZATION OF PLANT ACQ ADJS	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,895
3			TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 12/31/16: \$ (8,783,050)												
4			EFFECTIVE DATE: Nov. 2004												
5			AMORTIZATION/RECOVERY PERIOD: 30 years												
6			REASON: Recovery of Investment in excess of original cost												
7	407.2	AMORTIZATION OF CONVERSION EXPENSES (1)	19,280	19,280	19,280	19,280	19,280	19,280	19,280	19,280	19,280	19,409	19,409	19,409	231,744
15		AMORTIZATION OF PIPING EXPENSES (1)	14,119	14,119	14,119	14,119	14,119	14,119	14,119	14,119	14,119	8,027	8,027	8,027	151,147
16	926	AMORTIZATION OF PENSION REG ASSET (2)	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	164,249
	926	AMORT OF PENSION REG ASSET-UNION DECERTIFI	9,895	9,895	9,895	9,895	9,895	9,895	9,895	9,895	9,895	9,895	9,895	9,895	118,743
			56,981	56,981	56,981	56,981	56,981	56,981	56,981	56,981	56,981	51,019	51,019	51,019	665,884
17			TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 12/31/16: (18,162,838)												
18			EFFECTIVE DATE: Various												
19			(1) AMORTIZATION/RECOVERY PERIOD: 10 years												
			(2) AMORTIZATION/RECOVERY PERIOD: 13.3 years												
			(3) AMORTIZATION/RECOVERY PERIOD: 15 Years												
20			REASON: Recovery of costs to convert customer burners to natural gas												
22	TOTAL		117,139	117,139	117,139	117,139	117,139	117,139	117,139	117,139	117,139	111,177	111,177	111,177	1,387,778

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 MONTH TOTAL
1	375.00	STRUCTURES & IMPROVEMENTS	1,421	1,421	1,421	1,424	1,425	1,426	955	493	501	502	491	491	11,971
2	389.00	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390.00	STRUCTURES & IMPROVEMENTS	17,371	17,371	17,371	17,376	17,381	17,381	15,555	13,729	13,729	13,729	13,729	18,911	193,635
4	391.10	COMPUTER EQUIP AND SOFTWARE	11,264	11,252	11,239	11,239	11,388	11,537	10,577	9,632	9,647	9,647	9,647	9,647	126,718
5	391.11	COMPUTER SOFTWARE	84,600	84,604	84,670	85,110	85,486	85,652	85,588	85,378	85,364	85,352	85,607	86,764	1,024,174
6	391.12	COMPUTER HARDWARE	4,290	4,290	4,290	4,302	4,315	4,629	4,944	4,945	4,945	4,945	4,945	4,945	55,786
7	391.50	INDIVIDUAL EQUIP	1,219	1,219	1,219	1,219	1,219	1,219	1,119	1,019	1,019	1,019	1,019	1,019	13,527
8	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	10,986	10,986	10,987	10,988	11,054	11,119	11,186	11,253	10,084	8,915	8,915	8,915	125,388
9	397.00	COMMUNICATION EQUIPMENT	372	496	620	620	620	620	452	290	344	436	582	1,268	6,720
10	398.00	MISCELLANEOUS EQUIPMENT	5,338	5,341	5,340	5,340	5,343	5,341	3,071	815	787	715	681	680	38,792
11		TOTAL	<u>136,860</u>	<u>136,977</u>	<u>137,157</u>	<u>137,617</u>	<u>138,231</u>	<u>138,925</u>	<u>133,449</u>	<u>127,555</u>	<u>126,422</u>	<u>125,261</u>	<u>125,617</u>	<u>132,642</u>	<u>1,596,712</u>

			12 MONTH TOTAL	NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
12	375.00	STRUCTURES & IMPROVEMENTS	11,971	0.59%	71	Square Footage and Use
13	389.00	LAND & LAND RIGHTS	-	0.00%	-	Square Footage and Use
14	390.00	STRUCTURES & IMPROVEMENTS	193,635	0.47%	915	Square Footage and Use
15	391.10	COMPUTER EQUIP AND SOFTWARE	126,718	0.00%	-	Square Footage and Use
16	391.11	COMPUTER SOFTWARE	1,024,174	0.62%	6,361	Square Footage and Use
17	391.12	COMPUTER HARDWARE	55,786	0.00%	-	Square Footage and Use
18	391.50	INDIVIDUAL EQUIP	13,527	0.61%	83	Square Footage and Use
19	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	125,388	0.00%	-	Square Footage and Use
20	397.00	COMMUNICATION EQUIPMENT	6,720	0.39%	26	Square Footage and Use
21	398.00	MISCELLANEOUS EQUIPMENT	<u>38,792</u>	0.00%	<u>1</u>	Square Footage and Use
		TOTAL	<u>1,596,712</u>		<u>7,456</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	C-21		-	-
2	Current Income Tax - State	C-21	401,717	33,937	435,654
3	Deferred Income Tax - Federal	C-24	3,869,018	(986,260)	2,882,758
4	Deferred Income Tax - State	C-24	<u>57,814</u>	-	<u>57,814</u>
5	Total Income Tax Expense (Credit)		<u>4,328,549</u>	(952,323)	<u>3,376,226</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

LINE NUMBER	DESCRIPTION	AMOUNT	*DETAIL OF ADJUSTMENTS TO PRETAX INCOME	AMOUNT
			LINE 6	
1	NET UTILITY OPERATING INCOME (FROM C-1)	10,188,838	1) TAX DEPR / AMORTIZATION OVER BOOK	(C-24) (12,366,109)
2	OTHER INCOME - FERC INCOME STATEMENT	272,036	2) OTHER TIMING DIFFERENCES	(C-24) (131,275)
3	ADD INCOME TAX ACCOUNTS (FROM C-20)	4,328,549	3) PERMANENT DIFFERENCES	(C-23) <u>62,314</u>
4	LESS INTEREST CHARGES (FROM C-22)	3,365,847	TOTAL ADJUSTMENTS LINE 6	* <u>(12,435,070)</u>
5	PRETAX INCOME PER BOOKS	11,423,576	LINE 8	
6	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*	(12,435,070) *	4) SECTION 168(k) SPECIAL DEPRECIATION MODIFICATION	* <u>11,455,436</u>
7	TAXABLE INCOME (CURRENT)	(1,011,494)	LINE 14	
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)	11,455,436 *	5) FEDERAL TAXABLE INCOME (LINE 7 - LINE 13)	(494,624)
9	STATE TAXABLE INCOME	10,443,942	7) PRIOR YEAR TRUE-UP	<u>5,019</u>
10	STATE INCOME TAX RATE	5.50%	8) TOTAL ADJUSTMENT line 14	<u>(489,605)</u>
11	CURRENT STATE INCOME TAX PROVISION (LINE 8 x LINE 9)	574,417 *	9) Due to net operating loss, amount reclassified to deferred tax.	
12	PRIOR YEAR PROVISION TO RETURN TRUE-UP	(172,700)		
13	CURRENT STATE INCOME TAX PROVISION AFTER TRUE-UP	<u>401,717</u>		
14	FEDERAL TAXABLE INCOME (LINE 7 - LINE 13)	-		
15	FEDERAL INCOME TAX RATE	35.00%		
16	CURRENT FEDERAL INCOME TAX PROVISION (LINE 14 x LINE 15)	- *		
17	LESS: ITC REALIZED	-		
18	FEDERAL INCOME TAX - CURRENT	<u>-</u>		
19	SUMMARY:			
20	STATE TAX - CURRENT	401,717		
21	FEDERAL TAX - CURRENT	<u>-</u>		
22	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT> PER BOOKS	<u>401,717</u>		

FLORIDA PUBLIC SERVICE COMMISSION

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:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

INTEREST IN TAX EXPENSE CALCULATION

<u>LINE NUMBER</u>	<u>DESCRIPTION</u>	<u>TOTAL PER BOOKS</u>	<u>UTILITY ADJUSTMENTS</u>	<u>UTILITY ADJUSTED</u>
1	INTEREST ON LONG-TERM DEBT INCLUDING AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	3,627,464	-	3,627,464
2	OTHER INTEREST EXPENSE	(261,618)	-	(261,618)
3	TOTAL USED FOR TAX CALCULATION	<u>3,365,847</u>	<u>-</u>	<u>3,365,847</u>

(TO C-21)

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

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX
DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD
INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

LINE NO.	Description	
1	Meals & Entertainment in excess of 50% limitation	15,740
2	Lobbying Expenses	<u>46,574</u>
3	TOTAL	<u>62,314</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2016

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS
	TIMING DIFFERENCES:	
1	Tax Depreciation	24,813,532
2	Book Depreciation	(12,447,423)
3	DIFFERENCE	12,366,109
	OTHER TIMING DIFFERENCES (ITEMIZE):	
4	Bad Debt Reserve	(74,870)
5	Restricted Stock	23,598
6	Pension - Other	141,445
7	Accrued Bonus	373,804
8	Accrued Post Retirement Benefits	(2,468)
9	Restricted Stock Units	38,993
10	Performance Cash	(4,590)
11	Leasehold Improvements	(200,388)
12	Pension Regulatory Asset	(164,249)
		<u>131,275</u>
13	Total Federal Timing Differences	12,497,384
14	State Tax Depreciation	
15	Total State Timing Differences	(11,455,436)
16	State Tax Rate	5.50%
17	State Deferred Taxes (Line 14 x 15)	1,041,948
		<u>57,307</u>
18	Timing Differences for Federal Taxes	
19	(Line 14 - Line 16)	12,440,077
20	Federal Tax Rate	35.00%
21	Federal Deferred Taxes (Line 17 x Line 18)*	4,355,579
22	Add State Deferred Taxes (Line 16)	57,307
23	Sub-Total Deferred Tax Expense	<u>4,412,886</u>
24	Reclass from Current Federal NOL	(489,605)
25	Return to provision - state	507
26	Return to provision - Federal	<u>3,047</u>
27	Total State Deferred Income Tax Expense (Lines 17+25)	57,814
28	Total Federal Deferred Income Tax Expense (Lines 21 + 24 + 26)	<u>3,869,021</u>
29	Total Deferred Income Tax Expense	<u>3,926,835</u>

*Note: Federal amount on line 21 includes \$1,552 to bring expense to 35%.

SCHEDULE: C-25

DEFERRED TAX ADJUSTMENT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

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 FEDERAL DEFERRED TAX BALANCES ARE NOT
SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

DESCRIPTION

STATE TAX ADJUSTMENT

NA - NONE

FEDERAL TAX ADJUSTMENT (UNPROTECTED)

NA - NONE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

As provided in the direct testimony of Michael J Morley, Florida City gas is not including an income tax adjustment for interest expense of Southern Company Gas' investment in equity of Florida City Gas. Since 2006, Florida City Gas's dividends to parent have exceeded equity contributions for parent.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

THE INCOME TAX RETURNS REQUESTED, WITH ADEQUATE PRIOR NOTICE, WILL BE MADE AVAILABLE FOR INSPECTION AT THE COMPANY'S MAIN OFFICE DURING NORMAL BUSINESS HOURS. SINCE THE CONSOLIDATED RETURNS CONTAIN CONFIDENTIAL INFORMATION APPLICABLE TO OTHER ENTITIES, IT IS REQUESTED THAT NO PART OF THESE TAX FILINGS BE DUPLICATED OR PHOTOCOPIED. UPON COMPLETION OF THE INSPECTION , THE DOCUMENTS ARE TO BE RETURNED TO THE COMPANY. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? 1552 (a) (2): Allocated according to tax calculation of each member.
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 2014 through the present year.
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? NO.
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? NO.
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? NO.
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? Paid to (received from) parent: 2012: \$2,096,334; 2013: \$1,349,120; 2014: \$2,556,638; 2015: \$902,241; 2016: \$(884,936)
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? Payments to parent were made when due to IRS and charged to the tax liability account. Refunds are also treated the same way. Tax is settled based on the tax sharing agreement.
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? 2012: \$190,054,302; 2013: \$179,906,648; 2014: \$185,460,480; 2015 \$177,263,045; 2016: \$94,270,769
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

INCOME (LOSS) (000'S)

	REFERENCE	BOOK BASIS					TAX BASIS				
		12/31/12	12/31/13	12/31/14	12/31/15	12/31/16	12/31/12	12/31/13	12/31/14	12/31/15	12/31/16
10	PARENT ONLY	(40,473)	(29,203)	(39,232)	(80,466)	(125,979)	112	439,551	538,266	(14,515)	(39,709)
11	APPLICANT ONLY	12,948	11,885	11,834	9,642	12,310	5,989	4,031	7,384	2,893	(279)
12	TOTAL GROUP (1)	450,231	521,959	929,935	585,860	422,118	31,466	33,655	48,459	(1,459)	(24,557)
13	TOTAL GROUP EXCLUDING PARENT AND APPLICANT	477,756	539,277	957,333	656,684	535,787	25,365	(409,927)	(497,191)	10,163	15,431

(1) The Total Group represents the pre tax income of Southern Company Gas

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS. PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

The tax provision for Florida City Gas is determined on a separate company basis and is payable to Pivotal Utility Holdings, Inc.
Pivotal Utility Holdings, Inc is party to a tax sharing agreement within an affiliated group which files consolidated income tax returns.

SCHEDULE C-30		OTHER TAXES			PAGE 1 OF 2	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.			TYPE OF DATA SHOWN: HISTORIC BASE YR - 1: 12/31/15 WITNESS: M. J. MORLEY	
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS						
DOCKET NO.: 20170179 - GU						
OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2015						
LINE NO.	TYPE OF TAX	(1) EFFECTIVE RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT CHARGED TO OPERATING EXPENSES
1	GEN TAX EXPENSES - PROPERTY**	1.97%	87,804,276	1,734,010	1.0	1,734,010
2	GROSS RECEIPTS	3.5800%	74,061,341	2,651,396	1.0	2,651,396
3	FRANCHISE FEE	3.3700%	57,497,656	1,937,671	1.0	1,937,671
4	REGULATORY ASSESSMENT FEE	0.5000%	80,238,544	401,193	1.0	401,193
5	GEN TAX EXPENSES - PAYROLL**	7.8650%	4,980,305	391,701	1.0	391,701
6	AGL SERVICE COMPANY ALLOCATION	N/A	N/A	227,795	1.0	227,795.00
					TOTAL	\$ 7,343,764
		** INCLUDES FICA, FUTA, SUTA				
SUPPORTING SCHEDULES:				RECAP SCHEDULES:		
SCHEDULE C-30		OTHER TAXES			PAGE 2 OF 2	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.			TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2016 WITNESS: M. J. MORLEY	
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS						
DOCKET NO.: 20170179 - GU						
OTHER TAXES FOR THE HISTORIC BASE YEAR ENDED 12/31/2016						
LINE NO.	TYPE OF TAX	(1) EFFECTIVE RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT CHARGED TO OPERATING EXPENSES
1	GEN TAX EXPENSES - PROPERTY	1.9646%	89,715,340	1,762,510	1.0	1,762,510
2	GROSS RECEIPTS	3.8300%	67,764,151	2,595,367	1.0	2,595,367
3	FRANCHISE FEE	3.5600%	53,943,483	1,920,388	1.0	1,920,388
4	GEN TAX EXPENSES - PAYROLL	8.2863%	5,352,531	443,528	1.0	443,528
5	REGULATORY ASSESSMENT FEE	0.50%	81,157,972	405,790	1.0	405,790
6	AGL SERVICE COMPANY ALLOCATION	N/A	N/A	241,627	1.0	241,627
					TOTAL	\$ 7,369,210
		** INCLUDES FICA, FUTA, SUTA				
SUPPORTING SCHEDULES:				RECAP SCHEDULES: C-1		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	AMOUNT
				ONE-TIME	CONTINUING	BEGIN	END		
1	Legal	BERGER SINGERMAN LLP	Legal Services		X	N/A	N/A	923	188,641
2		GUNSTER YOAKLEY & STEWART, P.A.	Regulatory Counsel		X	N/A	N/A	923	132,859
3	Advertising	THREE21 CREATIVE LLC	Advertising		X	N/A	N/A	909	814,732
4		A J IMAGES, INC	Advertising		X	N/A	N/A	909	193,005
5	Other	DET NORSKE VERITAS U.S.A., INC	Consulting Services/Pipeline Integrity		X	N/A	N/A	887	68,009
6	Corporate Services	ALLOCATED OUTSIDE SERVICE BY AGSC(1)			X	N/A	N/A	923	
7		Outside Services-General	Corporate Services		X	N/A	N/A	923	320,684
8		Outside Services-Printing	Corporate Services		X	N/A	N/A	923	10,833
9		Outside Services-Info Tech	Corporate Services		X	N/A	N/A	923	350,714
10		Outside Services-Recruiting	Corporate Services		X	N/A	N/A	923	12,960
11		Outside Services-Audit Fee	Corporate Services		X	N/A	N/A	923	80,286
12		Outside Services-Legal Services	Corporate Services		X	N/A	N/A	923	33,507
13		Outside Services-Facilities	Corporate Services		X	N/A	N/A	923	35,497
TOTAL CONTRACTUAL EXPENSES:								\$	2,241,728

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/16

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	AMOUNT (CREDIT)	ACCOUNT NO.
1 AGL Services Company	Subsidiary of Southern Company Gas	Corporate Services	8,289,397	Various Allocation Accounts
2 AGL Services Company	Subsidiary of Southern Company Gas	Money Pool Interest	133,184	FERC 430
3 AGL Services Company	Subsidiary of Southern Company Gas	Payroll	130,156	FERC 107
4 Atlanta Gas Light	Subsidiary of Southern Company Gas	Payroll	609	FERC 107
5 Atlanta Gas Light	Subsidiary of Southern Company Gas	Payroll	722	FERC 874
6 Atlanta Gas Light	Subsidiary of Southern Company Gas	Payroll	491	FERC 920
7 AGL Services Company	Subsidiary of Southern Company Gas	Assignment of Shared Assets	659,719	FERC 107
8 Nicor Services	Subsidiary of Southern Company Gas	Bill Inserts	(24,586)	FERC 921
9 AGL Services Company	Subsidiary of Southern Company Gas	Hurricane Expense	76,916	FERC 922
10 Atlanta Gas Light	Subsidiary of Southern Company Gas	Emergency Response - Hurricane Expense	100,683	FERC 922
11 Pivotal LNG	Subsidiary of Southern Company Gas	Emergency Response - Hurricane Expense	24,766	FERC 922
12 Chattanooga Gas Company	Subsidiary of Southern Company Gas	Emergency Response - Hurricane Expense	8,073	FERC 922
13 AGL Services Company	Subsidiary of Southern Company Gas	Emergency Response - Hurricane Expense	285	FERC 922
14 Atlanta Gas Light	Subsidiary of Southern Company Gas	Emergency Response - Hurricane Expense	10,974	FERC 922
15 Chattanooga Gas Company	Subsidiary of Southern Company Gas	Emergency Response - Hurricane Expense	471	FERC 922
16 Pivotal Home Solutions	Subsidiary of Southern Company Gas	Warranty Revenue	(7,549)	FERC 488
17 AGL Services Company	Subsidiary of Southern Company Gas	Gas Meter Transmitters/ Receivers	8,613	FERC 101
18 AGL Services Company	Subsidiary of Southern Company Gas	Service Truck	58,581	FERC 101
19 AGL Services Company	Subsidiary of Southern Company Gas	Inventory Transfer	3,380	FERC 146
20 Chattanooga Gas Company	Subsidiary of Southern Company Gas	Inventory Transfer	576	FERC 146
21 Sequent Energy Mgmt. LP	Subsidiary of Southern Company Gas	Gas Purchases	18,952,432	FERC 804
			<u>\$ 28,427,893</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YR - 1: 12/31/15
 HISTORIC BASE YR - 2: 12/31/14
 HISTORIC BASE YR - 3: 12/31/13
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	12/31/2013	12/31/2014	12/31/2015	12/31/2016
1	EXEMPT	3.05%	2.97%	3.32%	3.07%
2	NONEXEMPT	2.47%	2.73%	2.44%	2.15%
3	TOTAL INCREASE (WEIGHTED AVERAGE)	2.64%	2.81%	2.73%	2.45%
4	CHANGE IN CPI FROM PREVIOUS YEAR	1.50%	1.96%	0.48%	1.60%
5	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	1.14%	0.85%	2.25%	0.86%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 PRIOR RATE CASE BASE YR: 09/30/02
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-5) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-35) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 2002 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	NATURAL GAS STORAGE EXPENSES	43,161	-	\$43,161	\$0	1.4334	-	(\$43,161)
2	TRANSMISSION EXPENSES	1,085	-	\$1,085	\$0	1.4334	-	(\$1,085)
3	DISTRIBUTION OPERATIONS	3,492,684	-	\$3,492,684	\$4,532,791	1.4334	\$6,497,303	\$3,004,619
4	DISTRIBUTION MAINTENANCE	780,598	-	\$780,598	\$1,120,032	1.4334	1,605,454	824,856
5	CUSTOMER ACCOUNTS	671,347	-	\$671,347	\$2,948,001	1.4334	4,225,665	3,554,318
6	CUSTOMER SERVICE AND INFORMATIONAL EXI	5,341,256	(5,329,977)	\$11,279	\$0	1.4334	-	(11,279)
7	SALES EXPENSE	36,463	-	\$36,463	\$1,030,976	1.4334	1,477,801	1,441,338
8	ADMINISTRATIVE & GENERAL	15,302,233	(59,978)	15,242,255	9,774,962	1.4334	14,011,430	(1,230,825)
9	TOTAL	<u>25,668,827</u>	<u>(5,389,955)</u>	<u>20,278,872</u>	<u>19,406,762</u>		<u>\$27,817,652</u>	<u>\$7,538,780</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179 - GU

LINE NO.	FUNCTION	ADJUSTMENT	REFERENCE	EXPLANATION
1	NATURAL GAS STORAGE EXPENSES	\$ -		
2	TRANSMISSION EXPENSES	-		
3	DISTRIBUTION OPERATIONS	-		
4	DISTRIBUTION MAINTENANCE	-		
5	CUSTOMER ACCOUNTS	-		
6	CUSTOMER SERVICE AND INFORMATIONAL EXP	(5,329,977)	(1)	
7	SALES EXPENSE	-		
8	ADMINISTRATIVE & GENERAL	(59,978)	(2)	
9	TOTAL	<u>\$ (5,389,955)</u>		

(1) This adjustment is for the elimination of the ECP program cost which is adjusted on the schedule C-2.

(2) This adjustment include \$46,014 for Civic participation and \$13,964 for Association dues related to lobbying which are eliminated and adjusted on Schedule C-2.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: 12/31/2016
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR	BASE YEAR ADJUSTED O&M	EXPLANATION
			NON-BASE RATE EXPENSE RECOVERIES		
1	NATURAL GAS STORAGE EXPENSES	-	-	-	N/A
2	TRANSMISSION EXPENSES	-	-	-	N/A
3	DISTRIBUTION OPERATIONS	4,532,791	-	\$4,532,791	N/A
4	DISTRIBUTION MAINTENANCE	1,120,032	-	1,120,032	N/A
5	CUSTOMER ACCOUNTS	2,948,001	-	2,948,001	N/A
6	SALES EXPENSE	1,030,976	-	1,030,976	N/A
7	ADMINISTRATIVE & GENERAL	<u>9,774,962</u>	<u>-</u>	<u>9,774,962</u>	N/A
8	TOTAL	<u>\$19,406,762</u>	<u>\$0</u>	<u>\$19,406,762</u>	

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST TYPE OF DATA SHOWN:
 RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH HISTORIC BASE YEAR LAST CASE: 09/30/02
 COMPANY: PIVOTAL UTILITY HOLDINGS CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND HISTORIC BASE YEAR CURRENT CASE: 12/31/16
 D/B/A FLORIDA CITY GAS MULTIPLIER. WITNESS: M. J. MORLEY
 DOCKET NO. 20170179 - GU

LINE NO.	YEAR	TOTAL CUSTOMERS		AVERAGE CPI		INFLATION & GROWTH COMPOUND MULTIPLIER		
		AVERAGE NUMBER FOR PERIOD	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
1	2003	102,452		1.0000	187.2		1.0000	1.0000
2	2004	103,573	1.09%	1.0109	195.3	4.33%	1.0433	1.0547
3	2005	103,090	-0.47%	1.0062	208.5	6.76%	1.1138	1.1207
4	2006	104,174	1.05%	1.0168	219.7	5.37%	1.1736	1.1933
5	2007	103,937	-0.23%	1.0145	224.9	2.37%	1.2014	1.2188
6	2008	103,305	-0.61%	1.0083	228.1	1.42%	1.2185	1.2286
7	2009	102,814	-0.48%	1.0035	227.6	-0.22%	1.2158	1.2201
8	2010	103,375	0.55%	1.0090	229.7	0.92%	1.2270	1.2381
9	2011	103,708	0.32%	1.0123	235.8	2.66%	1.2596	1.2751
10	2012	104,360	0.63%	1.0186	240.7	2.08%	1.2858	1.3097
11	2013	104,932	0.55%	1.0242	244.3	1.50%	1.3050	1.3366
12	2014	105,858	0.88%	1.0332	249.1	1.96%	1.3307	1.3749
13	2015	107,236	1.30%	1.0467	250.3	0.48%	1.3371	1.3995
14	2016	108,105	0.81%	1.0552	254.3	1.60%	1.3584	1.4334

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-33, C-34

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/02
 HIS. BASE YR CURRENT CASE: 12/31/16
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

FERC ACCOUNTS: 870-881 FERC FUNCTIONAL GROUP: DISTRIBUTION OPERATIONS

	<u>AMOUNT</u>
BENCHMARK	6,497,303
TEST YEAR ADJUSTED REQUEST	<u>3,492,684</u>
VARIANCE TO JUSTIFY	<u>\$3,004,619</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	870-881 Distribution Operations	4,532,791	6,497,303	3,492,684	3,004,619
2			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3			<u>4,532,791</u>	<u>6,497,303</u>	<u>3,492,684</u>	<u>3,004,619</u>

JUSTIFICATION

1. Test year adjusted request below benchmark - no justification required.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-34

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/02
 HIS. BASE YR CURRENT CASE: 12/31/16
 WITNESS: M. J. MORLEY

FERC ACCOUNTS: 885 - 895 FERC FUNCTIONAL GROUP: DISTRIBUTION MAINTENANCE

	AMOUNT
BENCHMARK	1,605,453
TEST YEAR ADJUSTED REQUEST	<u>780,598</u>
VARIANCE TO JUSTIFY	<u><u>\$824,855</u></u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	885-895 Maintenance	1,120,032	1,605,453	780,598	824,855
2			-	-	-	-
3			<u>1,120,032</u>	<u>1,605,453</u>	<u>780,598</u>	<u>824,855</u>

JUSTIFICATION:

1. Test year adjusted request below benchmark - no justification required.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HIS. BASE YR LAST CASE: 09/30/02

HIS. BASE YR CURRENT CASE: 12/31/16

WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179 - GU

FERC ACCOUNTS: 901-905

FERC FUNCTIONAL GROUP: CUSTOMER ACCOUNTS

	<u>AMOUNT</u>
BENCHMARK	4,225,665
TEST YEAR ADJUSTED REQUEST	<u>671,347</u>
VARIANCE TO JUSTIFY	<u><u>3,554,318</u></u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE
1	1	901-903, 905 Customer Accounts other than uncollectible accounts	1,748,001	2,505,585	181,450	2,324,135
2	1	904 Uncollectible accounts	1,200,000	1,720,080	489,897	1,230,183
3			<u>\$ 2,948,001</u>	<u>\$ 4,225,665</u>	<u>\$ 671,347</u>	<u>\$ 3,554,318</u>

JUSTIFICATION:

1. Test year adjusted request below benchmark, no justification required.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/02
 HIS. BASE YR CURRENT CASE: 12/31/16
 WITNESS: M. J. MORLEY

FERC ACCOUNTS: 908 - 917 FERC FUNCTIONAL GROUP: SALES EXPENSE AND CUSTOMER SVCS AND INFORMATIONAL

	<u>AMOUNT</u>
BENCHMARK	1,477,799
TEST YEAR ADJUSTED REQUEST	<u>47,742</u>
VARIANCE TO JUSTIFY	<u><u>\$1,430,057</u></u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE)		HISTORIC	BENCHMARK VARIANCE
			ACTUAL O&M	BENCHMARK	BASE YEAR O&M REQUESTED	
1	1	911 - 916 Sales Expense	1,030,975	1,477,799	36,463	1,441,336
		908 - 910 customer svcs and informational			11,279	(11,279)
2			<u>1,030,975</u>	<u>1,477,799</u>	<u>47,742</u>	<u>1,430,057</u>

JUSTIFICATION:

1. Test year adjusted request below benchmark - no justification required.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179 - GU

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 09/30/02
 HIS. BASE YR CURRENT CASE: 12/31/16
 WITNESS: M. J. MORLEY

FERC ACCOUNTS: 920 - 932 FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	AMOUNT
BENCHMARK	14,054,565
TEST YEAR ADJUSTED REQUEST	17,845,404
VARIANCE TO JUSTIFY	<u>(\$3,790,839)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE)		HISTORIC BASE YEAR	
			ACTUAL O&M	BENCHMARK	O&M REQUESTED	BENCHMARK VARIANCE
1	1	920 Admin. & Gen. Salaries	246,886	353,886	9,399,571	(9,045,685)
2	2	921 Office Supplies and Expenses	1,915,322	2,745,423	1,574,604	1,170,819
3	3	923 Outside Services	6,522,464	9,349,300	1,974,272	7,375,028
4	4	924 Property Insurance	-	-	342,175	(342,175)
5	5	925 Insurance & Damages	86,174	123,522	185,986	(62,464)
6	6	926 Employee Pensions and Benefits	850,284	1,218,797	2,724,252	(1,505,455)
7	7	928 Regulatory Commission Expenses	85,404	122,418	-	122,418
8	8	930 Miscellaneous Expenses	2,287	3,278	493,089	(489,811)
9	9	931 Rent	95,788	137,302	351,166	(213,864)
10	10	932 Maintenance of General Plant	-	-	800,289	(800,289)
11	11	999 Sick Vacation	446	639	-	639
12			<u>\$ 9,805,055</u>	<u>\$ 14,054,565</u>	<u>\$ 17,845,404</u>	<u>\$ (3,790,839)</u>

JUSTIFICATION

- Admin & general salaries (account 920) includes \$5.3 million of salaries included in the allocated amount from AGL Services Company, an affiliated service company providing various services to Florida City Gas. In the last rate case, allocated costs for centralized services from NUI affiliates were mostly included in outside services (account 923). As such, there is a shift in the manner in which certain costs are classified between accounts 920 and 923. In addition, higher admin & general salaries currently requested is due to higher total compensation offered to Florida City Gas employees in excess of CPI increases to better align with the industry and general markets.
- Test year adjusted request below benchmark, no justification required.
- See explanations for admin & general salaries, property insurance and maintenance of general plant for a shift in cost classification between this account and other accounts (920, 924 and 932). Test year adjusted request below benchmark, no justification required.
- Property insurance was included in outside services (account 923) in the last rate case.
- Higher costs/accrual related to injuries and damages contributed to this increase.
- Higher pension and OPEB costs, due partly to lower discount rates, additional benefits accrued and gain/loss of plan assets particularly during the recession, contributed to this increase.
- Test year adjusted request below benchmark, no justification required.
- The current amount includes approximately \$294k of fleet fuel expense and \$137k for association and club dues. In the last rate case, fleet fuel expense was recorded in account 880 and association and club dues were recorded in account 921.
- Included in the current amount is approximately \$236k for the Port St. Lucie lease.
- The current amount includes approximately \$488k related to maintenance of software and computer equipment, as well as approximately \$155k related to maintenance of fleet. In the last rate case, these amounts were included in accounts 923 and 880, respectively.
- Test year adjusted request below benchmark, no justification required.

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

SCHEDULE NO.	WITNESS	TITLE	PAGE
D-1 p.1	M. J. MORLEY	COST OF CAPITAL - 13 MONTH AVERAGE	94
D-1 p.2	M. J. MORLEY	COST OF CAPITAL - HISTORICAL DATA	95
D-2 p.1	M. J. MORLEY	LONG TERM DEBT OUTSTANDING - DETAIL	96
D-2 p.2	M. J. MORLEY	LONG TERM DEBT - CALL PROVISIONS	97
D-3 p.1	M. J. MORLEY	SHORT TERM DEBT	98
D-4 p.1	M. J. MORLEY	PREFERRED STOCK	99
D-5 p.1	M. J. MORLEY	COMMON STOCK DATA	100
D-6 p.1	M. J. MORLEY	CUSTOMER DEPOSITS	101
D-7 p.1	M. J. MORLEY	SOURCES AND USES OF FUNDS	102
D-8 p.1	M. J. MORLEY	ISSUANCE OF SECURITIES	103
D-9 p.1	M. J. MORLEY	SUBSIDIARY INVESTMENTS	104
D-10 p.1	M. J. MORLEY	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO JURISDICTIONAL RATE BASE	105
D-11 p.1	M. J. MORLEY	FINANCIAL INDICATORS - COVERAGE RATIOS	106
D-11 p.2	M. J. MORLEY	FINANCIAL INDICATORS - PERCENTAGE OF CONSTRUCTION FUNDS INTERNALLY GENERATED	107
D-11 p.3	M. J. MORLEY	FINANCIAL INDICATORS - AFUDC AS A PERCENTAGE OF INCOME	108
D-12 p.1	M. J. MORLEY	APPLICANT'S MARKET DATA	109

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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 BASE YEAR DATA: 12/31/16
 PRIOR RATE CASE YEAR: 9/30/2002
 WITNESS: M. J. MORLEY

LINE NO.	CLASS OF CAPITAL (1)	APPROVED DOLLARS (2)	RATIO (3)	COST RATE APPROVED (4)	WEIGHTED COST APPROVED (5)	PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/16									INVESTOR SOURCES (14)
						ADJUSTMENTS			NET (10)	RATIO (11)	COST RATE (12)	WEIGHTED COST (13)			
						AMOUNT PER BOOKS (6)	TO CONFORM W/ RATIO OF INVESTOR SOURCES (7)	SPECIFIC (8)					PRORATA (9)		
1	COMMON EQUITY*	\$ 47,444,482	39.49%	11.50%	4.54%	\$ 84,435,761	\$ 5,169,925	\$ -	\$ (5,466,169)	\$ 84,139,517	39.21%	11.25%	4.41%	48.42% (2)	
2	LONG TERM DEBT*	\$ 48,159,530	40.09%	6.44%	2.58%	\$ 84,298,897	\$ (3,184,831)	\$ -	\$ (4,948,159)	\$ 76,165,906	35.50%	4.75% (1)	1.69% (a)	43.83% (2)	
3	SHORT TERM DEBT*	\$ 6,704,464	5.58%	2.84%	0.16%	\$ 16,341,327	\$ (1,985,093)	\$ -	\$ (875,766)	\$ 13,480,467	6.28%	1.89% (1)	0.12% (a)	7.76% (2)	
4	CUSTOMER DEPOSITS	\$ 5,791,769	4.82%	6.73%	0.32%	\$ 3,901,581	\$ -	\$ -	\$ -	\$ 3,901,581	1.82%	2.73%	0.05% (a)		
5	ITC - (0 COST)	\$ 768,631	0.64%	0.00%	0.00%	\$ 6	\$ -	\$ -	\$ -	\$ 6	0.00%	0.00%	0.00%		
6	DEF TAXES - (0 COST)	\$ 11,262,803	9.38%	0.00%	0.00%	\$ 36,484,305	\$ -	\$ 407,454	\$ -	\$ 36,891,759	17.19%	0.00%	0.00%		
7	OTHER (EXPLAIN)	\$ -	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%		
8	TOTAL	<u>\$ 120,131,679</u>	<u>100%</u>		<u>7.60%</u>	<u>\$ 225,461,877</u>	<u>\$ 0</u>	<u>\$ 407,454</u>	<u>\$ 11,290,095</u>	<u>\$ 214,579,236</u>	<u>100.00%</u>		<u>6.27%</u>	<u>100.00%</u>	

INTEREST SYNCHRONIZATION CALCULATION	
9	RATE BASE \$ 214,579,236
10	x WEIGHTED AVG COST OF DEBT (SUM OF "a") 1.86%
11	SYNCHRONIZED INTEREST \$ 3,991,174
12	INTEREST PER BOOKS (FROM C-22) \$ 3,365,847
13	INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED \$ (625,327)
14	STATE TAX @ 5.50% (TO C-2) \$ (34,393)
15	FEDERAL TAX @ 34.00% (TO C-2) \$ (200,918)
16	TOTAL INCOME TAX ADJUSTMENT \$ (235,311)
17	

(1) Debt Cost rates based on Southern Company Gas excluding Nicor Gas
 (2) Southern Company Gas Consolidated for 13 months average Ended December 2016

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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 BASE YEAR - 1 : 12/31/15
 WITNESS: M. J. MORLEY

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	TO COMFORM			ADJUSTED (7)	ADJUSTED RATIO (8)	COST RATE (9)	COST RATE (8)X(9) (10)	INVESTOR SOURCES (14)
				TO INVESTOR SOURCES (4)	SPECIFIC ADJUSTMENTS (5)	PRORATA ADJUSTMENTS (6)					
1	COMMON EQUITY	\$ 73,451,597	35.27%	\$ 8,113,304		\$ (10,258,126)	\$ 71,306,774	38.67%	11.25%	4.35%	47.57%
2	LONG TERM DEBT	79,954,156	38.39%	\$ 496,128		(10,117,945)	70,332,339	38.14%	4.89%	1.86%	46.92%
3	SHORT TERM DEBT	18,048,749	8.67%	\$ (8,609,432)	7	(1,187,149)	8,252,175	4.48%	1.49%	0.07%	5.51%
4	CUSTOMER DEPOSITS (a)	3,896,688	1.87%				3,896,688	2.11%	2.73%	0.06%	
5	TAX CREDITS - "ZERO COST"	639	0.00%				639	0.00%	0.00%	0.00%	
6	ACCUMULATED DEFERRED INCOME TAX- "ZERO COST"	32,892,382	15.80%		\$ (2,295,469)		30,596,913	16.59%	0.00%	0.00%	
7	OTHER (EXPLAIN)		0.00%				-	0.00%	0.00%	0.00%	
8	TOTAL	\$ 208,244,211	100.00%	\$ (0)	\$ (2,295,462)	\$ (21,563,220)	\$ 184,385,529	100.00%		6.34%	

REFLECTS THE SURVEILLANCE REPORT FOR December 2015 AS FILED with cost of capital updated through December 2015.

(a) Customer Deposits based on tariff.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 PRIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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 Base Year Data: 12/31/16
 Witness: M. J. MORLEY

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL SOUTHERN COMPANY GAS

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 12/31/16 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	swaps and Treasury Locks (8)	Net (5)+(6)+(7)+(8) (9)	Life (Years) (10)	Annual Amortization (9)/(10) (11)	Interest (12)	Annual Total Cost (11) + (12) (13)
Senior Notes													
1	Fixed Rate 5.875% Due 2041	March 2011	Due March 2041	500,000,000	5,209,999	771,962		21,091,885	\$ 27,073,847	30	902,462	29,375,000	30,277,462
2	Fixed Rate 4.40% Due 2043	May 2013	Due June 2043	500,000,000	6,285,000	855,585		(5,831,977)	\$ 1,308,608	30	(345,591)	22,000,000	21,654,409
3	Fixed Rate 6.00% Due 2034	Sept 2004	Due Sept 2034	250,000,000	452,498	2,591,989			\$ 3,044,488	30	101,483	15,000,000	15,101,483
4	Fixed Rate 2.45% Due 2023	Sept 2016	Due Oct 2023	107,692,308	2,460,500	164,159			\$ 2,624,659	7	356,914	2,638,462	2,748,281
5	Fixed Rate 3.95% Due 2046	Sept 2016	Due Oct 2046	169,230,769	5,786,000	254,020		35,049,500	\$ 41,089,520	30	1,367,511	6,884,615	7,105,388
6	Fixed Rate 3.875% Due 2025	Nov 2015	Due Nov 2025	250,000,000	225,000	2,161,594		38,165	\$ 2,424,758	10	242,476	9,687,500	9,929,976
7	Fixed Rate 5.25% Due 2019	August 2009	Due August 2019	300,000,000	651,000	2,110,720		289,559	\$ 3,051,278	10	305,128	15,750,000	16,055,128
8	Fixed Rate 3.50% Due 2021	Sept 2011	Due Sept 2021	300,000,000	4,551,000	2,417,350			\$ 6,968,350	10	696,835	10,500,000	11,196,835
9	Fixed Rate 5.675% Due 2041	Sept 2011	Due Sept 2041	200,000,000	(26,868,000)	1,779,660			\$ 25,088,340	30	(836,278)	11,750,000	10,913,722
10	Fixed Rate 3.25% Due 2026	May 2016	Due May 2026	215,384,615	3,682,000	734,575		22,987,476	\$ 27,404,051	10	2,740,405	7,000,000	8,686,403
11	Fixed Rate 3.5% Due 2018	October 2011	Due October 2018	155,000,000	0	968,750			\$ 968,750	7	138,393	5,425,000	5,563,393
12	Fixed Rate 6.375% Due 2016	June 2006	Due June 2016	80,769,231	1,359,968	252,000		(11,647,165)	\$ 10,035,197	10	(1,003,520)	5,149,038	4,685,976
13	Fixed Rate 6.375% Due 2016	December 2007	Due June 2016	57,692,308	943,612	927,161		4,489,422	\$ 6,360,195	9	748,258	3,677,885	4,023,235
14	Variable Rate Due 2016	October 2011	Due Sept 2016	83,076,923		720,000			\$ 720,000	5	144,000	1,506,920	1,606,612
Gas Facilities Revenue Bonds													
15	Variable Rate 1.12% due October 1, 2022	07/24/94	Due 10/01/22	\$ 46,500,000	\$ -	\$ 683,861	\$ 4,249,067		\$ 4,932,928	28	\$ 176,176	\$ 523,250	\$ 699,426
16	Variable Rate 1.12% due October 1, 2024	07/27/94	Due 10/01/24	20,000,000	-	478,699	4,151,210		4,629,910	30	154,330	\$ 225,054	379,384
17	Variable Rate 1.12% due June 1, 2026	06/12/96	Due 6/1/2026	39,000,000	-	446,612	2,079,959		2,526,571	30	84,219	\$ 438,855	523,074
18	Variable Rate 1.12% due June 1, 2032	06/12/97	Due 6/2/1932	54,600,000	-	500,283	7,055,619		7,555,902	35	215,883	\$ 614,397	830,280
19	Variable Rate 1.12% due November 1, 2033	12/31/98	Due 11/1/1933	40,000,000	-	503,731	679,232		1,182,964	35	33,799	\$ 450,107	483,906
Medium-Term Notes													
20	Series A 9.10%	February 1991	Due 02/01/21	30,000,000.00	-	313,621	1,608,134		1,921,756	30	64,059	2,730,000	2,794,059
21	Series B 8.70%	April 1992	Due 04/01/22	25,000,000.00	-	215,075	128,653		343,728	30	11,458	2,175,000	2,186,458
22	Series B 8.55%	April 1992	Due 04/15/22	6,000,000.00	-	51,620	643,612		695,232	30	23,174	513,000	536,174
23	Series B 8.55%	April 1992	Due 04/01/22	5,000,000.00	-	43,016	321,808		364,824	30	12,161	427,500	439,661
24	Series B 8.55%	May 1992	Due 05/13/22	10,000,000.00	-	85,795	321,808		407,603	30	13,587	855,000	868,587
25	Series C 6.55%	November 1996	Due 11/20/26	10,000,000.00	-	73,876	321,988		395,863	30	13,195	655,000	668,195
26	Series C 6.55%	November 1996	Due 11/20/26	10,000,000.00	-	73,876	102,751		176,627	30	5,888	655,000	660,888
27	Series C 6.55%	November 1996	Due 11/20/26	10,000,000.00	-	73,876	403,664		477,540	30	15,918	655,000	670,918
28	Series C 7.20%	July 1997	Due 07/17/17	20,000,000.00	-	172,754	2,080,603		2,253,358	20	112,668	1,440,000	1,552,668
29	Series C 7.20%	July 1997	Due 07/17/17	2,000,000.00	-	17,275			17,275	20	864	144,000	144,864
30	Series C 7.30%	July 1997	Due 07/15/27	33,500,000.00	-	321,142			321,142	30	10,705	2,445,500	2,456,205
31	Series C 7.30%	July 1997	Due 07/15/27	10,000,000.00	-	95,864			95,864	30	3,195	730,000	733,195
32	Series C 7.30%	July 1997	Due 07/15/27	10,000,000.00	-	95,864			95,864	30	3,195	730,000	733,195
Nicor Gas													
33	FMB 50 Million at 6.58%	02/15/98	Due 2/15/2028	50,000,000	552,560	210,029	-	-	762,589	30	25,420	3,290,000	3,315,420
34	FMB 100 Million at 2.66%	06/20/16	Due 6/20/2026	53,846,154	-	1,013,400	-	-	1,013,400	10	101,340	1,432,308	1,486,875.38
35	FMB 50 Million at 5.80%	12/11/03	Due 12/1/2023	50,000,000	788,198	357,151	4,256,143	-	5,381,492	20	269,075	2,900,000	3,169,075
36	FMB 50 Million at 5.90%	12/11/03	Due 12/1/2032	50,000,000	497,504	357,335	3,655,121	-	4,509,961	29	155,516	2,950,000	3,105,516
37	FMB 50 Million at 5.90%	12/11/03	Due 12/1/2033	50,000,000	528,981	237,362	4,086,283	-	4,852,626	30	161,754	2,950,000	3,111,754
38	FMB 50 Million at 5.85%	12/15/06	Due 12/15/2036	50,000,000	77,777	434,106	3,892,267	-	4,404,150	30	146,805	2,925,000	3,071,805
39	FMB 75 Million at 6.25%	08/15/08	Due 8/15/2038	75,000,000	109,117	720,277	3,701,302	-	4,530,696	30	151,023	4,687,500	4,838,523
40	FMB 50 Million at 4.70%	07/30/09	Due 7/30/2019	50,000,000	92,643	582,255	1,224,514	-	1,899,412	10	189,941	2,350,000	2,539,941
41	FMB 100 Million at 2.91%	06/20/16	Due 6/20/2031	53,846,154	-	1,013,398	-	-	1,013,398	15	67,560	1,566,923	1,603,301.48
42	FMB 50 Million at 7.20%	05/29/01	Due 5/15/2016	15,384,615	641,275		3,046,601		3,687,877	15	245,858	1,107,692	1,183,341.06
43	FMB 50 Million at 2.86%	02/01/01	Due 2/1/2016	11,538,462	464,167				464,167	15	30,944	330,000	334,760.69
44	FMB 50 Million at 3.27%	06/20/16	Due 6/20/2036	26,923,077	-	507,047	2,821,045	5,965,680	9,293,772	20	464,689	880,380	1,130,601.55
45	Total			\$ 4,086,984,615	\$ 8,470,802	\$ 26,388,726	\$ 50,831,385	\$ 72,432,544	\$ 158,123,457		\$ 8,522,876	\$ 189,920,890	\$ 195,802,253
46	Unamortized Premium, Discount and Issue Expense			(49,955,435)									
47	Net			\$ 4,037,029,181									
48	Embedded Cost of Long-Term Debt (Line 47, Col 13) / (Line 45, Col 4)			4.85%									
Excluding Nicor GAS Debt: (1)													
	Total			\$ 3,550,446,154									
	Unamortized Premium, Discount and Issue Expense			(37,277,664)									
	Net			\$ 3,513,168,490									
	Embedded Cost of Long-Term Debt			4.75%									

(1) For calculating cost, the company is excluding Nicor debt. However, Nicor Bonds are used in calculating overall capital structure.

PIVOTAL UTILITY HOLDINGS, INC. d/b/a FLORIDA CITY GAS
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

Restrictions including series, due date and debt type for the
 historic base year.

Type of Data shown:
 Historic Base Year Data: 12/31/16
 Witness: M. J. MORLEY

Consolidated Basis Southern Company Gas

		Senior Notes										
		3.5% Due	6% Due	2.45% Due	3.875% Due	5.25% Due	5.875% Due	5.875% Due	3.5% Due	3.25% Due	3.95% Due	4.4% Due
		09/2021	09/2034	10/2023	11/2025	08/2019	03/2041	03/2041	10/2018	05/2026	10/2046	06/2043
1	Series											
2	Maturity Date	09/2021	09/2034	10/2023	11/2025	08/2019	03/2041	03/2041	10/2018	05/2026	10/2046	06/2043
3	Callable by Company	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes
Call Provisions:												
4	Callable at anytime:											
5	2 Months before Due Date		N/A	100%		N/A			N/A			
6	3 Months before Due Date		100%	N/A		100%	N/A		N/A	100%		
7	6 Months before Due Date		N/A			N/A		100%	100%	N/A	100%	100%
8	Call Price @ Test Year	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Mandatory Redemption Upon											
	Sale of Company to Government	No	No	No	No	No	No	No	No	No	No	No
10	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Mandatory Redemption Upon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Sale of Company to Other Corporation	No	No	No	No	No	No	No	No	No	No	No
12	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	Redemption Price @ Test Year End	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

		Gas Facilities Revenue Bonds				
		1.12% due	1.12% due	1.12% due	1.12% due	1.12% due
		10/01/22	10/01/24	06/01/26	06/01/32	11/01/33
1	Series					
2	Maturity Date	10/01/22	10/01/24	06/01/26	06/01/32	11/01/33
3	Callable by Company	Yes	Yes	Yes	Yes	Yes
Call Provisions:						
4	Callable at anytime	Yes	Yes	Yes	Yes	Yes
5	Call Price @ Test Year	Par	Par	Par	Par	Par
6	Mandatory Redemption Upon					
	Sale of Company to Government	no	no	no	no	no
7	Redemption Provision	N/A	N/A	N/A	N/A	N/A
8	Mandatory Redemption Upon	N/A	N/A	N/A	N/A	N/A
	Sale of Company to Other Corporation	no	no	no	no	no
9	Redemption Provision	N/A	N/A	N/A	N/A	N/A
10	Redemption Price @ Test Year End	N/A	N/A	N/A	N/A	N/A

		Medium-Term Notes												
		9.10% Due	8.70% Due	8.55% Due	8.55% Due	8.55% Due	6.55% Due	6.55% Due	6.55% Due	7.20% Due	7.20% Due	7.30% Due	7.30% Due	7.30% Due
		2/2021	4/2022	4/2022	4/2022	5/2022	11/2026	11/2026	11/2026	7/2017	7/2017	7/2027	7/2027	7/2027
1	Series													
2	Maturity Date	2/2021	4/2022	4/2022	4/2022	5/2022	11/2026	11/2026	11/2026	7/2017	7/2017	7/2027	7/2027	7/2027
3	Callable by Company	no	no	no	no	no	no	no	no	no	no	no	no	no
Call Provisions:														
4	Callable at anytime	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	Call Price @ Test Year	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	Mandatory Redemption Upon													
	Sale of Company to Government	no	no	no	no	no	no	no	no	no	no	no	no	no
7	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	Mandatory Redemption Upon													
	Sale of Company to Other Corporation	no	no	no	no	no	no	no	no	no	no	no	no	no
9	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	Redemption Price @ Test Year End	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

		Nicol First Mortgage Bonds (FMB)										
		6.58% Due	2.66% Due	5.80% Due	5.90% Due	5.90% Due	5.85% Due	6.25% Due	4.70% Due	2.91% Due	3.27% Due	
		02/2028	06/2026	12/2023	12/2032	12/2033	12/2036	08/2038	07/2019	06/2031	06/2036	
1	Series											
2	Maturity Date	02/2028	06/2026	12/2023	12/2032	12/2033	12/2036	08/2038	07/2019	06/2031	06/2036	
3	Callable by Company	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Call Provisions:												
4	Callable at anytime	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Provision												
5	Call Price @ Test Year	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
6	Mandatory Redemption Upon											
	Sale of Company to Government	No	No	No	No	No	No	No	No	No	No	
7	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
8	Mandatory Redemption Upon											
	Sale of Company to Other Corporation	No	No	No	No	No	No	No	No	No	No	
9	Redemption Provision	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10	Redemption Price @ Test Year End	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

* This debt issuance is comprised of four different types of bonds: Multiannual, Flexible, Daily and Weekly with different call provisions for each type. Since the amounts can be transferred between these different types of bonds, there can be multiple call provisions in place at any given time.

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

Explanation: Provide analysis of short-term debt including each
 outstanding issue of short-term debt, on a 13 month average basis, for the
 historic base year.

Type of Data Shown
 Historic Base Year Data: 12/31/16
 Witness: M. J. MORLEY

**NOTE: PRESENTED ON A CONSOLIDATED BASIS
 FOR ALL OF SOUTHERN COMPANY GAS**

Line No.	Description (1)	Interest Expense (2)	Maturity Date (3)	Average Amount Outstanding Historic Base Year (4)	Effective Cost Rate (2) / (4) (5)
1	Notes payable - various banks	\$6,574,788 (1)	various	\$347,056,399 (1)	1.89%

(1) Amounts Exclude Nicor Gas

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
 ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OF 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)
THIS SCHEDULE IS NOT APPLICABLE AS SOUTHERN COMPANY GAS HAS NO OUTSTANDING PREFERRED SHARES.										
SUPPORTING SCHEDULES: B-1 p.2					RECAP SCHEDULES: D-1					

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

Explanation: Provide analysis of common stock
 for the historic base year and three previous years.

Type of Data Shown
 Historic Base Year Data: 12/31/16
 Witness: M. J. MORLEY

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR SOUTHERN COMPANY GAS (FORMERLY KNOWN AS AGL RESOURCES INC.)

Line No.	Method of Issuance (1)	Price Per Share (1) (2)	Shares Issued (3)	(Dollars in Thousands)			Net Proceeds Per Share* (6)/(3) (7)	Total Shares Outstanding (8)
				Gross	Issuance	Net		
				Proceeds (2) * (3) (4)	Expense (5)	Proceeds (4) - (5) (6)		
1	Beginning Balance - December 31, 2012							117,855,075
2	Issuances During 2013 (2)	\$ 38.43	1,033,801	\$ 39,731	\$ -	\$ 39,731	\$ 38.43	118,888,876
3	Issuances During 2014 (2)	\$ 44.56	758,273	\$ 33,787	\$ -	\$ 33,787	\$ 44.56	119,647,149
4	Issuances During 2015 (2)	\$ 33.70	729,572	\$ 24,589	\$ -	\$ 24,589	\$ 33.70	120,376,721
5	Issuances During First Half 2016 (2)	\$ 61.65	365,089	\$ 22,508	\$ -	\$ 22,508	\$ 61.65	120,741,810
6	Merger with The Southern Company - Common Shares (3)	\$ 66.00	(120,741,810)	\$ (2,774,880)	\$ -	\$ (2,774,880)	n/a	-
7	Issuance During Second Half 2016 (4)	\$ 0.01	100	\$ 8,000,906	\$ -	\$ 8,000,906	n/a	100
8	Equity Contributions During Second Half 2016 (5)	n/a	n/a	\$ 1,085,179	n/a	\$ 1,085,179	n/a	n/a
9	Ending Balance - December 31, 2016							100

(1) Average share price.

(2) Represents common stock issued in connection with the Southern Company Gas' common stock and dividend reinvestment plan as well as various employee benefit plans.

(3) On July 1, 2016, Southern Company Gas completed its merger with The Southern Company at which time each share of common stock was converted into the right to receive \$66 in cash. Approximately \$2.8 billion relating to the par value of common stock and the related paid-in capital was wiped out during acquisition accounting.

(4) Upon completion of the merger, Southern Company Gas' Bylaws and Articles of Incorporation were amended and restated and 100 shares of common stock were issued at a par value of \$0.01 per share. These shares represent the approximate \$8.0 billion purchase price paid by The Southern Company.

(5) Capital contributions from The Southern Company of approximately \$1.1 billion were made during the second half 2016, the majority of which was used to fund Southern Company Gas' 50% equity interest in Southern Natural Gas Company, LLC.

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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: 12/31/2016
 WITNESS: M. J. MORLEY

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS (2)	INACTIVE CUSTOMER DEPOSITS (3)	TOTAL CUSTOMER DEPOSITS (2)+(3) (4)	INTEREST EXPENSE PER BOOKS (5)
1	Dec-15	\$ 3,956,129.15	\$ -	\$ 3,956,129.15	\$ 19,419.41
2	Jan-16	\$ 3,934,881.96	\$ -	\$ 3,934,881.96	\$ 19,480.79
3	Feb-16	\$ 3,947,158.96	\$ -	\$ 3,947,158.96	\$ 19,323.37
4	Mar-16	\$ 3,915,673.96	\$ -	\$ 3,915,673.96	\$ 19,329.24
5	Apr-16	\$ 3,916,847.49	\$ -	\$ 3,916,847.49	\$ 19,284.44
6	May-16	\$ 3,907,887.36	\$ -	\$ 3,907,887.36	\$ 19,196.58
7	Jun-16	\$ 3,890,316.01	\$ -	\$ 3,890,316.01	\$ 19,170.30
8	Jul-16	\$ 3,885,060.35	\$ -	\$ 3,885,060.35	\$ -
9	Aug-16	\$ 3,887,997.95	\$ -	\$ 3,887,997.95	\$ -
10	Sep-16	\$ 3,874,615.14	\$ -	\$ 3,874,615.14	\$ -
11	Oct-16	\$ 3,861,408.98	\$ -	\$ 3,861,408.98	\$ -
12	Nov-16	\$ 3,862,213.49	\$ -	\$ 3,862,213.49	\$ (432,458.25) (a)
13	Dec-16	\$ 3,880,362.39	\$ -	\$ 3,880,362.39	\$ 18,522.39
14			13-MONTH AVG.	\$ 3,901,581	12-MONTH TOTAL \$ (298,151)
15		EFFECTIVE INTEREST RATE as Calculated		-7.64%	
		EFFECTIVE INTEREST RATE per tariff 2% for Resid. And 3% for non-Resid.		2.73% (b)	

(a) The negative interest expense in November is to adjust interest accrued based on the interest rate consistent with the tariff.

(b) Weighted average interest rate based on customer deposits outstanding

FLORIDA PUBLIC SERVICE COMMI: Explanation: Provide a summary of sources and uses of funds
historic base year.

Type of Data Shown
Historic Base Year Data: 12/31/16
WITNESS: M. J. MORLEY

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

LINE No.		YEAR ENDING 12/31/16
1	Cash Flow From Operating Activities	
2	Net income	\$ 7,095,028
3		
4	Adj to reconcile net income	
5	to net cash from operating activities:	
6	Depreciation and amortization	14,204,211
7	Deferred Income Taxes (Net)	3,926,832
8	Investment Tax Credit Adjustments (Net)	(10)
9	Net (Increase) Decrease in Receivables	700,912
10	Net (Increase) Decrease in Inventory	(32,986)
11	Net Increase (Decrease) in Payables and Accrued Expenses	121,668
12	Net (Increase) Decrease in Other Regulatory Assets	(201,352)
13	Net Increase (Decrease) in Other Regulatory Liabilities	(397,301)
14		
15	Effects of Changes in:	
16	Prepayments	(1,893,153)
17	Customer Deposits	(75,767)
18	Tax Collections Payable	(66,170)
19	Pensions and Benefits	(1,644,854)
20	Other - Net	2,126,949
21	Net Cash Provided by (Used in) Operating Activities	<u>\$ 23,864,007</u>
22		
23	Cash Flow From Investing Activities	
24	Capital Expenditures	\$ (31,989,305)
25	Cost of Removal of Assets	(2,328,378)
26	Proceeds from Disposal of Assets	2,968,425
27	Other Debits and Credits	(1,099,494)
28	Net Cash Provided by (Used in) Investing Activities	<u>\$ (32,448,752)</u>
29		
30	Cash Flow From Financing Activities	
31	Net Change in Long-term Debt	\$ 17,192,395
32	Net change in Short Term Debt	(1,428,384)
33	Dividends Paid	(7,179,266)
34	Net Cash Provided by (Used in) Financing Activities	<u>\$ 8,584,745</u>
35		
36	Net Increase (Decrease) in Cash and Cash Equivalents	\$ -
37	Cash and Cash Equivalents at Beginning of Year	0
38	Cash and Cash Equivalents at End of Year	<u>\$ -</u>

SCHEDULE: D-8

Issuance of Securities

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

Explanation: Provide a brief narrative description of security
 issuances since the last rate proceedings to include dollar
 amount, cost rate and purposes of issuances.

Type of Data Shown
 Historic Base Year Data: 12/31/16
 WITNESS: M. J. MORLEY

Line No.	Issue	Dollar Amount (\$ in thousands)	Cost Rate	Purpose of Issuances
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NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL OF SOUTHERN COMPANY GAS

Senior Notes-				
1	Sept. 2004	4/15/2013	\$ 250,000	6.000 repay \$204,000,000 of midterm notes and \$20,000,000 of short term notes.
2	Dec. 2004	1/15/2015	\$ 20,000	4.950 Repay commercial borrowing and general corporate needs
3	Jun. 2006	6/1/2016	\$ 175,000	6.375 Repay commercial paper
4	Dec. 2007	6/1/2016	\$ 125,000	6.375 Repay commercial paper
5	Aug. 2009	9/1/2019	\$ 300,000	5.250 Repay commercial paper
Net proceeds were used to repay our commercial paper and to repay senior notes that matured January 2011.				
6	Mar. 2011	3/15/2041	\$ 500,000	5.875 To pay a portion of the cash consideration and expenses incurred in connections with the Nicor Merger.
7	Sept. 2011	3/15/2041	\$ 200,000	5.875 To pay a portion of the cash consideration and expenses incurred in connections with the Nicor Merger.
8	Sept. 2011	9/15/2021	\$ 300,000	3.500 To pay a portion of the cash consideration and expenses incurred in connections with the Nicor Merger.
9	Oct. 2011	10/27/2016	\$ 120,000	1.900 To pay a portion of the cash consideration and expenses incurred in connections with the Nicor Merger.
10	Oct. 2011	10/27/2018	\$ 155,000	3.500 To pay a portion of the cash consideration and expenses incurred in connections with the Nicor Merger.
11	May. 2013	5/15/2043	\$ 500,000	4.400 Repay a portion of AGL Capital's commercial paper, including \$225 million we borrowed to repay our senior notes that matured on April 15, 2013
12	Nov. 2015	11/15/2025	\$ 250,000	3.875 Repay a portion of AGL Capital's commercial paper and general corporate purposes, including increased utility investments and construction of our new pipeline projects.
13	May-16	5/1/2026	\$ 350,000	3.250 Repay Maturity \$300 Million and other corporate purposes
14	Jun-16	6/20/2026	\$ 100,000	2.660 Issued by Nicor Gas to repay short term debt
15	Jun-16	6/20/2026	\$ 100,000	2.910 Issued by Nicor Gas to repay short term debt
16	Jun-16	6/20/2026	\$ 50,000	3.270 Issued by Nicor Gas to repay short term debt
17	Sept. 2016	10/1/2023	\$ 350,000	2.450 To Repay \$360 repay promissory Note for the 50% purchase price of SNG, voluntary contributions to pension plan, and repay \$120 Million maturing note
18	Sept. 2016	10/1/2046	\$ 550,000	3.950 To Repay \$360 repay promissory Note for the 50% purchase price of SNG, voluntary contributions to pension plan, and repay \$120 Million maturing note
Common Stock				
19	Feb. 2003		\$136.7 Million	6.4 Million shares to pay short term debt
20	Nov. 2004		\$342 Million	11 Million shares at \$31.01 per share used to purchase outstanding capital stock of NUI and fund the purchase of Jefferson Island storage Hub.
21	Dec. 2011		\$1.523 Billion	Fund the purchase of Nicor Gas Issued 38.2 Million shares at \$39.90 per share.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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 BASE YEAR DATA: 12/31/16
 WITNESS: M. J. MORLEY

YEAR ENDED 12/31/16

LINE NO.	FLORIDA CITY GAS CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	TO CONFORM WITH RATIO	SPECIFIC	PRO RATA	COMPONENT	ADJUSTED
			OF INVESTOR SOURCES	ADJUSTMENTS	ADJUSTMENTS		
1	DIVISIONAL CAPITAL	\$ 84,435,761	\$ 5,169,925	\$ -	\$ (5,466,169)	DIVISIONAL CAPITAL	\$ 84,139,517
2	LONG TERM DEBT	\$ 84,298,897	\$ (3,184,831)		\$ (4,948,159)	LONG TERM DEBT	\$ 76,165,906
3	SHORT TERM DEBT	\$ 16,341,327	\$ (1,985,093)		\$ (875,766)	SHORT TERM DEBT	\$ 13,480,467
4	CUSTOMER DEPOSITS	\$ 3,901,581			\$ -	CUSTOMER DEPOSITS	\$ 3,901,581
5	INVESTMENT TAX CRED	\$ 6		\$ -	\$ -	INVESTMENT TAX CRED	\$ 6
6	DEFERRED TAXES	\$ 36,484,305		\$ 407,454	\$ -	DEFERRED TAXES	\$ 36,891,759
7	OTHER (EXPLAIN)	\$ -	\$ -	\$ -	\$ -	OTHER (EXPLAIN)	\$ -
8	TOTAL	\$ 225,461,877	\$ 0	\$ 407,454	\$ (11,290,095)	TOTAL	\$ 214,579,236

Southern Company Gas Consolidated Excluding impact of Southern Company Acquisition 13 Month Average:

Capital Structure:		
Long Term Debt	\$ 4,073,183,027	43.83%
Short Term Debt	\$ 720,905,370	7.76%
Common Equity	\$ 4,499,593,972	48.42%
Total	\$ 9,293,682,369	100.00%

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

Explanation: Provide information, as specified, used to calculate
 the percentage of construction funds generated internally

Type of Data Shown
 Historic Base Year Data: 12-31-16
 Witness: M. J. MORLEY

Line	Indicator	3 Previous Fiscal Years			Year Ended 12/31/16		
		2012	2013	2014	Prior Year	Historic Base Year Current Rates	Historic Base Year Proposed Rates
1	Net income	\$ 7,245	\$ 6,789	\$ 6,450	\$ 5,380	\$ 7,095	n/a
2	Depreciation and amortization**	\$ 12,285	\$ 12,524	\$ 13,644	\$ 14,400	\$ 15,087	
3	ITC (net)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (0)	
4	Deferred taxes, net	\$ 1,597	\$ 3,308	\$ 2,183	\$ 2,037	\$ 3,927	
5	AFUDC	\$ -	\$ -	\$ -	\$ -	\$ -	
6	Total funds from current operations (1)+(2)+(3)+(4)-(5)	\$ 21,126	\$ 22,620	\$ 22,276	\$ 21,816	\$ 26,109	
7	Retirements and redemptions	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Dividends (preferred and common)	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Total funds generated internally (6)-(7)-(8)	\$ 21,126	\$ 22,620	\$ 22,276	\$ 21,816	\$ 26,109	
10	Construction expenditures (excluding AFUDC)	\$ 23,609	\$ 18,468	\$ 20,281	\$ 30,472	\$ 35,127	
11	Percentage of construction funds generated internally (9) / (10)	89.48%	122.48%	109.83%	71.60%	74.33%	

Note- Dollars in thousands
 * The data provided for fiscal years 2012 through 2016 is for Florida City Gas.
 **Includes other non-cash charges to income.

SCHEDULE: D-12		Applicant's Market Data					Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS DOCKET NO.: 20170179-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 Base Year Data: 12/31/16 Witness: M. J. MORLEY
NOTE: PRESENTED ON A CONSOLIDATED BASIS*							
Line No.	Indicator	12/31/2012 (1)	12/31/2013 (2)	12/31/2014 (3)	12/31/2015 (4)	12/31/2016 (5)	
1	Market/book ratio	1.39	1.55	1.70	1.93	1.83	
2	Average price/earning ratio**	18.17	19.28	11.57	21.70	19.29	
3	Average pre-tax interest coverage (including AFUDC)	3.36	3.84	6.20	4.39	3.64	
4	Average pre-tax interest coverage (excluding AFUDC)	3.36	3.84	6.20	4.39	3.64	
5	Earned returns on average book equity**	8.16%	8.78%	15.59%	9.55%	10.08%	
6	Dividends/share	\$ 1.74	\$ 1.88	\$ 1.96	\$ 2.04	\$ 2.22	
7	Earnings/share before non-recurring items	\$ 2.20	\$ 2.45	\$ 4.71	\$ 2.94	\$ 2.55	
8	Earnings/share (book basis)	\$ 2.21	\$ 2.49	\$ 4.04	\$ 2.94	\$ 2.55	
9	Average market value/share	\$ 41.12	\$ 43.60	\$ 50.87	\$ 59.16	\$ 47.99	
* For 2012 - 2015, the amounts are based on Southern Company Gas. For 2016 amounts are based on Southern Company.							
** Values are computed using net income before non-recurring items							
SUPPORTING SCHEDULES:						RECAP SCHEDULES:	

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
| 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES - PAGE 1 OF 2

SCHEDULE NO.	WITNESS	TITLE	PAGE
E-1 p.1	D. NIKOLICH	THERM SALES AND REVENUES BY RATE CLASS - PRESENT RATES BASE YEAR	112
E-1 p.2	D. NIKOLICH	THERM SALES AND REVENUES BY RATE CLASS - PRESENT RATES PROJECTED YEAR	113
E-1 p.3	D. NIKOLICH	THERM SALES AND REVENUES BY RATE CLASS - PRESENT RATES ADJUSTED FOR GROWTH	114
E-1 p.4	D. NIKOLICH	THERM SALES AND REVENUES BY RATE CLASS - PRESENT RATES ADJUSTED FOR GROWTH	115
E-1 p.5	D. NIKOLICH	THERM SALES AND REVENUES BY RATE CLASS - PROPOSED RATES ADJUSTED FOR GROWTH	116
E-1 p.6	D. NIKOLICH	THERM SALES AND REVENUES BY RATE CLASS - PROPOSED RATES ADJUSTED FOR GROWTH	117
E-2 p.1	D. NIKOLICH	THERM SALES AND REVENUES COMPARISONS	118
E-2 p.2	D. NIKOLICH	THERM SALES AND REVENUES COMPARISONS	119
E-2 p.3	D. NIKOLICH	THERM SALES AND REVENUES COMPARISONS	120
E-3 p.1	E.IGWILO	INITIAL CONNECTION OF A COMMERCIAL CUSTOMER	121
E-3 p.2	E.IGWILO	INITIAL CONNECTION OF A COMMERCIAL CUSTOMER	122
E-3 p.3	E.IGWILO	RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE	123
E-3 p.4	E.IGWILO	RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE	124
E-3 p.5	E.IGWILO	COST OF DISCONNECTING SERVICE AND THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION	125
E-3 p.6	E.IGWILO	COSTS FOR NAME SERVICE AND AND /OR BILLING ADDRESS CHANGES. (METER READ ONLY)	126
E-3 p.7	E.IGWILO	COST OF TEMPORARILY DISCONNECTING	127
E-4 p.1	D. NIKOLICH	SYSTEM PEAK MONTHLY SALES VOLUMES BY RATE CLASS	128
E-5 p.1	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - RESIDENTIAL GS - 1	129
E-5 p.2	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - RESIDENTIAL GS - 100	130
E-5 p.3	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - RESIDENTIAL GS - 220	131
E-5 p.4	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - RESIDENTIAL GS - 600	132
E-5 p.5	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - RESIDENTIAL GS - 1.2k	133

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
| 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES - PAGE 1 OF 2

SCHEDULE NO.	WITNESS	TITLE	PAGE
E-5 p.6	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - GAS LIGHT SERVICE	134
E-5 p.7	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 1	135
E-5 p.8	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 100	136
E-5 p.9	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 220	137
E-5 p.10	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 600	138
E-5 p.11	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 1.2k	139
E-5 p.12	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 6k	140
E-5 p.13	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 25k	141
E-5 p.14	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 60k	142
E-5 p.15	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 120k	143
E-5 p.16	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 250k	144
E-5 p.17	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - COMMERCIAL SALES GS - 1,250k	145
E-5 p.18	D. NIKOLICH	BILL COMPARISONS PRESENT VS. PROPOSED - NATURAL GAS VEHICLES	146
E-6 p.1	M. J. MORLEY	DERIVATION OF RATE BASE	147
E-6 p.2	M. J. MORLEY	DERIVATION OF RATE BASE - (CONT.)	148
E-6 p.3	M. J. MORLEY	DERIVATION OF COST OF SERVICE	149
E-6 p.4	M. J. MORLEY	DERIVATION OF COST OF SERVICE (CONT.)	150
E-6 p.5	M. J. MORLEY	DERIVATION OF COST OF SERVICE (CONT.)	151
E-7 p.1	D. NIKOLICH	AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS	152
E-8 p.1	M. J. MORLEY	DERIVATION OF DEDICATED FACILITIES	153
E-9 p.1	D. MEISELMAN	TARIFF SHEETS	154

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE:														
		GS-1	GS-100	RESIDENTIAL GS-220	GS-600	GS-1.2K	GS-6K	GAS LIGHTING	GS-1	GS-100	GS-220	COMMERCIAL GS-600	GS-1.2K	GS-6K	GS-25K	GS-60K
1	NO. OF BILLS	320,481	601,645	266,061	9,805	1,794	15	2,373	7,657	3,177	5,181	6,090	34,265	28,792	3,880	854
2	THERM SALES	2,047,031	7,519,951	5,465,062	481,723	191,309	15,405	14,854	227,586	171,974	249,977	691,898	10,152,722	25,720,064	10,518,645	7,753,377
3	UNBILLED THERM SALES															
4	TOTAL THERM SALES	2,047,031	7,519,951	5,465,062	481,723	191,309	15,405	14,854	227,586	171,974	249,977	691,898	10,152,722	25,720,064	10,518,645	7,753,377
5	CUSTOMER CHARGE REVENUE	\$2,563,848	\$5,715,628	\$2,926,671	\$117,660	\$26,910	\$450	\$0	\$61,256	\$30,182	\$56,991	\$73,080	\$513,975	\$863,760	\$310,400	\$128,100
6	SAFE REVENUE	\$226,423	\$425,040	\$187,614	\$6,893	\$1,259	\$17	\$0	\$5,390	\$2,241	\$3,668	\$4,307	\$24,167	\$37,457	\$5,052	\$1,114
7	BASE NON-FUEL REVENUE	\$1,150,698	\$3,929,024	\$2,706,900	\$210,335	\$60,673	\$4,234	\$8,843	\$127,933	\$89,853	\$123,816	\$302,103	\$3,219,936	\$7,069,674	\$2,905,039	\$2,130,395
8	UNBILLED BASE NON-FUEL REVENUE															
9	TOTAL BASE NON-FUEL REVENUE	\$3,940,968	\$10,069,691	\$5,821,185	\$334,888	\$88,843	\$4,701	\$8,843	\$194,579	\$122,276	\$184,475	\$379,490	\$3,758,078	\$7,970,891	\$3,220,492	\$2,259,609
10	FUEL REVENUE	\$986,264	\$3,624,770	\$2,635,859	\$231,823	\$93,079	\$7,251	\$7,090	\$80,383	\$41,673	\$103,111	\$261,959	\$3,295,176	\$5,077,081	\$1,098,158	\$966,229
11	UNBILLED FUEL REVENUE															
12	TOTAL FUEL REVENUE	\$986,264	\$3,624,770	\$2,635,859	\$231,823	\$93,079	\$7,251	\$7,090	\$80,383	\$41,673	\$103,111	\$261,959	\$3,295,176	\$5,077,081	\$1,098,158	\$966,229
13	OTHER REVENUE ⁽¹⁾	\$1,109,166	\$2,776,865	\$1,640,994	\$94,324	\$27,667	\$1,916	\$2,066	\$65,999	\$42,764	\$69,472	\$115,359	\$1,142,777	\$2,315,741	\$875,776	\$569,923
14	TOTAL REVENUE	\$6,036,398	\$16,471,327	\$10,098,038	\$661,036	\$209,589	\$13,868	\$17,999	\$340,962	\$206,713	\$357,058	\$756,808	\$8,196,030	\$15,363,713	\$5,194,426	\$3,795,762
15	⁽¹⁾ OTHER REVENUE:															
16	CONNECT, DISCONNECT	\$ 244,205	\$ 364,403	\$ 114,956	\$ 5,827	\$ 1,163		\$ 9,346	\$ 3,142	\$ 5,560	\$ 6,686	\$ 34,731	\$ 28,326	\$ 3,767	\$ 876	
17	OTHER	\$ 287,009	\$ 488,453	\$ 183,406	\$ 13,345	\$ 3,864		\$ 131.87	\$ 9,856	\$ 4,416	\$ 7,901	\$ 14,801	\$ 132,397	\$ 274,986	\$ 103,975	\$ 58,461
18	GROSS RECEIPTS & FRANCHISE TAXES	\$267,327	\$783,880	\$514,131	\$38,887	\$14,046	\$1,340	\$862	\$12,273	\$9,138	\$18,111	\$41,770	\$519,597	\$1,051,748	\$378,928	\$234,181
19	ECCR	\$310,625	\$1,140,128	\$828,501	\$36,266	\$8,593	\$576	\$1,071	\$34,525	\$26,068	\$37,899	\$52,102	\$456,052	\$960,682	\$389,107	\$276,406
20	TOTAL	\$1,109,166	\$2,776,865	\$1,640,994	\$94,324	\$27,667	\$1,916	\$2,066	\$65,999	\$42,764	\$69,472	\$115,359	\$1,142,777	\$2,315,741	\$875,776	\$569,923

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

FOR PROJECTED YEAR UNDER PRESENT RATES.

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE							TOTAL
		GS-120K	COMMERCIAL GS-250K	GS-1.250K	NATURAL GAS VEHICLES	LES	CONTRACT DEMAND	TPS	
1	NO. OF BILLS	507	555	62	0	36	12	156	1,293,398
2	THERM SALES	8,079,386	23,876,304	14,748,734	0	5,849,394	16,450,792		140,226,186
3	UNBILLED THERM SALES								
4	TOTAL THERM SALES	<u>8,079,386</u>	<u>23,876,304</u>	<u>14,748,734</u>	<u>0</u>	<u>5,849,394</u>	<u>16,450,792</u>	<u>0</u>	<u>140,226,186</u>
5	CUSTOMER CHARGE REVENUE	\$126,750	\$166,500	\$31,000	\$0	\$18,000	\$4,800	\$62,400	\$13,798,360
6	SAFE REVENUE	\$517	\$607	\$66	\$0	\$0	\$0	\$0	\$931,833
7	BASE NON-FUEL REVENUE	\$1,610,247	\$4,681,307	\$2,190,898	\$0	\$804,431	\$781,546	\$187,439	\$34,295,324
8	UNBILLED BASE NON-FUEL REVENUE								\$0
9	TOTAL BASE NON-FUEL REVENUE	<u>\$1,737,514</u>	<u>\$4,848,413</u>	<u>\$2,221,964</u>	<u>\$0</u>	<u>\$822,431</u>	<u>\$786,346</u>	<u>\$249,839</u>	<u>\$49,025,517</u>
10	FUEL REVENUE	\$102,402	\$0	\$0	\$0	\$0	\$0	\$0	\$18,612,308
11	UNBILLED FUEL REVENUE								\$0
12	TOTAL FUEL REVENUE	<u>\$102,402</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,612,308</u>
13	OTHER REVENUE ⁽¹⁾	\$413,990	\$915,167	\$119,047	\$0	\$0	\$2,047	\$0	\$12,301,060
14	TOTAL REVENUE	<u>\$2,253,906</u>	<u>\$5,763,580</u>	<u>\$2,341,011</u>	<u>\$0</u>	<u>\$822,431</u>	<u>\$788,392</u>	<u>\$249,839</u>	<u>\$79,938,886</u>
15	⁽¹⁾ OTHER REVENUE:								
16	CONNECT, DISCONNECT								\$822,989
17	OTHER	\$ 10,994	\$ 26,884	\$ 9,956			2046.52		\$1,632,881
18	GROSS RECEIPTS & FRANCHISE TAXE	\$195,244	\$324,662	\$109,092	\$0	\$0	\$0	\$0	\$4,515,217
19	ECCR	\$207,752	\$563,621	\$0	\$0	\$0	\$0	\$0	\$5,329,973
20	TOTAL	<u>\$413,990</u>	<u>\$915,167</u>	<u>\$119,047</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,047</u>	<u>\$0</u>	<u>\$12,301,060</u>
	RECONCILING ITEMS:								
	AEP		\$2,971,783						
	Jurisdictional Safe Amortization		(\$182,647)						
	Unbilled		(\$223,477)						
	Other		\$8,625						
	REVENUE (PER SCHEDULE C-3)		<u>\$82,513,170</u>						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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:
 HISTORIC BASE YEAR DATA: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE:														
		GS-1	GS-100	RESIDENTIAL GS-220	GS-600	GS-1.2K	GS-6K	GAS LIGHTING	GS-1	GS-100	GS-220	COMMERCIAL GS-600	GS-1.2K	GS-6K	GS-25K	GS-60K
1	NO. OF BILLS	406,366	606,380	191,291	9,696	1,936	0	3,936	9,416	3,166	5,602	6,736	34,991	28,538	3,795	883
2	THERM SALES	2,886,825	8,078,916	4,161,853	523,334	244,566	0	38,033	258,728	157,497	282,920	780,635	10,902,398	28,127,107	10,966,089	6,420,012
3	UNBILLED THERM SALES															
4	TOTAL THERM SALES	2,886,825	8,078,916	4,161,853	523,334	244,566	0	38,033	258,728	157,497	282,920	780,635	10,902,398	28,127,107	10,966,089	6,420,012
5	CUSTOMER CHARGE REVENUE	\$3,250,928	\$5,760,610	\$2,104,201	\$116,352	\$29,040	\$0	\$0	\$75,328	\$30,077	\$61,622	\$80,832	\$524,865	\$856,140	\$303,600	\$132,450
6	SAFE REVENUE	\$1,064,679	\$1,588,716	\$501,182	\$25,404	\$5,072	\$0	\$312	\$24,670	\$8,295	\$14,677	\$17,648	\$91,676	\$138,409	\$18,406	\$4,283
7	BASE NON-FUEL REVENUE	\$1,622,771	\$4,221,072	\$2,061,407	\$228,503	\$77,564	\$0	\$42,179	\$145,439	\$82,289	\$140,133	\$340,849	\$3,457,696	\$7,731,298	\$3,028,614	\$1,764,027
8	UNBILLED BASE NON-FUEL REVENUE															
9	TOTAL BASE NON-FUEL REVENUE	\$5,938,378	\$11,570,398	\$4,666,791	\$370,259	\$111,676	\$0	\$42,491	\$245,437	\$120,661	\$216,432	\$439,329	\$4,074,237	\$8,725,847	\$3,350,620	\$1,900,759
10	OTHER REVENUE	\$ 528,660	\$ 848,153	\$ 296,414	\$ 19,012	\$ 4,978	\$ -	\$ 131	\$ 19,028	\$ 7,483	\$ 13,326	\$ 21,242	\$ 165,025	\$ 299,094	\$ 106,167	\$ 58,453
11	OFF-SYSTEM SALES															
12	TOTAL REVENUE	\$6,467,038	\$12,418,551	\$4,963,205	\$389,270	\$116,655	\$0	\$42,623	\$264,465	\$128,144	\$229,758	\$460,571	\$4,239,262	\$9,024,941	\$3,456,787	\$1,959,212
13	DIFF. IN NO. OF BILLS	85,885	4,735	(74,770)	(109)	142	(15)	1,563	1,759	(11)	421	646	726	(254)	(85)	29
14	DIFF. IN THERM SALES	839,794	558,965	(1,303,209)	41,611	53,257	(15,405)	23,179	31,142	(14,476)	32,943	88,737	749,676	2,407,043	447,444	(1,333,364)
15	DIFF. IN CUSTOMER CHARGE REVENUE	\$687,080	\$44,983	(\$822,470)	(\$1,308)	\$2,130	(\$450)	\$0	\$14,072	(\$105)	\$4,631	\$7,752	\$10,890	(\$7,620)	(\$6,800)	\$4,350
16	DIFF. IN BASE NON-FUEL REVENUE	\$1,997,410	\$1,500,707	(\$1,154,395)	\$35,371	\$22,834	(\$4,701)	\$33,648	\$50,858	(\$1,615)	\$31,957	\$59,839	\$316,159	\$754,956	\$130,129	(\$358,850)
17	DIFF. IN OTHER REVENUE	(\$580,507)	(\$1,928,712)	(\$1,344,580)	(\$75,313)	(\$22,689)	(\$1,916)	(\$1,934)	(\$46,971)	(\$35,282)	(\$56,146)	(\$94,117)	(\$977,752)	(\$2,016,647)	(\$769,609)	(\$511,471)
18	DIFF. IN TOTAL REVENUE	\$2,103,983	(\$383,023)	(\$3,321,445)	(\$41,250)	\$2,274	(\$7,067)	\$31,714	\$17,959	(\$37,001)	(\$19,558)	(\$26,526)	(\$650,703)	(\$1,269,311)	(\$646,280)	(\$865,971)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-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:
 HISTORIC BASE YEAR DATA: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE							TOTAL
		GS-120K	COMMERCIAL GS-250K	NATURAL GS-1,250K	GAS VEHICLES	LES	CONTRACT DEMAND	TPS	
1	NO. OF BILLS	612	600	48	0	36	12	156	1,314,196
2	THERM SALES	9,316,392	25,122,990	8,514,500	0	7,098,600	5,492,320		129,373,714
3	UNBILLED THERM SALES								0
4	TOTAL THERM SALES	9,316,392	25,122,990	8,514,500	0	7,098,600	5,492,320	0	129,373,714
5	CUSTOMER CHARGE REVENUE	\$153,000	\$180,000	\$24,000	\$0	\$18,000	\$4,800	\$62,400	\$13,768,245
6	SAFE REVENUE	\$2,964	\$3,088	\$247		\$0	\$0	\$0	\$3,509,729
7	BASE NON-FUEL REVENUE	\$1,837,360	\$4,751,391	\$1,472,746	\$0	\$957,144	\$164,770	\$200,066	\$34,327,318
8	UNBILLED BASE NON-FUEL REVENUE								\$0
9	TOTAL BASE NON-FUEL REVENUE	\$1,993,325	\$4,934,479	\$1,496,993	\$0	\$975,144	\$169,570	\$262,466	\$51,605,291
10	OTHER REVENUE	\$ 10,958	\$ 26,796	\$ 9,923	\$ -	\$0	\$ 2,040	\$0	\$ 2,436,882
11	OFF-SYSTEM SALES								\$0
12	TOTAL REVENUE	\$2,004,282	\$4,961,275	\$1,506,916	\$0	\$975,144	\$171,609	\$262,466	\$54,042,173
13	DIFF. IN NO. OF BILLS	105	45	(14)	0	0	0	0	20,798
14	DIFF. IN THERM SALES	1,237,006	1,246,687	(6,234,234)	0	1,249,206	(10,958,472)	0	(10,852,472)
15	DIFF. IN CUSTOMER CHARGE REVENUE	\$26,250	\$13,500	(\$7,000)	\$0	\$0	\$0	\$0	(\$30,115)
16	DIFF. IN BASE NON-FUEL REVENUE	\$255,810	\$86,066	(\$724,971)	\$0	\$152,712	(\$616,776)	\$12,627	\$2,579,774
17	DIFF. IN OTHER REVENUE	(\$403,032)	(\$888,371)	(\$109,124)	\$0	\$0	(\$7)	\$0	(\$9,864,179)
18	DIFF. IN TOTAL REVENUE	(\$120,971)	(\$788,805)	(\$841,095)	\$0	\$152,712	(\$616,783)	\$12,627	(\$7,314,519)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITH RATE INCREASE.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE:														
		RESIDENTIAL					GAS			COMMERCIAL						
		GS-1>RS-1	GS-100>RS-100	GS-220>RS-100	GS-600>RS-600	GS-1.2K>RS-600	GS-6K>RS-600	LIGHTING	GS-1	GS-100>GS-1	GS-220>GS-1	GS-600>GS-1	GS-1.2K>GS-1	GS-6k	GS-25K	GS-60K>GS-25K
1	NO. OF BILLS ⁽¹⁾	406,366	606,380	191,291	9,696	1,936	0	3,936	9,416	3,166	5,602	6,736	34,991	28,538	3,795	883
2	THERM SALES ⁽²⁾	2,886,825	8,078,916	4,161,853	523,334	244,566	0	38,033	258,728	157,497	282,920	780,635	10,902,398	28,127,107	10,966,089	6,420,012
3	CUSTOMER CHARGE REVENUE	\$4,876,392	\$9,095,700	\$2,869,365	\$193,920	\$38,720	\$0	\$0	\$235,400	\$79,150	\$140,050	\$168,400	\$874,775	\$998,830	\$569,250	\$132,450
4	SAFE REVENUE															
5	DEMAND CHARGE															
6	BASE NON-FUEL REVENUE	\$1,594,116	\$3,483,640	\$1,794,597	\$196,561	\$91,857	\$0	\$28,339	\$110,260	\$67,119	\$120,569	\$332,675	\$4,646,159	\$10,647,491	\$3,916,030	\$2,292,609
7	FUEL REVENUE	\$1,558,885	\$4,362,615	\$2,247,400	\$282,600	\$132,065	\$0	\$20,538	\$139,713	\$85,048	\$152,777	\$421,543	\$5,887,295	\$15,188,638	\$5,921,688	\$3,466,807
8	OTHER REVENUE ⁽³⁾	\$ 740,236	\$ 1,169,075	\$ 395,766	\$ 23,678	\$ 5,828	\$ -	\$ 131	\$ 23,867	\$ 9,218	\$ 16,404	\$ 25,453	\$ 191,990	\$ 334,848	\$ 115,109	\$ 62,967
9	TOTAL REVENUE	\$8,769,629	\$18,111,030	\$7,307,127	\$696,759	\$268,470	\$0	\$49,009	\$509,239	\$240,535	\$429,800	\$948,070	\$11,600,220	\$27,169,807	\$10,522,077	\$5,954,833
10	INCREASE															
11	DOLLAR AMOUNT ⁽⁴⁾	\$3,269,776	\$3,678,724	(\$761,458)	\$79,271	\$47,562	(\$4,701)	\$19,627	\$174,947	\$33,211	\$92,548	\$147,038	\$1,954,847	\$4,010,278	\$1,379,897	\$228,417
12	DOLLAR AMOUNT ⁽⁵⁾	\$1,808,385	\$2,918,580	\$597,705	\$50,292	\$24,823	\$0	(\$13,840)	\$129,731	\$35,638	\$61,942	\$83,605	\$1,565,339	\$3,094,637	\$1,162,007	\$533,097
13	% NON-FUEL	82.97%	36.53%	-13.08%	23.67%	53.54%	-100.00%	221.94%	89.91%	27.16%	50.17%	38.75%	52.02%	50.31%	42.85%	10.11%
14	% TOTAL	54.17%	22.33%	-7.54%	11.99%	22.69%	-33.90%	109.05%	51.31%	16.07%	25.92%	19.43%	23.85%	26.10%	26.56%	6.02%

⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.

⁽²⁾ REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.

⁽³⁾ OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

	PRESENT			PROPOSED				
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE		
18	CONNECTION CHARGE	13,383	\$50/\$110	\$ 680,920	13,383	\$80/\$150	\$100/\$200	\$ 1,121,632
19	COLLECTION IN LIEU OF DISCONNECT	13,170	\$20	\$ 274,840	13,170	\$25	\$32	\$ 331,675
20	RECONNECT CHARGE	3,136	\$37/\$80	\$ 142,069	3,136	\$40/\$80	\$50/\$100	\$ 150,523
21	BAD CHECKS	1,511	\$25	\$ 38,096	1,511			\$ 37,775
22	LATE PAYMENT CHARGES		\$5 or 1.5%	\$ 1,126,819		\$5 or 1.5%		\$ 1,107,835
23	DAMAGE BILLING		\$	\$ 192,930				\$ 192,297
24	CHANGE OF ACCOUNT		\$20	\$ -		\$20		\$ -
25	METER READ ONLY	6,587	\$	\$ -	6,587	\$15	\$22	\$ 100,766
26	TEMPORARY DISCONNECT	2,916	\$	\$ -	2,916	\$35	\$45	\$ 103,562
27	FAILED TRIP CHARGE	911	\$	\$ -	911	\$20		\$ 18,220
28	Total			\$ 2,455,674				\$ 3,164,285

⁽⁴⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR

⁽⁵⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 20170179-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITH RATE INCREASE.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE							TOTAL
		GS-120K	COMMERCIAL GS-250K>GS-120K	GS-1,250K	NATURAL GAS VEHICLES	LES	CONTRACT DEMAND	TPS	
1	NO. OF BILLS ⁽¹⁾	612	600	48	0	36	12	156	1,314,196
2	THERM SALES ⁽²⁾	9,316,392	25,122,990	8,514,500	0	7,098,600	5,492,320		129,373,714
3	CUSTOMER CHARGE REVENUE	\$183,600	\$180,000	\$24,000	\$0	\$18,000	\$4,800	\$62,400	\$20,745,202
4	SAFE REVENUE								
5	DEMAND CHARGE	\$303,584	\$860,506	\$859,213		\$177,753			\$2,201,056
6	BASE NON-FUEL REVENUE	\$3,258,661	\$8,829,298	\$2,226,880	\$0	\$1,140,234	\$164,770	\$205,094	\$45,146,960
7	FUEL REVENUE				\$0				\$39,867,612
8	OTHER REVENUE ⁽³⁾	\$ 10,958	\$ 26,796	\$ 9,923	\$0	\$0	\$ 2,040		\$3,164,285
9	TOTAL REVENUE	<u>\$3,756,803</u>	<u>\$9,896,600</u>	<u>\$3,120,017</u>	<u>\$0</u>	<u>\$1,335,987</u>	<u>\$171,609</u>	<u>\$267,494</u>	<u>\$111,125,115</u>
10	INCREASE								
11	DOLLAR AMOUNT ⁽⁴⁾	\$2,019,289	\$5,048,187	\$898,053	\$0	\$513,555	(\$614,736)	\$17,655	\$22,231,986
12	DOLLAR AMOUNT ⁽⁵⁾	\$1,755,485	\$4,938,413	\$1,613,348	\$0	\$360,843	\$0	\$5,028	\$20,725,058
13	% NON-FUEL	116.22%	104.12%	40.42%	0.00%	62.44%	-78.18%	7.07%	45.35%
14	% TOTAL	89.59%	87.59%	38.36%	0.00%	62.44%	-77.97%	7.07%	27.81%

15 ⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 16 ⁽²⁾ REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
 17 ⁽³⁾ OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

18
 19
 20
 21
 22
 23

27 ⁽⁴⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR
 29 ⁽⁵⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE					
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	RATE SCHEDULE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE		
RESIDENTIAL													
1	GS-1	CUSTOMER CHARGE	320,481	\$8.00000	\$2,563,848	406,366	\$8.00000	\$3,250,928	RS-1	CUSTOMER CHARGE	406,366	\$12.0000	\$4,876,392
2		ENERGY CHARGE	2,047,031	\$0.56213	\$1,150,698	2,886,825	\$0.56213	\$1,622,771		ENERGY CHARGE	2,886,825	\$0.5522	\$1,594,116
3		SAFE CHARGE	320,481	\$2.62000	\$839,660	406,366	\$2.62000	\$1,064,679		SAFE CHARGE	406,366	\$0.0000	\$0
4		TOTAL			\$4,554,206			\$5,938,378		TOTAL			\$6,470,508
5	GS-100	CUSTOMER CHARGE	601,645	\$9.50000	\$5,715,628	606,380	\$9.50000	\$5,760,610	RS-100	CUSTOMER CHARGE	606,380	\$15.0000	\$9,095,700
6		ENERGY CHARGE	7,519,951	\$0.52248	\$3,929,024	8,078,916	\$0.52248	\$4,221,072		ENERGY CHARGE	8,078,916	\$0.4312	\$3,483,640
7		SAFE CHARGE	601,645	\$2.62000	\$1,576,310	606,380	\$2.62000	\$1,588,716		SAFE CHARGE	606,380	\$0.0000	\$0
8		TOTAL			\$11,220,961			\$11,570,398		TOTAL			\$12,579,340
9	GS-220	CUSTOMER CHARGE	266,061	\$11.00000	\$2,926,671	191,291	\$11.00000	\$2,104,201	RS-100	CUSTOMER CHARGE	191,291	\$15.0000	\$2,869,365
10		ENERGY CHARGE	5,465,062	\$0.49531	\$2,706,900	4,161,853	\$0.49531	\$2,061,407		ENERGY CHARGE	4,161,853	\$0.4312	\$1,794,597
11		SAFE CHARGE	266,061	\$2.62000	\$697,080	191,291	\$2.62000	\$501,182		SAFE CHARGE	191,291	\$0.0000	\$0
12		TOTAL			\$6,330,651			\$4,666,791		TOTAL			\$4,663,962
13	GS-600	CUSTOMER CHARGE	9,805	\$12.00000	\$117,660	9,696	\$12.00000	\$116,352	RS-600	CUSTOMER CHARGE	9,696	\$20.0000	\$193,920
14		ENERGY CHARGE	481,723	\$0.43663	\$210,335	523,334	\$0.43663	\$228,503		ENERGY CHARGE	523,334	\$0.3756	\$196,561
15		SAFE CHARGE	9,805	\$2.62000	\$25,689	9,696	\$2.62000	\$25,404		SAFE CHARGE	9,696	\$0.0000	\$0
16		TOTAL			\$353,684			\$370,259		TOTAL			\$390,481
17	GS-1.2K	CUSTOMER CHARGE	1,794	\$15.00000	\$26,910	1,936	\$15.00000	\$29,040	RS-600	CUSTOMER CHARGE	1,936	\$20.0000	\$38,720
18		ENERGY CHARGE	191,309	\$0.31715	\$60,673	244,566	\$0.31715	\$77,564		ENERGY CHARGE	244,566	\$0.3756	\$91,857
19		SAFE CHARGE	1,794	\$2.62000	\$4,700	1,936	\$2.62000	\$5,072		SAFE CHARGE	1,936	\$0.0000	\$0
20		TOTAL			\$92,284			\$111,676		TOTAL			\$130,577
21	GS-6K	CUSTOMER CHARGE	15	\$30.00000	\$450	0	\$30.00000	\$0	RS-600	CUSTOMER CHARGE	0	\$20.0000	\$0
22		ENERGY CHARGE	15,405	\$0.27487	\$4,234	0	\$0.27487	\$0		ENERGY CHARGE	0	\$0.3756	\$0
19		SAFE CHARGE	15	\$4.85000	\$73	0	\$4.85000	\$0		SAFE CHARGE	0	\$0.0000	\$0
24		TOTAL			\$4,684			\$0		TOTAL			\$0
25	GAS LIGHTING	CUSTOMER CHARGE	2,373	\$0.00000	\$0	3,936	\$0.00000	\$0	GAS LIGHTING	CUSTOMER CHARGE	3,936	\$0.0000	\$0
26		ENERGY CHARGE	14,854	\$0.59535	\$8,843	38,033	\$0.59535	\$42,179		ENERGY CHARGE	38,033	\$0.4000	\$28,339
27		SAFE CHARGE	2,373	\$2.62000	\$6,217	3,936	\$2.62000	\$10,312		SAFE CHARGE	3,936	\$0.0000	\$0
28		TOTAL			\$15,061			\$52,492		TOTAL			\$28,339

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE					
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	RATE SCHEDULE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE		
COMMERCIAL SALES AND TRANSPORTATION													
1	GS-1	CUSTOMER CHARGE	7,657	\$8.00000	\$61,256	9,416	\$8.00000	\$75,328	GS-1	CUSTOMER CHARGE	9,416	\$25.0000	\$235,400
2		ENERGY CHARGE	227,586	\$0.56213	\$127,933	258,728	\$0.56213	\$145,439		ENERGY CHARGE	258,728	\$0.4262	\$110,260
3		SAFE CHARGE	7,657	\$2.62000	\$20,061	9,416	\$2.62000	\$24,670		SAFE CHARGE	9,416	\$0.0000	\$0
4		TOTAL			\$209,250			\$245,437		TOTAL			\$345,660
5	GS-100	CUSTOMER CHARGE	3,177	\$9.50000	\$30,182	3,166	\$9.50000	\$30,077	GS-1	CUSTOMER CHARGE	3,166	\$25.0000	\$79,150
6		ENERGY CHARGE	171,974	\$0.52248	\$89,853	157,497	\$0.52248	\$82,289		ENERGY CHARGE	157,497	\$0.4262	\$67,119
7		SAFE CHARGE	3,177	\$2.62000	\$8,324	3,166	\$2.62000	\$8,295		SAFE CHARGE	3,166	\$0.0000	\$0
8		TOTAL			\$128,358			\$120,661		TOTAL			\$146,269
9	GS-220	CUSTOMER CHARGE	5,181	\$11.00000	\$56,991	5,602	\$11.00000	\$61,622	GS-1	CUSTOMER CHARGE	5,602	\$25.0000	\$140,050
10		ENERGY CHARGE	249,977	\$0.49531	\$123,816	282,920	\$0.49531	\$140,133		ENERGY CHARGE	282,920	\$0.4262	\$120,569
11		SAFE CHARGE	5,181	\$2.62000	\$13,574	5,602	\$2.62000	\$14,677		SAFE CHARGE	5,602	\$0.0000	\$0
12		TOTAL			\$194,381			\$216,432		TOTAL			\$260,619
13	GS-600	CUSTOMER CHARGE	6,090	\$12.00000	\$73,080	6,736	\$12.00000	\$80,832	GS-1	CUSTOMER CHARGE	6,736	\$25.0000	\$168,400
14		ENERGY CHARGE	691,898	\$0.43663	\$302,103	780,635	\$0.43663	\$340,849		ENERGY CHARGE	780,635	\$0.4262	\$332,675
15		SAFE CHARGE	6,090	\$2.62000	\$15,956	6,736	\$2.62000	\$17,648		SAFE CHARGE	6,736	\$0.0000	\$0
16		TOTAL			\$391,139			\$439,329		TOTAL			\$501,075
17	GS-1.2K	CUSTOMER CHARGE	34,265	\$15.00000	\$513,975	34,991	\$15.00000	\$524,865	GS-1	CUSTOMER CHARGE	34,991	\$25.0000	\$874,775
18		ENERGY CHARGE	10,152,722	\$0.31715	\$3,219,936	10,902,398	\$0.31715	\$3,457,696		ENERGY CHARGE	10,902,398	\$0.4262	\$4,646,159
19		SAFE CHARGE	34,265	\$2.62000	\$89,774	34,991	\$2.62000	\$91,676		SAFE CHARGE	34,991	\$0.0000	\$0
20		TOTAL			\$3,823,685			\$4,074,237		TOTAL			\$5,520,934
21	GS-6K	CUSTOMER CHARGE	28,792	\$30.00000	\$863,760	28,538	\$30.00000	\$856,140	GS-6K	CUSTOMER CHARGE	28,538	\$35.0000	\$998,830
22		ENERGY CHARGE	25,720,064	\$0.27487	\$7,069,674	28,127,107	\$0.27487	\$7,731,298		ENERGY CHARGE	28,127,107	\$0.3785	\$10,647,491
23		SAFE CHARGE	28,792	\$4.85000	\$139,641	28,538	\$4.85000	\$138,409		SAFE CHARGE	28,538	\$0.0000	\$0
24		TOTAL			\$8,073,075			\$8,725,847		TOTAL			\$11,646,321
25	GS-25K	CUSTOMER CHARGE	3,880	\$80.00000	\$310,400	3,795	\$80.00000	\$303,600	GS-25K	CUSTOMER CHARGE	3,795	\$150.0000	\$569,250
26		ENERGY CHARGE	10,518,645	\$0.27618	\$2,905,039	10,966,089	\$0.27618	\$3,028,614		ENERGY CHARGE	10,966,089	\$0.3571	\$3,916,030
27		SAFE CHARGE	3,880	\$4.85000	\$18,818	3,795	\$4.85000	\$18,406		SAFE CHARGE	3,795	\$0.0000	\$0
28		TOTAL			\$3,234,257			\$3,350,620		TOTAL			\$4,485,280
29	GS-60K	CUSTOMER CHARGE	854	\$150.00000	\$128,100	883	\$150.00000	\$132,450	GS-25K	CUSTOMER CHARGE	883	\$150.0000	\$132,450
30		ENERGY CHARGE	7,753,377	\$0.27477	\$2,130,395	6,420,012	\$0.27477	\$1,764,027		ENERGY CHARGE	6,420,012	\$0.3571	\$2,292,609
31		SAFE CHARGE	854	\$4.85000	\$4,142	883	\$4.85000	\$4,283		SAFE CHARGE	883	\$0.0000	\$0
32		TOTAL			\$2,262,637			\$1,900,759		TOTAL			\$2,425,059
33	GS-120K	CUSTOMER CHARGE	507	\$250.00000	\$126,750	612	\$250.00000	\$153,000	GS-120K	CUSTOMER CHARGE	612	\$300.0000	\$183,600
34		DEMAND CHARGE	516,160	\$0.28900	\$149,170	527,971	\$0.28900	\$152,584		DEMAND CHARGE	527,971	\$0.5750	\$303,584
35		ENERGY CHARGE	8,079,386	\$0.18084	\$1,461,076	9,316,392	\$0.18084	\$1,684,776		ENERGY CHARGE	9,316,392	\$0.3172	\$2,955,078
36		SAFE CHARGE	507	\$4.85000	\$2,459	612	\$4.85000	\$2,968		SAFE CHARGE	527,971	\$0.0000	\$0
37		TOTAL			\$1,612,706			\$1,840,328		TOTAL			\$3,258,661
38	GS-250K	CUSTOMER CHARGE	555	\$300.00000	\$166,500	600	\$300.00000	\$180,000	GS-120K	CUSTOMER CHARGE	600	\$300.0000	\$180,000
39		DEMAND CHARGE	1,995,610	\$0.28900	\$576,731	1,496,532	\$0.28900	\$432,498		DEMAND CHARGE	1,496,532	\$0.5750	\$860,506
40		ENERGY CHARGE	23,876,304	\$0.17191	\$4,104,575	25,122,990	\$0.17191	\$4,318,893		ENERGY CHARGE	25,122,990	\$0.3172	\$7,968,792
41		SAFE CHARGE	555	\$4.85000	\$2,692	600	\$4.85000	\$2,910		SAFE CHARGE	1,496,532	\$0.0000	\$0
42		TOTAL			\$4,683,998			\$4,754,301		TOTAL			\$8,829,298

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	RATE SCHEDULE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
1	GS-1,250K CUSTOMER CHARGE	62	\$500.00000	\$31,000	48	\$500.00000	\$24,000	GS-1,250K CUSTOMER CHARGE	48	\$500.00000	\$24,000
2	DEMAND CHARGE	1,342,095	\$0.28900	\$387,866	1,494,284	\$0.28900	\$431,848	DEMAND CHARGE	1,494,284	\$0.57500	\$859,213
3	ENERGY CHARGE	14,748,734	\$0.12225	\$1,803,033	8,514,500	\$0.12225	\$1,040,898	ENERGY CHARGE	8,514,500	\$0.16060	\$1,367,667
4	SAFE CHARGE	62	\$4.85000	\$301	48	\$4.85000	\$233	SAFE CHARGE	1,494,284	\$0.00000	\$0
5	TOTAL			\$2,191,199			\$1,472,979	TOTAL			\$2,226,880
6	NATURAL GAS CUSTOMER CHARGE	0	\$15.00000	\$0	0	\$15.00000	\$0	NATURAL GAS CUSTOMER CHARGE	0	\$25.00000	\$0
7	VEHICLES ENERGY CHARGE	0	\$0.23232	\$0	0	\$0.23232	\$0	VEHICLES ENERGY CHARGE	0	\$0.42616	\$0
8	TOTAL			\$0			\$0	TOTAL			\$0
9	LES CUSTOMER CHARGE	36	\$500.00000	\$18,000	36	\$500.00000	\$18,000	LES CUSTOMER CHARGE	36	\$500.00000	\$18,000
10	DEMAND CHARGE	309,145	\$0.28900	\$89,343	309,135	\$0.28900	\$89,340	DEMAND CHARGE	309,135	\$0.57500	\$177,753
11	ENERGY CHARGE	5,849,394	\$0.12225	\$715,088	7,098,600	\$0.12225	\$867,804	ENERGY CHARGE	7,098,600	\$0.16063	\$1,140,234
12	TOTAL			\$822,431			\$975,144	TOTAL			\$1,335,987
13	CONTRACT CUSTOMER CHARGE	12	\$400.00000	\$4,800	12	\$400.00000	\$4,800	CONTRACT CUSTOMER CHARGE	12	\$400.00000	\$4,800
14	DEMAND ENERGY CHARGE	16,450,792	\$0.04751	\$781,546	5,492,320	\$0.03000	\$164,770	DEMAND ENERGY CHARGE	5,492,320	\$0.03000	\$164,770
15	TOTAL			\$786,346			\$169,570	TOTAL			\$169,570
16	TPS CUSTOMER CHARGE	156	\$400.00000	\$62,400	156	\$400.00000	\$62,400	TPS CUSTOMER CHARGE	156	\$400.00000	\$62,400
17	Per CUSTOMER CHARGE	31,662	\$5.92000	\$187,439	33,795	\$5.92000	\$200,066	Per CUSTOMER CHARGE	33,795	\$6.07000	\$205,094
19	TOTAL			\$249,839			\$262,466	TOTAL			\$267,494
20	GRAND TOTAL			\$50,407,717			\$51,258,103				\$64,346,328

SUPPORTING SCHEDULES: E-1, H-1 p.3-3

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	7.3 Minutes	\$10.06	\$10.06
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included	55.25 Minutes	\$45.26	\$65.07
3	Materials Miscellaneous Fittings		\$46.79	\$46.79
4	Outside Contractor Cost		\$0.00	
5	Total Cost to Initiate New Service		<u>\$102.11</u>	<u>\$121.92</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/02

WITNESS: E. IGWILO

Line	Description	Basic			Complex		
		Time Involved	Cost	After Hours	Time Involved	Cost	After Hours
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order	7.3 Minutes	\$10.06	\$10.06	7.3 Minutes	\$10.06	\$10.06
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	78 Minutes	\$63.91	\$91.87	106.9 Minutes	\$93.48	\$134.74
3	Materials Miscellaneous Fittings		\$80.37	\$80.37		\$106.94	\$106.94
4	Outside Contractor Cost \$80 per hour plus material and overhead cost.			\$0.00		\$0.00	\$0.00
5	Total Cost to Initiate New Service	Basic	<u>\$154.34</u>	<u>\$182.30</u>	Complex	<u>\$210.48</u>	<u>\$251.74</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN' PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I 20170179-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL
 RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/02
 WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Basic</u>		
		<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Service Order	4 Minutes	\$5.51	\$5.51
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included in Rate)	43.56 Minutes	\$35.69	\$51.31
3	Materials Miscellaneous fittings		\$3.52	\$3.52
4	Outside Contractor Cost \$30 per hour plus material and overhead cost.			\$0.00
5	Total Cost to Reconnect Established Service	Basic	<u>\$44.72</u>	<u>\$60.34</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN' PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I 20170179-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL
 RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/02

WITNESS: E. IGWILO

Line	Description	Basic			Complex		
		Time Involved	Cost	After Hours	Time Involved	Cost	After Hours
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Service Order	4 Minutes	\$5.51	\$5.51	12 Minutes	\$16.53	\$16.53
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	52.5 Minutes	\$43.01	\$61.83	92.23 Minutes	\$80.58	\$116.14
3	Materials Miscellaneous Fittings		\$4.07	\$4.07		\$4.07	\$4.07
4	Outside Contractor Cost \$80 per hour plus material and overhead cost.			\$0.00		\$0.00	\$0.00
5	Total Cost to Reconnect Established Service	Basic	\$52.59	\$71.41	Complex	\$101.18	\$136.74

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN* PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I20170179-GU

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND
 THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/02
 WITNESS: E. IGWILO

Line	Description	Disconnection		Bill Collection	
		Time Involved	Cost	Time Involved	Cost
1	Customer Contact Return Check Processing, Generate Disconnect Service Order OR Bill Collection Service Order, and Backending of Completed Service Order	5.93 Minutes	\$8.17	5.93 Minutes	\$8.17
2	Physical Turn Off OR Collection Record Reading, Disconnect or Collect, Complete Service Order (Travel & Overheads Included in Rate)	32.28 Minutes	\$17.25	28.098 Minutes	\$15.01
3	Materials Bullet, Lock, Shell, Caps		\$11.80		\$0.00
4	Outside Contractor Cost N/A		\$0.00		\$0.00
5	Total Cost to Disconnect Established Service Cost to Reconnect: See Sheets 3 of 6 and 4 of 6		\$37.22		\$23.18

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN* PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/02
 WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On/RLO Service Order, and Backending of Completed Service Order	1.5 Minutes	\$2.07
2	Read and Leave Open Record Reading, Complete Service Order (Travel & Overheads Included in Rate)	28.28 Minutes	\$15.11
3	Materials Paint and Soap		\$2.09
4	Outside Contractor Cost NA		<u>\$0.00</u>
5	Total Cost to Establish New Tenant at an Established Premise		<u><u>\$19.27</u></u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN* PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET I20170179-GU

EXPLANATION: PROVIDE THE COST OF TEMPORARILY DISCONNECTING
 SERVICE PER CUSTOMER REQUEST

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 09/30/02
 WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Disconnection</u>		
		<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Generate Disconnect Service Order.	6.15 Minutes	\$8.47	\$8.47
2	Physical Turn Off OR Collection Record Reading, Disconnect, Complete Service Order (Travel & Overheads Included in Rate) Backending of Completed Service Order	34.49 Minutes	\$18.43	\$25.88
3	Materials Bullet, Lock, Shell, Caps		\$11.80	\$11.80
4	Outside Contractor Cost NA		\$0.00	\$0.00
5	Total Cost to Disconnect Established Service Cost to Reconnect: See Sheets 3 of 7 and 4 of 7		\$38.70	\$46.15

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
 MONTHLY SALES & TRANSPORTATION VOLUMES BY RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

**SYSTEM MONTHLY SALES & TRANSPORTATION VOLUMES
 (THERMS)**

YEARS ENDED - 12/31/13 - 12/31/16

LINE NO.	MONTH	FY 2013	FY 2014	FY 2015	FY 2016
1	January	12,475,340	13,170,951	12,977,890	13,248,055
2	February	11,972,332	11,540,147	12,513,675	13,056,544
3	March	13,397,504	11,433,975	12,891,296	13,898,146
4	April	10,292,560	10,131,824	10,019,408	13,208,191
5	May	9,596,919	9,763,899	9,822,540	10,948,653
6	June	8,730,284	8,311,118	8,920,651	9,590,126
7	July	8,674,904	8,738,855	8,838,378	9,630,699
8	August	8,583,891	8,497,835	9,010,126	10,350,485
9	September	8,310,951	8,913,723	8,962,841	10,156,396
10	October	10,948,316	11,192,644	11,661,840	12,571,402
11	November	10,900,459	11,937,480	11,923,450	11,994,124
12	December	12,289,648	12,918,603	11,771,431	11,573,367
13	TOTAL	126,173,108	126,551,054	129,313,526	140,226,186

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES VOLUME BY RATE CLASS

RATE CLASS	JAN 2013	JAN 2014	JAN 2015	MAR 2016
14 GS-1	194,421	214,743	206,777	228,178
15 GS-100	681,738	689,277	822,179	819,587
16 GS-220	785,842	800,212	657,464	641,331
17 GS-600	107,156	106,187	106,194	122,783
18 GS-1.2k	801,926	847,183	844,733	946,206
19 GS-6k	2,074,617	2,186,965	2,193,473	2,332,113
20 GS-25k	854,034	900,887	916,197	978,851
21 GS-60k	374,536	439,596	827,412	702,472
22 GS-120k	1,029,597	771,924	614,402	651,376
23 GS-250k	1,956,955	1,847,662	1,769,611	2,123,629
24 GS-1,250k	973,740	1,649,638	1,492,143	1,608,794
25 LES	235,563	518,824	154,468	385,352
26 KDS	2,402,965	2,196,221	2,371,595	2,356,232
27 GL	1,296	1,316	1,242	1,242
28 NGV	956	315	0	0
29 TOTAL	12,475,340	13,170,951	12,977,890	13,898,146

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-1 MOVING TO RS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1)			PROPOSED RATES (RS-1)		
1	CUSTOMER CHARGE	\$8.0000		CUSTOMER CHARGE	\$12.0000	
2	ENERGY CHARGE	\$0.56213	PER THERM	ENERGY CHARGE	\$0.55220	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	2		THERMS
5			AVERAGE USAGE PER CUSTOMER	5		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
6	0	\$8.00	\$8.00	\$12.00	\$12.00	50.00%	50.00%
7	2	\$9.12	\$10.20	\$13.10	\$14.18	43.62%	39.00%
8	4	\$10.25	\$12.41	\$14.21	\$16.37	38.64%	31.92%
9	6	\$11.37	\$14.61	\$15.31	\$18.55	34.65%	26.97%
10	8	\$12.50	\$16.82	\$16.42	\$20.74	31.37%	23.31%
11	10	\$13.62	\$19.02	\$17.52	\$22.92	28.64%	20.51%
12	12	\$14.75	\$21.23	\$18.63	\$25.11	26.32%	18.28%
13	14	\$15.87	\$23.43	\$19.73	\$27.29	24.33%	16.48%
14	16	\$16.99	\$25.63	\$20.84	\$29.48	22.60%	14.98%
15	18	\$18.12	\$27.84	\$21.94	\$31.66	21.09%	13.73%
16	20	\$19.24	\$30.04	\$23.04	\$33.84	19.76%	12.65%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-100 MOVING TO RS-100

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-100)			PROPOSED RATES (RS-100)		
1	CUSTOMER CHARGE	\$9.5000		CUSTOMER CHARGE	\$15.0000	
2	ENERGY CHARGE	\$0.52248	PER THERM	ENERGY CHARGE	\$0.43120	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	4		THERMS
5			AVERAGE USAGE PER CUSTOMER	14		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
6	0	\$9.50	\$9.50	\$15.00	\$15.00	57.89%	57.89%
7	4	\$11.59	\$13.75	\$16.72	\$18.88	44.30%	37.34%
8	8	\$13.68	\$18.00	\$18.45	\$22.77	34.87%	26.50%
9	12	\$15.77	\$22.25	\$20.17	\$26.65	27.93%	19.80%
10	16	\$17.86	\$26.50	\$21.90	\$30.54	22.62%	15.24%
11	20	\$19.95	\$30.75	\$23.62	\$34.42	18.42%	11.95%
12	24	\$22.04	\$35.00	\$25.35	\$38.31	15.02%	9.46%
13	28	\$24.13	\$39.25	\$27.07	\$42.19	12.20%	7.50%
14	32	\$26.22	\$43.50	\$28.80	\$46.08	9.84%	5.93%
15	36	\$28.31	\$47.75	\$30.52	\$49.96	7.82%	4.64%
16	40	\$30.40	\$52.00	\$32.25	\$53.85	6.08%	3.56%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-220 MOVING TO RS-100

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-220)			PROPOSED RATES (RS-100)		
1	CUSTOMER CHARGE	\$11.0000		CUSTOMER CHARGE	\$15.0000	
2	ENERGY CHARGE	\$0.49531	PER THERM	ENERGY CHARGE	\$0.43120	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	10		THERMS
5			AVERAGE USAGE PER CUSTOMER	26		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
6	0	\$11.00	\$11.00	\$15.00	\$15.00	36.36%	36.36%
7	10	\$15.95	\$21.35	\$19.31	\$24.71	21.05%	15.73%
8	20	\$20.91	\$31.71	\$23.62	\$34.42	13.00%	8.57%
9	30	\$25.86	\$42.06	\$27.94	\$44.14	8.03%	4.94%
10	40	\$30.81	\$52.41	\$32.25	\$53.85	4.66%	2.74%
11	50	\$35.77	\$62.77	\$36.56	\$63.56	2.22%	1.27%
12	60	\$40.72	\$73.12	\$40.87	\$73.27	0.38%	0.21%
13	70	\$45.67	\$83.47	\$45.18	\$82.98	-1.07%	-0.58%
14	80	\$50.62	\$93.82	\$49.50	\$92.70	-2.23%	-1.20%
15	90	\$55.58	\$104.18	\$53.81	\$102.41	-3.18%	-1.70%
16	100	\$60.53	\$114.53	\$58.12	\$112.12	-3.98%	-2.10%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-600 MOVING TO RS-600

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-600)			PROPOSED RATES (RS-600)		
1	CUSTOMER CHARGE	\$12.0000		CUSTOMER CHARGE	\$20.0000	
2	ENERGY CHARGE	\$0.43663	PER THERM	ENERGY CHARGE	\$0.37559	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	30		THERMS
5			AVERAGE USAGE PER CUSTOMER	70		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
6	0	\$12.00	\$12.00	\$20.00	\$20.00	66.67%	66.67%
7	30	\$25.10	\$41.30	\$31.27	\$47.47	24.58%	14.94%
8	60	\$38.20	\$70.60	\$42.54	\$74.94	11.36%	6.14%
9	90	\$51.30	\$99.90	\$53.80	\$102.40	4.89%	2.51%
10	120	\$64.40	\$129.20	\$65.07	\$129.87	1.05%	0.52%
11	150	\$77.49	\$158.49	\$76.34	\$157.34	-1.49%	-0.73%
12	180	\$90.59	\$187.79	\$87.61	\$184.81	-3.30%	-1.59%
13	210	\$103.69	\$217.09	\$98.87	\$212.27	-4.65%	-2.22%
14	240	\$116.79	\$246.39	\$110.14	\$239.74	-5.69%	-2.70%
15	270	\$129.89	\$275.69	\$121.41	\$267.21	-6.53%	-3.08%
16	300	\$142.99	\$304.99	\$132.68	\$294.68	-7.21%	-3.38%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE RESIDENTIAL RATE CLASS.
 GS-1.2K MOVING TO RS-600

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1.2K)			PROPOSED RATES (RS-600)		
1	CUSTOMER CHARGE	\$15.0000		CUSTOMER CHARGE	\$20.0000	
2	ENERGY CHARGE	\$0.31715	PER THERM	ENERGY CHARGE	\$0.37559	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	40		THERMS
5			AVERAGE USAGE PER CUSTOMER	167		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
6	0	\$15.00	\$15.00	\$20.00	\$20.00	33.33%	33.33%
7	40	\$27.69	\$49.29	\$35.02	\$56.62	26.50%	14.89%
8	80	\$40.37	\$83.57	\$50.05	\$93.25	23.97%	11.58%
9	120	\$53.06	\$117.86	\$65.07	\$129.87	22.64%	10.19%
10	160	\$65.74	\$152.14	\$80.10	\$166.50	21.83%	9.43%
11	200	\$78.43	\$186.43	\$95.12	\$203.12	21.28%	8.95%
12	240	\$91.12	\$220.72	\$110.14	\$239.74	20.88%	8.62%
13	280	\$103.80	\$255.00	\$125.17	\$276.37	20.58%	8.38%
14	320	\$116.49	\$289.29	\$140.19	\$312.99	20.35%	8.19%
15	360	\$129.17	\$323.57	\$155.21	\$349.61	20.16%	8.05%
16	400	\$141.86	\$357.86	\$170.24	\$386.24	20.00%	7.93%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$0.00	CUSTOMER CHARGE \$0.00
2	ENERGY CHARGE \$0.59535 PER THERM	ENERGY CHARGE \$0.4000 PER THERM
3	GAS COST 0.54000 PER THERM	
4	THERM USAGE INCREMENT 10 THERMS	
5	AVERAGE USAGE PER CUSTOMER 22 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
6	0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
7	10	\$5.95	\$11.35	\$4.00	\$9.40	-32.81%	-17.21%
8	20	\$11.91	\$22.71	\$8.00	\$18.80	-32.81%	-17.21%
9	30	\$17.86	\$34.06	\$12.00	\$28.20	-32.81%	-17.21%
10	40	\$23.81	\$45.41	\$16.00	\$37.60	-32.81%	-17.21%
11	50	\$29.77	\$56.77	\$20.00	\$47.00	-32.81%	-17.21%
12	60	\$35.72	\$68.12	\$24.00	\$56.40	-32.81%	-17.21%
13	70	\$41.67	\$79.47	\$28.00	\$65.80	-32.81%	-17.21%
14	80	\$47.63	\$90.83	\$32.00	\$75.20	-32.81%	-17.21%
15	90	\$53.58	\$102.18	\$36.00	\$84.60	-32.81%	-17.21%
16	100	\$59.54	\$113.54	\$40.00	\$94.00	-32.81%	-17.21%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1)				PROPOSED RATES (GS-1)			
1	CUSTOMER CHARGE	\$8.00		CUSTOMER CHARGE	\$25.00			
2	ENERGY CHARGE	\$0.56213 PER THERM		ENERGY CHARGE	\$0.4262 PER THERM			
3		GAS COST		0.54000	PER THERM			
4		THERM USAGE INCREMENT		2	THERMS			
5		AVERAGE USAGE PER CUSTOMER		6	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	
6	0	\$8.00	\$8.00	\$25.00	\$25.00	212.50%	212.50%	
7	2	\$9.12	\$10.20	\$25.85	\$26.93	183.34%	163.93%	
8	4	\$10.25	\$12.41	\$26.70	\$28.86	160.57%	132.62%	
9	6	\$11.37	\$14.61	\$27.56	\$30.80	142.31%	110.75%	
10	8	\$12.50	\$16.82	\$28.41	\$32.73	127.33%	94.62%	
11	10	\$13.62	\$19.02	\$29.26	\$34.66	114.82%	82.23%	
12	12	\$14.75	\$21.23	\$30.11	\$36.59	104.22%	72.40%	
13	14	\$15.87	\$23.43	\$30.97	\$38.53	95.13%	64.43%	
14	16	\$16.99	\$25.63	\$31.82	\$40.46	87.23%	57.83%	
15	18	\$18.12	\$27.84	\$32.67	\$42.39	80.32%	52.28%	
16	20	\$19.24	\$30.04	\$33.52	\$44.32	74.21%	47.53%	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-220 MOVING TO GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-220)			PROPOSED RATES (GS-1)		
1	CUSTOMER CHARGE	\$11.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.49531	PER THERM	ENERGY CHARGE	\$0.4262	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	10		THERMS
5			AVERAGE USAGE PER CUSTOMER	48		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
6	0	\$11.00	\$11.00	\$25.00	\$25.00	127.27%	127.27%
7	10	\$15.95	\$21.35	\$29.26	\$34.66	83.42%	62.33%
8	20	\$20.91	\$31.71	\$33.52	\$44.32	60.35%	39.79%
9	30	\$25.86	\$42.06	\$37.78	\$53.98	46.12%	28.35%
10	40	\$30.81	\$52.41	\$42.05	\$63.65	36.46%	21.43%
11	50	\$35.77	\$62.77	\$46.31	\$73.31	29.48%	16.80%
12	60	\$40.72	\$73.12	\$50.57	\$82.97	24.19%	13.47%
13	70	\$45.67	\$83.47	\$54.83	\$92.63	20.05%	10.97%
14	80	\$50.62	\$93.82	\$59.09	\$102.29	16.73%	9.03%
15	90	\$55.58	\$104.18	\$63.35	\$111.95	13.99%	7.46%
16	100	\$60.53	\$114.53	\$67.62	\$121.62	11.70%	6.19%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-600 MOVING TO GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-600)			PROPOSED RATES (GS-1)		
1	CUSTOMER CHARGE	\$12.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.43663	PER THERM	ENERGY CHARGE	\$0.4262	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	30		THERMS
5			AVERAGE USAGE PER CUSTOMER	91		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
6	0	\$12.00	\$12.00	\$25.00	\$25.00	108.33%	108.33%
7	30	\$25.10	\$41.30	\$37.78	\$53.98	50.54%	30.72%
8	60	\$38.20	\$70.60	\$50.57	\$82.97	32.39%	17.52%
9	90	\$51.30	\$99.90	\$63.35	\$111.95	23.51%	12.07%
10	120	\$64.40	\$129.20	\$76.14	\$140.94	18.24%	9.09%
11	150	\$77.49	\$158.49	\$88.92	\$169.92	14.75%	7.21%
12	180	\$90.59	\$187.79	\$101.71	\$198.91	12.27%	5.92%
13	210	\$103.69	\$217.09	\$114.49	\$227.89	10.42%	4.98%
14	240	\$116.79	\$246.39	\$127.28	\$256.88	8.98%	4.26%
15	270	\$129.89	\$275.69	\$140.06	\$285.86	7.83%	3.69%
16	300	\$142.99	\$304.99	\$152.85	\$314.85	6.89%	3.23%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-1.2K MOVING TO GS-1

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1.2K)			PROPOSED RATES (GS-1)		
1	CUSTOMER CHARGE	\$15.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.31715	PER THERM	ENERGY CHARGE	\$0.4262	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	40		THERMS
5			AVERAGE USAGE PER CUSTOMER	272		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
6	0	\$15.00	\$15.00	\$25.00	\$25.00	66.67%	66.67%
7	40	\$27.69	\$49.29	\$42.05	\$63.65	51.87%	29.14%
8	80	\$40.37	\$83.57	\$59.09	\$102.29	46.37%	22.40%
9	120	\$53.06	\$117.86	\$76.14	\$140.94	43.50%	19.58%
10	160	\$65.74	\$152.14	\$93.19	\$179.59	41.74%	18.04%
11	200	\$78.43	\$186.43	\$110.23	\$218.23	40.55%	17.06%
12	240	\$91.12	\$220.72	\$127.28	\$256.88	39.69%	16.38%
13	280	\$103.80	\$255.00	\$144.32	\$295.52	39.04%	15.89%
14	320	\$116.49	\$289.29	\$161.37	\$334.17	38.53%	15.51%
15	360	\$129.17	\$323.57	\$178.42	\$372.82	38.12%	15.22%
16	400	\$141.86	\$357.86	\$195.46	\$411.46	37.79%	14.98%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-6K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-6K)			PROPOSED RATES (GS-6K)		
1	CUSTOMER CHARGE	\$30.00		CUSTOMER CHARGE	\$35.00	
2	ENERGY CHARGE	\$0.27487	PER THERM	ENERGY CHARGE	\$0.3785	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	200		THERMS
5			AVERAGE USAGE PER CUSTOMER	935		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
6	0	\$30.00	\$30.00	\$35.00	\$35.00	16.67%	16.67%
7	200	\$84.97	\$192.97	\$110.71	\$218.71	30.29%	13.34%
8	400	\$139.95	\$355.95	\$186.42	\$402.42	33.21%	13.06%
9	600	\$194.92	\$518.92	\$262.13	\$586.13	34.48%	12.95%
10	800	\$249.90	\$681.90	\$337.84	\$769.84	35.19%	12.90%
11	1,000	\$304.87	\$844.87	\$413.55	\$953.55	35.65%	12.86%
12	1,200	\$359.84	\$1,007.84	\$489.26	\$1,137.26	35.96%	12.84%
13	1,400	\$414.82	\$1,170.82	\$564.97	\$1,320.97	36.20%	12.82%
14	1,600	\$469.79	\$1,333.79	\$640.68	\$1,504.68	36.37%	12.81%
15	1,800	\$524.77	\$1,496.77	\$716.39	\$1,688.39	36.52%	12.80%
16	2,000	\$579.74	\$1,659.74	\$792.10	\$1,872.10	36.63%	12.79%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-25K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-25K)			PROPOSED RATES (GS-25K)			
1	CUSTOMER CHARGE	\$80.00		CUSTOMER CHARGE	\$150.00		
2	ENERGY CHARGE	\$0.27618	PER THERM	ENERGY CHARGE	\$0.3571	PER THERM	
3			GAS COST	\$0.54000	PER THERM		
4			THERM USAGE INCREMENT	500	THERMS		
5			AVERAGE USAGE PER CUSTOMER	3,303	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
6	0	\$80.00	\$80.00	\$150.00	\$150.00	87.50%	87.50%
7	500	\$218.09	\$488.09	\$328.55	\$598.55	50.65%	22.63%
8	1,000	\$356.18	\$896.18	\$507.10	\$1,047.10	42.37%	16.84%
9	1,500	\$494.27	\$1,304.27	\$685.66	\$1,495.66	38.72%	14.67%
10	2,000	\$632.36	\$1,712.36	\$864.21	\$1,944.21	36.66%	13.54%
11	2,500	\$770.45	\$2,120.45	\$1,042.76	\$2,392.76	35.34%	12.84%
12	3,000	\$908.54	\$2,528.54	\$1,221.31	\$2,841.31	34.43%	12.37%
13	3,500	\$1,046.63	\$2,936.63	\$1,399.86	\$3,289.86	33.75%	12.03%
14	4,000	\$1,184.72	\$3,344.72	\$1,578.41	\$3,738.41	33.23%	11.77%
15	4,500	\$1,322.81	\$3,752.81	\$1,756.97	\$4,186.97	32.82%	11.57%
16	5,000	\$1,460.90	\$4,160.90	\$1,935.52	\$4,635.52	32.49%	11.41%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-60K MOVING TO GS-25K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-60K)			PROPOSED RATES (GS-25K)		
1	CUSTOMER CHARGE	\$150.00		CUSTOMER CHARGE	\$150.00	
2	ENERGY CHARGE	\$0.27477	PER THERM	ENERGY CHARGE	\$0.3571	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	1,000		THERMS
5			AVERAGE USAGE PER CUSTOMER	5,246		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
6	0	\$150.00	\$150.00	\$150.00	\$150.00	0.00%	0.00%
7	1,000	\$424.77	\$964.77	\$507.10	\$1,047.10	19.38%	8.53%
8	2,000	\$699.54	\$1,779.54	\$864.21	\$1,944.21	23.54%	9.25%
9	3,000	\$974.31	\$2,594.31	\$1,221.31	\$2,841.31	25.35%	9.52%
10	4,000	\$1,249.08	\$3,409.08	\$1,578.41	\$3,738.41	26.37%	9.66%
11	5,000	\$1,523.85	\$4,223.85	\$1,935.52	\$4,635.52	27.01%	9.75%
12	6,000	\$1,798.62	\$5,038.62	\$2,292.62	\$5,532.62	27.47%	9.80%
13	7,000	\$2,073.39	\$5,853.39	\$2,649.72	\$6,429.72	27.80%	9.85%
14	8,000	\$2,348.16	\$6,668.16	\$3,006.83	\$7,326.83	28.05%	9.88%
15	9,000	\$2,622.93	\$7,482.93	\$3,363.93	\$8,223.93	28.25%	9.90%
16	10,000	\$2,897.70	\$8,297.70	\$3,721.04	\$9,121.04	28.41%	9.92%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-120K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-120K)			PROPOSED RATES (GS-120K)		
1	CUSTOMER CHARGE	\$250.00			CUSTOMER CHARGE	\$300.00
2	DEMAND CHARGE	\$0.2890	PER THERM	0.056671227	DEMAND CHARGE	\$0.5750 PER THERM
3	ENERGY CHARGE	\$0.18084	PER THERM		ENERGY CHARGE	\$0.3172 PER THERM
4			GAS COST	\$0.54000	PER THERM	
5			THERM USAGE INCREMENT	5,000	THERMS	
6			AVERAGE USAGE PER CUSTOMER	15,220	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
7	0	\$250.00	\$250.00	\$300.00	\$300.00	20.00%	20.00%
8	5,000	\$1,973.10	\$4,673.10	\$3,515.25	\$6,215.25	78.16%	33.00%
9	10,000	\$3,696.20	\$9,096.20	\$6,730.51	\$12,130.51	82.09%	33.36%
10	15,000	\$5,419.30	\$13,519.30	\$9,945.76	\$18,045.76	83.52%	33.48%
11	20,000	\$7,142.40	\$17,942.40	\$13,161.02	\$23,961.02	84.27%	33.54%
12	25,000	\$8,865.50	\$22,365.50	\$16,376.27	\$29,876.27	84.72%	33.58%
13	30,000	\$10,588.60	\$26,788.60	\$19,591.52	\$35,791.52	85.02%	33.61%
14	35,000	\$12,311.69	\$31,211.69	\$22,806.78	\$41,706.78	85.24%	33.63%
15	40,000	\$14,034.79	\$35,634.79	\$26,022.03	\$47,622.03	85.41%	33.64%
16	45,000	\$15,757.89	\$40,057.89	\$29,237.29	\$53,537.29	85.54%	33.65%
17	50,000	\$17,480.99	\$44,480.99	\$32,452.54	\$59,452.54	85.64%	33.66%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-250K MOVING TO GS-120K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-250K)			PROPOSED RATES (GS-120K)		
1	CUSTOMER CHARGE	\$300.00		CUSTOMER CHARGE	\$300.00	
2	DEMAND CHARGE	\$0.2890	PER THERM	0.059568247	DEMAND CHARGE	\$0.5750 PER THERM
3	ENERGY CHARGE	\$0.17191	PER THERM		ENERGY CHARGE	\$0.3172 PER THERM
4			GAS COST	\$0.54000		PER THERM
5			THERM USAGE INCREMENT	15,000		THERMS
6			AVERAGE USAGE PER CUSTOMER	41,870		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
7	0	\$300.00	\$300.00	\$300.00	\$300.00	0.00%	0.00%
8	15,000	\$5,460.93	\$13,560.93	\$10,195.63	\$18,295.63	86.70%	34.91%
9	30,000	\$10,621.87	\$26,821.87	\$20,091.26	\$36,291.26	89.15%	35.30%
10	45,000	\$15,782.80	\$40,082.80	\$29,986.89	\$54,286.89	90.00%	35.44%
11	60,000	\$20,943.73	\$53,343.73	\$39,882.52	\$72,282.52	90.43%	35.50%
12	75,000	\$26,104.67	\$66,604.67	\$49,778.15	\$90,278.15	90.69%	35.54%
13	90,000	\$31,265.60	\$79,865.60	\$59,673.78	\$108,273.78	90.86%	35.57%
14	105,000	\$36,426.53	\$93,126.53	\$69,569.41	\$126,269.41	90.99%	35.59%
15	120,000	\$41,587.47	\$106,387.47	\$79,465.04	\$144,265.04	91.08%	35.60%
16	135,000	\$46,748.40	\$119,648.40	\$89,360.67	\$162,260.67	91.15%	35.61%
17	150,000	\$51,909.34	\$132,909.34	\$99,256.30	\$180,256.30	91.21%	35.62%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.
 GS-1,250K

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1,250K)				PROPOSED RATES (GS-1,250K)			
1	CUSTOMER CHARGE	\$500.00			CUSTOMER CHARGE	\$500.00		
2	DEMAND CHARGE	\$0.2890	PER THERM		0.175498737 DEMAND CHARGE	\$0.5750	PER THERM	
3	ENERGY CHARGE	\$0.12225	PER THERM		ENERGY CHARGE	\$0.1606	PER THERM	
4			GAS COST	\$0.54000	PER THERM			
5			THERM USAGE INCREMENT	100,000	THERMS			
6			AVERAGE USAGE PER CUSTOMER	177,390	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
7	0	\$500.00	\$500.00	\$500.00	\$500.00	0.00%	0.00%
8	100,000	\$63,444.14	\$117,444.14	\$117,474.57	\$171,474.57	85.16%	46.01%
9	200,000	\$126,388.27	\$234,388.27	\$234,449.15	\$342,449.15	85.50%	46.10%
10	300,000	\$189,332.41	\$351,332.41	\$351,423.72	\$513,423.72	85.61%	46.14%
11	400,000	\$252,276.54	\$468,276.54	\$468,398.30	\$684,398.30	85.67%	46.15%
12	500,000	\$315,220.68	\$585,220.68	\$585,372.87	\$855,372.87	85.70%	46.16%
13	600,000	\$378,164.81	\$702,164.81	\$702,347.45	\$1,026,347.45	85.73%	46.17%
14	700,000	\$441,108.95	\$819,108.95	\$819,322.02	\$1,197,322.02	85.74%	46.17%
15	800,000	\$504,053.08	\$936,053.08	\$936,296.60	\$1,368,296.60	85.75%	46.18%
16	900,000	\$566,997.22	\$1,052,997.22	\$1,053,271.17	\$1,539,271.17	85.76%	46.18%
17	1,000,000	\$629,941.35	\$1,169,941.35	\$1,170,245.75	\$1,710,245.75	85.77%	46.18%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: CITY GAS COMPANY OF FLORIDA
 A DIVISION OF NUI UTILITIES, INC.
 DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES			PROPOSED RATES			
1	CUSTOMER CHARGE	\$15.00		CUSTOMER CHARGE	\$25.00		
2	ENERGY CHARGE	\$0.43	PER THERM	ENERGY CHARGE	\$0.43	PER THERM	
3			GAS COST	\$0.54000	PER THERM		
4			THERM USAGE INCREMENT	10	THERMS		
5			AVERAGE USAGE PER CUSTOMER	333	THERMS/MONTH		
	<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
6	0	\$15.00	\$15.00	\$25.00	\$25.00	66.67%	66.67%
7	100	\$57.62	\$111.62	\$67.62	\$121.62	17.36%	8.96%
8	200	\$100.23	\$208.23	\$110.23	\$218.23	9.98%	4.80%
9	300	\$142.85	\$304.85	\$152.85	\$314.85	7.00%	3.28%
10	400	\$185.46	\$401.46	\$195.46	\$411.46	5.39%	2.49%
11	500	\$228.08	\$498.08	\$238.08	\$508.08	4.38%	2.01%
12	600	\$270.70	\$594.70	\$280.70	\$604.70	3.69%	1.68%
13	700	\$313.31	\$691.31	\$323.31	\$701.31	3.19%	1.45%
14	800	\$355.93	\$787.93	\$365.93	\$797.93	2.81%	1.27%
15	900	\$398.54	\$884.54	\$408.54	\$894.54	2.51%	1.13%
16	1,000	\$441.16	\$981.16	\$451.16	\$991.16	2.27%	1.02%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2016
 PROJECTED TEST YEAR: 12/31/2018
 PRIOR YEARS: 12/31/12 -12/31/2015
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 DB/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

LINE NO.	ACCT NO.	PLANT	12/31/2016				12/31/2018					
			12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-
2	302.00	FRANCHISES & CONSENTS	325,164	325,164	325,164	325,164	325,164	-	325,164	320,147	-	320,147
3	303.00	MISC. INTANGIBLE PLANT	25,522	25,522	25,522	25,522	247	-	247	220	-	220
4		TOTAL INTANGIBLE PLANT	350,685	350,685	350,685	350,685	325,410	-	325,410	320,367	-	320,367
5	364.00	LNG PLANT	-	-	-	-	-	-	-	4,461,538	-	4,461,538
		TOTAL STORAGE PLANT	-	-	-	-	-	-	-	4,461,538	-	4,461,538
6	365.00	LAND AND LAND RIGHTS TRANSMISSION	-	-	-	176,450	243,173	-	243,173	-	-	-
7	367.00	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	-	-
8	367.10	TRANSMISSION MAIN - STEEL	-	4,685,577	-	3,449,624	5,792,847	-	5,792,847	-	-	-
9	367.20	MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-
10	369.00	MEASURING & REGULATING EQUIP	-	-	-	104,145	132,900	-	132,900	-	-	-
11	374.00	LAND & LAND RIGHTS	-	270,008	270,008	361,151	415,632	-	415,632	659,737	-	659,737
12	374.10	LAND	72,437	72,437	72,437	72,437	72,437	-	72,437	72,437	-	72,437
13	374.30	RIGHT OF WAY	11,132	11,132	11,132	11,132	11,132	-	11,132	11,132	-	11,132
14	375.00	STRUCTURES & IMPROVEMENTS	607,824	607,824	608,760	608,839	214,983	(2,516)	212,467	-	-	-
15	376.00	MAINS	-	-	-	-	-	-	-	-	-	-
16	376.10	MAINS - STEEL	84,245,213	87,183,097	96,850,798	96,489,611	100,632,845	-	100,632,845	109,400,818	-	109,400,818
17	376.20	MAINS - PLASTIC	74,423,451	76,669,681	87,223,613	91,454,291	107,929,552	-	107,929,552	146,111,846	-	146,111,846
18	376.30	MAINS - CAST IRON	1,755	1,755	1,759	1,754	1,754	-	1,754	1,754	-	1,754
19	376.50	MAINS - MISC	-	-	-	-	-	-	-	-	-	-
20	376.99	MAINS - CIAC	(72,109)	(49,383)	(62,731)	(79,844)	(194,159)	-	(194,159)	(194,159)	-	(194,159)
21	378.00	M&R STATION EQUIPMENT - GENERAL	0	158,524	573,927	581,564	670,166	-	670,166	2,851,518	-	2,851,518
22	379.00	M&R STATION EQUIPMENT - GATE STATIONS	6,317,197	6,326,025	6,755,538	6,844,055	6,973,527	-	6,973,527	10,001,910	-	10,001,910
23	380.00	SERVICES	-	-	-	-	-	-	-	-	-	-
24	380.10	SERVICES - STEEL	16,018,563	14,834,212	14,713,900	14,708,810	14,763,269	-	14,763,269	14,608,049	-	14,608,049
25	380.20	SERVICES - PLASTIC	39,789,729	44,052,779	46,600,084	48,873,801	56,848,697	-	56,848,697	61,562,546	-	61,562,546
26	381.00	METERS	12,050,249	14,176,958	15,620,090	16,178,708	17,107,094	-	17,107,094	17,963,071	-	17,963,071
27	381.10	METERS - ERTs	511,342	310,608	2,415,969	1,740,899	1,643,719	-	1,643,719	1,563,533	-	1,563,533
28	382.00	METER & REGULATOR INSTALLATIONS	5,950,535	6,256,932	6,609,147	7,005,800	7,103,714	-	7,103,714	7,167,574	-	7,167,574
29	382.10	METER INSTALLATIONS - ERTs	6,703,424	6,722,529	4,694,666	4,694,678	4,694,678	-	4,694,678	4,694,678	-	4,694,678
30	383.00	HOUSE REGULATORS	3,450,393	3,940,190	4,375,752	4,725,828	5,429,722	-	5,429,722	5,884,588	-	5,884,588
31	384.00	HOUSE REGULATORS - INSTALLATION	1,340,868	1,627,102	1,869,684	2,057,700	2,196,610	-	2,196,610	2,308,977	-	2,308,977
32	385.00	INDUSTRIAL M&R STATION EQUIP	3,178,940	3,047,920	3,047,920	3,047,920	3,047,920	-	3,047,920	3,045,476	-	3,045,476
33	387.00	OTHER DISTRIBUTION EQUIPMENT	703,963	703,879	716,455	764,092	905,129	-	905,129	836,929	-	836,929
34		TOTAL DISTRIBUTION PLANT	255,304,505	271,609,786	292,968,909	303,873,444	336,637,340	(2,516)	336,634,824	388,552,414	-	388,552,414
35	389.00	LAND & LAND RIGHTS	341,051	385,501	768,686	629,626	463,611	(2,374)	461,236	2,410,432	(10,161)	2,400,271
36	389.20		-	-	-	-	-	-	-	-	-	-
37	390.00	STRUCTURES & IMPROVEMENTS	4,454,126	4,454,307	8,017,402	8,017,402	11,119,485	828,804	11,948,288	8,410,477	812,321	9,222,798
38	391.00	OFFICE FURN & EQUIPMENT	376,613	376,613	399,381	399,381	504	104,240	104,744	643,793	102,709	746,502
39	391.10	COMPUTER EQUIPMENT	2,122,863	2,142,371	1,628,575	1,628,575	1,394,811	103,203	1,498,014	666,469	101,687	768,156
40	391.11	COMPUTER SOFTWARE	8,160,978	10,225,289	10,571,083	11,156,083	11,563,246	486,388	12,049,633	12,946,633	467,757	13,414,390
41	391.12	COMPUTER HARDWARE	132,432	132,432	195,697	620,206	714,955	84,796	799,751	668,003	83,550	751,553
42	391.20	OFF - ENTERPRISE - 10YR	-	-	-	-	-	859,818	-	847,188	-	847,188
43	391.50	INDIVIDUAL EQUIPMENT	63,036	63,036	191,516	176,176	147,387	310,485	457,873	329,067	304,891	633,958
44	392.00	TRANSPORTATION EQUIPMENT	518,340	518,340	889,406	891,243	283,544	19,313	302,857	1,004,480	19,029	1,023,509
45	392.10	TRANSPORTATION - AUTO	775,869	682,900	606,072	1,125,913	452,575	43,083	495,658	735,170	42,450	777,620
46	392.20	TRANSPORTATION - SERVICE TRUCK	-	-	-	-	1,974,783	45,213	2,019,996	2,644,382	44,549	2,688,931
47	392.30	TRANSPORTATION - HEAVY TRUCK	310,282	310,282	310,203	396,361	287,203	-	287,203	346,280	-	346,280
48	393.00	STORES EQUIPMENT	2,922	2,922	2,922	2,922	2,922	109	3,032	-	107	107
49	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	1,550,238	1,643,946	1,796,315	1,830,922	1,485,872	18,509	1,504,380	629,180	18,237	647,417
50	394.10	NATURAL GAS VEHICLE EQUIPMENT	-	-	-	-	-	-	-	3,661,963	-	3,661,963
51	395.00	LABORATORY EQUIPMENT	4,034	4,034	4,034	4,034	4,034	-	4,034	-	-	-
52	396.00	POWER OPERATED EQUIPMENT	(0)	48,854	131,329	131,329	147,453	10,121	157,574	205,266	9,972	215,238
53	396.10	TRACTORS	-	-	-	-	-	-	-	-	-	-
54	397.00	COMMUNICATION EQUIPMENT	1,008,819	1,008,819	1,028,551	177,379	391,646	125,192	516,838	555,748	121,999	677,747
55	398.00	MISCELLANEOUS EQUIPMENT	595,709	884,116	854,108	854,108	108,771	1,300,056	1,408,827	254,530	1,280,963	1,535,493
56	399.00	OTHER TANGIBLE PROPERTY	197,353	-	-	-	-	-	-	-	10,165	10,165
57		TOTAL GENERAL PLANT	20,614,666	22,883,764	27,395,281	28,041,660	30,542,801	4,336,956	34,019,939	36,111,873	4,257,414	40,369,287
58		ARO	-	-	-	-	-	-	-	-	-	-
59	102.00	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-
60	114.00	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	-	21,656,835	21,656,835	-	21,656,835
61	105.00	PROPERTY HELD FOR FUTURE USE	-	-	-	-	-	-	-	-	-	-
62	107.00	CONSTRUCTION WORK IN PROGRESS	18,645,561	19,292,790	13,817,008	23,053,496	13,957,305	1,365,078	15,322,383	30,962,948	701,850	31,664,798
63		TOTAL PLANT	316,572,253	335,793,860	356,188,718	376,976,121	403,119,692	5,699,518	407,959,392	482,065,975	4,959,264	487,025,240

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2016
 PROJECTED TEST YEAR: 12/31/2018
 PRIOR YEARS: 12/31/12 -12/31/2015
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

LINE NO.	ACCT NO.	ACCUMULATED DEPRECIATION & DEDUCTIONS					12/31/2016			12/31/2018		
			12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-
2	302.00	FRANCHISES & CONSENTS	175,968	181,595	181,595	181,595	181,595	-	181,595	-	176,579	176,579
3	303.00	MISC. INTANGIBLE PLANT	22,309	22,324	22,324	22,324	(2,951)	-	(2,951)	-	(2,978)	(2,978)
4		TOTAL INTANGIBLE PLANT	198,277	203,919	203,919	203,919	178,644	-	178,644	-	173,601	173,601
5	364.00	LNG PLANT	-	-	-	-	-	-	-	-	9,924	9,924
6	365.00	LAND AND LAND RIGHTS TRANSMISSION	-	-	-	2,423	9,159	-	9,159	-	12,808	12,808
7	367.00	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	-	-
8	367.10	TRANSMISSION MAIN - STEEL	135	176,890	-	72,333	212,470	-	212,470	-	304,885	304,885
9	367.20	MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-
10	369.00	MEASURING & REGULATING EQUIP	(44)	-	-	1,808	6,075	-	6,075	-	8,268	8,268
11	374.00	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-
12	374.10	LAND	-	-	-	-	-	-	-	-	-	-
13	374.30	RIGHT OF WAY	-	-	-	-	-	-	-	-	27	27
14	375.00	STRUCTURES & IMPROVEMENTS	150,990	166,185	183,210	200,257	138,371	(1,040)	137,331	(80,099)	-	(80,099)
15	376.00	MAINS	-	-	-	-	-	-	-	-	-	-
16	376.10	MAINS - STEEL	54,550,191	57,158,736	60,667,255	62,765,948	65,479,709	-	65,479,709	70,117,911	(53,735)	70,064,176
17	376.20	MAINS - PLASTIC	26,416,719	28,698,615	30,594,245	32,887,869	35,937,079	-	35,937,079	40,051,613	(92,106)	39,959,507
18	376.30	MAINS - CAST IRON	53	105	158	211	263	-	263	-	342	342
19	376.50	MAINS - MISC	-	-	(263)	-	-	-	-	-	-	-
20	376.99	MAINS - CIAC	-	(3,281)	(4,962)	(7,064)	(11,174)	-	(11,174)	(19,912)	-	(19,912)
21	378.00	M&R STATION EQUIPMENT - GENERAL	0	30,320	17,290	36,479	57,695	-	57,695	133,745	683	134,428
22	379.00	M&R STATION EQUIPMENT - GATE STATIONS	3,276,863	3,550,679	3,763,497	3,988,372	4,217,459	-	4,217,459	4,657,611	(5,897)	4,651,714
23	380.00	SERVICES	-	-	-	-	-	-	-	-	-	-
24	380.10	SERVICES - STEEL	21,230,610	21,232,049	20,930,964	21,131,357	21,265,098	-	21,265,098	22,489,412	(54,410)	22,435,002
25	380.20	SERVICES - PLASTIC	17,912,930	20,399,573	20,180,198	16,459,156	18,238,473	-	18,238,473	21,045,156	(42,653)	21,002,503
26	381.00	METERS	306,078	556,635	2,402,890	2,450,272	2,776,365	-	2,776,365	3,179,739	21,252	3,200,991
27	381.10	METERS - ERTs	(223,673)	(410,691)	322,018	274,611	244,809	-	244,809	275,537	1,844	275,381
28	382.00	METER & REGULATOR INSTALLATIONS	1,672,422	1,940,778	2,181,647	2,485,412	2,613,167	-	2,613,167	3,000,959	-	3,000,959
29	382.10	METER INSTALLATIONS - ERTs	2,038,063	2,488,463	1,693,967	2,008,510	2,323,053	-	2,323,053	2,794,868	(16,606)	2,778,262
30	383.00	HOUSE REGULATORS	1,402,961	1,572,126	1,762,237	1,952,992	2,202,424	-	2,202,424	2,620,592	(10,981)	2,609,611
31	384.00	HOUSE REGULATORS - INSTALLATION	798,140	857,263	912,074	972,780	1,039,084	-	1,039,084	1,145,181	227	1,145,408
32	385.00	INDUSTRIAL M&R STATION EQUIP	1,804,850	1,831,827	1,791,568	1,892,149	1,992,730	-	1,992,730	2,141,081	(1,496)	2,139,585
33	387.00	OTHER DISTRIBUTION EQUIPMENT	268,141	299,815	316,275	341,295	366,741	-	366,741	330,334	(247)	330,087
34		TOTAL DISTRIBUTION PLANT	131,605,428	140,546,088	147,714,270	149,917,168	159,109,051	(1,040)	159,108,011	174,208,031	(244,174)	173,963,857
35	389.00	LAND & LAND RIGHTS	(184)	(184)	(184)	3	2	-	2	-	-	-
36	389.20	-	-	-	-	-	-	-	-	-	-	-
37	390.00	STRUCTURES & IMPROVEMENTS	457,102	568,460	726,984	935,437	705,774	421,531	1,127,305	559,927	(826)	559,101
38	391.00	OFFICE FURN & EQUIPMENT	210,768	246,110	227,883	258,635	(123,234)	51,219	(72,015)	135,870	(604)	135,266
39	391.10	COMPUTER EQUIPMENT	245,795	1,332,394	884,061	1,019,233	801,778	50,709	852,488	143,629	3,347	146,976
40	391.11	COMPUTER SOFTWARE	4,658,113	5,660,120	6,143,547	7,092,390	8,107,758	226,486	8,334,244	3,582,378	800,295	4,382,673
41	391.12	COMPUTER HARDWARE	61,408	71,795	25,604	70,964	126,749	41,665	168,414	131,517	-	189,585
42	391.20	OFF - ENTERPRISE - 10YR	-	-	-	-	-	-	422,474	-	-	-
43	391.50	INDIVIDUAL EQUIPMENT	28,967	33,758	91,725	91,273	75,921	152,370	228,291	207,913	58,366	266,279
44	392.00	TRANSPORTATION EQUIPMENT	2,500	41,376	109,720	127,402	(74,073)	9,489	(64,583)	38,038	(4,092)	33,946
45	392.10	TRANSPORTATION - AUTO	(128,344)	(204,051)	218,497	251,761	122,944	21,169	144,113	146,087	(350)	145,737
46	392.20	TRANSPORTATION - SERVICE TRUCK	-	-	-	-	220,723	-	242,938	587,174	1,558	588,732
47	392.30	TRANSPORTATION - HEAVY TRUCK	13,902	37,173	72,846	111,410	148,398	-	148,398	202,770	(2,278)	200,492
48	393.00	STORES EQUIPMENT	863	980	1,161	1,342	1,523	54	1,577	(1,301)	-	(1,301)
49	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	926,441	1,033,323	1,131,719	1,244,744	980,423	9,094	989,517	(45,803)	(327)	(46,130)
50	394.10	NATURAL GAS VEHICLES	-	-	-	-	-	-	-	386,139	(1,079)	385,060
51	395.00	LABORATORY EQUIPMENT	3,915	4,034	4,034	4,034	4,034	-	4,034	-	-	-
52	396.00	POWER OPERATED EQUIPMENT	0	3,728	8,639	19,539	26,151	4,973	31,124	46,908	(372)	46,536
53	396.10	TRACTORS	-	-	-	-	-	-	-	-	-	-
54	397.00	COMMUNICATION EQUIPMENT	1,212,426	1,261,270	1,009,297	159,763	91,994	61,285	153,279	124,978	-	124,978
55	398.00	MISCELLANEOUS EQUIPMENT	313,979	370,853	435,424	499,535	(186,176)	638,790	452,613	(224,302)	(751)	(225,053)
56	399.00	OTHER TANGIBLE PROPERTY	27,431	-	-	-	-	-	-	-	-	-
57		TOTAL GENERAL PLANT	8,035,082	10,461,139	11,090,958	11,887,464	11,030,689	2,133,523	12,741,738	6,021,922	910,956	6,932,878
58		ACCUM AMORT - ACQUISITION ADJ	5,895,472	6,617,367	7,339,261	8,061,156	8,783,051	-	8,783,051	9,865,892	-	9,865,892
59		RETIREMENT WORK IN PROGRESS	(4,009,154)	(5,160,772)	(1,679,722)	(162,698)	(1,529,718)	-	(1,529,718)	(2,233,352)	-	(2,233,352)
60		CUSTOMER ADVANCES FOR CONSTRUCTION	-	-	-	-	-	-	-	-	-	-
61		TOTAL ACCUMULATED DEPRECIATION	141,725,105	152,667,741	164,668,686	169,907,009	177,571,717	2,132,483	179,281,726	188,036,094	666,782	188,702,876
62		NET PLANT	174,847,148	183,126,119	191,520,032	207,069,111	225,547,975	3,567,036	228,677,666	294,029,881	4,292,482	298,322,363
63		PLUS: WORKING CAPITAL	(43,537,992)	(45,170,247)	(53,473,260)	(48,403,423)	(47,135,552)	42,277,545	(4,858,007)	(87,014,247)	87,970,037	955,790
64		TOTAL RATE BASE	131,309,156	137,955,872	138,046,772	158,665,688	178,412,423	45,844,581	223,819,659	207,015,634	92,262,519	299,278,152

SCHEDULE E-6 FLORIDA PUBLIC SERVICE COMMISSION		DERIVATION OF OVERALL COST OF SERVICE EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)						PAGE 3 OF 5 TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2016 PROJECTED TEST YEAR: 12/31/2018 PRIOR YEARS: 12/31/12 -12/31/2015 WITNESS: M. J. MORLEY					
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS DOCKET NO.: 20170179-GU								12/31/2016			12/31/2018		
LINE NO.	ACCT NO.	OPERATION & MAINTENANCE	12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED	
1	804.00	NATURAL GAS CITY GATE PURCHASES	19,318,802	25,106,240	27,878,392	21,933,508	18,671,015	(18,671,015)	-	20,884,062	(20,884,062)	0	
2	805.00	OTHER GAS PURCHASES	218,560	(370,963)	407,794	(269,345)	(121,942)	121,942	-	-	-	-	
3	807.00	OTHER PURCHASED GAS EXPENSES	-	4,086	16,343	16,343	26,674	(26,674)	-	-	-	-	
4	812.00	GAS USED FOR OTHER UTILITY OPERATIONS-CREDIT	(3,145)	(3,736)	(3,834)	(3,705)	(11,858)	11,858	-	-	-	-	
5		TOTAL PRODUCTION EXPENSES	19,534,217	24,735,627	28,298,695	21,676,801	18,563,889	(18,563,889)	-	20,884,062	(20,884,062)	0	
6	817.00	LINES EXPENSE	-	80	15,698	39,040	43,161	-	43,161	54,780	-	54,780	
7	821.00	PURIFICATION EXPENSES	-	-	-	-	-	-	-	-	-	-	
8	840.00	OPERATION SUPERVISION AND ENGINEERING	4,824	3,884	5,392	6,742	-	-	-	-	-	-	
9	841.00	OPERATION LABOR AND EXPENSES	53,942	47,573	55,071	60,899	-	-	-	-	-	-	
10	843.40	MAINTENANCE OF PURIFICATION EQUIPMENT	1,274	975	1,376	1,343	-	-	-	-	-	-	
11	843.50	MAINTENANCE OF LIQUEFACTION EQUIPMENT	1,175	1,907	3,123	2,637	-	-	-	-	-	-	
12	843.60	MAINTENANCE OF VAPORIZING EQUIPMENT	1,467	1,228	2,844	2,437	-	-	-	-	-	-	
13	843.70	MAINTENANCE OF COMPRESSOR EQUIPMENT	1,808	1,654	1,361	1,840	-	-	-	-	-	-	
14	843.80	MEASURING AND REGULATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	
15	843.90	MAINTENANCE OF OTHER EQUIPMENT	6,005	6,036	8,421	7,689	-	-	-	-	-	-	
16		TOTAL NATURAL GAS STORAGE EXPENSES	70,496	63,337	93,286	122,626	43,161	-	43,161	54,780	-	54,780	
17	856.00	MAINS EXPENSES	-	68	892	171	-	-	-	-	-	-	
18	857.00	MAINTENANCE OF TRANSMISSION	-	-	780	20	231	-	231	-	-	-	
19	863.00	MAINTENANCE OF TRANSMISSION	19	1,199	2,135	2,583	854	-	854	-	-	-	
20	867.00	MAINTENANCE OF OTHER EQUIPMENT	1,314	-	-	-	-	-	-	-	-	-	
21		TOTAL TRANSMISSION EXPENSES	1,333	1,267	3,807	2,773	1,085	-	1,085	-	-	-	
22	870.00	Operation Supervision and Engineering	56	376	293	3,162	2,096	-	2,096	2,660	-	2,660	
23	871.00	Distribution Load Dispatching	804	28	230	29	-	-	-	-	-	-	
24	872.00	Compressor Station Labor and Expenses	7	-	-	-	-	-	-	-	-	-	
25	873.00	Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-	
26	874.00	Mains and Services Expenses	963,547	1,186,462	1,316,405	1,818,664	1,814,057	-	1,814,057	2,240,871	-	2,240,871	
27	875.00	Measuring and Regulating Station Expenses-General	-	1,070	1,264	888	916	-	916	1,163	-	1,163	
28	876.00	Measuring and Regulating Station Expenses-Industrial	-	-	-	-	-	-	-	-	-	-	
29	877.00	Measuring and Regulating Station Expenses-City Gate Check Station	109,972	111,891	114,235	85,945	62,270	-	62,270	78,287	-	78,287	
30	878.00	Meter and House Regulator Expenses	579,474	531,951	616,103	586,605	808,385	-	808,385	1,009,281	-	1,009,281	
31	879.00	Customer Installations Expenses	404,792	521,737	681,508	731,929	559,173	-	559,173	752,271	-	752,271	
32	880.00	Other Expenses	185,853	200,700	299,475	287,341	245,787	-	245,787	256,815	-	256,815	
33	881.00	Rents	-	-	-	-	-	-	-	-	-	-	
34	885.00	Maintenance Supervision and Engineering	-	-	-	186	-	-	-	-	-	-	
35	886.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-	
36	887.00	Maintenance of Mains	290,356	233,372	294,716	246,491	330,492	-	330,492	401,282	-	401,282	
37	888.00	Maintenance of Compressor Station Equipment	3	-	331	-	467	-	467	593	-	593	
38	889.00	Maintenance of Meas. and Reg. Sta. Equip.-General	75,557	50,984	55,312	110,255	85,409	-	85,409	130,290	-	130,290	
39	890.00	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	-	-	-	-	-	-	-	-	
40	891.00	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	74	29	57	-	-	-	-	-	-	-	
41	892.00	Maintenance of Services	60,250	69,692	159,222	312,979	172,431	-	172,431	178,591	-	178,591	
42	893.00	Maintenance of Meters and House Regulators	192,250	330,244	355,770	234,247	182,559	-	182,559	224,799	-	224,799	
43	894.00	Maintenance of Other Equipment	31	(78)	4,516	719	9,240	-	9,240	30,148	-	30,148	
44		TOTAL DISTRIBUTION EXPENSES	2,863,025	3,238,457	3,899,438	4,419,439	4,273,282	-	4,273,282	5,307,054	-	5,307,054	
45	901.00	SUPERVISION	-	-	-	-	-	-	-	-	-	-	
46	902.00	METER READING EXPENSE	165,342	131,484	120,377	124,678	111,010	-	111,010	140,890	-	140,890	
47	903.00	CUST. RECORDS & COLLECTIONS	78,470	99,948	104,856	127,921	69,232	-	69,232	87,609	-	87,609	
48	904.00	UNCOLLECTIBLE ACCOUNTS	(1,110,400)	569,600	569,600	603,529	489,897	-	489,897	476,292	-	476,292	
49	905.00	MISCELLANEOUS	1,659	1,684	1,169	1,536	1,208	-	1,208	989	-	989	
50	906.00	INFORMATIONAL EXPENSE	-	-	-	-	-	-	-	-	-	-	
51		TOTAL CUSTOMER ACCOUNTS	(864,929)	802,716	796,002	857,663	671,346	(864,929)	671,346	705,780	-	705,780	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE E-6
 FLORIDA PUBLIC SERVICE COMMISSION

DERIVATION OF OVERALL COST OF SERVICE
 EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF EXPENSES. (OPERATION AND MAINTENANCE)

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2016
 PROJECTED TEST YEAR: 12/31/2018
 PRIOR YEARS: 12/31/12 -12/31/2015
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE	12/31/2016				12/31/2018					
			12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	907.00	Supervision	272	-	-	-	-	-	-	-	-	-
2	908.00	CUSTOMER ASSISTANCE EXPENSES	15,311	8,028	7,525	6,069	9,319	-	9,319	10,412	-	10,412
3	909.00	ENERGY CONSERVATION	5,841,326	5,042,169	4,391,684	4,874,246	5,331,959	(5,329,977)	1,982	5,501,146	(5,498,878)	2,268
	910.00	MISCELLANEOUS CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	(22)	-	(22)	(25)	-	(25)
4	911.00	SUPERVISION	-	65	106	57	6	-	6	6	-	6
5	912.00	DEMONSTRATING & SELLING	402	17,244	577	34,437	12,023	-	12,023	14,851	-	14,851
6	913.00	ADVERTISING	33,262	29,815	29,667	16,146	24,434	-	24,434	519,842	-	519,842
7	916.00	MISC. SALES EXPENSE	-	-	-	-	-	-	-	-	-	-
8		TOTAL SALES EXPENSE	<u>5,890,572</u>	<u>5,097,321</u>	<u>4,429,558</u>	<u>4,930,956</u>	<u>5,377,717</u>	<u>(5,329,977)</u>	<u>47,740</u>	<u>6,046,232</u>	<u>(5,498,878)</u>	<u>547,354</u>
9	920.00	ADMIN & GEN SALARIES	6,158,692	7,667,554	8,285,892	8,479,526	9,399,571	-	9,399,571	10,805,790	-	10,805,790
10	921.00	OFFICE SUPPLIES & EXP	1,583,295	1,550,819	1,741,883	1,652,643	1,588,568	-	1,588,568	1,347,290	-	1,347,290
11	922.00	ADMIN EXP TRANS (CR)	(2,043,558)	(2,186,665)	(2,536,434)	(1,797,648)	(2,603,147)	-	(2,603,147)	(2,907,083)	-	(2,907,083)
12	923.00	OUTSIDE SERVICES EMPLOYED	1,346,428	1,425,094	2,022,954	1,761,575	1,974,272	-	1,974,272	2,077,545	-	2,077,545
13	924.00	PROPERTY INSURANCE	370,513	315,175	331,812	341,538	342,175	-	342,175	308,850	-	308,850
14	925.00	INJURIES & DAMAGES	292,469	527,698	275,297	176,658	185,986	-	185,986	163,923	-	163,923
15	926.00	EMPLOYEE PENSION & BENEFITS	2,542,421	2,770,841	1,926,923	2,311,328	2,724,255	-	2,724,255	2,013,919	-	2,013,919
16	927.00	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-
17	928.00	REGULATORY COMMISSION EXP.	-	-	-	-	-	-	-	-	-	-
18	929.00	DUPLICATE CHARGES (CR)	-	-	-	-	-	-	-	-	-	-
19	930.10	GENERAL ADVERTISING EXP	-	-	-	-	-	-	-	-	-	-
20	930.20	MISC GENERAL EXPENSES	569,760	637,605	714,177	518,548	539,102	(77,421)	461,681	850,945	270,787	1,121,733
21	931.00	RENTS	561,949	540,279	514,565	451,103	351,166	-	351,166	381,484	-	381,484
22	932.00	MAINT OF GENERAL PLANT	549,070	748,579	734,597	707,768	800,289	-	800,289	975,488	-	975,488
23		TOTAL A & G EXPENSE	<u>11,931,039</u>	<u>13,996,980</u>	<u>14,011,666</u>	<u>14,603,038</u>	<u>15,302,236</u>	<u>(77,421)</u>	<u>15,224,815</u>	<u>16,018,152</u>	<u>270,787</u>	<u>16,288,939</u>
24		TOTAL O & M EXPENSE	<u>39,425,753</u>	<u>47,935,705</u>	<u>51,532,452</u>	<u>46,613,296</u>	<u>44,232,717</u>	<u>(23,971,287)</u>	<u>20,261,430</u>	<u>49,016,059</u>	<u>(26,112,153)</u>	<u>22,903,907</u>

SUPPORTING SCHEDULES: C-1

RECAP SCHEDULES:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

LINE NO.	EXPENSES & COST OF SERVICE				12/31/2016			12/31/2018			
		12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	DEPRECIATION EXPENSE	11,181,517	11,395,928	12,505,200	13,251,586	14,039,209	(6,736)	14,032,474	16,785,014	(1,074,162)	15,710,852
2	AMORT. & DEPL. OF UTILITY PLANT	-	-	-	-	(56,883)	-	(56,883)	(113,767)	-	(113,767)
3	AMORT. OF UTILITY PLANT ACQ. ADJ.	721,895	721,895	721,895	721,895	721,895	-	721,895	721,895	-	721,895
4	AMORT. OF CONVERSION EXPENSES	381,257	406,414	416,605	426,838	382,891	-	382,891	284,286	-	284,286
5	REGULATORY DEBITS	-	1,192,705	1,121,298	1,183,925	1,306,754	(1,306,754)	-	1,196,746	(1,196,746)	-
6	TOTAL DEPR. & AMORT EXPENSE	<u>12,284,669</u>	<u>13,716,941</u>	<u>14,764,997</u>	<u>15,584,243</u>	<u>16,393,866</u>	<u>(1,313,490)</u>	<u>15,080,376</u>	<u>18,874,174</u>	<u>(2,270,908)</u>	<u>16,603,266</u>
7	TAXES OTHER THAN INCOME	7,026,100	7,406,548	7,416,435	7,343,765	7,369,211	(4,608,574)	2,760,636	7,769,611	(4,869,262)	2,900,349
8	RETURN (REQUIRED N.O.I.)	8,233,084	8,511,877	9,055,868	10,138,737	11,543,284	2,966,144	14,509,428	13,073,244	5,826,470	18,899,714
9	INCOME TAXES	<u>4,804,266</u>	<u>4,172,313</u>	<u>4,503,674</u>	<u>3,373,794</u>	<u>4,328,549</u>	<u>(952,323)</u>	<u>3,376,226</u>	<u>2,628,895</u>	<u>(479,567)</u>	<u>2,149,328</u>
10	TOTAL COST TO SERVE	<u>71,773,872</u>	<u>81,743,385</u>	<u>87,273,426</u>	<u>83,053,836</u>	<u>83,867,627</u>	<u>(27,879,530)</u>	<u>55,988,097</u>	<u>91,361,983</u>	<u>(27,905,419)</u>	<u>63,456,564</u>
<u>Revenues</u>											<u>53,847,331</u>
<u>NOI Deficiency</u>											<u>(9,609,233)</u>
											<u>9,609,232</u>

SUPPORTING SCHEDULES: C-1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR: 12/31/16
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: R. MULLER

LINE NO.	DESCRIPTION	SALES SERVICES:												
		RESIDENTIAL RS-1	RESIDENTIAL RS-100	RESIDENTIAL RS-600	GAS LIGHTING	COMMERCIAL GS-1	COMMERCIAL GS-6k	COMMERCIAL GS-25k	COMMERCIAL GS-120k	COMMERCIAL GS-1,250k	COMMERCIAL GS-11M	COMMERCIAL GS-25M	CONTRACT DEMAND SERVICE	NATURAL GAS VEHICLES
SERVICE LINE:														
1	PIPE AND PIPING	\$642	\$806	\$1,274	\$642	\$1,436	\$1,449	\$4,474	\$12,396	\$31,043	\$64,569	\$140,850	\$217,131	\$1,449
METER:														
2	Meter Only	\$131	\$132	\$177		\$355	\$591	\$1,041	\$3,224	\$7,127	\$20,407	\$40,631	\$164,402	\$591
3	ERT	\$0	\$0	\$2		\$27	\$59	\$92	\$92	\$92				\$59
4	AMR	\$0	\$0	\$0		\$5	\$7	\$70	\$1,085	\$1,778	\$3,200	\$3,200	\$3,200	\$7
5	Press Corr Cost	\$0	\$0	\$0		\$71	\$193	\$805	\$1,379	\$1,404	\$1,404	\$1,404	\$1,404	\$193
6	Regulator	\$0	\$0	\$6		\$101	\$231	\$478	\$1,038	\$2,318	\$5,000	\$6,000	\$64,569	\$231
7	MSA/Ancillary Piping	\$87	\$88	\$118		\$196	\$281	\$383	\$1,083	\$1,622	\$3,000	\$5,000	\$5,000	\$281
8	Total Labor Cost	\$34	\$34	\$37		\$133	\$266	\$997	\$4,533	\$6,444	\$9,000	\$10,000	\$10,000	\$266
9	Overhead	\$34	\$34	\$46		\$120	\$220	\$522	\$1,679	\$2,806	\$5,671	\$8,954	\$8,954	\$220
10	Total Meter Set	\$285	\$288	\$385		\$1,008	\$1,848	\$4,388	\$14,113	\$23,591	\$47,682	\$75,188	\$257,529	\$1,848
11	TOTAL	\$927	\$1,094	\$1,659	\$642	\$2,444	\$3,297	\$8,862	\$26,509	\$54,634	\$112,251	\$216,038	\$474,660	\$3,297
12	INDEX (1)	1.00	1.18	1.79	0.69	2.64	3.56	9.56	28.60	58.93	121.09	233.04	512.02	3.56

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

SUPPORTING SCHEDULES: WORKPAPERS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. MORLEY

DESCRIPTION:	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST
SYSTEM MILES OF MAIN: MILES OF MAIN DEDICATED TO CLASS: 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:	NOT APPLICABLE

FLORIDA CITY GAS
FPSC NATURAL GAS TARIFF
VOLUME NO. 9

**Effective with meter readings on and after
August 1, 2018**

<u>TABLE OF CONTENTS</u>	<u>Sheet No.</u>
TABLE OF CONTENTS	1
INDEX TO RATE SCHEDULES AND RIDERS	2
DESCRIPTION OF TERRITORY SERVED	3
MAP OF TERRITORY SERVED	4
LIST OF COMMUNITIES SERVED	5
TECHNICAL TERMS AND ABBREVIATIONS	7
RULES AND REGULATIONS:	
1. GENERAL	8
2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS	8
3. METERING	9
4. PIPING AND APPLIANCES	12
5. GAS LEAKS	13
6. CONNECT CHARGE	13
7. RECONNECTION CHARGE	13
8. FAILED TRIP CHARGE	13
9. LATE PAYMENT CHARGE	13
10. RETURNED CHECK CHARGE	13
11. OTHER CHARGES	14
12. TEMPORARY DISCONNECTION OF SERVICE	14
13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER	14
14. EXTENSION OF FACILITIES	17
15. TRANSPORTATION - SPECIAL CONDITIONS	20
16. FORCE MAJEURE	24
17. GAS CURTAILMENT PLAN	25
18. UNAUTHORIZED GAS USE	25

TABLE OF CONTENTS

Sheet No.

RULES AND REGULATIONS (Continued)

19.	EQUIPMENT FINANCING	26
20.	TAXES AND OTHER ADJUSTMENTS	26
21.	BUDGET BILLING PLAN	26
22.	LIMITS OF COMPANY RESPONSIBILITIES	27
23.	LIMITATION OF DAMAGES	28
24.	ACCESS TO PREMISES	28
25.	EXCESS FLOW VALVES	28

INDEX TO RATE SCHEDULES AND RIDERS

RATE SCHEDULES: Sheet No.

Residential Service ("RS") Rates:

	<u>Therms per Year</u>	
RS-1	0 – 99	29
RS-100	100 – 599	30
RS-600	600+	31

General Service ("GS") Rates:

	<u>Therms per Year</u>	
GS-1	0 – 5,999	32
GS-6K	6,000 – 24,999	34
GS-25K	25,000 – 119,999	36
GS-120K	120,000 – 1,249,999	38
GS-1,250K	1,250,000 – 10,999,999	40
GS-11M	11,000,000 – 24,999,999	42
GS-25M	25,000,000+	44

Others:

GL	Gas Lighting Service	46
RSG	Residential Standby Generator Service	47
CSG	Commercial Standby Generator Service	48
NGV-I	Natural Gas Vehicle Service-I	49
NGV-II	Natural Gas Vehicle Service-II	50
KDS	Contract Demand Service	54
LES	Load Enhancement Service	57
TPS	Third Party Supplier	60
TSS	Transportation Supply Service	68
OSS	Off-System Sales Service	70
EDGS	<u>Economic Development Gas Service</u>	72

RIDERS:

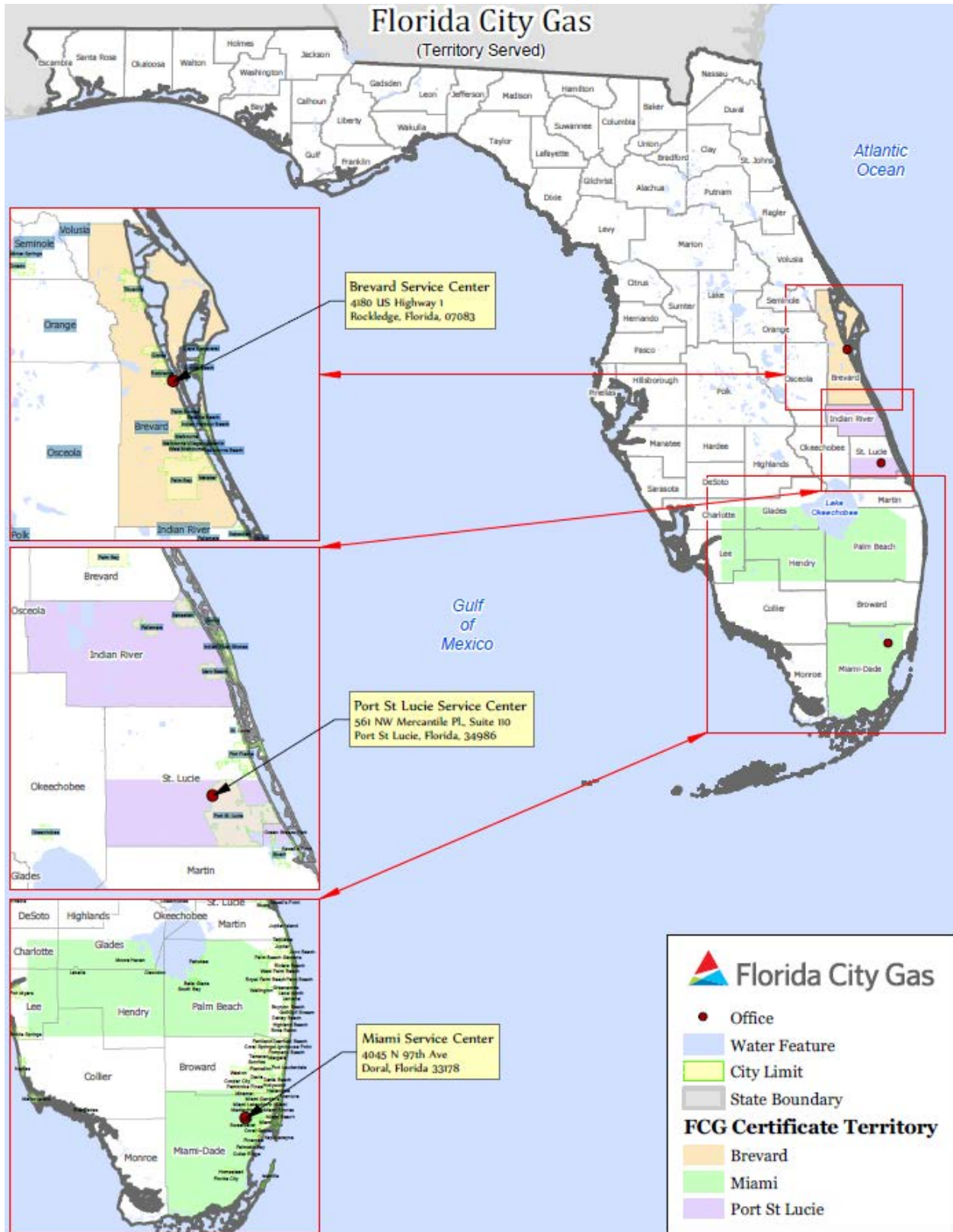
A	Purchased Gas Adjustment ("PGA")	75
B	Energy Conservation Cost Recovery Adjustment ("ECCR")	76
C	Competitive Rate Adjustment ("CRA")	77
D	Safety, Access and Facility Enhancement (SAFE) Program	78

FLORIDA CITY GAS
NATURAL GAS TARIFF
ORIGINAL VOLUME NO. 9
AS FILED WITH THE
FLORIDA PUBLIC SERVICE COMMISSION

Territory Served

Miami-Dade, Broward, St. Lucie, Indian River, Brevard, Palm Beach, Hendry, Lee, Glades, Charlotte, Collier, and Martin Counties, Florida; other than those areas presently served by other natural gas companies.

(See map on following page)



LIST OF COMMUNITIES SERVED

Municipalities

Unincorporated
Communities

Brevard County:

*Cape Canaveral
*Cocoa
*Cocoa Beach
Indialantic
*Indian Harbour Beach
Malabar
*Melbourne
Melbourne Beach
Melbourne Village
Mims
*Palm Bay
Palm Shores
*Rockledge
*Satellite Beach
*Titusville
*West Melbourne

Merritt Island
Whispering Hills

Miami-Dade County:

*Coral Gables
Cutler Ridge
Doral
Florida City
*Hialeah
*Hialeah Gardens
*Homestead
*Medley
*Miami
Miami Lakes
*Miami Springs
*Miami North (Breezeswept only)
*North Miami Beach (Skylake only)
*Opa Locka
Palmetto Bay
*South Miami
*Sweetwater
*Village of Pinecrest
*Virginia Gardens
*West Miami

Carol City

Cutler Ridge
Howard

Norland

Palm Springs
Pennsuco
Perrine
Westchester

*Franchise held by Florida City Gas

LIST OF COMMUNITIES SERVED
(Continued)

Municipalities

Unincorporated
Communities

Broward County:

Hallandale
Hollywood
Miami Gardens
*Miramar
Parkland
Pembroke Park
Pembroke Pines
West Park

Lake Forest

West Hollywood

Hendry County

Clewiston

Indian River County:

Fellsmere
Indian River Shores
Orchid
Sebastian
*Vero Beach

Palm Beach County:

*Belle Glade
Pahokee
Royal Palm Beach
South Bay
West Palm Beach

St. Lucie County:

*Port St. Lucie

Charlotte County

Collier County

Glades County

Lee County

Martin County

*Franchise held by Florida City Gas

TECHNICAL TERMS AND ABBREVIATIONS

Alternate Fuel

A fuel which provides an equivalent amount of energy computed on a "BTU" basis. It is not limited to any specified source of energy. Alternate fuel may include natural gas and, in the Company's opinion, any viable economic alternatives.

British Thermal Unit (BTU)

The quantity of heat required to raise the temperature of one pound of water one degree Fahrenheit at or near 39.2 degrees Fahrenheit.

Commission or PSC

Unless otherwise indicated means the Florida Public Service Commission.

Company

Florida City Gas ("City Gas").

Customer

A person or entity who takes service from the Company under a Rate Schedule.

Essential Use

Consistent with "Priority 1 Use" as defined in Florida Gas Transmission's tariff.

Margin Revenue

Revenue derived from applying undiscounted rates from billing Customer Charges, Demand Charges and Distribution Charges to a Customer.

Non-Residential Customers

Those Customers who are not Residential.

Residential Customers

All those Customers using gas service for domestic purposes, for use in single family dwellings, in separately metered housing units, or for use in commonly owned areas of condominium associations, cooperative apartments, and homeowner associations for non commercial uses.

Sales Service or Sales Customer

Customers receiving gas supply from the Company.

Therm

A unit of heating energy equivalent to one hundred thousand (100,000) British thermal units.

Transportation Service or Transportation Customer

Customers receiving gas supply from a Third Party Supplier.

RULES AND REGULATIONS

1. GENERAL

These Rules and Regulations of the Company shall supplement the Rules and Regulations of the Florida Public Service Commission governing service by gas public utilities. Where contradiction is developed as between interpretation of the Company's Rules and Regulations and the Commission's Rules and Regulations, the latter shall be deemed to override the former.

The Company shall furnish service to applicants under the filed rates and in accordance with these Rules and Regulations.

2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS

For an existing account or premise, the Company requires an initial deposit of two (2) times the actual average monthly bill calculated by adding the monthly charges from the 12-month period immediately before the date any change in the deposit is sought, dividing this total by 12, and multiplying the result by 2. If the account or premise has less than 12 months of actual charges, the deposit shall be calculated by adding the available monthly charges, dividing this total by the number of months available, and multiplying the result by 2. For a new service or premise request, the total deposit may not exceed two (2) months of projected charges, calculated by adding the 12 months of projected charges, dividing this total by 12 and multiplying the result by 2. Once the new Customer has had continuous service for a 12-month period, the amount of the deposit shall be recalculated using actual data. Any difference between the projected and actual amounts must be resolved by the Customer paying any additional amount that may be billed by the utility or the utility returning any overcharge. Credit in lieu of a cash deposit may be deemed satisfactorily established if the applicant for service furnishes a satisfactory guarantor, an irrevocable letter of credit from a bank, or a satisfactory surety bond to secure payment of bills.

Interest will be paid by the Company on Customer deposits at the rate of 2 percent per annum. The Company will pay interest on Non-Residential Customer deposits at the rate of 3 percent per annum in cases where the Customer has established a satisfactory payment record and has had continuous service for a period of 23 months as consistent with PSC Rule 25-7.083(6). The Company has the option of refunding deposits after 23 months. The amount of such interest due any Customer shall be credited to the Customer's bill at least annually or upon termination of service, provided the account has been active for at least six months and the deposit has been held for at least that period.

The Company may charge, upon written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where previously waived or returned, or an additional deposit, in order to secure payment of current bills.

When service is terminated, any balance of the amount deposited and interest accrued will be returned to the Customer; or the deposit may be returned at any time previous thereto at the option of the Company.

RULES AND REGULATIONS (Continued)

2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS (CONTINUED)

Residential deposits will be returned after the Customer has had continuous service for a period of 23 months and has not in the preceding 12 months made more than one late payment of a bill, paid with a check refused by a bank, been disconnected for non-payment, tampered with the gas meter, or used service in a fraudulent or unauthorized manner. In each case where a refund is made the amount of the deposit and interest will be applied against any amount owed by the Customer and the balance refunded. At the option of the Customer, the deposit will be refunded in full after payment of the final bill.

All Commission Rules and Regulations pertaining to Customer deposits (PSC Rule 25-7.083) are incorporated herein by reference and those Commission Rules govern in the event of conflict with Company Rules herein.

3. METERING

The Customer shall provide a suitable location satisfactory to the Company for its metering equipment.

This location shall be convenient and accessible at all times to the Company for its meter readers and other agents. This location shall conform with all local, State and Federal requirements.

The representatives of the Company shall be given access to the premises of the Customer at all reasonable times for obtaining meter readings, for shutting off the flow of gas for reasons herein prescribed, for inspection of piping and appliances, and for inspecting, removing, repairing, or protecting from abuse or fraud any of the property of the Company installed on the premises, and particularly for emergency purposes.

The Company in its sole discretion may install, at its expense, an Automatic Meter Reading ("AMR") device to monitor a Customer's gas consumption. However, when gas is to be delivered at a pressure in excess of the Company's standard gauge pressure or such equipment is required by the Rate Schedule under which the Customer will receive service, the Company shall determine any necessary equipment inclusive of compensating and AMR devices, including devices capable of providing daily readings, to be installed at the Customer's expense. If an AMR device is requested by the Customer, the AMR device and any necessary appurtenances shall be installed at the Customer's expense if the installation is deemed feasible by the Company. When such devices require attachment to telephone and/or electric utilities, the Customer shall provide and pay for suitable connections unless the Company elects to make such connections.

Customer shall not tamper with or remove meters or other equipment or permit access thereto, except by authorized employees or agents of Company.

All equipment furnished by the Company shall remain its property and may be replaced whenever deemed necessary by the Company or as required by the Commission and may be removed by the Company at any time after discontinuance of service. Payments made by the Customer shall not give the Customer ownership of the equipment.

RULES AND REGULATIONS (Continued)

3. METERING (Continued)

The Customer shall be liable to the Company for damage to or loss of meters, connections, or other Company property on their premises due to negligence or carelessness on the part of the Customer, members of their household, their agents, or employees

The gas supplied to any Customer shall be measured at the pressure existing at the meter. Gas supplied at other than the standard delivery pressure of the Company will be corrected to effect meter readings at the standard delivery pressure.

In the event of stoppage or failure of a meter to register the utility shall bill the Customer on an estimate of the gas used for a period not to exceed 12 months based on the Customer's past consumption.

In the case of unauthorized or fraudulent use, or meter tampering the utility shall bill the Customer on an estimate of the gas used, based on the Customer's past consumption or gas equipment at premises whichever is greater.

The Company will select the type and make of metering equipment and may, from time to time, change or alter such equipment. It shall be the obligation of the Company to supply meters that will accurately and adequately furnish records for billing purposes. Bills will be based upon registration of Company meters only.

With the exception of the following, the gas supplied to any Customer, under any of the Company's Rate Schedules, shall not be re-metered or sub-metered for sale either directly or indirectly. Under no conditions will service be rendered under any agreement whereby the Customer or their tenants resell the gas either within or without their premises, nor under conditions by which gas is transmitted outside the premises under contract.

A. Residential Meter Reading

All Residential Customers shall be included in one of the Company's regularly scheduled meter reading cycles with each cycle being read every month through automated meter reading (AMR) devices. The AMR technology allows the Company to read meters remotely; however, if a read is not obtained the Customer's meter readings will be noted as estimated until the Company obtains an actual meter reading.

RULES AND REGULATIONS (Continued)

3. METERING (Continued)

B. Meter Reading Estimates

Where the Company does not, for any reason, read the meter, the Company may estimate the amount of gas supplied based upon past usage, seasonal conditions, and other available information and submit a bill determined on that basis. Such a bill shall be marked as an estimated bill. Adjustment of Customer's estimated usage to actual usage shall be made when an actual reading is next obtained.

C. PSC Rule 25-7.071 Measuring Customer Service

PSC Rule 25-7.071 is included herein:

(1) All gas sold to Customers shall be measured by commercially acceptable measuring devices owned and maintained by the utility, 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 the utility's filed tariff.

(2)(a) Individual gas metering by the utility 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:

i. 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 the utility determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

ii. 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:

iii. 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 certificated 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 recreation vehicle parks where permanent residency is not established and for marinas where living aboard is prohibited by ordinance, deed restriction, or other permanent means;

RULES AND REGULATIONS (Continued)

3. METERING (Continued)

iv. In such multiple occupancy units which would require the provision of individual gas service above the second story, unless specifically requested.

(2)(b) For purposes of this Rule:

i. "Occupancy unit" means that portion of any commercial establishment, single and multi-unit Residential building, or trailer, mobile home or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries as described in the rental, lease or ownership agreement for such unit.

ii. "Time-sharing plan" means any arrangement, plan, scheme, or similar device, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, whereby a purchaser, in exchange for consideration, receives a right to use accommodations or facilities, or both, for a specific period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than three years.

iii. The construction of a new commercial establishment, Residential building, marina, or trailer, mobile home or recreational vehicle park shall be deemed to commence on the date when the building structure permit is issued.

iv. The individual metering requirement is waived for any time-sharing facility for which construction was commenced before January 1, 1987 in which separate occupancy units were not metered in accordance with subsection (2)(a).

(3) Where individual metering is not required under Subsection (2)(a)iii and master metering is used in lieu thereof, sub-metering may be used by the Customer of record/owner of such facility solely for the purpose of allocating the cost of the gas billed by the utility. The term "cost" as used herein represents only those charges specifically authorized by the gas utility's tariff including but not limited to the Customer, energy, purchased gas adjustment, and conservation charges made by the gas utility plus applicable taxes and fees to the Customer of record responsible for the master meter payments. The term cannot be construed to include late payment charges, returned check charges, the cost of the distribution system behind the master meter, the cost for billing, and other such costs.

4. PIPING AND APPLIANCES

The piping, fixtures, and appliances for which the Customer is responsible shall be maintained in conformity with all Local, State and Federal requirements.

RULES AND REGULATIONS (Continued)

5. GAS LEAKS

The Customer shall give immediate notice to the Company of leakage of gas. No deduction on account of leakage shall be required to be made from Customer's bills unless such leakage occurs as the result of fault or neglect of agents of the Company. In case of leakage or fire, the stopcock at the meter should be closed without delay and no light or flame used in the vicinity of the leak.

6. CONNECT CHARGE

A charge of \$80.00 for Residential service or \$150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be \$100.00 for Residential service or \$200.00 for Non-Residential service.

7. RECONNECTION CHARGE

A charge of \$40.00 for Residential service or \$80.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non-payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be \$50.00 for Residential service or \$100.00 for Non-Residential service.

8. FAILED TRIP CHARGE

A charge of \$20 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative.

9. 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 that the Late Payment Charge applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities shall be at a rate no greater than allowed, and in a manner permitted by applicable law.

10. RETURNED CHECKS

The service charge for each returned check shall be determined in accordance with section 68.065, Florida Statutes. Payment of the full amount of the dishonored payment, plus a service charge of \$25 if the face value does not exceed \$50, \$30 if the face value exceeds \$50 but does not exceed \$300, \$40 if the face value exceeds \$300, or 5 percent of the face amount of the dishonored instrument, whichever is greater.

RULES AND REGULATIONS (Continued)

11. OTHER CHARGES

The following charges relating to Customer accounts will apply:

Change of account	\$25.00
Bill collection in lieu of disconnection	\$25.00

12. Temporary Disconnection of Service – Customer Request

A charge of \$35.00 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer requests a Temporary Disconnection of Service. If service is performed, at Customer request, outside of normal business hours the charges shall be \$45.00 for Residential and Non-Residential service.

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER

The Company may temporarily shut off the supply of gas to the Customer's premises after reasonable notice for the purpose of making necessary repairs or adjustments to mains or supply pipes, and reserves the right to shut off the supply of gas without notice in case of emergency. In addition the PSC Rule 25-7.089, Refusal or Discontinuance of Service by Utility, as follows, shall apply:

(1) Until adequate facilities can be provided a utility may refuse to serve an applicant if, in the best judgment of the utility, it does not have adequate facilities or supply of gas to render the service applied for, or if the service is of a character that is likely to affect unfavorably service to other Customer.

(2) If the utility refuses service for any reason specified in this subsection, the utility shall notify the applicant for service as soon as practicable, pursuant to subsection (5), of the reason for refusal of service. If the utility will discontinue service, the utility shall notify the Customer at least 5 working days prior to discontinuance that service will cease unless the deficiency is corrected in compliance with the utility's regulations, resolved through mutual agreement, or successfully disputed by the Customer. The 5-day notice provision does not apply to paragraphs (h), (i) or (j). In all instances involving refusal or discontinuance of service the utility shall advise in its notice that persons dissatisfied with the utility's decision to refuse or discontinue service may register their complaint with the utility's Customer relations personnel and to the Florida Public Service Commission at 1-800-342-3552 which is a toll free number. As applicable, each utility may refuse or discontinue service under the following conditions:

RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

- (a) For non-compliance with or violation of any State or municipal law or regulation governing gas service.
- (b) For failure or refusal of the Customer to correct any deficiencies or defects in his piping or appliances which are reported to him by the utility.
- (c) For the use of gas for any other property or purpose than that described in the application.
- (d) For failure or refusal to provide adequate space for the meter and service equipment of the utility.
- (e) For failure or refusal to provide the utility with a deposit to insure payment of bills in accordance with the utility's regulations provided that written notice, separate and apart from any bill for service, be given the Customer.
- (f) For neglect or refusal to provide reasonable access to the utility for the purpose of reading meters or inspection and maintenance of equipment owned by the utility provided that written notice, separate and apart from any bill for service, be given the Customer.
- (g) For non-payment of bills or noncompliance with the utility's rules and regulations, and only after there has been a diligent attempt to have the Customer comply, including 5 working days' written notice to the Customer, such notice being separate and apart from any bill for service. For purposes of this subsection, "working day" means any day on which the utility's business office is open and the U.S. Mail is delivered. Upon request of the Customer, the utility shall give a copy of the notice of discontinuance to a designated third party in the service area of the utility. A utility shall not, however, refuse or discontinue service for non-payment of a dishonored check service charge imposed by the utility.
- (h) Without notice in the event of a condition known to the utility to be hazardous.
- (i) Without notice in the event of tampering with regulators, valves, meters or other facilities furnished and owned by the utility.
- (j) Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, the utility, before restoring service, may require the Customer to make at his own expense all changes in piping or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the deficiency in revenue resulting from such fraudulent use.

RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

(3) Service shall be restored when cause for discontinuance has been satisfactorily adjusted.

(4) When service has been discontinued for proper cause, the utility may charge a reasonable fee to defray cost of restoring service provided such charge is set out in its approved tariff on file with the Commission.

(5) In case of refusal to establish service, or whenever service is discontinued, the utility shall notify the applicant or Customer in writing of the reason for such refusal or discontinuance.

(6) If the Company has reasonable evidence that there is or may be a danger from the Customer or any occupant and/or invitee of the Customer's Premises to Company personnel or agents who might be called to said Premises in the course of their duties with the Company, including but not limited to any direct or implied threats against the Company or its personnel or agents from said Customer or occupant and/or invitee.

(7) The following shall not constitute sufficient cause for refusal or discontinuance of service to an applicant or Customer.

(a) Delinquency in payment for service by a previous occupant of the premises unless the current applicant or Customer occupied the premises at the time the delinquency occurred and the previous Customer continues to occupy the premises and such previous Customer will receive benefit from such service.

(b) Failure to pay for appliances purchased from the utility.

(c) Failure to pay for a different type of utility service, such as electricity or water.

(d) Failure to pay for a different class of service.

(e) Failure to pay the bill of another Customer as guarantor thereof.

(f) Failure to pay a dishonored check service charge imposed by the utility.

(8) No utility shall discontinue service to any noncommercial Customer between 12:00 noon on a Friday and 8:00 a.m. the following Monday or between 12:00 noon on the day preceding a holiday and 8:00 a.m. the next working day unless such discontinuance is at the request of the Customer or is necessary in the interest of safety. Holiday as used in this subsection shall mean New Years Day, Memorial Day, July 4, Labor Day, Thanksgiving Day, and Christmas Day.

(9) Each utility shall submit, as a tariff item, a procedure for discontinuance of service when that service is medically essential.

RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

Failure of Company to exercise its rights to suspend, curtail or discontinue service, for any of the above reasons, shall not be deemed a waiver thereof.

When service has been discontinued for any of the reasons set forth in the Tariff, the Company shall not be required to restore service until the Customer has paid the applicable charges to the Company required for service restoration.

14. EXTENSION OF FACILITIES

A. Free Extensions of Mains and Services: The maximum capital investment required to be made by the Company for main and service facilities without cost to the Customer shall be defined as the Maximum Allowable Construction Cost ("MACC"). The MACC shall equal six times the annual Margin Revenues estimated to be derived from the facilities. However, Customers initially served under the Residential Standby Generator Service ("RSG") and Commercial Standby Generator Service ("CSG") Rate Schedules shall not be eligible for extension allowances, even if additional load is added at a later date, but such Customers may be eligible to receive refunds of amounts paid to the Company for extensions under B.(2) below.

B. Extensions of Mains and Services Above Free Limit: When the cost of the extension required to provide service is greater than the free limit specified above, the Company may require a non-interest bearing advance in Aid to Construction ("ATC") equal to the cost in excess of such free limit provided that:

(1) At the end of the first year following construction, the Company shall refund to the person paying the ATC or their assigns an amount equal to the excess, if any, of the MACC as recalculated using actual gas revenues, less the actual cost of gas, over the estimated MACC used to determine the amount of the ATC.

(2) For each additional Customer taking service at any point on the extension within a period of five (5) years from date of construction, the Company shall refund to the person paying the ATC or their assigns an amount by which the MACC for the new Customer exceeds the cost of connecting the Customer, provided that an additional main extension shall have not been necessary to serve the additional Customer.

(3) The aggregate refund to any Customer made through the provisions of (a) and (b) above shall at no time exceed the original ATC of such Customer.

(4) The extension shall at all times be the property of the Company and any un-refunded portion of the ATC at the end of five (5) years shall be credited to the plant account of the Company.

(5) The Company may require a commitment by a Customer to take or pay for a minimum volume of gas as deemed appropriate by the Company given the circumstances of facility cost and/or the service requirements of a particular Customer. In no instance will the minimum volume commitment be set at a level that exceeds the volume amount used to calculate the MACC for the Customer, nor will the volume commitment term exceed six (6) years.

RULES AND REGULATIONS (Continued)

14. EXTENSION OF FACILITIES (Continued)

C. Area Extension Program Charge: Notwithstanding the provisions of Sections A and B when facilities are to be extended to serve single or multiple delivery points in a discrete geographic area, the Company may require an Area Extension Program Charge ("AEP"). The Company, in its sole discretion, may require this charge when:

(1) The cost of the project facilities required to provide service through the area is greater than the aggregate MACC for the Customers to be served; and

(2) The Company reasonably forecasts Margin Revenues plus the AEP during the period ending ten years from when the mains required to serve the project facilities are placed in service (the Amortization Period), that are sufficient to recover the cost of the project facilities.

The AEP, which shall be stated on a per therm basis, shall apply with respect to all natural gas sold or transported to Company Customers located within the applicable discrete geographic area during the Amortization Period.

The AEP will be calculated by dividing (1) the amount of additional revenue required in excess of the Company's applicable tariff rates by (2) the volume of gas reasonably forecast to be sold or transported to Customers within the applicable discrete geographic area during the Amortization Period. The additional revenue required is that amount determined necessary to recover the excess cost of the facilities, including the Company's allowed cost of capital.

AEP collected shall be used specifically to amortize the cost of the project facilities within the applicable discrete geographic area that are in excess of the MACC. If the AEP collected is sufficient before the expiration of the Amortization Period to fully amortize the excess costs, including provision for the accumulated cost of capital, the AEP for that area shall terminate immediately, and the Company shall promptly credit the affected Customers for amounts over collected, if any.

Upon the earlier of (1) the third anniversary of the date when the project facilities are placed in service and (2) the date on which 80% of the originally forecast annual load is connected, the Company will reassess the amount of additional revenue required to recover the unamortized excess cost of the facilities and the calculation of the AEP. Further reassessments shall be performed by the Company following the fifth, seventh and ninth anniversary of the date when the project facilities were originally placed in service. The resulting adjustment of the AEP (whether upward or downward) will be applied over the remainder of the Amortization Period.

RULES AND REGULATIONS (Continued)

14. EXTENSION OF FACILITIES (Continued)

The Company may enter into a guaranty agreement with the party or parties requesting the extension, whereby that party or parties agree to pay to the Company any unamortized balance remaining at the end of the Amortization Period. The Company's rights under the guaranty agreement will not be considered when calculating the AEP.

The length of the Amortization Period may be modified upon the specific approval of the Florida Public Service Commission.

D. General

The Company will own control and maintain all service pipes, regulators, vents, meters, meter connections, valves and other appurtenances from the main to the outlet side of the meter.

The extension of facilities provisions shall not require the Company to extend its mains across private property or in streets that are not at established grade; nor prohibit the Company from making extensions of mains of greater length than required herein.

15. TRANSPORTATION - SPECIAL CONDITIONS

A. A Transportation Service Agreement or other means of enrollment accepted by the Company is a condition precedent for Transportation Service under each applicable Rate Schedule, the initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

B. The usage charges in the Rate Schedules shall be based upon actual or estimated consumption as determined by the Company, not by Third Party Supplier deliveries.

C. Nominations and Transportation of Gas

The Customer's Third Party Supplier ("TPS") shall nominate on behalf of its Customers the total monthly requirements for that billing month. The TPS is responsible for making arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline supplier. The gas transported under this Rate Schedule is not the property of the Company. However, the Company reserves the right to commingle such gas with other supplies. Moreover, the Company reserves the right to utilize Customer's gas, when necessary, in accordance with its Gas Curtailment Plan.

D. Indemnification

As between Company and Customer, the Customer or its Third Party Supplier warrants that it has clear title to any gas supplies delivered into the Company's system for redelivery to Customer and Customer shall be deemed to be in exclusive control and possession of gas prior to its delivery into the Company's system for redelivery to Customer. Customer agrees to indemnify, defend and hold harmless Company from any and all claims, suits or damage actions arising out of deliveries of gas on behalf of transporting Customer.

E. Gas Supply Obligation

In the event that Customer's Third Party Supplier fails to deliver gas on behalf of its Customers, the Company may, in its sole discretion, provide replacement gas supplies. The Company shall have no obligation to provide natural gas supplies to Customers that contract for gas supply from a TPS. In the event that a Customer seeks to purchase natural gas supplies from the Company, such sales may be made by the Company in its sole discretion under such terms and conditions as the Company may require.

F. Balancing Receipts and Deliveries

Third Party Suppliers will be billed for all their Customers' balancing and other transportation related charges, as set forth in the TPS Rate Schedule, determined by the Company to be billable to a TPS on behalf of their Customers. If there are any unpaid charges the TPS' Customers shall be individually responsible for any portion attributable to their individual action and/or for their prorata share as follows: The Company will first determine individual Customer charges, if any, and second prorata charges based on allocating the

RULES AND REGULATIONS (Continued)

15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

F. Balancing Receipts and Deliveries (Continued)

amount of TPS gas received, if any, in the following priority; first to the GS classes being served under ADDQ in the order of increasing annual usage, then to NGV, followed by the remaining GS classes in the order of increasing annual usage, then by KDS and lastly to FGS Customers. Each Customer in a Rate Schedule that does not receive gas supply to meet the entire Rate Schedule requirements will receive a prorata charge based on their percentage of gas consumed, as estimated or measured on the meter reading date following the incurrence of imbalance charges, to the total of their Rate Schedule for the period that charges apply.

G. Transportation Interruption and Curtailment

Company shall have the right to reduce or completely curtail deliveries to Customer as follows:

(1) If, in Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

(2) In the event Company is notified by its delivering pipeline pursuant to the Federal Energy Regulatory Commission approved curtailment plans or provision of its tariff to interrupt or curtail deliveries for uses of the same type or category as Customer's use of gas hereunder; or

(3) When necessary to maintain the operational reliability of Company's system.

Company will endeavor to give as much notice as possible to Customer in the event of interruption or curtailment. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered Unauthorized Gas Use

H. Facilities

Company shall not be obligated to, but may, at its sole discretion on a non-discriminatory basis, construct or acquire new facilities, or expand existing facilities, including facilities necessary to provide measurement of volumes and communication of deliveries, in order to perform service requested under each applicable Rate Schedule. If in Company's reasonable judgment it is necessary to construct or acquire new facilities, or to expand existing facilities, to enable Company to receive or deliver Customer's gas at the Points of Receipt and Delivery requested, and Company determines in its sole discretion to construct, acquire, or expand such facilities, then Company shall notify Customer of the estimated costs of such facilities, including electronic measurement equipment, shall, subject to the receipt and acceptance of any necessary regulatory approval, be constructed, acquired or expanded by Company in accordance with the terms of the executed Service Agreement.

RULES AND REGULATIONS (Continued)

15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

H. Facilities (Continued)

Prior to the initial receipt of service hereunder, unless agreed otherwise, Customer shall reimburse Company in accordance with the terms of the Transportation Service Agreement, for the cost of any facilities which are constructed, acquired, or expanded by Company to receive or deliver Customer's gas.

All facilities required to provide service under each applicable Rate Schedule shall be designed, constructed, installed, operated, and owned by Company, unless otherwise agreed to by Company.

Company's execution of a Transportation Service Agreement under each applicable Rate Schedule may be conditioned on Customer's agreement to pay the total incremental cost of such facilities as specified herein and in the Service Agreement.

I. Designated Pools

This section designates the Pools that have been adopted for the Company's service territory in order to facilitate the operation of the Company's system.

Basic Pools result from the physical characteristics of the Company's system and the location of the delivery points of the interstate pipeline companies.

The Company's service territory is composed of two Primary Pools, each of which is composed of one or more Basic Pools:

- (a) Brevard
- (b) Miami-Dade

J. Allocation, Assignment, of Capacity and Supply Assets

This section sets forth the method and provisions by which the Company will allocate, on an equal access, nondiscriminatory basis, the Company's Interstate Pipeline Capacity to a Third Party Supplier based upon the Average Daily Delivery Quantity ("ADDQ") and Demand Charge Quantity ("DCQ") of the Transportation Customers served by the Third Party Shipper.

The portion of the Company's Interstate Pipeline Capacity not associated with premises served by Third Party Supplier will remain with the Company. The Company will hold the capacity required to service its Customers on a Design Day plus a reserve margin not to be less than 5%. The Company will post on the Electronic Bulletin Board ("EBB") each allocation of the Company's Interstate Pipeline Capacity to a Third Party Supplier for viewing only by such Third Party Shipper. Until the Company has sufficient Interstate Pipeline Capacity to satisfy 100% of the throughput on its distribution system, capacity releases will be prioritized based upon Customer groups. The Company will first release Interstate Pipeline Capacity to service Cycle Read Customers (ADDQ) based upon Third Party Supplier market share.

RULES AND REGULATIONS (Continued)

15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

The remaining Interstate Capacity will then be released to service Daily Read Customers (DCQ) that are identified as Essential Use based upon Third Party Supplier market share. Any remaining Interstate Pipeline Capacity will then be released to service Daily Read Customers that are not identified as Essential Use based upon Third Party Supplier market share.

Each month the Company will calculate market share for each Third Party Supplier based upon the sum of the ADDQ and DCQ of premises served by each Third Party Supplier. Each month the Company will make capacity allocations to each Third Party Supplier based upon their market share as calculated on the twentieth (20th) calendar day of the preceding month. The Company will post on the EBB on the twentieth (20th) calendar day of the preceding month, the total Interstate Pipeline Capacity that a Third Party Supplier is allocated for viewing only by such Third Party Shipper.

The rate for Interstate Pipeline Capacity will be the maximum rate stated in the applicable FERC Gas Tariff; provided, however, that if the proper regulatory approvals have been received, the rate for an assigned service will not exceed the rate charged to the Company as of the date of the assignment. Assignments will have a term of one calendar month and will be made and become effective on the first day of such month.

The Company will, when possible, provide firm gas delivery service to Sales Customers who were Transportation Customers prior to August 1, 2018. However, if sufficient interstate pipeline capacity is not available, those Customers may not receive firm gas delivery service.

All capacity charges associated with release of Interstate Capacity to Third Party Suppliers will be billed directly to the Third Party Supplier by the pipeline company.

K. Recall of Released Capacity

The Company, at its sole discretion, has the right to recall Interstate Pipeline Capacity from Third Party Suppliers if:

- (a) A determination by the Company, in a Force Majeure event to recall capacity in order to maintain the operational integrity of the system;
- (b) A Third Party Supplier's failure to meet the security requirements of this Tariff or meet its responsibilities as a replacement shipper on the Pipeline;
- (c) A filing of bankruptcy by a Third Party Supplier;
- (d) A Third Party Supplier fails to meet system delivery requirements;
- (e) An order of the State or Federal Commissions where recall would be necessary to comply with Commission orders;
- (f) The Company, for any reason, determines that recall is necessary to maintain the operational integrity of the system

RULES AND REGULATIONS (Continued)

15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

L. Disposition of Recalled Capacity

Capacity recalled to the above section, shall be re-released as follows:

In the case of Interstate Pipeline Capacity is recalled, the Company will re-release the recalled Interstate Pipeline Capacity to all Third Party Suppliers promptly.

M. Limitations on Released Capacity

The Interstate Pipeline Capacity being released to Third Party Suppliers under the provisions of this tariff was obtained for the purpose of making gas available to Customers in Florida. It is being released to Third Party Suppliers for the same purpose. Accordingly, in addition to any other limitations on the released capacity that may apply, and as a condition for receiving the released capacity, Third Party Suppliers must comply with the following limitations on the use of released capacity.

Any agreement to trade, assign, sell, or otherwise re-release the released capacity shall include the right of FCG to recall the capacity under Section K.

In the event that a Third Party Shipper sells, trades, or otherwise transfers all or part of the Third Party Supplier's Customer base to another Third Party Supplier, it shall also release to the other Third Party Supplier an equal percentage of its released Interstate Pipeline Capacity;

Any agreement to trade, assign, sell, or otherwise re-release the released Interstate Pipeline Capacity shall include the right of Third Party Supplier to recall the capacity if the capacity is necessary to provide service to the Third Party Suppliers' Customers.

16. FORCE MAJEURE

Neither Company, Third Party Supplier, or Customer shall be liable for damages to the other for any act, omission, or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, , or software, line freezups, temporary failure of gas supply, temporary failure of firm transportation arrangements or curtailments, the binding order of any court or governmental authority which has been resisted in good faith by reasonable legal means, acts of third parties, and any other cause, whether of the kind herein enumerated or otherwise, not within the control of the party claiming suspension and which by the exercise of reasonable diligence such party is unable to prevent or overcome.

Such causes or contingencies affecting the performance by the Company, Third Party Supplier or Customer, however, shall not relieve it of liability in the event of its concurrent negligence, nor shall such causes or contingencies affecting performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

RULES AND REGULATIONS (Continued)

17. GAS CURTAILMENT PLAN

During periods of supply shortages, operational constraints or Force Majeure events the Company may implement the terms of its Gas Curtailment Plan. The purpose of this plan is to preserve the ability to continue to provide essential gas services to the broadest base of Customers given limited gas supply and/or delivery capacity. Any Unauthorized Gas Use will be governed by the terms stated in the Unauthorized Gas Use section of this tariff. If a Customer notifies the Company that they have a medical necessity requiring gas use the Company will endeavor to provide adequate notice of any curtailments.

18. UNAUTHORIZED GAS USE

Unauthorized Gas Use includes, but is not limited to, any volume of gas taken by Customer in excess of its Demand Charge Quantity requirement as set forth in its Service Agreement with Company or the quantity of gas allowed by the Company on any day as a result of a curtailment or interruption notice issued by the Company in accordance with its tariff and/or by the Florida Public Service Commission of the State of Florida or any other governmental agency having jurisdiction. A "day" shall be a period of twenty-four (24) consecutive hours, beginning as near as practical to 8 a.m., or as otherwise agreed upon by Customer and Company.

The Company reserves the right to physically curtail the gas service to any Customer if, in the Company's sole judgement, such action is necessary to protect the operation of its system.

If a Customer uses gas after having been notified that gas is not available or, if applicable, uses gas in excess of the Demand Charge Quantity or requirements as established in the Service Agreement, then Unauthorized Gas Use charges shall apply to those amounts. Furthermore, if a Third Party Supplier (TPS) fails to deliver gas in the quantities and or imbalance ranges specified in the TPS Rate Schedule, then Unauthorized Gas Use charges shall apply to the TPS.

All Unauthorized Gas Use charges shall be billed at the higher of \$2.50 per therm or a rate equal to ten times the highest price, for each day, for gas delivered to Florida Gas Transmission at St. Helena Parish, as reported in Natural Gas Week plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. However, this rate shall not be lower than the maximum penalty charge for unauthorized daily overruns as provided for in the Federal Energy Regulatory Commission approved gas tariffs of the interstate pipelines which deliver gas into Florida. This charge is in addition to all applicable taxes, charges and assessments of the applicable Rate Schedule.

Nothing herein shall be construed to prevent the Company from taking all lawful steps to stop the unauthorized use of gas by Customer, including disconnecting Customers service. Such payment for unauthorized use of gas shall not be deemed as giving Customer or TPS any rights to use such gas.

RULES AND REGULATIONS (Continued)

19. EQUIPMENT FINANCING

If the Company agrees to provide the necessary natural gas conversion or compression equipment, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial contract term of gas service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred, including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment. At such time when the Company has recovered its costs of providing the natural gas conversion equipment the ongoing gas deliveries shall be billed at rates stated in the Customers applicable Rate Schedule.

20. TAXES AND OTHER ADJUSTMENTS

There will be added to all bills rendered all applicable local utility and franchise taxes, State sales taxes and gross receipts tax presently assessed by governmental authority, as well as any future changes or new assessments by any governmental authority subsequent to the date of any Rate Schedule. All such assessments as described above shall be shown on Customer bills.

21. BUDGET BILLING PLAN

Available to any Residential Customer as defined under the Technical Terms and Abbreviations of this tariff. A Customer may elect to enroll in the Company's Budget Billing Plan to help stabilize their monthly payments. To qualify for the Budget Billing Plan, a Customer must be a year-round Customer and have no balance owing when beginning the plan. Following a Customer's request to participate in the Budget Billing Plan the Company shall have 45 days in which to determine the Customer's eligibility and process an enrollment to initiate billing under the plan.

If a Customer requests the Budget Billing Plan, the initial budgeted payment amount will be based on the average of the previous 12 months usage normalized for weather applied to the then current or Company projected billing rates, and shall include any regulatory fees or taxes applicable to the Customer. If the Customer has not received Gas Service from the Company for the preceding 12 months, the Company will use the best information available to calculate the initial monthly payment amount. The total deferred debit or credit balance will be shown on the Customer's bill.

The Company reviews all budget payments and resets them annually on or about August of each year. On such recalculation, one-twelfth of any debit or credit deferred balance will be added to the following year's recalculated budgeted monthly payment amount. However, a Customer may request a payment of a credit balance in which case the recalculated amount will be adjusted to reflect the removal of the credit balance. In addition, the Company also performs a semi-annual review and may adjust the budget payment if it varies by more than \$5.00 or 10% whichever is less.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

RULES AND REGULATIONS (Continued)

The Company may also recalculate the payment quarterly if it determines that changes in Customer equipment or billing rates warrant. However, the Company may only begin charging such recalculated quarterly amounts on the Customer's next successive bill if the recalculated budgeted payment amount varies by 35% or more from the budgeted payment amount then in effect. Any balances outstanding at the time of a non-annual recalculation shall be included in such recalculation with the objective of achieving a net zero balance at the end of the program year.

A Customer's participation in the Budget Billing Plan will be continuous unless the Customer requests that participation in the plan be discontinued, or gas service has been terminated at the premise, or the Customer is delinquent in paying the budgeted payment amount, which may result in shut-off for non-payment and/or removal from the program. If a Customer no longer participates in the plan, the Customer shall pay any deferred debit balances with their next regular monthly bill, with any deferred credit balance being used to reduce the amount due from the next regular monthly bill. Upon termination from the plan, for any reason, any billed outstanding balance not paid by the next due date shall be considered past due and late payment fees shall apply. In addition, prior to plan termination, late payment fees shall apply to past due Budget Billing Plan payment amounts.

22. LIMITS OF COMPANY RESPONSIBILITIES

The Company shall not be liable for any property damage, fatality, or personal injury sustained on the Customer's premise resulting from the Customer's installation of the gas pipe, fittings, appliances, storage tanks, compressors, and apparatus of any type of others on the Customer's premises. The Company will not be responsible for the use, care or handling of gas delivered to the Customer after it passes from the Company's lines on the Customer's side of the point of delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the sources, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to the Customer or their vehicle.

Whenever the Company deems an emergency or system operating condition warrants interruption, curtailment or other limitation of the Gas Service being rendered, such interruption, curtailment or other limitation shall not constitute a breach of contract and shall not render the Company liable for damages suffered as a result of such interruption, curtailment or other limitation of Gas Service or excuse the Customer from continuing to fulfill its obligations to the Company.

In no event shall the Company be under any obligation to inspect the gas piping or appliances of a Customer. Where the Company has reason to believe the flues, gas piping or appliances do not comply with recognized requirements or code, the Company may refuse to supply gas to the Customer. However, the Company shall have no responsibility whatsoever for determining whether any local code or ordinance or any other government requirement is applicable.

No Customer or other person shall, unless authorized by the Company, operate, change or tamper with any of the Company's facilities.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

RULES AND REGULATIONS (Continued)

23. LIMITATION OF DAMAGES

The Customer shall not be entitled to recover from the Company any consequential, indirect, incidental or special damages, such as loss of use of any property, vehicle, or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, diminution in value of real property, or expenses to restore operation, or loss of goods or products.

The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss, damage or injury to person or property, in any manner directly or indirectly connected with or growing out of the transmission and/or use of natural gas by the Customer at or on the Customer's side of the point of delivery or out of the Customer's negligent acts or omissions.

24. ACCESS TO PREMISES

The Customer shall grant to the Company without cost to the Company, all rights, easements, permits and privileges which in the Company's opinion are necessary for the rendering of service. The Customer will furnish to the Company, without charge, an acceptable location for the Company's meter and shall give Company employees and representatives access to the Customer's premise so that the Company may operate, inspect and maintain its facilities. Failure to grant access could result in disconnection of service.

25. Excess Flow Valves

Existing single family residential regardless of size, as well as multi-family residences and commercial Customers not using in excess of one-thousand (1,000) standard cubic feet per hour (SCFH) per service, may request the Company to install an excess flow valve (EFV) or equivalent equipment, which appropriate equivalent will be determined in the Company's sole discretion, for the purpose of interrupting the flow of gas. The Customer shall reimburse the Company for the cost associate with installing an EFV (or equivalent equipment) when such installation is performed at the request of the Customer.

RESIDENTIAL SERVICE – 1 (RS-1)

APPLICABILITY

Service is available to Residential Customers using between 0 and 99 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$12.00
Distribution Charge, per therm	\$0.5522
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

Service is available to Residential Customers using between 100 and 599 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$15.00
Distribution Charge, per therm	\$0.4312
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

Service is available to Residential Customers using 600 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$20.00
Distribution Charge, per therm	\$0.3756
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

Service is available to Non-Residential Customers using between 0 and 5,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$25.00	\$25.00
Distribution Charge, per therm	\$0.4262	\$0.4262
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 1 (GS-1)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

Service is available to Non-Residential Customers using between 6,000 and 24,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$35.00	\$35.00
Distribution Charge, per therm	\$0.3785	\$0.3785
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 6K (GS-6K)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

Service is available to Non-Residential Customers using between 25,000 and 119,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$150.00	\$150.00
Distribution Charge, per therm	\$0.3571	\$0.3571
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 25K (GS-25K)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

Service is available to Non-Residential Customers using between 120,000 and 1,249,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$300.00	\$300.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.3172	\$0.3172
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 120K (GS -120K)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ): (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GENERAL SERVICE - 1,250K (GS -1,250K)

APPLICABILITY

Service is available to Non-Residential Customers using between 1,250,000 and 10,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$500.00	\$500.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.1606	\$0.1606
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 1,250K (GS -1,250K)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GENERAL SERVICE – 11M (GS - 11M)

APPLICABILITY

Service is available to Non-Residential Customers using between 11,000,000 and 24,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$1,000.00	\$1,000.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.0800	\$0.0800
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 11M (GS – 11M)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GENERAL SERVICE – 25M (GS - 25M)

APPLICABILITY

Service is available to Non-Residential Customers using 25,000,000 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$2,000.00	\$2,000.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.0400	\$0.0400
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 25M (GS – 25M)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

Firm Natural gas service for continuous street or outdoor lighting devices installed upstream of the Customer's meter.

LIMITATIONS OF SERVICE

This Rate Schedule is closed and is restricted to Customers who were served prior to March 17, 1975.

*MONTHLY RATE

Distribution Charge	\$7.20 per lamp (\$0.4000 per therm X 18 therms)
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*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. For the purpose of applying Riders or other billing adjustments usage of eighteen therms per lamp per month will be assumed.

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

Service is available to Residential Customers whose only gas usage is for a standby electric generator.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$16.81	
Distribution Charge:	0 - 14 therms	\$0.00000 per therm
	More than 14 therms	\$0.52248 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the customer terminates the service in writing within 30 days before the end of the term.

2. If the customer terminates the service before the 12-month term ends, the customer will be billed the minimum bill for the remaining months of the service.

3. If the customer installs an additional gas appliance at the premise at which service is provided, then the customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

Service is available to Non-residential Customers whose only gas usage is for a standby electric generator with annual consumption of less than 120,000 therms.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$24.00	
Distribution Charge:	0 - 26 therms	\$0.00000 per therm
	More than 26 therms	\$0.49531 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a Customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the Customer terminates the service in writing within 30 days before the end of the term.

2. If the Customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.

3. If the Customer installs an additional gas appliance at the premise at which service is provided, then the Customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

APPLICABILITY

For gas delivered to any Customer through a separate meter for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers. NGV-I is only available to those Customers who are presently receiving this service as of August 13, 2013. Customers seeking such service after this date shall take service under the NGV-II terms of this Tariff.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$25.00	\$25.00
Distribution Charge, per therm	\$0.4262	\$0.4262
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge. In addition, a minimum annual charge, if applicable, shall be assessed by applying the applicable rates and adjustments hereunder to the difference between the minimum therms, if any, established per the Customer's Agreement and the Customers annual usage.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Automatic Meter Reading (AMR) equipment is required for transportation Customers served under this Rate Schedule using over 120,000 therms per year. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

NATURAL GAS VEHICLE SERVICE-II (NGV-II)

APPLICABILITY

For gas delivered to any Customer for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers after August 13, 2013.

MONTHLY RATE

Service is available under any General Service (GS) Rate Schedule (GS-1 through GS - 1250k) based on the Customer's therms per year as determined by the Company.

The charges, terms and conditions as provided under the applicable GS Rate Schedule shall apply, including all applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company, notwithstanding the Special Conditions sections below.

MONTHLY FACILITIES CHARGE WHEN COMPANY PROVIDES EQUIPMENT NECESSARY FOR NGV-II SERVICE

The Monthly Facilities Charge, if applicable, shall be equal to 1.6% multiplied by the Company's Gross Investment in facilities, as determined by the Company required to serve the Customer. As used here, Gross Investment means the total installed cost of the facilities as determined by the Company, which may include but are not limited to dryers, compressors, storage vessels, controls, piping, metering, dispensers, and any other related appurtenances including the necessary redundancy to provide for reliable service, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The 1.6% factor is subject to adjustment if the Customer makes a contribution in aid of construction. The adjusted factor will be as stated in the Company's standard agreement for service provided under this Rate Schedule. If the service is provided under a standard agreement to more than one Customer, the charges applicable to each Customer shall be as stated in the agreement with the individual Customer. The standard agreement may also require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee, such as a bond or letter of credit, and/or other provisions as determined appropriate by the Company.

1) COMPANY PROVIDED FACILITIES ON CUSTOMER PREMISES

If Company provides and maintains the necessary facilities for compression and dispensing of such natural gas for delivery to vehicles on the Customer's property, the following additional charge shall apply:

NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

1) COMPANY PROVIDED FACILITIES ON CUSTOMER PREMISE (Continued)

Monthly Facilities Charge

The provision and maintenance of the facilities does not include the physical dispensing of compressed natural gas into vehicles, or the provision of electricity required to operate the facility. The physical dispensing of compressed natural gas into vehicles, the collection and remittance of any federal or state or local tax imposed on compressed natural gas dispensed for use as motor fuel, and the payment for electricity used to operate the facility shall be the responsibility of the Customer. A Company-provided facility could be a residential fueling station.

2) LIMITED ACCESS FACILITIES LOCATED ON COMPANY PREMISES

The Company may, under agreement with one or more Customers, provide and maintain, on the Company's premises, the necessary facilities for compression and dispensing of natural gas into motor vehicles. The Customer may elect to receive distribution service and purchase gas under any of the GS schedules, provided that the Customer would otherwise meet the requirement to be served under the provision of the rate schedule elected.

In addition to the distribution and gas charges as provided under the rate schedule elected by the Customer, the following charges shall apply:

a) Monthly Facilities Charge

The Monthly Facilities Charge, if applicable, shall be equal to 1.6% multiplied by the Company's Gross Investment in facilities, as determined by the Company required to serve the Customer. As used here, Gross Investment means the total installed cost of the facilities as determined by the Company, which may include but are not limited to dryers, compressors, storage vessels, controls, piping, metering, dispensers, and any other related appurtenances including the necessary redundancy to provide for reliable service and land and land rights, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The 1.6% factor is subject to adjustment if the Customer makes a contribution in aid of construction. The adjusted factor will be as stated in the Company's standard agreement for service provided under this Rate Schedule. If the service is provided under a standard agreement to more than one Customer, the charges applicable to each Customer shall be as stated in the agreement with the individual Customer. The standard agreement may also require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee, such as a bond or letter of credit, and/or other provisions as determined appropriate by the Company.

b) Compressed Gas Dispensing Fee

The monthly dispensing fee shall recover all costs related to dispensing and be provided in the standard agreement.

NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

2) LIMITED ACCESS FACILITIES LOCATED ON COMPANY PREMISES (Continued)

c) Tax

The Company shall collect from the Customer and remit to the applicable authority any motor fuel tax on compressed natural gas.

Any service provided from a facility located on the Company's premises shall be provided at the time and under the terms and conditions as determined by the Company and specified in the agreement(s) with the Customer(s). The standard agreement may require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee (such as a bond) and/or other provisions as determined appropriate by the Company.

3) PUBLICLY ACCESSIBLE FACILITIES LOCATED ON COMPANY PREMISES

If the Company offers service to Customer from facilities located on the Company's premises only the following charges shall apply:

Distribution and Dispensing: \$0.50 /Therm

Gas Cost: No lower than the monthly PGA

Taxes: Applicable motor fuel or other taxes applicable to compressed natural gas dispensed for motor fuel

The total charge, consisting of the Distribution and Dispensing charge, the Gas Cost, and Taxes, shall be as determined by the Company. However, the Gas Cost component of the charge shall not be less than the Purchased Gas Adjustment (PGA) and other adjustments, charges and/or credits determined to be applicable. In addition, the gas commodity component (total charge less the Distribution and Dispensing charge and applicable taxes) will be accounted for as recovery of gas cost in the annual PGA docket. Other Riders of this Tariff will not be credited for such service.

Any service provided from a facility located on the Company's premises shall be provided at the time and under the terms and conditions as determined by the Company.

MINIMUM BILL

The minimum monthly bill shall be the minimum bill as provided for in the GS Rate Schedule applicable to the Customer plus any additional Monthly Facilities Charge except for option 3.

NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

3) PUBLICLY ACCESSIBLE FACILITIES LOCATED ON COMPANY PREMISES (Continued)

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company and are subject to late payment charges.

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

2. A separate meter or sub-meter may be requested by the Customer or required by the Company; in which case the Customer will pay the cost of the meter and installation which shall remain the property of the Company.

3. The collection and remittance of any federal or state or local tax specifically imposed on compressed natural gas dispensed for motor fuel shall be the responsibility of the Customer or Retailer, unless otherwise provide for in a Customer's agreement.

4. The terms and conditions applicable to sub-metering and allocation of cost included elsewhere in this Tariff are not applicable to Compressed Natural Gas used for motor fuel.

5. NGV service is not available for resale by residential customers.

6. The Company shall not be responsible in any manner for the use, care or handling of natural gas once it is delivered to a natural gas vehicle.

7. If the Company, by itself or in partnership with another entity, responds to a competitive situation of a government agency or commercial customer and has volumes greater than 250,000 therms per year, the Company has the option to provide NGV service, equipment, facilities, and distribution at rates and charges set on an individual Customer basis via a special contract as long as the rate is above incremental cost with a reasonable return. At the Company's discretion it may recover the difference between the otherwise applicable tariff rate and the approved contract rate under this rate provision through Rider "C", Competitive Rate Adjustment ("CRA").

8. If a Customer is phasing in the use of compressed natural gas as motor fuel and is acquiring and placing into service vehicles fueled by compressed natural gas over a period of years, the Monthly Facilities Charge may be phased-in over the term of agreement. However, the net present value of the revenue from the phased-in charges, discounted at the Company's authorized rate of return, shall be set equal to the net present value of the revenue that would be generated over the term of the contract if the Monthly Facilities Charge was not phased-in. Any such phase-in shall be provided in the agreement for service.

CONTRACT DEMAND SERVICE (KDS)

OBJECTIVE

The objective of this Rate Schedule is to enable the Company to attach incremental load to its system by providing the Company with the flexibility to negotiate individual service agreements with Customers taking into account competitive and economic market conditions and system growth opportunities.

APPLICABILITY

Sales or Transportation service is available under this Rate Schedule to any non-Residential Customer bringing a minimum new incremental demand of 250,000 additional therms per year to the Company's system at one location.

Terms of service including operating conditions and, if applicable, a capital repayment mechanism acceptable to Company, which may include, but shall not be limited to, a minimum monthly or annual bill, will be set forth in individual service agreements between the Company and the Customer. Absent a service agreement with Company under this Rate Schedule, Company has no obligation to provide, and the Customer shall have no right to receive, service under this Rate Schedule, and Customer may elect to receive service under other applicable Rate Schedules.

GAS SUPPLY OBLIGATION

The Company shall have no obligation to provide natural gas supplies to Transportation Customers under this Rate Schedule.

MONTHLY RATE

1. The Distribution Charge shall be an amount negotiated between Company and Customer, but the rate shall not be set lower than the incremental cost the Company incurs to serve the Customer. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes. The charge shall include any capital recovery mechanism. The charge shall be determined by the Company based on Company's evaluation of competitive and overall economic market conditions and the opportunity for the Company to expand its system into areas not served with natural gas. Such evaluation may include, but is not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's alternate fuel or energy source; the nature of the Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.); and the opportunity to extend gas service to areas not supplied with natural gas. With respect to existing Customers, an additional load of at least 250,000 therms must be added, and the negotiated KDS rate will only apply to the additional load added to the Company's system.

CONTRACT DEMAND SERVICE (KDS)
(Continued)

MONTHLY RATE (Continued)

2. The Commodity Charge, if taking supply from the Company, shall be the rate per therm for gas used computed to be the incremental cost of purchasing or producing gas.

INTERRUPTION AND CURTAILMENT

In addition to the interruption and curtailment terms in the Rules and Regulations or the Company's Curtailment Plan the Company shall have the right to reduce or to completely curtail deliveries to Customer pursuant to this Rate Schedule:

1. If in the Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

2. in the event Company is notified by its supplier or pipeline transporter to interrupt or curtail deliveries to Customer, or deliveries of gas for uses of the same type or category as Customer's use of gas hereunder; or

3. when necessary to maintain the operational reliability of Company's system.

CONFIDENTIALITY

The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.

The Company and Customer will utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement.

2. Term of Agreement: If the provision of service hereunder requires the installation of natural gas equipment at Customer's facility, Company and Customer may enter into an agreement as to the terms and conditions regarding the reimbursement of costs relating to such equipment. The initial term of the service agreement shall, at a minimum, be equal to the period of cost reimbursement. The rates established in the Monthly Rates section may be adjusted to provide for such cost reimbursement to the Company including carrying costs.

CONTRACT DEMAND SERVICE (KDS)
(Continued)

SPECIAL CONDITIONS (Continued)

3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for Customers served under this Rate Schedule, see the Rules and Regulations for Metering for terms and conditions related to AMR's.

4. When entering into a service agreement with a Customer under this Rate Schedule, Company will take reasonable steps to mitigate the potential of any revenue shortfalls between the revenues received under a service agreement and the total cost and expenses relating to the associated capital investment made by the Company, including minimum annual requirements.

LOAD ENHANCEMENT SERVICE (LES)

OBJECTIVE

The objective of this Rate Schedule is to enable the Company to retain or obtain significant load on its system by providing the Company with the flexibility to negotiate individual service agreements with non-Residential Customers taking into account competitive and economic market conditions and overall system benefits.

APPLICABILITY

This sales or transportation service is available at the Company's sole discretion to Customer's which meet the applicability standards, including (1) an existing commercial customer receiving service under contract or any new or existing customer that would otherwise qualify for service under Rate Schedules KDS, TSS, OSS, GS-120K, GS-1,250K, GS-11M or GS-25M; (2) the Customer must provide the Company verifiable documentation of either a viable alternative fuel or of a Customer's opportunity to economically bypass the Company's system; (3) the Company must demonstrate that the Customer served under this Rate Schedule will not cause any additional cost to the Company's other rate classes, including, at a minimum, that the rate shall not be set lower than the incremental cost plus some additional amount as reasonable return on investment and; (4) the Customer and the Company must enter into a service agreement under this Rate Schedule. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes.

SERVICE AGREEMENT OBLIGATIONS

Terms of service including operating conditions and, if applicable, a capital repayment mechanism acceptable to Company, which may include, but shall not be limited to, a minimum monthly or annual bill, will be set forth in individual service agreements between the Company and the Customer. Absent a service agreement with Company under this Rate Schedule, Company has no obligation to provide, and the Customer shall have no right to receive, service under this Rate Schedule, and Customer may request service under other applicable Rate Schedules.

Any service agreement under LES shall be subject to approval by the Florida Public Service Commission (FPSC) before any contract rate is implemented and the agreement can be executed by the parties.

GAS SUPPLY OBLIGATION

The Company shall have no obligation to provide natural gas supplies to Transportation Customers under this Rate Schedule.

LOAD ENHANCEMENT SERVICE (LES)
(Continued)

MONTHLY RATE

1. The Distribution Charge shall be an amount negotiated between Company and Customer, but the rate shall not be set lower than the incremental cost plus some additional amount as a reasonable return on investment the Company incurs to serve the Customer. The distribution charge also shall include any capital recovery mechanism. The distribution charge shall be determined by the Company based on Company's evaluation of competitive and overall economic market conditions and the opportunity for the Company to expand its system into areas not served with natural gas as applicable. Such evaluation may include, but is not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's alternate fuel or energy source; the nature of the Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.); and the opportunity to extend gas service to areas not supplied with natural gas. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes.

2. The Commodity Charge shall be the rate per therm for gas used computed to be the incremental cost of purchasing or producing gas, if taking supply from the Company.

3. The Company may permit the Customer to combine the accounting for the gas load delivered to multiple meters serving the same premise for this service.

INTERRUPTION AND CURTAILMENT

In addition to the interruption and curtailment terms in the Rules and Regulations or the Company's Curtailment Plan, the Company shall have the right to curtail deliveries to Customer pursuant to this Rate Schedule:

1. If in the Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

2. in the event Company is notified by its supplier or pipeline transporter to interrupt or curtail deliveries to Customer, or deliveries of gas for uses of the same type or category as Customer's use of gas hereunder; or

3. when necessary to maintain the operational reliability of Company's system.

CONFIDENTIALITY

The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.

The Company and Customer will utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.

LOAD ENHANCEMENT SERVICE (LES)
(Continued)

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement but such modification or exemption shall not apply to the minimum perquisite requirements set forth in the Applicability section of this Rate Schedule.

2. Term of Agreement: If the provision of service hereunder requires the installation of natural gas equipment at Customer's facility, Company and Customer may enter into an agreement as to the terms and conditions regarding the reimbursement of costs relating to such equipment. The initial term of the service agreement shall, at a minimum, be equal to the period of cost reimbursement. The rates established in the Monthly Rates section may be adjusted to provide for such cost reimbursement to the Company including carrying costs.

3. No later than 180 days prior to the expiration of this special contract, a Customer served under an LES contract may request a new contract under the terms and conditions of this tariff provision. If an agreement is not reached by the end of the term, the agreement will convert to the applicable General Services tariff (based on volume) until a new contract has been approved by the FPSC and executed by the parties.

4. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

5. When entering into a service agreement with a Customer under this Rate Schedule, Company will take reasonable steps to mitigate the potential of any revenue shortfalls between the revenues received under a service agreement and the total cost and expenses relating to the associated capital investment made by the Company, including minimum annual requirement.

6. The difference between the otherwise applicable tariff rate and the approved contract rate under this Rate Schedule may be subject to recovery through Rider "C", Competitive Rate Adjustment ("CRA").

THIRD PARTY SUPPLIER (TPS)

APPLICABILITY

The provisions of this Rate Schedule shall apply to brokers, marketers, Customers intending to act as their own gas supplier, and other third party suppliers (collectively "Third Party Suppliers" or "TPS") of natural gas that wish to either act as agents for Transportation Customers or deliver natural gas supplies to Company's City Gate for Transportation Customers. Third Party Suppliers wishing to sell and/or deliver gas on the Company's system will be required to sign a Service Agreement in which they will agree to be bound by the terms and conditions of the Company's Tariff.

TERM OF CONTRACT

The term of the contract shall be at least three (3) years and from month to month thereafter unless terminated on thirty (30) days written notice.

TERMS OF PAYMENT

The TPS agrees to pay for all balancing and other transportation related charges determined by the Company to be billable to a TPS on behalf of their Customers as provided for in this tariff. All charges due from a TPS under this Rate Schedule shall be paid in full within 20 days of the billing date. The TPS and the Company will resolve any disputed amounts. Adjustments, if any, will be reflected on future billings.

CREDITWORTHINESS

Company shall not be required to permit any TPS who fails to meet Company's standards for creditworthiness to sell or deliver gas on its system. Company may require that TPS provide the following information:

1. Current financial statements (to include a balance sheet, income statement, and statement of cash flow), annual reports, 10-K reports or other filings with regulatory agencies, a list of all corporate affiliates, parent companies and subsidiaries and any reports from credit agencies which are available. If audited financial statements are not available, then TPS also should provide an attestation by its chief financial officer that the information shown in the unaudited statements submitted is true, correct and a fair representation of TPS's financial condition.
2. A bank reference and at least three trade references.
3. A written attestation from TPS that it is not operating under any chapter of the bankruptcy laws and is not subject to liquidation or debt reduction procedures under state laws, such as an assignment for the benefit of creditors, or any informal creditor's committee agreement. An exception can be made for a TPS who is a debtor in possession operating under Chapter XI of the Federal Bankruptcy Act but only with adequate assurances that any charges from the Company will be paid promptly as a cost of administration.

THIRD PARTY SUPPLIER (TPS)
(Continued)

CREDITWORTHINESS (Continued)

4. A written attestation from TPS that it is not subject to the uncertainty of pending litigation or regulatory proceedings in state or federal courts which could cause a substantial deterioration in its financial condition or a condition of insolvency.

5. A written attestation from TPS that no significant collection lawsuits or judgments are outstanding which would seriously reflect upon the TPS's ability to remain solvent.

To remain in good standing, no uncontested delinquent balances should be outstanding for natural gas sales, storage, Transportation Services, or imbalances previously billed by Company, and TPS must have paid its account according to the established terms, and not made deductions or withheld payment for claims not authorized by contract.

TPS shall furnish Company at least annually, and at such other time as is requested by Company, updated credit information for the purpose of enabling Company to perform an updated credit appraisal. In addition, Company reserves the right to request such information at any time if Company is not reasonably satisfied with TPS's creditworthiness or ability to pay based on information available to Company at that time.

Company shall not be required to permit and shall have the ability to suspend any TPS who is or has become insolvent, fails to demonstrate creditworthiness, fails to timely provide information to Company as requested, or fails to demonstrate ongoing creditworthiness as a result of credit information obtained; provided, however, TPS may continue to sell / deliver gas on the Company's system if TPS elects one of the following options:

(A) Payment in advance for up to three (3) months service as determined by the Company.

(B) A standby irrevocable letter of credit in form and substance satisfactory to Company in a face amount up to three (3) months service. The letter of credit must be drawn upon a bank acceptable to Company.

(C) A guaranty in form and substance satisfactory to Company, executed by a person that Company deems creditworthy, of TPS's performance of its obligations to Company.

(D) Such other form of security as TPS may agree to provide and as may be acceptable to Company.

THIRD PARTY SUPPLIER (TPS)
(Continued)

CREDITWORTHINESS (Continued)

In the event TPS fails to meet the terms of this Creditworthiness section, Company may, without waiving any rights or remedies it may have, and subject to any necessary authorizations, suspend TPS until such time as they are deemed compliant by the Company.

The insolvency of a TPS shall be evidenced by the filing by TPS, or any parent entity thereof, of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction adjudging the TPS, or any parent entity thereof, bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of the TPS, or any Parent entity thereof, under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator, (or similar official) of the TPS or any parent entity thereof or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs.

MONTHLY RATE

Customer Charge	\$400.00
Charge for each Transportation Customer served by the TPS	\$6.07

DETERMINATION OF THE AVERAGE DAILY DELIVERY QUANTITY ("ADDQ")

The ADDQ for each Customer without an AMR device will be calculated by the Company by dividing the Customer's usage for each of the most recent twelve (12) billing months by the total number of days in each billing month. Company may adjust Customer's ADDQ at any time, due to changes in Customer's equipment or pattern of usage. For new Customers, the initial ADDQ will be estimated by Company, based upon the rating of the Customer's gas equipment and expected utilization of the equipment. The TPS will be obligated to deliver the aggregate ADDQ each day for Customers it serves.

The Company will notify TPS of its aggregate ADDQ obligation for each day of the next succeeding month on the Company's EBB, or other means as determined by the Company. If TPS does not agree with Company's determination of TPS's aggregate ADDQ, it must notify the Company in writing within two business days no later than 5:00 p.m. Eastern Standard Time. Company and TPS will reconcile any differences no later than 5:00 p.m. Eastern Standard Time on the twentieth (20th) of the month.

THIRD PARTY SUPPLIER (TPS)
(Continued)

NOMINATIONS FOR SERVICE

The TPS daily nominations shall consist of the ADDQ amount as provided by the Company, if applicable, plus an amount to meet their non-ADDQ Customers daily requirements. The TPS shall use its best efforts to match their daily nominations to ADDQ and non-ADDQ requirements for the Customers it serves. Failure to provide nominations may result in suspension of service to Customers of the offending TPS. In addition, TPS must identify interstate pipeline contract(s) on which deliveries will be made to the Company's distribution system on the Company's EBB conforming with NAESB cycles. Failure to comply with the Company's nominating procedures may result in curtailment of third party gas deliveries or additional monthly cash-outs. Company reserves the right to require daily balancing, and shall have the right to curtail service to ensure deliveries on a uniform basis and to correct any imbalances.

Company shall be entitled to retain at no cost to Company a percentage of the quantity of gas delivered by or for the account of Customer at each Receipt Point for transportation to Customer, as gas which shall be deemed to be an allowance for transportation shrinkage in the performance of service under each applicable Rate Schedule. Such percentage shall not be higher than 1.5% without prior approval of the Florida Public Service Commission. The Company shall have the right to adjust the percentage from time to time to reflect the actual operating experience of the Company and/or any change in the methodology used by Company to calculate the amount of gas deemed as transportation shrinkage. Upon request, Company shall furnish to Customer information to support any such adjustment to such percentage.

In making Nominations the TPS shall provide the following:

- (1) The pipeline company and the pipeline transportation contract identifiers under which gas deliveries will be made to the Company's distribution system.
- (2) The daily quantity of gas, expressed in MMBTU (Dekatherms), to be tendered at each receipt point, however the Company reserves the right to specify at which pipeline receipt point a TPS will deliver gas as a percentage of the TPS total monthly deliveries.
- (3) The estimated term of the nomination.
- (4) The name, address, and telephone number of a contact person that is available to receive communication from Company at any and all times and upon whose written and oral communications Company may exclusively rely.

THIRD PARTY SUPPLIER (TPS)
(Continued)

NOMINATIONS FOR SERVICE (Continued)

(5) Any additional information as may be required by the Company in order to perform its functions as a Delivery Point Operator on the pipeline transportation system.

If Customer's TPS fails to comply with provisions 1 through 5 above, Company may not schedule the commencement of service or change a prior nomination.

DAILY NOMINATION PENALTIES

The TPS shall deliver, or cause to be delivered, to the Company at the point(s) of receipt and receive, or cause to be received, from Company at the point(s) of delivery, on a uniform daily basis, that quantity of natural gas that has been Nominated for Service.

Except for conditions of Force Majeure or per prior agreement with the Company to modify nominations, on any day that the sum of the actual daily quantity of natural gas received by Company ("Actual Receipts") varies from the sum of daily quantities Nominated for Service during such day for transportation at the points of receipt (Scheduled Volumes) by more than ten percent of the Nominated Receipts, the Company may impose a penalty equal to Unauthorized Gas Use charge times the variance in excess of ten percent of the Nominated Receipts unless in its opinion the system or Customers receiving PGA service were not harmed as a result of the imbalance. The Company reserves the right to limit this imbalance to five percent upon twenty four hours notice to the TPS representatives.

These charges are in addition to monthly cash-outs and any other imbalance charges and convey no rights to any quantities of gas to the TPS or its Customers. In the event of non-payment, these charges shall not be assessed to the TPS Customers by the Company. In addition, the Company shall not be required to continue to perform service for TPS Customers if their TPS fails to deliver adequate gas supplies per their daily nominations. The Company reserves the right to discontinue receipts from a TPS until the penalty is paid in full.

PIPELINE IMBALANCES AND CHARGES

Company and TPS recognize that Company may be subjected to imbalance charges from its interstate pipeline suppliers as a result of TPS's failure to deliver confirmed quantities of gas. In the event that Company is assessed penalties as a result of TPS's actions or omissions, TPS shall reimburse Company for such penalties as may be attributable to TPS's actions or omissions. The Company reserves the right to commingle and charge TPSs on a prorated basis, as determined by the Company, any pipeline charges related to transportation that are not readily identifiable to a specific TPS.

THIRD PARTY SUPPLIER (TPS)
(Continued)

INDEMNIFICATION

As between the Company and TPS, TPS warrants that it has clear title to any gas delivered into the Company's system, and TPS shall be deemed to be in exclusive control and possession of gas prior to its delivery into the Company's system for redelivery to Customer. TPS agrees to indemnify, defend and hold harmless Company from any and all claims, suits or damage actions arising out of deliveries on behalf of a transporting Customer.

ALLOCATION OF SUPPLIES

Gas received by the Company from the TPS shall be allocated first to the GS classes being served under ADDQ in the order of increasing annual usage, then to NGV followed by the remaining GS classes in the order of increasing annual usage, then by KDS and lastly to FGS Customers.

DAILY AND MONTHLY CONTRACT BALANCING

Third Party Suppliers will be billed for all their Customers' balancing charges as follows:

a) Daily Imbalance Charge

The Company shall, within the existing limitations of its system, provide for balancing between gas requirements and actual gas deliveries, net of an adjustment for Company Use and Unaccounted for Gas, received by the Company for the account of the Customers served by the TPS that day. The Company shall not be obligated to provide gas service during an hourly, daily or monthly period in excess of the levels specified in the Rate Schedules under which Customers of the TPS are served.

The Company reserves the right to require daily balancing on any other day in which the Company, in the exercise of its reasonable judgment, determines that such balancing is necessary for operational reasons. The Company will provide the TPS in all instances with at least twenty-four (24) hours advance notice that daily balancing will be imposed.

In the event that daily balancing is imposed in accordance with this section, TPS shall be assessed the following charges for daily imbalances:

	<u>Imbalance *</u>	<u>Charge **</u>
	0% to 5%	\$0.00 per therm
	5.1% to 10%	\$0.10 per therm
Underdeliveries	> 10%	\$0.50 per therm
Overdeliveries	> 10%	\$0.10 per therm

THIRD PARTY SUPPLIER (TPS)
(Continued)

DAILY AND MONTHLY CONTRACT BALANCING (Continued)

a) Daily Imbalance Charge (Continued)

*The Company reserves the right to limit daily imbalances to plus or minus 5% of the actual quantity received. If the Company limits daily imbalances to plus or minus 5%, all underdeliveries in excess of 5% shall be considered Unauthorized Gas Use and shall be subject to the Unauthorized Gas Use charges.

**The Company may suspend overdelivery charges if it determines such overdeliveries would be beneficial to the systems operation.

All TPSs will automatically be placed in a non-discriminatory daily balancing pool. The Company will aggregate the deliveries and receipts of gas of all TPS Customers participating in the pool for the purpose of determining whether imbalance charges will apply. In the event that charges are nonetheless assessed to certain TPSs, such charges will be no greater than the charges that otherwise would have been assessed if the Company did not have a daily balancing pool. TPSs trading imbalances will nonetheless have to set their own prices or methods by which over or under balances will be traded among individual TPSs.

b) Monthly Imbalance Cash-Out Charge

At the conclusion of every month, the Company will cash out imbalances between TPS's deliveries and their Customers consumption made up of actual and or estimated volumes as follows:

<u>Imbalance Level</u>	<u>Underdeliveries (1)</u> <u>Factor</u>	<u>Overdeliveries (2)</u> <u>Factor</u>
0 to 5%	1.00	1.00
5.1% to 20%	1.10	0.90
> 20%	1.20	0.80

The Company reserves the right to gross up Customer's total consumption for fuel loss at a rate not to exceed 1.5%.

(1) For underdeliveries the amount due to the Company shall be the Imbalance Quantity multiplied by the product of the corresponding Imbalance Level Factor and the applicable price per therm. The price per therm shall be the higher of the total GS-25k Sales Service rate or the monthly average spot price of gas delivered to Florida Gas Transmission at St. Helena Parish, as reported in Natural Gas Week plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. In the event that this price is no longer available or the basis upon which such price is reported or calculated in such publication changes substantively, Company will file to change its tariff and may, at its discretion, select a representative price in the interim period, subject to FPSC approval.

THIRD PARTY SUPPLIER (TPS)
(Continued)

DAILY AND MONTHLY CONTRACT BALANCING (Continued)

b) Monthly Imbalance Cash-Out Charge (Continued)

(2) For overdeliveries the amount payable by the Company shall be the Imbalance Quantity multiplied by the product of the corresponding Imbalance Level Factor and the applicable price per therm. The price per therm shall be the Company's lowest supplier commodity rate applicable to the billing month in which the Customer overtendered gas to the Company, or the monthly average spot price for gas delivered to Florida Gas Transmission at Tivoli, as reported in Natural Gas Week plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. In the event that this price is no longer available or the basis upon which such price is reported or calculated in such publication changes substantively, Company will file to change its tariff and may, at its discretion, select a representative price in the interim period, subject to FPSC approval.

The offering of gas service above the 5% allowed imbalance for the month is at the sole discretion of the Company. If it determines that it cannot continue to provide such service or that it must limit such service, it will notify TPSs served under this Rate Schedule. The use of service above the level allowed by the Company after notification shall constitute Unauthorized Gas Use and shall be subject to the Unauthorized Gas Use charges specified in the Rules and Regulations section of this tariff.

CAPACITY ASSIGNMENT

TPSs will be required to obtain firm interstate pipeline capacity into the Company's distribution system at points designated by the Company at a quantity equivalent to their Customers' aggregate ADDQ. TPSs that do not demonstrate sufficient interstate firm capacity will be required to accept assignment of such capacity from the Company. The Company will assign each of its firm Interstate pipeline capacity contracts in proportion to the Company's total capacity portfolio at the current the Federal Energy Regulatory Commission approved rates.

Refer to Rules and Regulations Section 12 (Transportation – Special Conditions) for the terms associated with the Capacity Assignment process for TPSs.

TREATMENT OF REVENUE

All revenue produced under this Rate Schedule derived from any balancing charges or other revenue related to the recovery of gas costs, exclusive of applicable taxes and assessments, shall be credited to the Purchased Gas Adjustment Clause.

STANDARDS OF CONDUCT

In addition to the above terms and conditions, TPS' must agree to comply with any standards of conduct or other requirements set forth by the Florida Public Service Commission.

TRANSPORTATION SUPPLY SERVICE (TSS)

APPLICABILITY

Service is available to a TPS who signs a service agreement with the Company.

CHARACTER OF SERVICE

At the Company's discretion gas will be made available for this service only to the extent that such gas supplies can be incrementally purchased providing that Company facilities are suitable and gas supplies can be secured for this service. The Company reserves the right to interrupt this service upon two (2) hours notice at its sole discretion.

*CHARGES

1. An Annual Service Charge of \$500 shall be assessed upon the initial request for this service. This charge will be reassessed for subsequent requests made after June 30 of any year.
2. A Daily Usage Charge of \$50.00 shall be assessed for each day this service is utilized.
3. The Commodity rate per therm for gas used shall be computed to be the higher of a) the PGA or b) the incremental cost of purchasing or producing said gas plus \$0.0750 per therm.

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

TERMS OF PAYMENT

Bills are due upon receipt by the TPS and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

1. Gas Supply: gas purchased for sale under this Rate Schedule shall not be included as part of the gas costs that are recoverable through the PGA Charge.
2. Balancing: gas supplied under this rate schedule shall be deemed a gas delivery by the TPS for purposes of applying the Daily and Monthly Contract Balancing terms of the TPS Rate Schedule.

TRANSPORTATION SUPPLY SERVICE (TSS)
(Continued)

SPECIAL CONDITIONS (Continued)

3. Rules and Regulations: service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement.

OFF-SYSTEM SALES SERVICE (OSS)

AVAILABILITY

Throughout the service areas of Company, and of any interstate or intrastate natural gas pipeline serving the Company (collectively, the "Pipelines")

APPLICABILITY

Interruptible Gas delivered by Company through the facilities of a Pipeline, using Company's transportation capacity rights on such Pipeline, to any person not connected to Company's distribution system.

CHARGES

Customer Charge	None
Transaction Charge	\$100.00 per transaction
Commodity Charge	As set forth below

For all Scheduled Quantities (as such term is defined in Special Condition 4 below), the Commodity Charge per therm shall be established by agreement between Company and Customer prior to each transaction pursuant to this Rate Schedule.

The Commodity Charge for service pursuant to this Rate Schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to service Customer; the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Commodity Charge as it deems necessary or appropriate to meet competition or remain competitive, but shall have not an obligation to do so.

The Commodity Charge per therm shall include, at a minimum, the cost per therm of the Gas delivered to Customer pursuant to this Rate Schedule, including all variable costs incurred by Company for (or in connection with) Pipeline transportation and all applicable taxes. Company's Purchase Gas Cost Recovery Adjustment Clause, Energy Conservation Cost Recovery Clause and Competitive Rate Adjustment Clause shall not apply to purchases of Gas made by Customer Pursuant to this Rate Schedule.

OFF-SYSTEM SALES SERVICE (OSS)
(Continued)

SPECIAL CONDITIONS

1. Neither Customer nor Company shall have any obligation to other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this Rate Schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.

2. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph "net revenues" shall equal the difference between the Commodity Charge and the cost of gas delivered to Customer inclusive of all taxes and adjustments. Fifty percent (50%) of all net revenues shall be retained by Company. The remaining fifty percent (50%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of gas recovered through the Purchased Gas Cost Recovery Adjustment Clause.

3. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using gas. Company will endeavor to give as much notice as possible to Customer. Any gas taken in excess of the volume allocated to Customer in an interruption or curtailment order shall be considered Unauthorized Gas Use. Company may bill and Customer shall pay for such unauthorized use per the charges in the Rules and Regulations - Unauthorized Gas Use section.

4. For each day on which Customer desires to receive service pursuant to this Rate Schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by Company for delivery shall be "Scheduled Quantities".

5. The point of delivery for all gas sold pursuant to this Rate Schedule shall be the delivery point of the delivering Pipeline specified by Customer.

6. Except as modified by the provisions set forth above, service under this Rate Schedule shall be subject to the Rules and Regulations set forth in this tariff.

Economic Development Gas Service (EDGS)

AVAILABILITY

Service under this Schedule is available, in conjunction with other applicable Commercial or Industrial rate schedule, to any qualifying person that meets the eligibility requirements.

APPLICABILITY

To receive service under this Rate Schedule, the Customer's written application to the Company shall include sufficient information to permit the Company to determine the Customer's eligibility.

Eligibility Requirements: A qualifying person must intend to become a new Customer with the intent to utilize natural gas to provide significant economic development or environmental benefits within the State of Florida or in a manner that increases system utilization; be an existing Customer that materially expands its use of natural gas, that provides significant environmental or economic development benefits within the State, or that increases system utilization; or be a new or existing Customer that meets other criteria as determined appropriate by the Florida Public Service Commission.

Significant Economic Benefit: Customers must intend to: create new jobs or avoid potential job reductions in the State; be identified as a prospect by applicable state, county or municipal economic development entity; or otherwise provide material benefits in the areas' economic development.

Significant Environmental Benefit: Customers must intend to: install or modernize equipment that uses energy more efficiently; reduce carbon emissions; achieve goals under a State or Federal Energy Plan or Policy as may be established from time to time; or otherwise intend to provide measureable benefits to improve Florida's environment.

Qualifying Volumes: To be eligible for service under this rate schedule a new Customer must contract to purchase and/or transport at least 1,000 Dth annually. An existing Customer must contract to purchase and/or transport of at least 1,000 Dth of additional gas annually. The increase in the volume of gas purchased or transported shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's sole judgement an abnormal period has occurred as a result of a strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the Customer for service under this rate schedule, the Company shall adjust the Customer's consumption to eliminate any abnormal conditions. The Company, through use of historical data shall determine the base annual consumption for existing Customers. Volumes in excess of the base annual consumption shall be used to evaluate the eligibility of the Customer to receive service under this rate schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this Rate Schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this Rate Schedule.

Economic Development Gas Service (EDGS)
(Continued)

The existing facilities of the Company must be adequate in the sole judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the Customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the Customer's request for service and determine the necessity of a Contribution in Aid of Construction for facilities based on the Extension of Facilities provisions in the Company's filed tariff.

The Customer must execute a contract for service under this tariff for a minimum of 10 years.

All other terms and conditions of the companion rate schedule under which service would otherwise be provided shall apply to service provided under this rate schedule.

The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled the usage requirement to be eligible for service under this rate schedule. If, on an annual basis, the Customer fails to fulfill the usage requirement for service under this tariff future service may be provided under the applicable rate schedule that would otherwise apply.

CUSTOMER CHARGE

A full monthly Customer charge per meter as provided under applicable companion tariff is payable regardless of the usage of gas.

MONTHLY RATE

The non-gas charges that would be billed in accordance with the applicable rate schedule that would otherwise apply to the qualifying volumes if service was not providing under this rate schedule shall be multiplied by the following Adjustment Factors to determine the monthly bill related to the qualifying volumes. For a new Customer the factor will be applied to the charges for the total volume delivered. For an existing Customer, the factor will be applied to the charges applicable to the volume in excess of the base annual volumes. For monthly billing purposes, 1/12th of the base annual volume shall be deducted from actual measured consumption to determine the volume eligible for the discounted factor. The factor will not be applied to the monthly Customer charge.

Contract Year	Billing Months	Adjustment Factor	Discount from Companion Rate Schedule
1	1st through 12th	60%	40%
2	13th through 24th	70%	30%
3	25th through 36th	80%	20%
4	37th through 48th	90%	10%
	Beyond the 48th Month	100%	0%

Economic Development Gas Service (EDGS)
(Continued)

If the volume of gas purchased or transported in a contract year is less than the volume specified in the contract, the difference in the actual volume and the volume specified in the contract shall be deemed a volume deficiency. For any volume deficiency, the Customer shall be billed an amount equal to the non-gas volumetric charge that would have been billed for the delivery of the volume equal to the deficiency. The bill shall be computed in accordance with the applicable rate schedule that would otherwise apply subject to the discount provided under this rate schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be assessed late payment charges as defined in Section___ of the Company's tariff.

BILLING ADJUSTMENTS

Bills for gas service hereunder shall be subject to adjustment for the applicable taxes, fees, and the cost of purchased gas in accordance with Purchased Gas Adjustment (PGA), and shall be subject to other adjustments, charges and/or credits as determined to be applicable to the applicable rate schedule under which the Customer would otherwise be served. The adjustment factor provided under this rate schedule will not be applied to the PGA and other adjustments factors.

RIDER "A"

Purchased Gas Adjustment ("PGA")

Applicable to all Customers taking Sales Service from the Company under all GS, GL, RSG, CSG and NGV Rate Schedules. The PGA Charge, as defined herein, is designed to recover the cost to the Company of purchased gas or fuel used as a substitute for or supplemental to purchased gas including the cost of storing or transporting said gases or fuel, the cost of financial instruments employed to stabilize gas costs, other charges or credits as may result from the operation of other tariff provisions, and taxes and assessments in connection with the purchase and sale of gas.

A. The rate per therm for gas supplied in any billing period shall be adjusted by the Company's expected weighted average cost of gas (WACOG), and other adjustments as specified and approved by the Florida Public Service Commission. The WACOG may not exceed the Commission approved purchased gas cost recovery factor based on estimated gas purchases for the twelve-month period ending December 31st, in accordance with the methodology adopted by the Commission. The factor determined as set forth above shall be multiplied by 1.00503 for regulatory fees, and rounded to the nearest \$0.00001 per therm, to be applied to the total number of therms consumed by the Customer during the billing period.

B. The PGA cap recovery factor approved by the Commission for the billing months of January 2018 through December 2018 is \$0.75850 per therm.

C. If re-projected gas cost expenses for the remaining period exceed projected recoveries by at least 10% for the twelve-month period, a midcourse correction may formally be requested by the Company. For changes in market conditions and costs, the Company, upon one day's notice to the Commission, shall have the option of flexing downward (reducing the WACOG) or upward (increasing the WACOG) to the extent that the increase does not exceed the authorized cap. The current month WACOG may be adjusted for prior months' differences between projected and actual costs of gas purchased, but may not exceed the approved cap for the period.

D. Any overrecovery or underrecovery of purchased gas costs by the Company as a result of adjustments made pursuant to the above shall be "trued-up" (refunded to Customer or collected by Company) with interest, during succeeding billing periods as an adjustment to the WACOG, in accordance with the methodology adopted by the Commission, or as such methodology may be amended from time to time by further order of the Commission.

RIDER "B"

Energy Conservation Cost Recovery Adjustment ("ECCR")

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

The Distribution Charge for the applicable Rate Schedules shall be increased or decreased for the ECCR Rider to reflect the recovery of conservation related expenditures by the Company. The ECCR factor shall be multiplied by the tax factor of 1.00503 and rounded to the nearest \$0.00001 per therm. 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 review, approval, recovery, and recording of such costs and revenues is set forth in PSC Rule 25-17.015.

The cost recovery factors including tax multiplier for the twelve month period from August 1, 2018 through December 31, 2018 are:

RS -1	\$0.15912 per therm
RS -100	\$0.10000 per therm
RS - 600	\$0.04817 per therm
GS - 1	\$0.03884 per therm
GS - 6000	\$0.02939 per therm
GS - 25000	\$0.02822 per therm
GS - 120000	\$0.02572 per therm
Gas Lighting Customers	\$0.02840 per therm

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RIDER "C"

Competitive Rate Adjustment ("CRA")

Applicable to all Customers except those taking service under Rate Schedules KDS, TSS, OSS, LES or under the NGV special contract rate.

The Distribution Charge for gas sold or transported after June 30, 1991, to Customers to whom this charge applies, is subject to adjustment in accordance with the following provisions, for prior shortfalls or surpluses.

A. For the purposes of this clause, the following definitions shall apply:

(1) "Actual revenue" means Company's actual Margin Revenue derived from service provided on the LES Rate Schedule during a determination period.

(2) "Base revenue" means the Margin Revenue which Company would have derived had all gas sold on the LES Rate Schedule during a determination period, been sold under Rate Schedules GS-120K, GS-1,250K, GC-11M and GS-25M.

(3) "Surplus" means the amount, if any, by which Company's actual revenue exceeds its base revenue for a determination period.

(4) "Shortfall" means the amount, if any by which Company's base revenue exceeds its actual revenue for a determination period.

B. The existence of a shortfall or surplus shall be determined by comparing Company's actual revenue with its base revenue. This determination shall be made each year for the actual twelve months ending September 30th ("determination period").

C. A surplus refund or shortfall recovery shall be implemented during an "adjustment period" beginning January 1st by reducing or increasing the Distribution Charge per therm charge prescribed in each applicable Rate Schedule of this tariff by an adjustment factor computed as follows and multiplied by the tax factor of 1.00503 and rounded to the nearest \$0.00001 per therm.

In the event of a surplus, subtract the amount derived from dividing the Surplus Refund due to Customers by the projected therm sales for these Customers.

In the event of a shortfall, add the amount derived from dividing the Shortfall Recovery by the projected therm sales for these Customers.

Any variation between the actual surplus refund to Customers and the amount calculated pursuant to the preceding paragraph, or between the actual shortfall recovery and the amount which Company elected to recover in an adjustment period, shall be "trued-up" during the succeeding adjustment period pursuant to methodology approved by the Commission.

D. Company may defer all or any portion of a shortfall recovery to a subsequent adjustment period or portion thereof.

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

Through its SAFE Program, the Company has identified the potential replacement projects focusing initially on area of limited access/pipe overbuilds, and risk assessment for Rear Lot Mains and Services considering:

- i. The pipe material;
- ii. Leak incident rates;
- iii. Age of pipeline;
- iv. Pressure under which the pipeline is operating.

The Eligible Infrastructure Replacement includes the following:

Company investment in mains and service lines, as replacements for existing Rear Lot Facilities, and regulatory station and other distribution system components, the installation of which is required as a consequence of the replacement of the aforesaid facilities that:

- i. do not increase revenues by directly connecting new Customers to the plant asset;
- ii. are in service and used and useful in providing utility service; and
- iii. that were not included in the Company's rate base for purposes of determining the Company's base rates in its most recent general base rate proceeding.

The Company is recovering its revenue requirement on the actual investment amounts. The revenue requirements are inclusive of:

1. Return on investment as calculated using the Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report;
2. Depreciation expense (calculated using the currently approved depreciation rates);
3. Customer and general public notification expenses associated with the SAFE Program incurred for:

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

(Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
 - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
 - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
4. Ad valorem taxes; and
 5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.

The cost recovery factors including tax multiplier for the twelve month period from August 1, 2018 through December 31, 2018 are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	\$0.00
Rate Schedule RS-100	\$0.00
Rate Schedule RS-600	\$0.00
Rate Schedule GS-1	\$0.00
Rate Schedule GS-6K	\$0.00
Rate Schedule GS-25K	\$0.00
Rate Schedule GS-120K	\$0.00
Rate Schedule GS-1,250K	\$0.00
Rate Schedule GS-11M	\$0.00
Rate Schedule GS-25M	\$0.00
Rate Schedule GL	\$0.00
Rate Schedule RSG	\$0.00
Rate Schedule CSG	\$0.00

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM
(Continued)

Procedure for Establishing SAFE Revenue Requirements

The SAFE Revenue Requirements and any changes thereto shall be calculated and implemented in accordance with the provisions contained in this Rider. SAFE Revenues shall be subject to refund based upon a finding and order of the Commission to the extent provided in this Rider.

The Company shall calculate its SAFE Revenue Requirements annually in the manner prescribed by this Rider and shall file the appropriate petitions with the Commission seeking to establish or change the SAFE Revenue Requirements and Surcharge. The annual filings shall include the following:

1. An annual final true-up filing showing the actual Eligible Replacement costs and actual SAFE Revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing. As part of this filing, the Company shall include a summary comparison of the actual Eligible Replacement costs and SAFE Revenues to the estimated total Eligible Replacement costs and SAFE Revenues previously reported for the same period covered by the filing in paragraph (2) of this section. The filing shall also include the final over- or under-recovery of total SAFE Revenue Requirements for the final true-up period.
2. An annual estimated/actual true-up filing showing seven months actual and five months projected Eligible Replacement costs and any SAFE Revenues collected or projected to be collected during the estimated/actual true-up period. The filing shall also include the estimated/actual over- or under-recovery of total Eligible Replacement costs for the estimated/actual true-up period.
3. An annual projection filing showing 12 months projected SAFE Revenue Requirements for the period beginning January 1 following the annual filing hearing.
4. An annual petition setting forth proposed SAFE Revenue Requirements and Surcharges to be effective for the 12-month period beginning January 1 following the annual hearing. Such proposed SAFE Revenue Requirements and Surcharges shall take into account the data filed pursuant to paragraphs (1), (2), and (3) of this section.

The Company shall establish separate accounts or subaccounts for each Eligible Replacement for purposes of recording the costs incurred for each project. The Company shall also establish a separate account or subaccount for any revenues derived from SAFE Surcharges.

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM
 (Continued)

Calculation of the SAFE Revenue Requirements and SAFE Surcharges

In determining the SAFE Revenue Requirements, the Commission shall consider only (a) the net original cost of Eligible Replacements (i.e., the original cost); (b) the applicable depreciation rates as determined and approved by the Commission based on the Company's most recent depreciation study; (c) the accumulated depreciation associated with the Eligible Replacements; (d) the current state and federal income and ad valorem taxes; and (e) the Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report.

The SAFE Revenue Requirements shall be calculated as follows:

Line	Description	Value	Source
1	Revenue Expansion Factor	1.6329	As calculated in most recent base rate proceeding, using current tax rates
2	Ad Valorem Tax Rate	%	Effective Property Tax Rate for most recent 12 Months ended December 31
3	Mains	\$	Eligible Replacement Mains
4	Services	\$	Eligible Replacement Services
5	Regulators	\$	Eligible Replacement Regulators
6	Other	\$	Eligible Replacement Other
7	Gross Plant	\$	L3+L4+L5+L6
8	Accumulated Depreciation	\$	Previous Period Balance +L13
9	Construction Work In Progress	\$	Non-interest Bearing
10	Net Book Value	\$	L7-L8+L9
11	Average Net Book Value	\$	(L10 + Balance From Previous Period)/2
12	Return on Average Net Book Value	\$	L 11 X Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report
13	Depreciation Expense	\$	Lines 3,4,5 & 6 X applicable approved Depreciation Rates
14	Property Tax	\$	(L7-L8) X L 2
15	Customer and general public notification and other applicable expense	\$	O&M expense incurred as a result of eligible plant replacement
16	SAFE Revenue Requirement	\$	(L12+L13+L14+L15) X L 1

Issued by: Carolyn Bermudez
 Vice President, Florida City Gas

Effective:

FLORIDA CITY GAS
FPSC NATURAL GAS TARIFF

VOLUME NO. 89

Effective with meter readings on and after
December 7, 2004

Revised June 5, 2017

The following pages have been revised:

Rules and Regulations-Second Revised Sheet 16

Rules and Regulations-First Revised Sheet 17

Rules and Regulations-Original Sheet 17A

PGA Cap Rate – Fifteenth Revised Sheet No. 64

ECCR Factors – Fourteenth Revised Sheet No. 65

SAFE Factors – Second Revised Sheet No. 71

August 1, 2018

TABLE OF CONTENTS

Sheet No.

TABLE OF CONTENTS	1
INDEX TO RATE SCHEDULES AND RIDERS	2
DESCRIPTION OF TERRITORY SERVED	3
MAP OF TERRITORY SERVED	4
LIST OF COMMUNITIES SERVED	5
TECHNICAL TERMS AND ABBREVIATIONS	7
RULES AND REGULATIONS:	
1. GENERAL	8
2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS	8
3. METERING	9
4. PIPING AND APPLIANCES	12
5. GAS LEAKS	<u>4213</u>
6. CONNECT CHARGE	<u>4213</u>
7. RECONNECTION CHARGE	<u>13</u>
<u>8.</u> <u>FAILED TRIP CHARGE</u>	13
<u>89.</u> LATE PAYMENT CHARGE	<u>13</u>
<u>10.</u> <u>RETURNED CHECK CHARGE</u>	13
<u>911.</u> OTHER CHARGES	<u>4314</u>
<u>12.</u> <u>TEMPORARY DISCONNECTION OF SERVICE</u>	<u>14</u>
<u>4013</u> RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER	<u>4314</u>
.	
<u>4414</u> EXTENSION OF FACILITIES	<u>4617</u>
.	
<u>4215</u> TRANSPORTATION - SPECIAL CONDITIONS	<u>4820</u>
.	
<u>4316</u> FORCE MAJEURE	<u>2024</u>

.
| 4417 GAS CURTAILMENT PLAN 2025

.
| 4518 UNAUTHORIZED GAS USE 2425

.
| ~~16.~~ ~~EQUIPMENT FINANCING~~ ~~24~~

| ~~17.~~ ~~TAXES AND OTHER ADJUSTMENTS~~ ~~22~~

Issued by: ~~Suzanne Sitherwood~~Carolyn Bermudez Effective: ~~December 7, 2004~~
 Sr. Vice President, Southern
 OperationsFlorida City Gas

TABLE OF CONTENTS

Sheet No.

RULES AND REGULATIONS (Continued)

19. EQUIPMENT FINANCING 26

20. TAXES AND OTHER ADJUSTMENTS 26

~~18~~21. BUDGET BILLING PLAN 2226

~~19~~22. LIMITS OF COMPANY RESPONSIBILITIES 22A27

~~20~~23. LIMITATION OF DAMAGES 22A28

~~21~~24. ACCESS TO PREMISES 22B28

~~22~~25. EXCESS FLOW VALVES 22B28

INDEX TO RATE SCHEDULES AND RIDERS

RATE SCHEDULES:

Sheet No.

Residential Service ("RS") Rates:

	<u>Therms per Year</u>	
<u>RS-1</u>	<u>0 – 99</u>	<u>29</u>
<u>RS-100</u>	<u>100 – 599</u>	<u>30</u>
<u>RS-600</u>	<u>600+</u>	<u>31</u>

General Service ("GS") Rates:

	<u>Therms per Year</u>	
<u>GS-1</u>	<u>0 – 99</u>	<u>23</u>
<u>GS-100</u>	<u>100 – 219</u>	<u>25</u>
<u>GS-220</u>	<u>220 – 599</u>	<u>27</u>
<u>GS-600</u>	<u>600 – 1,199</u>	<u>29</u>
<u>GS-1.2k</u>	<u>1,200 – 5,999</u>	<u>31</u> <u>32</u>
<u>GS-6K</u>	<u>6,000 – 24,999</u>	<u>33</u> <u>34</u>
<u>GS-25K</u>	<u>25,000 – 119,999</u>	<u>35</u> <u>36</u>
<u>GS-60k</u>	<u>60,000 – 119,999</u>	<u>37</u>
<u>GS-120K</u>	<u>120,000 – 1,249,999</u>	<u>39</u> <u>38</u>
<u>GS-1,250K</u>	<u>1,250,000 – 10,999,999</u>	<u>41</u> <u>40</u>
<u>GS-1,250k</u>	<u>11,000,000 – 24,999,999</u>	<u>43</u> <u>42</u>
<u>GS-11M</u>	<u>25,000,000+</u>	<u>44</u>
<u>GS-25M</u>		

Others:

<u>GL</u>	<u>Gas Lighting Service</u>	<u>45</u> <u>46</u>
<u>RSG</u>	<u>Residential Standby Generator Service</u>	<u>45</u> <u>147</u>
<u>CSG</u>	<u>Commercial Standby Generator Service</u>	<u>45</u> <u>248</u>
<u>NGV-I</u>	<u>Natural Gas Vehicle Service-I</u>	<u>46</u> <u>49</u>
<u>NGV-II</u>	<u>Natural Gas Vehicle Service-II</u>	<u>46</u> <u>150</u>
<u>FGS</u>	<u>Flexible Gas Service</u>	<u>47</u>
<u>KDS</u>	<u>Contract Demand Service</u>	<u>49</u> <u>54</u>
<u>LES</u>	<u>Load Enhancement Service</u>	<u>51</u> <u>57</u>
<u>TPS</u>	<u>Third Party Supplier</u>	<u>52</u> <u>60</u>

TSS	Transportation Supply Service	60 68
OSS	Off-System Sales Service	62 70
<u>EDGS</u>	<u>Economic Development Gas Service</u>	<u>72</u>

RIDERS:

A	Purchased Gas Adjustment (“PGA”)	64 75
B	Energy Conservation Cost Recovery Adjustment (“ECCR”)	65 76
C	Competitive Rate Adjustment (“CRA”)	66 77
<u>D</u>	<u>Safety, Access and Facility Enhancement (SAFE) Program</u>	<u>78</u>
<u>D</u>	<u>Load Enhancement Discount (“LED”)</u>	<u>67</u>
<u>E</u>	<u>Alternate Fuel Discount (“AFD”)</u>	<u>68</u>

Issued by: ~~Jesse Killings~~Carolyn Bermudez Effective: ~~August 13, 2013~~
Vice President, ~~Southern Operations~~Florida City Gas

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 89

Original Sheet No. 2A3

INDEX TO RATE SCHEDULES AND RIDERS
(Continued)

RIDERS: (Continued)

Sheet No.:

F	<u>Safety, Access and Facility Enhancement (SAFE) Program</u>	<u>70</u>
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Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective: January 1, 2016

FLORIDA CITY GAS
NATURAL GAS TARIFF
ORIGINAL VOLUME NO. 89
AS FILED WITH THE
FLORIDA PUBLIC SERVICE COMMISSION

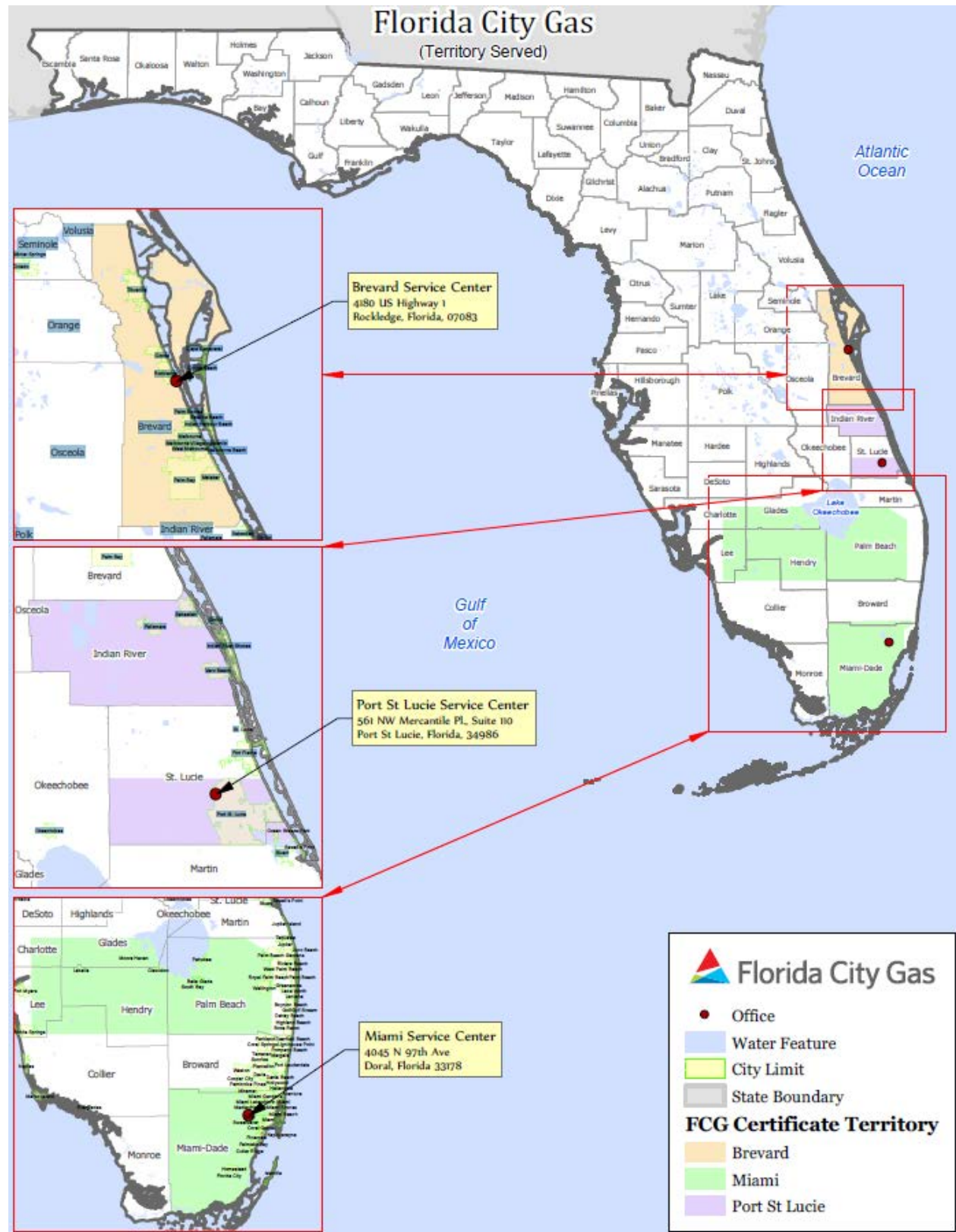
Territory Served

Miami-Dade, Broward, St. Lucie, Indian River, Brevard, Palm Beach, Hendry, Lee, Glades, Charlotte, Collier, and Martin Counties, Florida; other than those areas presently served by other natural gas companies.

(See map on following page)

~~Issued by: Suzanne Sitherwood
Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~



LIST OF COMMUNITIES SERVED

Municipalities

Unincorporated
Communities

Brevard County:

- *Cape Canaveral
- *Cocoa
- *Cocoa Beach
- Indialantic
- *Indian Harbour Beach

Merritt Island
Whispering Hills

Malabar

- *Melbourne
- Melbourne Beach
- Melbourne Village
- Mims
- *Palm Bay
- Palm Shores
- *Rockledge
- *Satellite Beach
- *Titusville
- *West Melbourne

Miami-Dade County:

- *Coral Gables
- Cutler Ridge
- Doral
- Florida City
- *Hialeah
- *Hialeah Gardens
- *Homestead
- *Medley
- *Miami (~~West of 27th Avenue~~)
- Miami Lakes
- *Miami Springs
- *Miami North (Breezeswept only)
- *North Miami Beach (Skylake only)
- *Opa Locka
- Palmetto Bay
- *South Miami
- *Sweetwater
- *Village of Pinecrest
- *Virginia Gardens
- *West Miami

Carol City

Cutler Ridge
Howard

Norland

Palm Springs
Pennsuco
Perrine
Westchester

*Franchise held by Florida City Gas

LIST OF COMMUNITIES SERVED
(Continued)

Municipalities

Unincorporated
Communities

Broward County:

Hallandale
Hollywood
Miami Gardens
*Miramar
Parkland
Pembroke Park
Pembroke Pines
West Park

Lake Forest

West Hollywood

Hendry County

~~—* Labelle~~
Clewiston

Indian River County:

Fellsmere
Indian River Shores
Orchid
Sebastian
*Vero Beach

Palm Beach County:

~~—* Belle Glade~~
Pahokee
Royal Palm Beach
South Bay
West Palm Beach

St. Lucie County:

*Port St. Lucie

Charlotte County

Collier County

Glades County

Lee County

Ft. Myers Shores

Martin County

*Franchise held by Florida City Gas

TECHNICAL TERMS AND ABBREVIATIONS

Alternate Fuel

A fuel which provides an equivalent amount of energy computed on a "BTU" basis. It is not limited to any specified source of energy. Alternate fuel may include natural gas and, in the Company's opinion, any viable economic alternatives.

British Thermal Unit (BTU)

The quantity of heat required to raise the temperature of one pound of water one degree Fahrenheit at or near 39.2 degrees Fahrenheit.

Commission or PSC

Unless otherwise indicated means the Florida Public Service Commission.

Company

Florida City Gas ("City Gas").

Customer

A person or entity who takes service from the Company under a Rate Schedule.

Essential Use

Consistent with "Priority 1 Use" as defined in Florida Gas Transmission's tariff.

Margin Revenue

Revenue derived from applying undiscounted rates from billing Customer Charges, Demand Charges and Distribution Charges to a Customer.

Non-Residential Customers

Those Customers who are not Residential.

Residential Customers

All those Customers using gas service for domestic purposes, for use in single family dwellings, in separately metered housing units, or for use in commonly owned areas of condominium associations, cooperative apartments, and homeowner associations for non commercial uses.

Sales Service or Sales Customer

Customers receiving gas supply from the Company.

Therm

A unit of heating energy equivalent to one hundred thousand (100,000) British thermal units.

Transportation Service or Transportation Customer

Customers receiving gas supply from a Third Party Supplier.

~~Florida City Gas~~

~~EPSC Natural Gas Tariff~~

~~Volume No. 8~~

First Revised Sheet No. 8

RULES AND REGULATIONS

1. GENERAL

These Rules and Regulations of the Company shall supplement the Rules and Regulations of the Florida Public Service Commission governing service by gas public utilities. Where contradiction is developed as between interpretation of the Company's Rules and Regulations and the Commission's Rules and Regulations, the latter shall be deemed to override the former.

The Company shall furnish service to applicants under the filed rates and in accordance with these Rules and Regulations.

2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS

~~The Company requires an initial deposit of two times the estimated monthly bill plus an amount for the connect and disconnect charge. For an existing account or premise, the Company requires an initial deposit of two (2) times the actual average monthly bill calculated by adding the monthly charges from the 12-month period immediately before the date any change in the deposit is sought, dividing this total by 12, and multiplying the result by 2. If the account or premise has less than 12 months of actual charges, the deposit shall be calculated by adding the available monthly charges, dividing this total by the number of months available, and multiplying the result by 2. For a new service or premise request, the total deposit may not exceed two (2) months of projected charges, calculated by adding the 12 months of projected charges, dividing this total by 12 and multiplying the result by 2. Once the new Customer has had continuous service for a 12-month period, the amount of the deposit shall be recalculated using actual data. Any difference between the projected and actual amounts must be resolved by the Customer paying any additional amount that may be billed by the utility or the utility returning any overcharge.~~ Credit in lieu of a cash deposit may be deemed satisfactorily established if the applicant for service furnishes a satisfactory guarantor, an irrevocable letter of credit from a bank, or a satisfactory surety bond to secure payment of bills.

Interest will be paid by the Company on Customer deposits at the rate of 2 percent per annum. The Company will pay interest on ~~certain qualifying Non-Residential Customer deposits at the rate of 3 percent per annum. The 3% rate will apply to Non-Residential deposits in these~~ cases where the Customer has established a satisfactory payment record and has had continuous service for a period of 23 months ~~(as consistent with PSC Rule 25-7.083(6)).~~ The Company has the option of refunding deposits after 23 months. The amount of such interest due any Customer shall be credited to the Customer's bill at least annually or upon termination of service, provided the account has been active for at least six months and the deposit has been held for at least that period.

The Company may charge, upon written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where previously waived or returned, or an additional deposit, in order to secure payment of current bills.

When service is terminated, any balance of the amount deposited and interest accrued will be returned to the Customer; or the deposit may be returned at any time previous thereto at the option of the Company.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 9

RULES AND REGULATIONS (Continued)

2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS (CONTINUED)

Residential deposits will be returned after the Customer has had continuous service for a period of 23 months and has not in the preceding 12 months made more than one late payment of a bill, paid with a check refused by a bank, been disconnected for non-payment, tampered with the gas meter, or used service in a fraudulent or unauthorized manner. In each case where a refund is made the amount of the deposit and interest will be applied against any amount owed by the Customer and the balance refunded. At the option of the Customer, the deposit will be refunded in full after payment of the final bill.

All Commission Rules and Regulations pertaining to Customer deposits (PSC Rule 25-7.083) are incorporated herein by reference and those Commission Rules govern in the event of conflict with Company Rules herein.

Issued by: Jesse Killings
Vice President, Southern Operations

Effective: August 1, 2012

~~RULES AND REGULATIONS (Continued)~~

3. METERING

The Customer shall provide a suitable location satisfactory to the Company for its metering equipment.

This location shall be convenient and accessible at all times to the Company for its meter readers and other agents. This location shall conform with all local, State and Federal requirements ~~and with the rules of the National Board of Fire Underwriters.~~

The representatives of the Company shall be given access to the premises of the Customer at all reasonable times for obtaining meter readings, for shutting off the flow of gas for reasons herein prescribed, for inspection of piping and appliances, and for inspecting, removing, repairing, or protecting from abuse or fraud any of the property of the Company installed on the premises, and particularly for emergency purposes.

The Company in its sole discretion may install, at its expense, an Automatic Meter Reading ("AMR") device to monitor a Customer's gas consumption. However, when gas is to be delivered at a pressure in excess of the Company's standard gauge pressure or such equipment is required by the Rate Schedule under which the Customer will receive service, the Company shall determine any necessary equipment inclusive of compensating and AMR devices, including devices capable of providing daily readings, to be installed at the Customer's expense. If an AMR device is requested by the Customer, the AMR device and any necessary appurtenances shall be installed at the Customer's expense if the installation is deemed feasible by the Company. When such devices require attachment to telephone and/or electric utilities, the Customer shall provide and pay for suitable connections unless the Company elects to make such connections.

Customer shall not tamper with or remove meters or other equipment or permit access thereto, except by authorized employees or agents of Company.

All equipment furnished by the Company shall remain its property and may be replaced whenever deemed necessary by the Company or as required by the Commission and may be removed by the Company at any time after discontinuance of service. Payments made by the Customer shall not give the Customer ownership of the equipment.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RULES AND REGULATIONS (Continued)

3. METERING (Continued)

The Customer shall be liable to the Company for damage to or loss of meters, connections, or other Company property on their premises due to negligence or carelessness on the part of the Customer, members of their household, their agents, or employees

The gas supplied to any Customer shall be measured at the pressure existing at the meter. Gas supplied at other than the standard delivery pressure of the Company will be corrected to effect meter readings at the standard delivery pressure.

Issued by: ~~Suzanne Sitherwood~~ Effective: ~~December 7, 2004~~
~~Sr. Vice President, Southern Operations~~

In the event of stoppage or failure of a meter to register the utility shall bill the Customer on an estimate of the gas used for a period not to exceed 12 months based on the Customer's past consumption.

In the case of unauthorized or fraudulent use, or meter tampering the utility shall bill the Customer on an estimate of the gas used, based on the Customer's past consumption or gas equipment at premises whichever is greater.

The Company will select the type and make of metering equipment and may, from time to time, change or alter such equipment. It shall be the obligation of the Company to supply meters that will accurately and adequately furnish records for billing purposes. Bills will be based upon registration of Company meters only.

~~RULES AND REGULATIONS (Continued)~~

~~3. METERING (Continued)~~

With the exception of the following, the gas supplied to any Customer, under any of the Company's Rate Schedules, shall not be re-metered or sub-metered for sale either directly or indirectly. Under no conditions will service be rendered under any agreement whereby the Customer or their tenants resell the gas either within or without their premises, nor under conditions by which gas is transmitted outside the premises under contract.

A. Residential Meter Reading

All Residential Customers shall be included in one of the Company's regularly scheduled meter reading cycles with each cycle being read every ~~other month~~. ~~Customers may provide the Company with a meter reading during those months in which an actual reading is not scheduled. To provide a reading, the Customer may utilize either a Company provided meter reading card and return it for bill processing or call the number listed on the bill to report a current meter reading. Customer month through automated meter reading (AMR) devices. The AMR technology allows the Company to read meters remotely; however, if a read is not obtained the Customer's meter readings will be noted as estimated until the Company obtains an actual meter reading.~~

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RULES AND REGULATIONS (Continued)3. METERING (Continued)B. Meter Reading Estimates

Where the Company does not, for any reason, read the meter, the Company may estimate the amount of gas supplied based upon past usage, seasonal conditions, and other available information and submit a bill determined on that basis. Such a bill shall be marked as an estimated bill. Adjustment of Customer's estimated usage to actual usage shall be made when an actual reading is next obtained.

C. PSC Rule 25-7.071 Measuring Customer Service

PSC Rule 25-7.071 is included herein:

(1) All gas sold to Customers shall be measured by commercially acceptable measuring devices owned and maintained by the utility, 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 the utility's filed tariff.

(2)(a) Individual gas metering by the utility 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:

Issued by: ~~Suzanne Sitherwood~~
~~Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

RULES AND REGULATIONS (Continued)

3. METERING (Continued)

C. PSC Rule 25-7.071 Measuring Customer Service (Continued)

i. 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 the utility determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

ii. 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:

iii. 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 certificated 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 recreation vehicle parks where permanent residency is not established and for marinas where living aboard is prohibited by ordinance, deed restriction, or other permanent means;

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RULES AND REGULATIONS (Continued)

3. METERING (Continued)

iv. In such multiple occupancy units which would require the provision of individual gas service above the second story, unless specifically requested.

(2)(b) For purposes of this Rule:

i. "Occupancy unit" means that portion of any commercial establishment, single and multi-unit Residential building, or trailer, mobile home or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries as described in the rental, lease or ownership agreement for such unit.

ii. "Time-sharing plan" means any arrangement, plan, scheme, or similar device, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other

means, whereby a purchaser, in exchange for consideration, receives a right to use accommodations or facilities, or both, for a specific period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than three years.

Issued by:

~~Suzanne Sitherwood
Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

~~RULES AND REGULATIONS (Continued)~~

~~3. METERING (Continued)~~

~~C. PSC Rule 25-7.071 Measuring Customer Service (Continued)~~

iii. The construction of a new commercial establishment, Residential building, marina, or trailer, mobile home or recreational vehicle park shall be deemed to commence on the date when the building structure permit is issued.

iv. The individual metering requirement is waived for any time-sharing facility for which construction was commenced before January 1, 1987 in which separate occupancy units were not metered in accordance with subsection (2)(a).

(3) Where individual metering is not required under Subsection (2)(a)iii and master metering is used in lieu thereof, sub-metering may be used by the Customer of record/owner of such facility solely for the purpose of allocating the cost of the gas billed by the utility. The term "cost" as used herein represents only those charges specifically authorized by the gas utility's tariff including but not limited to the Customer, energy, purchased gas adjustment, and conservation charges made by the gas utility plus applicable taxes and fees to the Customer of record responsible for the master meter payments. The term cannot be construed to include late payment charges, returned check charges, the cost of the distribution system behind the master meter, the cost for billing, and other such costs.

4. PIPING AND APPLIANCES

The piping, fixtures, and appliances for which the Customer is responsible shall be maintained in conformity with all Local, State and Federal requirements ~~and with the rules of the National Board of Fire Underwriters.~~

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RULES AND REGULATIONS (Continued)

5. GAS LEAKS

The Customer shall give immediate notice to the Company of leakage of gas. No deduction on account of leakage shall be required to be made from Customer's bills unless such leakage occurs as the result of fault or neglect of agents of the Company. In case of leakage or fire, the stopcock at the meter should be closed without delay and no light or flame used in the vicinity of the leak.

6. CONNECT CHARGE

A charge of ~~\$50~~80.00 for Residential service or ~~\$140~~150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be \$100.00 for Residential service or \$200.00 for Non-Residential service.

~~Issued by:~~ ~~Suzanne Sitherwood~~
~~Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

~~RULES AND REGULATIONS (Continued)~~

7. RECONNECTION CHARGE

A charge of ~~\$3740.00~~ for Residential service or \$80.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non-payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be \$50.00 for Residential service or \$100.00 for Non-Residential service.

88. FAILED TRIP CHARGE

A charge of \$20 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative.

9. 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 that the Late Payment Charge applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities shall be at a rate no greater than allowed, and in a manner permitted by applicable law.

10. RETURNED CHECKS

The service charge for each returned check shall be determined in accordance with section 68.065, Florida Statutes. Payment of the full amount of the dishonored payment, plus a service charge of \$25 if the face value does not exceed \$50, \$30 if the face value exceeds \$50 but does not exceed \$300, \$40 if the face value exceeds \$300, or 5 percent of the face amount of the dishonored instrument, whichever is greater.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RULES AND REGULATIONS (Continued)

11. OTHER CHARGES

The following charges relating to Customer accounts will apply:

Change of account	\$ 2025 .00
Bill collection in lieu of disconnection	\$ 2025 .00
<u>Returned check</u>	

12. Temporary Disconnection of Service – Customer Request

A charge, whichever of \$35.00 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer requests a Temporary Disconnection of Service. If service is greater than 5% performed, at \$25.00 or 5% performed, at Customer request, outside of normal business hours the charges shall be \$45.00 for Residential and Non-Residential service.

40

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER

The Company may temporarily shut off the supply of gas to the Customer's premises after reasonable notice for the purpose of making necessary repairs or adjustments to mains or supply pipes, and reserves the right to shut off the supply of gas without notice in case of emergency. In addition the PSC Rule 25-7.089, Refusal or Discontinuance of Service by Utility, as follows, shall apply:

(1) Until adequate facilities can be provided a utility may refuse to serve an applicant if, in the best judgment of the utility, it does not have adequate facilities or supply of gas to render the service applied for, or if the service is of a character that is likely to affect unfavorably service to other Customer.

(2) If the utility refuses service for any reason specified in this subsection, the utility shall notify the applicant for service as soon as practicable, pursuant to subsection (5), of the reason for refusal of service. If the utility will discontinue service, the utility shall notify the Customer at least 5 working days prior to discontinuance that service will cease unless the deficiency is corrected in compliance with the utility's regulations, resolved through mutual agreement, or successfully disputed by the Customer. The 5-day notice provision does not apply to paragraphs (h), (i) or (j). In all instances involving refusal or discontinuance of service the utility shall advise in its notice that persons dissatisfied with the utility's decision to refuse or

Issued by: Suzanne Sitherwood
Sr. Vice President, Southern Operations

Effective: December 7, 2004

~~RULES AND REGULATIONS (Continued)~~

~~10. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)~~

discontinue service may register their complaint with the utility's Customer relations personnel and to the Florida Public Service Commission at 1-800-342-3552 which is a toll free number. As applicable, each utility may refuse or discontinue service under the following conditions:

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

- (a) For non-compliance with or violation of any State or municipal law or regulation governing gas service.
- (b) For failure or refusal of the Customer to correct any deficiencies or defects in his piping or appliances which are reported to him by the utility.
- (c) For the use of gas for any other property or purpose than that described in the application.
- (d) For failure or refusal to provide adequate space for the meter and service equipment of the utility.
- (e) For failure or refusal to provide the utility with a deposit to insure payment of bills in accordance with the utility's regulations provided that written notice, separate and apart from any bill for service, be given the Customer.
- (f) For neglect or refusal to provide reasonable access to the utility for the purpose of reading meters or inspection and maintenance of equipment owned by the utility provided that written notice, separate and apart from any bill for service, be given the Customer.
- (g) For non-payment of bills or noncompliance with the utility's rules and regulations, and only after there has been a diligent attempt to have the Customer comply, including 5 working days' written notice to the Customer, such notice being separate and apart from any bill for service. For purposes of this subsection, "working day" means any day on which the utility's business office is open and the U.S. Mail is delivered. Upon request of the Customer, the utility shall give a copy of the notice of discontinuance to a designated third party in the service area of the utility. A utility shall not, however, refuse or discontinue service for non-payment of a dishonored check service charge imposed by the utility.
- (h) Without notice in the event of a condition known to the utility to be hazardous.
- (i) Without notice in the event of tampering with regulators, valves, meters or other facilities furnished and owned by the utility.
- (j) Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, the utility, before restoring service, may require the Customer to make at his own expense all changes in piping or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the deficiency in revenue resulting from such fraudulent use.

RULES AND REGULATIONS (Continued)

4013. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

(3) Service shall be restored when cause for discontinuance has been satisfactorily adjusted.

(4) When service has been discontinued for proper cause, the utility may charge a reasonable fee to defray cost of restoring service provided such charge is set out in its approved tariff on file with the Commission.

(5) In case of refusal to establish service, or whenever service is discontinued, the utility shall notify the applicant or Customer in writing of the reason for such refusal or discontinuance.

~~(6)~~ (6) If the Company has reasonable evidence that there is or may be a danger from the Customer or any occupant and/or invitee of the Customer's Premises to Company personnel or agents who might be called to said Premises in the course of their duties with the Company, including but not limited to any direct or implied threats against the Company or its personnel or agents from said Customer or occupant and/or invitee.

(7) The following shall not constitute sufficient cause for refusal or discontinuance of service to an applicant or Customer.

(a) Delinquency in payment for service by a previous occupant of the premises unless the current applicant or Customer occupied the premises at the time the delinquency occurred and the previous Customer continues to occupy the premises and such previous Customer will receive benefit from such service.

(b) Failure to pay for appliances purchased from the utility.

(c) Failure to pay for a different type of utility service, such as electricity or water.

(d) Failure to pay for a different class of service.

(e) Failure to pay the bill of another Customer as guarantor thereof.

(f) Failure to pay a dishonored check service charge imposed by the utility.

(78) No utility shall discontinue service to any noncommercial Customer between 12:00 noon on a Friday and 8:00 a.m. the following Monday or between 12:00 noon on the day preceding a holiday and 8:00 a.m. the next working day unless such discontinuance is at the request of the Customer or is necessary in the interest of safety. Holiday as used in this subsection shall mean New Years Day, Memorial Day, July 4, Labor Day, Thanksgiving Day, and Christmas Day.

(89) Each utility shall submit, as a tariff item, a procedure for discontinuance of service when that service is medically essential.

RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

Failure of Company to exercise its rights to suspend, curtail or discontinue service, for any of the above reasons, shall not be deemed a waiver thereof.

Issued by: ~~Suzanne Sitherwood~~
~~Sr. Vice President, Southern Operations~~

Effective: ~~December 7, 2004~~

~~RULES AND REGULATIONS (Continued)~~

~~11. When service has been discontinued for any of the reasons set forth in the Tariff, the Company shall not be required to restore service until the Customer has paid the applicable charges to the Company required for service restoration.~~

14. EXTENSION OF FACILITIES

A. Free Extensions of Mains and Services: The maximum capital investment required to be made by the Company for main and service facilities without cost to the Customer shall be defined as the Maximum Allowable Construction Cost ("MACC"). The MACC shall equal six times the annual Margin Revenues estimated to be derived from the facilities. However, Customers initially served under the Residential Standby Generator Service ("RSG") and Commercial Standby Generator Service ("CSG") Rate Schedules shall not be eligible for extension allowances, even if additional load is added at a later date, but such Customers may be eligible to receive refunds of amounts paid to the Company for extensions under B.(2) below.

B. Extensions of Mains and Services Above Free Limit: When the cost of the extension required to provide service is greater than the free limit specified above, the Company may require a non-interest bearing advance in Aid to Construction ("ATC") equal to the cost in excess of such free limit provided that:

(1) At the end of the first year following construction, the Company shall refund to the person paying the ATC or their assigns an amount equal to the excess, if any, of the MACC as recalculated using actual gas revenues, less the actual cost of gas, over the estimated MACC used to determine the amount of the ATC.

(2) For each additional Customer taking service at any point on the extension within a period of five (5) years from date of construction, the Company shall refund to the person paying the ATC or their assigns an amount by which the MACC for the new Customer exceeds the cost of connecting the Customer, provided that an additional main extension shall have not been necessary to serve the additional Customer.

(3) The aggregate refund to any Customer made through the provisions of (a) and (b) above shall at no time exceed the original ATC of such Customer.

(4) The extension shall at all times be the property of the Company and any un-refunded portion of the ATC at the end of five (5) years shall be credited to the plant account of the Company.

(5) The Company may require a commitment by a Customer to take or pay for a minimum volume of gas as deemed appropriate by the Company given the circumstances of facility cost and/or the service requirements of a particular Customer. In no instance will the minimum volume commitment be set at a level that exceeds the volume amount used to calculate the MACC for the Customer, nor will the volume commitment term exceed six (6) years.

Issued by: Carolyn Bermudez
Vice President, ~~Southern~~
~~Operations~~ Florida City Gas

Effective: ~~—April 14, 2017~~

RULES AND REGULATIONS (Continued)

~~RULES AND REGULATIONS (Continued)~~

~~4414. EXTENSION OF FACILITIES (Continued)~~

C. Area Extension Program Charge: Notwithstanding the provisions of Sections A and B when facilities are to be extended to serve single or multiple delivery points in a discrete geographic area, the Company may require an Area Extension Program Charge ("AEP"). The Company, in its sole discretion, may require this charge when:

- (1) The cost of the project facilities required to provide service through the area is greater than the aggregate MACC for the Customers to be served; and
- (2) The Company reasonably forecasts Margin Revenues plus the AEP during the period ending ten years from when the mains required to serve the project facilities are placed in service (the Amortization Period), that are sufficient to recover the cost of the project facilities.

The AEP, which shall be stated on a per therm basis, shall apply with respect to all natural gas sold or transported to Company Customers located within the applicable discrete geographic area during the Amortization Period.

The AEP will be calculated by dividing (1) the amount of additional revenue required in excess of the Company's applicable tariff rates by (2) the volume of gas reasonably forecast to be sold or transported to Customers within the applicable discrete geographic area during the Amortization Period. The additional revenue required is that amount determined necessary to recover the excess cost of the facilities, including the Company's allowed cost of capital.

AEP collected shall be used specifically to amortize the cost of the project facilities within the applicable discrete geographic area that are in excess of the MACC. If the AEP collected is sufficient before the expiration of the Amortization Period to fully amortize the excess costs, including provision for the accumulated cost of capital, the AEP for that area shall terminate immediately, and the Company shall promptly credit the affected Customers for amounts over collected, if any.

Upon the earlier of (1) the third anniversary of the date when the project facilities are placed in service and (2) the date on which 80% of the originally forecast annual load is connected, the Company will reassess the amount of additional revenue required to recover the unamortized excess cost of the facilities and the calculation of the AEP. Further reassessments shall be performed by the Company following the fifth, seventh and ninth anniversary of the date when the project facilities were originally placed in service. The resulting adjustment of the AEP (whether upward or downward) will be applied over the remainder of the Amortization Period.

~~The Company may require a commitment by a customer to take or pay for a minimum volume of gas as deemed appropriate by the Company given the circumstances of facility cost and/or the service requirements of a particular customer. In no instance will the minimum volume commitment be set at a level that exceeds the volume amount used to calculate the MACC for the customer nor will the volume commitment term exceed ten (10) years.~~

Issued by: Carolyn Bermudez
Vice President, [Southern Operations Florida](#)
[City Gas](#)

Effective: ~~April 14, 2017~~

RULES AND REGULATIONS (Continued)

14. EXTENSION OF FACILITIES
~~RULES AND REGULATIONS~~ (Continued)

The Company may enter into a guaranty agreement with the party or parties requesting the extension, whereby that party or parties agree to pay to the Company any unamortized balance remaining at the end of the Amortization Period. The Company's rights under the guaranty agreement will not be considered when calculating the AEP.

The length of the Amortization Period may be modified upon the specific approval of the Florida Public Service Commission.

D. General

The Company will own control and maintain all service pipes, regulators, vents, meters, meter connections, valves and other appurtenances from the main to the outlet side of the meter.

The extension of facilities provisions shall not require the Company to extend its mains across private property or in streets that are not at established grade; nor prohibit the Company from making extensions of mains of greater length than required herein.

4215. TRANSPORTATION - SPECIAL CONDITIONS

A. A Transportation Service Agreement or other means of enrollment accepted by the Company is a condition precedent for Transportation Service under each applicable Rate Schedule, the initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

B. The usage charges in the Rate Schedules shall be based upon actual or estimated consumption as determined by the Company, not by Third Party Supplier deliveries.

C. Nominations and Transportation of Gas

The Customer's Third Party Supplier ("TPS") shall nominate on behalf of its Customers the total monthly requirements for that billing month. The TPS is responsible for making arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline supplier. The gas transported under this Rate Schedule is not the property of the Company. However, the Company reserves the right to commingle such gas with other supplies. Moreover, the Company reserves the right to utilize Customer's gas, when necessary, in accordance with its Gas Curtailment Plan.

D. Indemnification

As between Company and Customer, the Customer or its Third Party Supplier warrants that it has clear title to any gas supplies delivered into the Company's system for redelivery to Customer and Customer shall be deemed to be in exclusive control and possession of gas prior to its delivery into the Company's system for redelivery to Customer. Customer agrees to indemnify, defend and hold harmless Company from any and all claims, suits or damage actions arising out of deliveries of gas on behalf of transporting Customer.

E. Gas Supply Obligation

In the event that Customer's Third Party Supplier fails to deliver gas on behalf of its Customers, the Company may, in its sole discretion, provide replacement gas supplies. The Company shall have no obligation to provide natural gas supplies to Customers that contract for gas supply from a TPS. In the event that a Customer seeks to purchase natural gas supplies from the Company, such sales may be made by the Company in its sole discretion under such terms and conditions as the Company may require.

F. Balancing Receipts and Deliveries

Third Party Suppliers will be billed for all their Customers' balancing and other transportation related charges, as set forth in the TPS Rate Schedule, determined by the Company to be billable to a TPS on behalf of their Customers. If there are any unpaid charges the TPS' Customers shall be individually responsible for any portion attributable to their individual action and/or for their prorata share as follows: The Company will first determine individual Customer charges, if any, and second prorata charges based on allocating the

RULES AND REGULATIONS (Continued)

4215. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

F. Balancing Receipts and Deliveries (Continued)

amount of TPS gas received, if any, in the following priority; first to the GS classes being served under ADDQ in the order of increasing annual usage, then to NGV, followed by the remaining GS classes in the order of increasing annual usage, then by KDS and lastly to FGS Customers. Each Customer in a Rate Schedule that does not receive gas supply to meet the entire Rate Schedule requirements will receive a prorata charge based on their percentage of gas consumed, as estimated or measured on the meter reading date following the incurrence of imbalance charges, to the total of their Rate Schedule for the period that charges apply.

G. Transportation Interruption and Curtailment

Company shall have the right to reduce or completely curtail deliveries to Customer as follows:

(1) If, in Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

(2) In the event Company is notified by its delivering pipeline pursuant to the Federal Energy Regulatory Commission approved curtailment plans or provision of its tariff to interrupt or curtail deliveries for uses of the same type or category as Customer's use of gas hereunder; or

(3) When necessary to maintain the operational reliability of Company's system.

Company will endeavor to give as much notice as possible to Customer in the event of interruption or curtailment. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered Unauthorized Gas Use

H. Facilities

Company shall not be obligated to, but may, at its sole discretion on a non-discriminatory basis, construct or acquire new facilities, or expand existing facilities, including facilities necessary to provide measurement of volumes and communication of deliveries, in order to perform service requested under each applicable Rate Schedule. If in Company's reasonable judgment it is necessary to construct or acquire new facilities, or to expand existing facilities, to enable Company to receive or deliver Customer's gas at the Points of Receipt and Delivery requested, and Company determines in its sole discretion to construct, acquire, or expand such facilities, then Company shall notify Customer of the estimated costs of such facilities, including electronic measurement equipment, shall, subject to the receipt and acceptance of any necessary regulatory approval, be constructed, acquired or expanded by Company in accordance with the terms of the executed Service Agreement.

~~RULES AND REGULATIONS (Continued)~~

RULES AND REGULATIONS (Continued)

4215. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

H. Facilities (Continued)

Prior to the initial receipt of service hereunder, unless agreed otherwise, Customer shall reimburse Company in accordance with the terms of the Transportation Service Agreement, for the cost of any facilities which are constructed, acquired, or expanded by Company to receive or deliver Customer's gas.

All facilities required to provide service under each applicable Rate Schedule shall be designed, constructed, installed, operated, and owned by Company, unless otherwise agreed to by Company.

Company's execution of a Transportation Service Agreement under each applicable Rate Schedule may be conditioned on Customer's agreement to pay the total incremental cost of such facilities as specified herein and in the Service Agreement.

I. Designated Pools

This section designates the Pools that have been adopted for the Company's service territory in order to facilitate the operation of the Company's system.

Basic Pools result from the physical characteristics of the Company's system and the location of the delivery points of the interstate pipeline companies.

The Company's service territory is composed of two Primary Pools, each of which is composed of one or more Basic Pools:

(a) Brevard

(b) Miami-Dade

J. Allocation, Assignment, of Capacity and Supply Assets

This section sets forth the method and provisions by which the Company will allocate, on an equal access, nondiscriminatory basis, the Company's Interstate Pipeline Capacity to a Third Party Supplier based upon the Average Daily Delivery Quantity ("ADDQ") and Demand Charge Quantity ("DCQ") of the Transportation Customers served by the Third Party Shipper.

The portion of the Company's Interstate Pipeline Capacity not associated with premises served by Third Party Supplier will remain with the Company. The Company will hold the capacity required to service its Customers on a Design Day plus a reserve margin not to be less than 5%. The Company will post on the Electronic Bulletin Board ("EBB") each allocation of the Company's Interstate Pipeline Capacity to a Third Party Supplier for viewing only by such Third Party Shipper. Until the Company has sufficient Interstate Pipeline Capacity to satisfy 100% of the throughput on its distribution system, capacity releases will be prioritized based upon Customer groups. The

Company will first release Interstate Pipeline Capacity to service Cycle Read Customers (ADDQ) based upon Third Party Supplier market share.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 23

RULES AND REGULATIONS (Continued)

15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

The remaining Interstate Capacity will then be released to service Daily Read Customers (DCQ) that are identified as Essential Use based upon Third Party Supplier market share. Any remaining Interstate Pipeline Capacity will then be released to service Daily Read Customers that are not identified as Essential Use based upon Third Party Supplier market share.

Each month the Company will calculate market share for each Third Party Supplier based upon the sum of the ADDQ and DCQ of premises served by each Third Party Supplier. Each month the Company will make capacity allocations to each Third Party Supplier based upon their market share as calculated on the twentieth (20th) calendar day of the preceding month. The Company will post on the EBB on the twentieth (20th) calendar day of the preceding month, the total Interstate Pipeline Capacity that a Third Party Supplier is allocated for viewing only by such Third Party Shipper.

The rate for Interstate Pipeline Capacity will be the maximum rate stated in the applicable FERC Gas Tariff; provided, however, that if the proper regulatory approvals have been received, the rate for an assigned service will not exceed the rate charged to the Company as of the date of the assignment. Assignments will have a term of one calendar month and will be made and become effective on the first day of such month.

The Company will, when possible, provide firm gas delivery service to Sales Customers who were Transportation Customers prior to August 1, 2018. However, if sufficient interstate pipeline capacity is not available, those Customers may not receive firm gas delivery service.

All capacity charges associated with release of Interstate Capacity to Third Party Suppliers will be billed directly to the Third Party Supplier by the pipeline company.

K. Recall of Released Capacity

The Company, at its sole discretion, has the right to recall Interstate Pipeline Capacity from Third Party Suppliers if:

- (a) A determination by the Company, in a Force Majeure event to recall capacity in order to maintain the operational integrity of the system;
- (b) A Third Party Supplier's failure to meet the security requirements of this Tariff or meet its responsibilities as a replacement shipper on the Pipeline;
- (c) A filing of bankruptcy by a Third Party Supplier;
- (d) A Third Party Supplier fails to meet system delivery requirements;
- (e) An order of the State or Federal Commissions where recall would be necessary to comply with Commission orders;
- (f) The Company, for any reason, determines that recall is necessary to maintain the operational integrity of the system

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 24

RULES AND REGULATIONS (Continued)

4315. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

L. Disposition of Recalled Capacity

Capacity recalled to the above section, shall be re-released as follows:

In the case of Interstate Pipeline Capacity is recalled, the Company will re-release the recalled Interstate Pipeline Capacity to all Third Party Suppliers promptly.

M. Limitations on Released Capacity

The Interstate Pipeline Capacity being released to Third Party Suppliers under the provisions of this tariff was obtained for the purpose of making gas available to Customers in Florida. It is being released to Third Party Suppliers for the same purpose. Accordingly, in addition to any other limitations on the released capacity that may apply, and as a condition for receiving the released capacity, Third Party Suppliers must comply with the following limitations on the use of released capacity.

Any agreement to trade, assign, sell, or otherwise re-release the released capacity shall include the right of FCG to recall the capacity under Section K.

In the event that a Third Party Shipper sells, trades, or otherwise transfers all or part of the Third Party Supplier's Customer base to another Third Party Supplier, it shall also release to the other Third Party Supplier an equal percentage of its released Interstate Pipeline Capacity;

Any agreement to trade, assign, sell, or otherwise re-release the released Interstate Pipeline Capacity shall include the right of Third Party Supplier to recall the capacity if the capacity is necessary to provide service to the Third Party Suppliers' Customers.

16. FORCE MAJEURE

Neither Company, Third Party Supplier, or Customer shall be liable for damages to the other for any act, omission, or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, or software, line freezups, temporary failure of gas supply, temporary failure of firm transportation arrangements or curtailments, the binding order of any court or governmental authority which has been resisted in good faith by ~~all~~ reasonable legal means, acts of third parties, and any other cause, whether of the kind herein enumerated or otherwise, not within the control of the party claiming suspension and which by the exercise of ~~due~~reasonable diligence such party is unable to prevent or overcome.

Such ~~cause~~causes or contingencies affecting the performance by the Company, Third Party Supplier or Customer, however, shall not relieve it of liability in the event of its concurrent negligence ~~or in the event of its failure to use due diligence to remedy the situation and remove~~

~~the cause in an adequate manner and with all reasonable dispatch~~, nor shall such causes or contingencies affecting performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 25

RULES AND REGULATIONS (Continued)

4417. GAS CURTAILMENT PLAN

During periods of supply shortages, operational constraints or Force Majeure events the Company may implement the terms of its Gas Curtailment Plan. The purpose of this plan is to preserve the ability to continue to provide essential gas services to the broadest base of Customers given limited gas supply and/or delivery capacity. Any Unauthorized Gas Use will be governed by the terms stated in the Unauthorized Gas Use section of this tariff. If a Customer notifies the Company that they have a medical necessity requiring gas use the Company will endeavor to provide adequate notice of any curtailments.

Issued by: Suzanne Sitherwood
Sr. Vice President, Southern Operations

Effective: December 7, 2004

~~RULES AND REGULATIONS (Continued)~~

4518. UNAUTHORIZED GAS USE

Unauthorized Gas Use includes, but is not limited to, any volume of gas taken by Customer in excess of its Demand Charge Quantity requirement as set forth in its Service Agreement with Company or the quantity of gas allowed by the Company on any day as a result of a curtailment or interruption notice issued by the Company in accordance with its tariff and/or by the Florida Public Service Commission of the State of Florida or any other governmental agency having jurisdiction. A "day" shall be a period of twenty-four (24) consecutive hours, beginning as near as practical to 8 a.m., or as otherwise agreed upon by Customer and Company.

The Company reserves the right to physically curtail the gas service to any Customer if, in the Company's sole judgement, such action is necessary to protect the operation of its system.

If a Customer uses gas after having been notified that gas is not available or, if applicable, uses gas in excess of the Demand Charge Quantity or requirements as established in the Service Agreement, then Unauthorized Gas Use charges shall apply to those amounts. Furthermore, if a Third Party Supplier (TPS) fails to deliver gas in the quantities and or imbalance ranges specified in the TPS Rate Schedule, then Unauthorized Gas Use charges shall apply to the TPS.

All Unauthorized Gas Use charges shall be billed at the higher of \$2.50 per therm or a rate equal to ten times the highest price, for each day, for gas delivered to Florida Gas Transmission at St. Helena Parish, as reported in Natural Gas Week plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. However, this rate shall not be lower than the maximum penalty charge for unauthorized daily overruns as provided for in the Federal Energy Regulatory Commission approved gas tariffs of the interstate pipelines which deliver gas into Florida. This charge is in addition to all applicable taxes, charges and assessments of the applicable Rate Schedule.

Nothing herein shall be construed to prevent the Company from taking all lawful steps to stop the unauthorized use of gas by Customer, including disconnecting Customers service. Such payment for unauthorized use of gas shall not be deemed as giving Customer or TPS any rights to use such gas.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

~~RULES AND REGULATIONS (Continued)~~

4619. EQUIPMENT FINANCING

If the Company agrees to provide the necessary natural gas conversion or compression equipment, an agreement as to terms and conditions governing recovery of such conversion costs

from the Customer may be entered into and the initial contract term of gas service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred, including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment. At such time when the Company has recovered its costs of providing the natural gas conversion equipment the ongoing gas deliveries shall be billed at rates stated in the Customers applicable Rate Schedule.

Issued by: ~~Suzanne Sitherwood~~
~~Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

~~RULES AND REGULATIONS (Continued)~~

1720. TAXES AND OTHER ADJUSTMENTS

There will be added to all bills rendered all applicable local utility and franchise taxes, State sales taxes and gross receipts tax presently assessed by governmental authority, as well as any future changes or new assessments by any governmental authority subsequent to the date of any Rate Schedule. All such assessments as described above shall be shown on Customer bills.

1821. BUDGET BILLING PLAN

Available to any Residential Customer as defined under the Technical Terms and Abbreviations of this tariff. A Customer may elect to enroll in the Company's Budget Billing Plan to help stabilize their monthly payments. To qualify for the Budget Billing Plan, a Customer must be a year-round Customer and have no balance owing when beginning the plan. Following a Customer's request to participate in the Budget Billing Plan the Company shall have 45 days in which to determine the Customer's eligibility and process an enrollment to initiate billing under the plan.

If a Customer requests the Budget Billing Plan, the initial budgeted payment amount will be based on the average of the previous 12 months usage normalized for weather applied to the then current or Company projected billing rates, and shall include any regulatory fees or taxes applicable to the Customer. If the Customer has not received Gas Service from the Company for the preceding 12 months, the Company will use the best information available to calculate the initial monthly payment amount. The total deferred debit or credit balance will be shown on the Customer's bill.

The Company reviews all budget payments and resets them annually on or about August of each year. On such recalculation, one-twelfth of any debit or credit deferred balance will be added to the following year's recalculated budgeted monthly payment amount. However, a Customer may request a payment of a credit balance in which case the recalculated amount will be adjusted to reflect the removal of the credit balance. In addition, the Company also performs a semi-annual review and may adjust the budget payment if it varies by more than \$5.00 or 10% whichever is less.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

RULES AND REGULATIONS (Continued)

The Company may also recalculate the payment quarterly if it determines that changes in Customer equipment or billing rates warrant. However, the Company may only begin charging such recalculated quarterly amounts on the Customer's next successive bill if the recalculated budgeted payment amount varies by 35% or more from the budgeted payment amount then in effect. Any balances outstanding at the time of a non-annual recalculation shall

be included in such recalculation with the objective of achieving a net zero balance at the end of the program year.

A Customer's participation in the Budget Billing Plan will be continuous unless the Customer requests that participation in the plan be discontinued, or gas service has been terminated at the premise, or the Customer is delinquent in paying the budgeted payment amount, which may result in shut-off for non-payment and/or removal from the program. If a Customer no longer participates in the plan, the Customer shall pay any deferred debit balances with their next regular monthly bill, with any deferred credit balance being used to reduce the amount due from the next regular monthly bill. Upon termination from the plan, for any reason, any billed outstanding balance not paid by the next due date shall be considered past due and late payment fees shall apply. In addition, prior to plan termination, late payment fees shall apply to past due Budget Billing Plan payment amounts.

Issued by: Jesse Killings Effective: March 1, 2012
Vice President, Southern Operations

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 8

Original Sheet No. 22A

~~RULES AND REGULATIONS (Continued)~~

1922. LIMITS OF COMPANY RESPONSIBILITIES

The Company shall not be liable for any property damage, fatality, or personal injury sustained on the Customer's premise resulting from the Customer's installation of the gas pipe, fittings, appliances, storage tanks, compressors, and apparatus of any type of others on the Customer's premises. The Company will not be responsible for the use, care or handling of gas delivered to the Customer after it passes from the Company's lines on the Customer's side of the point of delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the sources, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to the Customer or their vehicle.

Whenever the Company deems an emergency or system operating condition warrants interruption, curtailment or other limitation of the Gas Service being rendered, such interruption, curtailment or other limitation shall not constitute a breach of contract and shall not render the Company liable for damages suffered as a result of such interruption, curtailment or other limitation of Gas Service or excuse the Customer from continuing to fulfill its obligations to the Company.

In no event shall the Company be under any obligation to inspect the gas piping or appliances of a Customer. Where the Company has reason to believe the flues, gas piping or appliances do not comply with recognized requirements or code, the Company may refuse to supply gas to the Customer. However, the Company shall have no responsibility whatsoever for determining whether any local code or ordinance or any other government requirement is applicable.

No Customer or other person shall, unless authorized by the Company, operate, change or tamper with any of the Company's facilities.

Issued by: Carolyn Bermudez
Vice President, Southern Operations

Effective:

RULES AND REGULATIONS (Continued)

23. LIMITATION OF DAMAGES

The Customer shall not be entitled to recover from the Company any consequential, indirect, incidental or special damages, such as loss of use of any property, vehicle, or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, diminution in value of real property, or expenses to restore operation, or loss of goods or products.

The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss, damage or injury to person or property, in any manner directly or indirectly connected with or growing out of the transmission and/or use of natural gas by the Customer at or on the Customer's side of the point of delivery or out of the Customer's negligent acts or omissions.

Issued by: Jesse Killings
Vice President, Southern Operations

Effective: March 5, 2013

~~RULES AND REGULATIONS (Continued)~~

2124. ACCESS TO PREMISES

The Customer shall grant to the Company without cost to the Company, all rights, easements, permits and privileges which in the Company's opinion are necessary for the rendering of service. The Customer will furnish to the Company, without charge, an acceptable location for the Company's meter and shall give Company employees and representatives access to the Customer's premise so that the Company may operate, inspect and maintain its facilities. Failure to grant access could result in disconnection of service.

2225. Excess Flow Valves

Existing single family residential regardless of size, as well as multi-family residences and commercial Customers not using in excess of one-thousand (1,000) standard cubic feet per hour (SCFH) per service, may request the Company to install an excess flow valve (EFV) or equivalent equipment, which appropriate equivalent will be determined in the Company's sole discretion, for the purpose of interrupting the flow of gas. The Customer shall reimburse the Company for the cost associate with installing an EFV (or equivalent equipment) when such installation is performed at the request of the Customer.

Issued by: Carolyn Bermudez
Vice President, Southern Operations Florida
City Gas

Effective: ~~June 5, 2017~~

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 89

Original Sheet No. 2329

~~GENERAL SERVICE – 1 (GS-1)~~

APPLICABILITY

RESIDENTIAL SERVICE – 1 (RS-1)

APPLICABILITY

Service is available to Residential Customers using between 0 and 99 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company ~~or Customers' Third Party Supplier ("TPS")~~ with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$8.00	\$8.00
Distribution Charge, per therm	\$0.56213	\$0.56213

*MONTHLY RATE

<u>Customer Charge</u>	<u>\$12.00</u>
<u>Distribution Charge, per therm</u>	<u>\$0.5522</u>
<u>Commodity Charge</u>	<u>Per Rider "A"</u>

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

Service is available to Residential Customers using between 100 and 599 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

<u>Customer Charge</u>	<u>\$15.00</u>
<u>Distribution Charge, per therm</u>	<u>\$0.4312</u>
<u>Commodity Charge</u>	<u>Per Rider "A"</u>

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

Service is available to Residential Customers using 600 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

<u>Customer Charge</u>	<u>\$20.00</u>
<u>Distribution Charge, per therm</u>	<u>\$0.3756</u>
<u>Commodity Charge</u>	<u>Per Rider "A"</u>

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

Service is available to Non-Residential Customers using between 0 and 5,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
<u>Customer Charge</u>	<u>\$25.00</u>	<u>\$25.00</u>
<u>Distribution Charge, per therm</u>	<u>\$0.4262</u>	<u>\$0.4262</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 1 (GS-1)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

~~GENERAL SERVICE - 100 (GS-100)~~

~~APPLICABILITY~~

~~Service is available to Customers using between 100 and 219 therms per year as determined by the Company.~~

~~CHARACTER OF SERVICE~~

~~A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.~~

~~*~~

~~MONTHLY RATE~~

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$9.50	\$9.50
Distribution Charge, per therm	\$0.52248	\$0.52248
Commodity Charge	Per Rider "A"	Per TPS Agreement

~~*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.~~

~~MINIMUM BILL~~

~~The minimum monthly bill shall be the Customer Charge.~~

~~TERMS OF PAYMENT~~

~~Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.~~

~~SPECIAL CONDITIONS OF SERVICE~~

~~1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.~~

~~2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.~~

~~GENERAL SERVICE -- 100 (GS-100)
(Continued)~~

~~SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)~~

~~1. See the Rules and Regulations for Transportation Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

~~GENERAL SERVICE 220 (GS-220)~~

~~APPLICABILITY~~

~~Service is available to Customers using between 220 and 599 therms per year as determined by the Company.~~

~~CHARACTER OF SERVICE~~

~~A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.~~

~~*MONTHLY RATE~~

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$11.00	\$11.00
Distribution Charge, per therm	\$0.49531	\$0.49531
Commodity Charge	Per Rider "A"	Per TPS Agreement

~~*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.~~

~~MINIMUM BILL~~

~~The minimum monthly bill shall be the Customer Charge.~~

~~TERMS OF PAYMENT~~

~~Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.~~

~~SPECIAL CONDITIONS OF SERVICE~~

~~1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.~~

~~2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.~~

~~GENERAL SERVICE 220 (GS-220)
(Continued)~~

~~SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)~~

~~1. See the Rules and Regulations for Transportation Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

GENERAL SERVICE – 600 (GS-600)

APPLICABILITY

~~Service is available to Customers using between 600 and 1,199 therms per year as determined by the Company.~~

CHARACTER OF SERVICE

~~A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.~~

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$12.00	\$12.00
Distribution Charge, per therm	\$0.43663	\$0.43663
Commodity Charge	Per Rider "A"	Per TPS Agreement

~~*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.~~

MINIMUM BILL

~~The minimum monthly bill shall be the Customer Charge.~~

TERMS OF PAYMENT

~~Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.~~

SPECIAL CONDITIONS OF SERVICE

~~1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.~~

~~2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.~~

GENERAL SERVICE - 600 (GS-600)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

~~1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

GENERAL SERVICE - 1.2k6K (GS-1.2k-6K)

APPLICABILITY

~~Service is available to Customers using between 1,200 and 5,999 therms per year as determined by the Company.~~

CHARACTER OF SERVICE

~~A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.~~

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$15.00	\$15.00
Distribution Charge, per therm	\$0.31715	\$0.31715
Commodity Charge	Per Rider "A"	Per TPS Agreement

~~*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.~~

MINIMUM BILL

~~The minimum monthly bill shall be the Customer Charge.~~

TERMS OF PAYMENT

~~Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.~~

SPECIAL CONDITIONS OF SERVICE

~~1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.~~

~~2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.~~

~~GENERAL SERVICE - 1.2k (GS -1.2k)~~
~~(Continued)~~

~~SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)~~

~~1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

~~Issued by: Suzanne Sitherwood
Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

GENERAL SERVICE - 6k (GS-6k)

APPLICABILITY

~~Service is available to~~ Customers using between 6,000 and 24,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$ 3035 .00	\$ 3035 .00
Distribution Charge, per therm	\$ 0.274873785	\$ 0.274873785
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

Issued by: ~~Suzanne Sitherwood~~Carolyn Bermudez
Sr. Vice President, ~~Southern~~
~~Operations~~Florida City Gas

Effective: ~~December 7, 2004~~

GENERAL SERVICE -~~6k~~ - 6K (GS-6K)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms
related to Customers taking Gas Supply from a TPS.

2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as
determined monthly by the Company.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

~~1. See the Rules and Regulations for Transportation – Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

APPLICABILITY

Service is available to Non-Residential Customers using between 25,000 and ~~59~~119,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$80.00	\$80.00
Distribution Charge, per therm	\$0.27618	\$0.27618
<u>Customer Charge</u>	<u>\$150.00</u>	<u>\$150.00</u>
<u>Distribution Charge, per therm</u>	<u>\$0.3571</u>	<u>\$0.3571</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

Issued by: ~~Suzanne Sitherwood~~Carolyn Bermudez
~~Sr. Vice President, Southern~~
~~Operations~~Florida City Gas

Effective: ~~December 7, 2004~~

GENERAL SERVICE - 25K (GS-25K)

(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms
related to Customers taking Gas Supply from a TPS.

2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as
determined monthly by the Company.

(Continued)

~~SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)~~

~~1. See the Rules and Regulations for Transportation – Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

Issued by: ~~Suzanne Sitherwood
Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

GENERAL SERVICE - ~~60k~~120K (GS-~~60k~~-120K)

APPLICABILITY

Service is available to Non-Residential Customers using between ~~60~~120,000 and ~~1191,249~~,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$150.00	\$150.00
Distribution Charge, per therm	\$0.27477	\$0.27477
Commodity Charge	Per Rider "A"	Per TPS Agreement

~~*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.~~

MINIMUM BILL

~~The minimum monthly bill shall be the Customer Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.~~

TERMS OF PAYMENT

~~Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.~~

TERM OF CONTRACT

~~The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.~~

Issued by: ~~Suzanne Sitherwood~~
~~Sr. Vice President, Southern Operations~~

~~Effective: December 7, 2004~~

GENERAL SERVICE - 60k (GS-60k)
(Continued)

SPECIAL CONDITIONS OF SERVICE

~~1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.~~

~~2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.~~

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

~~1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

~~2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.~~

GENERAL SERVICE - 120k (GS-120k)

APPLICABILITY

~~Service is available to Customers using between 120,000 and 249,999 therms per year as determined by the Company.~~

CHARACTER OF SERVICE

~~A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.~~

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$250.00	\$250.00
Demand Charge, per DCQ	\$0.289	\$0.289
Distribution Charge, per therm	\$0.18084	\$0.18084
<u>Customer Charge</u>	<u>\$300.00</u>	<u>\$300.00</u>
<u>Demand Charge, per DCQ</u>	<u>\$0.575</u>	<u>\$0.575</u>
<u>Distribution Charge, per therm</u>	<u>\$0.3172</u>	<u>\$0.3172</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

Issued by: ~~Suzanne Sitherwood~~Carolyn Bermudez
~~Sr.~~Vice President, ~~Southern~~
~~Operations~~Florida City Gas

Effective: ~~December 7, 2004~~

GENERAL SERVICE - 120K (GS -120K)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ): (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending ~~September 30, 2002~~ March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GENERAL SERVICE - 250k (GS-250k)

APPLICABILITY

Service is available to Customers using between 250,000 and 1,249,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

* MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$300.00	\$300.00
Demand Charge, per DCQ	\$0.289	\$0.289
Distribution Charge, per therm	\$0.17191	\$0.17191
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 250k (GS-250k)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

~~At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty six month historic period ending September 30, 2002.~~

MINIMUM BILL

~~The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.~~

TERMS OF PAYMENT

~~Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.~~

TERM OF CONTRACT

~~_____ The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.~~

SPECIAL CONDITIONS OF SERVICE

~~1. _____ Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.~~

~~2. _____ Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.~~

~~3. _____ Automatic Meter Reading (AMR) equipment is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.~~

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

~~_____ 1. _____ See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.~~

GENERAL SERVICE - 1,250K (GS -1,250K)

APPLICABILITY

Service is available to Non-Residential Customers using between 1,250,000 ~~or more~~ and 10,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$500.00	\$500.00
Demand Charge, per DCQ	\$0. 289 <u>575</u>	\$0. 289 <u>575</u>
Distribution Charge, per therm	\$0. 42225 <u>1606</u>	\$0. 42225 <u>1606</u>
<u>Commodity Charge</u>	<u>Per Rider "A"</u>	<u>Per TPS Agreement</u>

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

GENERAL SERVICE - 1,250K (GS -1,250K)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying terms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GENERAL SERVICE – 11M (GS - 11M)

APPLICABILITY

Service is available to Non-Residential Customers using between 11,000,000 and 24,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
<u>Customer Charge</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>
<u>Demand Charge, per DCQ</u>	<u>\$0.575</u>	<u>\$0.575</u>
<u>Distribution Charge, per therm</u>	<u>\$0.0800</u>	<u>\$0.0800</u>
<u>Commodity Charge</u>	<u>Per Rider "A"</u>	<u>Per TPS Agreement</u>

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 11M (GS – 11M)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

GENERAL SERVICE – 25M (GS - 25M)

APPLICABILITY

Service is available to Non-Residential Customers using 25,000,000 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
<u>Customer Charge</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
<u>Demand Charge, per DCQ</u>	<u>\$0.575</u>	<u>\$0.575</u>
<u>Distribution Charge, per therm</u>	<u>\$0.0400</u>	<u>\$0.0400</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ's to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ's used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. The results shall be grouped into the seasonal periods of April to October and November to March for purposes of deriving the Billing DCQ. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above, for each of the respective seasonal periods. The Customer's Billing DCQ shall be adjusted to reflect the maximum DCQ recorded for the respective seasonal periods. Adjustments will be made in the preceding months of April and November except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ within the respective seasonal periods.

GENERAL SERVICE - 25M (GS – 25M)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

~~GENERAL SERVICE – 1,250K (GS – 1,250K)
(Continued)~~

~~DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)~~

~~At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty six month historic period ending September 30, 2002.~~

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

~~3. Automatic Meter Reading (AMR) equipment~~ 3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

Sr. Vice President, Southern
Operations Florida City Gas

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 46

GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

Firm Natural gas service for continuous street or outdoor lighting devices installed upstream of the Customer's meter.

LIMITATIONS OF SERVICE

This Rate Schedule is closed and is restricted to Customers who were served prior to March 17, 1975.

*MONTHLY RATE

Distribution Charge	\$ 10.727.20 per lamp (\$ 0.595354000 per therm X 18 therms)
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*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. For the purpose of applying Riders or other billing adjustments usage of eighteen therms per lamp per month will be assumed.

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

Service is available to Residential Customers whose only gas usage is for a standby electric generator.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$16.81	
Distribution Charge:	0 - 14 therms	\$0.00000 per therm
	More than 14 therms	\$0.52248 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the customer terminates the service in writing within 30 days before the end of the term.

2. If the customer terminates the service before the 12-month term ends, the customer will be billed the minimum bill for the remaining months of the service.

3. If the customer installs an additional gas appliance at the premise at which service is provided, then the customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

Service is available to Non-residential Customers whose only gas usage is for a standby electric generator with annual consumption of less than 120,000 therms.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$24.00	
Distribution Charge:	0 - 26 therms	\$0.00000 per therm
	More than 26 therms	\$0.49531 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a Customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the Customer terminates the service in writing within 30 days before the end of the term.

2. If the Customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.

3. If the Customer installs an additional gas appliance at the premise at which service is provided, then the Customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

APPLICABILITY

For gas delivered to any Customer through a separate meter for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers. NGV-I is only available to those Customers who are presently receiving this service as of August 13, 2013. Customers seeking such service after this date shall take service under the NGV-II terms of this Tariff.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$ <u>4525.00</u>	\$ <u>4525.00</u>
Distribution Charge, per therm	\$ <u>0.232324262</u>	\$ <u>0.232324262</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge. In addition, a minimum annual charge, if applicable, shall be assessed by applying the applicable rates and adjustments hereunder to the difference between the minimum therms, if any, established per the Customer's Agreement and the Customers annual usage.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Automatic Meter Reading (AMR) equipment is required for transportation Customers served under this Rate Schedule using over 120,000 therms per year. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

NATURAL GAS VEHICLE SERVICE-II (NGV-II)

APPLICABILITY

For gas delivered to any Customer for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers after August 13, 2013.

MONTHLY RATE

Service is available under any General Service (GS) Rate Schedule (GS-1 through GS - 1250k) based on the Customer's therms per year as determined by the Company.

The charges, terms and conditions as provided under the applicable GS Rate Schedule shall apply, including all applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company, notwithstanding the Special Conditions sections below.

MONTHLY FACILITIES CHARGE WHEN COMPANY PROVIDES EQUIPMENT NECESSARY FOR NGV-II SERVICE

The Monthly Facilities Charge, if applicable, shall be equal to 1.6% multiplied by the Company's Gross Investment in facilities, as determined by the Company required to serve the Customer. As used here, Gross Investment means the total installed cost of the facilities as determined by the Company, which may include but are not limited to dryers, compressors, storage vessels, controls, piping, metering, dispensers, and any other related appurtenances including the necessary redundancy to provide for reliable service, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The 1.6% factor is subject to adjustment if the Customer makes a contribution in aid of construction. The adjusted factor will be as stated in the Company's standard agreement for service provided under this Rate Schedule. If the service is provided under a standard agreement to more than one Customer, the charges applicable to each Customer shall be as stated in the agreement with the individual Customer. The standard agreement may also require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee, such as a bond or letter of credit, and/or other provisions as determined appropriate by the Company.

1) COMPANY PROVIDED FACILITIES ON CUSTOMER PREMISES

If Company provides and maintains the necessary facilities for compression and dispensing of such natural gas for delivery to vehicles on the Customer's property, the following additional charge shall apply:

NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

1) COMPANY PROVIDED FACILITIES ON CUSTOMER PREMISE (Continued)

Monthly Facilities Charge

The provision and maintenance of the facilities does not include the physical dispensing of compressed natural gas into vehicles, or the provision of electricity required to operate the facility. The physical dispensing of compressed natural gas into vehicles, the collection and remittance of any federal or state or local tax imposed on compressed natural gas dispensed for use as motor fuel, and the payment for electricity used to operate the facility shall be the responsibility of the Customer. A Company-provided facility could be a residential fueling station.

2) LIMITED ACCESS FACILITIES LOCATED ON COMPANY PREMISES

The Company may, under agreement with one or more Customers, provide and maintain, on the Company's premises, the necessary facilities for compression and dispensing of natural gas into motor vehicles. The Customer may elect to receive distribution service and purchase gas under any of the GS schedules, provided that the Customer would otherwise meet the requirement to be served under the provision of the rate schedule elected.

In addition to the distribution and gas charges as provided under the rate schedule elected by the Customer, the following charges shall apply:

a) Monthly Facilities Charge

The Monthly Facilities Charge, if applicable, shall be equal to 1.6% multiplied by the Company's Gross Investment in facilities, as determined by the Company required to serve the Customer. As used here, Gross Investment means the total installed cost of the facilities as determined by the Company, which may include but are not limited to dryers, compressors, storage vessels, controls, piping, metering, dispensers, and any other related appurtenances including the necessary redundancy to provide for reliable service and land and land rights, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The 1.6% factor is subject to adjustment if the Customer makes a contribution in aid of construction. The adjusted factor will be as stated in the Company's standard agreement for service provided under this Rate Schedule. If the service is provided under a standard agreement to more than one Customer, the charges applicable to each Customer shall be as stated in the agreement with the individual Customer. The standard agreement may also require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee, such as a bond or letter of credit, and/or other provisions as determined appropriate by the Company.

b) Compressed Gas Dispensing Fee

The monthly dispensing fee shall recover all costs related to dispensing and be provided in the standard agreement.

NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

2) LIMITED ACCESS FACILITIES LOCATED ON COMPANY PREMISES (Continued)

c) Tax

The Company shall collect from the Customer and remit to the applicable authority any motor fuel tax on compressed natural gas.

Any service provided from a facility located on the Company's premises shall be provided at the time and under the terms and conditions as determined by the Company and specified in the agreement(s) with the Customer(s). The standard agreement may require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee (such as a bond) and/or other provisions as determined appropriate by the Company.

3) PUBLICLY ACCESSIBLE FACILITIES LOCATED ON COMPANY PREMISES

If the Company offers service to Customer from facilities located on the Company's premises only the following charges shall apply:

Distribution and Dispensing: \$0.50 /Therm

Gas Cost: No lower than the monthly PGA

Taxes: Applicable motor fuel or other taxes applicable to compressed natural gas dispensed for motor fuel

The total charge, consisting of the Distribution and Dispensing charge, the Gas Cost, and Taxes, shall be as determined by the Company. However, the Gas Cost component of the charge shall not be less than the Purchased Gas Adjustment (PGA) and other adjustments, charges and/or credits determined to be applicable. In addition, the gas commodity component (total charge less the Distribution and Dispensing charge and applicable taxes) will be accounted for as recovery of gas cost in the annual PGA docket. Other Riders of this Tariff will not be credited for such service.

Any service provided from a facility located on the Company's premises shall be provided at the time and under the terms and conditions as determined by the Company.

MINIMUM BILL

The minimum monthly bill shall be the minimum bill as provided for in the GS Rate Schedule applicable to the Customer plus any additional Monthly Facilities Charge except for option 3.

NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

3) PUBLICLY ACCESSIBLE FACILITIES LOCATED ON COMPANY PREMISES (Continued)

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company and are subject to late payment charges.

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

2. A separate meter or sub-meter may be requested by the Customer or required by the Company; in which case the Customer will pay the cost of the meter and installation which shall remain the property of the Company.

3. The collection and remittance of any federal or state or local tax specifically imposed on compressed natural gas dispensed for motor fuel shall be the responsibility of the Customer or Retailer, unless otherwise provide for in a Customer's agreement.

4. The terms and conditions applicable to sub-metering and allocation of cost included elsewhere in this Tariff are not applicable to Compressed Natural Gas used for motor fuel.

5. NGV service is not available for resale by residential customers.

6. The Company shall not be responsible in any manner for the use, care or handling of natural gas once it is delivered to a natural gas vehicle.

7. If the Company, by itself or in partnership with another entity, responds to a competitive situation of a government agency or commercial customer and has volumes greater than 250,000 therms per year, the Company has the option to provide NGV service, equipment, facilities, and distribution at rates and charges set on an individual Customer basis via a special contract as long as the rate is above incremental cost with a reasonable return. At the Company's discretion it may recover the difference between the otherwise applicable tariff rate and the approved contract rate under this rate provision through Rider "C", Competitive Rate Adjustment ("CRA").

8. If a Customer is phasing in the use of compressed natural gas as motor fuel and is acquiring and placing into service vehicles fueled by compressed natural gas over a period of years, the Monthly Facilities Charge may be phased-in over the term of agreement. However, the net present value of the revenue from the phased-in charges, discounted at the Company's authorized rate of return, shall be set equal to the net present value of the revenue that would be generated over the term of the contract if the Monthly Facilities Charge was not phased-in. Any such phase-in shall be provided in the agreement for service.

FLEXIBLE GAS SERVICE (FGS)

OBJECTIVE

~~The objective of this Rate Schedule is to enable the Company the opportunity to compete in markets where natural gas service is not a monopoly service.~~

~~This tariff provides the Company with both the opportunity and risk to compete in these markets. It is designed to increase load by working with Customers with regard to the specific terms and conditions of service.~~

~~This tariff places the Company's shareholders at risk, not the general body of ratepayers (see Rate-Making Treatment).~~

APPLICABILITY

~~This service is available at the Company's option to Customer(s) meeting the applicability standards, which include, (1) the Customer must provide the Company with a viable economic energy alternative including verifiable documentation of Customer alternative, and (2) the Company must demonstrate that the Customer served under this Rate Schedule will not cause any additional cost to the Company's other rate classes. The Company is under no obligation to grant service under this tariff. Absent a service agreement with the Company under this Rate Schedule, Customers are under no obligation to accept service under this Rate Schedule, and may elect to receive service under other applicable tariff Rate Schedules.~~

~~Terms of service including pressure, capital repayment and operating conditions are separately set forth in individual agreements between the Company and the Customer.~~

CHARACTER OF SERVICE

~~———— Natural gas, or its equivalent, with an average heating value on the order of 1,100 British Thermal Units per cubic foot~~

MONTHLY RATE

~~———— The rate will be developed based on economic market conditions at the time gas service is requested. The rate shall not be set lower than the incremental cost the Company incurs to serve the Customer.~~

CONFIDENTIALITY

~~———— The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.~~

~~———— The Company and Customer agree to utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.~~

FLEXIBLE GAS SERVICE (FGS)
(Continued)

CONFIDENTIALITY (Continued)

_____ In the event either party is asked to provide the information by such a court or agency, it will promptly inform the other of the request, and will cooperate in defending and maintaining the confidentiality of the information.

_____ This provision shall not prohibit or restrict the PSC from reviewing the service agreement in the performance of its duties, but the PSC shall treat the service agreement as a confidential document. Within 30 days after a service agreement has been executed under this Rate Schedule, the Company shall file the service agreement and related documents with the Commission's Division of Records and Reporting for review by the Commission Staff who shall treat them as confidential documents.

RATE-MAKING TREATMENT

The Company will separately account for all incremental capital cost, and such cost will be excluded from rate base. To the extent that the Company enters into Flexible Gas Service agreements with Customers, the Company is at risk for the capital investment, not the general body of ratepayers.

As part of the incremental cost analysis, in determining the Customer's rate, the Company will specifically identify the incremental O & M costs. In future base rate cases, the Customer operating costs (the annual operating and maintenance cost of meter reading, billing, and maintenance of facilities) will be imputed as revenue to offset the revenue requirement of such cost. The imputed revenue will be the greater of the specifically identified O & M cost, or applicable Customer cost component, as identified in the cost of service study of the Company's most recent base rate proceeding.

Revenues, exclusive of the appropriate taxes and assessments, and PGA (for Sales Service) shall be retained by the Company. In addition, revenue will be excluded from regulated revenues. For the purpose of monthly surveillance reports, only the imputed revenue component of revenue shall be included.

Customers, the Company shall not be precluded from using the schedule to keep existing Customers from leaving its system. Flexible gas service rates for existing Customers, shall be determined on a case-by-case basis. If this Rate Schedule is applied to an existing Customer, in addition to excluding all incremental capital costs from rate base, the existing depreciated cost of the gas service line, metering equipment and any other facilities that were specifically installed to serve that particular Customer shall be removed from rate base. Also, a portion of the depreciated costs of common distribution mains reflecting that Customer's distance from the nearest point on an interstate Gas Pipeline and the size of pipe required to serve that Customer's peak demand for gas shall be removed from rate base.

CONTRACT DEMAND SERVICE (KDS)

OBJECTIVE

The objective of this Rate Schedule is to enable the Company to attach incremental load to its system by providing the Company with the flexibility to negotiate individual service agreements with Customers taking into account competitive and economic market conditions and system growth opportunities.

APPLICABILITY

Sales or Transportation service is available under this Rate Schedule to any non-Residential Customer bringing a minimum new incremental demand of 250,000 additional therms per year to the Company's system at one location.

Terms of service including operating conditions and, if applicable, a capital repayment mechanism acceptable to Company, which may include, but shall not be limited to, a minimum monthly or annual bill, will be set forth in individual service agreements between the Company and the Customer. Absent a service agreement with Company under this Rate Schedule, Company has no obligation to provide, and the Customer shall have no right to receive, service under this Rate Schedule, and Customer may elect to receive service under other applicable Rate Schedules.

GAS SUPPLY OBLIGATION

The Company shall have no obligation to provide natural gas supplies to Transportation Customers under this Rate Schedule.

MONTHLY RATE

1. The Distribution Charge shall be an amount negotiated between Company and Customer, but the rate shall not be set lower than the incremental cost the Company incurs to serve the Customer. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes. The charge shall include any capital recovery mechanism. The charge shall be determined by the Company based on Company's evaluation of competitive and overall economic market conditions and the opportunity for the Company to expand its system into areas not served with natural gas. Such evaluation may include, but is not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's alternate fuel or energy source; the nature of the Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.); and the opportunity to extend gas service to areas not supplied with natural gas. With respect to existing Customers, an additional load of at least 250,000 therms must be added, and the negotiated KDS rate will only apply to the additional load added to the Company's system.

CONTRACT DEMAND SERVICE (KDS)
(Continued)

MONTHLY RATE (Continued)

2. The Commodity Charge, if taking supply from the Company, shall be the rate per therm for gas used computed to be the incremental cost of purchasing or producing gas.

INTERRUPTION AND CURTAILMENT

In addition to the interruption and curtailment terms in the Rules and Regulations or the Company's Curtailment Plan the Company shall have the right to reduce or to completely curtail deliveries to Customer pursuant to this Rate Schedule:

1. If in the Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

2. in the event Company is notified by its supplier or pipeline transporter to interrupt or curtail deliveries to Customer, or deliveries of gas for uses of the same type or category as Customer's use of gas hereunder; or

3. when necessary to maintain the operational reliability of Company's system.

CONFIDENTIALITY

The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.

The Company and Customer will utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement.

2. Term of Agreement: If the provision of service hereunder requires the installation of natural gas equipment at Customer's facility, Company and Customer may enter into an agreement as to the terms and conditions regarding the reimbursement of costs relating to such equipment. The initial term of the service agreement shall, at a minimum, be equal to the period of cost reimbursement. The rates established in the Monthly Rates section may be adjusted to provide for such cost reimbursement to the Company including carrying costs.

CONTRACT DEMAND SERVICE (KDS)
(Continued)

SPECIAL CONDITIONS (Continued)

3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for Customers served under this Rate Schedule, see the Rules and Regulations for Metering for terms and conditions related to AMR's.

4. When entering into a service agreement with a Customer under this Rate Schedule, Company will take reasonable steps to mitigate the potential of any revenue shortfalls between the revenues received under a service agreement and the total cost and expenses relating to the associated capital investment made by the Company, including minimum annual requirements.

LOAD ENHANCEMENT SERVICE (LES)

OBJECTIVE

The objective of this Rate Schedule is to enable the Company to retain or obtain significant load on its system by providing the Company with the flexibility to negotiate individual service agreements with non-Residential Customers taking into account competitive and economic market conditions and overall system benefits.

APPLICABILITY

This sales or transportation service is available at the Company's sole discretion to Customer's which meet the applicability standards, including (1) an existing commercial customer receiving service under contract or any new or existing customer that would otherwise qualify for service under Rate Schedules ~~FGS, KDS, TSS, OSS, and GS-1250-K120K, GS-1,250K, GS-11M or GS-25M~~; (2) the Customer must provide the Company verifiable documentation of either a viable alternative fuel or of a Customer's opportunity to economically bypass the Company's system; (3) the Company must demonstrate that the Customer served under this Rate Schedule will not cause any additional cost to the Company's other rate classes, including, at a minimum, that the rate shall not be set lower than the incremental cost plus some additional amount as reasonable return on investment and; (4) the Customer and the Company must enter into a service agreement under this Rate Schedule. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes.

SERVICE AGREEMENT OBLIGATIONS

Terms of service including operating conditions and, if applicable, a capital repayment mechanism acceptable to Company, which may include, but shall not be limited to, a minimum monthly or annual bill, will be set forth in individual service agreements between the Company and the Customer. Absent a service agreement with Company under this Rate Schedule, Company has no obligation to provide, and the Customer shall have no right to receive, service under this Rate Schedule, and Customer may request service under other applicable Rate Schedules.

Any service agreement under LES shall be subject to approval by the Florida Public Service Commission (FPSC) before any contract rate is implemented and the agreement can be executed by the parties.

GAS SUPPLY OBLIGATION

The Company shall have no obligation to provide natural gas supplies to Transportation Customers under this Rate Schedule.

LOAD ENHANCEMENT SERVICE (LES)
(Continued)

MONTHLY RATE

1. The Distribution Charge shall be an amount negotiated between Company and Customer, but the rate shall not be set lower than the incremental cost plus some additional amount as a reasonable return on investment the Company incurs to serve the Customer. The distribution charge also shall include any capital recovery mechanism. The distribution charge shall be determined by the Company based on Company's evaluation of competitive and overall economic market conditions and the opportunity for the Company to expand its system into areas not served with natural gas as applicable. Such evaluation may include, but is not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's alternate fuel or energy source; the nature of the Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.); and the opportunity to extend gas service to areas not supplied with natural gas. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes.

2. The Commodity Charge shall be the rate per therm for gas used computed to be the incremental cost of purchasing or producing gas, if taking supply from the Company.

3. The Company may permit the Customer to combine the accounting for the gas load delivered to multiple meters serving the same premise for this service.

INTERRUPTION AND CURTAILMENT

In addition to the interruption and curtailment terms in the Rules and Regulations or the Company's Curtailment Plan, the Company shall have the right to curtail deliveries to Customer pursuant to this Rate Schedule:

1. If in the Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

2. in the event Company is notified by its supplier or pipeline transporter to interrupt or curtail deliveries to Customer, or deliveries of gas for uses of the same type or category as Customer's use of gas hereunder; or

3. when necessary to maintain the operational reliability of Company's system.

CONFIDENTIALITY

The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.

The Company and Customer will utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.

City Gas

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 59

LOAD ENHANCEMENT SERVICE (LES)
(Continued)

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement but such modification or exemption shall not apply to the minimum prerequisite requirements set forth in the Applicability section of this Rate Schedule.

2. Term of Agreement: If the provision of service hereunder requires the installation of natural gas equipment at Customer's facility, Company and Customer may enter into an agreement as to the terms and conditions regarding the reimbursement of costs relating to such equipment. The initial term of the service agreement shall, at a minimum, be equal to the period of cost reimbursement. The rates established in the Monthly Rates section may be adjusted to provide for such cost reimbursement to the Company including carrying costs.

3. No later than 180 days prior to the expiration of this special contract, a Customer served under an LES contract may request a new contract under the terms and conditions of this tariff provision. If an agreement is not reached by the end of the term, the agreement will convert to the applicable General Services tariff (based on volume) until a new contract has been approved by the FPSC and executed by the parties.

4. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

5. When entering into a service agreement with a Customer under this Rate Schedule, Company will take reasonable steps to mitigate the potential of any revenue shortfalls between the revenues received under a service agreement and the total cost and expenses relating to the associated capital investment made by the Company, including minimum annual requirement.

6. The difference between the otherwise applicable tariff rate and the approved contract rate under this Rate Schedule may be subject to recovery through Rider "C", Competitive Rate Adjustment ("CRA").

THIRD PARTY SUPPLIER (TPS)

APPLICABILITY

The provisions of this Rate Schedule shall apply to brokers, marketers, Customers intending to act as their own gas supplier, and other third party suppliers (collectively "Third Party Suppliers" or "TPS") of natural gas that wish to either act as agents for Transportation Customers or deliver natural gas supplies to Company's City Gate for Transportation Customers. Third Party Suppliers wishing to sell and/or deliver gas on the Company's system will be required to sign a Service Agreement in which they will agree to be bound by the terms and conditions of the Company's Tariff.

TERM OF CONTRACT

The term of the contract shall be at least three (3) years and from month to month thereafter unless terminated on thirty (30) days written notice.

TERMS OF PAYMENT

The TPS agrees to pay for all balancing and other transportation related charges determined by the Company to be billable to a TPS on behalf of their Customers as provided for in this tariff. All charges due from a TPS under this Rate Schedule shall be paid in full within 20 days of the billing date. The TPS and the Company will resolve any disputed amounts. Adjustments, if any, will be reflected on future billings.

CREDITWORTHINESS

Company shall not be required to permit any TPS who fails to meet Company's standards for creditworthiness to sell or deliver gas on its system. Company may require that TPS provide the following information:

1. Current financial statements (to include a balance sheet, income statement, and statement of cash flow), annual reports, 10-K reports or other filings with regulatory agencies, a list of all corporate affiliates, parent companies and subsidiaries and any reports from credit agencies which are available. If audited financial statements are not available, then TPS also should provide an attestation by its chief financial officer that the information shown in the unaudited statements submitted is true, correct and a fair representation of TPS's financial condition.
2. A bank reference and at least three trade references.
3. A written attestation from TPS that it is not operating under any chapter of the bankruptcy laws and is not subject to liquidation or debt reduction procedures under state laws, such as an assignment for the benefit of creditors, or any informal creditor's committee agreement. An exception can be made for a TPS who is a debtor in possession operating under Chapter XI of the Federal Bankruptcy Act but only with adequate assurances that any charges from the Company will be paid promptly as a cost of administration.

THIRD PARTY SUPPLIER (TPS)
(Continued)

CREDITWORTHINESS (Continued)

4. A written attestation from TPS that it is not subject to the uncertainty of pending litigation or regulatory proceedings in state or federal courts which could cause a substantial deterioration in its financial condition or a condition of insolvency.

5. A written attestation from TPS that no significant collection lawsuits or judgments are outstanding which would seriously reflect upon the TPS's ability to remain solvent.

To remain in good standing, no uncontested delinquent balances should be outstanding for natural gas sales, storage, Transportation Services, or imbalances previously billed by Company, and TPS must have paid its account according to the established terms, and not made deductions or withheld payment for claims not authorized by contract.

TPS shall furnish Company at least annually, and at such other time as is requested by Company, updated credit information for the purpose of enabling Company to perform an updated credit appraisal. In addition, Company reserves the right to request such information at any time if Company is not reasonably satisfied with TPS's creditworthiness or ability to pay based on information available to Company at that time.

Company shall not be required to permit and shall have the ability to suspend any TPS who is or has become insolvent, fails to demonstrate creditworthiness, fails to timely provide information to Company as requested, or fails to demonstrate ongoing creditworthiness as a result of credit information obtained; provided, however, TPS may continue to sell / deliver gas on the Company's system if TPS elects one of the following options:

(A) Payment in advance for up to three (3) months service as determined by the Company.

(B) A standby irrevocable letter of credit in form and substance satisfactory to Company in a face amount up to three (3) months service. The letter of credit must be drawn upon a bank acceptable to Company.

(C) A guaranty in form and substance satisfactory to Company, executed by a person that Company deems creditworthy, of TPS's performance of its obligations to Company.

(D) Such other form of security as TPS may agree to provide and as may be acceptable to Company.

THIRD PARTY SUPPLIER (TPS)
(Continued)

CREDITWORTHINESS (Continued)

In the event TPS fails to meet the terms of this Creditworthiness section, Company may, without waiving any rights or remedies it may have, and subject to any necessary authorizations, suspend TPS until such time as they are deemed compliant by the Company.

The insolvency of a TPS shall be evidenced by the filing by TPS, or any parent entity thereof, of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction adjudging the TPS, or any parent entity thereof, bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of the TPS, or any Parent entity thereof, under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator, (or similar official) of the TPS or any parent entity thereof or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs.

MONTHLY RATE

Customer Charge	\$400.00
Charge for each Transportation Customer served by the TPS	\$5.926.07

DETERMINATION OF THE AVERAGE DAILY DELIVERY QUANTITY ("ADDQ")

The ADDQ for each Customer without an AMR device will be calculated by the Company by dividing the Customer's usage for each of the most recent twelve (12) billing months by the total number of days in each billing month. Company may adjust Customer's ADDQ at any time, due to changes in Customer's equipment or pattern of usage. For new Customers, the initial ADDQ will be estimated by Company, based upon the rating of the Customer's gas equipment and expected utilization of the equipment. The TPS will be obligated to deliver the aggregate ADDQ each day for Customers it serves.

The Company will notify TPS of its aggregate ADDQ obligation for each day of the next succeeding month ~~in writing to be delivered by facsimile on the Company's EBB~~, or other means as determined by the Company. If TPS does not agree with Company's determination of TPS's aggregate ADDQ, it must notify ~~the~~ Company in writing, ~~by facsimile~~, within two business days no later than 5:00 p.m. Eastern Standard Time. Company and TPS will reconcile any differences no later than 5:00 p.m. Eastern Standard Time on the twentieth (20th) of the month.

THIRD PARTY SUPPLIER (TPS)
(Continued)

NOMINATIONS FOR SERVICE

~~A TPS shall provide in writing to the Company at least 10 working days prior to the beginning of the calendar month an estimate of its deliveries into the Company's system for the month. These nominations must, in the aggregate, match the estimated gas requirements of all its Customers for the month.~~ The TPS daily nominations shall consist of the ADDQ amount as provided by the Company, if applicable, plus an amount to meet their non-ADDQ Customers daily requirements. The TPS shall use its best efforts to match their daily nominations to ADDQ and non-ADDQ requirements for the Customers it serves. Failure to provide nominations may result in suspension of service to Customers of the offending TPS. In addition, TPS must identify interstate pipeline contract(s) on which deliveries will be made to the Company's distribution ~~system at least twenty-four (24) hours prior to the flow of gas system on the Company's EBB conforming with NAESB cycles.~~ Failure to comply with the Company's nominating procedures may result in curtailment of third party gas deliveries or additional monthly cash-outs. Company reserves the right to require daily balancing, and shall have the right to curtail service to ensure deliveries on a uniform basis and to correct any imbalances.

Company shall be entitled to retain at no cost to Company a percentage of the quantity of gas delivered by or for the account of Customer at each Receipt Point for transportation to Customer, as gas which shall be deemed to be an allowance for transportation shrinkage in the performance of service under each applicable Rate Schedule. Such percentage shall not be higher than 1.5% without prior approval of the Florida Public Service Commission. The Company shall have the right to adjust the percentage from time to time to reflect the actual operating experience of the Company and/or any change in the methodology used by Company to calculate the amount of gas deemed as transportation shrinkage. Upon request, Company shall furnish to Customer information to support any such adjustment to such percentage.

In making Nominations the TPS shall provide the following:

- (1) The pipeline company and the pipeline transportation contract identifiers under which gas deliveries will be made to the Company's distribution system.
- (2) The daily quantity of gas, expressed in MMBTU (Dekatherms), to be tendered at each receipt point, however the Company reserves the right to specify at which pipeline receipt point a TPS will deliver gas as a percentage of the TPS total monthly deliveries.
- (3) The estimated term of the nomination.
- (4) The name, address, and telephone number of a contact person that is available to receive communication from Company at any and all times and upon whose written and oral communications Company may exclusively rely.

THIRD PARTY SUPPLIER (TPS)
(Continued)

NOMINATIONS FOR SERVICE (Continued)

(5) Any additional information as may be required by the Company in order to perform its functions as a Delivery Point Operator on the pipeline transportation system.

If Customer's TPS fails to comply with provisions 1 through 5 above, Company may not schedule the commencement of service or change a prior nomination.

DAILY NOMINATION PENALTIES

The TPS shall deliver, or cause to be delivered, to the Company at the point(s) of receipt and receive, or cause to be received, from Company at the point(s) of delivery, on a uniform daily basis, that quantity of natural gas that has been Nominated for Service.

Except for conditions of Force Majeure or per prior agreement with the Company to modify nominations, on any day that the sum of the actual daily quantity of natural gas received by Company ("Actual Receipts") varies from the sum of daily quantities Nominated for Service during such day for transportation at the points of receipt (~~"Nominated Receipts"~~)(Scheduled Volumes) by more than ten percent of the Nominated Receipts, the Company may impose a penalty equal to Unauthorized Gas Use charge times the variance in excess of ten percent of the Nominated Receipts unless in its opinion the system or Customers receiving PGA service were not harmed as a result of the imbalance. The Company reserves the right to limit this imbalance to five percent upon twenty four hours notice to the TPS representatives.

These charges are in addition to monthly cash-outs and any other imbalance charges and convey no rights to any quantities of gas to the TPS or its Customers. In the event of non-payment, these charges shall not be assessed to the TPS Customers by the Company. In addition, the Company shall not be required to continue to perform service for TPS Customers if their TPS fails to deliver adequate gas supplies per their daily nominations. The Company reserves the right to discontinue receipts from a TPS until the penalty is paid in full.

PIPELINE IMBALANCES AND CHARGES

Company and TPS recognize that Company may be subjected to imbalance charges from its interstate pipeline suppliers as a result of TPS's failure to deliver confirmed quantities of gas. In the event that Company is assessed penalties as a result of TPS's actions or omissions, TPS shall reimburse Company for such penalties as may be attributable to TPS's actions or omissions. The Company reserves the right to commingle and charge TPSs on a prorated basis, as determined by the Company, any pipeline charges related to transportation that are not readily identifiable to a specific TPS.

THIRD PARTY SUPPLIER (TPS)
(Continued)

INDEMNIFICATION

As between the Company and TPS, TPS warrants that it has clear title to any gas delivered into the Company's system, and TPS shall be deemed to be in exclusive control and possession of gas prior to its delivery into the Company's system for redelivery to Customer. TPS agrees to indemnify, defend and hold harmless Company from any and all claims, suits or damage actions arising out of deliveries on behalf of a transporting Customer.

ALLOCATION OF SUPPLIES

Gas received by the Company from the TPS shall be allocated first to the GS classes being served under ADDQ in the order of increasing annual usage, then to NGV followed by the remaining GS classes in the order of increasing annual usage, then by KDS and lastly to FGS Customers.

DAILY AND MONTHLY CONTRACT BALANCING

Third Party Suppliers will be billed for all their Customers' balancing charges as follows:

a) Daily Imbalance Charge

The Company shall, within the existing limitations of its system, provide for balancing between gas requirements and actual gas deliveries, net of an adjustment for Company Use and Unaccounted for Gas, received by the Company for the account of the Customers served by the TPS that day. The Company shall not be obligated to provide gas service during an hourly, daily or monthly period in excess of the levels specified in the Rate Schedules under which Customers of the TPS are served.

The Company reserves the right to require daily balancing on any other day in which the Company, in the exercise of its reasonable judgment, determines that such balancing is necessary for operational reasons. The Company will provide the TPS in all instances with at least twenty-four (24) hours advance notice that daily balancing will be imposed.

In the event that daily balancing is imposed in accordance with this section, TPS shall be assessed the following charges for daily imbalances:

	<u>Imbalance *</u>	<u>Charge **</u>
	0% to 5%	\$0.00 per therm
	5.1% to 10%	\$0.10 per therm
Underdeliveries	> 10%	\$0.50 per therm
Overdeliveries	> 10%	\$0.10 per therm

THIRD PARTY SUPPLIER (TPS)
(Continued)

DAILY AND MONTHLY CONTRACT BALANCING (Continued)

a) Daily Imbalance Charge (Continued)

*The Company reserves the right to limit daily imbalances to plus or minus 5% of the actual quantity received. If the Company limits daily imbalances to plus or minus 5%, all underdeliveries in excess of 5% shall be considered Unauthorized Gas Use and shall be subject to the Unauthorized Gas Use charges.

**The Company may suspend overdelivery charges if it determines such overdeliveries would be beneficial to the systems operation.

All TPSs will automatically be placed in a non-discriminatory daily balancing pool. The Company will aggregate the deliveries and receipts of gas of all TPS Customers participating in the pool for the purpose of determining whether imbalance charges will apply. In the event that charges are nonetheless assessed to certain TPSs, such charges will be no greater than the charges that otherwise would have been assessed if the Company did not have a daily balancing pool. TPSs trading imbalances will nonetheless have to set their own prices or methods by which over or under balances will be traded among individual TPSs.

b) Monthly Imbalance Cash-Out Charge

At the conclusion of every month, the Company will cash out imbalances between TPS's deliveries and their Customers consumption made up of actual and or estimated volumes as follows:

<u>Imbalance Level</u>	<u>Underdeliveries (1)</u> <u>Factor</u>	<u>Overdeliveries (2)</u> <u>Factor</u>
0 to 5%	1.00	1.00
5.1% to 20%	1.10	0.90
> 20%	1.20	0.80

The Company reserves the right to gross up Customer's total consumption for fuel loss at a rate not to exceed 1.5%.

(1) For underdeliveries the amount due to the Company shall be the Imbalance Quantity multiplied by the product of the corresponding Imbalance Level Factor and the applicable price per therm. The price per therm shall be the higher of the total GS-25k Sales Service rate or the monthly average spot price of gas delivered to Florida Gas Transmission at St. Helena Parish, as reported in Natural Gas Week plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. In the event that this price is no longer available or the basis upon which such price is reported or calculated in such publication changes substantively, Company will file to change its tariff and may, at its discretion, select a representative price in the interim period, subject to FPSC approval.

THIRD PARTY SUPPLIER (TPS)
(Continued)

DAILY AND MONTHLY CONTRACT BALANCING (Continued)

b) Monthly Imbalance Cash-Out Charge (Continued)

(2) For overdeliveries the amount payable by the Company shall be the Imbalance Quantity multiplied by the product of the corresponding Imbalance Level Factor and the applicable price per therm. The price per therm shall be the Company's lowest supplier commodity rate applicable to the billing month in which the Customer overtendered gas to the Company, or the monthly average spot price for gas delivered to Florida Gas Transmission at Tivoli, as reported in Natural Gas Week plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. In the event that this price is no longer available or the basis upon which such price is reported or calculated in such publication changes substantively, Company will file to change its tariff and may, at its discretion, select a representative price in the interim period, subject to FPSC approval.

The offering of gas service above the 5% allowed imbalance for the month is at the sole discretion of the Company. If it determines that it cannot continue to provide such service or that it must limit such service, it will notify TPSs served under this Rate Schedule. The use of service above the level allowed by the Company after notification shall constitute Unauthorized Gas Use and shall be subject to the Unauthorized Gas Use charges specified in the Rules and Regulations section of this tariff.

CAPACITY ASSIGNMENT

TPSs will be required to obtain firm interstate pipeline capacity into the Company's distribution system at points designated by the Company at a quantity equivalent to their Customers' aggregate ADDQ. TPSs that do not demonstrate sufficient interstate firm capacity will be required to accept assignment of such capacity from the Company. The Company will assign each of its firm Interstate pipeline capacity contracts in proportion to the Company's total capacity portfolio at the current the Federal Energy Regulatory Commission approved rates.

[Refer to Rules and Regulations Section 12 \(Transportation – Special Conditions\) for the terms associated with the Capacity Assignment process for TPSs.](#)

TREATMENT OF REVENUE

All revenue produced under this Rate Schedule derived from any balancing charges or other revenue related to the recovery of gas costs, exclusive of applicable taxes and assessments, shall be credited to the Purchased Gas Adjustment Clause.

STANDARDS OF CONDUCT

In addition to the above terms and conditions, TPS' must agree to comply with any standards of conduct or other requirements set forth by the Florida Public Service Commission.

TRANSPORTATION SUPPLY SERVICE (TSS)

APPLICABILITY

Service is available to a TPS who signs a service agreement with the Company.

CHARACTER OF SERVICE

At the Company's discretion gas will be made available for this service only to the extent that such gas supplies can be incrementally purchased providing that Company facilities are suitable and gas supplies can be secured for this service. The Company reserves the right to interrupt this service upon two (2) hours notice at its sole discretion.

*CHARGES

1. An Annual Service Charge of \$500 shall be assessed upon the initial request for this service. This charge will be reassessed for subsequent requests made after June 30 of any year.
2. A Daily Usage Charge of \$50.00 shall be assessed for each day this service is utilized.
3. The Commodity rate per therm for gas used shall be computed to be the higher of a) the PGA or b) the incremental cost of purchasing or producing said gas plus \$0.0750 per therm.

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

TERMS OF PAYMENT

Bills are due upon receipt by the TPS and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

1. Gas Supply: gas purchased for sale under this Rate Schedule shall not be included as part of the gas costs that are recoverable through the PGA Charge.
2. Balancing: gas supplied under this rate schedule shall be deemed a gas delivery by the TPS for purposes of applying the Daily and Monthly Contract Balancing terms of the TPS Rate Schedule.

TRANSPORTATION SUPPLY SERVICE (TSS)
(Continued)

SPECIAL CONDITIONS (Continued)

3. Rules and Regulations: service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement.

OFF-SYSTEM SALES SERVICE (OSS)

AVAILABILITY

Throughout the service areas of Company, and of any interstate or intrastate natural gas pipeline serving the Company (collectively, the "Pipelines")

APPLICABILITY

Interruptible Gas delivered by Company through the facilities of a Pipeline, using Company's transportation capacity rights on such Pipeline, to any person not connected to Company's distribution system.

CHARGES

Customer Charge	None
Transaction Charge	\$100.00 per transaction
Commodity Charge	As set forth below

For all Scheduled Quantities (as such term is defined in Special Condition 4 below), the Commodity Charge per therm shall be established by agreement between Company and Customer prior to each transaction pursuant to this Rate Schedule.

The Commodity Charge for service pursuant to this Rate Schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to service Customer: the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Commodity Charge as it deems necessary or appropriate to meet competition or remain competitive, but shall have not an obligation to do so.

The Commodity Charge per therm shall include, at a minimum, the cost per therm of the Gas delivered to Customer pursuant to this Rate Schedule, including all variable costs incurred by Company for (or in connection with) Pipeline transportation and all applicable taxes. Company's Purchase Gas Cost Recovery Adjustment Clause, Energy Conservation Cost Recovery Clause and Competitive Rate Adjustment Clause shall not apply to purchases of Gas made by Customer Pursuant to this Rate Schedule.

OFF-SYSTEM SALES SERVICE (OSS)
(Continued)

SPECIAL CONDITIONS

1. Neither Customer nor Company shall have any obligation to other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this Rate Schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.

2. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph "net revenues" shall equal the difference between the Commodity Charge and the cost of gas delivered to Customer inclusive of all taxes and adjustments. Fifty percent (50%) of all net revenues shall be retained by Company. The remaining fifty percent (50%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of gas recovered through the Purchased Gas Cost Recovery Adjustment Clause.

3. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using gas. Company will endeavor to give as much notice as possible to Customer. Any gas taken in excess of the volume allocated to Customer in an interruption or curtailment order shall be considered Unauthorized Gas Use. Company may bill and Customer shall pay for such unauthorized use per the charges in the Rules and Regulations - Unauthorized Gas Use section.

4. For each day on which Customer desires to receive service pursuant to this Rate Schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by Company for delivery shall be "Scheduled Quantities".

5. The point of delivery for all gas sold pursuant to this Rate Schedule shall be the delivery point of the delivering Pipeline specified by Customer.

6. Except as modified by the provisions set forth above, service under this Rate Schedule shall be subject to the Rules and Regulations set forth in this tariff.

Economic Development Gas Service (EDGS)

AVAILABILITY

Service under this Schedule is available, in conjunction with other applicable Commercial or Industrial rate schedule, to any qualifying person that meets the eligibility requirements.

APPLICABILITY

To receive service under this Rate Schedule, the Customer's written application to the Company shall include sufficient information to permit the Company to determine the Customer's eligibility.

Eligibility Requirements: A qualifying person must intend to become a new Customer with the intent to utilize natural gas to provide significant economic development or environmental benefits within the State of Florida or in a manner that increases system utilization; be an existing Customer that materially expands its use of natural gas, that provides significant environmental or economic development benefits within the State, or that increases system utilization; or be a new or existing Customer that meets other criteria as determined appropriate by the Florida Public Service Commission.

Significant Economic Benefit: Customers must intend to: create new jobs or avoid potential job reductions in the State; be identified as a prospect by applicable state, county or municipal economic development entity; or otherwise provide material benefits in the areas' economic development.

Significant Environmental Benefit: Customers must intend to: install or modernize equipment that uses energy more efficiently; reduce carbon emissions; achieve goals under a State or Federal Energy Plan or Policy as may be established from time to time; or otherwise intend to provide measureable benefits to improve Florida's environment.

Qualifying Volumes: To be eligible for service under this rate schedule a new Customer must contract to purchase and/or transport at least 1,000 Dth annually. An existing Customer must contract to purchase and/or transport of at least 1,000 Dth of additional gas annually. The increase in the volume of gas purchased or transported shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's sole judgement an abnormal period has occurred as a result of a strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the Customer for service under this rate schedule, the Company shall adjust the Customer's consumption to eliminate any abnormal conditions. The Company, through use of historical data shall determine the base annual consumption for existing Customers. Volumes in excess of the base annual consumption shall be used to evaluate the eligibility of the Customer to receive service under this rate schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this Rate Schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this Rate Schedule.

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

Economic Development Gas Service (EDGS)
(Continued)

The existing facilities of the Company must be adequate in the sole judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the Customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the Customer's request for service and determine the necessity of a Contribution in Aid of Construction for facilities based on the Extension of Facilities provisions in the Company's filed tariff.

The Customer must execute a contract for service under this tariff for a minimum of 10 years.

All other terms and conditions of the companion rate schedule under which service would otherwise be provided shall apply to service provided under this rate schedule.

The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled the usage requirement to be eligible for service under this rate schedule. If, on an annual basis, the Customer fails to fulfill the usage requirement for service under this tariff future service may be provided under the applicable rate schedule that would otherwise apply.

CUSTOMER CHARGE

A full monthly Customer charge per meter as provided under applicable companion tariff is payable regardless of the usage of gas.

MONTHLY RATE

The non-gas charges that would be billed in accordance with the applicable rate schedule that would otherwise apply to the qualifying volumes if service was not providing under this rate schedule shall be multiplied by the following Adjustment Factors to determine the monthly bill related to the qualifying volumes. For a new Customer the factor will be applied to the charges for the total volume delivered. For an existing Customer, the factor will be applied to the charges applicable to the volume in excess of the base annual volumes. For monthly billing purposes, 1/12th of the base annual volume shall be deducted from actual measured consumption to determine the volume eligible for the discounted factor. The factor will not be applied to the monthly Customer charge.

<u>Contract Year</u>	<u>Billing Months</u>	<u>Adjustment Factor</u>	<u>Discount from Companion Rate Schedule</u>
<u>1</u>	<u>1st through 12th</u>	<u>60%</u>	<u>40%</u>
<u>2</u>	<u>13th through 24th</u>	<u>70%</u>	<u>30%</u>
<u>3</u>	<u>25th through 36th</u>	<u>80%</u>	<u>20%</u>
<u>4</u>	<u>37th through 48th</u>	<u>90%</u>	<u>10%</u>
	<u>Beyond the 48th Month</u>	<u>100%</u>	<u>0%</u>

Issued by: Carolyn Bermudez
Vice President, Florida City Gas

Effective:

Economic Development Gas Service (EDGS)
(Continued)

If the volume of gas purchased or transported in a contract year is less than the volume specified in the contract, the difference in the actual volume and the volume specified in the contract shall be deemed a volume deficiency. For any volume deficiency, the Customer shall be billed an amount equal to the non-gas volumetric charge that would have been billed for the delivery of the volume equal to the deficiency. The bill shall be computed in accordance with the applicable rate schedule that would otherwise apply subject to the discount provided under this rate schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be assessed late payment charges as defined in Section ___ of the Company's tariff.

BILLING ADJUSTMENTS

Bills for gas service hereunder shall be subject to adjustment for the applicable taxes, fees, and the cost of purchased gas in accordance with Purchased Gas Adjustment (PGA), and shall be subject to other adjustments, charges and/or credits as determined to be applicable to the applicable rate schedule under which the Customer would otherwise be served. The adjustment factor provided under this rate schedule will not be applied to the PGA and other adjustments factors.

RIDER "A"

Purchased Gas Adjustment ("PGA")

Applicable to all Customers taking Sales Service from the Company under all GS, GL, RSG, CSG and NGV Rate Schedules. The PGA Charge, as defined herein, is designed to recover the cost to the Company of purchased gas or fuel used as a substitute for or supplemental to purchased gas including the cost of storing or transporting said gases or fuel, the cost of financial instruments employed to stabilize gas costs, other charges or credits as may result from the operation of other tariff provisions, and taxes and assessments in connection with the purchase and sale of gas.

A. The rate per therm for gas supplied in any billing period shall be adjusted by the Company's expected weighted average cost of gas (WACOG), and other adjustments as specified and approved by the Florida Public Service Commission. The WACOG may not exceed the Commission approved purchased gas cost recovery factor based on estimated gas purchases for the twelve-month period ending December 31st, in accordance with the methodology adopted by the Commission. The factor determined as set forth above shall be multiplied by 1.00503 for regulatory fees, and rounded to the nearest \$0.00001 per therm, to be applied to the total number of therms consumed by the Customer during the billing period.

B. The PGA cap recovery factor approved by the Commission for the billing months of January ~~2017~~2018 through December ~~2017~~2018 is \$~~0.8206875850~~ per therm.

C. If re-projected gas cost expenses for the remaining period exceed projected recoveries by at least 10% for the twelve-month period, a midcourse correction may formally be requested by the Company. For changes in market conditions and costs, the Company, upon one day's notice to the Commission, shall have the option of flexing downward (reducing the WACOG) or upward (increasing the WACOG) to the extent that the increase does not exceed the authorized cap. The current month WACOG may be adjusted for prior months' differences between projected and actual costs of gas purchased, but may not exceed the approved cap for the period.

D. Any overrecovery or underrecovery of purchased gas costs by the Company as a result of adjustments made pursuant to the above shall be "trued-up" (refunded to Customer or collected by Company) with interest, during succeeding billing periods as an adjustment to the WACOG, in accordance with the methodology adopted by the Commission, or as such methodology may be amended from time to time by further order of the Commission.

RIDER "B"

Energy Conservation Cost Recovery Adjustment ("ECCR")

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

The Distribution Charge for the applicable Rate Schedules shall be increased or decreased for the ECCR Rider to reflect the recovery of conservation related expenditures by the Company. The ECCR factor shall be multiplied by the tax factor of 1.00503 and rounded to the nearest \$0.00001 per therm. 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 review, approval, recovery, and recording of such costs and revenues is set forth in PSC Rule 25-17.015.

The cost recovery factors including tax multiplier for the twelve month period from ~~January~~August 1, ~~2017~~2018 through December 31, ~~2017~~2018 are:

GS-1, GS-100, GS-220, RSG and CSGRS -1	\$0.15168 -15912 per therm
GS-600RS -100	\$0.07245 -10000 per therm
GS-1.2kRS - 600	\$0.04464 -04817 per therm
GS-6k - 1	\$0.03712 -03884 per therm
GS-25k - 6000	\$0.03673 -02939 per therm
GS-60k - 25000	\$0.03515 -02822 per therm
GS-120k - 120000	\$0.02549 -02572 per therm
GS-250k	\$0.02374 per therm
Gas Lighting Customers	\$0.07147 -02840 per therm

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 77

RIDER "C"

Competitive Rate Adjustment ("CRA")

Applicable to all Customers except those taking service under Rate Schedules ~~FGS~~, KDS, TSS, OSS, LES or ~~receiving a discount under the AFD Rider or the NGV special contract rate.~~

The Distribution Charge for gas sold or transported after June 30, 1991, to Customers to whom this charge applies, is subject to adjustment in accordance with the following provisions, for prior shortfalls or surpluses.

A. For the purposes of this clause, the following definitions shall apply:

(1) "Actual revenue" means Company's actual Margin Revenue derived from service provided ~~under its AFD Rider on the LES Rate Schedule~~ during a determination period.

(2) "Base revenue" means the Margin Revenue which Company would have derived had all gas sold ~~under on the AFD Rider, LES Rate Schedule~~ during a determination period, been sold under Rate Schedules GS-120K, GS-~~250k~~1,250K, GC-11M and GS-~~1,250k-25M~~.

(3) "Surplus" means the amount, if any, by which Company's actual revenue exceeds its base revenue for a determination period.

(4) "Shortfall" means the amount, if any by which Company's base revenue exceeds its actual revenue for a determination period.

B. The existence of a shortfall or surplus shall be determined by comparing Company's actual revenue with its base revenue. This determination shall be made each year for the actual twelve months ending September 30th ("determination period").

C. A surplus refund or shortfall recovery shall be implemented during an "adjustment period" beginning January 1st by reducing or increasing the Distribution Charge per therm charge prescribed in each applicable Rate Schedule of this tariff by an adjustment factor computed as follows and multiplied by the tax factor of 1.00503 and rounded to the nearest \$0.00001 per therm.

In the event of a surplus, subtract the amount derived from dividing the Surplus Refund due to Customers by the projected therm sales for these Customers.

In the event of a shortfall, add the amount derived from dividing the Shortfall Recovery by the projected therm sales for these Customers.

Any variation between the actual surplus refund to Customers and the amount calculated pursuant to the preceding paragraph, or between the actual shortfall recovery and the amount which Company elected to recover in an adjustment period, shall be "trued-up" during the succeeding adjustment period pursuant to methodology approved by the Commission.

D. Company may defer all or any portion of a shortfall recovery to a subsequent adjustment period or portion thereof.

Issued by: Jesse KillingsCarolyn Bermudez
Vice President, Southern
OperationsFlorida City Gas

Effective: ~~August 13, 2013~~

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 89

First RevisedOriginal Sheet
No. 6778

RIDER ~~"D"~~

LOAD ENHANCEMENT DISCOUNT ("LED")

APPLICABILITY

~~Service pursuant to this rider is available to all Customers, except those served under RSG and CSG Rate Schedules, who install new gas equipment with a summer peak requirement. A summer peak requirement is defined as equipment which has its peak requirements between April and October. The presence of such new gas equipment shall be verified by a Company representative prior to commencement of service. This rider is applicable to a Customer's incremental summer peak load.~~

MONTHLY DISCOUNT

~~——— Distribution Charge Discount: For the period April 1 to October 31 a discount of fifty percent (50%) of the rate set forth in the applicable Rate Schedule will apply to the incremental load of the summer peak equipment.~~

SPECIAL CONDITIONS

1. ~~——— Service provided under this rider shall be provided at the same facility / location as service provided under the applicable tariff which this rider relates to.~~

2. ~~——— Service pursuant to this rider will be initiated only if requested by Customer, and the discount or surcharge provided herein shall be applicable prospectively from the time service hereunder is initiated by the Company.~~

3. ~~——— Service pursuant to this rider shall be metered separately for Non-Residential Customers.~~

4. ~~——— Additional facilities costs above the Company's extension of facilities maximum construction cost, as defined in Extension of Facilities and the Piping and Appliances section of the tariffs rules and regulations, necessary to provide service under this schedule shall be paid for by the Customer. This includes, but is not limited to metering equipment.~~

5. ~~——— Volumes sold pursuant to this Rider shall not be used in determining a Customer's eligibility for assignment to a particular Rate Schedule.~~

6. ~~——— For Residential Customers' separate metering will be at the Customer's sole option and expense. For Customers not separately metered, consumption greater than 35 therms per month will be billed at the Discounted Rate.~~

Issued by: Jesse Killings

Effective: ~~July 17, 2012~~

RIDER "E"
ALTERNATE FUEL DISCOUNT ("AFD")

APPLICABILITY

~~———— To qualify for this discount the Customer must have, in the Company's opinion, a viable Alternate Fuel and qualify for service under General Service rates GS-120k, GS-250k or GS-1,250k. The Company is under no obligation to grant service under this Rider and absent a service agreement with the Company, the Customers are under no obligation to accept service under this Rider. However, upon acceptance of service under this Rider and for a period of one year upon discontinuing service under this Rider, the Customer agrees to use natural gas exclusively unless directed by or with the prior agreement of the Company. Failure to comply with this condition will result in the Customer being billed for all discounted amounts given during the preceding 12 months. If such payment is not received in 60 days from the billing date, the Company shall have the right to discontinue all gas service to all of the Customer's facilities in its service territory.~~

~~———— The above notwithstanding, Customers shall be subject to curtailment or complete interruption whenever, in the sole discretion of the Company, such curtailment or complete interruption of service is necessary for any reason, such as, non delivery by the Customer's TPS, supply shortages, operational constraints or Force Majeure conditions. The Company shall endeavor to notify Customers two (2) hours in advance except that when due to Force Majeure the notice given shall be such advance notice as may be practicable under the circumstances. Such notices specifying curtailment and restoration of service may be verbal or written.~~

ALTERNATE FUEL DISCOUNT

~~The Customer's applicable monthly Distribution Charge may be reduced by the Company based on its calculation of the AFD for the Customer's Alternate Fuel. The calculated AFD shall not cause the Adjusted Distribution Charge to be less than \$0.00001 per therm or more than the Customers applicable non-discounted Distribution Charge per the applicable tariff. There will be no Alternate Fuel Discount on sales pursuant to the Load Profile Enhancement Discount, Rider LED.~~

~~For Customers with Installed Operational Equipment Using Fuels having a Published Price the determination of the AFD shall be based on the methodology set forth in the Company's Form No. AFD-1A, an example of which is presented below. Toward the end of each month the Company will obtain market prices for the Alternate Fuel and natural gas from third party sources in order to determine the discount for the upcoming month. For example, Platts Oilgram will be used to obtain oil prices and the NYMEX Henry Hub Swap Last Day Settle price will be used for the natural gas price. When a published price is not available the Customer, when requested, will assist the Company in identifying an appropriate methodology for determining the therm-BTU equivalency value and price of the Alternate Fuel to be used. Customers without Installed Alternate Fuel Equipment must apply to the provider for cost estimates to install Alternate Fuel equipment and appurtenances suitable for their applications and provide them to the Company along with estimates of incremental costs to operate and maintain their Alternate Fuel system. Based on these estimates, which shall be subject to Company adjustment, the Company will calculate the appropriate discount, if any.~~

RIDER "E"

ALTERNATE FUEL DISCOUNT ("AFD") (Continued) — CALCULATION EXAMPLE:

Alternate Fuel Discount ("AFD")

CUSTOMER NAME

For the Month beginning >

Date

<u>line</u>	<u>Alternate Fuel Pricing Information:</u>	<u>#2 Fuel Oil</u>
1	Platts Oilgram – Miami	\$1.08000
2	Delivery Cost per gallon as estimated by the Utility	\$0.05000
3=1+2	Burner-tip Price pre-tax, per gallon	\$1.13000
4	BTU Content of Alternate Fuel	139,000
5	BTU Content Natural Gas	100,000
6=3/(4/5)	Natural Gas per Therm Equivalent Burner-tip pre-tax price	<u>\$0.81295</u>
	<u>Natural Gas Pricing Information:</u>	<u>GS-1,250k</u>
7	Service Charge, annualized	\$500.00
8	Demand Charge, per therm of DCQ	\$0.289
9	Projected Annual Gas Consumption, therms	2,000,000
10	Winter DCQ therms	12,000
11	Summer DCQ therms	10,000
12=7*12 mos	Service Charge, annualized	\$6,000.00
13=8*10*5 mos	Demand Charge, @5 winter months Nov-Mar	\$17,340.00
14=8*11*7 mos	Demand Charge, @7 summer months Apr-Oct	\$20,230.00
15=12+13+14	Service and Demand Charge, annualized charges	<u>\$43,570.00</u>
		<u>per therm</u>
16=15/9	Service and Demand Charge, annualized and unitized	\$0.02179
17	Distribution Charge	\$0.12225
18	ECCR	\$0.00000
19	CRA	\$0.01425
20	NYMEX – Henry Hub Swap Last Day Settle	\$0.61410
21	City Gate Basis, as estimated by the Utility	<u>\$0.06750</u>
22=sum(16:21)	Natural Gas Projected pre-tax Burner Price	<u>\$0.83989</u>
23=22-6	Alternate Fuel Discount – subject to ADC limits	<u>\$0.02694</u>
24=17+18+19-23	Adjusted Distribution Charge ("ADC") shall not be less than \$0.00001 or more than the Distribution Charge.	<u>\$0.10956</u>

Form No. AFD-1A (rev. 10/04)

Issued by: Suzanne Sitherwood
 Sr. Vice President, Southern Operations

Effective: December 7, 2004

RIDER "F"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

Through its SAFE Program, the Company has identified the potential replacement projects focusing initially on area of limited access/pipe overbuilds, and risk assessment for Rear Lot Mains and Services considering:

- i. The pipe material;
- ii. Leak incident rates;
- iii. Age of pipeline;
- iv. Pressure under which the pipeline is operating.

The Eligible Infrastructure Replacement includes the following:

Company investment in mains and service lines, as replacements for existing Rear Lot Facilities, and regulatory station and other distribution system components, the installation of which is required as a consequence of the replacement of the aforesaid facilities that:

- i. do not increase revenues by directly connecting new Customers to the plant asset;
- ii. are in service and used and useful in providing utility service; and
- iii. that were not included in the Company's rate base for purposes of determining the Company's base rates in its most recent general base rate proceeding.

The Company is recovering its revenue requirement on the actual investment amounts. The revenue requirements are inclusive of:

1. Return on investment as calculated using the Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report;
2. Depreciation expense (calculated using the currently approved depreciation rates);
3. Customer and general public notification expenses associated with the SAFE Program incurred for:

Florida City Gas
FPSC Natural Gas Tariff

RIDER "F"D

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

(Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
 - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
 - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
4. Ad valorem taxes; and
 5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.

The cost recovery factors including tax multiplier for the twelve month period from January~~August~~ 1, 2017~~2018~~ through December 31, 2017~~2018~~ are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule GSRS -1	\$1.53 <u>0.00</u>
Rate Schedule GSRS -100	\$1.53 <u>0.00</u>
Rate Schedule GS-220	\$1.53
Rate Schedule GSRS -600	\$1.53 <u>0.00</u>
Rate Schedule GS-1 .2k	\$1.53 <u>0.00</u>
Rate Schedule GS-6K	\$2.77 <u>0.00</u>
Rate Schedule GS-25K	\$2.77 <u>0.00</u>
Rate Schedule GS- 60k <u>120K</u>	\$2.77 <u>0.00</u>
Rate Schedule GS- 120k <u>1,250K</u>	\$2.77 <u>0.00</u>
Rate Schedule GS- 250k <u>11M</u>	\$2.77 <u>0.00</u>
Rate Schedule GS- 1.250k <u>25M</u>	\$2.77 <u>0.00</u>
Rate Schedule GL	\$1.53 <u>0.00</u>
Rate Schedule RSG	\$1.53 <u>0.00</u>
Rate Schedule CSG	\$1.53 <u>0.00</u>

Issued by: Carolyn Bermudez
Vice President, Southern Operations Florida
City Gas

Effective: ~~January 1, 2017~~

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 80

RIDER "FD"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

(Continued)

Procedure for Establishing SAFE Revenue Requirements

The SAFE Revenue Requirements and any changes thereto shall be calculated and implemented in accordance with the provisions contained in this Rider. SAFE Revenues shall be subject to refund based upon a finding and order of the Commission to the extent provided in this Rider.

The Company shall calculate its SAFE Revenue Requirements annually in the manner prescribed by this Rider and shall file the appropriate petitions with the Commission seeking to establish or change the SAFE Revenue Requirements and Surcharge. The annual filings shall include the following:

1. An annual final true-up filing showing the actual Eligible Replacement costs and actual SAFE Revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing. As part of this filing, the Company shall include a summary comparison of the actual Eligible Replacement costs and SAFE Revenues to the estimated total Eligible Replacement costs and SAFE Revenues previously reported for the same period covered by the filing in paragraph (2) of this section. The filing shall also include the final over- or under-recovery of total SAFE Revenue Requirements for the final true-up period.
2. An annual estimated/actual true-up filing showing seven months actual and five months projected Eligible Replacement costs and any SAFE Revenues collected or projected to be collected during the estimated/actual true-up period. The filing shall also include the estimated/actual over- or under-recovery of total Eligible Replacement costs for the estimated/actual true-up period.
3. An annual projection filing showing 12 months projected SAFE Revenue Requirements for the period beginning January 1 following the annual filing hearing.
4. An annual petition setting forth proposed SAFE Revenue Requirements and Surcharges to be effective for the 12-month period beginning January 1 following the annual hearing. Such proposed SAFE Revenue Requirements and Surcharges shall take into account the data filed pursuant to paragraphs (1), (2), and (3) of this section.

The Company shall establish separate accounts or subaccounts for each Eligible Replacement for purposes of recording the costs incurred for each project. The Company shall also establish a separate account or subaccount for any revenues derived from SAFE Surcharges.

Florida City Gas
FPSC Natural Gas Tariff

RIDER "F"D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

(Continued)

Calculation of the SAFE Revenue Requirements and SAFE Surcharges

In determining the SAFE Revenue Requirements, the Commission shall consider only (a) the net original cost of Eligible Replacements (i.e., the original cost); (b) the applicable depreciation rates as determined and approved by the Commission based on the Company's most recent depreciation study; (c) the accumulated depreciation associated with the Eligible Replacements; (d) the current state and federal income and ad valorem taxes; and (e) the Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report.

The SAFE Revenue Requirements shall be calculated as follows:

Line	Description	Value	Source
1	Revenue Expansion Factor	1.6329	As calculated in most recent base rate proceeding, using current tax rates
2	Ad Valorem Tax Rate	%	Effective Property Tax Rate for most recent 12 Months ended December 31
3	Mains	\$	Eligible Replacement Mains
4	Services	\$	Eligible Replacement Services
5	Regulators	\$	Eligible Replacement Regulators
6	Other	\$	Eligible Replacement Other
7	Gross Plant	\$	L3+L4+L5+L6
8	Accumulated Depreciation	\$	Previous Period Balance +L13
9	Construction Work In Progress	\$	Non-interest Bearing
10	Net Book Value	\$	L7-L8+L9
11	Average Net Book Value	\$	(L10 + Balance From Previous Period)/2
12	Return on Average Net Book Value	\$	L 11 X Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report
13	Depreciation Expense	\$	Lines 3,4,5 & 6 X applicable approved Depreciation Rates
14	Property Tax	\$	(L7-L8) X L 2
15	Customer and general public notification and other applicable expense	\$	O&M expense incurred as a result of eligible plant replacement
16	SAFE Revenue Requirement	\$	(L12+L13+L14+L15) X L 1

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 2017179-GU
MINIMUM FILING REQUIREMENTS
INDEX

INTERIM RATE RELIEF SCHEDULES

SCHEDULE NO.	WITNESS	TITLE	PAGE
F-1 p.1	M. J. MORLEY	CALCULATION OF INTERIM RATE RELIEF - RATE OF RETURN	156
F-2 p.1	M. J. MORLEY	WORKING CAPITAL - ASSETS	157
F-2 p.2	M. J. MORLEY	WORKING CAPITAL - LIABILITIES	158
F-3 p.1	M. J. MORLEY	ADJUSTMENTS TO RATE BASE	159
F-4 p.1	M. J. MORLEY	NET OPERATING INCOME	160
F-5 p.1	M. J. MORLEY	ADJUSTMENTS TO NET OPERATING INCOME	161
F-5 p.2	M. J. MORLEY	ADJUSTMENTS TO NET OPERATING INCOME - (CONT.)	162
F-6 p.1	M. J. MORLEY	REVENUE EXPANSION FACTOR	163
F-7 p.1	M. J. MORLEY	REVENUE DEFICIENCY	164
F-8 p.1	M. J. MORLEY	AVERAGE COST OF CAPITAL	165
F-9 p.1	M. J. MORLEY	RECONCILIATION OF RATE BASE TO CAPITAL STRUCTURE (INTERIM)	166
F-10 p.1	D. NIKOLICH	ALLOCATION OF INTERIM RATE RELIEF	167

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
RATE BASE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.

D/B/A FLORIDA CITY GAS

DOCKET NO. 2017179-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 349,296,103	\$ (5,010,793)	\$ 344,285,310
2	COMMON PLANT ALLOCATED	-	4,334,440	4,334,440
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835
4	PROPERTY HELD FOR FUTURE USE			-
5	CONSTRUCTION WORK IN PROGRESS	18,865,897	863,513	19,729,410
6	TOTAL PLANT	389,818,835	187,159	390,005,994
<u>DEDUCTIONS</u>				
7	ACCUM. DEPR. - UTILITY PLANT	165,526,525	(63,154)	165,463,371
8	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	8,422,103		8,422,103
9	ACCUM. DEPR. - COMMON PLANT		2,132,483	2,132,483
10	TOTAL DEDUCTIONS	173,948,628	2,069,328	176,017,956
11	UTILITY PLANT, NET	215,870,207	(1,882,169)	213,988,038
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
12	BALANCE SHEET METHOD	(47,135,552)	42,460,192	(4,675,360)
13	TOTAL RATE BASE	168,734,655	40,578,023	209,312,678
14	NET OPERATING INCOME	\$ 10,188,838	\$ (975,130)	\$ 9,213,708
15	RATE OF RETURN	6.04%		4.40%

SUPPORTING SCHEDULES: B-1, B-3, B-13, C-1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 2017179-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	DESCRIPTION OF ADJUSTMENT
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
<u>ASSETS</u>							
1	NON-UTILITY PROPERTY	\$ 185,929	(185,929)	-	-	-	NON-UTILITY PLANT
2	ACCUM. PROV. FOR DEPR. AND AMORT.	(113,578)	113,578	-	-	-	NON-UTILITY PLANT
3	TOTAL OTHER PROP AND INVESTMENTS	<u>72,351</u>	<u>(72,351)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
4	CASH	-	-	-	-	-	
5	CUSTOMER ACCOUNTS RECEIVABLE	7,644,027	-	-	-	7,644,027	
6	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CI	(571,256)	-	-	-	(571,256)	
7	OTHER ACCOUNTS RECEIVABLE	147,963	-	-	-	147,963	
8	GAS STORED UNDERGROUND	235,403	-	-	(2,969)	232,434	NON-UTILITY STORAGE
9	PLANT MATERIAL AND OPERATING SUPPLIES	35,357	-	-	-	35,357	
10	PREPAYMENTS	2,080,702	-	-	-	2,080,702	
11	TOTAL CURRENT ASSETS	<u>9,572,196</u>	<u>-</u>	<u>-</u>	<u>(2,969)</u>	<u>9,569,227</u>	
<u>DEFERRED DEBITS</u>							
12	OTHER REGULATORY ASSETS	16,469,160	-	-	(13,727,661)	2,741,499	REMOVAL OF AEP COSTS
13	MISCELLANEOUS DEFERRED DEBITS	41,070	-	-	-	41,070	
14	TOTAL DEFERRED DEBITS	<u>16,510,230</u>	<u>-</u>	<u>-</u>	<u>(13,727,661)</u>	<u>2,782,569</u>	
15	TOTAL CURRENT AND DEFERRED ASSETS	<u>26,154,777</u>	<u>(72,351)</u>	<u>-</u>	<u>(13,730,630)</u>	<u>12,351,796</u>	

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO 0

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE	
			NON UTILITY	CAPITAL STRUCTURE	OTHER		
<u>LIABILITIES</u>							
1	ACCOUNTS PAYABLE	2,453,804	-	-	-	2,453,804	
2	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	16,341,327	-	(16,341,327)	-	-	COMPONENT OF CAPITAL STRUCTURE
3	CUSTOMER DEPOSITS	3,901,581	-	(3,901,581)	-	-	COMPONENT OF CAPITAL STRUCTURE
4	TAXES ACCRUED	4,689,227	-	-	-	4,689,227	
5	INTEREST ACCRUED	667,661	-	-	-	667,661	
6	TAX COLLECTIONS PAYABLE	819,401	-	-	-	819,401	
7	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	129,685	-	-	-	129,685	
8	TOTAL CURRENT LIABILITIES	<u>29,002,686</u>	<u>-</u>	<u>(20,242,908)</u>	<u>-</u>	<u>8,759,778</u>	
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>							
9	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	5,101,346	-	-	-	5,101,346	
10	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	81,770	-	-	-	81,770	
11	OTHER REGULATORY LIABILITIES	2,620,216	-	(2)	464,048	3,084,262	DEFERRED CRA
12	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	6	-	(6)	-	-	COMPONENT OF CAPITAL STRUCTURE
13	ACCUMULATED DEFERRED INCOME TAXES	36,484,305	-	(36,484,305)	-	-	COMPONENT OF CAPITAL STRUCTURE
14	TOTAL DEFERRED LIABILITIES	<u>44,287,643</u>	<u>0</u>	<u>(36,484,313)</u>	<u>464,048</u>	<u>8,267,378</u>	
15	TOTAL LIABILITIES	<u>73,290,329</u>	<u>0</u>	<u>(56,727,221)</u>	<u>464,048</u>	<u>17,027,156</u>	
16	TOTAL ASSETS LESS LIABILITIES	<u>(47,135,552)</u>	<u>(72,351)</u>	<u>56,727,221</u>	<u>(14,194,678)</u>	<u>(4,675,360)</u>	

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 BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 2017179-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REVENUE REQUIREMENT
<u>GAS PLANT IN SERVICE</u>						
1	ELIMINATE SAFE PLANT		(5,010,793)	-	(5,010,793)	
2			-	-	-	
3		TOTAL	(5,010,793)	-	(5,010,793)	
<u>COMMON PLANT ALLOCATED</u>						
4	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(112,633)	(112,633)	-	
5	AGSC ALLOCATION	TO ADD CORPORATE ALLOCATION	4,447,073	-	4,447,073	
6		TOTAL	4,334,440	(112,633)	4,447,073	
<u>ACQUISITION ADJUSTMENT</u>						
7			-	-	-	
8			-	-	-	
		TOTAL	-	-	-	
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
9	ELIMINATE SAFE ACCUMULATED DEPRECIATION		(63,154)	-	(63,154)	
10			-	-	-	
11			-	-	-	
12		TOTAL	(63,154)	-	(63,154)	
<u>ACCUM. DEPR. - COMMON PLANT</u>						
13	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(52,597)	(52,597)	-	
14	AGSC ALLOCATION	TO ADD CORPORATE ACCUMULATED DEPRECIATION	2,185,080	-	2,185,080	
15		TOTAL	2,132,483	(52,597)	2,185,080	
<u>ACCUM. AMORT. - ACQ. ADJ.</u>						
16	SOUTHERN COMPANY GAS ACQUISITION ADJUSTMENT		-	-	-	
17			-	-	-	
18		TOTAL	-	-	-	
<u>CONSTRUCTION WORK IN PROGRESS</u>						
19	ELIMINATE SAFE CWIP		(501,566)	-	(501,566)	
20	AGSC ALLOCATION	TO ADD CORPORATE ALLOCATION	1,365,078	-	1,365,078	
21		TOTAL	863,513	-	863,513	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
22	(SEE SCHEDULE B-13 FOR DETAIL)		42,277,545	(72,351)	42,349,896	
23	ELIMINATE SAFE OVER/(UNDER) COLLECTION		182,647	-	182,647	
24		TOTAL	42,460,192	(72,351)	42,532,543	
25	TOTAL RATE BASE ADJUSTMENTS		40,578,023	(132,387)	40,710,410	

FLORIDA PUBLIC SERVICE COMMISSION

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 BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 2017179-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/16

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED
<u>OPERATING REVENUE</u>				
1	OPERATING REVENUES	\$ 82,513,170	\$ (32,196,705)	\$ 50,316,465
<u>OPERATING EXPENSES:</u>				
2	COST OF GAS	18,563,889	(18,563,889)	0
3	OPERATION & MAINTENANCE	25,668,827	(5,407,398)	20,261,429
4	DEPRECIATION & AMORTIZATION	16,393,866	(1,495,529)	14,898,337
5	TAXES OTHER THAN INCOME TAX	7,369,211	(4,661,496)	2,707,715
<u>INCOME TAXES:</u>				
6	- FEDERAL	-	-	-
7	- STATE	401,717	13,337	415,054
<u>DEFERRED INCOME TAXES - NET</u>				
8	- FEDERAL	3,869,018	(1,106,601)	2,762,417
9	- STATE	57,814	-	57,814
10	INVESTMENT TAX CREDIT - NET	(10)	-	(10)
11	TOTAL OPERATING EXPENSES	<u>72,324,332</u>	<u>(31,221,575)</u>	<u>41,102,757</u>
12	<u>NET OPERATING INCOME</u>	<u>10,188,838</u>	<u>(975,130)</u>	<u>9,213,708</u>

SUPPORTING SCHEDULES: C-1, F-5, F-7

RECAP SCHEDULES: F-1

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I
THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 2017179-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	COST OF GAS	(18,656,708)	-	(18,656,708)		TO REMOVE GAS SALES
2	PROPANE SALES	(228)	-	(228)		TO REMOVE PROPANE SALES
3	AEP (COLLECTION FEE)	(2,944,663)	-	(2,944,663)		TO REMOVE AEP REVENUES
4	ECP REVENUES	(5,330,025)	-	(5,330,025)		TO REMOVE ECP REVENUES
5	ELIMINATE SAFE REVENUES	(749,325)		(749,325)		TO REMOVE SAFE REVENUES
5	FRANCHISE/GROSS RECEIPTS REVENUES	(4,515,755)		(4,515,755)		TO REMOVE TAX REVENUES
6	TOTAL REVENUE ADJUSTMENTS	<u>(32,196,705)</u>	<u>-</u>	<u>(32,196,705)</u>	<u>-</u>	
<u>COST OF GAS</u>						
7	COST OF GAS	(18,563,889)	-	(18,563,889)		TO REMOVE GAS COSTS
8	TOTAL COST OF GAS ADJUSTMENTS	<u>(18,563,889)</u>	<u>-</u>	<u>(18,563,889)</u>	<u>-</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
9	ECP EXPENSES	(5,329,977)	-	(5,329,977)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
10	ELIMINATE CIVIC PARTICIPATION COST	(46,014)	-	(46,014)		TO REMOVE ECP EXPENSE
11	NON-REGULATED OPERATION EXPENSE	(2,406)	-	(2,406)		TO REMOVE EXPENSES PREVIOUSLY DISALLOWED
12	ELIMINATE LOBBYING COST	(29,001)		(29,001)		TO ELIMINATE PORTION OF LOBBYING CHARGED TO OPER INCOME
13	TOTAL O & M ADJUSTMENTS	<u>(5,407,398)</u>	<u>-</u>	<u>(5,407,398)</u>	<u>-</u>	
<u>DEPRECIATION EXPENSE</u>						
14	REMOVE AEP	(1,306,754)	-	(1,306,754)		TO REMOVE AEP DEPRECIATION
15	ELIMINATE SAFE DEPRECIATION	(182,039)		(182,039)		TO REMOVE SAFE DEPRECIATION
16	ELIMINATE DEPRECIATION ON LAND AND LAND RIGHTS	(6,736)	-	(6,736)		TO REMOVE DEPRECIATION ON NON-DEPRECIABLE PLANT
17	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	<u>(1,495,529)</u>	<u>-</u>	<u>(1,495,529)</u>	<u>-</u>	

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 2017179-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
18	REGULATORY ASSESSMENT TAX ON FUEL	(92,819)	-	(92,819)		TO REMOVE TAX EXPENSE
19	FRANCHISE/GROSS RECEIPTS TAXES	(4,515,755)	-	(4,515,755)		TO REMOVE TAX EXPENSE
20	ELIMINATE SAFE TAXES OTHER THAN INCOME	(52,921)		(52,921)		TO REMOVE TAX EXPENSE
21	TOTAL TAXES OTHER THAN INCOME ADJUSTS	<u>(4,661,496)</u>	<u>-</u>	<u>(4,661,496)</u>	<u>-</u>	
<u>FEDERAL INCOME TAXES</u>						
22	TAXES ON ADJUSTMENTS	(664,576)	-	(664,576)		TAX EFFECT OF ADJUSTMENTS ABOVE
23	CURRENT TAX-OTHER INCOME	(89,976)	-	(89,976)		TO REMOVE TAX EFFECT ON NON OPERATING INCOME/EXPENSE
24	CURRENT TAX-ADJUST TO AUTHORIZED FEDERAL TAX	(196,055)		(196,055)		TO ADJUST TO JURISDICTIONAL RATE
25	INTEREST SYNCHRONIZATION	(155,993)	-	(155,993)		INTEREST SYNCHRONIZATION
	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>(1,106,601)</u>	<u>-</u>	<u>(1,106,601)</u>	<u>-</u>	
<u>STATE INCOME TAXES</u>						
26	TAXES ON ADJUSTMENTS	(113,763)	-	(113,763)		TAX EFFECT OF ADJUSTMENTS ABOVE
27	CURRENT TAX-OTHER INCOME	(14,962)	-	(14,962)		TO REMOVE TAX EFFECT ON NON OPERATING INCOME/EXPENSE
	CURRENT TAX-ADJUST TO AUTHORIZED STATE TAX RATE	168,765		168,765		TO ADJUST TO JURISDICTIONAL RATE
28	INTEREST SYNCHRONIZATION	(26,703)	-	(26,703)		INTEREST SYNCHRONIZATION
29	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>13,337</u>	<u>-</u>	<u>13,337</u>	<u>-</u>	
<u>DEFERRED INCOME TAXES</u>						
30	- FEDERAL	-	-	-		TOTAL TAXABLE EXCLUDING GAIN/LOSS TAX
31	- STATE	-	-	-		EFFECTIVE RATE
	TOTAL DEFERRED TAX ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
32	<u>TOTAL ALL ADJUSTMENTS</u>	<u>(975,130)</u>	<u>-</u>	<u>(975,130)</u>	<u>-</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR FOR THE INTERIM TEST PERIOD

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 2017179-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.00
2	REGULATORY ASSESSMENT RATE	0.5000
3	BAD DEBT RATE	0.4382
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	99.0618
5	STATE INCOME TAX RATE	5.5000
6	STATE INCOME TAX (4 X 5)	5.4484
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	93.6134
8	FEDERAL INCOME TAX RATE	0.3400
9	FEDERAL INCOME TAX (7 X 8)	31.8286
10	REVENUE EXPANSION FACTOR (7)-(9)	61.7848
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.6185

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 2017179-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$ 209,312,678
2	REQUESTED RATE OF RETURN	5.84%
3	N.O.I. REQUIREMENTS	12,223,860
4	LESS: ADJUSTED N.O.I.	9,213,708
5	N.O.I. DEFICIENCY	3,010,153
6	EXPANSION FACTOR	1.6185
7	REVENUE DEFICIENCY	<u>\$ 4,871,932</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: M.J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 2017179-GU

LINE NO.		ADJUSTMENTS						COST RATE	WEIGHTED COST	
		AMOUNT PER BOOKS	TO CONFORM W/ RATIO OF INVESTOR SOURCES	SPECIFIC**	PRORATA	ADJUSTED	RATIO			
1	COMMON EQUITY*	84,435,761	5,169,925	\$ -	\$ (8,016,005.95)	\$ 81,589,680	38.98%	10.25%	4.00%	
2	LONG TERM DEBT*	84,298,897	(3,184,831)	- \$	(7,256,356.81)	\$ 73,857,708	35.29%	4.74%	1.67% (a)	
3	SHORT TERM DEBT*	16,341,327	(1,985,093)	- \$	(1,284,289.60)	\$ 13,071,944	6.25%	1.89%	0.12% (a)	
4	CUSTOMER DEPOSITS	3,901,581	-	-	- \$	3,901,581	1.86%	2.73%	0.05% (a)	
5	TAX CREDITS - ZERO COST	6	-	-	- \$	6	0.00%	0.00%	0.00%	
6	DEFERRED INCOME TAXES	36,484,305	-	407,454	- \$	36,891,759	17.63%	0.00%	0.00%	
7	Other	-	-	-	\$	-	0.00%	0.00%	0.00%	
8	TOTAL	\$ 225,461,877	\$ 0	\$ 407,454	\$ 16,556,652	\$ 209,312,678	100.00%		5.84%	
9	INTEREST SYNCHRONIZATION CALCULATION									
10	RATE BASE					\$ 209,312,678				
11	x WEIGHTED AVG COST OF DEBT (SUM OF "a")					1.84%				
12	SYNCHRONIZED INTEREST					\$ 3,851,353				
13	INTEREST PER BOOKS (FROM C-22)					\$ 3,365,847				
14	INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED					\$ (485,507)				
15	STATE TAX @ 5.50%					\$ (26,703)		\$	(26,703)	
16						\$ (458,804)				
17	FEDERAL TAX @ 34.00%					\$ (155,993)				
18	TOTAL INCOME TAX ADJUSTMENT					\$ (182,696)				

* COMMON EQUITY, LONG TERM DEBT AND SHORT TERM DEBT ARE INCLUDED IN CONFORMANCE WITH THE RATIOS OF CONSOLIDATED INVESTOR SOURCES.
** COMMON PLANT ALLOCATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES.

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT THE RATE BASE.

HISTORIC BASE YEAR DATA: 12/31/16

WITNESS: M.J. MORLEY

DOCKET NO. 2017179-GU

LINE NO.	CITY GAS COMPANY CAPITAL STRUCTURE	RECONCILING ADJUSTMENTS				RECONCILED CAPITAL STRUCTURE	
		COMPONENT	PER BOOKS	TO CONFORM WITH RATIO OF INVESTOR SOURCES	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	COMPONENT
1	DIVISIONAL CAPITAL	\$ 84,435,761	\$ 5,169,925	\$ -	\$ (8,016,006)	DIVISIONAL CAPITAL	\$ 81,589,680
2	LONG TERM DEBT	84,298,897	(3,184,831)	\$ -	(7,256,357)	LONG TERM DEBT	73,857,708
3	SHORT TERM DEBT	16,341,327	(1,985,093)	\$ -	(1,284,290)	SHORT TERM DEBT	13,071,944
4	CUSTOMER DEPOSITS	3,901,581	-	-	-	CUSTOMER DEPOSITS	3,901,581
5	INVESTMENT TAX CREDITS	6	-	-	-	INVESTMENT TAX CREDITS	6
6	DEFERRED TAXES	36,484,305	-	407,454	-	DEFERRED TAXES	36,891,759
7	OTHER (EXPLAIN)	-	-	-	-	OTHER (EXPLAIN)	-
8	TOTAL	<u>\$ 225,461,877</u>	<u>\$ 0</u>	<u>\$ 407,454</u>	<u>\$ (16,556,652)</u>	TOTAL	<u>\$ 209,312,678</u>

COMPANY: FLORIDA CITY GAS PIVOTAL UTILITY HOLDINGS, INC.
 A DIVISION OF NUI CORPORATION D/B/A FLORIDA CITY GAS
 DOCKET NO. 2017179-GU

WITNESS: D. NIKOLICH

(1) RATE SCHEDULE	(2) BILLS	YEAR ENDED 12/31/16							
		(3) THERM SALES	(4) CUSTOMER CHARGE	(5) SAFE	(6) ENERGY CHARGE	(7) TOTAL (4+5+6)	(8) DOLLAR INCREASE	(9) % INCREASE	(10) INCREASE \$ PER THERM
RS-1	\$320,481	2,047,031	\$2,563,848	\$226,423	\$1,150,698	\$3,940,968	\$351,194	8.91%	\$0.17156
RS-100	\$601,645	7,519,951	\$5,715,628	\$425,040	\$3,929,024	\$10,069,691	\$897,347	8.91%	\$0.11933
RS-220	\$266,061	5,465,062	\$2,926,671	\$187,614	\$2,706,900	\$5,821,185	\$518,747	8.91%	\$0.09492
RS-600	\$9,805	481,723	\$117,660	\$6,893	\$210,335	\$334,888	\$29,843	8.91%	\$0.06195
RS-1.2K	\$1,794	191,309	\$26,910	\$1,259	\$60,673	\$88,843	\$7,917	8.91%	\$0.04138
RS-6K	\$15	15,405	\$450	\$17	\$4,234	\$4,701	\$419	8.91%	\$0.02720
GAS LIGHTING	\$2,373	14,854	\$0	\$0	\$8,843	\$8,843	\$788	8.91%	\$0.05305
GS-1	\$320,481	2,047,031	\$2,563,848	\$5,390	\$1,150,698	\$3,719,936	\$331,497	8.91%	\$0.16194
GS-100	\$601,645	7,519,951	\$5,715,628	\$2,241	\$3,929,024	\$9,646,893	\$859,670	8.91%	\$0.11432
GS-220	\$266,061	5,465,062	\$2,926,671	\$3,668	\$2,706,900	\$5,637,239	\$502,355	8.91%	\$0.09192
GS-600	\$9,805	481,723	\$117,660	\$4,307	\$210,335	\$332,301	\$29,613	8.91%	\$0.06147
GS-1.2K	\$1,794	191,309	\$26,910	\$24,167	\$60,673	\$111,750	\$9,958	8.91%	\$0.05205
GS-6K	\$15	15,405	\$450	\$37,457	\$4,234	\$42,142	\$3,755	8.91%	\$0.24379
GS-25K	\$3,700	10,500,750	\$296,000	\$5,052	\$2,900,097	\$3,201,149	\$285,266	8.91%	\$0.02717
GS-60K	\$866	7,093,610	\$129,900	\$1,114	\$1,949,111	\$2,080,125	\$185,368	8.91%	\$0.02613
GS-120K	\$507	8,079,386	\$126,750	\$517	\$1,610,247	\$1,737,514	\$154,836	8.91%	\$0.01916
GS-250K	\$555	23,876,304	\$166,500	\$607	\$4,681,307	\$4,848,413	\$432,060	8.91%	\$0.01810
GS-1,250K	\$98	20,598,129	\$49,000	\$66	\$2,995,329	\$3,044,395	\$271,297	8.91%	\$0.01317
NATURAL GAS VEHICLES	\$0	0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
CONTRACT DEMAND	\$156	0	\$62,400	\$0	\$187,439	\$249,839	\$0	0.00%	\$0
TOTAL	\$2,407,857	101,603,993	23,532,883	931,833	30,456,101	54,920,816	4,871,932	8.87%	\$0.04795

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

BASE YEAR + 1 AND PROJECTED YEAR SCHEDULES - PAGE 1 OF 5

SCHEDULE NO.	WITNESS	TITLE	Page
G-1 p.1	M. J. MORLEY	RATE BASE, PROJECTED	173
G-1 p.2	M. J. MORLEY	WORKING CAPITAL, PROJECTED	174
G-1 p.3	M. J. MORLEY	WORKING CAPITAL, PROJECTED	175
G-1 p.4	M. J. MORLEY	RATE BASE ADJUSTMENTS, PROJECTED	176
G-1 p.5	M. J. MORLEY	BALANCE SHEET, BASE YR + 1	177
G-1 p.6	M. J. MORLEY	BALANCE SHEET, BASE YR + 1	178
G-1 p.7	M. J. MORLEY	BALANCE SHEET, PROJECTED	179
G-1 p.8	M. J. MORLEY	BALANCE SHEET, PROJECTED	180
G-1 p.9 - 9a	M. J. MORLEY	PLANT, BASE YEAR + 1	181 & 182
G-1 p.10 - 10a	M. J. MORLEY	PLANT, PROJECTED	183 & 184
G-1 p.11 - 11a	M. J. MORLEY	DEPRECIATION RESERVE, BASE + 1	185 & 186
G-1 p.12 - 12a	M. J. MORLEY	DEPRECIATION RESERVE, PROJECTED	187 & 188
G-1 p.13	M. J. MORLEY	AMORTIZATION, RESERVE BASE +1	189
G-1 p.14	M. J. MORLEY	AMORTIZATION, PROJECTED	190
G-1 p.15	M. J. MORLEY	COMMON PLANT, BASE +1	191
G-1 p.16	M. J. MORLEY	COMMON PLANT-DETAIL, BASE +1	192
G-1 p.17	M. J. MORLEY	COMMON PLANT-DETAIL, BASE +1	193
G-1 p. 18	M. J. MORLEY	COMMON PLANT, PROJECTED	194

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

BASE YEAR + 1 AND PROJECTED YEAR SCHEDULES - PAGE 2 OF 5

SCHEDULE NO.	WITNESS	TITLE	Page
G-1 p.19	M. J. MORLEY	COMMON PLANT - DETAIL, PROJECTED	195
G-1 p.20	M. J. MORLEY	COMMON PLANT - DETAIL, PROJECTED	196
G-1 p.21	M. J. MORLEY	ACCUM DEPRECIATION COMMON PLANT, BASE + 1	197
G-1 p.22	M. J. MORLEY	ACCUM DEPRECIATION COMMON PLANT, PROJECTED	198
G-1 p.23	M. J. MORLEY	CWIP BUDGET, BASE + 1	199
G-1 p.24	M. J. MORLEY	PLANT ADDITIONS, BASE +1	200
G-1 p.25	M. J. MORLEY	PLANT RETIREMENTS, BASE + 1	201
G-1 p.26	M. J. MORLEY	CWIP BUDGET, PROJECTED	202
G-1 p.27	M. J. MORLEY	PLANT ADDITIONS, PROJECTED	203
G-1 p.28	M. J. MORLEY	PLANT RETIREMENTS, PROJECTED	204
G-2 p.1	M. J. MORLEY	NOI SUMMARY, BASE + 1 AND PROJECTED	205
G-2 p.2	M. J. MORLEY	NOI ADJUSTMENTS, PROJECTED	206
G-2 p.3	M. J. MORLEY	NOI ADJUSTMENTS, PROJECTED	207
G-2 p.4	M. J. MORLEY	INCOME STATEMENT, BASE + 1	208

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

BASE YEAR + 1 AND PROJECTED YEAR SCHEDULES - PAGE 3 OF 5

SCHEDULE NO.	WITNESS	TITLE	Page
G-2 p.5	M. J. MORLEY	INCOME STATEMENT, PROJECTED	209
G-2 p.6 - 6(d)	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1	210 to 214
G-2 p.7 - 7(d)	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1	215 to 219
G-2 p.8	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE TEST YEAR	220
G-2 p.9	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE TEST YEAR	221
G-2 p.10	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE TEST YEAR	222
G-2 p.11	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE TEST YEAR	223
G-2 p.11(a)	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE TEST YEAR	224
G-2 p.11(b)	D.J. NIKOLICH	REVENUE AND COST OF GAS FOR THE TEST YEAR	225
G-2 p.12	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	226
G-2 p.13	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	227
G-2 p.14	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	228
G-2 p.15	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	229
G-2 p.16	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	230
G-2 p.17	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	231
G-2 p.18	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	232
G-2 p.19	M. J. MORLEY	PROJECTED O&M EXPENSES - TRENDS	233

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

BASE YEAR + 1 AND PROJECTED YEAR SCHEDULES - PAGE 4 OF 5

SCHEDULE	WITNESS	TITLE	
NO.			
G-2 p.20	M. J. MORLEY	INTENTIONALLY LEFT BLANK	234
G-2 p.21	M. J. MORLEY	INTENTIONALLY LEFT BLANK	235
G-2 p.22	M. J. MORLEY	INTENTIONALLY LEFT BLANK	236
G-2 p.23 - 23a	M. J. MORLEY	DEPRECIATION EXPENSE, BASE + 1	237 & 238
G-2 p.24	M. J. MORLEY	AMORTIZATION, BASE + 1	239
G-2 p.25	M. J. MORLEY	DEPRECIATION EXPENSE-COMMON PLANT, BASE + 1	240
G-2 p.26	M. J. MORLEY	DEPRECIATION EXPENSE, PROJECTED	241
G-2 p.27	M. J. MORLEY	AMORTIZATION, PROJECTED	242
G-2 p.28	M. J. MORLEY	DEPRECIATION EXPENSE-COMMON PLANT, PROJECTED	243
G-2 p.29	M. J. MORLEY	INCOME TAX RECONCILIATION, BASE + 1	244
G-2 p.30	M. J. MORLEY	INCOME TAX CALC., BASE + 1	245
G-2 p.31	M. J. MORLEY	DEFERRED INCOME TAX EXPENSE, BASE + 1	246
G-2 p.32	M. J. MORLEY	INCOME TAX SUMMARY, PROJECTED	247
G-2 p.33	M. J. MORLEY	INCOME TAX CALCULATION, PROJECTED	248
G-2 p.34	M. J. MORLEY	DEFERRED INCOME TAX EXPENSE, PROJECTED	249
G-3 p. 1	M. J. MORLEY	COST OF CAPITAL, BASE + 1	250
G-3 p.2	M. J. MORLEY	COST OF CAPITAL, PROJECTED	251
G-3 p.3 - 3a	M. J. MORLEY	LONG TERM DEBT OUTSTANDING, PROJECTED	252 & 253

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

BASE YEAR + 1 AND PROJECTED YEAR SCHEDULES - PAGE 5 OF 5

SCHEDULE NO.	WITNESS	TITLE	Page
G-3 p.4	M. J. MORLEY	SHORT TERM DEBT OUTSTANDING, PROJECTED	254
G-3 p.5	M. J. MORLEY	PREFERRED STOCK, PROJECTED	255
G-3 p.6	M. J. MORLEY	COMMON STOCK, PROJECTED	256
G-3 p.7	M. J. MORLEY	CUSTOMER DEPOSITS	257
G-3 p.8	M. J. MORLEY	STOCK/BOND ISSUES	258
G-3 p.9	M. J. MORLEY	FINANCIAL INDICATORS, PROJECTED	259
G-3 p.10	M. J. MORLEY	FINANCIAL INDICATORS, PROJECTED	260
G-3 p.11 - 11a	M. J. MORLEY	FINANCIAL INDICATORS, PROJECTED	261
G-4 p.1	M. J. MORLEY	REVENUE EXPANSION FACTOR	262
G-5 p.1	M. J. MORLEY	REVENUE DEFICIENCY, PROJECTED	263
G-6 p.1	M. J. MORLEY	MAJOR ASSUMPTIONS, PROJECTED	264
G-6 p.2	M. J. MORLEY	MAJOR ASSUMPTIONS, PROJECTED	265
G-6 p.3	M. J. MORLEY	MAJOR ASSUMPTIONS, PROJECTED	266
G-6 p.4	M. J. MORLEY	MAJOR ASSUMPTIONS, PROJECTED	267
G-6 p.5	M. J. MORLEY	MAJOR ASSUMPTIONS, PROJECTED	268
G-7 p.1	M. J. MORLEY	OTHER TAXES BASE YEAR +1	269
G-7 p.2	M. J. MORLEY	OTHER TAXES PROJECTED YEAR	270

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: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE	NO.	Historical Base Year (2016)			Historical Base Year + 1 (2017)			Projected Test Year (2018)		
		Average Unadjusted	Company Adjustments	Average Adjusted	Average Unadjusted	Average Unadjusted	Company Adjustments	Average Adjusted		
		<u>UTILITY PLANT</u>								
1	GAS PLANT IN SERVICE	\$ 349,296,103	\$ -	\$ 349,296,103	\$ 386,099,215	\$ 429,446,193	\$ -	\$ 429,446,193		
2	COMMON PLANT ALLOCATED	-	5,699,518	5,699,518	-	-	4,959,263	4,959,263		
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835	21,656,835	21,656,835	-	21,656,835		
4	CONSTRUCTION WORK IN PROGRESS	18,865,897	-	18,865,897	10,506,270	30,962,948	-	30,962,948		
5	TOTAL PLANT	389,818,835	5,699,518	395,518,353	418,262,320	482,065,976	4,959,263	487,025,239		
6	<u>DEDUCTIONS</u>									
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	165,526,525	-	165,526,525	171,616,565	178,170,204	(251,256)	177,918,948		
8	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	8,422,103	-	8,422,103	9,143,998	9,865,892	-	9,865,892		
9		-	-	-	-	-	-	-		
10	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED	-	2,132,483	2,132,483	-	-	918,038	918,038		
11	TOTAL DEDUCTIONS	173,948,628	2,132,483	176,081,111	180,760,563	188,036,096	666,782	188,702,879		
12	UTILITY PLANT, NET	215,870,207	3,567,036	219,437,243	237,501,757	294,029,880	4,292,481	298,322,361		
13	<u>ALLOWANCE FOR WORKING CAPITAL</u>									
14	BALANCE SHEET METHOD	(47,135,552)	42,277,545	(4,858,007)	(50,683,373)	(87,014,247)	87,970,037	955,790		
15	TOTAL RATE BASE	\$ 168,734,655	\$ 45,844,581	\$ 214,579,236	\$ 186,818,384	\$ 207,015,633	\$ 92,262,518	\$ 299,278,151		
16	NET OPERATING INCOME	\$ 10,188,838	\$ (601,706)	\$ 9,587,132	\$ 11,266,284	\$ 9,401,161	\$ (110,679)	\$ 9,290,481		
17	RATE OF RETURN	6.04%		4.47%	6.03%	4.54%		3.10%		

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 BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	Description	Historical Base Year (2016)			Historical Base Year + 1 (2017)	Projected Test Year (2018)			DESCRIPTION OF ADJUSTMENT
		Average Unadjusted	Company Adjustments	Average Adjusted	Average Unadjusted	Average Unadjusted	Company Adjustments	Average Adjusted	
PROPERTY & INVESTMENTS									
1	NONUTILITY PROPERTY	185,929	(185,929)	-	100,115	-	-	-	
2	ACCUM. DEPRECIATION - NONUTILITY PROPERTY	(113,578)	113,578	-	(63,498)	-	-	-	
3	TOTAL PROPERTY & INVESTMENTS	<u>72,351</u>	<u>(72,351)</u>	-	<u>36,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	
4	CASH		-	-	469	-		-	
5	CUSTOMER ACCTS RECEIVABLE - GAS	7,644,027	-	7,644,027	8,887,045	9,190,169		9,190,169	
6	ACC. PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(571,256)	-	(571,256)	(675,055)	(706,765)		(706,765)	
7	OTHER RECEIVABLES	147,963	-	147,963	330,344	238,401		238,401	
8	ACCOUNTS RECEIVABLE ASSOCIATED COMPANIES				(510)			-	
9	GAS STORED UNDERGROUND & LNG STORED	235,403	(2,969)	232,434	288,383	263,579	-	263,579	
10	PLANT & OPERATIONS MATERIALS & SUPPLIES	35,357	-	35,357	27,138	26,698		26,698	
11	PREPAYMENTS	2,080,702	-	2,080,702	1,710,977	1,077,270		1,077,270	
12	TOTAL CURRENT ASSETS	<u>9,572,196</u>	<u>(2,969)</u>	<u>9,569,227</u>	<u>10,568,791</u>	<u>10,089,352</u>	<u>-</u>	<u>10,089,352</u>	
13	OTHER REGULATORY ASSETS	16,469,160	(13,727,661)	2,741,499	16,574,516	17,295,340	(14,285,008)	3,010,332	REMOVAL OF AEP COSTS
14	MISCELLANEOUS DEFERRED DEBITS	41,070	-	41,070	-	-		-	
15	TOTAL DEFERRED DEBITS	<u>16,510,230</u>	<u>(13,727,661)</u>	<u>2,782,569</u>	<u>16,574,516</u>	<u>17,295,340</u>	<u>(14,285,008)</u>	<u>3,010,332</u>	
16	TOTAL CURRENT AND DEFERRED ASSETS	<u>26,154,777</u>	<u>(13,802,981)</u>	<u>12,351,796</u>	<u>27,179,924</u>	<u>27,384,692</u>	<u>(14,285,008)</u>	<u>13,099,684</u>	

SUPPORTING SCHEDULES: B-13

RECAP SCHEDULES: G-1 pp. 1 & 4

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

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 BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

Line No.	Description	Historical Base Year (2016)			Historical Base Year + 1 (2017)	Projected Test Year (2018)			DESCRIPTION OF ADJUSTMENT
		Average Unadjusted	Company Adjustments	Average Adjusted	Average Unadjusted	Average Unadjusted	Company Adjustments	Average Adjusted	
<u>CURRENT LIABILITIES</u>									
1	ACCOUNTS PAYABLE	2,453,804	-	2,453,804	2,586,545	2,249,325	-	2,249,325	
2	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	16,341,327	(16,341,327)	-	17,740,668	50,775,817	(50,775,817)	-	COMPONENT OF CAPITAL STRUCTURE
3	CUSTOMER DEPOSITS	3,901,581	(3,901,581)	-	3,872,729	3,888,281	(3,888,281)	-	COMPONENT OF CAPITAL STRUCTURE
4	TAXES ACCRUED - GENERAL	4,689,227	-	4,689,227	5,107,208	5,618,619	-	5,618,619	
5	INTEREST ACCRUED	667,661	-	667,661	158,085	96,389	-	96,389	
6	TAX COLLECTIONS PAYABLE	819,401	-	819,401	842,311	810,246	-	810,246	
7	MISCELLANEOUS CURRENT LIABILITIES	129,685	-	129,685	125,578	128,231	-	128,231	
8	TOTAL CURRENT LIABILITIES	<u>29,002,686</u>	<u>(20,242,908)</u>	<u>8,759,778</u>	<u>30,433,124</u>	<u>63,566,908</u>	<u>(54,664,098)</u>	<u>8,902,810</u>	
<u>DEFERRED CREDITS & OPERATING RESERVES</u>									
9	ACCUMULATED PROVISION FOR PENSION AND BENEFITS	5,101,346	-	5,101,346	1,056,807	(1,125,913)	-	(1,125,913)	
10	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	81,770	-	81,770	73,627	78,494	100,000	178,494	STORM DAMAGE RESERVE
11	OTHER REGULATORY LIABILITIES	2,620,216	646,693	3,266,909	3,020,411	3,377,854	810,649	4,188,503	COMPONENT OF CAPITAL STRUCTURE, DEFERRED CRA
12	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	6	(6)	-	-	-	-	-	
13	ACCUMULATED DEFERRED INCOME TAXES	36,484,305	(36,484,305)	-	43,279,328	48,501,596	(48,501,596)	-	COMPONENT OF CAPITAL STRUCTURE
14	TOTAL DEFERRED CREDITS & OPERATING RESERVES	<u>44,287,643</u>	<u>(35,837,618)</u>	<u>8,450,025</u>	<u>47,430,173</u>	<u>50,832,031</u>	<u>(47,590,947)</u>	<u>3,241,084</u>	
15	TOTAL LIABILITIES	<u>73,290,329</u>	<u>(56,080,526)</u>	<u>17,209,803</u>	<u>77,863,297</u>	<u>114,398,939</u>	<u>(102,255,045)</u>	<u>12,143,894</u>	
16	NET WORKING CAPITAL	<u>(47,135,552)</u>	<u>42,277,545</u>	<u>(4,858,007)</u>	<u>(50,683,373)</u>	<u>(87,014,247)</u>	<u>87,970,037</u>	<u>955,790</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

DOCKET NO. 20170179-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT
1	COMMON PLANT ALLOCATED				
2	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(124,334)	(124,334)	0
3	AGSC ALLOCATION	TO ADD CORPORATE ALLOCATION	5,083,597	0	5,083,597
4		TOTAL	<u>4,959,263</u>	<u>(124,334)</u>	<u>5,083,597</u>
5					
6			0		0
7			0	0	0
8			0		0
9			0	0	0
10		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>
11	ACCUM. DEPRECIATION- COMMON PLANT				0
12	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(26,183)	(26,183)	0
		TO ADJUST ACCUMULATED DEPRECIATION FOR PROPOSED DEPRECIATION RATES	(251,256)		(251,256)
13	ACCUM. DEPREC. - NUI COMMON PLANT	TO INCLUDE ALLOCABLE CORPORATE OFFICE ACCUMULATED DEPRECIATION	944,221	-	944,221
14		TOTAL	<u>666,782</u>	<u>(26,183)</u>	<u>692,965</u>
15					
16			0	0	0
17			0		0
18			0	0	0
19		TOTAL	<u>0</u>	<u>0</u>	<u>0</u>
20	ALLOWANCE FOR WORKING CAPITAL	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
21	(SEE SCHEDULE G-1, PAGES 2 AND 3, FOR DETAIL)	(SEE SCHEDULE G-1-3 FOR DETAIL)	<u>87,970,037</u>	<u>0</u>	<u>87,970,037</u>
22	TOTAL RATE BASE ADJUSTMENTS	TOTAL RATE BASE ADJUSTMENTS	<u>92,262,518</u>	<u>(98,151)</u>	<u>92,360,669</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

Line No.	Assets	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 Month Average	Reference
1	UTILITY PLANT IN SERVICE	367,505,552	369,629,179	371,652,302	375,156,339	376,807,246	380,739,116	385,884,063	386,080,816	396,166,719	402,898,339	399,890,841	402,256,036	404,623,246	386,099,215	RATE BASE
2	CONSTRUCTION WORK IN PROGRESS	13,957,305	13,858,562	14,177,874	12,387,545	13,306,719	12,936,213	10,086,449	10,086,449	10,086,449	6,424,487	6,424,487	6,424,487	6,424,487	10,506,270	RATE BASE
3	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
4	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	(177,571,717)	(178,532,743)	(179,428,971)	(180,285,729)	(181,175,452)	(181,991,165)	(182,877,549)	(181,309,697)	(182,330,489)	(183,656,206)	(179,155,064)	(180,230,320)	(181,342,217)	(180,760,563)	RATE BASE
5	NET PLANT UTILITY	225,547,975	226,611,834	228,058,040	228,914,991	230,595,348	233,341,000	234,749,799	236,514,404	245,579,515	247,323,455	248,817,100	250,107,038	251,362,352	237,501,758	
6	NONUTILITY PROPERTY	185,929	185,929	185,929	185,929	185,929	185,929	185,929	-	-	-	-	-	-	100,115	WORKING CAP.
7	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	(116,476)	(116,959)	(117,442)	(117,925)	(118,408)	(118,891)	(119,374)	-	-	-	-	-	-	(63,498)	WORKING CAP.
8	TOTAL OTHER PROPERTY AND INVESTMENTS	69,453	68,970	68,487	68,004	67,521	67,038	66,555	-	-	-	-	-	-	36,618	
9	CASH	-	-	-	-	-	6,023	68	-	-	-	-	-	-	469	WORKING CAP.
10	CUSTOMER ACCOUNTS RECEIVABLE	8,190,267	9,160,646	8,551,332	8,270,222	8,763,468	7,266,614	6,847,917	8,352,929	8,357,048	9,333,720	9,584,950	11,022,446	11,830,030	8,887,045	WORKING CAP.
11	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT	(614,248)	(620,820)	(632,405)	(648,882)	(655,275)	(667,472)	(679,955)	(692,642)	(699,761)	(707,391)	(714,252)	(720,328)	(722,286)	(675,055)	WORKING CAP.
12	OTHER ACCOUNTS RECEIVABLE	81,619	90,329	346,038	434,236	449,696	367,081	418,127	330,190	344,652	341,383	429,211	304,133	357,779	330,344	WORKING CAP.
13	ACCOUNTS RECEIVABLE ASSOCIATED COMPANIES	-	-	(3,312)	-	(3,312)	-	0	-	-	-	-	-	-	(510)	WORKING CAP.
14	GAS STORED UNDERGROUND & LNG STORED	283,786	240,766	129,552	59,964	162,386	280,767	303,630	392,178	390,494	402,507	416,928	382,357	303,662	288,383	WORKING CAP.
15	PLANT MATERIAL AND OPERATING SUPPLIES	29,349	29,272	28,799	27,905	26,702	16,572	16,572	30,460	30,118	29,776	29,434	29,092	28,750	27,138	WORKING CAP.
16	PREPAYMENTS	3,197,494	3,237,782	2,952,230	2,095,459	1,631,583	1,125,934	1,128,920	1,068,187	1,104,840	1,037,142	1,288,743	1,221,045	1,153,346	1,710,977	WORKING CAP.
17	TOALT CURRENT AND ACCRUED ASSETS	11,168,267	12,137,974	11,372,233	10,238,904	10,375,248	8,395,520	8,035,279	9,481,302	9,527,392	10,437,137	11,035,014	12,238,744	12,951,282	10,568,792	
18	OTHER REGULATORY ASSETS	16,690,519	16,552,137	16,530,320	16,396,522	16,283,984	16,244,565	16,254,563	16,345,043	16,490,986	16,585,859	16,871,953	17,106,421	17,115,837	16,574,516	WORKING CAP.
19	MISC DEFERRED DEBITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	UNAMORTIZED LOS ON REACQUIRED DEBT	1,072,384	1,060,852	1,049,321	1,037,790	1,026,259	1,014,728	1,003,197	991,666	980,134	968,603	957,072	945,541	934,010	1,003,197	CAP. STRUCTURE
21	ACCUMULATED DEFERRED INCOME TAXES	2,901,974	2,610,854	2,689,545	2,485,693	2,493,513	2,501,237	2,556,331	-	-	-	-	-	-	1,403,011	WORKING CAP.
22	UNAMORTIZED DEBT EXPENSE	123,663	122,334	121,004	119,674	118,345	117,015	115,685	114,355	113,026	111,696	110,366	109,037	107,707	115,685	CAP. STRUCTURE
23	UNRECOVERED PURCHASED GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
24	TOTAL DEFERRED DEBITS	20,788,540	20,346,177	20,390,191	20,039,680	19,922,101	19,877,545	19,929,776	17,451,064	17,584,146	17,666,158	17,939,391	18,160,999	18,157,554	19,096,409	
25	TOTAL ASSETS AND OTHER DEBITS	257,574,236	259,164,955	259,888,952	259,261,579	260,960,218	261,681,102	262,781,409	263,446,771	272,691,053	275,426,750	277,791,505	280,506,781	282,471,187	267,203,577	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

Line No.	CAPITALIZATIONS AND LIABILITIES	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 Month Average	Reference
1	OTHER PAID-IN-CAPITAL	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(60,903,271)	CAP. STRUCTURE
2	RETAINED EARNINGS	(26,482,688)	(27,295,292)	(28,063,943)	(27,423,373)	(27,926,726)	(28,528,988)	(26,869,155)	(26,950,025)	(27,280,851)	(26,731,849)	(27,265,852)	(27,955,374)	(28,047,738)	(27,447,835)	CAP. STRUCTURE
3	ACCUMULATED OTHER COMPREHENSIVE INCOME	2,987,796	2,967,835	2,947,874	2,927,912	2,907,951	2,887,990	2,868,029	-	-	-	-	-	-	1,576,568	CAP. STRUCTURE
4	TOTAL PROPRIETARY CAPITAL	(83,132,303)	(83,964,868)	(84,753,481)	(84,132,871)	(84,656,186)	(85,278,409)	(83,638,537)	(86,587,436)	(86,918,262)	(86,369,260)	(86,903,263)	(87,592,785)	(104,141,323)	(86,774,537)	
5	BONDS	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	CAP. STRUCTURE
6	ADVANCES FROM ASSOCIATED COMPANIES	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,162,733)	CAP. STRUCTURE
7	TOTAL LONG TERM DEBT	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(101,442,249)	(97,808,545)	
8	ACCUMULATED PROVISION FOR PENSIONS AND BENEF	(3,086,900)	(3,082,316)	(3,078,971)	(3,075,885)	(3,071,604)	(3,068,138)	(3,064,210)	1,424,267	1,373,843	1,323,419	1,272,995	1,222,571	1,172,147	(1,056,807)	WORKING CAP.
9	ACCUMULATED MISCELLANEOUS OPERATING PROVISION	(81,770)	(63,802)	(63,802)	(63,802)	(63,802)	(63,802)	(63,802)	(82,282)	(82,282)	(82,282)	(82,282)	(82,282)	(81,161)	(73,627)	WORKING CAP.
10	TOTAL OTHER NONCURRENT LIABILITIES	(3,168,670)	(3,146,118)	(3,142,773)	(3,139,387)	(3,135,406)	(3,131,940)	(3,128,012)	1,341,985	1,291,561	1,241,137	1,190,713	1,140,289	1,090,985	(1,130,434)	
11	OTHER REGULATORY LIABILITIES	(1,626,434)	(2,252,325)	(1,873,358)	(1,778,189)	(3,309,145)	(3,560,609)	(3,719,259)	(3,700,898)	(3,608,217)	(3,526,980)	(3,447,294)	(3,411,831)	(3,450,797)	(3,020,411)	WORKING CAP.
12	ACCUMULATED DEFERRED INCOME TAX	(43,244,232)	(43,624,980)	(43,869,490)	(43,303,814)	(43,160,710)	(43,073,181)	(44,189,866)	(44,726,292)	(45,262,717)	(45,799,143)	(46,335,569)	(46,871,994)	(47,408,420)	(44,682,339)	WORKING CAP.
13	TOTAL DEFERRED CREDITS	(44,870,666)	(45,877,305)	(45,742,847)	(45,082,003)	(46,469,855)	(46,633,790)	(47,909,125)	(48,427,190)	(48,870,935)	(49,326,123)	(49,782,863)	(50,283,826)	(50,859,217)	(47,702,750)	
14	ACCOUNTS PAYABLE	(3,004,799)	(3,525,216)	(3,501,744)	(2,366,785)	(2,419,733)	(2,704,176)	(2,756,737)	(1,751,878)	(1,903,383)	(1,725,278)	(2,236,232)	(2,670,294)	(3,058,828)	(2,586,545)	WORKING CAP.
15	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(12,306,072)	(11,670,152)	(11,345,661)	(13,156,054)	(12,689,934)	(12,444,925)	(13,644,576)	(16,492,715)	(24,370,071)	(27,044,786)	(27,600,976)	(30,098,026)	(17,764,737)	(17,740,668)	WORKING CAP.
16	CUSTOMER DEPOSITS	(3,880,362)	(3,882,050)	(3,892,904)	(3,878,016)	(3,877,809)	(3,841,700)	(3,876,951)	(3,870,410)	(3,874,103)	(3,873,159)	(3,865,344)	(3,876,451)	(3,886,217)	(3,872,729)	WORKING CAP.
17	TAXES ACCRUED	(4,554,578)	(4,335,439)	(4,608,735)	(4,714,256)	(4,913,227)	(5,110,981)	(5,238,031)	(5,458,809)	(5,705,908)	(5,952,119)	(6,191,383)	(4,674,890)	(4,935,344)	(5,107,208)	WORKING CAP.
18	INTEREST ACCRUED	(274,668)	(286,854)	(302,692)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	(324,174)	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	(805,598)	(896,949)	(1,024,629)	(905,792)	(927,126)	(929,279)	(1,005,594)	(570,784)	(704,282)	(732,950)	(754,739)	(795,875)	(896,445)	(842,311)	WORKING CAP.
20	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(134,271)	(137,756)	(131,238)	(135,504)	(104,518)	(108,242)	(109,841)	(125,560)	(125,155)	(129,270)	(131,247)	(130,090)	(129,822)	(125,578)	WORKING CAP.
21	TOTAL CURRENT AND ACCRUED LIABILITIES	(24,960,348)	(24,734,416)	(24,807,602)	(25,465,069)	(25,256,522)	(25,194,714)	(26,663,485)	(28,331,881)	(36,751,169)	(39,530,255)	(40,853,844)	(42,328,211)	(30,753,087)	(30,433,123)	
22	TOTAL LIABILITIES AND OTHER CREDITS	(257,574,236)	(259,164,955)	(259,888,952)	(259,261,579)	(260,960,218)	(261,681,102)	(262,781,409)	(263,446,771)	(272,691,053)	(275,426,750)	(277,791,505)	(280,506,781)	(282,471,187)	(267,203,577)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170719-GU

Line No.	Assets	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 Month Average	Reference
1	UTILITY PLANT IN SERVICE	404,623,246	407,486,763	410,662,791	414,570,862	418,502,435	422,591,051	426,122,244	429,415,063	432,414,696	435,633,234	438,324,373	440,811,636	501,642,111	429,446,193	RATE BASE
2	CONSTRUCTION WORK IN PROGRESS	6,424,487	11,257,820	16,091,153	20,924,487	25,757,820	30,591,153	35,424,487	40,257,820	45,091,153	49,924,487	54,757,820	59,591,153	6,424,487	30,962,948	RATE BASE
3	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
4	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	(181,342,217)	(182,420,817)	(183,508,382)	(184,605,750)	(185,714,403)	(186,834,363)	(187,965,758)	(189,107,609)	(190,258,470)	(191,418,147)	(192,586,234)	(193,761,517)	(194,945,582)	(188,036,096)	RATE BASE
5	NET PLANT UTILITY	251,362,352	257,980,602	264,902,397	272,546,434	280,202,687	288,004,677	295,237,807	302,222,110	308,904,215	315,796,408	322,152,795	328,298,108	334,777,851	294,029,880	
6	NONUTILITY PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
7	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
8	TOTAL OTHER PROPERTY AND INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
10	CUSTOMER ACCOUNTS RECEIVABLE	11,830,030	10,900,849	10,740,246	9,711,740	9,521,792	8,882,698	8,289,570	7,560,486	6,906,460	7,685,741	8,334,107	9,358,649	9,749,830	9,190,169	WORKING CAP.
11	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREI	(722,286)	(714,253)	(712,786)	(712,794)	(707,781)	(702,011)	(702,302)	(704,789)	(696,398)	(699,398)	(704,672)	(704,589)	(703,886)	(706,765)	WORKING CAP.
12	OTHER ACCOUNTS RECEIVABLE	357,779	374,143	327,873	416,135	426,526	343,892	327,169	36,862	61,742	65,606	159,697	89,462	112,327	238,401	WORKING CAP.
13	ACCOUNTS RECEIVABLE ASSOCIATED COMPANIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
14	GAS STORED UNDERGROUND & LNG STORED	303,662	207,684	123,754	83,233	126,816	250,382	258,975	341,234	364,050	366,612	387,370	341,336	271,420	263,579	WORKING CAP.
15	PLANT MATERIAL AND OPERATING SUPPLIES	28,750	28,408	28,066	27,724	27,382	27,040	26,698	26,356	26,014	25,672	25,330	24,988	24,646	26,698	WORKING CAP.
16	PREPAYMENTS	1,153,346	1,142,880	1,075,181	1,007,483	946,750	1,179,052	1,127,955	1,171,574	1,103,876	1,036,177	987,778	920,080	1,152,382	1,077,270	WORKING CAP.
17	TOATL CURRENT AND ACCRUED ASSETS	12,951,282	11,839,711	11,582,335	10,533,522	10,341,485	9,981,052	9,328,064	8,431,723	7,765,743	8,480,410	9,189,610	10,029,926	10,606,719	10,089,352	
18	OTHER REGULATORY ASSETS	17,115,837	17,062,450	17,173,874	17,174,839	17,209,716	17,223,730	17,293,695	17,381,392	17,408,475	17,433,837	17,467,015	17,493,026	17,401,533	17,295,340	WORKING CAP.
19	MISC DEFERRED DEBITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	UNAMORTIZED LOS ON REACQUIRED DEBT	934,010	922,479	910,948	899,417	887,885	876,354	864,823	853,292	841,761	830,230	818,699	807,167	795,636	864,823	CAP. STRUCTURE
21	ACCUMULATED DEFERRED INCOME TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
22	UNAMORTIZED DEBT EXPENSE	107,707	106,377	105,047	103,718	102,388	101,058	99,729	98,399	97,069	95,739	94,410	93,080	91,750	99,729	CAP. STRUCTURE
23	UNRECOVERED PURCHASED GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
24	TOTAL DEFERRED DEBITS	18,157,554	18,091,306	18,189,869	18,177,974	18,199,989	18,201,142	18,258,247	18,333,083	18,347,305	18,359,806	18,380,124	18,393,273	18,288,919	18,259,892	
25	TOTAL ASSETS AND OTHER DEBITS	282,471,187	288,011,618	294,674,602	301,257,929	308,744,161	316,186,871	322,824,118	328,986,916	335,017,263	342,636,625	349,722,529	356,721,307	363,673,489	322,379,124	

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET
FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

Line No.	Capitalization and Liabilities	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	Average	Reference		
1	OTHER PAID-IN-CAPITAL	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(76,093,585)	(112,059,001)	(78,860,155)	CAP. STRUCTURE	
2	RETAINED EARNINGS	(28,047,738)	(28,759,581)	(29,196,535)	(28,092,622)	(28,436,448)	(28,626,753)	(27,556,440)	(27,669,753)	(27,809,474)	(27,452,358)	(27,581,785)	(27,930,106)	(28,138,927)	(28,099,886)	(28,099,886)	CAP. STRUCTURE	
3	ACCUMULATED OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
4	TOTAL PROPRIETARY CAPITAL	(104,141,323)	(104,853,166)	(105,290,120)	(104,186,207)	(104,530,032)	(104,720,338)	(103,650,025)	(103,763,338)	(103,903,059)	(103,545,943)	(103,675,370)	(104,023,690)	(140,197,927)	(106,960,041)			
5	BONDS	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	CAP. STRUCTURE	
6	ADVANCES FROM ASSOCIATED COMPANIES	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(77,808,545)	(119,559,320)	(81,020,143)	CAP. STRUCTURE	
7	TOTAL LONG TERM DEBT	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(97,808,545)	(139,559,320)	(101,020,143)		
8	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	1,172,147	1,164,441	1,156,735	1,149,030	1,141,324	1,133,619	1,125,913	1,118,207	1,110,502	1,102,796	1,095,091	1,087,385	1,079,680	1,125,913		WORKING CAP.	
9	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	(81,161)	(75,172)	(75,172)	(75,172)	(75,172)	(75,172)	(75,172)	(81,332)	(81,332)	(81,332)	(81,332)	(81,332)	(81,332)	(81,567)	(78,494)	WORKING CAP.	
10	TOTAL OTHER NONCURRENT LIABILITIES	1,090,985	1,089,269	1,081,563	1,073,858	1,066,152	1,058,447	1,050,741	1,036,875	1,029,170	1,021,464	1,013,759	1,006,053	998,112	1,047,419			
11	OTHER DEFERRED CREDITS																	
12	OTHER REGULATORY LIABILITIES	(3,450,797)	(3,772,618)	(3,736,541)	(3,685,665)	(3,621,995)	(3,550,243)	(3,470,172)	(3,378,081)	(3,277,726)	(3,169,720)	(3,054,494)	(2,934,111)	(2,809,941)	(3,377,854)		WORKING CAP.	
13	ACCUMULATED DEFERRED INCOME TAX	(47,408,420)	(47,349,952)	(47,575,905)	(47,801,858)	(48,027,811)	(48,253,764)	(48,479,717)	(48,705,670)	(48,931,623)	(49,157,576)	(49,383,529)	(49,609,482)	(49,835,435)	(48,501,596)		WORKING CAP.	
14	TOTAL DEFERRED CREDITS	(50,859,217)	(51,122,571)	(51,312,447)	(51,487,523)	(51,649,806)	(51,804,007)	(51,949,890)	(52,083,751)	(52,209,349)	(52,327,297)	(52,438,024)	(52,543,593)	(52,645,377)	(51,879,450)			
15	ACCOUNTS PAYABLE	(3,058,828)	(2,396,737)	(2,649,855)	(2,236,300)	(1,832,302)	(1,610,899)	(1,925,136)	(1,775,927)	(1,929,589)	(1,753,209)	(2,267,185)	(2,705,561)	(3,099,704)	(2,249,325)		WORKING CAP.	
16	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(17,764,737)	(22,782,938)	(28,346,761)	(36,167,270)	(43,422,266)	(50,623,167)	(57,701,222)	(63,905,645)	(69,158,226)	(77,007,566)	(83,152,623)	(90,897,543)	(99,897,543)	(50,775,817)		WORKING CAP.	
17	CUSTOMER DEPOSITS	(3,886,217)	(3,880,539)	(3,890,005)	(3,881,444)	(3,889,434)	(3,883,311)	(3,880,143)	(3,886,021)	(3,893,225)	(3,893,960)	(3,883,579)	(3,892,208)	(3,907,570)	(3,888,281)		WORKING CAP.	
18	TAXES ACCRUED	(4,935,344)	(5,154,818)	(5,270,458)	(5,434,810)	(5,595,994)	(5,758,340)	(5,907,989)	(6,045,545)	(6,209,422)	(6,372,410)	(6,528,452)	(6,685,614)	(6,848,791)	(5,002,846)		WORKING CAP.	
19	INTEREST ACCRUED	(81,694)	(83,635)	(87,640)	(93,529)	(99,958)	(106,986)	(114,034)	(121,022)	(128,022)	(135,022)	(142,022)	(149,022)	(156,022)	(112,413)		WORKING CAP.	
20	TAX COLLECTIONS PAYABLE	(896,445)	(886,442)	(876,439)	(866,436)	(856,433)	(846,430)	(836,427)	(826,424)	(816,421)	(806,418)	(796,415)	(786,412)	(776,409)	(810,246)		WORKING CAP.	
21	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(129,822)	(131,496)	(133,170)	(134,844)	(136,518)	(138,192)	(139,866)	(141,540)	(143,214)	(144,888)	(146,562)	(148,236)	(149,910)	(132,995)		WORKING CAP.	
22	TOTAL CURRENT AND ACCRUED LIABILITIES	(30,753,087)	(35,316,605)	(41,345,054)	(48,849,512)	(55,821,930)	(62,912,427)	(70,466,399)	(76,368,157)	(82,125,480)	(89,976,304)	(96,814,348)	(103,351,531)	(110,288,977)	(63,566,909)			
23	TOTAL LIABILITIES AND OTHER CREDITS	(282,471,187)	(288,011,618)	(294,674,602)	(301,257,929)	(308,744,161)	(316,186,870)	(322,824,118)	(328,986,916)	(335,017,263)	(342,636,624)	(349,722,529)	(356,721,307)	(363,673,489)	(322,379,124)			

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
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/17

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
1	302	FRANCHISES & CONSENTS	325,164	325,164	325,164	325,164	325,164	325,164	325,164	320,147	320,147	320,147	320,147	320,147	320,147	322,848
2	303.0	MISCELLANEOUS INTANGIBLE	247	247	247	247	247	247	247	220	220	220	220	220	220	234
3	365.0	LAND & LAND RIGHTS	243,173	-	-	-	-	-	-	-	-	-	-	-	-	18,706
4	367.1	MAINS - STEEL	5,792,847	-	-	-	-	-	-	-	-	-	-	-	-	445,604
5	369	MEASURE/REG STATION EQUIP	132,900	-	-	-	-	-	-	-	-	-	-	-	-	10,223
6	374.0	LAND AND LAND RIGHTS	415,632	658,805	658,805	658,805	658,805	658,805	659,737	659,737	659,737	659,737	659,737	659,737	659,737	640,601
7	374.1	LAND	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437
8	374.3	RIGHT OF WAY	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132
9	375	STRUCTURES AND IMPROVEMENTS	214,983	214,983	214,983	219,645	219,993	219,993	221,970	32,711	24,315	15,919	7,523	-	-	123,617
10	376.1	MAINS - STEEL	100,632,845	107,321,898	107,381,192	107,712,513	107,628,889	109,362,003	109,325,347	109,382,333	109,415,832	109,439,330	109,442,829	109,446,328	109,439,826	108,148,551
11	376.2	MAINS - PLASTIC	107,929,552	108,434,831	109,395,074	111,436,257	112,208,225	113,404,046	114,547,455	117,174,876	119,562,667	122,228,521	124,320,603	126,318,818	128,532,558	116,576,422
12	376.3	MAINS - CAST IRON	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754
13	376.99	MAINS - CIAC	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)
14	378	MEASURE AND REG. STATION EQUIPMENT	670,166	803,067	803,067	803,067	808,772	959,942	1,023,057	1,028,057	1,138,057	1,283,057	1,548,057	1,743,057	1,873,057	1,114,191
15	379	M&R STATION EQUIPMENT - GATE STATIONS	6,973,527	7,069,709	7,070,084	7,112,632	7,116,730	7,167,097	10,012,917	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	8,656,474
16	380.1	SERVICES - STEEL	14,763,269	14,759,622	14,753,941	14,737,079	14,730,341	14,732,641	14,730,181	14,720,003	14,709,826	14,699,648	14,689,470	14,679,293	14,669,115	14,721,110
17	380.2	SERVICES - PLASTIC	56,848,697	57,353,648	57,929,790	58,381,044	59,046,075	59,611,379	60,137,755	60,271,680	60,381,006	60,495,308	60,606,219	60,722,816	60,840,878	59,432,792
18	381.0	METERS	17,107,094	17,258,121	17,502,206	17,663,087	17,733,752	17,769,791	17,736,844	17,690,595	17,644,347	17,730,986	17,817,626	17,904,273	17,858,025	17,647,442
19	381.1	METERS - ERTS	1,643,719	1,625,157	1,624,116	1,624,004	1,624,407	1,590,079	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,590,478
20	382.0	METER INSTALLATIONS	7,103,714	7,118,560	7,126,392	7,183,786	7,195,158	7,244,157	7,220,157	7,215,775	7,211,393	7,207,011	7,202,629	7,198,247	7,193,865	7,186,219
21	382.1	METER INSTALLATIONS - ERTS	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678
22	383	HOUSE REGULATORS	5,429,722	5,459,553	5,487,284	5,505,187	5,583,122	5,686,219	5,890,685	5,893,126	5,892,350	5,891,573	5,890,797	5,890,021	5,889,245	5,722,222
23	384	HOUSE REGULATOR INSTALLATIONS	2,196,610	2,196,691	2,196,691	2,213,496	2,234,006	2,268,385	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,266,824
24	385	INDUSTRIAL M&R STATION EQUIPMENT	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,047,920	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,046,792
25	387	OTHER EQUIPMENT	905,129	905,129	905,129	905,129	905,129	905,129	915,832	836,929	836,929	836,929	836,929	836,929	836,929	874,475
26	389	LAND AND LAND RIGHTS	463,611	526,184	526,907	554,587	557,254	2,403,985	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	1,685,043
27	390	STRUCTURES AND IMPROVEMENTS	11,119,485	10,964,942	11,113,177	11,048,842	11,044,877	8,756,972	8,756,972	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	9,482,164
28	391.00	OFFICE FURNITURE AND EQUIPMENT	504	504	504	504	504	444,445	444,445	735,203	726,893	718,583	710,273	701,963	693,653	398,306
29	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	1,394,811	1,394,811	1,394,811	1,363,311	1,411,213	1,413,133	1,413,133	778,181	768,025	757,870	747,714	737,558	727,403	1,100,156
30	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRIS	11,563,246	11,563,246	11,563,246	11,563,246	11,603,937	11,636,138	11,714,712	11,013,725	18,455,935	18,454,973	12,874,019	12,873,056	12,872,094	12,903,967
31	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	714,955	714,955	714,955	724,622	749,469	752,191	752,196	745,180	738,164	731,148	724,132	717,116	710,100	729,937
32	391.50	OFF - INDIVIDUAL EQUIPM	147,387	147,387	147,387	147,387	147,387	233,715	233,715	329,067	329,067	329,067	329,067	329,067	329,067	244,521
33	392.0	TRANSPORTATION EQUIPMENT	283,544	283,544	283,544	252,597	252,597	252,597	252,597	351,733	401,733	476,733	526,733	526,733	526,733	359,340
34	392.1	TRANSPORTATION EQUIP - AUTO & LIGHT TR	452,575	(126,948)	(126,948)	452,575	452,575	452,575	784,996	777,151	769,307	761,462	753,618	745,774	737,929	529,742
35	392.2	TRANSPORTATION EQUIPMENT - SERVICE TR	1,974,783	2,554,306	2,554,306	2,554,306	2,554,306	2,554,306	2,554,306	2,550,889	2,547,472	2,544,056	2,540,639	2,537,222	2,533,806	2,504,208
36	392.3	TRANSPORTATION EQUIPMENT - HEAVY TRU	287,203	310,203	310,203	310,203	310,203	310,203	310,203	287,203	287,203	287,203	287,203	287,203	287,203	297,819
37	393	STORES EQUIPMENT	2,922	2,922	2,922	2,922	2,922	2,922	2,922	-	-	-	-	-	-	1,574
38	394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,485,872	1,507,668	1,507,668	1,416,656	1,416,656	1,467,424	1,481,545	498,318	498,318	498,318	498,318	498,318	498,318	1,021,031
39	394.10	NATURAL GAS VEHICLE EQUIPMENT	-	-	-	-	-	-	-	-	-	3,661,963	3,661,963	3,661,963	3,661,963	1,126,758

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
 HISTORIC BASE YEAR + 1: 12/31/17
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/17

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
40	395	LABORATORY EQUIPMENT	4,034	4,034	4,034	4,034	4,034	4,034	4,034	-	-	-	-	-	-	2,172
41	396	POWER-OPERATED EQUIPMENT	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453	147,453
42	397	COMMUNICATION EQUIPMENT	391,646	386,253	391,438	389,422	389,536	224,840	224,840	229,732	235,532	241,332	247,132	252,932	259,132	297,213
43	398	MISCELLANEOUS EQUIPMENT	108,771	108,771	108,771	108,771	109,689	143,346	141,944	84,144	138,144	153,144	173,144	193,144	198,144	136,148
TOTAL PLANT IN SERVICE			367,505,552	369,629,179	371,652,302	375,156,339	376,807,246	380,739,117	385,884,065	386,080,816	396,166,719	402,898,339	399,890,841	402,256,036	404,623,246	386,099,219

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp. 5, 15

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/18

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	302.00	FRANCHISES & CONSENTS	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147	320,147
2	303.00	MISCELLANEOUS INTANGIBLE	220	220	220	220	220	220	220	220	220	220	220	220	220	220
3	364.00	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	-	50,500,000	3,884,615
4	364.10	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	7,500,000	576,923
5	374.00	LAND AND LAND RIGHTS	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737	659,737
6	374.10	LAND	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437	72,437
7	374.30	RIGHT OF WAY	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132
8	376.10	MAINS - STEEL	109,439,826	109,433,325	109,426,823	109,420,322	109,413,821	109,407,319	109,400,818	109,394,316	109,387,815	109,381,314	109,374,812	109,368,311	109,361,809	109,400,818
9	376.20	MAINS - PLASTIC	128,532,558	130,773,600	133,736,384	137,171,201	140,677,676	144,319,218	147,215,677	150,016,423	152,566,632	155,338,686	157,610,402	159,797,912	161,697,625	146,111,846
10	376.30	MAINS - CAST IRON	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754	1,754
11	376.99	MAINS - CIAC	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)	(194,159)
12	378.00	MEASURE AND REG. STATION EQUIPMEN	1,873,057	2,009,723	2,156,390	2,303,057	2,459,723	2,636,390	2,813,057	3,009,723	3,206,390	3,403,057	3,589,723	3,736,390	3,873,057	2,851,518
13	379.00	M&R STATION EQUIPMENT - GATE STATIC	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910	10,001,910
14	380.10	SERVICES - STEEL	14,669,115	14,658,937	14,648,760	14,638,582	14,628,405	14,618,227	14,608,049	14,597,872	14,587,694	14,577,516	14,567,339	14,557,161	14,546,984	14,608,049
15	380.20	SERVICES - PLASTIC	60,840,878	60,941,156	61,041,434	61,161,712	61,281,990	61,422,268	61,562,546	61,702,824	61,843,102	61,963,380	62,083,658	62,183,936	62,284,214	61,562,546
16	381.00	METERS	17,858,025	17,875,533	17,893,040	17,910,548	17,928,056	17,945,563	17,963,071	17,980,579	17,998,087	18,015,594	18,033,102	18,050,610	18,068,118	17,963,071
17	381.10	METERS - ERTS	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533	1,563,533
18	382.00	METER INSTALLATIONS	7,193,865	7,189,483	7,185,102	7,180,720	7,176,338	7,171,956	7,167,574	7,163,192	7,158,810	7,154,428	7,150,046	7,145,664	7,141,282	7,167,574
19	382.10	METER INSTALLATIONS - ERTS	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678	4,694,678
20	383.00	HOUSE REGULATORS	5,889,245	5,888,469	5,887,693	5,886,917	5,886,140	5,885,364	5,884,588	5,883,812	5,883,036	5,882,260	5,881,483	5,880,707	5,879,931	5,884,588
21	384.00	HOUSE REGULATOR INSTALLATIONS	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977	2,308,977
22	385.00	INDUSTRIAL M&R STATION EQUIPMENT	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476	3,045,476
23	387.00	OTHER EQUIPMENT	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929	836,929
24	389.00	LAND AND LAND RIGHTS	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432
25	390.00	STRUCTURES AND IMPROVEMENTS	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477
26	391.00	OFFICE FURNITURE AND EQUIPMENT	693,653	685,343	677,033	668,723	660,413	652,103	643,793	635,483	627,173	618,863	610,554	602,244	593,934	643,793
27	391.10	OFFICE FURNITURE AND EQUIP - SOFTW/	727,403	717,247	707,092	696,936	686,781	676,625	666,469	656,314	646,158	636,003	625,847	615,691	605,536	666,469
28	391.11	OFFICE FURNITURE AND EQUIP - ENTERP	12,872,094	12,871,132	12,870,170	12,869,208	12,911,861	12,910,899	12,909,936	12,908,974	12,908,012	12,907,050	12,906,088	12,905,126	13,555,682	12,946,633
29	391.12	OFFICE FURNITURE AND EQUIP - HARDW/	710,100	703,084	696,067	689,051	682,035	675,019	668,003	660,987	653,971	646,955	639,939	632,923	625,906	668,003
30	391.50	OFE - INDIVIDUAL EQUIPM	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067
31	392.00	TRANSPORTATION EQUIPMENT	526,733	541,733	541,733	686,743	754,983	848,813	1,130,303	1,224,133	1,275,313	1,343,553	1,394,733	1,394,733	1,394,733	1,004,480
32	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT	737,929	778,085	770,240	762,396	754,551	746,707	738,862	731,018	723,174	715,329	707,485	699,640	691,796	735,170
33	392.20	TRANSPORTATION EQUIPMENT - SERVICE	2,533,806	2,672,389	2,668,972	2,665,555	2,662,139	2,658,722	2,655,305	2,651,889	2,648,472	2,645,055	2,641,639	2,638,222	2,634,805	2,644,382
34	392.30	TRANSPORTATION EQUIPMENT - HEAVY T	287,203	351,203	351,203	351,203	351,203	351,203	351,203	351,203	351,203	351,203	351,203	351,203	351,203	346,280
35	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	498,318	594,251	602,585	610,918	619,251	627,585	635,918	644,251	652,585	660,918	669,251	677,585	685,918	629,180
36	394.10	NATURAL GAS VEHICLE EQUIPMENT	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963	3,661,963
37	396.00	POWER-OPERATED EQUIPMENT	147,453	210,084	210,084	210,084	210,084	210,084	210,084	210,084	210,084	210,084	210,084	210,084	210,084	205,266
38	397.00	COMMUNICATION EQUIPMENT	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132	259,132
39	398.00	MISCELLANEOUS EQUIPMENT	198,144	198,144	198,144	223,144	223,144	223,144	223,144	248,144	273,144	298,144	323,144	339,653	339,653	254,530

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/18

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
		TOTAL PLANT IN SERVICE	404,623,246	407,486,763	410,662,791	414,570,862	418,502,435	422,591,051	426,122,244	429,415,063	432,414,696	435,633,234	438,324,373	440,811,636	501,642,111	429,446,193

SUPPORTING SCHEDULES:

RECAP SCHEDULES: E-6, G-1 pp. 7, 18

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
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
2	302.00	FRANCHISES & CONSENTS	181,595	181,595	181,595	181,595	181,595	181,595	181,595	176,579	176,579	176,579	176,579	176,579	176,579	179,280
3	303.00	MISCELLANEOUS INTANGIBLE	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,963)
15	365.00	LAND & LAND RIGHTS	9,159	9,767	10,375	10,983	11,591	11,591	12,808	12,808	12,808	12,808	12,808	12,808	12,808	11,779
20	367.10	MAINS - STEEL	212,470	226,952	241,434	255,916	270,398	286,721	304,885	304,885	304,885	304,885	304,885	304,885	304,885	279,083
23	369.00	MEASURE/REG STATION EQUIP	6,075	6,441	6,806	7,172	7,537	7,903	8,268	8,268	8,268	8,268	8,268	8,268	8,268	7,678
30	375.00	STRUCTURES AND IMPROVEMENTS	138,371	138,873	139,375	139,882	140,395	140,908	141,424	(47,539)	(55,868)	(64,217)	(72,585)	(80,100)	(80,099)	44,525
32	376.10	MAINS - STEEL	65,479,709	65,732,411	65,909,363	66,162,142	66,416,810	66,669,706	66,909,976	67,180,347	67,447,343	67,714,411	67,981,512	68,248,622	68,515,728	66,951,391
33	376.20	MAINS - PLASTIC	35,937,079	36,216,550	36,422,416	36,707,122	36,995,460	37,286,876	37,545,953	37,745,323	37,889,980	38,061,164	38,238,494	38,431,107	38,652,161	37,394,591
34	376.30	MAINS - CAST IRON	263	268	272	277	281	285	290	294	298	303	307	312	316	290
37	376.99	MAINS - CIAC	(11,174)	(11,660)	(12,145)	(12,631)	(13,116)	(13,601)	(14,087)	(14,572)	(15,058)	(15,543)	(16,028)	(16,514)	(16,999)	(14,087)
39	378.00	MEASURE AND REG. STATION EQUIPMENT	57,695	59,538	61,381	63,224	65,075	67,141	69,502	72,323	75,301	78,630	82,523	87,048	92,020	71,646
40	379.00	M&R STATION EQUIPMENT - GATE STATIONS	4,217,459	4,236,768	4,256,210	4,275,712	4,295,277	4,314,917	4,338,540	4,355,053	4,382,559	4,410,064	4,437,569	4,465,074	4,492,580	4,344,445
42	380.10	SERVICES - STEEL	21,265,098	21,341,246	21,369,833	21,432,646	21,505,912	21,581,671	21,658,437	21,728,020	21,797,549	21,867,022	21,936,440	22,005,802	22,075,110	21,658,830
43	380.20	SERVICES - PLASTIC	18,238,473	18,422,357	18,323,369	18,506,021	18,631,463	18,765,540	18,921,341	19,125,416	19,307,892	19,490,751	19,673,994	19,857,625	20,041,658	19,023,531
47	381.00	METERS	2,776,365	2,820,229	2,864,075	2,875,585	2,879,177	2,891,342	2,860,189	2,886,272	2,912,165	2,938,141	2,964,471	2,991,155	3,017,921	2,898,237
48	381.10	METERS - ERTS	244,809	232,921	238,514	245,034	247,003	218,762	196,924	203,308	209,693	216,077	222,462	228,846	235,231	226,122
50	382.00	METER INSTALLATIONS	2,613,167	2,634,123	2,648,382	2,673,600	2,685,482	2,710,820	2,729,933	2,752,619	2,775,288	2,797,940	2,820,576	2,843,196	2,865,799	2,734,687
51	382.10	METER INSTALLATIONS - ERTS	2,323,053	2,349,265	2,375,477	2,401,689	2,427,901	2,454,113	2,480,325	2,506,537	2,532,749	2,558,961	2,585,172	2,611,384	2,637,596	2,480,325
52	383.00	HOUSE REGULATORS	2,202,424	2,224,613	2,246,846	2,269,289	2,291,858	2,314,846	2,338,145	2,364,644	2,387,930	2,411,213	2,434,492	2,457,769	2,481,042	2,340,393
53	384.00	HOUSE REGULATOR INSTALLATIONS	1,039,084	1,044,759	1,050,434	1,056,130	1,061,875	1,067,691	1,073,603	1,079,568	1,085,533	1,091,498	1,097,462	1,103,427	1,109,392	1,073,881
54	385.00	INDUSTRIAL M&R STATION EQUIPMENT	1,992,730	2,001,112	2,009,494	2,017,876	2,026,258	2,034,639	2,043,021	2,048,955	2,057,330	2,065,705	2,074,080	2,082,456	2,090,831	2,041,884
55	387.00	OTHER EQUIPMENT	366,741	369,230	371,719	374,208	376,697	379,186	381,690	305,017	307,319	309,620	311,922	314,223	316,525	344,931
56	389.00	LAND AND LAND RIGHTS	2	2	2	2	2	2	-	-	-	-	-	-	-	1
58	390.00	STRUCTURES AND IMPROVEMENTS	705,774	729,699	753,617	777,626	801,561	668,401	687,375	359,477	377,700	395,923	414,145	432,368	450,591	581,097
59	391.00	OFFICE FURNITURE AND EQUIPMENT	(123,234)	(123,231)	(123,228)	(123,224)	(123,221)	(118,409)	(115,557)	178,985	175,366	171,694	167,968	164,189	160,357	12,958
60	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	801,778	811,426	821,073	799,112	808,707	818,475	828,249	200,875	196,067	191,188	186,239	181,220	176,131	524,657
61	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE	8,107,758	8,195,446	8,283,134	8,370,821	8,458,664	8,546,782	8,635,321	8,020,513	8,131,290	8,270,281	2,808,116	2,904,778	3,001,433	7,056,487
62	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	126,749	131,695	136,640	141,618	146,716	151,909	157,112	155,274	153,388	151,453	149,470	147,438	145,358	145,755
63	391.50	OFE - INDIVIDUAL EQUIPM	75,921	76,940	77,960	78,979	79,999	83,961	85,578	182,876	185,152	187,428	189,704	191,980	194,256	130,057
64	392.00	TRANSPORTATION EQUIPMENT	(51,073)	(48,355)	(45,638)	(42,921)	(40,203)	(37,486)	(34,769)	(32,737)	(29,127)	(24,918)	(20,109)	(15,061)	(10,014)	(33,262)
65	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRU	122,944	127,281	131,618	138,732	148,623	158,514	153,337	152,978	152,543	152,034	151,449	150,789	150,054	145,454

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
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
66	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRL	220,723	239,648	258,573	256,932	275,561	294,189	329,479	350,524	371,537	392,518	413,465	434,380	455,262	330,215
67	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUC	125,398	151,371	154,344	157,317	160,289	163,262	166,235	169,097	171,850	174,602	177,355	180,107	182,859	164,160
68	393.00	STORES EQUIPMENT	1,523	1,538	1,554	1,569	1,584	1,599	1,614	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	244
69	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	980,423	989,403	998,449	916,210	924,710	934,747	939,639	(82,853)	(79,863)	(76,873)	(73,883)	(70,893)	(67,903)	479,332
70	394.10	NATURAL GAS VEHICLE EQUIPMENT	-	-	-	-	-	-	-	-	-	248,816	264,074	279,332	294,590	83,601
71	395.00	LABORATORY EQUIPMENT	4,034	4,034	4,034	4,034	4,034	4,034	4,034	-	-	-	-	-	-	2,172
72	396.00	POWER-OPERATED EQUIPMENT	26,151	27,170	28,190	29,210	30,230	31,250	32,270	33,290	34,310	35,330	36,349	37,369	38,389	32,270
73	397.00	COMMUNICATION EQUIPMENT	91,994	94,107	96,220	98,344	100,461	96,963	97,941	98,605	100,214	101,863	103,552	105,282	107,053	99,431
74	398.00	MISCELLANEOUS EQUIPMENT	(186,176)	(185,496)	(184,817)	(184,141)	(183,459)	(181,652)	(180,764)	(237,858)	(237,163)	(236,253)	(235,234)	(234,089)	(232,866)	(207,690)
108		TOTAL DEPRECIATION RESERVE	170,318,384	171,457,084	172,103,998	173,060,740	174,096,234	174,986,242	175,966,904	174,338,893	175,299,528	176,565,087	172,003,787	173,018,885	174,070,624	173,637,411
75	108.2	R.W.I.P	(1,529,718)	(1,767,550)	(1,578,393)	(1,738,535)	(1,944,463)	(2,079,525)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,020,896)
		ACQUISTION ADJUSTMENT	8,783,050	8,843,208	8,903,366	8,963,524	9,023,682	9,083,840	9,143,998	9,204,156	9,264,314	9,324,471	9,384,629	9,444,787	9,504,945	9,143,998
		Total DEPRECIATION RESERVE RWIP and Acq.	177,571,717	178,532,743	179,428,971	180,285,729	181,175,452	181,990,557	182,877,549	181,309,697	182,330,489	183,656,206	179,155,064	180,230,320	181,342,217	180,760,513

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: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	302.00	FRANCHISES & CONSENTS	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579
2	303.00	MISCELLANEOUS INTANGIBLE	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)
3	365.00	LAND & LAND RIGHTS	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808	12,808
4	367.10	MAINS - STEEL	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885	304,885
5	369.00	MEASURE/REG STATION EQUIP	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268
6	375.00	STRUCTURES AND IMPROVEMENTS	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)
7	376.10	MAINS - STEEL	68,515,728	68,782,818	69,049,892	69,316,950	69,583,991	69,851,016	70,118,025	70,385,017	70,651,994	70,918,954	71,185,897	71,452,825	71,719,736	70,117,911
8	376.20	MAINS - PLASTIC	38,652,161	38,856,441	39,067,443	39,286,708	39,514,939	39,752,403	39,998,312	40,251,580	40,511,759	40,778,814	41,052,382	41,331,711	41,616,319	40,051,613
9	376.30	MAINS - CAST IRON	316	320	325	329	333	338	342	347	351	355	360	364	369	342
10	376.99	MAINS - CIAC	(16,999)	(17,485)	(17,970)	(18,455)	(18,941)	(19,426)	(19,912)	(20,397)	(20,882)	(21,368)	(21,853)	(22,339)	(22,824)	(19,912)
11	378.00	MEASURE AND REG. STATION EQUIPMENT	92,020	97,359	103,088	109,219	115,768	122,775	130,268	138,275	146,822	155,910	165,525	175,598	186,061	133,745
12	379.00	M&R STATION EQUIPMENT - GATE STATIONS	4,492,580	4,520,085	4,547,590	4,575,095	4,602,601	4,630,106	4,657,611	4,685,116	4,712,622	4,740,127	4,767,632	4,795,137	4,822,643	4,657,611
13	380.10	SERVICES - STEEL	22,075,110	22,144,362	22,213,560	22,282,702	22,351,789	22,420,821	22,489,798	22,558,720	22,627,586	22,696,398	22,765,154	22,833,856	22,902,502	22,489,412
14	380.20	SERVICES - PLASTIC	20,041,658	20,207,409	20,373,502	20,539,972	20,706,853	20,874,179	21,041,985	21,210,269	21,379,033	21,548,242	21,717,862	21,887,859	22,058,198	21,045,156
15	381.00	METERS	3,017,921	3,044,629	3,071,408	3,098,258	3,125,180	3,152,173	3,179,238	3,206,375	3,233,583	3,260,862	3,288,213	3,315,635	3,343,129	3,179,739
16	381.10	METERS - ERTS	235,231	241,615	247,999	254,384	260,768	267,153	273,537	279,922	286,306	292,690	299,075	305,459	311,844	273,537
17	382.00	METER INSTALLATIONS	2,865,799	2,888,386	2,910,957	2,933,511	2,956,048	2,978,569	3,001,074	3,023,562	3,046,034	3,068,489	3,090,928	3,113,351	3,135,757	3,000,959
18	382.10	METER INSTALLATIONS - ERTS	2,637,596	2,663,808	2,690,020	2,716,232	2,742,444	2,768,656	2,794,868	2,821,080	2,847,292	2,873,504	2,899,716	2,925,928	2,952,140	2,794,868
19	383.00	HOUSE REGULATORS	2,481,042	2,504,312	2,527,579	2,550,842	2,574,103	2,597,360	2,620,614	2,643,865	2,667,113	2,690,358	2,713,599	2,736,838	2,760,073	2,620,592
20	384.00	HOUSE REGULATOR INSTALLATIONS	1,109,392	1,115,357	1,121,322	1,127,287	1,133,252	1,139,216	1,145,181	1,151,146	1,157,111	1,163,076	1,169,041	1,175,006	1,180,970	1,145,181
21	385.00	INDUSTRIAL M&R STATION EQUIPMENT	2,090,831	2,099,206	2,107,581	2,115,956	2,124,331	2,132,706	2,141,081	2,149,456	2,157,831	2,166,206	2,174,581	2,182,956	2,191,331	2,141,081
22	387.00	OTHER EQUIPMENT	316,525	318,826	321,128	323,429	325,731	328,033	330,334	332,636	334,937	337,239	339,540	341,842	344,143	330,334
23	390.00	STRUCTURES AND IMPROVEMENTS	450,591	468,813	487,036	505,259	523,482	541,704	559,927	578,150	596,372	614,595	632,818	651,040	669,263	559,927
24	391.00	OFFICE FURNITURE AND EQUIPMENT	160,357	156,471	152,532	148,540	144,494	140,395	136,243	132,037	127,778	123,466	119,101	114,682	110,209	135,870
25	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	176,131	170,972	165,742	160,442	155,072	149,631	144,120	138,540	132,888	127,167	121,375	115,513	109,581	143,629
26	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE	3,001,433	3,098,080	3,194,721	3,291,354	3,388,145	3,485,094	3,582,036	3,678,970	3,775,898	3,872,818	3,969,730	4,066,636	4,166,004	3,582,378
27	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	145,358	143,229	141,052	138,826	136,551	134,229	131,857	129,437	126,968	124,451	121,886	119,272	116,609	131,517
28	391.50	OFE - INDIVIDUAL EQUIPM	194,256	196,533	198,809	201,085	203,361	205,637	207,913	210,189	212,465	214,741	217,017	219,293	221,569	207,913
29	392.00	TRANSPORTATION EQUIPMENT	(10,014)	(4,894)	298	6,184	13,093	20,777	30,261	41,542	53,519	66,068	79,189	92,555	105,921	38,038
30	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRU	150,054	149,474	149,048	148,548	147,972	147,321	146,595	145,794	144,917	143,966	142,939	141,837	140,660	146,087
31	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRU	455,262	476,791	498,969	521,113	543,225	565,304	587,351	609,364	631,345	653,293	675,209	697,091	718,941	587,174
32	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUC	182,859	185,918	189,284	192,650	196,015	199,381	202,747	206,112	209,478	212,844	216,210	219,575	222,941	202,770

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: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
33	393.00	STORES EQUIPMENT	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)
34	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	(67,903)	(64,625)	(61,035)	(57,394)	(53,704)	(49,963)	(46,173)	(42,332)	(38,442)	(34,501)	(30,511)	(26,470)	(22,380)	(45,803)
35	394.10	Natural Gas Vehicle Equipment	294,590	309,849	325,107	340,365	355,623	370,881	386,139	401,398	416,656	431,914	447,172	462,430	477,689	386,139
36	396.00	POWER-OPERATED EQUIPMENT	38,389	39,626	41,079	42,532	43,985	45,438	46,891	48,344	49,797	51,250	52,703	54,156	55,610	46,908
37	397.00	COMMUNICATION EQUIPMENT	107,053	108,845	110,637	112,672	115,190	118,193	121,680	125,651	130,106	135,046	140,469	146,377	152,790	124,978
38	398.00	MISCELLANEOUS EQUIPMENT	(232,866)	(231,628)	(230,389)	(229,073)	(227,678)	(226,284)	(224,889)	(223,416)	(221,787)	(220,002)	(218,060)	(215,989)	(213,866)	(224,302)
	108	TOTAL DEPRECIATION RESERVE	<u>174,070,624</u>	<u>175,089,066</u>	<u>176,116,474</u>	<u>177,153,683</u>	<u>178,202,179</u>	<u>179,261,981</u>	<u>180,333,218</u>	<u>181,414,911</u>	<u>182,505,614</u>	<u>183,605,134</u>	<u>184,713,062</u>	<u>185,828,188</u>	<u>186,952,095</u>	<u>180,403,556</u>
39	108	R.W.I.P	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)	(2,233,352)
		ACQUISITION ADJUSTMENT	<u>9,504,945</u>	<u>9,565,103</u>	<u>9,625,261</u>	<u>9,685,419</u>	<u>9,745,577</u>	<u>9,805,734</u>	<u>9,865,892</u>	<u>9,926,050</u>	<u>9,986,208</u>	<u>10,046,366</u>	<u>10,106,524</u>	<u>10,166,682</u>	<u>10,226,840</u>	<u>9,865,892</u>
		Total DEPRECIATION RESERVE RWIP and Acq.	<u>181,342,217</u>	<u>182,420,817</u>	<u>183,508,382</u>	<u>184,605,750</u>	<u>185,714,403</u>	<u>186,834,363</u>	<u>187,965,758</u>	<u>189,107,609</u>	<u>190,258,470</u>	<u>191,418,147</u>	<u>192,586,234</u>	<u>193,761,517</u>	<u>194,945,582</u>	<u>188,036,096</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
1	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302.00	FRANCHISES & CONSENTS	181,595	181,595	181,595	181,595	181,595	181,595	181,595	176,579	176,579	176,579	176,579	176,579	176,579	179,280
3	303.00	MISCELLANEOUS INTANGIBLE	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,951)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,963)
4	303.10	MISCELLANEOUS INTANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		TOTAL	178,644	178,644	178,644	178,644	178,644	178,644	178,644	173,601	173,601	173,601	173,601	173,601	173,601	176,317
6																

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p5

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: 12/31/18

WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.

D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302.00	FRANCHISES & CONSENTS	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579	176,579
3	303.00	MISCELLANEOUS INTANGIBLE	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)	(2,978)
4	303.10	MISCELLANEOUS INTANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		TOTAL	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601	173,601
6																

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p7

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:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	214,983	214,983	214,983	219,645	219,993	219,993	221,970	32,711	24,315	15,919	7,523	-	-	123,617
2	389	LAND AND LAND RIGHTS	463,611	526,184	526,907	554,587	557,254	2,403,985	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	1,685,043
3	390	STRUCTURES AND IMPROVEMENTS	11,119,485	10,964,942	11,113,177	11,048,842	11,044,877	8,756,972	8,756,972	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	9,482,164
4	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	1,394,811	1,394,811	1,394,811	1,363,311	1,411,273	1,413,133	1,413,133	778,181	768,025	757,870	747,714	737,558	727,403	1,100,156
5	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE S	11,563,246	11,563,246	11,563,246	11,563,246	11,603,937	11,636,138	11,714,712	11,013,725	18,455,935	18,454,973	12,874,019	12,873,056	12,872,094	12,903,967
6	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	714,955	714,955	714,955	724,622	749,469	752,191	752,196	745,180	738,164	731,148	724,132	717,116	710,100	729,937
7	391.50	OFE - INDIVIDUAL EQUIPM	147,387	147,387	147,387	147,387	147,387	233,715	233,715	329,067	329,067	329,067	329,067	329,067	329,067	244,521
8	394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,485,872	1,507,668	1,507,668	1,416,656	1,416,656	1,467,424	1,481,545	498,318	498,318	498,318	498,318	498,318	498,318	1,021,031
9	397	COMMUNICATION EQUIPMENT	391,646	386,253	391,438	389,422	389,536	224,840	224,840	229,732	235,532	241,332	247,132	252,932	259,132	297,213
	398	MISCELLANEOUS EQUIPMENT	108,771	108,771	108,771	108,771	109,689	143,346	141,944	84,144	138,144	153,144	173,144	193,144	198,144	136,148
		TOTAL	27,604,765	27,529,199	27,683,342	27,536,489	27,650,070	27,251,737	27,351,460	24,531,967	32,008,410	32,002,680	26,421,958	26,422,101	26,415,167	27,723,797

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MTH AVG NONUTILITY	METHOD OF ALLOCATION
10	375	STRUCTURES AND IMPROVEMENTS	123,617	0.59%	728	Square Footage and Use
11	389	LAND AND LAND RIGHTS	1,685,043	0.42%	7,103	Square Footage and Use
12	390	STRUCTURES AND IMPROVEMENTS	9,482,164	0.47%	44,810	Square Footage and Use
14	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	1,100,156	0.00%	-	Square Footage and Use
13	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE S	12,903,967	0.62%	80,143	Square Footage and Use
15	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	729,937	0.00%	-	Square Footage and Use
16	391.50	OFE - INDIVIDUAL EQUIPM	244,521	0.61%	1,499	Square Footage and Use
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,021,031	0.00%	-	Square Footage and Use
18	397	COMMUNICATION EQUIPMENT	297,213	0.39%	1,156	Square Footage and Use
19	398	MISCELLANEOUS EQUIPMENT	136,148	0.00%	2	Square Footage and Use
20		MINOR RECONCILING ITEM	-	0.00%	(19,348)	
21		TOTAL	27,723,797		116,094	

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. 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: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE										
			PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION						
			% NONUTILITY	UTILITY	NONUTILITY	TOTAL	% NONUTILITY	UTILITY	NONUTILITY	TOTAL			
		Structures & Improvements											
1	375	Doral	0.42%	64,014	268	64,282	0.42%	21,463	90	21,551			
2	375	Brevard	0.79%	58,867	468	59,335	0.79%	22,795	181	22,974			
3	375	TOTAL		<u>122,881</u>	<u>736</u>	<u>123,617</u>		<u>44,259</u>	<u>271</u>	<u>44,525</u>			
		% Allocated to Non-FCG - Doral	0.42%										
		% Allocated to Non-FCG - Brevard	0.79%										

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp11, 15 & 21

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. 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:
BASE YEAR +1: 12/31/17
WITNESS: M. J. MORLEY

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION			
			% NONUTILITY	UTILITY	NONUTILITY	TOTAL	% NONUTILITY	UTILITY	NONUTILITY	TOTAL
1	389	Doral		873,653	2,583	876,237				
2	389	Brevard		804,286	4,520	808,806				
3	389	TOTAL		<u>1,677,940</u>	<u>7,103</u>	<u>1,685,043</u>				
4		Structures & Improvements								
5	390	Doral	0.42%	4,914,510	16,296	4,930,806	0.42%	280,491	774	281,265
6	390	Brevard	0.79%	4,522,844	28,514	4,551,358	0.79%	298,270	1,562	299,832
7	390	TOTAL		<u>9,437,354</u>	<u>44,810</u>	<u>9,482,164</u>		<u>578,761</u>	<u>2,336</u>	<u>581,097</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp11, 15 & 21

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: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389	LAND AND LAND RIGHTS	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432
3	390	STRUCTURES AND IMPROVEMENTS	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477
4	391.10	OFFICE FURNITURE AND EQUIP - SOFT	727,403	717,247	707,092	696,936	686,781	676,625	666,469	656,314	646,158	636,003	625,847	615,691	605,536	666,469
5	391.11	OFFICE FURNITURE AND EQUIP - ENTE	12,872,094	12,871,132	12,870,170	12,869,208	12,911,861	12,910,899	12,909,936	12,908,974	12,908,012	12,907,050	12,906,088	12,905,126	13,555,682	12,946,633
6	391.12	OFFICE FURNITURE AND EQUIP - HARC	710,100	703,084	696,067	689,051	682,035	675,019	668,003	660,987	653,971	646,955	639,939	632,923	625,906	668,003
7	391.50	OFE - INDIVIDUAL EQUIPM	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067
8	394	TOOLS, SHOP AND GARAGE EQUIPME	498,318	594,251	602,585	610,918	619,251	627,585	635,918	644,251	652,585	660,918	669,251	677,585	685,918	629,180
9	397	COMMUNICATION EQUIPMENT	259,132	259,132	259,132	329,132	399,132	469,132	539,132	609,132	679,132	749,132	819,132	889,132	955,748	555,748
	398	MISCELLANEOUS EQUIPMENT	198,144	198,144	198,144	223,144	223,144	223,144	223,144	248,144	273,144	298,144	323,144	339,653	339,653	254,530
		TOTAL	26,415,167	26,492,967	26,483,166	26,568,366	26,672,180	26,732,380	26,792,579	26,877,779	26,962,978	27,048,178	27,133,377	27,210,086	27,927,803	26,870,539

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MONTH AVG NON-UTILITY	METHOD OF ALLOCATION
10	375	STRUCTURES AND IMPROVEMENTS	-	0.00%	-	Square Footage and Use
11	389	LAND AND LAND RIGHTS	2,410,432	0.42%	10,161	Square Footage and Use
12	390	STRUCTURES AND IMPROVEMENTS	8,410,477	0.47%	39,746	Square Footage and Use
13	391.10	OFFICE FURNITURE AND EQUIP - SOF	666,469	0.00%	-	Square Footage and Use
14	391.11	OFFICE FURNITURE AND EQUIP - ENTI	12,946,633	0.62%	80,408	Square Footage and Use
15	391.12	OFFICE FURNITURE AND EQUIP - HARI	668,003	0.00%	-	Square Footage and Use
16	391.50	OFE - INDIVIDUAL EQUIPM	329,067	0.61%	2,017	Square Footage and Use
17	394	TOOLS, SHOP AND GARAGE EQUIPME	629,180	0.00%	-	Square Footage and Use
18	397	COMMUNICATION EQUIPMENT	555,748	0.39%	2,162	Square Footage and Use
	398	MISCELLANEOUS EQUIPMENT	254,530	0.00%	4	Square Footage and Use
		MINOR RECONCILING ITEM		0.00%	(10,165)	
19		TOTAL	26,870,539		124,334	124,333

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. 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: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION				
			% NON-UTILIT	UTILITY	NON-UTILITY	TOTAL	% NON-UTILIT	UTILITY	NON-UTILITY	TOTAL	
		TOTAL			-	-					
		Structures & Improvements									
1	375	Doral			-		(38,611)	(159)		(38,770)	
2	375	Brevard			-		(41,008)	(321)		(41,329)	
3	375	TOTAL			-	-	(79,618)	(481)		(80,099)	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
 PIVOTAL UTILITY HOLDINGS, INC.
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. 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: 12/31/18
 WITNESS: M. J. MORLEY

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION				
			% NON-UTILIT	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389	Doral		1,249,750	3,695	1,253,445				
2	389	Brevard		1,150,521	6,466	1,156,987				
3	389	TOTAL		<u>2,400,271</u>	<u>10,161</u>	<u>2,410,432</u>				
4		Structures & Improvements								
5	390	Doral		4,359,065	14,454	4,373,520	0.42%	270,273	746	271,018
6	390	Brevard		4,011,666	25,291	4,036,957	0.79%	287,403	1,506	288,909
7	390	TOTAL		<u>8,370,731</u>	<u>39,746</u>	<u>8,410,477</u>		<u>557,676</u>	<u>2,251</u>	<u>559,927</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp 12, 18 & 22

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: HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEM	138,371	138,873	139,375	139,882	140,395	140,908	141,424	(47,539)	(55,868)	(64,217)	(72,585)	(80,100)	(80,099)	44,525
2	389	LAND AND LAND RIGHTS	2	2	2	2	2	2	-	-	-	-	-	-	-	1
3	390	STRUCTURES AND IMPROVEM	705,774	729,699	753,617	777,626	801,561	668,401	687,375	359,477	377,700	395,923	414,145	432,368	450,591	581,097
4	391.10	OFFICE FURNITURE AND EQUIF	801,778	811,426	821,073	799,112	808,707	818,475	828,249	200,875	196,067	191,188	186,239	181,220	176,131	524,657
5	391.11	OFFICE FURNITURE AND EQUIF	8,107,758	8,195,446	8,283,134	8,370,821	8,458,664	8,546,782	8,635,321	8,020,513	8,131,290	8,270,281	2,808,116	2,904,778	3,001,433	7,056,487
6	391.12	OFFICE FURNITURE AND EQUIF	126,749	131,695	136,640	141,618	146,716	151,909	157,112	155,274	153,388	151,453	149,470	147,438	145,358	145,755
7	391.50	OFE - INDIVIDUAL EQUIPM	75,921	76,940	77,960	78,979	79,999	83,961	85,578	182,876	185,152	187,428	189,704	191,980	194,256	130,057
8	394	TOOLS, SHOP AND GARAGE EC	980,423	989,403	998,449	916,210	924,710	934,747	939,639	(82,853)	(79,863)	(76,873)	(73,883)	(70,893)	(67,903)	479,332
9	397	COMMUNICATION EQUIPMENT	91,994	94,107	96,220	98,344	100,461	96,963	97,941	98,605	100,214	101,863	103,552	105,282	107,053	99,431
10	398	MISCELLANEOUS EQUIPMENT	(186,176)	(185,496)	(184,817)	(184,141)	(183,459)	(181,652)	(180,764)	(237,858)	(237,163)	(236,253)	(235,234)	(234,089)	(232,866)	(207,690)
11		TOTAL	10,842,594	10,982,094	11,121,652	11,138,452	11,277,755	11,260,497	11,391,874	8,649,371	8,770,917	8,920,794	3,469,526	3,577,986	3,693,954	8,853,652

	13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
12	44,525	0.60%	267	Square Footage and Use
13	1	0.00%	0	Square Footage and Use
14	581,097	0.40%	2,336	Square Footage and Use
15	524,657	0.00%	0	Square Footage and Use
16	7,056,487	0.62%	43,524	Square Footage and Use
17	145,755	0.00%	0	Square Footage and Use
18	130,057	0.80%	1,038	Square Footage and Use
19	479,332	0.00%	0	Square Footage and Use
20	99,431	0.49%	491	Square Footage and Use
21	(207,690)	0.00%	7	
			9,673	
22	9,061,342		57,337	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)
2	389	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	0
3	390	STRUCTURES AND IMPROVEMENTS	450,591	468,813	487,036	505,259	523,482	541,704	559,927	578,150	596,372	614,595	632,818	651,040	669,263	559,927
4	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	176,131	170,972	165,742	160,442	155,072	149,631	144,120	138,540	132,888	127,167	121,375	115,513	109,581	143,629
5	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	3,001,433	3,098,080	3,194,721	3,291,354	3,388,145	3,485,094	3,582,036	3,678,970	3,775,898	3,872,818	3,969,730	4,066,636	4,166,004	3,582,378
6	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	145,358	143,229	141,052	138,826	136,551	134,229	131,857	129,437	126,968	124,451	121,886	119,272	116,609	131,517
7	391.50	OFE - INDIVIDUAL EQUIPM	194,256	196,533	198,809	201,085	203,361	205,637	207,913	210,189	212,465	214,741	217,017	219,293	221,569	207,913
8	394	TOOLS, SHOP AND GARAGE EQUIPMENT	(67,903)	(64,625)	(61,035)	(57,394)	(53,704)	(49,963)	(46,173)	(42,332)	(38,442)	(34,501)	(30,511)	(26,470)	(22,380)	(45,803)
9	397	COMMUNICATION EQUIPMENT	107,053	108,845	110,637	112,672	115,190	118,193	121,680	125,651	130,106	135,046	140,469	146,377	152,790	124,978
10	398	MISCELLANEOUS EQUIPMENT	(232,866)	(231,628)	(230,389)	(229,073)	(227,678)	(226,284)	(224,889)	(223,416)	(221,787)	(220,002)	(218,060)	(215,989)	(213,866)	(224,302)
11		TOTAL	3,693,954	3,810,121	3,926,474	4,043,071	4,160,320	4,278,142	4,396,373	4,515,089	4,634,371	4,754,216	4,874,626	4,995,573	5,119,472	4,400,138

			AVERAGE	%	NONUTILITY	METHOD OF ALLOCATION
12	375	STRUCTURES AND IMPROVEMENTS	(80,099)	0.60%	(481)	Square Footage and Use
13	389	LAND AND LAND RIGHTS	0	0.00%	0	Square Footage and Use
14	390	STRUCTURES AND IMPROVEMENTS	559,927	0.40%	2,251	Square Footage and Use
15	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	143,629	0.00%	0	Square Footage and Use
16	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	3,582,378	0.62%	22,096	Square Footage and Use
17	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	131,517	0.00%	0	Square Footage and Use
18	391.50	OFE - INDIVIDUAL EQUIPM	207,913	0.80%	1,659	Square Footage and Use
19	394	TOOLS, SHOP AND GARAGE EQUIPMENT	(45,803)	0.00%	0	Square Footage and Use
20	397	COMMUNICATION EQUIPMENT	124,978	0.49%	617	Square Footage and Use
21	398	MISCELLANEOUS EQUIPMENT	(224,302)	0.00%	0	
22		MINOR RECONCILING ITEM		0.00%	40	
23		TOTAL	4,624,442		26,183	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR 1 TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1.

HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FL PIVOTAL UTILITY HOLDINGS, INC.
DOCKET NO. 20170179-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSE PURCHASE OR CONSTRUCTION	PURCHASE PRICE OR CONSTRUCTION COS	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	RESIDUAL VALUE OF RELATED RETIREMENT
1	302	FRANCHISES & CONSENTS	VARIOUS		N/A	5,016	
2	303.0	MISCELLANEOUS INTANGIBLE	VARIOUS		N/A	26	
3	367.00	MAINS	VARIOUS	\$ 1,280,000	N/A		-
4	369.00	MEASURE/REG STATION EQUIP	VARIOUS	\$ 1,245,000	N/A		-
5	375	STRUCTURES AND IMPROVEMENTS	VARIOUS		N/A	221,970	
6	376.00	MAINS	VARIOUS	\$ 20,410,379	N/A		-
7	376.00	MAINS - SAFE	VARIOUS	\$ 9,972,716	N/A		-
8	376.1	MAINS - STEEL	VARIOUS		N/A	93,472	
9	376.2	MAINS - PLASTIC	VARIOUS		N/A	193,645	
10	379	M&R STATION EQUIPMENT - GATE STATIONS	VARIOUS		N/A	11,007	
11	380.00	SERVICES	VARIOUS	\$ 1,645,765	N/A		-
12	380.1	SERVICES - STEEL	VARIOUS		N/A	100,491	
13	380.2	SERVICES - PLASTIC	VARIOUS		N/A	284,132	
14	381.0	METERS	VARIOUS	\$ 1,196,000	N/A	623,626	-
15	381.1	METERS - ERTS	VARIOUS		N/A	91,575	
16	382.0	METER INSTALLATIONS	VARIOUS		N/A	70,888	
17	383	HOUSE REGULATORS	VARIOUS		N/A	1,973	-
18	385	INDUSTRIAL M&R STATION EQUIPMENT	VARIOUS		N/A	2,444	
19	387	OTHER EQUIPMENT	VARIOUS		N/A	79,244	
20	390	STRUCTURES AND IMPROVEMENTS	VARIOUS	\$ 350,000	N/A	346,496	-
21	391.00	OFFICE FURNITURE AND EQUIPMENT	VARIOUS		N/A	(249,208)	
22	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	VARIOUS		N/A	717,230	-
23	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWA	VARIOUS		N/A	6,285,790	
24	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	VARIOUS		N/A	42,097	
25	391.50	OFE - INDIVIDUAL EQUIPM	VARIOUS		N/A	(95,352)	
26	392.0	TRANSPORTATION EQUIPMENT	VARIOUS	\$ 900,000	N/A	31,811	-
27	392.1	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCKS	VARIOUS		N/A	47,067	
28	392.2	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	VARIOUS		N/A	20,500	
29	393	STORES EQUIPMENT	VARIOUS		N/A	2,922	
30	394	TOOLS, SHOP AND GARAGE EQUIPMENT	VARIOUS	\$ 72,795	N/A	1,123,399	-
31	395	LABORATORY EQUIPMENT	VARIOUS		N/A	4,034	
32	397	COMMUNICATION EQUIPMENT	VARIOUS	\$ 70,000	N/A	908	-
33	398	MISCELLANEOUS EQUIPMENT	VARIOUS	\$ 114,000	N/A	57,800	-
			TOTAL ADDITIONS	\$ 37,256,655	TOTAL RETIREMENTS	\$ 10,115,002	\$ -

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	TOTAL
1	365.0	LAND & LAND RIGHTS	(243,173)	-	-	-	-	-	-	-	-	-	-	-	(243,173)
2	367.1	MAINS - STEEL	(5,792,847)	-	-	-	-	-	-	-	-	-	-	-	(5,792,847)
3	369	MEASURE/REG STATION EQUIF	(132,900)	-	-	-	-	-	-	-	-	-	-	-	(132,900)
4	374.0	LAND AND LAND RIGHTS	243,173	-	-	-	-	932	-	-	-	-	-	-	244,105
5	375	STRUCTURES AND IMPROVEMI	-	-	4,663	347	-	1,977	-	-	-	-	-	-	6,987
6	376.1	MAINS - STEEL	6,689,053	98,668	332,926	(83,597)	1,735,134	(21,731)	60,000	40,000	30,000	10,000	10,000	-	8,900,453
7	376.2	MAINS - PLASTIC	505,279	1,023,994	2,041,718	772,503	1,195,821	1,176,434	2,679,690	2,396,497	2,674,560	2,100,788	2,006,921	2,222,445	20,796,650
8	378	MEASURE AND REG. STATION I	132,900	-	-	5,706	151,170	63,115	5,000	110,000	145,000	265,000	195,000	130,000	1,202,890
9	379	M&R STATION EQUIPMENT - GA	96,182	375	42,547	4,098	50,368	2,845,820	-	-	-	-	-	-	3,039,390
10	380.0	SERVICES	-	(163)	-	-	-	-	-	-	-	-	-	-	(163)
11	380.1	SERVICES - STEEL	163	-	196	(196)	6,337	-	-	-	-	-	-	-	6,500
12	380.2	SERVICES - PLASTIC	516,163	654,131	467,299	680,080	587,851	547,848	135,549	132,965	137,940	134,550	140,236	141,700	4,276,312
13	381.0	METERS	177,325	271,208	221,167	139,342	96,360	70,483	-	-	132,888	132,888	132,896	-	1,374,556
14	381.1	METERS - ERTS	-	-	-	739	477	1,730	-	-	-	-	-	-	2,946
15	382.0	METER INSTALLATIONS	20,556	20,283	59,007	26,451	50,734	(15,992)	-	-	-	-	-	-	161,039
16	383	HOUSE REGULATORS	29,875	27,846	17,903	78,005	103,118	204,748	-	-	-	-	-	-	461,496
17	384	HOUSE REGULATOR INSTALLA'	80	-	16,806	20,510	34,379	40,592	-	-	-	-	-	-	112,366
18	387	OTHER EQUIPMENT	-	-	-	-	-	10,703	342	-	-	-	-	-	11,045
19	389	LAND AND LAND RIGHTS	-	723	-	-	-	-	-	-	-	-	-	-	723
20	389.20	LAND RIGHTS GP	62,573	-	27,680	2,666	2,767	6,448	-	-	-	-	-	-	102,135
21	390	STRUCTURES AND IMPROVEMI	(154,543)	148,235	(64,334)	(3,965)	-	-	-	-	-	-	-	-	(74,607)
22	391.10	OFFICE FURNITURE AND EQUIF	-	-	-	47,962	1,861	-	-	-	-	-	-	-	49,823
23	391.11	OFFICE FURNITURE AND EQUIF	-	-	-	40,691	32,201	78,574	-	7,443,173	-	-	-	-	7,594,639
24	391.12	OFFICE FURNITURE AND EQUIF	-	-	9,667	24,847	2,722	5	-	-	-	-	-	-	37,241
25	391.50	OFE - INDIVIDUAL EQUIPM	-	-	-	-	86,328	-	-	-	-	-	-	-	86,328
26	392.0	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	100,000	50,000	75,000	50,000	-	-	275,000
27	392.1	TRANSPORTATION EQUIP - AUT	(579,523)	-	579,523	-	-	332,420	-	-	-	-	-	-	332,420
28	392.2	TRANSPORTATION EQUIPMENT	579,523	-	-	-	-	-	-	-	-	-	-	-	579,523
29	392.3	TRANSPORTATION EQUIPMENT	23,000	-	-	-	-	-	(23,000)	-	-	-	-	-	-
30	394	TOOLS, SHOP AND GARAGE EC	21,796	-	-	-	50,768	18,076	45,205	-	-	-	-	-	135,845
31	394.10	NATURAL GAS VEHICLE EQUIPI	-	-	-	-	-	-	-	-	3,661,963	-	-	-	3,661,963
32	397	COMMUNICATION EQUIPMENT	(5,393)	5,186	(2,016)	113	10	-	5,800	5,800	5,800	5,800	5,800	6,200	33,100
33	398	MISCELLANEOUS EQUIPMENT	-	-	-	918	484	(1,402)	-	54,000	15,000	20,000	20,000	5,000	114,000
		UTILITY PLANT IN SERVICE ADI	2,189,264	2,250,485	3,754,752	1,757,221	4,188,890	5,360,780	3,008,585	10,232,434	6,878,150	2,719,026	2,510,853	2,505,345	47,355,785
		TOTAL UTILITY PLANT ADDITIO	2,189,264	2,250,485	3,754,752	1,757,221	4,188,890	5,360,780	3,008,585	10,232,434	6,878,150	2,719,026	2,510,853	2,505,345	47,355,785

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	TOTAL
1	302	FRANCHISES & CONSEN	-	-	-	-	-	-	(5,016)	-	-	-	-	-	(5,016)
2	303.0	MISCELLANEOUS INTANC	-	-	-	-	-	-	(26)	-	-	-	-	-	(26)
3	375	STRUCTURES AND IMPRO	-	-	-	-	-	-	(189,259)	(8,396)	(8,396)	(8,396)	(7,523)	-	(221,970)
4	376.1	MAINS - STEEL	-	(39,373)	(1,605)	(27)	(2,020)	(14,926)	(3,014)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(93,472)
5	376.2	MAINS - PLASTIC	-	(63,752)	(535)	(536)	-	(33,025)	(52,269)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(193,645)
6	379	M&R STATION EQUIPMEN	-	-	-	-	-	-	(11,007)	-	-	-	-	-	(11,007)
7	380.1	SERVICES - STEEL	(3,810)	(5,518)	(17,058)	(6,542)	(4,037)	(2,460)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(100,491)
8	380.2	SERVICES - PLASTIC	(11,212)	(77,989)	(16,045)	(15,049)	(22,547)	(21,472)	(1,624)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(284,132)
9	381.0	METERS	(26,299)	(27,123)	(60,286)	(68,676)	(60,321)	(103,430)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(623,626)
10	381.1	METERS - ERTS	(18,562)	(1,041)	(112)	(8,780)	(34,804)	(28,276)	-	-	-	-	-	-	(91,575)
11	382.0	METER INSTALLATIONS	(5,711)	(12,450)	(1,613)	(15,079)	(1,736)	(8,007)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(70,888)
12	383	HOUSE REGULATORS	(44)	(116)	-	(70)	(21)	(282)	2,440	(776)	(776)	(776)	(776)	(776)	(1,973)
13	385	INDUSTRIAL M&R STATIO	-	-	-	-	-	-	(2,444)	-	-	-	-	-	(2,444)
14	387	OTHER EQUIPMENT	-	-	-	-	-	-	(79,244)	-	-	-	-	-	(79,244)
15	390	STRUCTURES AND IMPRO	-	-	-	-	-	-	(346,496)	-	-	-	-	-	(346,496)
16	391.00	OFFICE FURNITURE AND	-	-	-	-	-	-	290,758	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	249,208
17	391.10	OFFICE FURNITURE AND	-	-	(31,500)	-	-	-	(634,952)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(717,230)
18	391.11	OFFICE FURNITURE AND	-	-	-	-	-	-	(700,987)	(962)	(962)	(5,580,955)	(962)	(962)	(6,285,790)
19	391.12	OFFICE FURNITURE AND	-	-	-	-	-	-	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(42,097)
20	391.50	OFF - INDIVIDUAL EQUIP	-	-	-	-	-	-	95,352	-	-	-	-	-	95,352
21	392.0	TRANSPORTATION EQUIP	-	-	(30,947)	-	-	-	(864)	-	-	-	-	-	(31,811)
22	392.1	TRANSPORTATION EQUIP	-	-	-	-	-	-	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(47,067)
23	392.2	TRANSPORTATION EQUIP	-	-	-	-	-	-	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(20,500)
24	393	STORES EQUIPMENT	-	-	-	-	-	-	(2,922)	-	-	-	-	-	(2,922)
25	394	TOOLS, SHOP AND GARA	-	-	(91,012)	-	-	(3,955)	(1,028,431)	-	-	-	-	-	(1,123,399)
26	395	LABORATORY EQUIPMEN	-	-	-	-	-	-	(4,034)	-	-	-	-	-	(4,034)
27	397	COMMUNICATION EQUIPI	-	-	-	-	-	-	(908)	-	-	-	-	-	(908)
28	398	MISCELLANEOUS EQUIPI	-	-	-	-	-	-	(57,800)	-	-	-	-	-	(57,800)
		UTILITY PLANT IN SERVIC	(65,637)	(227,362)	(250,714)	(114,759)	(125,486)	(215,832)	(2,811,835)	(146,531)	(146,531)	(5,726,523)	(145,658)	(138,135)	(10,115,002)
29	102	GAS PLANT PURCHASED	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL UTILITY PLANT RE	(65,637)	(227,362)	(250,714)	(114,759)	(125,486)	(215,832)	(2,811,835)	(146,531)	(146,531)	(5,726,523)	(145,658)	(138,135)	(10,115,002)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTRUCTION	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT	AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	363.30	COMPRESSOR EQUIPMENT	VARIOUS	\$ -	N/A		
2	364.00	LNG PLANT	VARIOUS	\$ 50,500,000	N/A		
3	367.00	MAINS	VARIOUS	\$ -	N/A		
4	369.00	MEASURE/REG STATION EQUIP	VARIOUS	\$ 2,000,000	N/A		-
5	364.10	LAND AND LAND RIGHTS	VARIOUS	\$ 7,500,000	N/A		
6	376.00	MAINS	VARIOUS	\$ 23,169,537	N/A	182,485	-
7	376.00	MAINS - SAFE	VARIOUS	\$ 10,100,000	N/A		
8	378.00	MEASURE AND REG. STATION EQUIPMENT	VARIOUS	\$ -	N/A		-
9	380.00	SERVICES	VARIOUS	\$ 1,727,000	N/A	405,796	-
10	381.00	METERS	VARIOUS	\$ 765,075	N/A	607,566	-
11	383.00	HOUSE REGULATORS	VARIOUS	\$ -	N/A	9,314	-
12	390.00	STRUCTURES AND IMPROVEMENTS	VARIOUS	\$ -	N/A		-
13	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	VARIOUS	\$ 695,133	N/A	317,325	-
14	392.00	TRANSPORTATION EQUIPMENT	VARIOUS	\$ 868,000	N/A	135,134	-
15	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCKS	VARIOUS	\$ 48,000	N/A		
16	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCK	VARIOUS	\$ 142,000	N/A		
17	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	VARIOUS	\$ 64,000	N/A		
18	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	VARIOUS	\$ 187,600	N/A		
19	396.00	POWER-OPERATED EQUIPMENT	VARIOUS	\$ 62,631	N/A		
20	397.00	COMMUNICATION EQUIPMENT	VARIOUS	\$ 706,000	N/A		-
21	398.00	MISCELLANEOUS EQUIPMENT	VARIOUS	\$ 141,509	N/A		-
TOTAL ADDITIONS				\$ 98,676,484	TOTAL RETIREMENTS	1,657,620	\$ -

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	TOTAL
1	364.00	LNG PLANT	-	-	-	-	-	-	-	-	-	-	-	50,500,000	50,500,000
2	374.00	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	7,500,000	7,500,000
3	376.20	MAINS - PLASTIC	2,249,748	2,971,490	3,443,523	3,515,181	3,650,248	2,905,165	2,809,452	2,558,915	2,780,760	2,280,422	2,196,216	1,908,419	33,269,536
4	378.00	MEASURE AND REG. STATION EQUIPMENT	136,667	146,667	146,667	156,667	176,667	176,667	196,667	196,667	196,667	186,667	146,667	136,667	2,000,000
5	380.20	SERVICES - PLASTIC	123,917	123,917	143,917	143,917	163,917	163,917	163,917	163,917	143,917	143,917	123,917	123,917	1,727,000
6	381.00	METERS	63,756	63,756	63,756	63,756	63,756	63,756	63,756	63,756	63,756	63,756	63,756	63,756	765,075
7	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	-	-	-	43,615	-	-	-	-	-	-	-	651,518	695,133
8	392.00	TRANSPORTATION EQUIPMENT	15,000	-	145,010	68,240	93,830	281,490	93,830	51,180	68,240	51,180	-	-	868,000
9	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCKS	48,000	-	-	-	-	-	-	-	-	-	-	-	48,000
10	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	142,000	-	-	-	-	-	-	-	-	-	-	-	142,000
11	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	64,000	-	-	-	-	-	-	-	-	-	-	-	64,000
12	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	95,933	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	187,600
13	396.00	POWER-OPERATED EQUIPMENT	62,631	-	-	-	-	-	-	-	-	-	-	-	62,631
14	397.00	COMMUNICATION EQUIPMENT	-	-	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	76,000	706,000
15	398.00	MISCELLANEOUS EQUIPMENT	-	-	25,000	-	-	-	25,000	25,000	25,000	25,000	16,509	-	141,509
		UTILITY PLANT IN SERVICE ADDITIONS	3,001,652	3,314,163	4,046,206	4,069,709	4,226,751	3,669,328	3,430,955	3,137,768	3,356,673	2,829,275	2,625,398	60,968,610	98,676,484
16	102	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL UTILITY PLANT ADDITIONS	3,001,652	3,314,163	4,046,206	4,069,709	4,226,751	3,669,328	3,430,955	3,137,768	3,356,673	2,829,275	2,625,398	60,968,610	98,676,484

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR
PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	TOTAL
1	376.10	MAINS - STEEL	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(6,501)	(78,017)
2	376.20	MAINS - PLASTIC	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(8,706)	(104,469)
3	380.10	SERVICES - STEEL	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(10,178)	(122,132)
4	380.20	SERVICES - PLASTIC	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(23,639)	(283,664)
5	381.00	METERS	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(46,249)	(554,982)
6	382.00	METER INSTALLATIONS	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(52,583)
7	383.00	HOUSE REGULATORS	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(9,314)
8	391.00	OFFICE FURNITURE AND EQUIPMENT	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(8,310)	(99,719)
9	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(10,156)	(121,867)
10	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE S	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(11,546)
11	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(7,016)	(84,193)
12	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCK	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(7,844)	(94,133)
13	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCK	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(41,000)
		UTILITY PLANT IN SERVICE RETIREMENTS	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(1,657,620)
14	102	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL UTILITY PLANT RETIREMENTS	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(138,135)	(1,657,620)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

Line No.	Description	Historical Base Year (2016)			Historical Base Year + 1 (2017)	Projected Test Year (2018)		
		Per Books	Company Adjustments	Adjusted	Per Books	Per Books	Company Adjustments	Adjusted
1	<u>OPERATING REVENUE:</u>							
2	OPERATING REVENUES	82,513,170	(31,447,380)	51,065,790	87,496,440	87,689,900	(33,842,569)	53,847,331
6	TOTAL REVENUES	82,513,170	(31,447,380)	51,065,790	87,496,440	87,689,900	(33,842,569)	53,847,331
7	<u>OPERATING EXPENSES:</u>							
8	COST OF GAS	18,563,889	(18,563,889)	0	22,045,431	20,884,062	(20,884,062)	0
9	OPERATION & MAINTENANCE	25,668,827	(5,407,398)	20,261,429	25,958,645	28,131,997	(5,228,091)	22,903,906
10	DEPRECIATION & AMORTIZATION	16,393,866	(1,313,490)	15,080,376	17,565,936	18,874,174	(2,270,908)	16,603,266
12	TAXES OTHER THAN INCOME	7,369,211	(4,608,574)	2,760,637	6,416,211	7,769,611	(4,869,262)	2,900,349
13	INCOME TAXES FEDERAL	-	-	-	(36)	(0)	(411,190)	(411,190)
14	INCOME TAXES - STATE	401,717	33,937	435,654	336,770	(0)	(68,377)	(68,377)
15	DEFERRED TAXES - FEDERAL	3,869,018	(986,260)	2,882,758	3,638,874	2,254,069	-	2,254,069
16	DEFERRED TAXES - STATE	57,814	-	57,814	268,328	374,826	-	374,826
17	INVESTMENT TAX CREDITS	(10)	-	(10)	-	-	-	-
18	TOTAL OPERATING EXPENSES	72,324,332	(30,845,673)	41,478,659	76,230,157	78,288,739	(33,731,890)	44,556,849
19	NET OPERATING INCOME	10,188,838	(601,706)	9,587,132	11,266,283	9,401,162	(110,679)	9,290,482

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR (FROM SCHEDULE G-2 PAGE 1)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEYCOMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

PIVOTAL UTILITY HOLDINGS, INC.

Line No.	Title	Amount	Reason for Adjustment	ADJUSTMENT AMOUNT		
				STATE	FEDERAL	TOTAL
OPERATING REVENUE						
1	COST OF GAS	(20,988,482)	TO REMOVE GAS SALES	1,154,367	6,941,940	8,096,307
2	PROPANE SALES		TO REMOVE PROPANE SALES	0	0	0
3	AEP (COLLECTION FEE)	(2,590,367)	TO REMOVE AEP REVENUES	142,470	856,764	999,234
4	ECP REVENUES	(5,498,878)	TO REMOVE ECP REVENUES	302,438	1,818,754	2,121,192
5	FRANCHISE/GROSS RECEIPTS REVENUES	(4,764,842)	TO REMOVE TAX REVENUES	262,066	1,575,972	1,838,038
6	TOTAL REVENUE ADJUSTMENTS	<u>(33,842,569)</u>				
COST OF GAS						
7	COST OF GAS	<u>(20,884,062)</u>	TO REMOVE GAS COSTS	1,148,623	6,907,404	8,056,027
8	TOTAL COST OF GAS ADJUSTMENTS	<u>(20,884,062)</u>				
OPERATIONS & MAINTENANCE EXPENSE						
9	RATE CASE EXPENSES	300,000	TO REMOVE INCLUDE RATE CASE EXPENSES	(16,500)	(99,225)	(115,725)
10	ECP EXPENSES	(5,498,878)	TO REMOVE ECP EXPENSE	302,438	1,818,754	2,121,192
11	ELIMINATE CIVIC PARTICIPATION COST	(101,300)	TO REMOVE EXPENSES PREVIOUSLY DISALLOWED	5,572	33,505	39,077
12	STORM RESERVE ACCRUAL	100,000	TO ACCRUE STORM RESERVE	(5,500)	(33,075)	(38,575)
13	ELIMINATE LOBBYING COST	<u>(27,913)</u>	TO ELIMINATE PORTION OF LOBBYING CHARGED TO OPERATING INCOME	1,535	9,232	10,767
14	TOTAL O & M ADJUSTMENTS	<u>(5,228,091)</u>				
DEPRECIATION & AMORTIZATION						
15	REMOVE AEP	(1,196,746)	TO REMOVE AEP DEPRECIATION	65,821	395,824	461,645
16	TO REMOVE COMMON PLANT DEPRECIATION EX	(8,683)	TO REMOVE COMMON PLANT DEPRECIATION	478	2,872	3,350
17	ELIMINATE DEPRECIATION ON LAND AND LAND F	(1,065,479)	TO REMOVE DEPRECIATION TO REFLECT PROPOSED RATED FROM AUGUST TO DECEMBER	58,601	352,407	411,008
18	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	(2,270,908)				

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	Title	Amount	Reason for Adjustment	STATE	FEDERAL	TOTAL
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SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p1

ADJUSTMENT TITLE	Amount	Reason for Adjustment	STATE	FEDERAL	TOTAL
<u>TAXES OTHER THAN INCOME</u>					
REGULATORY ASSESSMENT TAX ON FUEL	(104,420)	TO REMOVE TAX EXPENSE	5,743	34,537	40,280
FRANCHISE/GROSS RECEIPTS TAXES	(4,764,842)	TO REMOVE TAX EXPENSE	262,066	1,575,972	1,838,038
TOTAL TAXES OTHER THAN INCOME ADJTS	<u>(4,869,262)</u>				
<u>FEDERAL INCOME TAXES</u>					
TAXES ON ADJUSTMENTS	(195,223)	TAX EFFECT OF ADJUSTMENTS ABOVE	(32,464)	(195,223)	(227,687)
CURRENT TAX-OTHER INCOME	(24,093)	TO REMOVE TAX EFFECT OTHER INCOME			
INTEREST SYNCHRONIZATION	(191,874)	TO RECORD INTEREST SYNCHRONIZATION			
TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(411,190)				
<u>STATE INCOME TAXES</u>					
TAXES ON ADJUSTMENTS	(32,464)				
CURRENT TAX-OTHER INCOME	(4,006)	TO REMOVE TAX EFFECT OTHER INCOME			
INTEREST SYNCHRONIZATION	(31,906)	TO RECORD INTEREST SYNCHRONIZATION			
TOTAL STATE INCOME TAX ADJUSTMENTS	(68,377)				
<u>DEFERRED INCOME TAXES</u>					
- FEDERAL					
- STATE					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.
(CURRENT RATES)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	12 MONTHS
OPERATING REVENUE													
1 OPERATING REVENUE	9,076,002	7,543,271	8,336,301	7,436,590	7,116,727	6,407,191	6,303,713	6,502,096	6,393,815	6,929,604	7,426,888	8,024,242	87,496,440
2 REVENUE RELIEF													
3 CHANGE IN UNBILLED REVENUES													-
4 REVENUES DUE TO GROWTH													-
5 NET REVENUE	9,076,002	7,543,271	8,336,301	7,436,590	7,116,727	6,407,191	6,303,713	6,502,096	6,393,815	6,929,604	7,426,888	8,024,242	87,496,440
OPERATING EXPENSE													
1 COST OF GAS	2,811,425	1,735,735	2,303,278	1,898,802	1,835,577	1,666,195	1,482,375	1,475,536	1,445,870	1,573,914	1,810,372	2,006,351	22,045,431
2 OPERATION & MAINTENANCE	2,355,060	2,077,341	2,364,712	2,147,159	1,996,675	2,026,599	2,129,764	2,184,582	2,199,534	2,128,515	2,122,340	2,226,364	25,958,645
3 DEPRECIATION & AMORTIZATION	1,515,194	1,404,767	1,539,362	1,532,309	1,323,318	1,421,749	1,404,309	1,434,400	1,478,506	1,469,427	1,457,162	1,585,432	17,565,935
4 TAXES OTHER THAN INCOME	669,384	674,163	658,365	650,330	616,987	607,253	397,440	398,719	409,610	415,744	440,816	477,400	6,416,211
5 INCOME TAXES - FEDERAL	(307,354)	231,474	825,865	420,518	430,490	(905,339)	169,496	208,675	159,624	318,078	401,819	(1,953,384)	(36)
6 INCOME TAXES - STATE	96,639	94,976	(28,762)	54,711	56,370	(32,085)	28,185	34,700	26,544	52,893	66,818	(114,220)	336,770
7 DEFERRED TAXES - FEDERAL	202,101	188,007	(455,252)	(145,053)	(97,321)	987,987	(4,398)	(4,398)	(4,398)	(4,398)	(4,398)	2,980,392	3,638,874
8 DEFERRED TAXES - STATE	466,710	(25,245)	90,371	(8,927)	(989)	49,945	(753)	(753)	(753)	(753)	(753)	(299,774)	268,328
10 TOTAL OPERATING EXPENSES	7,809,159	6,381,219	7,297,939	6,549,850	6,161,106	5,822,304	5,606,419	5,731,463	5,714,537	5,953,421	6,294,177	6,908,563	76,230,156
11 NET OPERATING INCOME	1,266,842	1,162,052	1,038,362	886,741	955,621	584,887	697,294	770,633	679,278	976,183	1,132,711	1,115,679	11,266,284
12 OTHER INCOME & DEDUCTIONS NET	(64,095)	(5,172)	(755)	(3,027)	(11,684)	(185,620)	(2,676)	(2,688)	(2,689)	(2,688)	(2,688)	(2,694)	(286,477)
13 INTEREST CHARGES	390,145	387,787	353,935	380,364	341,678	378,126	391,053	391,630	391,370	394,003	395,012	399,768	4,594,871
14 NET INCOME	812,603	769,093	683,672	503,350	602,258	21,142	303,565	376,315	285,219	579,492	735,011	713,216	6,384,936
15 THERMS SOLD & TRANSPORTED	13,448,182	11,079,299	12,897,255	10,380,477	9,977,362	8,997,567	8,883,288	10,276,297	10,057,680	11,711,997	11,590,260	12,278,697	131,578,361

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.
(CURRENT RATES)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	12 MONTHS
1 OPERATING REVENUES													
2 OPERATING REVENUE	8,864,082	7,719,705	8,037,639	7,072,214	6,833,828	6,517,158	6,623,386	6,683,056	6,550,021	6,990,150	7,601,492	8,197,169	87,689,900
3 REVENUE RELIEF	-	-	-	-	-	-	-	-	-	-	-	-	-
4 CHANGE IN UNBILLED REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
5 REVENUE DUE TO GROWTH	-	-	-	-	-	-	-	-	-	-	-	-	-
6 TOTAL REVENUES	<u>\$8,864,082</u>	<u>\$7,719,705</u>	<u>\$8,037,639</u>	<u>\$7,072,214</u>	<u>\$6,833,828</u>	<u>\$6,517,158</u>	<u>\$6,623,386</u>	<u>\$6,683,056</u>	<u>\$6,550,021</u>	<u>\$6,990,150</u>	<u>\$7,601,492</u>	<u>\$8,197,169</u>	<u>87,689,900</u>
7 OPERATING EXPENSE													
8 COST OF GAS	2,302,866	1,946,145	1,944,654	1,613,551	1,557,911	1,472,101	1,518,384	1,516,202	1,484,868	1,615,554	1,856,297	2,055,525	\$20,884,062
9 OPERATION & MAINTENANCE	2,507,438	2,381,455	2,643,395	2,152,345	2,278,888	2,265,237	2,279,867	2,274,940	2,140,944	2,469,887	2,411,556	2,326,044	28,131,997
10 DEPRECIATION & AMORTIZATION	1,615,872	1,493,102	1,643,673	1,618,666	1,570,060	1,522,612	1,529,433	1,539,188	1,539,662	1,549,293	1,564,537	1,688,077	18,874,174
11 REVENUE RELATED TAXES													-
12 TAXES OTHER THAN INCOME	743,653	696,447	701,194	643,899	625,517	605,815	604,302	611,193	604,317	617,423	667,183	648,668	7,769,611
13 INCOME TAXES - FEDERAL	420,472	265,820	229,070	206,478	123,825	71,618	82,365	96,592	107,339	91,047	208,910	(1,903,537)	(0)
14 INCOME TAXES - STATE	69,920	44,203	38,092	34,335	20,591	11,909	13,696	16,062	17,849	15,140	34,739	(316,537)	(0)
15 DEFERRED TAXES - FEDERAL	(4,398)	(4,398)	-	-	-	-	-	-	-	-	-	2,262,865	2,254,069
16 DEFERRED TAXES - STATE	(753)	(753)	-	-	-	-	-	-	-	-	-	376,332	374,826
17 INVEST TAX CREDITS (PRE-'72)	-	-	-	-	-	-	-	-	-	-	-	-	-
18 TOTAL OPERATING EXPENSES	<u>7,655,070</u>	<u>6,822,022</u>	<u>7,200,078</u>	<u>6,269,274</u>	<u>6,176,793</u>	<u>5,949,292</u>	<u>6,028,048</u>	<u>6,054,179</u>	<u>5,894,980</u>	<u>6,358,344</u>	<u>6,743,223</u>	<u>7,137,436</u>	<u>78,288,739</u>
19 NET OPERATING INCOME	<u>\$1,209,012</u>	<u>897,683</u>	<u>837,561</u>	<u>802,940</u>	<u>657,035</u>	<u>567,866</u>	<u>595,338</u>	<u>628,878</u>	<u>655,041</u>	<u>631,806</u>	<u>858,269</u>	<u>1,059,733</u>	<u>9,401,161</u>
20 OTHER INCOME & DEDUCTIONS NET	(15,008)	(2,687)	(2,796)	(2,682)	(2,704)	(2,690)	(2,699)	(2,713)	(2,663)	(2,707)	(2,704)	(2,692)	(44,745)
21 INTEREST CHARGES	436,672	412,553	412,146	419,481	427,074	434,861	442,375	449,492	455,697	462,719	470,293	477,637	5,300,998
22 NET INCOME	<u>757,332</u>	<u>482,443</u>	<u>422,619</u>	<u>380,777</u>	<u>227,257</u>	<u>130,315</u>	<u>150,265</u>	<u>176,673</u>	<u>196,681</u>	<u>166,379</u>	<u>385,272</u>	<u>579,404</u>	<u>4,055,417</u>
23 THERMS SOLD & TRANSPORTED	13,288,524	11,302,845	12,701,870	10,305,373	9,909,287	9,143,780	9,371,292	9,575,494	9,269,780	11,185,426	11,352,344	12,154,777	129,560,792

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE HISTORIC BASE YEAR + 1
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/17

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

WITNESS: D. NIKOLICH

RATE CLASS	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
1 GS-1 RESIDENTIAL BILLS	26,572	30,399	30,427	30,375	30,333	30,278	34,080	34,057	34,034	34,018	34,000	33,977	382,550
2 GS-1 RESIDENTIAL THERMS	199,528	206,885	197,972	196,109	174,128	161,026	155,818	194,873	194,033	188,439	232,465	285,948	2,387,025
3 CUSTOMER CHARGE 8.00	\$212,769	\$239,408	\$244,936	\$244,352	\$243,650	\$243,232	\$273,063	\$272,456	\$272,272	\$272,144	\$272,144	\$271,816	\$3,062,098
4 ENERGY CHARGE \$0.56213	\$112,183	\$116,322	\$111,293	\$110,211	\$97,903	\$90,521	\$87,490	\$109,545	\$109,072	\$105,927	\$130,675	\$160,740	\$1,341,883
5 PGA BILLINGS	\$123,580	\$128,264	\$122,642	\$121,608	\$107,942	\$93,904	\$90,285	\$105,231	\$104,779	\$101,756	\$125,531	\$154,413	\$1,379,934
6 ECCR BILLINGS	\$30,270	\$31,386	\$30,049	\$29,744	\$26,425	\$24,456	\$23,626	\$29,558	\$29,433	\$28,582	\$35,260	\$43,373	\$362,162
7 CRA BILLINGS	\$1,224	\$1,278	\$1,227	\$1,216	\$1,084	\$1,007	\$978	\$1,192	\$1,187	\$1,152	\$1,422	\$1,750	\$14,718
8 SAFE REVENUES	\$40,243	\$45,587	\$46,554	\$46,505	\$46,420	\$46,338	\$51,983	\$52,107	\$52,072	\$52,048	\$52,020	\$51,985	\$583,862
9 GROSS RECEIPT TAX	\$9,069	\$9,406	\$9,020	\$8,922	\$7,913	\$7,331	\$7,059	\$8,133	\$8,252	\$8,474	\$9,573	\$11,431	\$104,394
10 FRANCHISE TAX	\$17,702	\$18,792	\$18,449	\$18,323	\$17,235	\$16,372	\$17,374	\$17,813	\$17,681	\$17,464	\$19,573	\$21,231	\$218,008
11 TOTAL	\$547,040	\$590,444	\$584,169	\$580,880	\$548,572	\$523,163	\$551,856	\$596,035	\$594,749	\$587,546	\$646,054	\$716,739	\$7,067,247
12 GS-100 RESIDENTIAL BILLS	50,395	51,060	51,089	51,140	51,115	51,093	50,060	50,118	50,184	50,227	50,259	50,291	607,031
13 GS-100 RESIDENTIAL THERMS	723,111	792,806	707,887	698,469	609,688	564,220	529,154	520,424	518,961	511,879	646,950	806,080	7,629,629
14 CUSTOMER CHARGE 9.50	\$479,430	\$487,094	\$487,065	\$487,227	\$487,778	\$487,254	\$477,935	\$476,121	\$476,748	\$477,157	\$477,461	\$477,765	\$5,779,031
15 ENERGY CHARGE \$0.52248	\$377,764	\$414,199	\$370,140	\$364,905	\$318,543	\$294,785	\$276,431	\$271,912	\$271,148	\$267,447	\$338,019	\$421,160	\$3,986,453
16 PGA BILLINGS	\$447,943	\$491,507	\$438,963	\$433,106	\$378,018	\$328,659	\$306,946	\$281,029	\$280,238	\$276,415	\$349,353	\$435,252	\$4,447,458
17 ECCR BILLINGS	\$109,850	\$120,227	\$107,439	\$105,923	\$92,465	\$85,592	\$80,242	\$78,938	\$78,717	\$77,642	\$98,130	\$122,266	\$1,157,231
18 CRA BILLINGS	\$4,380	\$4,830	\$4,317	\$4,254	\$3,716	\$3,447	\$3,228	\$3,185	\$3,176	\$3,131	\$3,960	\$4,932	\$46,556
19 SAFE REVENUES	\$76,208	\$78,076	\$78,085	\$78,187	\$78,269	\$78,144	\$76,651	\$76,681	\$76,782	\$76,847	\$76,896	\$76,945	\$927,769
20 GROSS RECEIPT TAX	\$32,895	\$36,061	\$32,254	\$31,814	\$27,769	\$25,732	\$24,079	\$23,139	\$23,291	\$23,779	\$27,449	\$33,448	\$341,711
21 FRANCHISE TAX	\$46,229	\$48,678	\$44,147	\$43,423	\$39,676	\$37,171	\$36,059	\$33,619	\$33,288	\$33,303	\$38,939	\$43,779	\$478,311
22 TOTAL	\$1,574,552	\$1,680,724	\$1,562,512	\$1,548,898	\$1,426,302	\$1,340,848	\$1,281,634	\$1,244,624	\$1,243,388	\$1,235,721	\$1,410,207	\$1,615,577	\$17,164,988
23 GS-220 RESIDENTIAL BILLS	22,458	18,128	18,185	18,235	18,294	18,313	15,440	15,458	15,494	15,531	15,605	15,649	206,788
24 GS-220 RESIDENTIAL THERMS	528,311	514,817	452,256	449,424	385,968	352,012	299,545	259,066	258,484	257,254	329,197	412,005	4,498,438
25 CUSTOMER CHARGE 11.00	\$247,258	\$205,062	\$201,311	\$200,057	\$201,443	\$202,081	\$171,061	\$170,016	\$170,434	\$170,841	\$171,655	\$172,139	\$2,283,358
26 ENERGY CHARGE \$0.49531	\$261,704	\$254,992	\$224,001	\$222,616	\$191,131	\$174,374	\$148,427	\$128,318	\$128,029	\$127,421	\$163,055	\$204,070	\$2,228,139
27 PGA BILLINGS	\$327,181	\$319,276	\$280,196	\$278,602	\$239,309	\$204,948	\$173,817	\$139,894	\$139,580	\$138,916	\$177,766	\$222,482	\$2,641,967
28 ECCR BILLINGS	\$80,125	\$78,075	\$68,586	\$68,162	\$58,518	\$53,887	\$45,442	\$39,296	\$39,207	\$39,021	\$49,933	\$62,494	\$682,246
29 CRA BILLINGS	\$3,207	\$3,152	\$2,768	\$2,752	\$2,362	\$2,154	\$1,834	\$1,586	\$1,581	\$1,573	\$2,014	\$2,521	\$27,505
30 SAFE REVENUES	\$33,788	\$28,413	\$27,814	\$27,805	\$27,915	\$27,986	\$23,668	\$23,648	\$23,706	\$23,762	\$23,876	\$23,943	\$313,324
31 GROSS RECEIPT TAX	\$24,017	\$23,403	\$20,596	\$20,454	\$17,567	\$16,047	\$13,614	\$11,642	\$11,659	\$11,901	\$14,095	\$17,353	\$202,347
32 FRANCHISE TAX	\$28,817	\$26,377	\$23,781	\$23,159	\$20,837	\$19,013	\$15,922	\$13,932	\$13,814	\$13,869	\$16,757	\$19,241	\$235,318
33 TOTAL	\$1,005,897	\$938,750	\$849,054	\$843,806	\$759,083	\$699,990	\$593,785	\$528,331	\$528,010	\$527,305	\$619,151	\$724,243	\$8,617,203
34 GS-600 RESIDENTIAL BILLS	836	773	776	780	784	786	781	776	778	782	782	782	9,416
35 GS-600 RESIDENTIAL THERMS	48,279	52,260	53,020	59,838	49,842	39,713	33,017	33,168	33,230	32,495	40,758	50,663	526,283
36 CUSTOMER CHARGE 12.00	\$10,032	\$9,048	\$9,252	\$9,492	\$9,396	\$9,432	\$9,312	\$9,312	\$9,336	\$9,384	\$9,384	\$9,384	\$112,884
37 ENERGY CHARGE \$0.43663	\$21,079	\$22,818	\$23,150	\$26,122	\$21,592	\$17,340	\$14,418	\$14,482	\$14,509	\$14,188	\$17,797	\$22,121	\$229,617
38 PGA BILLINGS	\$29,807	\$32,401	\$32,872	\$37,023	\$30,904	\$23,200	\$19,150	\$17,911	\$17,943	\$17,547	\$22,009	\$27,358	\$308,125
39 ECCR BILLINGS	\$3,507	\$3,786	\$3,841	\$4,336	\$3,583	\$2,877	\$2,392	\$2,403	\$2,408	\$2,355	\$2,953	\$3,671	\$38,112
40 CRA BILLINGS	\$288	\$320	\$324	\$365	\$303	\$243	\$202	\$203	\$203	\$199	\$250	\$309	\$3,209
41 SAFE REVENUES	\$1,237	\$1,152	\$1,178	\$1,198	\$1,194	\$1,200	\$1,194	\$1,187	\$1,190	\$1,196	\$1,196	\$1,196	\$14,320
42 GROSS RECEIPT TAX	\$2,195	\$2,378	\$2,416	\$2,725	\$2,270	\$1,811	\$1,501	\$1,481	\$1,482	\$1,493	\$1,787	\$2,199	\$23,738
43 FRANCHISE TAX	\$2,121	\$2,120	\$2,062	\$2,245	\$1,940	\$1,528	\$1,338	\$1,265	\$1,247	\$1,270	\$1,576	\$1,874	\$20,586
44 TOTAL	\$70,266	\$74,022	\$75,096	\$83,505	\$71,181	\$57,832	\$49,628	\$48,244	\$48,318	\$47,633	\$56,953	\$68,112	\$750,591
45 GS-1200 RESIDENTIAL BILLS	156	146	146	146	146	144	160	159	159	159	159	159	1,839
46 GS-1200 RESIDENTIAL THERMS	20,461	22,761	22,909	22,990	19,518	15,718	12,804	15,250	15,259	15,309	19,793	24,473	227,245
47 CUSTOMER CHARGE 15.00	\$2,340	\$2,160	\$2,175	\$2,190	\$2,190	\$2,190	\$2,355	\$2,385	\$2,385	\$2,385	\$2,385	\$2,385	\$27,525
48 ENERGY CHARGE \$0.31715	\$6,488	\$7,219	\$7,261	\$7,291	\$6,190	\$4,985	\$4,061	\$4,839	\$4,855	\$4,855	\$6,277	\$7,763	\$72,066
49 PGA BILLINGS	\$12,656	\$14,112	\$14,217	\$14,283	\$12,101	\$9,232	\$7,427	\$8,296	\$8,241	\$8,266	\$10,688	\$13,216	\$132,655
50 ECCR BILLINGS	\$913	\$1,016	\$1,022	\$1,026	\$871	\$702	\$572	\$681	\$681	\$683	\$883	\$1,092	\$10,142
51 CRA BILLINGS	\$123	\$139	\$140	\$141	\$119	\$96	\$78	\$93	\$93	\$94	\$121	\$149	\$1,387
52 SAFE REVENUES	\$228	\$219	\$222	\$224	\$223	\$224	\$239	\$243	\$243	\$243	\$243	\$243	\$2,795
53 GROSS RECEIPT TAX	\$931	\$1,036	\$1,044	\$1,047	\$889	\$717	\$582	\$671	\$674	\$690	\$886	\$1,081	\$10,247
54 FRANCHISE TAX	\$702	\$652	\$617	\$577	\$506	\$443	\$333	\$427	\$468	\$452	\$574	\$745	\$6,495
55 TOTAL	\$24,380	\$26,553	\$26,697	\$26,759	\$23,090	\$18,588	\$15,646	\$17,574	\$17,624	\$17,669	\$22,057	\$26,674	\$263,312
56 GS-6k RESIDENTIAL BILLS	1	-	1	1	1	1	-	-	-	-	-	-	5
57 GS-6k RESIDENTIAL THERMS	1,738	331	21	31	32	31	-	-	-	-	-	-	2,184
58 CUSTOMER CHARGE 30.00	\$30	\$300	\$30	\$30	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$450
59 ENERGY CHARGE \$0.27487	\$478	\$91	\$6	\$8	\$9	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$600
60 PGA BILLINGS	\$1,078	\$167	\$13	\$19	\$20	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$1,315
61 ECCR BILLINGS	\$65	\$12	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$81
62 CRA BILLINGS	\$11	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
63 SAFE REVENUES	\$3	\$16	\$2	\$3	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$29
64 GROSS RECEIPT TAX	\$79	\$15	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$99
65 FRANCHISE TAX	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
66 TOTAL	\$1,842	\$603	\$53	\$63	\$64	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$2,688

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2.p.6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE HISTORIC BASE YEAR + 1 (CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS DOCKET NO.: 20170179-GU

HISTORIC BASE YEAR + 1: 12/31/17 WITNESS: D. NIKOLICH

Table with columns: RATE CLASS, Actual (Jan-17 to Jul-17), Aug-17, Sep-17, Oct-17, Nov-17, Dec-17, Total. Rows include residential and commercial bills, energy charges, and franchise taxes for various classes.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE HISTORIC BASE YEAR + 1 (CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: D. NIKOLICH

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

RATE CLASS	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	Total
1 GS-6K COMMERCIAL BILLS	2,430	2,315	2,305	2,312	2,322	2,316	2,323	2,326	2,342	2,345	2,346	2,348	28,030
2 GS-6K COMMERCIAL THERMS	2,172,967	2,196,127	2,310,022	2,322,733	2,155,487	2,135,189	2,056,597	2,168,526	2,167,006	2,122,927	2,265,796	2,429,678	26,503,054
3 CUSTOMER CHARGE \$30.00	\$73,350	\$69,060	\$69,330	\$68,910	\$69,270	\$69,570	\$69,600	\$69,780	\$70,260	\$70,350	\$70,380	\$70,440	\$840,300
4 ENERGY CHARGE \$0.27487	\$597,270	\$603,649	\$634,950	\$638,433	\$592,479	\$586,875	\$565,230	\$596,064	\$595,645	\$583,528	\$622,799	\$667,845	\$7,284,768
5 PGA BILLINGS	\$554,608	\$547,006	\$567,037	\$572,185	\$532,092	\$493,956	\$471,830	\$432,463	\$435,520	\$426,689	\$455,017	\$489,276	\$5,977,678
6 ECCR BILLINGS	\$80,651	\$81,521	\$85,747	\$86,220	\$80,012	\$79,255	\$76,332	\$80,496	\$80,439	\$78,803	\$84,107	\$90,189	\$983,772
7 CRA BILLINGS	\$13,367	\$13,437	\$14,138	\$14,193	\$13,192	\$13,064	\$12,582	\$13,272	\$13,263	\$12,992	\$13,867	\$14,870	\$162,238
8 SAFE REVENUES	\$6,647	\$6,357	\$6,399	\$6,370	\$6,389	\$6,422	\$6,423	\$6,443	\$6,487	\$6,496	\$6,498	\$6,504	\$77,435
9 GROSS RECEIPT TAX	\$53,483	\$54,128	\$56,914	\$57,269	\$53,108	\$52,685	\$50,032	\$56,195	\$55,974	\$54,486	\$57,748	\$61,242	\$623,237
10 FRANCHISE TAX	\$40,269	\$38,985	\$41,095	\$41,558	\$37,590	\$36,905	\$34,245	\$32,050	\$32,794	\$31,225	\$35,493	\$37,284	\$439,492
11 TOTAL	\$1,419,644	\$1,414,143	\$1,475,611	\$1,485,138	\$1,384,130	\$1,338,732	\$1,286,274	\$1,286,762	\$1,290,382	\$1,264,539	\$1,345,910	\$1,437,653	\$16,428,920
12 GS-25000 COMMERCIAL BILLS	326	298	307	306	306	306	305	306	310	310	310	310	3,700
13 GS-25000 COMMERCIAL THERMS	904,766	877,748	977,899	910,680	870,033	849,321	802,320	832,920	837,010	815,932	877,467	944,634	10,500,750
14 CUSTOMER CHARGE \$80.00	\$25,520	\$23,600	\$24,320	\$24,480	\$24,480	\$24,800	\$24,480	\$24,480	\$24,800	\$24,800	\$24,800	\$24,800	\$295,360
15 ENERGY CHARGE \$0.27618	\$249,878	\$242,416	\$270,076	\$251,512	\$240,291	\$234,567	\$221,586	\$230,037	\$231,166	\$225,344	\$242,339	\$260,889	\$2,900,101
16 PGA BILLINGS	\$113,706	\$117,323	\$131,739	\$113,227	\$120,153	\$115,379	\$99,006	\$86,157	\$92,559	\$80,424	\$99,061	\$108,870	\$1,289,604
17 ECCR BILLINGS	\$33,235	\$32,241	\$35,925	\$33,449	\$31,859	\$31,200	\$29,469	\$30,593	\$30,742	\$29,970	\$32,230	\$34,696	\$385,710
18 CRA BILLINGS	\$5,513	\$5,364	\$5,924	\$5,573	\$5,305	\$5,166	\$4,910	\$5,097	\$5,122	\$4,994	\$5,369	\$5,781	\$64,118
19 SAFE REVENUES	\$878	\$826	\$840	\$845	\$847	\$853	\$846	\$848	\$859	\$859	\$859	\$859	\$10,217
20 GROSS RECEIPT TAX	\$22,244	\$21,516	\$24,018	\$22,308	\$21,304	\$20,842	\$19,373	\$21,327	\$21,360	\$20,747	\$22,310	\$23,828	\$261,177
21 FRANCHISE TAX	\$11,058	\$10,923	\$12,478	\$10,975	\$10,626	\$11,499	\$9,531	\$8,571	\$8,417	\$8,554	\$9,723	\$10,366	\$122,721
22 TOTAL	\$462,032	\$454,208	\$505,321	\$462,369	\$454,966	\$444,305	\$409,201	\$409,109	\$415,025	\$405,691	\$436,690	\$470,089	\$5,329,007
23 GS-60000 COMMERCIAL BILLS	70	71	72	71	71	73	73	73	73	73	73	73	866
24 GS-60000 COMMERCIAL THERMS	640,141	640,094	670,268	631,512	588,176	714,303	626,007	599,562	596,463	493,700	521,323	552,061	7,093,610
25 CUSTOMER CHARGE \$150.00	\$10,500	\$11,550	\$11,100	\$10,800	\$10,850	\$10,950	\$10,950	\$10,950	\$10,950	\$10,950	\$10,950	\$10,950	\$131,250
26 ENERGY CHARGE \$0.27477	\$175,892	\$175,879	\$184,170	\$173,520	\$161,813	\$196,269	\$172,008	\$140,011	\$139,160	\$135,654	\$143,244	\$151,690	\$1,949,110
27 PGA BILLINGS	\$84,856	\$85,020	\$112,386	\$89,718	\$75,179	\$131,774	\$87,888	\$41,338	\$41,165	\$39,724	\$42,342	\$45,016	\$896,206
28 ECCR BILLINGS	\$22,518	\$22,525	\$23,560	\$22,198	\$20,674	\$25,108	\$22,004	\$17,911	\$17,802	\$17,353	\$18,325	\$19,405	\$249,383
29 CRA BILLINGS	\$3,858	\$3,829	\$4,102	\$3,865	\$3,600	\$4,372	\$3,831	\$3,118	\$3,099	\$3,021	\$3,191	\$3,379	\$43,264
30 SAFE REVENUES	\$191	\$203	\$205	\$198	\$197	\$202	\$202	\$202	\$202	\$202	\$202	\$202	\$2,409
31 GROSS RECEIPT TAX	\$15,294	\$15,159	\$8,921	\$14,743	\$13,763	\$17,002	\$14,384	\$13,059	\$12,849	\$12,454	\$13,683	\$13,903	\$165,214
32 FRANCHISE TAX	\$3,395	\$3,093	\$2,945	\$3,030	\$2,829	\$3,156	\$2,926	\$2,185	\$2,155	\$2,123	\$2,265	\$2,593	\$32,694
33 TOTAL	\$326,503	\$327,257	\$347,389	\$318,071	\$288,505	\$388,834	\$313,994	\$228,774	\$227,382	\$221,481	\$234,202	\$247,138	\$3,463,529
34 GS-120000 COMMERCIAL BILLS	44	49	49	49	49	47	47	46	46	46	46	46	564
35 GS-120000 COMMERCIAL THERMS	700,704	708,201	837,953	713,648	840,490	682,810	741,579	708,300	677,000	682,300	725,500	713,200	8,731,685
36 CUSTOMER CHARGE \$150.00	\$4,743	\$4,960	\$1,691	\$1,691	\$1,691	\$1,691	\$1,691	\$1,691	\$1,691	\$1,691	\$1,691	\$1,691	\$20,283
37 ENERGY CHARGE \$0.27477	\$10,150	\$11,400	\$11,250	\$11,250	\$11,250	\$10,800	\$10,800	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$134,400
38 DEMAND CHARGE \$0.28900	\$12,931	\$12,993	\$14,939	\$14,625	\$14,625	\$14,890	\$14,890	\$11,574	\$11,574	\$11,574	\$11,574	\$12,737	\$160,090
39 ENERGY CHARGE \$0.18084	\$126,098	\$130,437	\$151,535	\$129,056	\$151,994	\$123,347	\$133,996	\$128,090	\$122,430	\$123,391	\$131,195	\$128,976	\$1,580,516
40 PGA BILLINGS	\$11,264	\$8,287	\$10,135	\$7,472	\$7,406	\$75,779	\$13,390	\$9,612	\$8,640	\$8,478	\$8,586	\$8,748	\$177,798
41 ECCR BILLINGS	\$17,801	\$18,348	\$21,359	\$18,191	\$21,424	\$17,379	\$18,881	\$18,053	\$17,255	\$17,398	\$18,494	\$18,182	\$222,763
42 CRA BILLINGS	\$4,472	\$4,441	\$5,128	\$4,368	\$5,144	\$4,179	\$4,538	\$4,334	\$4,144	\$4,176	\$4,438	\$4,364	\$53,727
43 SAFE REVENUES	\$110	\$126	\$125	\$116	\$125	\$116	\$116	\$127	\$127	\$127	\$127	\$127	\$1,575
44 GROSS RECEIPT TAX	\$12,950	\$15,152	\$13,142	\$14,767	\$13,304	\$13,062	\$12,629	\$13,170	\$15,494	\$12,462	\$14,449	\$13,905	\$164,484
45 FRANCHISE TAX	\$3,658	\$3,778	\$3,713	\$4,152	\$3,660	\$3,295	\$3,164	\$2,914	\$3,438	\$2,824	\$3,174	\$3,302	\$41,093
46 TOTAL	\$199,404	\$204,963	\$231,326	\$204,005	\$228,933	\$262,847	\$212,425	\$199,374	\$194,603	\$191,928	\$204,700	\$201,937	\$2,536,446
47 GS-250000 BILLS	46	50	47	46	45	46	46	49	49	49	49	49	571
48 GS-250000 THERMS	2,536,989	2,182,923	2,439,711	2,122,253	1,939,178	1,784,977	1,764,372	1,993,423	1,875,754	1,934,047	2,029,818	2,070,989	24,674,233
49 GS-250000 DCO	207,292	212,307	203,752	112,516	111,519	111,599	111,599	123,719	123,719	123,719	126,100	126,100	1,893,941
50 CUSTOMER CHARGE \$300.00	\$13,750	\$14,950	\$14,300	\$14,000	\$13,700	\$13,950	\$13,950	\$14,700	\$14,700	\$14,700	\$14,700	\$14,700	\$172,100
51 DEMAND CHARGE \$0.28900	\$59,907	\$61,357	\$58,884	\$32,517	\$32,229	\$32,252	\$32,252	\$33,349	\$33,349	\$33,349	\$33,323	\$34,323	\$478,092
52 ENERGY CHARGE \$0.17191	\$429,499	\$369,745	\$411,487	\$357,975	\$327,035	\$301,245	\$298,111	\$342,690	\$322,460	\$332,483	\$348,947	\$356,024	\$4,197,700
53 PGA BILLINGS	\$0	\$14,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,721
54 ECCR BILLINGS	\$66,608	\$48,778	\$54,131	\$47,102	\$43,010	\$39,603	\$39,310	\$47,324	\$44,533	\$45,912	\$48,189	\$49,164	\$563,664
55 CRA BILLINGS	\$14,354	\$12,502	\$13,955	\$12,143	\$11,088	\$10,192	\$10,118	\$12,199	\$11,483	\$11,838	\$12,420	\$12,673	\$144,963
56 SAFE REVENUES	\$130	\$130	\$125	\$122	\$122	\$116	\$116	\$136	\$136	\$136	\$136	\$136	\$1,642
57 GROSS RECEIPT TAX	\$25,171	\$27,007	\$25,276	\$28,764	\$26,657	\$25,713	\$24,172	\$31,605	\$30,832	\$22,405	\$27,088	(\$15,399)	\$279,289
58 FRANCHISE TAX	\$6,836	\$6,293	\$7,039	\$7,446	\$7,036	\$6,872	\$6,645	\$7,327	\$6,663	\$5,596	\$6,747	\$6,530	\$83,029
59 TOTAL	\$606,253	\$557,484	\$585,197	\$500,068	\$460,877	\$429,943	\$424,674	\$489,330	\$464,156	\$466,418	\$492,550	\$458,253	\$5,935,201
60 GS-1250000 BILLS	3	5	4	4	4	4	4	6	6	6	6	6	58
61 GS-1250000 TRANSPORTATION THERMS	977,808	601,995	1,090,544	955,155	859,559	718,443	727,035	1,072,170	1,216,570	1,807,070	1,121,300	1,264,900	12,412,548
62 GS-1250000 DCO	55,617	103,795	79,706	84,680	84,680	84,680	84,680	90,097	90,097	90,097	172,721	172,721	1,193,571
63 CUSTOMER CHARGE \$500.00	\$1,500	\$2,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$29,000
64 DEMAND CHARGE \$0.28900	\$16,073	\$29,997	\$23,035	\$24,473	\$24,473	\$24,473	\$24,473	\$26,038	\$26,038	\$26,038	\$49,916	\$49,916	\$344,941
65 ENERGY CHARGE \$0.12225	\$119,537	\$73,594	\$133,319	\$116,768	\$105,081	\$87,830	\$88,880	\$131,073	\$148,725	\$220,915	\$137,079	\$154,635	\$1,517,435
66 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 CRA BILLINGS	\$5,984	\$3,684	\$6,674	\$5,846	\$5,261	\$4,397	\$4,449	\$6,561	\$7,445	\$11,059	\$6,861	\$7,742</	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE HISTORIC BASE YEAR + 1
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: D. NIKOLICH

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

RATE CLASS	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
1 LESBILLS	3	3	3	3	3	3	3	3	3	3	3	3	36	
2 LES THERMS	422,558	589,127	599,071	631,672	631,016	437,418	404,983	611,100	619,500	628,800	565,400	532,100	6,672,746	
3 LES DCO	26,156	26,156	26,156	25,481	25,481	25,481	25,481	25,480	25,480	25,480	26,155	26,155	309,141	
4 CUSTOMER CHARGE	\$500.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000	
5 DEMAND CHARGE	\$0.28900	\$7,559	\$7,559	\$7,559	\$7,364	\$7,364	\$7,364	\$7,364	\$7,364	\$7,364	\$7,559	\$7,559	\$89,343	
6 ENERGY CHARGE	\$0.12225	\$51,657	\$72,021	\$73,236	\$77,222	\$77,141	\$53,474	\$49,509	\$74,708	\$75,734	\$76,871	\$69,121	\$65,049	\$815,743
7 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 TOTAL	\$60,716	\$81,080	\$82,295	\$86,086	\$86,005	\$62,338	\$58,373	\$83,572	\$84,598	\$85,735	\$78,180	\$74,108	\$923,086	
14 KDS BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12	
15 KDS THERMS	1,292,861	1,162,682	1,140,503	50,864	47,200	44,140	44,319	392,000	300,000	872,500	798,000	798,000	6,943,069	
16 KDS DCO	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 CUSTOMER CHARGE	\$400.00	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800	
18 DEMAND CHARGE	\$0.00000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19 ENERGY CHARGE	\$0.02300	\$78,126	\$75,913	\$74,598	\$24,756	\$24,756	\$1,330	\$11,760	\$9,000	\$26,175	\$20,165	\$23,940	\$395,275	
20 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26 TOTAL	\$78,526	\$76,313	\$74,998	\$25,156	\$25,156	\$25,156	\$1,730	\$12,160	\$9,400	\$26,575	\$20,565	\$24,340	\$400,075	
27 SG COMMERCIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-	
28 SG COMMERCIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-	
29 CUSTOMER CHARGE	\$24.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30 ENERGY CHARGE	\$0.49531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38 GL BILLS	196	196	192	191	192	190	328	328	328	328	328	328	3,125	
39 GL THERMS	1,224	1,224	1,224	1,224	1,224	1,224	3,169	3,169	3,169	3,169	3,169	3,169	26,360	
40 CUSTOMER CHARGE	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41 ENERGY CHARGE	\$10.71630	\$729	\$729	\$729	\$729	\$729	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$14,634	
42 PGA BILLINGS	\$759	\$759	\$759	\$759	\$759	\$710	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$15,535	
43 ECCR BILLINGS	\$87	\$87	\$87	\$87	\$87	\$87	\$389	\$389	\$389	\$389	\$389	\$389	\$2,859	
44 CRA BILLINGS	\$7	\$7	\$7	\$7	\$7	\$7	\$33	\$33	\$33	\$33	\$33	\$33	\$245	
45 SAFE REVENUES	\$0	\$0	\$0	\$14	\$14	\$14	\$26	\$26	\$26	\$26	\$26	\$26	\$197	
46 GROSS RECEIPT TAX	\$55	\$55	\$55	\$55	\$55	\$55	\$143	\$143	\$143	\$143	\$143	\$143	\$1,189	
47 FRANCHISE TAX	\$19	\$19	\$19	\$19	\$19	\$19	\$159	\$159	\$159	\$159	\$159	\$159	\$1,067	
48 TOTAL	\$1,656	\$1,656	\$1,656	\$1,670	\$1,670	\$1,621	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$35,725	
49 NGVSS 1 BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 NGVSS THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-	
51 CUSTOMER CHARGE	\$15.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52 ENERGY CHARGE	\$0.23232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
53 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
54 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
57 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
58 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60 NGVSS 2 BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-	
61 NGVSS THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-	
62 CUSTOMER CHARGE	\$15.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
63 ENERGY CHARGE	\$0.23232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
64 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
67 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
68 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
69 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71 TOTAL BILLS	108,263	108,381	108,507	108,586	108,597	108,536	108,585	108,639	108,751	108,824	108,915	108,977	1,303,561	
72 TOTAL THERMS	12,202,714	11,523,699	12,594,360	10,834,242	10,163,856	9,460,497	9,057,482	10,266,930	10,172,247	11,296,346	11,176,959	11,966,152	130,715,484	
73 TOTAL REVENUE	\$7,485,940	\$7,462,107	\$7,580,031	\$7,322,491	\$6,838,092	\$6,603,546	\$6,116,636	\$6,168,763	\$6,162,841	\$6,186,227	\$6,665,882	\$7,236,773	\$81,829,328	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE HISTORIC BASE YEAR + 1
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: D. NIKOLICH

	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
1 CAPACITY RELEASE													
2 JURISDICTIONAL SAFE AMMORTIZATION	(\$32,661)	(\$23,810)	(\$10,845)	\$2,384	\$15,645	\$28,910	\$40,941	\$43,517	\$53,411	\$57,797	\$58,386	\$59,415	\$293,091
3 THIRD PARTY SUPPLIER	\$21,415	\$21,421	\$21,427	\$21,439	\$21,456	\$21,521	\$21,575	\$19,785	\$19,442	\$19,912	\$20,602	\$20,762	\$250,757
4 AEP	\$212,625	\$94,851	\$214,783	\$197,740	\$123,593	\$62,971	\$45,252	\$52,422	\$52,751	\$52,585	\$54,787	\$176,883	\$1,331,244
5 MISC REVENUES	\$114,537	\$114,252	\$113,934	\$113,200	\$112,828	\$115,473	\$113,725	\$113,107	\$113,615	\$114,127	\$114,636	\$114,644	\$1,368,078
6 TURN-ON CHARGES	\$44,670	\$43,680	\$51,740	\$42,680	\$51,110	\$56,830	\$54,480	\$16,288	\$8,200	\$41,544	\$43,355	\$48,923	\$503,500
7 RECONNECT CHARGES	\$13,349	\$13,935	\$14,768	\$9,915	\$10,748	\$9,656	\$10,840	\$1,630	\$0	\$9,505	\$11,255	\$11,900	\$117,501
8 COLLECTOR CHARGES	\$30,520	\$26,500	\$24,620	\$18,660	\$23,900	\$25,060	\$22,980	\$7,077	\$0	\$17,798	\$17,925	\$14,744	\$229,784
9 METER SET CHARGES	\$9,850	\$8,190	\$10,500	\$9,100	\$9,640	\$11,860	\$9,100	\$10,905	\$9,160	\$10,165	\$10,363	\$11,613	\$120,446
10 BAD CHECK CHARGES	\$5,514	\$4,044	(\$257)	\$3,031	\$2,171	\$3,444	\$2,451	\$3,483	\$3,583	\$3,567	\$3,547	\$3,925	\$38,503
11 LATE PAYMENT CHARGES	\$97,372	\$90,998	\$87,253	\$85,625	\$87,495	\$98,284	\$86,683	\$90,915	\$90,939	\$99,368	\$87,606	\$106,073	\$1,108,611
12 DAMAGED BILLING	\$15,423	\$250,702	\$10,847	\$72,126	\$34,847	\$13,947	\$18,374	\$23,318	\$17,126	\$10,088	\$14,922	\$8,014	\$489,733
13 OTHER	\$70	\$188	(\$2)	\$80	\$110	(\$5)	\$35	\$37	\$37	\$37	\$37	\$37	\$660
14 ENERGY SERVICES REVENUE										\$45,455			\$45,455
15 UNBILLED													
16 RESIDENTIAL													
17 UNBILLED	\$643,957	(\$421,933)	\$154,935	(\$256,779)	(\$76,722)	(\$142,490)	(\$70,222)	\$4,707	(\$27,249)	\$151,430	\$263,032	\$173,928	\$396,593
18 THERMS	496,433	(337,431)	105,350	(192,438)	(55,343)	(100,331)	(31,785)	3,717	(21,482)	119,411	207,355	137,109	330,565
19 COMMERCIAL													
20 UNBILLED	\$476,468	(\$72,914)	\$127,938	(\$143,855)	(\$80,932)	(\$220,457)	(\$117,110)	\$2,848	(\$53,396)	\$169,957	\$120,620	\$101,712	\$310,880
21 THERMS	749,035	(106,969)	197,545	(261,327)	(131,151)	(362,599)	(142,409)	5,650	(93,085)	296,240	205,946	175,436	\$32,312
22 SUBTOTAL UNBILLED	\$1,120,425	(\$494,847)	\$282,873	(\$400,634)	(\$157,654)	(\$362,947)	(\$187,332)	\$7,556	(\$80,645)	\$321,387	\$383,652	\$275,640	\$707,474
23 CRA BILLINGS	\$63,047	\$58,939	\$65,372	\$61,246	\$57,253	\$54,201	\$52,027	\$56,706	\$56,644	\$59,958	\$60,067	\$65,104	\$710,566
24 KDS RESERVE						\$227,159							\$227,159
25 TOTAL MISCELLANEOUS REVENUE	\$1,590,062	\$81,164	\$756,269	\$114,099	\$278,635	(\$196,354)	\$187,077	\$333,333	\$230,974	\$743,377	\$761,006	\$787,469	\$5,667,112
26 TOTAL OPERATING REVENUE	\$9,076,002	\$7,543,271	\$8,336,301	\$7,436,590	\$7,116,727	\$6,407,192	\$6,303,713	\$6,502,096	\$6,393,815	\$6,929,604	\$7,426,888	\$8,024,242	\$87,496,439
27 PROPANE REVENUE													
28 PGA BILLINGS													
29 THERMS SOLD	12,202,714	11,523,699	12,594,360	10,834,242	10,163,856	9,460,497	9,057,482	10,266,930	10,172,247	11,296,346	11,176,959	11,966,152	130,715,494
30 PGA	\$2,146,736	\$2,189,904	\$2,166,517	\$2,125,622	\$1,931,578	\$1,866,934	\$1,609,837	\$1,472,736	\$1,476,748	\$1,448,436	\$1,653,921	\$1,895,195	\$21,984,166
31 UNBILLED PGA	\$675,429	(\$443,213)	\$147,600	(\$216,185)	(\$86,338)	(\$191,399)	(\$119,415)	\$2,800	(\$30,878)	\$125,478	\$156,451	\$111,156	\$131,486
32 ASSESSMENT ON PGA	\$10,740	\$10,956	\$10,839	\$10,635	\$9,863	\$9,340	\$8,048	\$7,399	\$7,419	\$7,276	\$8,310	\$9,524	\$110,149
33 I-GAS THERMS SOLD								\$1,472,736					
34 TOTAL COST OF GAS	\$2,811,425	\$1,735,735	\$2,303,278	\$1,898,802	\$1,835,577	\$1,666,195	\$1,482,375	\$1,475,536	\$1,445,870	\$1,573,914	\$1,810,372	\$2,006,351	\$22,045,431
35 OFF-SYSTEM SALES GAS COSTS													
36 ENERGY SERVICES COST OF SALES										\$35,455			
37 NET REVENUES BEFORE ECCR & TAXES	\$6,264,577	\$5,807,536	\$6,033,023	\$5,537,788	\$5,281,150	\$4,740,997	\$4,821,338	\$5,026,560	\$4,947,945	\$5,320,235	\$5,616,516	\$6,017,890	\$65,415,554
38 ECCR BILLINGS	\$490,067	\$487,474	\$487,592	\$471,693	\$430,465	\$409,736	\$383,439	\$371,240	\$387,276	\$395,645	\$441,785	\$511,746	\$5,268,158
39 GROSS RECEIPT TAX	\$224,184	\$229,711	\$221,098	\$229,541	\$209,448	\$205,056	\$188,632	\$95,801	\$100,034	\$102,174	\$112,133	\$126,261	\$2,044,072
40 FRANCHISE TAX	\$192,344	\$191,004	\$188,757	\$187,506	\$171,547	\$164,571	\$153,176	\$71,379	\$75,922	\$79,256	\$92,427	\$110,225	\$1,678,113
41 TOTAL ECCR & TAXES	\$906,594	\$908,189	\$897,447	\$888,740	\$811,459	\$779,363	\$725,247	\$538,420	\$563,232	\$577,075	\$646,345	\$748,232	\$8,990,343
42 NET REVENUES	\$5,357,983	\$4,899,347	\$5,135,576	\$4,649,048	\$4,469,690	\$3,961,634	\$4,096,091	\$4,488,140	\$4,384,713	\$4,743,160	\$4,970,171	\$5,269,658	\$56,425,211

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1 GS-1 RESIDENTIAL BILLS	33,957	33,942	33,927	33,910	33,899	33,874	33,854	33,835	33,816	33,803	33,789	33,770	406,366
2 GS-1 RESIDENTIAL THERMS	348,562	361,621	305,584	245,258	202,647	189,150	186,794	178,820	185,093	180,842	224,653	277,799	2,886,825
3 CUSTOMER CHARGE 8.00	\$271,656	\$271,536	\$271,584	\$271,280	\$271,112	\$270,992	\$270,832	\$270,680	\$270,528	\$270,424	\$270,312	\$270,160	\$3,250,928
4 ENERGY CHARGE \$0.56213	\$195,938	\$203,277	\$171,778	\$137,867	\$113,914	\$106,328	\$105,003	\$100,521	\$104,047	\$101,657	\$126,285	\$156,158	\$1,622,773
5 PGA BILLINGS	\$188,223	\$195,276	\$165,015	\$132,439	\$109,430	\$102,140	\$100,870	\$96,563	\$99,950	\$97,655	\$121,312	\$150,011	\$1,558,884
6 ECCR BILLINGS	\$52,871	\$54,850	\$46,352	\$37,200	\$30,737	\$28,689	\$28,332	\$27,124	\$28,074	\$27,430	\$34,075	\$42,137	\$437,871
7 CRA BILLINGS	\$2,132	\$2,213	\$1,870	\$1,502	\$1,240	\$1,158	\$1,142	\$1,094	\$1,132	\$1,106	\$1,375	\$1,701	\$17,665
8 SAFE REVENUES	\$88,967	\$88,928	\$88,889	\$88,844	\$88,789	\$88,750	\$88,697	\$88,648	\$88,598	\$88,564	\$88,527	\$88,477	\$1,064,679
9 GROSS RECEIPT TAX	\$13,139	\$14,640	\$12,645	\$10,312	\$9,010	\$8,117	\$7,880	\$7,789	\$9,045	\$9,296	\$9,378	\$11,216	\$120,458
10 FRANCHISE TAX	\$24,518	\$25,535	\$22,378	\$19,839	\$17,748	\$17,246	\$17,182	\$17,058	\$17,237	\$17,077	\$19,174	\$20,831	\$235,822
11 TOTAL	\$837,445	\$856,255	\$780,344	\$699,282	\$641,980	\$623,420	\$619,938	\$609,476	\$617,611	\$612,200	\$670,438	\$740,691	\$8,309,080
12 GS-100 RESIDENTIAL BILLS	50,331	50,364	50,394	50,424	50,469	50,502	50,518	50,575	50,643	50,687	50,720	50,753	606,380
13 GS-100 RESIDENTIAL THERMS	988,579	1,028,844	866,776	690,805	564,621	517,710	507,286	484,845	502,546	498,752	634,214	793,939	8,078,916
14 CUSTOMER CHARGE 9.50	\$478,145	\$478,458	\$478,743	\$479,028	\$479,456	\$479,769	\$479,921	\$480,463	\$481,109	\$481,527	\$481,840	\$482,154	\$5,760,610
15 ENERGY CHARGE \$0.52248	\$516,512	\$537,551	\$452,873	\$360,932	\$295,003	\$270,493	\$265,048	\$253,321	\$262,569	\$260,587	\$331,364	\$414,817	\$4,221,070
16 PGA BILLINGS	\$533,833	\$555,577	\$468,060	\$373,035	\$304,895	\$279,563	\$273,933	\$261,816	\$271,375	\$269,325	\$342,475	\$428,726	\$4,362,613
17 ECCR BILLINGS	\$149,948	\$156,055	\$131,472	\$104,782	\$85,641	\$78,527	\$76,946	\$73,541	\$76,226	\$75,650	\$96,197	\$120,424	\$1,225,409
18 CRA BILLINGS	\$6,050	\$6,296	\$5,304	\$4,228	\$3,456	\$3,169	\$3,105	\$2,968	\$3,076	\$3,052	\$3,881	\$4,859	\$49,444
19 SAFE REVENUES	\$131,867	\$131,954	\$132,032	\$132,111	\$132,229	\$132,315	\$132,357	\$132,507	\$132,685	\$132,800	\$132,886	\$132,973	\$1,598,716
20 GROSS RECEIPT TAX	\$39,723	\$44,112	\$37,894	\$30,296	\$26,008	\$23,382	\$22,761	\$22,328	\$22,964	\$23,528	\$27,208	\$33,211	\$353,414
21 FRANCHISE TAX	\$52,645	\$56,020	\$46,466	\$39,934	\$34,671	\$33,080	\$32,779	\$32,440	\$32,820	\$32,953	\$38,597	\$43,468	\$475,872
22 TOTAL	\$1,908,723	\$1,966,023	\$1,752,844	\$1,524,346	\$1,361,358	\$1,300,297	\$1,286,850	\$1,259,383	\$1,282,822	\$1,279,421	\$1,454,449	\$1,660,631	\$18,037,148
23 GS-220 RESIDENTIAL BILLS	15,721	15,757	15,815	15,839	15,888	15,932	15,964	15,981	16,021	16,060	16,134	16,179	191,291
24 GS-220 RESIDENTIAL THERMS	506,752	527,834	446,446	357,052	291,657	265,447	259,176	247,390	256,578	257,135	330,779	415,607	4,161,853
25 CUSTOMER CHARGE 11.00	\$172,931	\$173,327	\$173,965	\$174,229	\$174,768	\$175,252	\$175,604	\$175,791	\$176,231	\$176,660	\$177,474	\$177,969	\$2,104,201
26 ENERGY CHARGE \$0.49531	\$250,999	\$261,442	\$221,129	\$176,852	\$144,460	\$131,479	\$128,373	\$122,534	\$127,087	\$127,362	\$163,839	\$205,854	\$2,061,410
27 PGA BILLINGS	\$273,647	\$285,030	\$241,081	\$192,809	\$157,494	\$143,342	\$139,955	\$133,589	\$138,554	\$138,853	\$178,620	\$224,428	\$2,247,402
28 ECCR BILLINGS	\$76,864	\$80,061	\$67,717	\$54,158	\$44,238	\$40,263	\$39,312	\$37,524	\$38,918	\$39,002	\$50,173	\$63,400	\$631,270
29 CRA BILLINGS	\$3,102	\$3,231	\$2,732	\$2,186	\$1,786	\$1,624	\$1,586	\$1,515	\$1,571	\$1,572	\$2,025	\$2,543	\$25,473
30 SAFE REVENUES	\$41,189	\$41,283	\$41,435	\$41,498	\$41,627	\$41,742	\$41,826	\$41,870	\$41,975	\$42,077	\$42,271	\$42,389	\$501,182
31 GROSS RECEIPT TAX	\$20,919	\$23,029	\$19,970	\$15,932	\$13,519	\$12,081	\$11,707	\$11,445	\$11,746	\$12,043	\$14,287	\$17,618	\$184,297
32 FRANCHISE TAX	\$23,353	\$24,521	\$19,604	\$17,368	\$14,887	\$14,011	\$13,842	\$13,696	\$13,916	\$14,034	\$16,987	\$19,535	\$205,753
33 TOTAL	\$863,004	\$891,924	\$787,634	\$675,032	\$592,779	\$559,794	\$552,204	\$537,964	\$549,998	\$551,604	\$645,676	\$753,376	\$7,960,989
34 GS-600 RESIDENTIAL BILLS	787	790	797	803	809	809	811	814	816	820	820	820	9,696
35 GS-600 RESIDENTIAL THERMS	63,343	65,797	55,500	44,081	35,784	33,526	33,518	32,123	33,437	32,941	41,533	51,751	523,334
36 CUSTOMER CHARGE 12.00	\$9,444	\$9,480	\$9,564	\$9,636	\$9,708	\$9,708	\$9,732	\$9,768	\$9,792	\$9,840	\$9,840	\$9,840	\$116,352
37 ENERGY CHARGE \$0.43663	\$27,657	\$28,729	\$24,232	\$19,248	\$15,624	\$14,640	\$14,635	\$14,026	\$14,599	\$14,383	\$18,135	\$22,596	\$228,504
38 PGA BILLINGS	\$34,205	\$35,532	\$29,971	\$23,804	\$19,324	\$18,105	\$18,099	\$17,347	\$18,057	\$17,788	\$22,428	\$27,946	\$282,606
39 ECCR BILLINGS	\$4,588	\$4,768	\$4,021	\$3,194	\$2,593	\$2,428	\$2,427	\$2,327	\$2,423	\$2,386	\$3,010	\$3,750	\$37,915
40 CRA BILLINGS	\$388	\$403	\$339	\$271	\$219	\$206	\$205	\$197	\$204	\$203	\$254	\$315	\$3,204
41 SAFE REVENUES	\$2,062	\$2,070	\$2,088	\$2,104	\$2,120	\$2,120	\$2,125	\$2,133	\$2,138	\$2,148	\$2,148	\$2,148	\$25,404
42 GROSS RECEIPT TAX	\$2,624	\$2,784	\$2,472	\$2,035	\$1,693	\$1,525	\$1,483	\$1,459	\$1,505	\$1,525	\$1,831	\$2,255	\$23,189
43 FRANCHISE TAX	\$2,148	\$2,231	\$1,833	\$1,638	\$1,330	\$1,255	\$1,236	\$1,247	\$1,266	\$1,297	\$1,614	\$1,922	\$19,017
44 TOTAL	\$83,116	\$85,997	\$74,520	\$61,930	\$52,610	\$49,986	\$49,942	\$48,504	\$49,983	\$49,570	\$59,280	\$70,772	\$736,191
45 GS-1200 RESIDENTIAL BILLS	159	161	161	161	161	161	162	162	162	162	162	162	1,936
46 GS-1200 RESIDENTIAL THERMS	30,120	31,071	26,362	21,332	16,933	15,335	15,049	14,324	14,911	15,075	19,649	24,404	244,566
47 CUSTOMER CHARGE 15.00	\$2,385	\$2,415	\$2,415	\$2,415	\$2,415	\$2,415	\$2,430	\$2,430	\$2,430	\$2,430	\$2,430	\$2,430	\$29,040
48 ENERGY CHARGE \$0.31715	\$9,552	\$9,954	\$8,360	\$6,766	\$5,370	\$4,963	\$4,774	\$4,543	\$4,729	\$4,791	\$6,232	\$7,739	\$77,563
49 PGA BILLINGS	\$16,264	\$16,777	\$14,236	\$11,520	\$9,144	\$8,281	\$8,127	\$7,735	\$8,052	\$8,141	\$10,610	\$13,178	\$132,065
50 ECCR BILLINGS	\$1,344	\$1,387	\$1,176	\$952	\$756	\$686	\$673	\$639	\$665	\$674	\$876	\$1,088	\$10,916
51 CRA BILLINGS	\$185	\$190	\$162	\$131	\$103	\$93	\$93	\$88	\$90	\$93	\$121	\$148	\$1,497
52 SAFE REVENUES	\$417	\$422	\$422	\$422	\$422	\$422	\$424	\$424	\$424	\$424	\$424	\$424	\$5,072
53 GROSS RECEIPT TAX	\$1,227	\$1,307	\$1,161	\$972	\$782	\$676	\$624	\$608	\$662	\$683	\$883	\$1,080	\$10,677
54 FRANCHISE TAX	\$910	\$940	\$755	\$599	\$461	\$410	\$403	\$406	\$461	\$448	\$571	\$744	\$7,107
55 TOTAL	\$32,284	\$33,291	\$28,687	\$23,777	\$19,452	\$17,846	\$17,530	\$16,904	\$17,514	\$17,674	\$22,147	\$26,831	\$273,938
56 GS-6K RESIDENTIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
57 GS-6K RESIDENTIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
58 CUSTOMER CHARGE 30.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 ENERGY CHARGE \$0.27487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2018

WITNESS: D. NIKOLICH

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1 SG RESIDENTIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
2 SG RESIDENTIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
3 CUSTOMER CHARGE 16.81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 ENERGY CHARGE \$0.52248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 GS-1 COMMERCIAL BILLS	779	782	784	786	786	786	785	785	785	784	787	787	9,416
13 GS-1 COMMERCIAL THERMS	22,729	22,365	21,582	22,038	21,682	21,476	21,187	20,435	21,162	20,515	21,395	22,172	258,728
14 CUSTOMER CHARGE 8.00	\$6,232	\$6,256	\$6,272	\$6,288	\$6,288	\$6,288	\$6,280	\$6,280	\$6,280	\$6,272	\$6,296	\$6,296	\$75,328
15 ENERGY CHARGE \$0.56213	\$12,777	\$12,572	\$12,131	\$12,388	\$12,188	\$12,073	\$11,909	\$11,487	\$11,891	\$11,532	\$12,027	\$12,464	\$145,439
16 PGA BILLINGS	\$10,442	\$10,291	\$9,918	\$10,104	\$9,921	\$9,811	\$9,671	\$9,328	\$9,654	\$9,366	\$9,805	\$10,186	\$118,497
17 ECCR BILLINGS	\$3,448	\$3,392	\$3,274	\$3,343	\$3,288	\$3,258	\$3,213	\$3,101	\$3,209	\$3,111	\$3,245	\$3,364	\$39,246
18 CRA BILLINGS	\$139	\$136	\$132	\$135	\$134	\$133	\$132	\$124	\$131	\$126	\$131	\$136	\$1,589
19 SAFE REVENUES	\$2,041	\$2,049	\$2,054	\$2,059	\$2,059	\$2,059	\$2,057	\$2,057	\$2,057	\$2,054	\$2,062	\$2,062	\$24,670
20 GROSS RECEIPT TAX	\$560	\$548	\$543	\$559	\$510	\$554	\$529	\$518	\$542	\$554	\$571	\$584	\$6,572
21 FRANCHISE TAX	\$931	\$840	\$863	\$873	\$517	\$750	\$667	\$701	\$712	\$696	\$682	\$722	\$8,955
22 TOTAL	\$36,570	\$36,084	\$35,187	\$35,749	\$34,905	\$34,927	\$34,458	\$33,596	\$34,475	\$33,711	\$34,818	\$35,814	\$420,295
23 GS-100 COMMERCIAL BILLS	263	263	264	264	264	264	264	264	264	264	264	264	3,196
24 GS-100 COMMERCIAL THERMS	14,793	14,705	13,911	13,593	12,900	12,469	12,234	11,816	12,215	11,952	12,940	13,969	157,497
25 CUSTOMER CHARGE \$9.50	\$2,499	\$2,499	\$2,508	\$2,508	\$2,508	\$2,508	\$2,508	\$2,508	\$2,508	\$2,508	\$2,508	\$2,508	\$30,077
26 ENERGY CHARGE \$0.52248	\$7,729	\$7,683	\$7,268	\$7,102	\$6,741	\$6,514	\$6,391	\$6,172	\$6,382	\$6,245	\$6,760	\$7,299	\$82,286
27 PGA BILLINGS	\$4,767	\$4,689	\$4,512	\$4,546	\$4,432	\$4,358	\$4,293	\$4,143	\$4,287	\$4,177	\$4,394	\$4,601	\$53,199
28 ECCR BILLINGS	\$2,245	\$2,231	\$2,110	\$2,062	\$1,956	\$1,891	\$1,855	\$1,792	\$1,853	\$1,812	\$1,963	\$2,119	\$23,889
29 CRA BILLINGS	\$90	\$89	\$85	\$83	\$78	\$76	\$74	\$72	\$74	\$73	\$79	\$86	\$959
30 SAFE REVENUES	\$689	\$689	\$692	\$692	\$692	\$692	\$692	\$692	\$692	\$692	\$692	\$692	\$8,295
31 GROSS RECEIPT TAX	\$377	\$386	\$365	\$362	\$350	\$330	\$302	\$308	\$326	\$323	\$336	\$364	\$4,127
32 FRANCHISE TAX	\$389	\$370	\$374	\$346	\$345	\$385	\$399	\$374	\$399	\$364	\$413	\$394	\$4,553
33 TOTAL	\$18,784	\$18,635	\$17,914	\$17,700	\$17,102	\$16,754	\$16,513	\$16,060	\$16,521	\$16,193	\$17,145	\$18,063	\$207,385
34 GS-220 COMMERCIAL BILLS	462	462	462	463	465	466	468	469	469	472	472	472	5,602
35 GS-220 COMMERCIAL THERMS	27,228	27,153	25,391	24,551	22,869	21,822	21,462	20,610	21,339	21,232	23,458	25,804	282,920
36 CUSTOMER CHARGE \$11.00	\$5,082	\$5,082	\$5,082	\$5,093	\$5,115	\$5,126	\$5,148	\$5,159	\$5,159	\$5,192	\$5,192	\$5,192	\$61,622
37 ENERGY CHARGE \$0.49531	\$13,487	\$13,449	\$12,576	\$12,161	\$11,327	\$10,809	\$10,631	\$10,208	\$10,569	\$10,516	\$11,619	\$12,780	\$140,132
38 PGA BILLINGS	\$11,666	\$11,618	\$10,875	\$10,544	\$9,829	\$9,400	\$9,248	\$8,898	\$9,201	\$9,176	\$10,104	\$11,107	\$121,666
39 ECCR BILLINGS	\$4,130	\$4,119	\$3,852	\$3,724	\$3,469	\$3,310	\$3,255	\$3,127	\$3,236	\$3,221	\$3,558	\$3,914	\$42,915
40 CRA BILLINGS	\$167	\$166	\$157	\$150	\$141	\$135	\$132	\$127	\$130	\$131	\$144	\$159	\$1,739
41 SAFE REVENUES	\$1,210	\$1,210	\$1,210	\$1,213	\$1,218	\$1,221	\$1,226	\$1,229	\$1,229	\$1,237	\$1,237	\$1,237	\$14,677
42 GROSS RECEIPT TAX	\$687	\$696	\$666	\$640	\$568	\$568	\$541	\$548	\$562	\$563	\$612	\$665	\$7,347
43 FRANCHISE TAX	\$1,167	\$1,156	\$1,066	\$1,076	\$1,036	\$1,028	\$1,034	\$1,030	\$1,029	\$995	\$1,044	\$1,093	\$12,754
44 TOTAL	\$37,596	\$37,496	\$35,484	\$34,601	\$32,733	\$31,597	\$31,215	\$30,326	\$31,115	\$31,031	\$33,510	\$36,146	\$402,852
45 GS-600 COMMERCIAL BILLS	562	561	562	561	562	561	562	563	562	561	560	559	6,736
46 GS-600 COMMERCIAL THERMS	76,504	76,074	71,065	68,278	63,212	59,904	58,696	56,339	58,124	57,779	64,069	70,591	780,635
47 CUSTOMER CHARGE \$12.00	\$6,744	\$6,732	\$6,744	\$6,732	\$6,744	\$6,732	\$6,744	\$6,756	\$6,744	\$6,732	\$6,720	\$6,708	\$80,832
48 ENERGY CHARGE \$0.43663	\$33,403	\$33,217	\$31,029	\$29,812	\$27,600	\$26,155	\$25,628	\$24,599	\$25,379	\$25,228	\$27,975	\$30,822	\$340,947
49 PGA BILLINGS	\$29,408	\$28,991	\$27,497	\$27,101	\$25,717	\$24,890	\$24,539	\$23,649	\$24,366	\$23,967	\$25,618	\$27,494	\$313,237
50 ECCR BILLINGS	\$5,542	\$5,512	\$5,148	\$4,947	\$4,579	\$4,340	\$4,252	\$4,082	\$4,210	\$4,185	\$4,641	\$5,113	\$56,551
51 CRA BILLINGS	\$468	\$466	\$435	\$418	\$387	\$367	\$360	\$345	\$356	\$354	\$392	\$432	\$4,780
52 SAFE REVENUES	\$1,472	\$1,470	\$1,472	\$1,470	\$1,472	\$1,470	\$1,472	\$1,475	\$1,472	\$1,470	\$1,467	\$1,465	\$17,648
53 GROSS RECEIPT TAX	\$1,917	\$1,938	\$1,862	\$1,816	\$1,701	\$1,601	\$1,521	\$1,516	\$1,551	\$1,536	\$1,663	\$1,799	\$20,420
54 FRANCHISE TAX	\$2,522	\$2,494	\$2,279	\$2,307	\$2,106	\$2,069	\$2,110	\$2,065	\$2,013	\$1,974	\$2,193	\$2,344	\$26,476
55 TOTAL	\$81,476	\$80,820	\$76,466	\$74,603	\$70,306	\$67,234	\$66,627	\$64,486	\$66,092	\$65,447	\$70,668	\$76,177	\$860,792
56 GS-1200 COMMERCIAL BILLS	2,886	2,897	2,904	2,906	2,911	2,916	2,920	2,921	2,930	2,931	2,931	2,938	34,991
57 GS-1200 COMMERCIAL THERMS	1,009,979	1,001,298	950,116	939,842	893,602	868,478	855,510	823,078	852,528	839,996	899,905	968,067	10,902,398
58 CUSTOMER CHARGE \$15.00	\$43,290	\$43,455	\$43,560	\$43,590	\$43,665	\$43,740	\$43,800	\$43,815	\$43,950	\$43,965	\$43,965	\$44,070	\$524,865
59 ENERGY CHARGE \$0.31715	\$320,315	\$317,561	\$301,329	\$298,071	\$283,405	\$275,439	\$271,324	\$261,040	\$270,379	\$266,405	\$285,405	\$307,022	\$3,457,695
60 PGA BILLINGS	\$357,468	\$354,950	\$337,700	\$334,916	\$319,745	\$311,686	\$307,210	\$295,819	\$306,794	\$301,706	\$322,225	\$346,047	\$3,896,266
61 ECCR BILLINGS	\$45,085	\$44,697	\$42,413	\$41,955	\$39,890	\$38,769	\$38,190	\$36,743	\$38,058	\$37,497	\$40,172	\$43,215	\$486,684
62 CRA BILLINGS	\$6,181	\$6,126	\$5,815	\$5,751	\$5,469	\$5,314	\$5,236	\$5,037	\$5,218	\$5,140	\$5,507	\$5,925	\$66,719
63 SAFE REVENUES	\$7,561	\$7,590	\$7,608	\$7,614	\$7,627	\$7,640	\$7,653	\$7,667	\$7,677	\$7,679	\$7,698	\$7,698	\$91,676
64 GROSS RECEIPT TAX	\$25,506	\$25,700	\$25,024	\$25,277	\$24,107	\$23,198	\$22,215	\$22,184	\$22,630	\$22,256	\$23,400	\$24,776	\$286,273
65 FRANCHISE TAX	\$26,129	\$26,142	\$24,780	\$23,982	\$22,374	\$22,459	\$22,434	\$21,949	\$22,047	\$21,650	\$24,051	\$25,363	\$283,358
66 TOTAL	\$831,535	\$826,221	\$788,229	\$781,156	\$746,281	\$728,245	\$718,059	\$694,240	\$716,753	\$706,299	\$752,404	\$804,115	\$9,093,537

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2.p.12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE TEST YEAR (CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS DOCKET NO.: 20170179-GU

WITNESS: D. NIKOLICH

Table with columns: RATE CLASS, Jan-18, Feb-18, Mar-18, Apr-18, May-18, Jun-18, Jul-18, Aug-18, Sep-18, Oct-18, Nov-18, Dec-18, Total. Rows include categories like GS-6K COMMERCIAL BILLS, GS-25000 COMMERCIAL THERMS, ENERGY CHARGE, and various billings and revenues.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2.p.13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

WITNESS: D. NIKOLICH

RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1 LESBILLS	3	3	3	3	3	3	3	3	3	3	3	3	38
2 LES THERMS	482,800	589,100	599,100	637,900	633,900	692,000	606,900	611,100	619,500	628,800	565,400	532,100	7,098,600
3 LES DCO	26,155	26,155	26,155	25,480	25,480	25,480	25,480	25,480	25,480	25,480	26,155	26,155	309,135
4 CUSTOMER CHARGE \$500.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000
5 DEMAND CHARGE \$0.29	\$7,559	\$7,559	\$7,559	\$7,364	\$7,364	\$7,364	\$7,364	\$7,364	\$7,364	\$7,364	\$7,559	\$7,559	\$89,343
6 ENERGY CHARGE \$0.12225	\$59,022	\$72,017	\$73,240	\$77,983	\$77,494	\$72,372	\$74,194	\$74,708	\$75,734	\$76,871	\$69,121	\$65,049	\$867,805
7 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 TOTAL	\$68,081	\$81,076	\$82,299	\$86,847	\$86,358	\$81,236	\$83,058	\$83,572	\$84,598	\$85,735	\$78,180	\$74,108	\$975,148
14 KDS BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
15 KDS THERMS	997,500	798,000	1,102,000	50,860	26,780	22,440	26,240	-	-	872,500	798,000	798,000	5,492,320
16 KDS DCO	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CUSTOMER CHARGE \$400.00	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
18 DEMAND CHARGE \$0.00000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 ENERGY CHARGE \$0.02300	\$29,925	\$23,940	\$33,060	\$1,526	\$803	\$673	\$787	\$0	\$0	\$26,175	\$23,940	\$23,940	\$164,770
20 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 TOTAL	\$30,325	\$24,340	\$33,460	\$1,926	\$1,203	\$1,073	\$1,187	\$400	\$400	\$26,575	\$24,340	\$24,340	\$169,570
27 SG COMMERCIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
28 SG COMMERCIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
29 CUSTOMER CHARGE \$24.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 ENERGY CHARGE \$0.49531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 GL BILLS	328	328	328	328	328	328	328	328	328	328	328	328	3,936
39 GL THERMS	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	38,033
40 CUSTOMER CHARGE \$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 ENERGY CHARGE \$10.71630	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$1,710	\$20,523
42 PGA BILLINGS	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$22,060
43 ECCR BILLINGS	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$4,667
44 CRA BILLINGS	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$399
45 SAFE REVENUES	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$312
46 GROSS RECEIPT TAX	\$143	\$143	\$143	\$143	\$143	\$143	\$143	\$143	\$143	\$143	\$143	\$143	\$1,719
47 FRANCHISE TAX	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$1,907
48 TOTAL	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$4,299	\$51,588
49 NGVSS 1 BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
50 NGVSS THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CUSTOMER CHARGE \$15.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 ENERGY CHARGE \$0.23232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 NGVSS 2 BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
61 NGVSS THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
62 CUSTOMER CHARGE \$15.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 ENERGY CHARGE \$0.23232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 TOTAL BILLS	109,077	109,158	109,262	109,308	109,406	109,475	109,510	109,576	109,694	109,772	109,868	109,934	1,314,040
72 TOTAL THERMS	12,966,029	12,054,013	12,676,666	10,782,078	10,026,562	9,348,990	9,310,629	9,321,751	9,352,546	10,763,456	10,933,548	11,837,447	129,373,714
73 TOTAL REVENUE	\$8,101,748	\$8,057,394	\$7,660,536	\$7,056,916	\$6,557,021	\$6,303,435	\$6,230,131	\$6,134,829	\$6,253,315	\$6,301,982	\$6,830,000	\$7,420,130	\$82,907,437

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-CURRENT RATE CLASSES)

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1 CAPACITY RELEASE													
2 JURISDICTIONAL SAFE AMMORTIZATION	(49,029.13)	(39,278.60)	(24,723.03)	(11,999.95)	(4,178.45)	3,974.89	15,949.80	24,053.01	31,367.33	38,396.50	43,122.77	46,732.99	\$74,388
3 THIRD PARTY SUPPLIER	21,870.00	21,870.00	21,870.00	21,870.00	21,882.00	21,870.00	21,870.00	21,876.00	21,882.00	21,882.00	21,888.00	21,888.00	\$262,518
4 AEP	196,045.00	67,883.00	196,673.00	175,497.00	110,677.00	53,158.00	46,447.00	47,545.00	44,961.00	43,381.00	51,865.00	166,626.00	\$1,202,758
5 MISC REVENUES	115,349.86	115,218.82	115,084.13	114,516.95	114,236.35	114,565.44	115,030.93	115,643.65	116,215.15	116,808.35	117,378.22	117,441.24	\$1,387,609
6 TURN-ON CHARGES	44,350.00	43,426.00	49,586.00	45,360.00	48,678.00	53,602.00	54,036.00	55,065.00	48,240.00	50,000.00	44,400.00	47,777.50	\$584,521
7 RECONNECT CHARGES	13,349.00	13,935.00	14,768.00	9,915.00	10,748.00	9,656.00	10,840.00	10,040.00	10,474.50	11,920.00	12,212.25	11,288.75	\$139,147
8 COLLECTOR CHARGES	25,800.00	18,864.00	23,776.00	21,944.00	21,540.00	25,324.00	25,669.00	21,135.00	21,165.00	19,240.00	20,465.00	18,484.44	\$263,406
9 METER SET CHARGES	9,850.00	8,190.00	10,500.00	9,100.00	9,640.00	11,860.00	9,100.00	8,660.00	8,840.00	7,550.00	8,880.00	9,130.00	\$111,300
10 BAD CHECK CHARGES	4,696.56	3,672.09	3,945.96	2,617.27	2,170.62	3,444.06	2,451.40	2,350.65	3,485.18	3,032.63	2,374.18	3,525.65	\$37,766
11 LATE PAYMENT CHARGES	97,371.75	90,997.70	87,253.09	85,624.79	87,494.84	98,283.87	86,682.95	88,227.29	90,330.02	98,093.41	91,543.90	105,931.75	\$1,107,835
12 DAMAGED BILLING	14,405.63	13,342.42	9,412.74	21,585.30	19,064.94	16,747.58	13,694.42	28,298.76	11,548.52	8,045.17	26,005.59	10,145.61	\$192,297
13 OTHER	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	\$444
14 ENERGY SERVICES REVENUE													
15 UNBILLED													
16 RESIDENTIAL													
17 UNBILLED	\$275,405	(\$360,062)	(\$141,801)	(\$257,082)	(\$71,896)	(\$49,189)	\$12,011	\$59,415	(\$19,721)	\$150,834	\$265,742	\$175,101	\$38,758
18 THERMS	216,623	(282,539)	(111,512)	(202,647)	(56,726)	(38,861)	9,478	46,889	(15,549)	118,993	209,549	138,073	\$31,770
19 COMMERCIAL													\$0
20 UNBILLED	\$62,916	(\$270,715)	\$77,687	(\$160,119)	(\$36,236)	(\$96,361)	\$30,278	\$118,982	(\$38,877)	\$175,425	\$123,933	\$105,021	\$91,934
21 THERMS	105,872	(468,630)	136,716	(274,057)	(60,549)	(166,349)	51,186	206,854	(67,216)	302,977	209,247	179,257	\$155,309
22 SUBTOTAL UNBILLED	\$338,321	(\$630,777)	(\$64,114)	(\$417,201)	(\$108,132)	(\$145,550)	\$42,289	\$178,397	(\$58,598)	\$326,259	\$389,675	\$280,122	\$130,692
23 CRA BILLINGS	\$70,083	\$65,069	\$66,966	\$61,568	\$57,112	\$53,249	\$52,902	\$53,101	\$53,241	\$56,477	\$58,354	\$64,092	\$712,217
24 KDS RESERVE													
25 TOTAL MISCELLANEOUS REVENUE	\$762,334	(\$337,689)	\$377,103	\$15,299	\$276,806	\$213,723	\$393,255	\$548,227	\$296,707	\$698,168	\$771,492	\$777,039	\$4,782,464
26 TOTAL OPERATING REVENUE	\$8,864,082	\$7,719,705	\$8,037,639	\$7,072,214	\$6,833,828	\$6,517,158	\$6,623,386	\$6,683,056	\$6,550,021	\$6,990,150	\$7,601,492	\$8,197,169	\$87,689,900
27 PROPANE REVENUE													
28 PGA BILLINGS													
29 THERMS SOLD	12,966,029	12,054,013	12,676,666	10,782,078	10,026,562	9,348,990	9,310,629	9,321,751	9,352,546	10,763,456	10,933,548	11,837,447	129,373,714
30 PGA	\$2,162,200	\$2,196,793	\$1,977,177	\$1,781,952	\$1,602,230	\$1,528,256	\$1,501,741	\$1,447,845	\$1,507,493	\$1,487,357	\$1,686,604	\$1,941,967	\$20,831,619
31 UNBILLED PGA	\$140,666	(\$250,648)	(\$32,523)	(\$168,401)	(\$44,319)	(\$56,155)	\$16,643	\$68,357	(\$22,625)	\$128,197	\$159,693	\$113,558	\$52,443
32 ASSESSMENT ON PGA	\$111,514	\$9,731	\$9,723	\$8,068	\$7,790	\$7,361	\$7,592	\$7,581	\$7,424	\$8,078	\$9,281	\$10,278	\$104,420
33 I-GAS THERMS SOLD													
34 TOTAL COST OF GAS	\$2,302,866	\$1,946,145	\$1,944,654	\$1,613,551	\$1,557,911	\$1,472,101	\$1,518,384	\$1,516,202	\$1,484,868	\$1,615,554	\$1,856,297	\$2,055,525	\$20,884,062
35 OFF-SYSTEM SALES GAS COSTS													
36 ENERGY SERVICES COST OF SALES													
37 NET REVENUES BEFORE ECCR & TAXES	\$6,561,216	\$5,773,559	\$6,092,985	\$5,458,663	\$5,275,916	\$5,045,057	\$5,105,002	\$5,166,854	\$5,065,153	\$5,374,596	\$5,745,195	\$6,141,643	\$66,805,839
38 ECCR BILLINGS	\$613,088	\$515,675	\$518,806	\$429,323	\$410,255	\$387,880	\$397,177	\$399,962	\$388,009	\$420,241	\$484,803	\$533,659	\$5,498,878
39 GROSS RECEIPT TAX	\$271,872	\$253,421	\$259,871	\$235,467	\$226,810	\$213,237	\$208,710	\$213,641	\$213,064	\$215,030	\$237,618	\$206,827	\$2,755,568
40 FRANCHISE TAX	\$208,947	\$189,276	\$181,636	\$160,118	\$151,449	\$146,830	\$148,933	\$150,704	\$147,595	\$155,597	\$179,202	\$188,987	\$2,009,274
41 TOTAL ECCR & TAXES	\$1,093,907	\$958,372	\$960,313	\$824,908	\$788,514	\$747,947	\$754,820	\$764,307	\$748,668	\$790,868	\$901,623	\$929,473	\$10,263,720
42 NET REVENUES	\$5,467,309	\$4,815,187	\$5,132,672	\$4,633,755	\$4,487,402	\$4,297,110	\$4,350,182	\$4,402,547	\$4,316,485	\$4,583,728	\$4,843,572	\$5,212,170	\$56,542,118

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-PROPOSED RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

CURRENT RATE	PROPOSED RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1	GS-1 RESIDENTIAL	33,957	33,942	33,927	33,910	33,899	33,874	33,854	33,835	33,816	33,803	33,789	33,770	406,366
2	RS-1 BILLS	348,562	361,621	305,584	245,258	202,647	189,150	186,794	178,820	185,093	180,842	224,653	277,799	2,886,825
3	CUSTOMER CHARGE \$ 12.00	\$407,484	\$407,304	\$407,124	\$406,920	\$406,668	\$406,488	\$406,248	\$406,020	\$405,792	\$405,636	\$405,468	\$405,240	\$4,876,392
4	ENERGY CHARGE \$ 0.55220	\$192,477	\$199,689	\$168,745	\$135,432	\$111,903	\$104,449	\$103,149	\$98,745	\$102,209	\$99,862	\$124,054	\$153,402	\$1,594,116
5	PGA BILLINGS	\$188,223	\$195,276	\$165,015	\$132,439	\$109,430	\$102,140	\$100,870	\$96,563	\$99,950	\$97,655	\$121,312	\$150,011	\$1,558,884
6	ECCR BILLINGS	\$52,871	\$54,850	\$46,352	\$37,200	\$30,377	\$28,689	\$28,332	\$27,124	\$28,074	\$27,430	\$34,075	\$42,137	\$437,871
7	CRA BILLINGS	\$2,132	\$2,213	\$1,870	\$1,502	\$1,240	\$1,158	\$1,142	\$1,094	\$1,132	\$1,106	\$1,375	\$1,701	\$17,665
8	SAFE REVENUES	\$88,967	\$88,928	\$88,889	\$88,844	\$88,789	\$88,750	\$88,697	\$88,648	\$88,598	\$88,564	\$88,527	\$88,477	\$1,064,679
9	GROSS RECEIPT TAX	\$15,314	\$17,011	\$14,896	\$12,364	\$10,966	\$9,931	\$9,650	\$9,568	\$9,857	\$10,170	\$11,320	\$13,310	\$144,358
10	FRANCHISE TAX	\$28,576	\$29,671	\$26,362	\$23,788	\$21,600	\$21,099	\$21,039	\$20,955	\$21,119	\$20,960	\$23,144	\$24,721	\$283,034
11	TOTAL	\$976,044	\$994,942	\$919,253	\$838,490	\$781,333	\$762,704	\$759,127	\$748,717	\$756,732	\$751,383	\$809,276	\$878,999	\$9,976,999
12	GS-100 RESIDENTIAL	50,331	50,364	50,394	50,424	50,469	50,502	50,518	50,575	50,643	50,687	50,720	50,753	606,380
13	RS-100 BILLS	988,579	1,028,844	866,778	690,805	564,621	517,710	507,286	484,845	502,546	498,752	634,214	793,938	8,078,916
14	CUSTOMER CHARGE \$ 15.00	\$754,965	\$755,460	\$755,910	\$756,360	\$757,035	\$757,530	\$757,770	\$758,625	\$759,645	\$760,305	\$760,800	\$761,295	\$9,095,700
15	ENERGY CHARGE \$ 0.43120	\$426,277	\$443,639	\$373,755	\$297,876	\$243,465	\$223,237	\$218,742	\$209,066	\$216,698	\$215,063	\$273,474	\$342,348	\$3,483,640
16	PGA BILLINGS	\$533,833	\$555,577	\$468,060	\$373,035	\$304,895	\$279,563	\$273,933	\$261,816	\$271,375	\$269,325	\$342,475	\$428,726	\$4,362,613
17	ECCR BILLINGS	\$149,948	\$156,055	\$131,472	\$104,782	\$85,641	\$78,527	\$76,946	\$73,541	\$76,226	\$75,650	\$96,197	\$120,424	\$1,225,409
18	CRA BILLINGS	\$6,500	\$6,296	\$5,304	\$4,228	\$3,456	\$3,169	\$3,105	\$2,968	\$3,076	\$3,052	\$3,881	\$4,859	\$49,444
19	SAFE REVENUES	\$131,867	\$131,954	\$132,032	\$132,111	\$132,229	\$132,315	\$132,357	\$132,507	\$132,685	\$132,800	\$132,886	\$132,973	\$1,588,716
20	GROSS RECEIPT TAX	\$43,803	\$48,440	\$42,392	\$34,760	\$30,528	\$27,715	\$27,041	\$26,663	\$27,318	\$28,016	\$31,540	\$37,544	\$405,761
21	FRANCHISE TAX	\$58,053	\$61,517	\$51,981	\$45,819	\$40,696	\$39,210	\$38,943	\$38,739	\$39,043	\$39,238	\$44,742	\$49,140	\$547,120
22	TOTAL	\$2,104,796	\$2,158,938	\$1,960,907	\$1,748,971	\$1,597,945	\$1,541,266	\$1,528,837	\$1,503,925	\$1,526,066	\$1,523,448	\$1,685,995	\$1,877,308	\$20,758,403
23	GS-220 RESIDENTIAL	15,721	15,757	15,815	15,839	15,888	15,932	15,964	15,981	16,021	16,060	16,134	16,179	191,291
24	RS-100 THERMS	\$96,752	\$27,834	\$46,446	\$57,052	\$91,857	\$265,447	\$259,176	\$247,390	\$265,578	\$257,135	\$30,779	\$161,807	\$4,161,853
25	CUSTOMER CHARGE \$ 15.00	\$235,815	\$236,355	\$237,225	\$237,585	\$238,220	\$238,980	\$239,715	\$239,715	\$240,315	\$240,900	\$242,010	\$242,685	\$2,869,365
26	ENERGY CHARGE \$ 0.43120	\$218,512	\$227,603	\$192,508	\$153,961	\$125,763	\$114,461	\$111,757	\$106,675	\$110,637	\$110,877	\$142,632	\$179,210	\$1,794,597
27	PGA BILLINGS	\$273,647	\$285,030	\$241,081	\$192,809	\$157,494	\$143,342	\$139,955	\$133,589	\$138,554	\$138,853	\$178,620	\$224,428	\$2,247,402
28	ECCR BILLINGS	\$76,864	\$80,061	\$67,717	\$54,158	\$44,238	\$40,263	\$39,312	\$37,524	\$38,918	\$39,002	\$50,173	\$63,040	\$631,270
29	CRA BILLINGS	\$3,102	\$3,231	\$2,732	\$2,186	\$1,786	\$1,624	\$1,586	\$1,515	\$1,571	\$1,572	\$2,025	\$2,543	\$25,473
30	SAFE REVENUES	\$41,189	\$41,283	\$41,435	\$41,498	\$41,627	\$41,742	\$41,826	\$41,870	\$41,975	\$42,077	\$42,271	\$42,389	\$501,182
31	GROSS RECEIPT TAX	\$21,695	\$23,825	\$20,895	\$16,937	\$14,594	\$13,139	\$12,757	\$12,517	\$12,813	\$13,138	\$15,295	\$18,555	\$196,159
32	FRANCHISE TAX	\$24,220	\$25,368	\$20,512	\$18,463	\$16,070	\$15,237	\$15,083	\$14,979	\$15,181	\$15,310	\$18,185	\$20,573	\$219,181
33	TOTAL	\$895,045	\$922,756	\$824,105	\$717,597	\$639,892	\$608,788	\$601,736	\$588,385	\$599,964	\$601,728	\$691,211	\$793,423	\$8,484,630
34	GS-600 RESIDENTIAL	787	790	797	803	809	809	811	814	816	820	820	820	9,696
35	RS-600 THERMS	\$3,343	\$5,797	\$5,500	\$4,081	\$3,784	\$3,526	\$3,518	\$3,213	\$3,437	\$3,241	\$41,533	\$1,751	\$23,334
36	CUSTOMER CHARGE \$ 20.00	\$15,740	\$15,800	\$15,940	\$16,060	\$16,180	\$16,180	\$16,220	\$16,280	\$16,320	\$16,400	\$16,400	\$16,400	\$193,920
37	ENERGY CHARGE \$ 0.37559	\$23,791	\$24,713	\$20,846	\$16,557	\$13,440	\$12,592	\$12,589	\$12,065	\$12,559	\$12,372	\$15,599	\$19,437	\$196,561
38	PGA BILLINGS	\$34,205	\$35,532	\$29,971	\$23,804	\$19,324	\$18,105	\$18,099	\$17,347	\$18,057	\$17,788	\$22,428	\$27,946	\$282,606
39	ECCR BILLINGS	\$4,588	\$4,768	\$4,021	\$3,194	\$2,593	\$2,428	\$2,327	\$2,223	\$2,232	\$2,386	\$3,010	\$3,750	\$37,915
40	CRA BILLINGS	\$388	\$403	\$339	\$271	\$219	\$206	\$205	\$197	\$204	\$203	\$254	\$315	\$3,204
41	SAFE REVENUES	\$2,062	\$2,070	\$2,088	\$2,104	\$2,120	\$2,120	\$2,125	\$2,133	\$2,138	\$2,148	\$2,148	\$2,148	\$25,404
42	GROSS RECEIPT TAX	\$2,705	\$2,863	\$2,577	\$2,165	\$1,839	\$1,668	\$1,622	\$1,604	\$1,648	\$1,673	\$1,963	\$2,370	\$24,698
43	FRANCHISE TAX	\$2,215	\$2,295	\$1,911	\$1,742	\$1,445	\$1,373	\$1,352	\$1,371	\$1,386	\$1,424	\$1,730	\$2,020	\$20,264
44	TOTAL	\$85,694	\$88,444	\$77,893	\$65,897	\$57,160	\$54,671	\$54,639	\$53,324	\$54,735	\$54,394	\$63,533	\$74,387	\$784,572
45	GS-1200 RESIDENTIAL	159	161	161	161	161	161	162	162	162	162	162	162	1,936
46	RS-600 THERMS	\$0,120	\$1,071	\$6,362	\$21,332	\$16,933	\$15,335	\$15,049	\$14,324	\$14,911	\$15,075	\$19,649	\$24,404	\$244,566
47	CUSTOMER CHARGE \$ 20.00	\$3,180	\$3,220	\$3,220	\$3,220	\$3,220	\$3,220	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$38,720
48	ENERGY CHARGE \$ 0.37559	\$11,313	\$11,670	\$9,901	\$8,012	\$6,360	\$5,760	\$5,652	\$5,380	\$5,600	\$5,662	\$7,380	\$9,166	\$91,857
49	PGA BILLINGS	\$16,264	\$16,777	\$14,236	\$11,520	\$9,144	\$8,281	\$8,127	\$7,735	\$8,052	\$8,141	\$10,610	\$13,178	\$132,065
50	ECCR BILLINGS	\$1,344	\$1,387	\$1,176	\$952	\$756	\$696	\$673	\$639	\$665	\$674	\$876	\$1,098	\$10,916
51	CRA BILLINGS	\$185	\$190	\$162	\$131	\$103	\$93	\$88	\$83	\$88	\$89	\$112	\$148	\$1,497
52	SAFE REVENUES	\$417	\$422	\$422	\$422	\$422	\$422	\$424	\$424	\$424	\$424	\$424	\$424	\$5,072
53	GROSS RECEIPT TAX	\$1,331	\$1,417	\$1,263	\$1,061	\$859	\$745	\$668	\$624	\$648	\$653	\$866	\$1,177	\$11,675
54	FRANCHISE TAX	\$987	\$1,019	\$821	\$655	\$506	\$452	\$444	\$448	\$458	\$494	\$625	\$810	\$7,769
55	TOTAL	\$35,021	\$36,102	\$31,201	\$25,973	\$21,370	\$19,658	\$19,322	\$18,659	\$19,310	\$19,481	\$24,243	\$29,232	\$299,572
56	GS-6k RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
57	RS-600 THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
58	CUSTOMER CHARGE \$ 20.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	ENERGY CHARGE \$ 0.37559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2 p.15

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR (CURRENT RATES-PROPOSED RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC. DB/A FLORIDA CITY GAS DOCKET NO.: 20170179-GU

PROJECTED TEST YEAR: 12/31/2018 WITNESS: D. NIKOLICH

Table with columns for Current Rate, Proposed Rate Class, and months from Jan-18 to Dec-18, plus a Total column. Rows include residential and commercial categories like SG Residential, GS-1 Commercial, GS-100 Commercial, GS-220 Commercial, GS-600 Commercial, and GS-1200 Commercial, with sub-rows for bills, therms, customer charges, energy charges, and various taxes.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p.15

FLORIDA PUBLIC SERVICE COMMISSION

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(CURRENT RATES-PROPOSED RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

CURRENT RATE	PROPOSED RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1	GS-6K COMMERCIAL	2,348	2,357	2,370	2,368	2,377	2,378	2,376	2,379	2,394	2,396	2,397	2,398	28,538
2	GS-6K THERMS	2,590,486	2,563,798	2,443,055	2,421,175	2,310,368	2,248,676	2,212,198	2,131,638	2,212,450	2,179,791	2,324,231	2,489,242	28,127,107
3	CUSTOMER CHARGE \$ 35.00	\$82,180	\$82,495	\$82,950	\$82,880	\$83,195	\$83,230	\$83,160	\$83,265	\$83,790	\$83,860	\$83,895	\$83,930	\$998,830
4	ENERGY CHARGE \$ 0.37855	\$980,626	\$970,524	\$924,816	\$916,534	\$874,588	\$851,234	\$837,426	\$806,930	\$837,521	\$825,158	\$879,835	\$942,300	\$10,647,491
5	PGA BILLINGS	\$522,438	\$520,305	\$499,520	\$493,725	\$472,928	\$460,847	\$452,452	\$437,792	\$457,387	\$450,454	\$479,646	\$514,646	\$5,762,140
6	ECCR BILLINGS	\$96,160	\$95,168	\$90,686	\$89,874	\$85,761	\$83,473	\$82,116	\$79,126	\$82,125	\$80,913	\$86,276	\$92,400	\$1,044,078
7	CRA BILLINGS	\$15,853	\$15,690	\$14,952	\$14,817	\$14,141	\$13,762	\$13,538	\$13,046	\$13,540	\$13,340	\$14,224	\$15,233	\$172,136
8	SAFE REVENUES	\$11,388	\$11,431	\$11,495	\$11,485	\$11,528	\$11,533	\$11,524	\$11,538	\$11,611	\$11,621	\$11,625	\$11,630	\$138,409
9	GROSS RECEIPT TAX	\$78,123	\$77,762	\$75,452	\$75,691	\$72,375	\$69,620	\$66,699	\$66,213	\$68,282	\$68,780	\$70,740	\$74,928	\$862,666
10	FRANCHISE TAX	\$47,206	\$47,715	\$44,348	\$44,594	\$41,204	\$40,290	\$39,643	\$38,376	\$40,643	\$38,922	\$44,141	\$46,294	\$513,376
11	TOTAL	\$1,833,975	\$1,821,089	\$1,744,218	\$1,729,600	\$1,655,720	\$1,613,990	\$1,586,558	\$1,536,286	\$1,594,898	\$1,571,047	\$1,670,383	\$1,781,362	\$20,139,126
12	GS-25000 COMMERCIAL	312	312	312	313	315	315	315	317	321	321	321	321	3,795
13	GS-25K THERMS	1,015,463	1,006,194	951,248	937,789	896,213	868,981	854,206	828,352	864,930	848,568	912,193	981,952	10,966,089
14	CUSTOMER CHARGE \$ 150.00	\$46,800	\$46,800	\$46,800	\$46,950	\$47,250	\$47,250	\$47,250	\$47,550	\$48,150	\$48,150	\$48,150	\$48,150	\$569,250
15	ENERGY CHARGE \$ 0.35710	\$362,625	\$359,315	\$339,694	\$334,888	\$320,041	\$310,316	\$305,040	\$295,807	\$308,870	\$303,027	\$325,747	\$350,659	\$3,916,030
16	PGA BILLINGS	\$121,173	\$120,842	\$113,242	\$110,644	\$104,429	\$100,085	\$98,164	\$97,088	\$105,193	\$103,607	\$113,336	\$124,558	\$1,312,361
17	ECCR BILLINGS	\$37,298	\$36,957	\$34,939	\$34,446	\$32,918	\$31,917	\$31,375	\$30,425	\$31,769	\$31,169	\$33,504	\$36,067	\$402,784
18	CRA BILLINGS	\$6,214	\$6,157	\$5,821	\$5,740	\$5,485	\$5,319	\$5,228	\$5,071	\$5,293	\$5,193	\$5,583	\$6,010	\$67,114
19	SAFE REVENUES	\$1,513	\$1,513	\$1,513	\$1,518	\$1,528	\$1,528	\$1,528	\$1,537	\$1,557	\$1,557	\$1,557	\$1,557	\$18,406
20	GROSS RECEIPT TAX	\$31,431	\$31,375	\$30,004	\$29,749	\$28,482	\$27,346	\$26,180	\$26,217	\$27,115	\$26,509	\$28,380	\$30,206	\$342,995
21	FRANCHISE TAX	\$13,546	\$14,476	\$12,990	\$12,240	\$11,845	\$11,653	\$11,039	\$11,121	\$11,218	\$11,498	\$12,934	\$13,771	\$148,332
22	TOTAL	\$620,601	\$617,435	\$585,004	\$576,175	\$551,978	\$535,414	\$525,804	\$514,817	\$539,164	\$530,710	\$569,191	\$610,978	\$6,777,271
23	GS-60000 COMMERCIAL	73	73	73	73	73	74	74	74	74	74	74	74	883
24	GS-25K THERMS	583,611	574,081	547,350	547,575	527,215	521,898	515,093	496,202	512,564	502,600	530,451	561,372	6,420,012
25	CUSTOMER CHARGE \$ 150.00	\$10,950	\$10,950	\$10,950	\$10,950	\$10,950	\$11,100	\$11,100	\$11,100	\$11,100	\$11,100	\$11,100	\$11,100	\$132,450
26	ENERGY CHARGE \$ 0.35710	\$208,410	\$205,006	\$195,461	\$195,541	\$188,270	\$186,372	\$183,942	\$177,196	\$183,038	\$179,480	\$199,426	\$200,468	\$2,392,600
27	PGA BILLINGS	\$47,648	\$47,247	\$44,910	\$44,511	\$42,898	\$44,784	\$44,108	\$42,628	\$44,145	\$42,826	\$45,607	\$48,453	\$539,705
28	ECCR BILLINGS	\$20,514	\$20,179	\$19,240	\$19,248	\$18,531	\$18,345	\$18,106	\$17,440	\$18,017	\$17,667	\$18,646	\$19,732	\$225,665
29	CRA BILLINGS	\$3,572	\$3,513	\$3,350	\$3,351	\$3,226	\$3,194	\$3,153	\$3,036	\$3,138	\$3,076	\$3,245	\$3,435	\$39,289
30	SAFE REVENUES	\$354	\$354	\$354	\$354	\$354	\$359	\$359	\$359	\$359	\$359	\$359	\$359	\$4,283
31	GROSS RECEIPT TAX	\$17,112	\$17,688	\$16,694	\$16,755	\$16,206	\$15,807	\$15,408	\$15,220	\$15,529	\$15,135	\$16,618	\$16,879	\$195,051
32	FRANCHISE TAX	\$3,842	\$3,890	\$3,506	\$3,351	\$3,202	\$2,750	\$2,713	\$2,590	\$2,641	\$2,624	\$2,803	\$3,193	\$36,924
33	TOTAL	\$312,402	\$308,827	\$294,465	\$294,001	\$283,456	\$282,711	\$278,889	\$269,568	\$277,967	\$272,267	\$287,804	\$303,619	\$3,465,976
34	GS-12000 COMMERCIAL	51	51	51	51	51	51	51	51	51	51	51	51	612
35	GS-120K THERMS	807,999	739,299	816,999	788,399	800,199	768,099	752,099	775,699	744,399	749,699	792,899	780,599	9,316,392
36	GS-120K DCO	46,247	46,247	46,247	42,391	42,391	42,391	42,391	42,391	42,391	42,391	42,391	46,247	\$27,971
37	CUSTOMER CHARGE \$ 300.00	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$15,300	\$183,600
38	DEMAND CHARGE \$ 0.575	\$26,592	\$26,592	\$26,592	\$24,375	\$24,375	\$24,375	\$24,375	\$24,375	\$24,375	\$24,375	\$26,592	\$26,592	\$303,594
39	ENERGY CHARGE \$ 0.31719	\$256,290	\$234,499	\$259,145	\$250,073	\$253,816	\$243,634	\$238,559	\$246,045	\$236,117	\$237,798	\$251,501	\$247,599	\$2,955,078
40	PGA BILLINGS	\$9,180	\$7,830	\$8,802	\$10,476	\$10,206	\$9,126	\$9,234	\$9,612	\$8,640	\$8,478	\$8,586	\$8,748	\$108,918
41	ECCR BILLINGS	\$19,672	\$17,918	\$19,902	\$19,173	\$19,474	\$18,655	\$18,245	\$18,845	\$18,047	\$18,188	\$19,286	\$18,748	\$226,379
42	CRA BILLINGS	\$4,722	\$4,303	\$4,778	\$4,604	\$4,675	\$4,478	\$4,381	\$4,524	\$4,334	\$4,366	\$4,628	\$4,554	\$54,347
43	SAFE REVENUES	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$233	\$2,964
44	GROSS RECEIPT TAX	\$23,077	\$23,245	\$24,944	\$27,018	\$26,938	\$24,947	\$24,243	\$22,976	\$27,149	\$21,834	\$25,238	\$24,301	\$295,909
45	FRANCHISE TAX	\$4,482	\$4,398	\$5,068	\$5,571	\$5,191	\$5,503	\$5,490	\$5,084	\$6,025	\$4,947	\$5,544	\$5,771	\$63,074
46	TOTAL	\$359,548	\$334,319	\$364,764	\$356,823	\$360,208	\$346,251	\$340,059	\$346,993	\$340,219	\$335,519	\$356,993	\$352,157	\$4,193,853
47	GS-250000	50	50	50	50	50	50	50	50	50	50	50	50	600
48	GS-120K THERMS	2,404,810	2,061,210	2,423,810	2,154,380	1,992,710	1,928,110	1,913,910	2,061,410	1,943,810	2,002,010	2,097,810	2,139,010	25,122,990
49	GS-120K DCO	126,100	126,100	126,100	123,719	123,719	123,719	123,719	123,719	123,719	123,719	123,719	126,100	1,496,532
50	CUSTOMER CHARGE \$ 300.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$180,000
51	DEMAND CHARGE \$ 0.575	\$72,507	\$72,507	\$72,507	\$71,138	\$71,138	\$71,138	\$71,138	\$71,138	\$71,138	\$71,138	\$72,507	\$72,507	\$860,506
52	ENERGY CHARGE \$ 0.31719	\$162,785	\$165,376	\$168,811	\$163,350	\$163,070	\$161,580	\$160,730	\$165,851	\$161,559	\$163,020	\$166,407	\$167,975	\$1,968,475
53	PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	ECCR BILLINGS	\$57,092	\$48,928	\$57,541	\$51,149	\$47,308	\$45,770	\$45,435	\$48,939	\$46,149	\$47,526	\$49,803	\$50,780	\$596,420
55	CRA BILLINGS	\$14,718	\$12,614	\$14,837	\$13,186	\$12,193	\$11,800	\$11,714	\$12,615	\$11,899	\$12,254	\$12,836	\$13,089	\$153,755
56	SAFE REVENUES	\$243	\$243	\$243	\$243	\$243	\$243	\$243	\$243	\$243	\$243	\$243	\$243	\$3,088
57	GROSS RECEIPT TAX	\$58,695	\$58,040	\$59,981	\$59,093	\$52,676	\$57,217	\$52,113	\$56,249	\$54,975	\$39,910	\$48,158	(\$27,362)	\$569,746
58	FRANCHISE TAX	\$11,962	\$13,975	\$13,551	\$14,056	\$11,912	\$13,585	\$11,944	\$13,040	\$11,882	\$9,968	\$11,996	\$11,604	\$149,472
59	TOTAL	\$993,002	\$875,104	\$1,002,471	\$907,216	\$842,541	\$826,332	\$814,663	\$871,084	\$827,845	\$831,059	\$876,038	\$814,425	\$10,481,780
60	GS-1250000	4	4	4	4	4	4	4	4	4	4	4	4	48
61	GS-1250K THERMS	991,600	562,400	1,007,200	814,000	710,100	390,300	455,900	524,400	493,800	1,040,100	636,800	887,900	8,514,500
62	GS-1250K DCO	172,721	172,721	172,721	90,097	90,097	90,097	90,097	90,097	90,097	90,097	172,721	172,721	1,494,284
63	CUSTOMER CHARGE \$ 500.00	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
64	DEMAND CHARGE \$ 0.575	\$99,315	\$99,315	\$99,315	\$51,806	\$51,806	\$51,806	\$51,806	\$51,806	\$51,806	\$51,806	\$99,315	\$99,315	\$859,213
65	ENERGY CHARGE \$ 0.16063	\$159,279	\$90,337	\$161,785	\$130,751	\$114,062	\$62,693	\$73,230	\$84,233	\$79,318				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-PROPOSED RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

CURRENT RATE	PROPOSED RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1	GS-11M BILLS													-
2	GS-11M THERMS													-
3	GS-11M DCO													-
4	CUSTOMER CHARGE	\$ 1,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	DEMAND CHARGE	\$ 0.575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	ENERGY CHARGE	\$ 0.08000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	PGA BILLINGS													\$0
8	ECCR BILLINGS													\$0
9	CRA BILLINGS													\$0
10	SAFE REVENUES													\$0
11	GROSS RECEIPT TAX													\$0
12	FRANCHISE TAX													\$0
13	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	GS-25M BILLS													-
15	GS-25M THERMS													-
16	GS-25M DCO													-
17	CUSTOMER CHARGE	\$ 2,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	DEMAND CHARGE	\$ 0.575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	ENERGY CHARGE	\$ 0.04000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	PGA BILLINGS													\$0
21	ECCR BILLINGS													\$0
22	CRA BILLINGS													\$0
23	SAFE REVENUES													\$0
24	GROSS RECEIPT TAX													\$0
25	FRANCHISE TAX													\$0
26	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LES	3	3	3	3	3	3	3	3	3	3	3	3	36
28	GS-1250K BILLS	482,800	589,100	599,100	637,900	633,900	592,000	606,900	611,100	619,500	628,800	565,400	532,100	7,098,600
29	GS-1250K THERMS	26,155	26,155	26,155	25,480	25,480	25,480	25,480	25,480	25,480	25,480	26,155	26,155	309,135
30	GS-1250K DCO													
31	CUSTOMER CHARGE	\$ 500.00	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000
32	DEMAND CHARGE	\$ 0.575	\$15,039	\$15,039	\$14,651	\$14,651	\$14,651	\$14,651	\$14,651	\$14,651	\$14,651	\$15,039	\$15,039	\$177,753
33	ENERGY CHARGE	\$ 0.16063	\$77,551	\$94,626	\$96,232	\$102,465	\$101,822	\$95,092	\$97,485	\$98,160	\$99,509	\$101,003	\$90,819	\$85,470
34	PGA BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	ECCR BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CRA BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SAFE REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	GROSS RECEIPT TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	FRANCHISE TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL	\$94,090	\$111,165	\$112,771	\$118,616	\$117,973	\$111,243	\$113,636	\$114,311	\$115,660	\$117,154	\$107,358	\$102,009	\$1,335,987
40	KDS	1	1	1	1	1	1	1	1	1	1	1	1	12
41	KDS BILLS	997,500	798,000	1,102,000	50,860	26,780	22,440	26,240	-	-	872,500	798,000	798,000	5,492,320
42	KDS THERMS													
43	KDS DCO													
44	CUSTOMER CHARGE	\$ 400.00	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
45	DEMAND CHARGE	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	ENERGY CHARGE	\$ 0.02300	\$29,925	\$23,940	\$33,060	\$15,526	\$803	\$673	\$787	\$0	\$0	\$26,175	\$23,940	\$164,770
47	PGA BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	ECCR BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	CRA BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SAFE REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	GROSS RECEIPT TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	FRANCHISE TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	TOTAL	\$30,325	\$24,340	\$33,460	\$1,926	\$1,203	\$1,073	\$1,187	\$400	\$400	\$26,575	\$24,340	\$24,340	\$169,570
53	SG COMMERCIAL													-
54	SG COMMERCIAL BILLS													-
55	SG COMMERCIAL THERMS													-
56	CUSTOMER CHARGE	\$ 24.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	ENERGY CHARGE	\$ 0.42616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	PGA BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	ECCR BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	CRA BILLINGS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	SAFE REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	GROSS RECEIPT TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	FRANCHISE TAX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-PROPOSED RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

CURRENT RATE	PROPOSED RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1	GL													
	GL BILLS	328	328	328	328	328	328	328	328	328	328	328	328	3,936
2	GL THERMS	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	38,033
3	CUSTOMER CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	ENERGY CHARGE	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$ 0.40000	\$15,213
5	PGA BILLINGS	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$1,838	\$22,060
6	ECCR BILLINGS	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$389	\$4,667
7	CRA BILLINGS	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$399
8	SAFE REVENUES	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$312
9	GROSS RECEIPT TAX	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$1,529
10	FRANCHISE TAX	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$1,696
11	TOTAL	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$3,823	\$45,877
12	NGVSS 1													
	NGVSS 1 BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	NGVSS THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	CUSTOMER CHARGE	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$0
15	ENERGY CHARGE	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$0
16	PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	NGVSS 2													
	NGVSS 2 BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
24	NGVSS THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	CUSTOMER CHARGE	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$0
26	ENERGY CHARGE	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$ 0.42616	\$0
27	PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SAFE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	GROSS RECEIPT TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	FRANCHISE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	TOTAL BILLS	109,077	109,158	109,262	109,308	109,406	109,475	109,510	109,576	109,694	109,772	109,868	109,934	1,314,040
35	TOTAL THERMS	12,966,029	12,054,013	12,676,666	10,782,078	10,026,562	9,348,990	9,310,629	9,321,751	9,352,546	10,763,456	10,933,548	11,837,447	129,373,714
36	TOTAL REVENUE	\$9,795,005	\$9,672,075	\$9,352,753	\$8,694,796	\$8,159,030	\$7,873,863	\$7,788,517	\$7,709,981	\$7,823,558	\$7,887,596	\$8,464,651	\$9,045,724	\$102,267,549

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p.15

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE and COST OF GAS FOR THE TEST YEAR
(CURRENT RATES-PROPOSED RATE CLASSES)

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
DB/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

PROJECTED TEST YEAR: 12/31/2018
WITNESS: D. NIKOLICH

PROPOSED RATE CLASS	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1 CAPACITY RELEASE													
2 JURISDICTIONAL SAFE AMMORTIZATION	(49,029.13)	(39,278.60)	(24,723.03)	(11,999.95)	(4,178.45)	3,974.89	15,949.80	24,053.01	31,367.33	38,396.50	43,122.77	46,732.99	\$74,388
3 THIRD PARTY SUPPLIER	21,870.00	21,870.00	21,870.00	21,870.00	21,882.00	21,870.00	21,870.00	21,876.00	21,882.00	21,882.00	21,888.00	21,888.00	\$262,518
4 AEP	196,045.00	67,883.00	196,673.00	173,497.00	110,677.00	53,158.00	48,447.00	47,545.00	44,961.00	43,381.00	51,865.00	168,626.00	\$1,202,758
5 MISC REVENUES	115,349.86	115,218.82	115,084.13	114,516.95	114,296.35	114,565.44	115,090.93	115,643.65	116,215.15	116,808.35	117,378.22	117,441.24	\$1,387,609
6 TURN-ON CHARGES	87,368.01	83,202.72	96,855.98	87,787.12	94,006.04	105,521.86	101,772.45	102,721.89	92,010.44	92,768.06	85,885.01	91,732.38	\$ 1,121,632
7 RECONNECT CHARGES	14,434.37	15,066.27	15,964.51	10,731.43	11,629.67	10,452.14	11,728.87	10,866.22	11,334.75	12,893.46	13,208.60	12,212.77	\$ 150,523
8 COLLECTOR CHARGES	32,466.36	23,738.19	29,919.39	27,614.02	27,105.63	31,867.37	32,301.51	26,595.99	26,633.74	24,211.35	25,752.87	23,260.56	\$ 331,467
9 METER READ ONLY	7,849.05	7,474.84	8,701.44	7,886.70	8,445.40	9,479.97	9,143.13	9,228.43	8,266.12	8,334.18	7,715.82	8,241.14	\$ 100,766
10 BAD CHECK CHARGES	4,696.56	3,672.09	3,945.96	2,617.27	2,170.62	3,444.06	2,451.40	2,350.65	3,485.18	3,032.63	2,374.18	3,525.65	\$37,766
11 LATE PAYMENT CHARGES	97,371.75	90,997.70	87,253.09	85,624.79	87,494.84	98,283.87	86,682.95	88,227.29	90,330.02	98,093.41	91,543.90	105,931.75	\$1,107,835
12 DAMAGED BILLING	14,405.63	13,342.42	9,412.74	21,585.30	19,064.94	16,747.58	13,694.42	28,298.76	11,548.52	8,045.17	26,005.59	10,145.61	\$192,297
TEMPORARY DISCONNECT	9,931.09	10,365.84	10,983.84	7,383.40	8,001.40	7,191.25	8,069.66	7,476.14	7,798.49	8,870.91	9,087.73	8,402.58	\$ 103,562
13 FAILED TRIP CHARGE	1,532.30	1,409.35	1,636.87	1,425.01	1,503.47	1,657.91	1,642.82	1,581.08	1,471.78	1,482.21	1,427.51	1,449.67	\$ 18,220
14 OTHER ENERGY SERVICES REVENUE													
15 UNBILLED RESIDENTIAL													
17 UNBILLED THERMS	\$275,405	(\$360,062)	(\$141,801)	(\$257,082)	(\$71,896)	(\$49,189)	\$12,011	\$59,415	(\$19,721)	\$150,834	\$265,742	\$175,101	\$38,758
18 THERMS	216,623	(282,539)	(111,512)	(202,647)	(56,726)	(38,861)	9,478	46,889	(11,549)	118,993	209,549	138,073	\$31,770
19 COMMERCIAL UNBILLED THERMS	\$62,916	(\$270,715)	\$77,687	(\$160,119)	(\$36,236)	(\$96,361)	\$30,278	\$118,982	(\$38,877)	\$175,425	\$123,933	\$105,021	\$91,934
20 THERMS	105,872	(468,630)	136,716	(274,057)	(60,549)	(166,349)	\$15,186	206,854	(67,216)	302,977	209,247	179,257	\$155,309
21 SUBTOTAL UNBILLED	\$338,321	(\$630,777)	(\$64,114)	(\$417,201)	(\$108,132)	(\$145,550)	\$42,289	\$178,397	(\$58,598)	\$326,259	\$389,675	\$280,122	\$130,692
23 CRA BILLINGS	\$70,083	\$65,069	\$66,966	\$61,568	\$57,112	\$53,249	\$52,902	\$53,101	\$53,241	\$56,477	\$58,354	\$64,092	\$712,217
24 KDS RESERVE													
25 TOTAL MISCELLANEOUS REVENUE	\$822,529	(\$280,884)	\$442,498	\$71,770	\$336,855	\$279,415	\$458,232	\$611,759	\$355,465	\$747,981	\$828,576	\$835,620	\$5,509,817
26 TOTAL OPERATING REVENUE	\$10,617,534	\$9,391,192	\$9,795,251	\$8,766,567	\$8,495,885	\$8,153,277	\$8,246,748	\$8,321,740	\$8,179,024	\$8,635,577	\$9,293,226	\$9,881,345	\$107,777,366
27 PROPANE REVENUE													
28 PGA BILLINGS													
29 THERMS SOLD	12,966,029	12,054,013	12,676,666	10,782,078	10,026,562	9,348,990	9,310,629	9,321,751	9,352,546	10,763,456	10,933,548	11,837,447	129,373,715
30 PGA	\$2,162,200	\$2,196,793	\$1,977,177	\$1,781,952	\$1,602,230	\$1,528,256	\$1,501,741	\$1,447,845	\$1,507,493	\$1,487,357	\$1,696,604	\$1,941,967	\$20,831,619
31 UNBILLED PGA	\$140,666	(\$250,648)	(\$32,523)	(\$168,401)	(\$44,319)	(\$56,155)	\$16,643	\$68,357	(\$22,625)	\$128,197	\$159,693	\$113,558	\$52,443
32 ASSESSMENT ON PGA	\$10,867	\$11,041	\$9,936	\$8,954	\$8,050	\$7,678	\$7,545	\$7,273	\$7,573	\$7,472	\$8,525	\$9,759	\$0
33 I-GAS THERMS SOLD													
34 TOTAL COST OF GAS	\$2,302,866	\$1,946,145	\$1,944,654	\$1,613,551	\$1,557,911	\$1,472,101	\$1,518,384	\$1,516,202	\$1,484,868	\$1,615,554	\$1,856,297	\$2,055,525	\$20,884,062
35 OFF-SYSTEM SALES GAS COSTS													
36 ENERGY SERVICES COST OF SALES													
37 NET REVENUES BEFORE ECCR & TAXES	\$8,314,667	\$7,445,046	\$7,850,597	\$7,153,015	\$6,937,973	\$6,681,176	\$6,728,364	\$6,805,538	\$6,694,155	\$7,020,023	\$7,436,929	\$7,825,820	\$86,893,304
38 ECCR BILLINGS	\$613,088	\$515,675	\$518,806	\$429,323	\$410,255	\$387,880	\$397,177	\$399,962	\$388,009	\$420,241	\$484,803	\$533,659	\$5,498,878
39 GROSS RECEIPT TAX	\$271,872	\$253,421	\$259,871	\$235,467	\$226,810	\$213,237	\$208,710	\$213,641	\$213,064	\$215,030	\$237,618	\$206,827	\$2,755,568
40 FRANCHISE TAX	\$208,947	\$189,276	\$181,636	\$160,118	\$151,449	\$146,830	\$148,933	\$150,704	\$147,595	\$155,597	\$179,202	\$188,987	\$2,009,274
41 TOTAL ECCR & TAXES	\$1,093,907	\$958,372	\$980,313	\$824,908	\$788,514	\$747,947	\$754,820	\$764,307	\$748,668	\$790,868	\$901,623	\$929,473	\$10,263,720
42 NET REVENUES	\$7,220,760	\$6,486,674	\$6,890,284	\$6,328,107	\$6,149,459	\$5,933,229	\$5,973,544	\$6,041,231	\$5,945,487	\$6,229,155	\$6,535,306	\$6,896,347	\$76,629,584

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2 p.15

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16 HISTORIC BASE YEAR + 1: 12/31/17 PROJECTED TEST YEAR: 12/31/18 WITNESS: M. J. MORLEY
COMPANY:	PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS		
DOCKET NO.	20170179-GU		

LINE NO.	ACCOUNT		HISTORIC BASE YEAR	HISTORIC BASE YEAR +1	PROJECTED TEST YEAR	PROJECTIONS
			12/31/2016	12/31/2017	12/31/2018	
DISTRIBUTION EXPENSE						
1	817 Lines Expense	Payroll	43,161	44,476	54,780	Preliminary Budget
2		Other	-	-	-	Preliminary Budget
			<u>43,161</u>	<u>44,476</u>	<u>54,780</u>	
3	870 Supervision & Engineering	Payroll	2,096	29,905	2,660	Preliminary Budget
4		Other	-	-	-	Preliminary Budget
			<u>2,096</u>	<u>29,905</u>	<u>2,660</u>	
5	874 Mains & Services	Payroll	1,449,813	1,503,062	1,838,210	Preliminary Budget
6		Other	364,244	342,471	402,662	Preliminary Budget
			<u>1,814,057</u>	<u>1,845,534</u>	<u>2,240,871</u>	
7	875 Meas & Reg - General	Payroll	2,001	278	1,163	Preliminary Budget
8		Other	-	-	-	Preliminary Budget
			<u>2,001</u>	<u>278</u>	<u>1,163</u>	
9	876 Meas & Reg - Industrial	Payroll	-	-	-	Preliminary Budget
10		Other	-	-	-	Preliminary Budget
			<u>-</u>	<u>-</u>	<u>-</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

LINE NO.	ACCOUNT		HISTORIC BASE YEAR	HISTORIC BASE YEAR +1	PROJECTED TEST YEAR	BASIS FOR PROJECTIONS
			12/31/2016	12/31/2017	12/31/2018	
DISTRIBUTION EXPENSE (Continued)						
1	877 Meas & Reg - City Gate	Payroll	62,066	58,542	78,287	Preliminary Budget
2		Other	204	241	-	Preliminary Budget
			<u>62,270</u>	<u>58,783</u>	<u>78,287</u>	
3	878 Meter & House Reg Expense	Payroll	784,499	897,665	995,681	Preliminary Budget
4		Other	23,886	40,007	13,600	Preliminary Budget
			<u>808,385</u>	<u>937,672</u>	<u>1,009,281</u>	
5	879 Customer Installations	Payroll	603,164	630,885	765,532	Preliminary Budget
6		Other	(43,991)	(12,817)	(13,261)	Preliminary Budget
			<u>559,173</u>	<u>618,068</u>	<u>752,271</u>	
7	880 Other Expense	Payroll	412	244	515	Preliminary Budget
8		Other	245,375	264,414	256,300	Preliminary Budget
			<u>245,787</u>	<u>264,658</u>	<u>256,815</u>	
9		TOTAL DISTRIBUTION EXPENSE	<u>3,536,931</u>	<u>3,799,373</u>	<u>4,396,129</u>	
10		Payroll	2,947,212	3,165,057	3,736,829	
11		Other	589,719	634,316	659,300	
12		TOTAL DISTRIBUTION EXPENSE	<u>3,536,931</u>	<u>3,799,373</u>	<u>4,396,129</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

LINE NO.	ACCOUNT		HISTORIC BASE YEAR 12/31/2016	HISTORIC BASE YEAR +1 12/31/2017	PROJECTED TEST YEAR 12/31/2018	BASIS FOR PROJECTION
MAINTENANCE EXPENSE						
1	885 Superv & Engineering	Payroll	-	-	-	Preliminary Budget
2		Other	-	-	-	Preliminary Budget
			-	-	-	
3	886 Structures & Improvements	Payroll	-	-	-	Preliminary Budget
4		Other	-	-	-	Preliminary Budget
			-	-	-	
5	887 Mains	Payroll	21,929	27,448	29,210	Preliminary Budget
		Other	308,562	443,081	372,073	Preliminary Budget
			330,492	470,529	401,282	
6	888 Compressor Station	Payroll	467	103	593	Preliminary Budget
7		Other	-	-	-	Preliminary Budget
			467	103	593	
8	889 Meas & Reg - General	Payroll	246	891	313	Preliminary Budget
		Other	85,162	71,839	129,977	Preliminary Budget
			85,409	72,731	130,290	
10	890 Meas & Reg - Industrial	Payroll	-	-	0	Preliminary Budget
11		Other	-	-	0	Preliminary Budget
			-	-	0	
12	891 Meas & Reg - Gate Station	Payroll	-	61.76	-	Preliminary Budget
13		Other	-	-	-	Preliminary Budget
			-	61.76	0	
14	892 Services	Payroll	87,843	86,221	111,489	Preliminary Budget
15		Other	84,589	50,877	67,102	Preliminary Budget
			172,431	137,098	178,591	
16	893 Meters & House Regulators	Payroll	167,228	209,871	212,245	Preliminary Budget
17		Other	15,331	7,508	12,555	Preliminary Budget
			182,559	217,379	224,799	
18	894 Other Equipment	Payroll	133	-	148	Preliminary Budget
19		Other	9,107	13,964	30,000	Preliminary Budget
			9,240	13,964	30,148	
20		TOTAL MAINTENANCE EXPENSE	780,597	911,865	965,704	
21		Payroll	277,846	324,596	353,997	
22		Other	502,751	587,269	611,707	
23		TOTAL MAINTENANCE EXPENSE	780,597	911,865	965,704	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/16

HISTORIC BASE YEAR + 1: 12/31/17

PROJECTED TEST YEAR: 12/31/18

WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	ACCOUNT		HISTORIC BASE YEAR	HISTORIC BASE YEAR +1	PROJECTED TEST YEAR	BASIS FOR PROJECTIONS
			12/31/2016	12/31/2017	12/31/2018	
CUSTOMER ACCOUNTS AND COLLECTION EXPENSE						
1	901 Supervision	Payroll	-	-	-	Preliminary Budget
2		Other	-	-	-	Preliminary Budget
			-	-	-	
3	902 Meter Reading	Payroll	111,010	110,445	140,890	Preliminary Budget
		Other				Preliminary Budget
			111,010	110,445	140,890	
5	903 Cus Records & Collections	Payroll	67,522	58,738	85,699	Preliminary Budget
6		Other	1,709	913	1,910	Preliminary Budget
			69,232	59,651	87,609	
7	904 Uncollectible Accounts	Payroll	-	-	-	Preliminary Budget
		Other	489,897	564,950	476,292	Preliminary Budget
			489,897	564,950	476,292	
8	905 Miscellaneous	Payroll	23	13	29	Preliminary Budget
9		Other	1,185	781	960	Preliminary Budget
			1,208	794	989	
10	TOTAL CUSTOMER ACCOUNTS AND COLLECTION		671,346	735,840	705,780	
11		Payroll	178,555	169,195	226,618	
12		Other	492,791	566,644	479,162	
13	TOTAL CUSTOMER ACCOUNTS AND COLLECTION		671,346	735,840	705,780	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR 12/31/2016	HISTORIC BASE YEAR +1 12/31/2017	PROJECTED TEST YEAR 12/31/2018	BASIS FOR PROJECTIONS
SALES PROMOTION EXPENSE					
1	908 Customer Assistance Payroll	-	321	-	Preliminary Budget
2	Other	9,319	4,977	10,412	Preliminary Budget
		<u>9,319</u>	<u>5,298</u>	<u>10,412</u>	
3	909 Info & instructional advertisi Payroll	-	-	-	Preliminary Budget
4	Other	5,331,959	5,249,204	5,501,146	Preliminary Budget
		<u>5,331,959</u>	<u>5,249,204</u>	<u>5,501,146</u>	
5	910 Misc. Customer Service Payroll	-	-	-	Preliminary Budget
6	Other	(22)	(12)	(25)	Preliminary Budget
		<u>(22)</u>	<u>(12)</u>	<u>(25)</u>	
7	911 Supervision Payroll	6	3	6	Preliminary Budget
8	Other	-	-	-	Preliminary Budget
		<u>6</u>	<u>3</u>	<u>6</u>	
9	912 Demonstration & Selling Payroll	-	-	-	Preliminary Budget
10	Other	12,023	17,684	14,851	Preliminary Budget
		<u>12,023</u>	<u>17,684</u>	<u>14,851</u>	
11	913 Advertising Payroll	-	0	0	Preliminary Budget
12	Other	24,434	220,343	519,842	Preliminary Budget
		<u>24,434</u>	<u>220,343</u>	<u>519,842</u>	
13	916 Misc Sales Expense Payroll	-	-	-	Preliminary Budget
14	Other	-	-	-	Preliminary Budget
		<u>-</u>	<u>-</u>	<u>-</u>	
15	TOTAL SALES PROMOTION EXPENSE	<u>5,377,717</u>	<u>5,492,520</u>	<u>6,046,232</u>	
16	Payroll	6	324.16	6.37	
17	Other	5,377,712	5,492,196	6,046,226	
18	TOTAL SALES PROMOTION EXPENSE	<u>5,377,717</u>	<u>5,492,520</u>	<u>6,046,232</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/16
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

LINE NO.	ACCOUNT		HISTORIC BASE YEAR	HISTORIC BASE YEAR +1	PROJECTED TEST YEAR	BASIS FOR PROJECTIONS
			12/31/2016	12/31/2017	12/31/2018	
ADMINISTRATIVE AND GENERAL EXPENSE						
1	920 Admin & Gen Salaries	Payroll	9,399,571	9,860,804	10,801,224	Preliminary Budget
		Other	-	2,183	4,566	Preliminary Budget
2			<u>9,399,571</u>	<u>9,862,987</u>	<u>10,805,790</u>	
3	921 Office Supplies & Exp	Payroll	-	-	-	
		Other	1,588,568	1,621,948	1,347,290	Preliminary Budget
			<u>1,588,568</u>	<u>1,621,948</u>	<u>1,347,290</u>	
4	(922) Admin Exp Transferred-Cr.	Payroll	117,773	(441,141)	(807,652)	Preliminary Budget
5		Other	(2,720,920)	(2,361,850)	(2,099,431)	Preliminary Budget
			<u>(2,603,147)</u>	<u>(2,802,991)</u>	<u>(2,907,083)</u>	
4	923 Outside Services	Payroll	-	-	-	Preliminary Budget
5		Other	1,974,272	1,885,636	2,077,545	Preliminary Budget
			<u>1,974,272</u>	<u>1,885,636</u>	<u>2,077,545</u>	
7	924 Property Insurance	Payroll	-	-	-	
8		Other	342,175	303,333	308,850	Preliminary Budget
			<u>342,175</u>	<u>303,333</u>	<u>308,850</u>	
9	925 Injuries & Damages	Payroll	-	-	-	
10		Other	185,986	186,308	163,923	Preliminary Budget
			<u>185,986</u>	<u>186,308</u>	<u>163,923</u>	
11	926 Employee Benefits	Payroll	-	-	-	Preliminary Budget
12		Other	2,724,255	2,308,105	2,013,919	Preliminary Budget
			<u>2,724,255</u>	<u>2,308,105</u>	<u>2,013,919</u>	

(1) These amount include payroll expenses relating to Transmission and Gas Storage.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR			TYPE OF DATA SHOWN:
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS					HISTORIC BASE YEAR DATA: 12/31/16
DOCKET NO. 20170179-GU					HISTORIC BASE YEAR + 1: 12/31/17
LINE					PROJECTED TEST YEAR: 12/31/18
					WITNESS: M. J. MORLEY
NO.	ACCOUNT	HISTORIC BASE YEAR 12/31/2016	HISTORIC BASE YEAR +1 12/31/2017	PROJECTED TEST YEAR 12/31/2018	BASIS FOR PROJECTIONS
ADMINISTRATIVE AND GENERAL EXPENSE (Continued)					
1	928 Regulatory Commission Other	-	-	-	Preliminary Budget
2	929 Duplicate Charges - Credit Other	-	-	-	Preliminary Budget
3	930/930.1 Gen Advertising Exp Other	-	-	-	Preliminary Budget
5		217	143	299	
6	930.2 Misc Gen Exp Other	538,885	461,106	850,646	Preliminary Budget
		539,102	461,249	850,945	
7	931 Rents Other	351,166	371,284	381,484	Preliminary Budget
		351,166	371,284	381,484	
8	932 Maint Gen Plnt Payroll	14,805	15,621	18,303	Preliminary Budget
10	Other	785,484	805,568	957,185	Preliminary Budget
		800,289	821,189	975,488	
		15,302,236	15,019,048	16,018,152	
11	Payroll	9,532,365	9,435,427	10,012,175	
12	Other	5,769,871	5,583,621	6,005,977	
13	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE	15,302,236	15,019,048	16,018,152	
14	TOTAL O&M EXPENSES	25,668,828	25,958,645	28,131,997	

(1) These amount include General expenses relating to Transmission and Gas Storage.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR	TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/16 HISTORIC BASE YEAR + 1: 12/31/17 PROJECTED TEST YEAR: 12/31/18 WITNESS: M. J. MORLEY
COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS		
DOCKET NO. 20170179-GU		

LINE NO.	ACCOUNT	HISTORIC BASE YEAR 12/31/2016	HISTORIC BASE YEAR +1 12/31/2017	PROJECTED TEST YEAR 12/31/2018	Historic Base Year +1. as compared with the Historic Base Year	Projected Test Year as compared with the Historic Base Year +1
1	TOTAL DISTRIBUTION					
2	Payroll	2,947,212	3,165,057	3,736,829		
3	Other	589,719	634,316	659,300		
	TOTAL DISTRIBUTION	3,536,931	3,799,373	4,396,129	7.4%	15.7%
4	TOTAL MAINTENANCE					
5	Payroll	277,846	324,596	353,997		
6	Other	502,751	587,269	611,707		
7	TOTAL MAINTENANCE	780,597	911,865	965,704	16.8%	5.9%
8	TOTAL CUSTOMER ACCOUNTS					
9	Payroll	178,555	169,195	226,618		
10	Other	492,791	566,644	479,162		
11	TOTAL CUSTOMER ACCOUNTS	671,346	735,840	705,780	9.6%	-4.1%
12	TOTAL SALES PROMOTION					
13	Payroll	6	324	6		
14	Other	5,377,712	5,492,196	6,046,226		
15	TOTAL SALES PROMOTION	5,377,717	5,492,520	6,046,232	2.1%	10.1%
16	TOTAL A&G					
17	Payroll	9,532,365	9,435,427	10,012,175		
18	Other	5,769,871	5,583,621	6,005,977		
19	TOTAL A&G	15,302,236	15,019,048	16,018,152	-1.9%	6.7%
20	TOTAL O&M EXPENSES					
21	Payroll	12,935,984	13,094,599	14,329,625	1.2%	9.4%
22	Other	12,732,843	12,864,046	13,802,372	1.0%	7.3%
23	TOTAL O&M EXPENSES	25,668,828	25,958,645	28,131,997		
24	TOTAL O&M EXPENSES	25,668,828	25,958,645	28,131,997	1.1%	8.4%

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

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FLORIDA PUBLIC SERVICE COMMISSION

COMPAN PIVOTAL UTILITY HOLDINGS, INC.

D/B/A FLORIDA CITY GAS

DOCKET 20170179-GU

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/17

LINE NO.	A/C NO.	DESCRIPTION	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	TOTAL EXPENSE
1	365.00	LAND & LAND RIGHTS	608	608	608	608	-	608	-	-	-	-	-	-	3,040
2	367.10	MAINS - STEEL	14,482	14,482	14,482	14,482	16,323	18,163	-	-	-	-	-	-	92,415
3	369.00	MEASURE/REG STATION	365	365	365	365	365	365	-	-	-	-	-	-	2,193
4	375.00	STRUCTURES AND IMPF	502	502	507	513	513	516	297	67	47	27	9	1	3,500
5	376.10	MAINS - STEEL	252,702	253,897	254,385	254,695	254,916	257,531	273,385	273,498	273,569	273,603	273,611	273,608	3,169,399
6	376.20	MAINS - PLASTIC	279,471	281,364	285,240	288,874	291,416	292,102	299,308	305,786	312,314	318,459	323,743	329,183	3,607,259
7	376.30	MAINS - CAST IRON	4	4	4	4	4	4	4	4	4	4	4	4	53
8	376.99	MAINS - CIAC	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(5,825)
9	378.00	MEASURE AND REG. ST.	1,843	1,843	1,843	1,851	2,067	2,361	2,820	2,978	3,329	3,893	4,525	4,972	34,325
10	379.00	M&R STATION EQUIPME	19,309	19,442	19,501	19,565	19,640	23,623	27,520	27,505	27,505	27,505	27,505	27,505	286,128
11	380.10	SERVICES - STEEL	79,958	79,933	79,872	79,808	79,796	79,795	79,761	79,706	79,651	79,596	79,540	79,485	956,899
12	380.20	SERVICES - PLASTIC	195,096	196,943	198,698	200,605	202,706	204,571	205,699	206,115	206,497	206,882	207,270	207,671	2,438,753
13	381.00	METERS	70,162	70,969	71,796	72,269	72,486	72,493	72,331	72,142	72,225	72,578	72,932	73,015	865,398
14	381.10	METERS - ERTS	6,674	6,634	6,632	6,632	6,563	6,439	6,384	6,384	6,384	6,384	6,384	6,384	77,880
15	382.00	METER INSTALLATIONS	26,667	26,709	26,832	26,961	27,074	27,121	27,067	27,051	27,035	27,018	27,002	26,985	323,520
16	382.10	METER INSTALLATIONS	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	314,543
17	383.00	HOUSE REGULATORS	22,232	22,350	22,443	22,639	23,008	23,636	24,059	24,062	24,059	24,056	24,053	24,049	280,645
18	384.00	HOUSE REGULATOR INS	5,675	5,675	5,696	5,745	5,816	5,912	5,965	5,965	5,965	5,965	5,965	5,965	70,308
19	385.00	INDUSTRIAL M&R STATI	8,382	8,382	8,382	8,382	8,382	8,382	8,378	8,375	8,375	8,375	8,375	8,375	100,544
20	387.00	OTHER EQUIPMENT	2,489	2,489	2,489	2,489	2,489	2,504	2,410	2,302	2,302	2,302	2,302	2,302	28,867
21	389.00	LAND AND LAND RIGHTS	-	-	-	-	(150,619)	-	-	-	-	-	-	-	(150,619)
22	390.00	STRUCTURES AND IMPF	23,925	23,918	24,009	23,935	21,452	18,973	18,598	18,223	18,223	18,223	18,223	18,223	245,923
23	391.00	OFFICE FURNITURE ANI	3	3	600	3	1,428	2,852	3,785	4,691	4,638	4,584	4,531	4,478	31,595
24	391.10	OFFICE FURNITURE ANI	9,647	10,244	9,539	10,192	9,768	9,774	7,578	5,347	5,277	5,207	5,137	5,066	92,777
25	391.11	OFFICE FURNITURE ANI	87,688	87,688	87,688	87,842	88,119	88,539	86,179	111,739	139,954	118,789	97,624	97,617	1,179,465
26	391.12	OFFICE FURNITURE ANI	4,945	4,945	4,979	5,098	5,193	5,203	5,178	5,130	5,081	5,033	4,984	4,936	60,705
27	391.50	OFF - INDIVIDUAL EQUIF	1,019	422	422	422	1,318	1,617	1,946	2,276	2,276	2,276	2,276	2,276	18,548
28	392.00	TRANSPORTATION EQU	2,717	2,717	2,349	2,497	2,497	2,201	2,896	3,610	4,209	4,808	5,048	5,048	40,597
29	392.10	TRANSPORTATION EQU	4,337	4,337	7,334	10,111	10,111	11,704	7,485	7,410	7,335	7,260	7,185	7,109	91,720
30	392.20	TRANSPORTATION EQU	18,925	18,925	18,925	18,628	18,628	18,925	24,462	24,430	24,397	24,364	24,331	24,299	259,239
31	392.30	TRANSPORTATION EQU	2,973	2,973	2,973	2,973	2,973	2,973	2,863	2,752	2,752	2,752	2,752	2,752	34,461
32	393.00	STORES EQUIPMENT	15	15	15	15	15	15	8	-	-	-	-	-	98
33	394.00	TOOLS, SHOP AND GAR.	8,981	9,046	8,773	8,500	8,652	8,847	5,940	2,990	2,990	2,990	2,990	2,990	73,688
34	394.10	NATURAL GAS VEHICLE	-	-	-	-	-	-	-	-	7,629	15,258	15,258	15,258	53,404
35	396.00	POWER-OPERATED EQU	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	12,239
36	397.00	COMMUNICATION EQUIF	2,113	2,113	2,124	2,117	1,548	978	1,572	1,609	1,649	1,689	1,729	1,771	21,013
37	398.00	MISCELLANEOUS EQUIF	680	680	675	683	791	887	707	695	910	1,020	1,145	1,223	10,094
		SUBTOTAL	<u>1,181,337</u>	<u>1,187,363</u>	<u>1,196,926</u>	<u>1,206,249</u>	<u>1,062,184</u>	<u>1,226,360</u>	<u>1,231,333</u>	<u>1,259,589</u>	<u>1,303,327</u>	<u>1,297,647</u>	<u>1,283,180</u>	<u>1,289,297</u>	<u>14,724,792</u>
38		ALLOCATED AGL SERVII	43,705	54,383	50,137	50,718	69,565	44,138	43,245	44,631	44,670	44,599	44,610	45,282	579,683
		NON JURISDICTIONAL	<u>483</u>	<u>483</u>	<u>483</u>	<u>483</u>	<u>483</u>	<u>483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,898</u>
		DEPRECIATION EXPENS	1,225,525	1,242,230	1,247,545	1,257,450	1,132,233	1,270,981	1,274,577	1,304,219	1,347,997	1,342,246	1,327,790	1,334,580	15,307,373

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

HISTORIC BASE YEAR + 1: 12/31/17

WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/17

LINE NO.	A/C NO.	DESCRIPTION	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	TOTAL EXPENSE
39	406	AMORT OF ACQUISITION	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,896
40	407.2	AMORT OF JURISDICTION	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(113,767)
41	407.2	AMORT OF CONVERSI	19,409	19,409	19,409	19,409	19,409	19,409	19,409	19,409	19,409	18,802	18,802	18,802	231,091
42	407.2	AMORT OF AEP EXCESS	211,556	84,424	213,703	196,745	122,972	62,655	51,612	52,067	52,396	52,230	54,421	175,903	1,330,683
43	407.2	AMORTIZATION OF DEFI	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	5,471	5,471	5,471	88,656
		TOTAL AMORTIZATION	<u>289,669</u>	<u>162,538</u>	<u>291,817</u>	<u>274,859</u>	<u>201,085</u>	<u>140,768</u>	<u>129,726</u>	<u>130,181</u>	<u>130,510</u>	<u>127,181</u>	<u>129,372</u>	<u>250,854</u>	<u>2,258,558</u>
		TOTAL AMORTIZATION 8	<u>1,515,195</u>	<u>1,404,767</u>	<u>1,539,362</u>	<u>1,532,309</u>	<u>1,333,318</u>	<u>1,411,749</u>	<u>1,404,303</u>	<u>1,434,400</u>	<u>1,478,506</u>	<u>1,469,427</u>	<u>1,457,162</u>	<u>1,585,433</u>	<u>17,565,932</u>

SUPPORTING SCHEDULES: G-2 p24

RECAP SCHEDULES: G-2 p4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	TOTAL AMORT/RECOVERY EXPENSE
1		424005 AMORT OF ACQ ADJUSTMENT	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$721,896
2	406	AMORTIZATION OF PLANT ACQ ADJ'S	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$60,158	\$721,896
3															
4															
5															
6															
7															
8															
9															
10															
11		424001 AMORT OF JURISDICIONAL GAINS	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$113,767)
12		424010 AMORT OF CONVERSION EXPENSES	19,409	19,409	19,409	19,409	19,409	19,409	19,409	19,409	19,409	18,802	18,802	18,802	231,091
13		424011 AMORT OF AEP EXCESS CONST COSTS	211,556	84,424	213,703	196,745	122,972	62,655	51,612	52,067	52,396	52,230	54,421	175,903	1,330,683
14		426300 AMORTIZATION - DEFERRED PIPING	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	8,027	5,471	5,471	5,471	88,656
15	407.2	AMORTIZATION OF CONVERSION EXPENSES	\$229,511	\$102,380	\$231,659	\$214,701	\$140,927	\$80,610	\$69,568	\$70,023	\$70,352	\$67,023	\$69,214	\$190,696	\$1,536,662
16															
17															
18															
19															
20															
21	TOTAL		\$289,669	\$162,538	\$291,817	\$274,859	\$201,085	\$140,768	\$129,726	\$130,181	\$130,510	\$127,181	\$129,372	\$250,854	\$2,258,558

EFFECTIVE DATE: 11/1/2004
AMORTIZATION/RECOVERY PERIOD: 20 Years
REASON: Recovery of Investment in excess of original cost

EFFECTIVE DATE: Various
AMORTIZATION/RECOVERY PERIOD: 10 years
REASON: Recovery of costs to convert customer burners to natural gas

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

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 G-1, PAGE 15 OF 28.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

LINE NO.	A/C NO.	DESCRIPTION	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	12 MONTH TOTAL
1	375	STRUCTURES AND IMPROVEMENTS	502	502	507	513	513	516	297	67	47	27	9	1	3,500
2	389	LAND AND LAND RIGHTS	-	-	-	-	(150,619)	-	-	-	-	-	-	-	(150,619)
3	390	STRUCTURES AND IMPROVEMENTS	23,925	23,918	24,009	23,935	21,452	18,973	18,598	18,223	18,223	18,223	18,223	18,223	245,923
4	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	9,647	10,244	9,539	10,192	9,768	9,774	7,578	5,347	5,277	5,207	5,137	5,066	92,777
9	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	87,688	87,688	87,688	87,842	88,119	88,539	86,179	111,739	139,954	118,789	97,624	97,617	1,179,465
5	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	4,945	4,945	4,979	5,098	5,193	5,203	5,178	5,130	5,081	5,033	4,984	4,936	60,705
6	391.50	OFE - INDIVIDUAL EQUIPM	1,019	422	422	422	1,318	1,617	1,946	2,276	2,276	2,276	2,276	2,276	18,548
7	394	TOOLS, SHOP AND GARAGE EQUIPMENT	8,981	9,046	8,773	8,500	8,652	8,847	5,940	2,990	2,990	2,990	2,990	2,990	73,688
8	397	COMMUNICATION EQUIPMENT	2,113	2,113	2,124	2,117	1,548	978	1,572	1,609	1,649	1,689	1,729	1,771	21,013
9	398	MISCELLANEOUS EQUIPMENT	680	680	675	683	791	887	707	695	910	1,020	1,145	1,223	10,094
10		TOTAL	139,499	139,557	138,714	139,301	(13,266)	135,333	127,994	148,074	176,406	155,253	134,116	134,101	1,555,095

			12 MONTH TOTAL	NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
11	375	STRUCTURES AND IMPROVEMENTS	3,500	0.59%	21	Square Footage and Use
12	389	LAND AND LAND RIGHTS	(150,619)	0.00%	-	Square Footage and Use
13	390	STRUCTURES AND IMPROVEMENTS	245,923	0.47%	1,162	Square Footage and Use
14	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	92,777	0.00%	-	Square Footage and Use
15	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	1,179,465	0.62%	7,325	Square Footage and Use
16	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	60,705	0.00%	-	Square Footage and Use
17	391.50	OFE - INDIVIDUAL EQUIPM	18,548	0.61%	114	Square Footage and Use
18	394	TOOLS, SHOP AND GARAGE EQUIPMENT	73,688	0.00%	-	Square Footage and Use
19	397	COMMUNICATION EQUIPMENT	21,013	0.39%	82	Square Footage and Use
20	398	MISCELLANEOUS EQUIPMENT	10,094	0.00%	0	
		MINOR RECONCILING ITEM			(508)	
21		TOTAL	1,555,095		8,196	

SUPPORTING SCHEDULES: G-2 p23

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/18

LINE NO.	A/C NO.	DESCRIPTION	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	TOTAL EXPENSE
1	376.10	MAINS - STEEL	273,591	273,575	273,559	273,543	273,526	273,510	273,494	273,478	273,461	273,445	273,429	273,413	3,282,025
2	376.20	MAINS - PLASTIC	334,937	341,659	349,922	358,888	368,121	376,566	383,925	390,836	397,711	404,226	409,986	415,265	4,532,042
3	376.30	MAINS - CAST IRON	4	4	4	4	4	4	4	4	4	4	4	4	53
4	376.99	MAINS - CIAC	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(5,825)
5	378.00	MEASURE AND REG. STATION EQUIPMENT	5,339	5,728	6,132	6,549	7,007	7,493	8,006	8,547	9,088	9,615	10,073	10,463	94,041
6	379.00	M&R STATION EQUIPMENT - GATE STATIONS	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	330,063
7	380.10	SERVICES - STEEL	79,430	79,375	79,320	79,265	79,210	79,154	79,099	79,044	78,989	78,934	78,879	78,824	949,523
8	380.20	SERVICES - PLASTIC	208,044	208,387	208,764	209,175	209,620	210,099	210,578	211,058	211,503	211,914	212,290	212,633	2,524,064
9	381.00	METERS	72,956	73,028	73,099	73,170	73,242	73,313	73,385	73,456	73,528	73,599	73,671	73,742	880,190
10	381.10	METERS - ERTS	6,384	6,384	6,384	6,384	6,384	6,384	6,384	6,384	6,384	6,384	6,384	6,384	76,613
11	382.00	METER INSTALLATIONS	26,969	26,952	26,936	26,919	26,903	26,887	26,870	26,854	26,837	26,821	26,804	26,788	322,541
12	382.10	METER INSTALLATIONS - ERTS	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	26,212	314,543
13	383.00	HOUSE REGULATORS	24,046	24,043	24,040	24,037	24,034	24,030	24,027	24,024	24,021	24,018	24,014	24,011	288,345
14	384.00	HOUSE REGULATOR INSTALLATIONS	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	5,965	71,578
15	385.00	INDUSTRIAL M&R STATION EQUIPMENT	8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,375	8,375	100,501
16	387.00	OTHER EQUIPMENT	2,302	2,302	2,302	2,302	2,302	2,302	2,302	2,302	2,302	2,302	2,302	2,302	27,619
17	390.00	STRUCTURES AND IMPROVEMENTS	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	218,672
18	391.00	OFFICE FURNITURE AND EQUIPMENT	4,424	4,371	4,318	4,264	4,211	4,158	4,104	4,051	3,998	3,944	3,891	3,838	49,572
19	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	4,996	4,926	4,856	4,785	4,715	4,645	4,575	4,504	4,434	4,364	4,294	4,223	55,317
20	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SC	97,610	97,602	97,595	97,753	97,911	97,904	97,897	97,889	97,882	97,875	97,868	100,331	1,176,117
21	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	4,887	4,839	4,790	4,742	4,693	4,645	4,596	4,548	4,499	4,451	4,402	4,353	55,444
22	391.50	OFF - INDIVIDUAL EQUIPM	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	27,313
23	392.00	TRANSPORTATION EQUIPMENT	5,120	5,192	5,886	6,908	7,685	9,483	11,282	11,977	12,549	13,121	13,366	13,366	115,934
24	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCK	7,264	7,419	7,344	7,269	7,194	7,118	7,043	6,968	6,893	6,818	6,742	6,667	84,739
25	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	24,946	25,594	25,561	25,529	25,496	25,463	25,430	25,398	25,365	25,332	25,299	25,267	304,680
26	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	3,059	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	40,082
27	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	3,278	3,591	3,641	3,691	3,741	3,791	3,841	3,891	3,941	3,991	4,041	4,091	45,523
28	394.10	NATURAL GAS VEHICLE EQUIPMENT	15,258	15,258	15,258	15,258	15,258	15,258	15,258	15,258	15,258	15,258	15,258	15,258	183,098
29	396.00	POWER-OPERATED EQUIPMENT	1,236	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	17,220
30	397.00	COMMUNICATION EQUIPMENT	1,792	1,792	2,034	2,519	3,003	3,487	3,971	4,455	4,939	5,424	5,908	6,413	45,737
31	398.00	MISCELLANEOUS EQUIPMENT	1,238	1,238	1,317	1,395	1,395	1,395	1,473	1,629	1,785	1,942	2,071	2,123	19,000
		SUBTOTAL	1,297,183	1,306,149	1,315,951	1,327,237	1,338,543	1,349,979	1,360,434	1,369,444	1,378,261	1,386,669	1,393,867	1,402,648	16,226,365
		ALLOCATED AGL SERVICES COMPANY	48,673	44,459	57,082	43,848	46,443	44,791	45,844	47,487	41,715	46,839	46,444	45,025	558,649
		DEPRECIATION EXPENSE	1,345,856	1,350,607	1,373,033	1,371,085	1,384,986	1,394,769	1,406,278	1,416,931	1,419,975	1,433,509	1,440,311	1,447,674	16,785,014
32	406	AMORT OF ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,896
33	407.2	AMORT OF JURISDICAL GAINS	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(9,481)	(113,767)
34	407.2	AMORT OF CONVERSION EXPENSES	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,214	18,214	18,214	223,860
35	407.2	AMORT OF AEP EXCESS CONST COSTS	195,065	67,544	195,690	172,630	110,124	52,892	48,205	47,307	44,736	43,164	51,606	167,783	1,196,746
36	407.2	AMORTIZATION OF DEFERRED PIPING	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	3,729	3,729	3,729	60,426
		TOTAL AMORTIZATION	270,015	142,494	270,640	247,580	185,074	127,842	123,155	122,257	119,686	115,784	124,226	240,403	2,089,161
		TOTAL AMORTIZATION & DEPRECIATION EXPENSE	1,615,872	1,493,102	1,643,673	1,618,666	1,570,060	1,522,612	1,529,433	1,539,188	1,539,662	1,549,293	1,564,537	1,688,077	18,874,175

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

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: 12/31/18
 WITNESS: M. J. MORLEY

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	TOTAL AMORT/RECOVERY EXPENSE
1	424005	AMORT OF ACQ ADJUSTMENT	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$721,896</u>
	406	AMORTIZATION OF PLANT ACQ ADJ'S	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$60,158</u>	<u>\$721,896</u>
			EFFECTIVE DATE: 11/1/2004 AMORTIZATION/RECOVERY PERIOD: 20 Years REASON: Recovery of Investment in excess of original cost												
2	424001	AMORT OF JURISDICIONAL GA	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$9,481)	(\$113,767)
3	424010	AMORT OF CONVERSION EXPE	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,214	18,214	18,214	223,860
4	424011	AMORT OF AEP EXCESS CONS	195,065	67,544	195,690	172,630	110,124	52,892	48,205	47,307	44,736	43,164	51,606	167,783	1,196,746
5	426300	AMORTIZATION - DEFERRED P	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>5,471</u>	<u>3,729</u>	<u>3,729</u>	<u>3,729</u>	<u>60,426</u>
	407.2	AMORTIZATION OF CONVERSION EXPI	<u>\$209,857</u>	<u>\$82,336</u>	<u>\$210,482</u>	<u>\$187,422</u>	<u>\$124,916</u>	<u>\$67,684</u>	<u>\$62,997</u>	<u>\$62,099</u>	<u>\$59,528</u>	<u>\$55,626</u>	<u>\$64,068</u>	<u>\$180,245</u>	<u>\$1,367,265</u>
			EFFECTIVE DATE: Various AMORTIZATION/RECOVERY PERIOD: Various REASON: Recovery of costs to convert customer burners to natural gas												
TOTAL			<u>\$270,015</u>	<u>\$142,494</u>	<u>\$270,640</u>	<u>\$247,580</u>	<u>\$185,074</u>	<u>\$127,842</u>	<u>\$123,155</u>	<u>\$122,257</u>	<u>\$119,686</u>	<u>\$115,784</u>	<u>\$124,226</u>	<u>\$240,403</u>	<u>\$2,089,161</u>

FLORIDA PUBLIC SERVICE COMMISSION

PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1, PAGE 18 OF 28.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

LINE NO.	A/C NO.	DESCRIPTION	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	12 MONTH TOTAL
1	390	STRUCTURES AND IMPROVEMENTS	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	218,672
2	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	4,996	4,926	4,856	4,785	4,715	4,645	4,575	4,504	4,434	4,364	4,294	4,223	55,317
3	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	97,610	97,602	97,595	97,753	97,911	97,904	97,897	97,889	97,882	97,875	97,868	100,331	1,176,117
4	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	4,887	4,839	4,790	4,742	4,693	4,645	4,596	4,548	4,499	4,451	4,402	4,353	55,444
5	391.50	OFE - INDIVIDUAL EQUIPM	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	27,313
6	394	TOOLS, SHOP AND GARAGE EQUIPMENT	3,278	3,591	3,641	3,691	3,741	3,791	3,841	3,891	3,941	3,991	4,041	4,091	45,523
7	397	COMMUNICATION EQUIPMENT	1,792	1,792	2,034	2,519	3,003	3,487	3,971	4,455	4,939	5,424	5,908	6,413	45,737
8	398	MISCELLANEOUS EQUIPMENT	1,238	1,238	1,317	1,395	1,395	1,395	1,473	1,629	1,785	1,942	2,071	2,123	19,000
TOTAL			134,300	134,487	134,731	135,383	135,956	136,364	136,851	137,415	137,979	138,544	139,081	142,032	1,643,123

			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
9	375	STRUCTURES AND IMPROVEMENTS	-	0.59%	-	Square Footage and Use
10	389	LAND AND LAND RIGHTS	-	0.00%	-	Square Footage and Use
11	390	STRUCTURES AND IMPROVEMENTS	218,672	0.47%	1,033	Square Footage and Use
12	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	55,317	0.00%	-	Square Footage and Use
13	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	1,176,117	0.62%	7,305	Square Footage and Use
14	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	55,444	0.00%	-	Square Footage and Use
15	391.50	OFE - INDIVIDUAL EQUIPM	27,313	0.61%	167	Square Footage and Use
16	394	TOOLS, SHOP AND GARAGE EQUIPMENT	45,523	0.00%	-	Square Footage and Use
17	397	COMMUNICATION EQUIPMENT	45,737	0.39%	178	Square Footage and Use
18	398	MISCELLANEOUS EQUIPMENT	19,000	0.00%	-	
TOTAL			1,643,123		8,683	

SUPPORTING SCHEDULES: G-1 p18; G-2 p26

RECAP SCHEDULES: G-2 p2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
 INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/17
 WITNESS: M. J. MORLEY

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	G-2 p30	-	-	-
2	Current Income Tax - State	G-2 p30	336,770	-	336,770
3	Deferred Income Tax - Federal	G-2 p31	3,638,838	-	3,638,838
4	Deferred Income Tax - State	G-2 p31	268,328	-	268,328
5	Total ITC Amortization		4,243,935	-	4,243,935
6	(3% ITC and IRC 46(f)2)		-	-	-
7	Total Income Tax Expense (Credit)		4,243,935	-	4,243,935

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME
 TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/17
 WITNESS: M. J. MORLEY

LINE NUMBER	DESCRIPTION	DETAIL OF ADJUSTMENTS TO PRETAX INCOME	
		AMOUNT	AMOUNT
1	NET UTILITY OPERATING INCOME (G2-4)		\$ 11,266,284
2	ADD OTHER INCOME (G2-4)		
3	ADD INCOME TAX ACCOUNTS (G2-4)		4,243,935
4	LESS INTEREST CHARGES (G2-4)		4,594,871
5			
6	PRETAX INCOME PER BOOKS		10,915,348
7			
8	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*		(18,977,877)
9			
10	TAXABLE INCOME (CURRENT)		(8,062,529)
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)		14,185,616
12	STATE TAXABLE INCOME		6,123,087
13	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 12)	5.50%	
14			
15	STATE TAX - CURRENT PROVISION (Line 12 x 13)		336,770
16			
17	STATE TAX - CURRENT		336,770
18			
19	FEDERAL TAXABLE INCOME (LINE 10 + LINE 15)		(8,399,299)
20	FEDERAL INCOME TAX RATE (35% OR APPLICABLE R	35.00%	(2,939,754)
21			
22	FEDERAL INCOME TAX BEFORE CREDITS		(2,939,754)
23	FEDERAL NET OPERATING LOSS RECLASSIFIED TO FEDERAL DEFERRED INCOME TAX		2,939,754
24			
25	FEDERAL TAX - CURRENT		-
26	SUMMARY:		
27	STATE TAX - CURRENT		336,770
28	FEDERAL TAX - CURRENT		-
29			
30	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT>		336,770

DETAIL OF ADJUSTMENTS TO PRETAX INCOME

LINE 8

1) TAX DEPR / AMORTIZATION OVER BOOK (20,025,422)

2) OTHER TIMING DIFFERENCES 961,117

3) PERMANENT DIFFERENCES 86,428

4) TOTAL ADJUSTMENTS (18,977,877)

LINE 11

5) SEC. 168(k) SPECIAL DEPRECIATION MOE 14,185,616

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/17
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2017

LINE NUMBER	DESCRIPTION		TOTAL PER BOOKS
	TIMING DIFFERENCES:		
1	TAX DEPRECIATION AND AMORTIZATION	34,753,007	
2	BOOK DEPRECIATION AND AMORTIZATION	14,727,585	
3	DIFFERENCE		20,025,422
	OTHER TIMING DIFFERENCES (ITEMIZE):		
4	Performance Cash	(36,666)	
5	Accrued Bonus	(331,816)	
6	Pension Costs	(791,378)	
7	Insurance Analysis	609	
8	Bad Debt Analysis	(108,039)	
9	Post Retirement Benefit	67,577	
10	Rate Case	722,592	
11	Leasehold Improvements	(319,746)	
13	Pension Regulatory Asset	(164,249)	
			(961,117)
14	Total Timing Differences		19,064,305
15	State Tax Depreciation		(14,185,616)
16	Total State Differences (Line 14 + Line 15)		4,878,689
17	State Tax Rate	5.50%	
18	State Deferred Taxes (Line 16 x 17)		268,328
19	Timing Differences for Federal Taxes		
20	(Line 14 - Line 18)		18,795,977
21	Federal Tax Rate	35.00%	
22	Federal Deferred Taxes (Line 20 x Line 21)		6,578,592
23	Add State Deferred Taxes (Line 18)		268,328
24	Federal Net Operating Loss From Current Tax (G2-30)		(2,939,754)
25	Total State Deferred Income Tax		268,328
26	Total Federal Deferred Income Tax		3,638,838
27	Total Deferred Tax Expense		3,907,165

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p. 29

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
 INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	G-2 p33	-	(411,190)	(411,190)
2	Current Income Tax - State	G-2 p33	-	(68,377)	(68,377)
3	Deferred Income Tax - Federal	G-2 p34	2,254,069		2,254,069
4	Deferred Income Tax - State	G-2 p34	374,826	-	374,826
5	Total		2,628,896	(479,567)	2,149,329
6	ITC Amortization (3% ITC and IRC 46(t)2)		-	-	-
7	Total Income Tax Expense (Credit)		2,628,896	(479,567)	2,149,329

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

LINE		DETAIL OF ADJUSTMENTS TO PRETAX INCOME			
NUMBER	DESCRIPTION	AMOUNT	AMOUNT	LINE 8	AMOUNT
1	NET UTILITY OPERATING INCOME (G2-5)		\$ 9,401,161	1)	TAX DEPR / AMORTIZATION OVER BOOK (37,052,079)
2	ADD OTHER INCOME (G2-5)			2)	OTHER TIMING DIFFERENCES 213,972
3	ADD INCOME TAX ACCOUNTS (G2-5)		2,628,895	3)	PERMANENT DIFFERENCES <u>85,967</u>
4	LESS INTEREST CHARGES (G2-5)		<u>\$5,300,998</u>		
5				4)	TOTAL ADJUSTMENTS <u>(36,752,139)</u>
6	PRETAX INCOME PER BOOKS		6,729,057		
7					
8	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*		<u>(36,752,139)</u>	5)	SEC. 168(k) SPECIAL DEPRECIATION MODIFIK <u>24,854,535</u>
9					
10	TAXABLE INCOME (CURRENT)		(30,023,082)		
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)		<u>24,854,535</u>		
12	STATE TAXABLE INCOME		<u>(5,168,547)</u>		
13	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 12)	5.50%			
14					
15	STATE TAX - CURRENT PROVISION (LINE 12 X LINE 13)		(284,270)		
16	STATE NET OPERATING LOSS RECLASSSED TO STATE DEFERRED INCOME TAX (G2-34)		<u>284,270</u>		
17			<u>-</u>		
18					
19	FEDERAL TAXABLE INCOME (LINE 10 - LINE 15)		(29,738,812)		
20	FEDERAL INCOME TAX RATE (35% OR APPLICABLE RATE)	35.00%	(10,408,584)		
21					
22	FEDERAL INCOME TAX BEFORE CREDITS		(10,408,584)		
23	LESS: ITC REALIZED		-		
24					
25	FEDERAL TAX - CURRENT		<u>(10,408,584)</u>		
26	FEDERAL NET OPERATING LOSS RECLASSSED TO FEDERAL DEFERRED INCOME TAX (G2-34)		<u>10,408,584</u>		
27	FEDERAL TAX - CURRENT		<u>-</u>		
28	SUMMARY:				
29	STATE TAX - CURRENT		-		
30	FEDERAL TAX - CURRENT		-		
31					
32	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT>		<u>-</u>		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU

DEFERRED INCOME TAXES - YEAR ENDED 09/30/04

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS
	TIMING DIFFERENCES:	
1	TAX DEPRECIATION AND AMORTIZATION	53,278,444
2	BOOK DEPRECIATION AND AMORTIZATION	16,226,365
3	DIFFERENCE	37,052,079
	OTHER TIMING DIFFERENCES (ITEMIZE):	
4	Performance Cash	(20,628)
5	Accrued Bonus	(40,876)
6	Pension Costs	(296,787)
7	Insurance Analysis	(406)
8	Bad Debt Analysis	18,400
9	Post Retirement Benefit	85,577
10	Rate Case	352,408
11	Leasehold Improvements	(284,286)
12	Pension Regulatory Asset	(27,374)
13		
14		(213,972)
15	Total Timing Differences	36,838,107
16	State Tax Depreciation	(24,854,535)
17	Total State Differences	11,983,572
18	State Tax Rate	5.50%
19	State Deferred Taxes (Line 18 x 19)	659,096
20	Timing Differences for Federal Taxes	
21	(Line 16 - Line 20)	36,179,010
22	Federal Tax Rate	35.00%
23	Federal Deferred Taxes (Line 22 x Line 23)	12,662,654
24	Add State Deferred Taxes (Line 20)	659,096
25	State Net Operating Loss From Current Tax (G2-30)	(284,270)
26	Federal Net Operating Loss from Current Tax (G2-33, Line	(10,408,584)
27	Sub-Total Deferred Tax Expense	2,628,896
28	Total State Deferred Income Tax Expense (Lines 25)	374,826
29	Total Federal Deferred Income Tax Expense (Lines 24 +26)	2,254,069
30	Total Deferred Income Tax Expense	2,628,896

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

Line No.	Description	Per Books	Adjustments		Adjusted	Ratio	Cost Rate	Weighted Cost	Consolidated Investor Sources	
			To Conform with Ratio of Investor Sources	Specific						Pro Rata
1	COMMON EQUITY	86,774,537	10,183,292	-	(5,509,198)	91,448,631	38.02%	11.25%	4.28%	47.40%
2	LONG TERM DEBT	100,043,855	(8,981,978.98)	-	(5,174,186)	85,887,690	35.70%	4.60%	1.64% a	44.52%
3	SHORT TERM DEBT	17,740,668	(1,201,313)	-	(939,775)	15,599,580	6.48%	1.74%	0.11% a	8.09%
4	CUSTOMER DEPOSITS	3,872,729	-	-	-	3,872,729	1.61%	2.73%	0.04% a	
5	DEFERRED TAXES	43,279,328	-	471,120	-	43,750,448	18.19%	0.00%	0.00%	
6	TAX CREDIT	-	-	-	-	-	0.00%	0.00%	0.00%	
7	TOTAL	<u>251,711,117</u>	<u>-</u>	<u>471,120</u>	<u>(11,623,159)</u>	<u>240,559,077</u>	<u>100.00%</u>		<u>6.08%</u>	

INTEREST SYNCHRONIZATION CALCULATION

RATE BASE		240,559,077	
x WEIGHTED AVERAGE COST OF DEBT	(SUM OF "a")	1.80%	
SYNCHRONIZED INTEREST		<u>4,330,388</u>	
INTEREST PER BOOKS		<u>4,594,871</u>	
INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED		<u>264,483</u>	
STATE TAX @	5.50%	<u>14,547</u>	14,547
		249,936	
FEDERAL TAX @	35.00%		87,478
TOTAL INCOME TAX ADJUSTMENT			<u>\$102,024</u>

Line No.	Description	Per Books	Adjustments				Adjusted	Ratio	Cost Rate	Weighted Cost	Consolidated Investor Sources
			To Conform with Ratio of Investor Sources	Specific	Pro Rata						
1	COMMON EQUITY	106,960,041	13,964,990	-	(5,179,861)	115,745,170	38.67%	11.25%	4.35%	46.90%	
2	LONG TERM DEBT	100,085,723	20,288,487	-	(5,156,266)	115,217,944	38.50%	4.66%	1.79% a	46.69%	
3	SHORT TERM DEBT	50,775,817	(34,253,477)	-	(707,740)	15,814,600	5.28%	2.64%	0.14% a	6.41%	
4	CUSTOMER DEPOS	3,888,281	-	-	-	3,888,281	1.30%	2.73%	0.04% a		
5	DEFERRED TAXES	48,501,596	-	110,559	-	48,612,155	16.24%	0.00%	0.00%		
6	TAX CREDIT	-	-	-	-	-	0.00%	0.00%	0.00%		
7	TOTAL	<u>310,211,458</u>	<u>-</u>	<u>110,559</u>	<u>(11,043,867)</u>	<u>299,278,151</u>	<u>99.99%</u>		<u>6.32%</u>		

INTEREST SYNCHRONIZATION CALCULATION

RATE BASE		\$ 299,278,151
x WEIGHTED AVERAGE COST OF DEBT (SUM OF "a")		1.97%
SYNCHRONIZED INTEREST		5,881,115
INTEREST PER BOOKS		5,300,998
INTEREST PER BOOKS Less than SYNCHRONIZED INTEREST CALCULATION		- 580,117
STATE TAX @ 5.50%		- 31,906
		- 548,210
FEDERAL TAX @ 35.00%		- 191,874
TOTAL INCOME TAX ADJUSTMENT		<u>(\$223,780)</u>

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

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

PROJECTED TEST YEAR: 12/31/18
 Witness: M. J. MORLEY

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL SOUTHERN COMPANY GAS

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 12/31/18 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	swaps and Treasury Locks (8)	Net (5)+(6)+(7)+(8) (9)	Life (Years) (10)	Annual Amortization (9) / (10) (11)	Interest (12)	Annual Total Cost (11) + (12) (13)	Rate (14)
Senior Notes														
1	Fixed Rate 5.875% Due 2041	March 2011	Due March 2041	500,000,000	5,209,999	771,962		21,091,885	27,073,847	30	902,462	29,375,000	30,277,462	5.88%
2	Fixed Rate 4.40% Due 2043	May 2013	Due June 2043	500,000,000	6,285,000	855,585		(5,831,977)	1,308,608	30	(345,591)	22,000,000	21,654,409	4.40%
3	Fixed Rate 6.00% Due 2034	Sept 2004	Due Sept 2034	250,000,000	452,498	2,591,989			3,044,488	30	101,483	15,000,000	15,101,483	6.00%
4	Fixed Rate 2.45% Due 2023	Sept 2016	Due Oct 2023	350,000,000	2,460,500	164,159		-	2,624,659	7	356,914	8,575,000	8,931,914	2.45%
5	Fixed Rate 3.95% Due 2046	Sept 2016	Due Oct 2046	550,000,000	5,786,000	254,020		35,049,500	41,089,520	30	1,367,511	21,725,000	23,092,511	3.95%
6	Fixed Rate 3.875% Due 2025	Nov 2015	Due Nov 2025	250,000,000	225,000	2,161,594		38,165	2,424,758	10	242,476	9,687,500	9,929,976	3.88%
7	Fixed Rate 5.25% Due 2019	August 2009	Due August 2019	300,000,000	651,000	2,110,720		289,559	3,051,278	10	305,128	15,750,000	16,055,128	5.25%
8	Fixed Rate 3.50% Due 2021	Sept 2011	Due Sept 2021	300,000,000	4,551,000	2,417,350			6,968,350	10	696,835	10,500,000	11,196,835	3.50%
9	Fixed Rate 5.875% Due 2041	Sept 2011	Due Sept 2041	200,000,000	(26,868,000)	1,779,660			(25,088,340)	30	(836,278)	11,750,000	10,913,722	5.88%
10	Fixed Rate 3.25% Due 2026	May 2016	Due May 2026	350,000,000	3,682,000	734,575		22,987,476	27,404,051	10	2,740,405	11,375,000	14,115,405	3.25%
11	Fixed Rate 3.5% Due 2018	October 2011	Due October 2018	119,230,769	-	968,750			968,750	7	138,393	4,173,077	4,279,533	3.50%
12	Fixed Rate 4.40% Due 2047	May 2017	Due May 2047	450,000,000	4,977,614	17,386			4,995,000	30	166,500	19,800,000	19,966,500	4.40%
13	Fixed Rate 5.35% Due 2035	July 2018	Due June 2035	186,923,077		8,000,000			8,000,000	17	479,042	10,000,385	10,221,481	5.35%
14									-	5	-	-	-	
Gas Facilities Revenue Bonds														
15	Variable Rate 1.12% due October 1, 2022	07/24/94	Due 10/01/22	\$ 46,500,000	\$ -	\$ 683,861	\$ 4,249,067		\$ 4,932,928	28	\$ 176,176	1,133,583	1,309,759	2.44%
16	Variable Rate 1.12% due October 1, 2024	07/27/94	Due 10/01/24	20,000,000	-	478,699	4,151,210		4,629,910	30	154,330	487,563	641,893	2.44%
17	Variable Rate 1.12% due June 1, 2026	06/12/96	Due 6/1/2026	39,000,000	-	446,612	2,079,959		2,526,571	30	84,219	950,747	1,034,966	2.44%
18	Variable Rate 1.12% due June 1, 2032	06/12/97	Due 6/2/1932	54,600,000	-	500,283	7,055,619		7,555,902	35	215,883	1,331,046	1,546,929	2.44%
19	Variable Rate 1.12% due November 1, 2033	12/31/98	Due 11/1/1933	40,000,000	-	503,731	679,232		1,182,964	35	33,799	975,125	1,008,924	2.44%
Medium-Term Notes														
20	Series A 9.10%	February 1991	Due 02/01/21	30,000,000	-	313,621	1,608,134		1,921,756	30	64,059	2,730,000	2,794,059	9.10%
21	Series B 8.70%	April 1992	Due 04/01/22	25,000,000	-	215,075	128,653		343,728	30	11,458	2,175,000	2,186,458	8.70%
22	Series B 8.55%	April 1992	Due 04/15/22	6,000,000		51,620	643,612		695,232	30	23,174	513,000	536,174	8.55%
23	Series B 8.55%	April 1992	Due 04/01/22	5,000,000		43,016	321,808		364,824	30	12,161	427,500	439,661	8.55%
24	Series B 8.55%	May 1992	Due 05/13/22	10,000,000	-	85,795	321,808		407,603	30	13,587	855,000	868,587	8.55%
25	Series C 6.55%	November 1996	Due 11/20/26	10,000,000	-	73,876	321,988		395,863	30	13,195	655,000	668,195	6.55%
26	Series C 6.55%	November 1996	Due 11/20/26	10,000,000		73,876	102,751		176,627	30	5,888	655,000	660,888	6.55%
27	Series C 6.55%	November 1996	Due 11/20/26	10,000,000		73,876	403,664		477,540	30	15,918	655,000	670,918	6.55%
28	Series C 7.30%	July 1997	Due 07/15/27	33,500,000		321,142			321,142	30	10,705	2,445,500	2,456,205	7.30%
29	Series C 7.30%	July 1997	Due 07/15/27	10,000,000		95,864			95,864	30	3,195	730,000	733,195	7.30%
30	Series C 7.30%	July 1997	Due 07/15/27	10,000,000		95,864			95,864	30	3,195	730,000	733,195	7.30%

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.

Type of Data Shown

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

PROJECTED TEST YEAR: 12/31/18
Witness: M. J. MORLEY

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL SOUTHERN COMPANY GAS

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 12/31/18 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	swaps and Treasury Locks (8)	Net (5)+(6)+(7)+(8) (9)	Life (Years) (10)	Annual Amortization (9) / (10) (11)	Interest (12)	Annual Total Cost (11) + (12) (13)	Rate (14)
Nicor Gas														
31	FMB 50 Million at 6.58%	02/15/98	Due 2/15/2028	50,000,000	552,560	210,029	-	-	762,589	30	25,420	3,290,000	3,315,420	6.58%
32	FMB 100 Million at 2.66%	06/20/16	Due 6/20/2026	100,000,000	-	1,013,400	-	-	1,013,400	10	101,340	2,660,000	2,761,340	2.66%
33	FMB 50 Million at 5.80%	12/11/03	Due 12/1/2023	50,000,000	768,198	357,151	4,256,143	-	5,381,492	20	269,075	2,900,000	3,169,075	5.80%
34	FMB 50 Million at 5.90%	12/11/03	Due 12/1/2032	50,000,000	497,504	357,335	3,655,121	-	4,509,961	29	155,516	2,950,000	3,105,516	5.90%
35	FMB 50 Million at 5.90%	12/11/03	Due 12/1/2033	50,000,000	528,981	237,362	4,086,283	-	4,852,626	30	161,754	2,950,000	3,111,754	5.90%
36	FMB 50 Million at 5.85%	12/15/06	Due 12/15/2036	50,000,000	77,777	434,106	3,892,267	-	4,404,150	30	146,805	2,925,000	3,071,805	5.85%
37	FMB 75 Million at 6.25%	08/15/08	Due 8/15/2038	75,000,000	109,117	720,277	3,701,302	-	4,530,696	30	151,023	4,687,500	4,838,523	6.25%
38	FMB 50 Million at 4.70%	07/30/09	Due 7/30/2019	50,000,000	92,643	582,255	1,224,514	-	1,899,412	10	189,941	2,350,000	2,539,941	4.70%
39	FMB 100 Million at 2.91%	06/20/16	Due 6/20/2031	100,000,000	-	1,013,398	-	-	1,013,398	15	67,560	2,910,000	2,977,560	2.91%
40	FMB 100 Million at 3.03%	08/01/17	Due 8/1/2027	100,000,000	-	847,500	-	-	847,500	10	84,750	3,030,000	3,066,000	3.03%
41	FMB 100 Million at 3.62%	08/01/17	Due 8/1/37	100,000,000	-	847,500	-	-	847,500	20	42,375	3,620,000	3,662,375	3.62%
42	FMB 100 Million at 3.85%	11/01/17	Due 11/1/2047	100,000,000	-	847,500	-	-	847,500	30	28,250	3,850,000	3,878,250	3.85%
43	FMB 100 Million at 4.00%	11/01/17	Due 11/1/2057	100,000,000	-	847,500	-	-	847,500	40	21,188	4,000,000	4,021,188	4.00%
44	FMB 225 Million at 5.10%	10/01/18	Due 10/1/2035	51,923,077	-	2,320,000	-	-	2,320,000	17	138,922	2,648,077	2,680,136	5.10%
45	FMB 50 Million at 3.27%	06/20/16	Due 6/20/2036	50,000,000	-	507,047	2,821,045	5,965,680	9,293,772	20	464,689	1,635,000	2,099,689	3.27%
46	Total			\$ 5,742,676,923	\$ 10,039,392	\$ 38,026,922	\$ 45,704,181	\$ 79,590,287	\$ 173,360,782		\$ 9,204,829	\$ 253,565,601	\$ 262,315,012	
47	Unamortized Premium, Discount and Issue Expense				(89,698,284)									
48	Net				\$ 5,652,978,639									
49	Embedded Cost of Long-Term Debt (Line 47, Col 13) / (Line 45, Col 4)				4.64%									
Excluding Nicor GAS Debt:														
51	Total			\$ 4,665,753,846										
52	Unamortized Premium, Discount and Issue Expense				(74,189,080)									
53	Net				\$ 4,591,564,766									
54	Embedded Cost of Long-Term Debt				4.66%									

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLD
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR NUI UTILITIES, INC.

PROJECTED OUTSTANDING SHORT TERM DEBT

Line No.	Description (1)	Projected Interest Expense (2)	Maturity Date (3)	Projected Average Amount Outstanding (4)	Effective Cost Rate (3)/(4) (5)
1	Notes payable- various b	\$ 19,085,352	Various	\$ 721,944,240	2.64%

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:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR NUI UTILITIES, INC.

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTION (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM WITH (4) (5)	ISSUING EXPENSE 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	None									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

Line No.	Method of Issue	Projected Price Per Share	Projected Shares to be Issued	Projected Gross Proceeds	(2)/(3)	Projected Issuance Expense	Projected Net Proceeds (4) - (5)	Projected Net Proceeds per Share (6)/(3)	Projected Total Shares Outstanding
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Cap contrib from Parent (1)	NA	N/A	\$525 Million		\$ -	NA		100

(1) Since Southern Company Gas is 100% owned by the Southern Company, all equity infusions are result of contributions from the Southern Company.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	MONTH & YEAR	CUSTOMER DEPOSITS (1)	INACTIVE CUSTOMER DEPOSITS (3)	TOTAL CUSTOMER DEPOSITS		INTEREST EXPENSE PER BOOKS (5)
				(2)	(2)+(3) (4)	
1	DEC-17	3,886,217	-	3,886,217		
2	JAN-18	3,880,539	-	3,880,539		8,827
3	FEB-18	3,890,005	-	3,890,005		8,849
4	MAR-18	3,881,444	-	3,881,444		8,829
5	APR-18	3,889,434	-	3,889,434		8,847
6	MAY-18	3,883,311	-	3,883,311		8,833
7	JUN-18	3,880,143	-	3,880,143		8,826
8	JUL-18	3,886,021	-	3,886,021		8,840
9	AUG-18	3,893,225	-	3,893,225		8,856
10	SEPT-18	3,893,960	-	3,893,960		8,858
11	OCT-18	3,883,579	-	3,883,579		8,834
12	NOV-18	3,892,208	-	3,892,208		8,854
13	DEC-18	3,907,570	-	3,907,570		8,889
14			13-MONTH AVG.	3,888,281	12-MONTH TOTAL	106,142
15			EFFECTIVE INTEREST RATE	2.73%		

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/18

WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	Type of Issue (1)	Date of Issue (2)	FOR BONDS			FOR STOCK				Other Assumptions (10)
			Capitalization (3)	Interest Rate (4)	Life in Years (5)	No. of Shares (6)	Market Price (7)	Issuance Cost (8)	Principal Amount (9)	
	Nicor FMB	August 2017	\$100,000,000	3.03%	10					
	Nicor FMB	August 2017	\$100,000,000	3.62%	20	Equity Infusions from Parent will equate to \$525 Million				
	Nicor FMB	November 2017	\$100,000,000	3.85%	30					
	Nicor FMB	November 2017	\$100,000,000	4.00%	40					
	Senior Note	July 2018	\$405,000,000	5.35%	17					
	Nicor FMB	October 2018	\$225,000,000	5.10%	17					

CAPITAL STRUCTURE OBJECTIVES:

COMPONENTS
(11)

PERCENT OF
TOTAL (a)
(12)

2	LONG TERM DEBT	49.89%
3	PREFERRED STOCK	0.00%
4	COMMON EQUITY	50.11%
5	OTHER (EXPLAIN)	0.00%

(a) Percents adjusted to exclude Short Term Debt

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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 TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

LINE NO.	INDICATOR	YEAR ENDED 12/31/18	
		PROJ. TEST YR. CURRENT RATES	PROJ. TEST YR. PROPOSED RATES
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ 9,356,416	\$ 18,965,648
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	-	-
3	INCOME TAXES	2,628,895	8,663,434
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	11,985,311	27,629,082
5	INTEREST (BEFORE DEDUCTING AFUDC)	5,300,998	5,300,998
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.26	5.21
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	4,055,417	13,664,650
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
	<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>		
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	9,356,416	18,965,648
11	FUNDS USED DURING CONSTRUCTION	-	-
12	INCOME TAXES	2,628,895	8,663,434
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	11,985,311	27,629,082
14	INTEREST (BEFORE DEDUCTING AFUDC)	5,300,998	5,300,998
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.26	5.21
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	4,055,417	13,664,650
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

SUPPORTING SCHEDULES: G-2 p 5, G-3, p 5, G-5

RECAP SCHEDULES: A-6

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	YEAR ENDED 12/31/2018	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	4,055,417	13,664,650
2	DEPRECIATION AND AMORTIZATION	18,874,174	18,874,174
3	ITC (NET)	-	-
4	DEFERRED TAXES (NET)	2,628,895	2,628,895
5	AFUDC	-	-
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	25,558,486	35,167,718
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENDS (PREFERRED AND COMMON)	3,536,634	3,536,634
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	22,021,852	31,631,084
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	98,676,484	98,676,484
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	22.32%	32.06%

FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON
EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

SCHEDULE G-3

FLORIDA PUBLIC SERVICE COMMISSION

PAGE 11 OF 11

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

LINE NO.	INDICATOR	MONTH AND YEAR ENDED 12/31/18	
		DOLLARS IN THOUSANDS	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR ROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTIO	\$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUC	-	-
4	INCOME AVAILABLE FOR COMMON	4,055,417	13,664,650
5	AFUDC AS A PERCNTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%

NOTE: CITY GAS DOES NOT ACCRUE AFUDC. SEE SCHEDULE B-8.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.00
2	REGULATORY ASSESSMENT RATE	0.5000
3	BAD DEBT RATE	0.4382
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	99.0618
5	STATE INCOME TAX RATE	5.5
6	STATE INCOME TAX (4 X 5)	5.4484
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	93.6134
8	FEDERAL INCOME TAX RATE	0.35
9	FEDERAL INCOME TAX (7 X 8)	32.7647
10	REVENUE EXPANSION FACTOR (7)-(9)	60.8487
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.6434

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS

PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

DOCKET NO.: 20170179-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$ 299,278,151
2	REQUESTED RATE OF RETURN	6.32%
3	N.O.I. REQUIREMENTS	18,899,714
4	LESS: ADJUSTED N.O.I.	<u>9,290,482</u>
5	N.O.I. DEFICIENCY	\$ 9,609,232
6	EXPANSION FACTOR	<u>1,6434</u>
7	REVENUE DEFICIENCY	\$ <u>15,791,812</u>
8	ADD SAGE SURCHARGE SET TO ZERO	\$ 3,509,729
9	TOTAL BASE REVENUE DEFICIENCY	\$ <u>19,301,541</u>

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

HISTORIC BASE YEAR + 1: 12/31/17
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

1 PLANT IN SERVICE & INVESTMENTS:

ADDITIONS: EACH MONTH, AN AMOUNT EQUAL TO THE MONTHLY CAPITAL EXPENDITURES IS ASSUMED TO BE CLOSED TO PLANT, EXCEPT THAT LARGE PROJECTS ARE ADDED BASED ON THEIR EXPECTED COMPLETION DATES.

RETIREMENTS: RETIREMENTS FOR 2018 ARE BASED ON THE AVERAGE ANNUALIZED ACTIVITY FOR THE FOUR YEARS ENDING DECEMBER 2016, ADJUSTED FOR KNOWN PLANT ACCOUNTS THAT WOULD NOT FOLLOW A THREE YEAR AVERAGE FOR RETIREMENTS

CWIP: CWIP IS ASSUMED TO REMAIN CONSTANT THROUGH THE END OF THE TEST YEAR. THE ASSUMPTION BEING THAT AN AMOUNT EQUAL TO THE MONTHLY CAPITAL EXPENDITURES WILL BE PLACED IN SERVICE. THE EXCEPTION IS THE LNG FACILITY, WHICH IS ADDED TO CWIP UNTIL ITS EXPECTED IN SEERVICE DATE IN 2018

COMMON PLANT ALLOCATED: THE COMMON PLANT ALLOCATION IS BASED ON A COMMON PLANT STUDY CONDUCTED IN 2017. THE STUDY ANALYZES ALL PLANT ACCOUNTS FOR WHICH THE UNDERLYING PHYSICAL ASSETS ARE USED IN COMMON FOR BOTH UTILITY, JURISDICTIONAL AND NON-JURISDICTIONAL, AND NON-UTILITY USE. THE COMPLETED ANALYSIS DETERMINES THE PROPER PERCENTAGE TO ALLOCATE TO NON-UTILITY AND NON-JURISDICTIONAL USE. PERCENTAGES ARE BASED ON SQUARE FOOTAGE AND USAGE FACTORS.

ACQUISITION ADJUSTMENT THE ACCOUNT IS PROJECTED AS THE JUNE 2017 BALANCE CARRIED FORWARD. NO CHANGE IS FORECASTED THROUGH THE END OF THE TEST YEAR

ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ THIS ACCOUNT IS COMPRISED OF (1) ACCUMULATED DEPRECIATION UTILITY PLANT AND (2) ACCUMULATED PROVISION FOR ACQUISITION ADJUSTMENT. THE FIRST OF WHICH (1) HAS TWO PARTS, RETIREMENTS, BASED ON THE FOUR YEAR HISTORIC AVERAGE AND PART TWO, DEPRECIATION, DETERMINED BY UTILIZING THE RATE BASE WORK PAPERS RELATED TO FIXED ASSETS AND BASED ON CURRENT DEPRECIATION RATES. THE SECOND ACCOUNT (2) WAS DETERMINED BY AMORTIZING THE PRIOR MONTH'S BALANCE BY \$60,157.88 PER MONTH.

2 CURRENT AND ACCRUED ASSETS:

CASH: THE BALANCE FOR THIS ACCOUNT IS PROJECTED TO BE ZERO OR IMMATERIAL.

CUSTOMER ACCOUNTS RECEIVABLE - GAS: THE PROJECTION DETERMINED BY AN ANALYSIS OF THE HISTORICAL JOURNAL ENTRIES USED TO BOOK THE REVENUE PORTION OF ACCOUNT 132840 - A/R GAS. THE RATIO OF EACH ACCOUNT RECORDED WITHIN THE HISTORICAL JOURNALS IN RELATION TO THE A/R GAS ACCOUNT WAS DETERMINED. A COMPARISON WAS THEN MADE OF THE ACCOUNT BALANCE ON THE GENERAL LEDGER TO DETERMINE THE RATIO OF HISTORICAL ENTRY TO THE TOTAL MONTHLY BOOKINGS WITHIN THE ACCOUNT. THE HISTORICAL TRANSACTIONS OF THE A/R GAS ACCOUNT WAS THEN ANALYZED. A RATIO OF EACH OFFSETTING ACCOUNT WAS DETERMINED FOR THE ACCOUNT. THE ACTUAL PROJECTION FOR THE 18-MONTH PERIOD ENDING DECEMBER 2018 WAS CALCULATED BY UTILIZING THE BUDGETED REVENUES FOR THE HISTORICAL JOURNAL ENTRIES AND THE HISTORICAL RATIO OF THE TRANSACTIONS. THE PROJECTION FOR A/R MANUAL WAS BASED ON THE PRECEDING AVERAGE OF A/R MANUAL GAS TO TRANSPORTATION REVENUES APPLIED TO THE CURRENT TRANSPORTATION REVENUE BUDGET. ALL OTHER ACCOUNTS UNDER ACCOUNTS RECEIVABLE WERE PROJECTED BASED ON AN AVERAGE OF THE PRECEDING THREE YEARS. ACCOUNTS RECEIVABLE ALSO INCLUDES ACCOUNTS THAT ARE PROJECTED TO BE ZERO WHICH HAVE NO METHODOLOGY.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.

HISTORIC BASE YEAR + 1: 12/31/17

D/B/A FLORIDA CITY GAS

PROJECTED TEST YEAR: 12/31/18

DOCKET NO.: 20170179-GU

WITNESS: M. J. MORLEY

OTHER ACCOUNTS RECEIVABLE - DAMAGED MAINS DETERMINED BY REFLECTING THE BUDGET FOR ACCOUNTS 450100 DAMAGE BILLING - MAINS AND 450200 DAMAGE BILLING - SERVICES AS INCREASING THE MONTHLY BALANCE OF THE ACCOUNT. THE DECREASES IN THE ACCOUNT WERE ESTIMATED BY UTILIZING THE ESTIMATES FOR COLLECTIONS AND WRITE-OFFS ESTIMATED AS A PART OF THE PROJECTION FOR ACCOUNT 139610 - PROVN FOR UNCOLL - DAMAGE MAIN. ADDITIONAL REDUCTIONS TO THE A/R BALANCE WERE DETERMINED BY ESTIMATING PAYMENTS AS BEING PROPORTIONATE TO THE MONTHLY HISTORICAL RATIO OF DAMAGED MAINS REVENUE FOR THE PREVIOUS THREE YEARS. JULY 2018 ASSUMES PAYMENT OF \$236,136.09 CURRENTLY IN LITIGATION. OTHER ACCOUNTS RECEIVABLE ALSO INCLUDES ACCOUNTS 134058 AND 134100 BOTH OF WHICH WERE PROJECTED BASED ON AN AVERAGE OF THE PRECEDING THREE YEARS. THIS ACCOUNT INCLUDES OTHER ACCOUNTS ALL OF WHICH WERE PROJECTED BASED ON AN AVERAGE OF THE PRECEDING THREE YEARS.

RELATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT THE PROJECTED AMOUNT WAS DETERMINED BY UTILIZING THE BUDGET FOR ACCOUNT 650700 UNCOLLECTIBLE, 650701 UNCOLLECTIBLE ACCTS-DAMAGES, 450100 DAMAGE BILLING - MAINS, AND 450200 DAMAGE BILLING - SERVICES. THE COLLECTIONS, COLLECTION FEES, AND WRITE-OFFS ARE ESTIMATED BASED ON ACTIVITY OF THE 24 MONTH PERIOD ENDING JUNE 30, 2017 AS A RATIO OF GROSS REVENUE.

ACCOUNTS RECEIVABLE ASSOCIATED COMPANIES THE BALANCE FOR THIS ACCOUNT IS PROJECTED TO BE ZERO OR IMMATERIAL.

GAS STORED UNDERGROUND & LNG STORED THE PROJECTION IS BASED ON AN AVERAGE OF THE PRECEDING THREE YEARS.

PLANT MATERIAL AND OPERATING SUPPLIES THE PROJECTION IS BASED ON LINEAR REGRESSION.

PREPAYMENTS PROJECTION BASED ON HISTORICAL PAYMENTS AND AMORTIZATIONS.

3 DEFERRED DEBITS

OTHER REGULATORY ASSETS OTHER REGULATORY ASSETS IS COMPOSED OF SEVERAL ACCOUNTS. THEY ARE EXPLAINED BELOW.

DEFERRED PIPING: REDUCTIONS IN THIS ACCOUNT REFLECT THE AMORTIZATION OF UNRECOVERED PIPING COSTS AS SCHEDULED. INCREASES REPRESENT BUDGETED ADDITIONS.

ECP REVENUE: CHANGES REPRESENT THE DIFFERENCE BETWEEN ECP REVENUES PER THE REVENUE FORECAST AND PROJECTED PROGRAM COSTS AS BUDGETED.

DEFERRED CONVERSION COSTS: PROJECTION BASED ON THE BUDGETED AMORTIZATION REFLECTED IN ACCOUNT 424010 - AMORT OF CONVERSION EXPENSES.

ACCOUNTS RECEIVABLE - AEP THE PROJECTED BALANCE WAS DETERMINED BY UTILIZING THE BUDGETS FOR ACCOUNT 424011 AMORT OF AEP EXCESS CONSTCOSTS (AEP SURCHARGES) AND 412250 MISCELLANEOUS REVENUE (AEP CARRY COST) AS MONTHLY TRANSACTIONAL AMOUNTS. THE PROJECTION OF THE ACCOUNT WAS ALSO UPDATED TO REFLECT RECLASSIFICATIONS TO AEP LONG TERM BY ADJUSTING THE QUARTER ENDING BALANCE OF THE ACCOUNT MATCH THE ROLLING TWELVE MONTH ACTIVITY IN ACCOUNT 424011 AMORT OF AEP EXCESS CONSTCOSTS.

UNRECOVERED PENSION BENEFIT-G/L PROJECTION BASED ON MONTHLY STRAIGHT-LINE AMORTIZATION OF \$9,895.25 PER MONTH.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/17
 PROJECTED TEST YEAR: 12/31/18
 WITNESS: M. J. MORLEY

UNAMORTIZED RATE CASE EXPENSE: ASSUMES RATE CASE COST OF \$1,200,000 INCURRED IN 2017 AND 2018 WITH A FOUR YEAR AMORTIZATION BEGINNING IN AUGUST 2018.

FCG SAFE - UNRECOVERED COSTS AMOUNT REPRESENT PROJECTED SAFE TRANSACTIONS. PLEASE NOTE THAT CREDIT BALANCES ASSOCIATED WITH THE PROJECTION WERE RECLASSIFIED TO ACCOUNT 251412 - REG LIA - LONG TERM PRESENTATION.

OTHER REGULATORY ASSET - GCUA MONTHLY AMORTIZATION OF \$13,687.44 PER MONTH UNTIL MARCH 2018.

LONG-TERM AEP PROJECTION FOR THE ACCOUNT IS THE RESULT OF FORECASTED RECLASSIFICATION FROM ACCOUNT 134246 - ACCOUNTS RECEIVABLE - AEP.

MISC DEFERRED DEBITS THE BALANCE FOR THIS ACCOUNT IS PROJECTED TO BE ZERO OR IMMATERIAL.

UNAMORTIZED LOSS ON REAQUIRED DEBT PROJECTION BASED ON MONTHLY STRAIGHT-LINE AMORTIZATION OF \$9,895.25 PER MONTH.

ACCUMULATED DEFERRED INCOME TAXES THE BALANCE PROJECTED IS BASED UPON BALANCE SHEET ASSUMPTIONS.

UNAMORTIZED DEBT EXPENSE & THE PROJECTION IS BASED ON A STRAIGHT-LINE AMORTIZATION OF \$1,329.72 PER MONTH.

4 Proprietary Capital REPRESENTS THE RECAPITALIZATION OF EQUITY WITH SHORT TERM AND LONG TERM DEBT. SPECIFIC RATIOS OF THE RECAPITALIZED AMOUNTS ARE BASED ON ESTIMATES FROM THE SOUTHERN COMPANY GAS TREASURY DEPARTMENT.

5 LONG-TERM DEBT: REPRESENTS THE RECAPITALIZATION OF EQUITY WITH SHORT TERM AND LONG TERM DEBT. SPECIFIC RATIOS OF THE RECAPITALIZED AMOUNTS ARE BASED ON ESTIMATES FROM THE SOUTHERN COMPANY GAS TREASURY DEPARTMENT.

6 OTHER NONCURRENT LIABILITIES

ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS PROJECTION FOR ACCOUNTS THAT IN INCLUDED HERE WERE BASED ON ESTIMATES FROM MERCER.

ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS THE PROJECTION IS BASED ON AN AVERAGE OF THE PRECEDING THREE YEARS.

7 DEFERRED CREDITS

OTHER REGULATORY LIABILITIES REPRESENT A BALANCE SHEET RECLASSIFICATION OF ACCOUNT 162402 - FCG SAFE AND ACCOUNT 166087 - ECP REVENUE AND AN OFFSET TO ACCOUNT 162203 DEFERRED GAS COSTS-GSR.

ACCUMULATED DEFERRED INCOME TAX CREDIT ITC ENDED IN 2016, NO ASSUMPTIONS ARE NECESSARY ON PROJECTED BASIS

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

HISTORIC BASE YEAR + 1: 12/31/17
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

8 CURRENT AND ACCRUED LIABILITIES:

ACCOUNTS PAYABLE: THE PROJECTION IS BASED ON AN AVERAGE OF THE PRECEDING THREE YEARS FOR ALL ACCOUNTS EXCEPT ACCRUED BONUS -AIP WHICH ASSUMES A MARCH 2018 PAYOUT OF \$682,492.03. THE INCREASES IN THE ACCRUED BONUS ACCOUNT ARE THE BUDGETED ACTIVITY IN ACCOUNT 670590 AIP BONUS.

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES FOR INTEREST PAYABLE. THE PROJECTED INTEREST RATE OF 4.73% FOR THE PERIOD JULY 2017 TO DECEMBER 2017 AND 4.59% FOR THE PERIOD JANUARY 2018 TO DECEMBER 2018 REPRESENTS THE BLENDED INTEREST RATE FOR CAPITAL FOR AGL RESOURCES. INTERCOMPANY TRANSFERS WERE PROJECTED USING RECAPITALIZATION ESTIMATES.

CUSTOMER DEPOSITS: MANUAL CUSTOMER DEPOSITS ARE AN UNADJUSTED CARRY FORWARD OF THE JUNE 2017 BALANCE. THE REMAINDER WAS DETERMINED BY CALCULATING THE AVERAGE MONTHLY BALANCE FOR THE PRECEDING THREE YEARS.

TAXES ACCRUED - GENERAL: REFLECTS SPECIFIC FORECASTS OF THE UNDERLYING TAXES AND THEIR SCHEDULED PAYMENT. THE FORECAST WITH RESPECT TO PROPERTY TAXES RECOGNIZES INCREASED LEVELS OF PAYMENT DUE BASED ON THE INCREASED INVESTMENT IN THE DISTRIBUTION SYSTEM THAT THE COMPANY HAS MADE IN RECENT YEARS.

TAXES ACCRUED - INCOME: REFLECTS ASSUMED QUARTERLY PAYMENT OF TAXES AS PROJECTED BASED ON THE INCOME FORECAST. AS WELL AS AVERAGES FROM THE PAST THREE YEARS.

INTEREST ACCRUED: BASED ON SPECIFIC FORECASTS OF THE INTEREST ACCRUING ON DEBT AND CUSTOMER DEPOSITS.

TAX COLLECTIONS PAYABLE PROJECTION BASED ON AVERAGE MONTHLY BALANCE OF THE THREE PREVIOUS YEARS

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES BASED ON AVERAGE OF MONTHLY BALANCE OF THREE PRIOR YEARS AND THE GAIN ON SALE OF PROPERTY STARTING AMORTIZATION IN 2020.

9 REVENUES: REFLECTS CUSTOMER ADDITIONS BASED ON OUR MARKET FORECASTS. THE DEMAND FORECAST, PREPARED BY CENTRAL GAS PLANNING, REFLECTS CONSUMPTION PATTERNS BASED ON EXPERIENCE, INCLUDING SEASONAL EFFECTS. FORECAST BILLED REVENUES INCLUDE THE COST OF GAS, CONSERVATION BILLINGS AND REVENUE RELATED TAXES. REVENUES ALSO INCLUDE CONNECT/RECONNECT FEES CALCULATED TO REFLECT THE NUMBER OF CUSTOMERS ADDED EACH MONTH AND IN SERVICE (MOVES AND CHANGES), AND COLLECTION AND BAD CHECK CHARGES BASED ON EXPERIENCE AND THE NUMBER OF CUSTOMERS IN SERVICE.

10 COST OF GAS: THE COST OF GAS SOLD REFLECTS THE FORECAST GAS DEMAND AND THE COMPANY'S ALLOWED PGA RATE.

11 CONSERVATION COSTS: CONSERVATION COSTS REFLECT THE LEVEL OF PROJECTED BILLINGS BASED ON FORECAST GAS DEMAND AND THE COMPANY'S ALLOWED ECP RATE.

SCHEDULE G-6
FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED

PAGE 5 OF 5

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO.: 20170179-GU

HISTORIC BASE YEAR + 1: 12/31/17
PROJECTED TEST YEAR: 12/31/18
WITNESS: M. J. MORLEY

DOCKET NO.: 20170179-GU

12 OPERATING & MAINTENANCE EXPENSE: GENERALLY, OPERATING & MAINTENANCE EXPENSES ARE BASED ON THE 2018 BUDGET

13 DEPRECIATION & AMORTIZATION: BASED ON MONTHLY TEST YEAR FORECASTED PLANT BALANCES AND CURRENT DEPRECIATION RATES

14 TAXES OTHER THAN INCOME: REFLECTS SPECIFIC FORECASTS OF THE UNDERLYING TAXES. THE FORECAST WITH RESPECT TO PROPERTY TAXES RECOGNIZES INCREASED LEVELS OF PAYMENT DUE BASED ON THE INCREASED INVESTMENTS IN THE DISTRIBUTION SYSTEM THAT THE COMPANY HAS MADE IN RECENT YEARS.

15 INCOME TAXES: INCOME TAXES ARE BASED ON PROJECTED TAXABLE INCOME AND CURRENT FEDERAL AND STATE RATES, TAKING INTO CONSIDERATION PROJECTED PERMANENT AND TIMING DIFFERENCES.

16 INTEREST EXPENSE: BASED ON SPECIFIC FORECASTS OF THE INTEREST ACCRUING ON DEBT AND CUSTOMER DEPOSITS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE YEAR AFTER THE HISTORIC BASE YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 PROJECTED YEAR: 12/31/2018
 WITNESS: M. J. MORLEY

OTHER TAXES FOR THE YEAR ENDED 09/30/03						
LINE NO.	TYPE OF TAX	(1) EFFECTIVE RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT CHARGED TO OPERATING EXPENSES
1	PAYROLL TAXES**	8.29%	6,675,506	553,154	1.0	553,154
2	UTILITY ASSESSMENT FEE	0.50%	83,976,668	422,403	1.0	422,403
3	PROPERTY	1.82%	97,003,930	1,766,051	1.0	1,766,051
4	GROSS RECEIPTS	2.23%	87,496,440	1,950,192	1.0	1,950,192
5	FRANCHISE FEE	1.82%	87,496,440	1,595,367	1.0	1,595,367
8	UTILITY TAX ADJUSTMENT	N/A	N/A	129,044	1.0	129,044

** INCLUDES FICA, FUTA, SUTA

TOTAL \$ 6,416,211

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: D/B/A FLORIDA CITY GAS
 DOCKET NO. 20170179-GU
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE PROJECTED YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 PROJECTED YEAR: 12/31/2018
 WITNESS: M. J. MORLEY

OTHER TAXES FOR THE YEAR ENDED 09/30/04						
LINE NO.	TYPE OF TAX	(1) EFFECTIVE RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL FACTOR	(5) AMOUNT CHARGED TO OPERATING EXPENSES
1	PAYROLL TAXES**	8.29%	4,864,410	403,081	1.0	403,081
2	UTILITY ASSESSMENT FEE	0.50%	85,829,780	431,724	1.0	431,724
3	PROPERTY	1.90%	99,914,047	1,900,000	1.0	1,900,000
4	GROSS RECEIPTS	3.14%	87,689,900	2,755,568	1.0	2,755,568
5	FRANCHISE FEE	2.29%	87,689,900	2,009,274	1.0	2,009,274
6	UTILITY TAX ADJUSTMENT	N/A	N/A	269,964	1.0	269,964

** INCLUDES FICA, FUTA, SUTA

TOTAL \$ 7,769,611

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE PROGRAM

SCHEDULE NO.	WITNESS	TITLE	PAGE
H-1 p.1	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - PROPOSED RATES	272
H-1 p.2	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - PROPOSED RATE DESIGN	273
H-1 p.3	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS	274
H-1 p.4	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - (PROPOSED RATES)	275
H-1 p.5	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	276
H-1 p.6	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	277
H-2 p.1	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	278
H-2 p.2	D.NIKOLICH	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS	279
H-2 p.3	D.NIKOLICH	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS (CONT.)	280
H-2 p.4	D.NIKOLICH	ALLOCATION OF RATE BASE TO CUSTOMER CLASS	281
H-2 p.5	D.NIKOLICH	DEVELOPMENT OF ALLOCATION FACTORS	282
H-6 p.11	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	283
H-3 p.1	D.NIKOLICH	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	284
H-3 p.2	D.NIKOLICH	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST	285
H-3 p.3	D.NIKOLICH	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST - (CONT.)	286
H-3 p.4	D.NIKOLICH	CLASSIFICATION OF RATE BASE - PLANT	287
H-3 p.5	D.NIKOLICH	CLASSIFICATION OF RATE BASE - ACCUMULATED DEPRECIATION	288

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018

CALCULATION OF PROPOSED RATES
 SCHEDULE A

WITNESS: D. NIKOLICH

	SALES & TRANSPORTATION SERVICES:											GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M						
PROPOSED TOTAL TARGET REVENUES	\$ 7,210,626	\$ 18,807,784	\$ 550,722	\$ 7,041,468	\$ 11,981,069	\$ 7,088,431	\$ 12,514,667	\$ 3,932,041				\$ 74,237	\$ -	\$ 173,632	\$ 266,633	\$ 69,639,274
LESS: OTHER OPERATING REVENUE	\$ 740,118	\$ 1,564,482	\$ 29,664	\$ 266,912	\$ 334,748	\$ 178,092	\$ 38,002	\$ 9,895				\$ 131	\$ -	\$ 2,034	\$ -	\$ 3,164,078
Less: Proposed Customer Charge Revenues																
Proposed Customer charges: SALES & TRANSPORTATION	\$ 12.00	\$ 15.00	\$ 20.00	\$ 25.00	\$ 35.00	\$ 150.00	\$ 300.00	\$ 500.00	\$ 1,000.00	\$ 2,000.00		\$ 25.00			\$ 400.00	
TIMES: NUMBER OF BILLS: SALES & TRANSPORTATION	406,366	797,671	11,632	59,911	28,538	4,678	1,212	84	0	0	3,936	0	12	132	1,314,172	
EQUALS: CUSTOMER CHARGE REVENUES	\$ 4,876,392	\$ 11,965,065	\$ 232,640	\$ 1,497,775	\$ 998,830	\$ 701,700	\$ 363,600	\$ 42,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,000	\$ 52,800	\$ 20,736,802
Less: Proposed Demand Charge Revenues																
Proposed demand charges: SALES & TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6.07	
TIMES: DCQ: SALES & TRANSPORTATION	-	-	-	-	-	-	206,816	238,651	-	-	-	-	-	-	33,807	479,275
EQUALS: DEMAND CHARGE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189,194	\$ 1,372,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,167	\$ 2,766,606
EQUALS: PER-THERM TARGET REVENUES	\$ 1,594,116	\$ 5,278,237	\$ 288,418	\$ 5,276,781	\$ 10,647,491	\$ 6,208,639	\$ 10,923,870	\$ 2,507,901	\$ -	\$ -	\$ 74,105	\$ -	\$ 165,598	\$ 8,665	\$ 42,971,788	
DIVIDED BY: NUMBER OF THERMS	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	-	-	38,033	-	5,492,320	-	129,373,714	
EQUALS: PER-THERM RATES (Unrounded)	\$ 0.552204	\$ 0.431201	\$ 0.375594	\$ 0.426159	\$ 0.378549	\$ 0.357104	\$ 0.317191	\$ 0.160628	\$ 0.080000	\$ 0.040000	\$ 1.948461	\$ 0.426159		\$ -		
PER-THERM RATES (Rounded)	\$ 0.55220	\$ 0.43120	\$ 0.37559	\$ 0.42616	\$ 0.37855	\$ 0.35710	\$ 0.31719	\$ 0.16063	\$ 0.08000	\$ 0.04000	\$ 1.94846	\$ 0.42616		\$ -		
PER-THERM-RATE REVENUES (Rounded Rates)	\$ 1,594,105	\$ 5,278,219	\$ 288,415	\$ 5,276,789	\$ 10,647,516	\$ 6,208,577	\$ 10,923,828	\$ 2,507,932	\$ -	\$ -	\$ 74,105	\$ -	\$ 165,593	\$ -	\$ 42,965,080	

SUMMARY: PROPOSED TARIFF RATES

CUSTOMER CHARGES	\$ 12.00	\$ 15.00	\$ 20.00	\$ 25.00	\$ 35.00	\$ 150.00	\$ 300.00	\$ 500.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 25.00		\$ 400.00	
DEMAND CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ -	\$ -		\$ 6.07	
ENERGY CHARGES															
NON-GAS (CENTS PER THERM)	55.2204	43.1201	37.5594	42.6159	37.8549	35.7104	31.7191	16.0628	8.0000	4.0000	40.0000	42.6159		-	
PURCHASED GAS ADJUSTMENT	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000		-	
TOTAL (INCLUDING PGA)	109.2204	97.1201	91.5594	96.6159	91.8549	89.7104	85.7191	70.0628	62.0000	58.0000	94.0000	96.6159		-	

SUMMARY: PRESENT TARIFF RATES

CUSTOMER CHARGES															
RESIDENTIAL	\$ 8.00	\$ 9.86	\$ 12.50												
COMMERCIAL AND INDUSTRIAL SALES				\$ 14.07	\$ 30.00	\$ 93.21	\$ 267.33	\$ 500.00				\$ 15.00			
DEMAND CHARGES NON-GAS (CENTS PER THERM)															
RESIDENTIAL															
COMMERCIAL AND INDUSTRIAL							28.9000	28.9000							
ENERGY CHARGES NON-GAS (CENTS PER THERM)															
RESIDENTIAL	56.2130	51.3242	39.8577								56.2130				
COMMERCIAL AND INDUSTRIAL				33.4308	27.4870	27.5660	21.4152	12.2250				23.2320			
PURCHASED GAS ADJUSTMENT	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000		
TOTAL (INCLUDING PGA)															
RESIDENTIAL	110.2130	105.3242	93.8577								110.2130				
COMMERCIAL AND INDUSTRIAL				87.4308	81.4870	81.5660	75.4152	66.2250	54.0000	54.0000		77.2320	56.3000		

SUMMARY: OTHER OPERATING REVENUE

	PRESENT	REVENUE	PROPOSED	REVENUE
CONNECTION CHARGE	\$50.00-\$110.00	\$695,821	\$50.00-\$200.00	\$ 1,121,632
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$20.00	\$263,406	\$25.00-\$32.00	\$331,467
RECONNECT CHARGE	\$37.00-\$80.00	\$139,591	\$40.00-\$100.00	\$150,523
BAD CHECKS	\$25.00	\$37,766	\$25.00	\$37,775
LATE PAYMENT CHARGES	\$5.00 OR 1.5%	\$1,107,835	\$5.00 OR 1.5%	\$1,107,835
DAMAGE BILLING		\$192,297		\$192,297
CHANGE OF ACCOUNT				
METER READ			\$15.00-\$22.00	\$100,766
TEMPORARY DISCONNECT			\$35.00-\$45.00	\$103,562
FAILED TRIP			\$20.00	\$18,220
TOTAL		\$2,436,716		\$3,164,078

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018
 WITNESS: D. NIKOLICH

PROPOSED RATE DESIGN
 SCHEDULE B

	SALES & TRANSPORTATION SERVICES:										GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION	
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M						
PRESENT RATES (projected test year)																
GAS SALES (due to growth)	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331	
OTHER OPERATING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331	
RATE OF RETURN INDEX	5.10% 1.64	5.62% 1.81	9.45% 3.04	3.26% 1.05	3.46% 1.11	3.65% 1.18	-0.85% -0.27	0.59% 0.19			-8.83% -2.84		-4.51% -1.45	-60.75% -19.57	3.10% 1.00	
PROPOSED RATES																
GAS SALES	\$ 6,470,508	\$ 17,243,302	\$ 521,058	\$ 6,774,556	\$ 11,646,321	\$ 6,910,339	\$ 12,476,664	\$ 3,922,146	\$ -	\$ -	\$ 74,105	\$ -	\$ 171,598	\$ 266,633	\$ 66,475,196	
OTHER OPERATING REVENUE	\$ 740,118	\$ 1,564,482	\$ 29,664	\$ 266,912	\$ 334,748	\$ 178,092	\$ 38,002	\$ 9,895	\$ -	\$ -	\$ 131	\$ -	\$ 2,034	\$ -	\$ 3,164,078	
TOTAL	\$ 7,210,626	\$ 18,807,784	\$ 550,722	\$ 7,041,468	\$ 11,981,069	\$ 7,088,431	\$ 12,514,667	\$ 3,932,041	\$ -	\$ -	\$ 74,237	\$ -	\$ 173,632	\$ 266,633	\$ 69,639,274	
TOTAL REVENUE INCREASE	\$ 766,572	\$ 1,459,484	\$ (120,408)	\$ 1,728,169	\$ 2,984,175	\$ 1,689,750	\$ 5,680,795	\$ 1,546,021	\$ -	\$ -	\$ 53,270	\$ -	\$ 2,034	\$ 4,115	\$ 15,791,943	
PERCENT INCREASE	11.90%	8.41%	-17.94%	32.53%	33.17%	31.30%	83.13%	64.79%			254.07%		1.19%	0.00%	29.33%	
RATE OF RETURN INDEX	7.17% 1.14	7.13% 1.13	6.98% 1.11	7.09% 1.12	7.04% 1.11	7.03% 1.11	4.17% 0.66	7.02% 1.11			7.54% 1.19		-11.36% -1.80	6.32% 1.00	6.32% 1.00	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018

WITNESS: D. NIKOLICH

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C PAGE 1 OF 2 (PRESENT RATES)

	SALES & TRANSPORTATION SERVICES:														
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
REVENUES: (projected test year)															
Gas Sales (due to growth)	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020			\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331
EXPENSES:															
Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Expenses	\$ 3,166,717	\$ 7,907,798	\$ 225,052	\$ 2,198,612	\$ 3,162,936	\$ 1,826,671	\$ 3,097,867	\$ 1,003,954	\$ -	\$ -	\$ 23,852	\$ -	\$ 25,689	\$ 264,759	\$ 22,903,906
Depreciation Expenses	\$ 1,388,111	\$ 3,835,045	\$ 139,175	\$ 1,559,817	\$ 2,850,927	\$ 1,713,521	\$ 3,070,592	\$ 938,249	\$ -	\$ -	\$ 11,036	\$ -	\$ 204,378	\$ -	\$ 15,710,852
Amortization Expenses	\$ 71,523	\$ 200,747	\$ 7,537	\$ 90,175	\$ 170,450	\$ 102,943	\$ 184,296	\$ 51,273	\$ -	\$ -	\$ 591	\$ -	\$ 12,879	\$ -	\$ 892,414
Taxes Other Than Income--Fixed	\$ 256,166	\$ 707,595	\$ 25,669	\$ 287,628	\$ 525,566	\$ 315,874	\$ 566,050	\$ 173,082	\$ -	\$ -	\$ 2,036	\$ -	\$ 40,682	\$ -	\$ 2,900,349
Taxes Other Than Income--Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses excluding Income Taxes	\$ 4,882,518	\$ 12,651,184	\$ 397,433	\$ 4,136,233	\$ 6,709,879	\$ 3,959,009	\$ 6,918,805	\$ 2,166,558	\$ -	\$ -	\$ 37,515	\$ -	\$ 283,628	\$ 264,759	\$ 42,407,521
INCOME TAXES:	\$ 191,921	\$ 529,102	\$ 19,118	\$ 210,122	\$ 387,239	\$ 233,024	\$ 418,390	\$ 128,050	\$ -	\$ -	\$ 1,456	\$ -	\$ 30,880	\$ 27	\$ 2,149,328
NET OPERATING INCOME:	\$ 1,369,615	\$ 4,168,013	\$ 254,579	\$ 966,944	\$ 1,899,776	\$ 1,206,647	\$ (503,323)	\$ 91,413	\$ -	\$ -	\$ (18,005)	\$ -	\$ (142,910)	\$ (2,268)	\$ 9,290,482
RATE BASE:	\$ 26,842,934	\$ 74,184,379	\$ 2,693,902	\$ 29,690,664	\$ 54,898,283	\$ 33,051,017	\$ 59,143,678	\$ 15,399,956	\$ -	\$ -	\$ 203,976	\$ -	\$ 3,165,630	\$ 3,733	\$ 299,278,152
RATE OF RETURN	5.10%	5.62%	9.45%	3.26%	3.46%	3.65%	-0.85%	0.59%			-8.83%		-4.51%	-60.75%	3.10%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018
 WITNESS: D. NIKOLICH

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C PAGE 2 OF 2 (PROPOSED RATES)

	SALES & TRANSPORTATION SERVICES:														
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
REVENUES:															
Gas Sales	\$ 6,470,508	\$ 17,243,302	\$ 521,058	\$ 6,774,556	\$ 11,646,321	\$ 6,910,339	\$ 12,476,664	\$ 3,922,146	\$ -	\$ -	\$ 74,105	\$ -	\$ 169,564	\$ 266,633	\$ 66,475,196
Revenue Adjustment: Bad Debt															
Adjusted Gas Sales	\$ 6,470,508	\$ 17,243,302	\$ 521,058	\$ 6,774,556	\$ 11,646,321	\$ 6,910,339	\$ 12,476,664	\$ 3,922,146	\$ -	\$ -	\$ 74,105	\$ -	\$ 169,564	\$ 266,633	\$ 66,475,196
Other Operating Revenue	\$ 740,118	\$ 1,564,482	\$ 29,664	\$ 266,912	\$ 334,748	\$ 178,092	\$ 38,002	\$ 9,895	\$ -	\$ -	\$ 131	\$ -	\$ 2,034	\$ -	\$ 3,164,078
Total	\$ 7,210,626	\$ 18,807,784	\$ 550,722	\$ 7,041,468	\$ 11,981,069	\$ 7,088,431	\$ 12,514,667	\$ 3,932,041	\$ -	\$ -	\$ 74,237	\$ -	\$ 171,598	\$ 266,633	\$ 69,639,274
EXPENSES:															
Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Expenses	\$ 3,169,077	\$ 7,911,588	\$ 224,448	\$ 2,205,210	\$ 3,174,353	\$ 1,833,094	\$ 3,128,184	\$ 1,010,184	\$ -	\$ -	\$ 24,074	\$ -	\$ 28,116	\$ 264,777	\$ 22,973,106
Depreciation Expenses	\$ 1,388,111	\$ 3,835,045	\$ 139,175	\$ 1,559,817	\$ 2,850,927	\$ 1,713,521	\$ 3,070,592	\$ 938,249	\$ -	\$ -	\$ 11,036	\$ -	\$ 204,378	\$ -	\$ 15,710,852
Amortization Expenses	\$ 71,523	\$ 200,747	\$ 7,537	\$ 90,175	\$ 170,450	\$ 102,943	\$ 184,296	\$ 51,273	\$ -	\$ -	\$ 591	\$ -	\$ 12,879	\$ -	\$ 892,414
Taxes Other Than Income--Fixed	\$ 256,166	\$ 707,595	\$ 25,669	\$ 287,628	\$ 525,566	\$ 315,874	\$ 566,050	\$ 173,082	\$ -	\$ -	\$ 2,036	\$ -	\$ 40,682	\$ -	\$ 2,900,349
Taxes Other Than Income--Revenue	\$ 2,693	\$ 4,325	\$ (689)	\$ 7,528	\$ 13,028	\$ 7,329	\$ 34,593	\$ 7,109	\$ -	\$ -	\$ 254	\$ -	\$ 2,769	\$ 21	\$ 78,959
Total Expenses excluding Income Taxes	\$ 4,887,572	\$ 12,659,300	\$ 396,140	\$ 4,150,358	\$ 6,734,324	\$ 3,972,761	\$ 6,983,715	\$ 2,179,896	\$ -	\$ -	\$ 37,992	\$ -	\$ 288,824	\$ 264,798	\$ 42,555,679
PRE TAX NOI:	\$ 2,323,054	\$ 6,148,484	\$ 154,582	\$ 2,891,110	\$ 5,246,745	\$ 3,115,670	\$ 5,530,952	\$ 1,752,144	\$ -	\$ -	\$ 36,245	\$ -	\$ (117,226)	\$ 1,835	\$ 27,083,595
INCOME TAXES:	\$ 397,760	\$ 859,657	\$ (33,544)	\$ 785,453	\$ 1,382,862	\$ 793,107	\$ 3,062,139	\$ 671,332	\$ -	\$ -	\$ 20,866	\$ -	\$ 242,517	\$ 1,599	\$ 8,183,749
NET OPERATING INCOME:	\$ 1,925,294	\$ 5,288,827	\$ 188,126	\$ 2,105,656	\$ 3,863,883	\$ 2,322,563	\$ 2,468,813	\$ 1,080,812	\$ -	\$ -	\$ 15,378	\$ -	\$ (359,743)	\$ 236	\$ 18,899,845
RATE BASE:	\$ 26,842,934	\$ 74,184,379	\$ 2,693,902	\$ 29,690,664	\$ 54,898,283	\$ 33,051,017	\$ 59,143,678	\$ 15,399,956	\$ -	\$ -	\$ 203,976	\$ -	\$ 3,165,630	\$ 3,733	\$ 299,278,152
RATE OF RETURN	7.17%	7.13%	6.98%	7.09%	7.04%	7.03%	4.17%	7.02%			7.54%		-11.36%	6.32%	6.32%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018
 WITNESS: D. NIKOLICH

DERIVATION OF REVENUE DEFICIENCY
 SCHEDULE D

	SALES & TRANSPORTATION SERVICES:										GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M					
CUSTOMER COSTS	\$ 5,658,525	\$ 13,112,619	\$ 289,930	\$ 2,163,640	\$ 1,390,202	\$ 612,520	\$ 474,695	\$ 67,805	\$ -	\$ -	\$ 40,038	\$ -	\$ 49,120	\$ 265,022	\$ 24,124,116
CAPACITY COSTS	\$ 1,068,414	\$ 4,571,693	\$ 285,399	\$ 3,873,256	\$ 8,754,706	\$ 5,407,658	\$ 10,033,505	\$ 2,940,531	\$ -	\$ -	\$ 11,246	\$ -	\$ 447,215	\$ -	\$ 37,393,623
COMMODITY COSTS	\$ 44,895	\$ 190,363	\$ 11,942	\$ 192,562	\$ 437,421	\$ 270,381	\$ 535,586	\$ 242,808	\$ -	\$ -	\$ 591	\$ -	\$ 12,274	\$ -	\$ 1,938,824
REVENUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,771,833	\$ 17,874,675	\$ 587,271	\$ 6,229,459	\$ 10,582,328	\$ 6,290,559	\$ 11,043,786	\$ 3,251,144	\$ -	\$ -	\$ 51,876	\$ -	\$ 508,610	\$ 265,022	\$ 63,456,563
less: REVENUE AT PRESENT RATES (in the projected test year)	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331
less: REVENUE ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
equals: REVENUE AT PRESENT RATES	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331
equals: GAS SALES RETURN (NOI) DEFICIENCY	\$ 327,780	\$ 526,376	\$ (83,859)	\$ 916,160	\$ 1,585,434	\$ 891,879	\$ 4,209,914	\$ 865,124	\$ -	\$ -	\$ 30,909	\$ -	\$ 337,012	\$ 2,504	\$ 9,609,232
plus: DEFICIENCY DUE TO REVENUE EXPANSION															
REGULATORY ASSESSMENT	\$ 2,693	\$ 4,325	\$ (689)	\$ 7,528	\$ 13,028	\$ 7,329	\$ 34,593	\$ 7,109	\$ -	\$ -	\$ 254	\$ -	\$ 2,769	\$ 21	\$ 78,959
BAD DEBT	\$ 2,360	\$ 3,791	\$ (604)	\$ 6,598	\$ 11,417	\$ 6,423	\$ 30,317	\$ 6,230	\$ -	\$ -	\$ 223	\$ -	\$ 2,427	\$ 18	\$ 69,200
STATE INCOME TAX	\$ 29,349	\$ 47,131	\$ (7,509)	\$ 82,032	\$ 141,958	\$ 79,858	\$ 376,951	\$ 77,462	\$ -	\$ -	\$ 2,768	\$ -	\$ 30,176	\$ 224	\$ 860,401
FEDERAL INCOME TAX	\$ 176,491	\$ 283,423	\$ (45,153)	\$ 493,299	\$ 853,665	\$ 480,226	\$ 2,266,797	\$ 465,820	\$ -	\$ -	\$ 16,643	\$ -	\$ 181,462	\$ 1,348	\$ 5,174,020
plus: DEFICIENCY IN OTHER OPERATING REV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
equals: TOTAL REVENUE DEFICIENCY	\$ 538,673	\$ 865,046	\$ (137,814)	\$ 1,505,617	\$ 2,605,502	\$ 1,465,714	\$ 6,918,573	\$ 1,421,745	\$ -	\$ -	\$ 50,797	\$ -	\$ 553,846	\$ 4,115	\$ 15,791,812
UNIT COSTS:															
Customer	\$ 15.03	\$ 17.23	\$ 19.08	\$ 44.84	\$ 60.71	\$ 161.44	\$ 637.03	\$ 1,160.19	\$ -	\$ -	\$ 20.13	\$ -	\$ 8,550.77	\$ -	\$ 18.36
Capacity	\$ 0.39954	\$ 0.39156	\$ 0.28444	\$ 0.38841	\$ 0.38789	\$ 0.38350	\$ 0.47385	\$ 0.27070	\$ -	\$ -	\$ 0.58525	\$ -	\$ 0.17009	\$ -	\$ 0.28904
Commodity	\$ 0.01679	\$ 0.01630	\$ 0.01190	\$ 0.01931	\$ 0.01938	\$ 0.01918	\$ 0.02529	\$ 0.02235	\$ -	\$ -	\$ 0.03078	\$ -	\$ 0.00467	\$ -	\$ 0.01499

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY PAGE)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018
 WITNESS: D. NIKOLICH

SUMMARY	SALES & TRANSPORTATION SERVICES:											GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M						
Rate Base	\$ 26,842,934	\$ 74,184,379	\$ 2,693,902	\$ 29,690,664	\$ 54,898,283	\$ 33,051,017	\$ 59,143,678	\$ 15,399,956	\$ -	\$ -	\$ 203,976	\$ -	\$ 3,165,630	\$ 3,733	\$ 299,278,152	
O&M	\$ 3,166,717	\$ 7,907,798	\$ 225,052	\$ 2,198,612	\$ 3,162,936	\$ 1,826,671	\$ 3,097,867	\$ 1,003,954	\$ -	\$ -	\$ 23,852	\$ -	\$ 25,689	\$ 264,759	\$ 22,903,906	
DEPRECIATION	\$ 1,388,111	\$ 3,835,045	\$ 139,175	\$ 1,559,817	\$ 2,850,927	\$ 1,713,521	\$ 3,070,592	\$ 938,249	\$ -	\$ -	\$ 11,036	\$ -	\$ 204,378	\$ -	\$ 15,710,852	
AMORTIZATION EXPENSES	\$ 71,523	\$ 200,747	\$ 7,537	\$ 90,175	\$ 170,450	\$ 102,943	\$ 184,296	\$ 51,273	\$ -	\$ -	\$ 591	\$ -	\$ 12,879	\$ -	\$ 892,414	
TAXES OTHER THAN INCOME - OTHER	\$ 256,166	\$ 707,595	\$ 25,669	\$ 287,628	\$ 525,566	\$ 315,874	\$ 566,050	\$ 173,082	\$ -	\$ -	\$ 2,036	\$ -	\$ 40,682	\$ -	\$ 2,900,349	
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INCOME TAXES TOTAL	\$ 191,921	\$ 529,102	\$ 19,118	\$ 210,122	\$ 387,239	\$ 233,024	\$ 418,390	\$ 128,050	\$ -	\$ -	\$ 1,456	\$ -	\$ 30,880	\$ 27	\$ 2,149,328	
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL COST - CUSTOMER	\$ 5,658,525	\$ 13,112,619	\$ 289,930	\$ 2,163,640	\$ 1,390,202	\$ 612,520	\$ 474,695	\$ 67,805	\$ -	\$ -	\$ 40,038	\$ -	\$ 49,120	\$ 265,022	\$ 24,124,116	
TOTAL COST - CAPACITY	\$ 1,068,414	\$ 4,571,693	\$ 285,399	\$ 3,873,256	\$ 8,754,706	\$ 5,407,658	\$ 10,033,505	\$ 2,940,531	\$ -	\$ -	\$ 11,246	\$ -	\$ 447,215	\$ -	\$ 37,393,623	
TOTAL COST - COMMODITY	\$ 44,895	\$ 190,363	\$ 11,942	\$ 192,562	\$ 437,421	\$ 270,381	\$ 535,586	\$ 242,808	\$ -	\$ -	\$ 591	\$ -	\$ 12,274	\$ -	\$ 1,938,824	
TOTAL COST - REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NO. OF CUSTOMERS: SALES	33,864	66,473	969	4,993	2,378	390	101	7	-	-	328	-	1	-	109,503	
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,576,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	-	-	6,339	-	-	-	19,745,839	
ANNUAL SALES	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	-	-	38,033	-	5,492,320	-	129,373,714	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY PAGE)

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS
DOCKET NO: 20170179-GU

WITNESS: D. NIKOLICH

SUMMARY	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	
RATE BASE	\$ 26,942,934	\$ 74,184,379	\$ 2,693,902	\$ 29,690,664	\$ 54,898,283	\$ 33,051,017	\$ 59,143,678	\$ 15,399,956	\$ 0	\$ 0	\$ 203,976	\$ 0	\$ 3,165,630	\$ 3,733	\$ 299,278,152
O&M	\$ 3,166,717	\$ 7,907,798	\$ 225,052	\$ 2,196,612	\$ 3,162,936	\$ 1,826,671	\$ 3,097,967	\$ 1,003,954	\$ 0	\$ 0	\$ 23,852	\$ 0	\$ 25,689	\$ 264,759	\$ 22,903,906
DEPRECIATION	\$ 1,368,111	\$ 3,835,045	\$ 130,175	\$ 1,559,817	\$ 2,850,927	\$ 1,713,521	\$ 3,070,592	\$ 938,249	\$ 0	\$ 0	\$ 11,036	\$ 0	\$ 204,378	\$ 0	\$ 15,710,852
AMORTIZATION EXPENSES	\$ 71,523	\$ 200,747	\$ 7,537	\$ 90,175	\$ 170,450	\$ 102,943	\$ 184,296	\$ 51,273	\$ 0	\$ 0	\$ 591	\$ 0	\$ 12,879	\$ 0	\$ 892,414
TAXES OTHER THAN INCOME - OTHER	\$ 256,166	\$ 707,595	\$ 25,669	\$ 287,628	\$ 525,566	\$ 315,874	\$ 566,050	\$ 173,082	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,682	\$ 0	\$ 2,900,349
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INCOME TAXES TOTAL	\$ 191,921	\$ 529,102	\$ 19,116	\$ 210,122	\$ 387,239	\$ 233,024	\$ 418,390	\$ 128,050	\$ 0	\$ 0	\$ 1,456	\$ 0	\$ 30,890	\$ 27	\$ 2,149,326
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COST - CUSTOMER	\$ 5,658,525	\$ 13,112,619	\$ 289,930	\$ 2,163,640	\$ 1,390,202	\$ 612,520	\$ 474,695	\$ 67,805	\$ 0	\$ 0	\$ 40,038	\$ 0	\$ 49,120	\$ 265,022	\$ 24,124,116
TOTAL COST - CAPACITY	\$ 1,068,414	\$ 4,571,693	\$ 285,399	\$ 3,873,256	\$ 8,754,706	\$ 5,407,658	\$ 10,033,505	\$ 2,940,531	\$ 0	\$ 0	\$ 11,246	\$ 0	\$ 447,215	\$ 0	\$ 37,393,623
TOTAL COST - COMMODITY	\$ 44,895	\$ 190,363	\$ 11,942	\$ 192,562	\$ 437,421	\$ 270,381	\$ 535,586	\$ 242,808	\$ 0	\$ 0	\$ 591	\$ 0	\$ 12,274	\$ 0	\$ 1,938,824
TOTAL COST - REVENUE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NO. OF CUSTOMERS: SALES & TRANSPORTATION	33,864	66,473	969	4,993	2,378	390	101	7	0	0	328	0	1	0	109,503
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,576,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	0	0	6,339	0	0	0	19,745,839
ANNUAL SALES (therms)	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	0	5,492,320	0	129,373,714

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS
DOCKET NO: 20170179-GU

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES
SCHEDULE E (PAGE 1 OF 2)

WITNESS: D. NIKOLICH

OPERATIONS AND MAINTENANCE EXP DIRECT AND SPECIAL ASSIGNMENTS:	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND			
Customer																
878 Meters and House Regulators	\$ 239,065	\$ 553,991	\$ 12,249	\$ 92,933	\$ 59,712	\$ 26,309	\$ 20,389	\$ 2,912	\$ 0	\$ 0	\$ 1,720	\$ 0	\$ 0	\$ 0	\$ 0	1,009,281
893 Maint. of Meters & House Reg.	\$ 53,248	\$ 123,392	\$ 2,728	\$ 20,699	\$ 13,300	\$ 5,860	\$ 4,541	\$ 649	\$ 0	\$ 0	\$ 383	\$ 0	\$ 0	\$ 0	\$ 0	224,799
874 Mains & Services	\$ 117,413	\$ 272,083	\$ 6,016	\$ 45,642	\$ 29,327	\$ 12,921	\$ 10,014	\$ 1,430	\$ 0	\$ 0	\$ 845	\$ 0	\$ 0	\$ 0	\$ 0	495,691
892 Maint. of Services	\$ 42,302	\$ 98,028	\$ 2,167	\$ 16,444	\$ 10,566	\$ 4,855	\$ 3,808	\$ 515	\$ 0	\$ 0	\$ 304	\$ 0	\$ 0	\$ 0	\$ 0	178,591
All Other	\$ 2,423,611	\$ 5,616,285	\$ 124,180	\$ 942,142	\$ 605,354	\$ 266,718	\$ 206,703	\$ 29,525	\$ 0	\$ 0	\$ 17,434	\$ 0	\$ 0	\$ 264,759	\$ 0	10,496,710
Total	\$ 2,875,639	\$ 6,663,779	\$ 147,341	\$ 1,117,861	\$ 718,258	\$ 316,463	\$ 245,255	\$ 35,032	\$ 0	\$ 0	\$ 20,686	\$ 0	\$ 0	\$ 264,759	\$ 0	12,405,074
Capacity																
876 Measuring & Reg. Sta. Eq.- I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
890 Maint. of Meas. & Reg.Sta.Eq.-I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
874 Mains and Services	\$ 49,300	\$ 210,953	\$ 13,169	\$ 178,725	\$ 403,970	\$ 249,527	\$ 441,217	\$ 69,172	\$ 0	\$ 0	\$ 519	\$ 0	\$ 0	\$ 0	\$ 0	1,616,552
874 Mains and Services LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,709	\$ 96,919	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	128,628
887 Maint. of Mains	\$ 10,752	\$ 46,007	\$ 2,872	\$ 38,979	\$ 88,103	\$ 54,420	\$ 96,227	\$ 15,086	\$ 0	\$ 0	\$ 113	\$ 0	\$ 0	\$ 0	\$ 0	352,560
887 Maint. of Mains LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,678	\$ 17,356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,689	\$ 0	\$ 0	48,723
All Other	\$ 191,008	\$ 817,313	\$ 51,023	\$ 692,449	\$ 1,565,139	\$ 966,764	\$ 1,709,448	\$ 268,001	\$ 0	\$ 0	\$ 2,011	\$ 0	\$ 0	\$ 0	\$ 0	6,263,156
All Other LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 94,844	\$ 289,894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	384,738
LOCAL STORAGE PLANT	\$ 1,575	\$ 6,736	\$ 421	\$ 5,709	\$ 12,903	\$ 7,970	\$ 14,093	\$ 2,209	\$ 0	\$ 0	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	51,635
LOCAL STORAGE PLANT LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 775	\$ 2,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,144
Total	\$ 252,635	\$ 1,081,012	\$ 67,485	\$ 915,861	\$ 2,070,117	\$ 1,278,682	\$ 2,393,992	\$ 761,006	\$ 0	\$ 0	\$ 2,659	\$ 0	\$ 25,689	\$ 0	\$ 0	8,849,136
Commodity																
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
All Other	\$ 38,443	\$ 163,007	\$ 10,226	\$ 164,890	\$ 374,561	\$ 231,526	\$ 458,620	\$ 207,916	\$ 0	\$ 0	\$ 506	\$ 0	\$ 0	\$ 0	\$ 0	1,649,696
Total	\$ 38,443	\$ 163,007	\$ 10,226	\$ 164,890	\$ 374,561	\$ 231,526	\$ 458,620	\$ 207,916	\$ 0	\$ 0	\$ 506	\$ 0	\$ 0	\$ 0	\$ 0	1,649,696
TOTAL O&M	\$ 3,166,717	\$ 7,907,798	\$ 225,052	\$ 2,198,612	\$ 3,162,936	\$ 1,826,671	\$ 3,097,867	\$ 1,003,954	\$ -	\$ -	\$ 23,852	\$ -	\$ 25,689	\$ 264,759	\$ 0	22,903,906
DEPRECIATION EXPENSE:																
Customer	\$ 1,072,892	\$ 2,486,234	\$ 54,973	\$ 417,070	\$ 267,980	\$ 118,071	\$ 91,504	\$ 13,070	\$ 0	\$ 0	\$ 7,718	\$ 0	\$ 16,222	\$ 0	\$ 0	4,545,734
Capacity	\$ 315,220	\$ 1,348,811	\$ 84,203	\$ 1,142,747	\$ 2,582,947	\$ 1,595,450	\$ 2,821,100	\$ 442,281	\$ 0	\$ 0	\$ 3,318	\$ 0	\$ 0	\$ 0	\$ 0	10,336,076
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 157,988	\$ 482,897	\$ 0	\$ 0	\$ 0	\$ 0	\$ 188,156	\$ 0	\$ 0	829,042
Total	\$ 1,388,111	\$ 3,835,045	\$ 139,175	\$ 1,559,817	\$ 2,850,927	\$ 1,713,521	\$ 3,070,592	\$ 938,249	\$ 0	\$ 0	\$ 11,036	\$ 0	\$ 204,378	\$ 0	\$ 0	15,710,852
AMORT. OF GAS PLANT:																
Capacity	\$ (3,470)	\$ (14,846)	\$ (927)	\$ (12,578)	\$ (28,430)	\$ (17,561)	\$ (31,051)	\$ (4,868)	\$ 0	\$ 0	\$ (37)	\$ 0	\$ 0	\$ 0	\$ 0	(113,767)
AMORT. OF PROPERTY LOSS:																
Capacity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
AMORT OF LIMITED TERM INVEST.																
Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
AMORT. OF ACQUISITION ADJ.:																
Customer	\$ 53,553	\$ 124,100	\$ 2,744	\$ 20,818	\$ 13,376	\$ 5,894	\$ 4,567	\$ 652	\$ 0	\$ 0	\$ 385	\$ 0	\$ 810	\$ 0	\$ 0	226,900
Capacity	\$ 15,086	\$ 64,595	\$ 4,032	\$ 54,726	\$ 123,697	\$ 76,406	\$ 135,102	\$ 21,181	\$ 0	\$ 0	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	494,994
Total	\$ 68,649	\$ 188,695	\$ 6,776	\$ 75,544	\$ 137,073	\$ 82,300	\$ 139,670	\$ 21,833	\$ 0	\$ 0	\$ 544	\$ 0	\$ 810	\$ 0	\$ 0	721,895
AMORT. OF CONVERSION COSTS:																
Commodity	\$ 6,344	\$ 26,898	\$ 1,687	\$ 27,209	\$ 61,807	\$ 38,204	\$ 75,677	\$ 34,308	\$ 0	\$ 0	\$ 84	\$ 0	\$ 12,069	\$ 0	\$ 0	284,286

SUPPORTING SCHEDULES: H-2 p.9-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E (PAGE 2 OF 2)

WITNESS: D. NIKOLICH

	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:			THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND		
TAXES OTHER THAN INCOME TAXES:															
Customer	\$ 198,064	\$ 458,979	\$ 10,148	\$ 76,995	\$ 49,471	\$ 21,797	\$ 16,892	\$ 2,413	\$ 0	\$ 0	\$ 1,425	\$ 0	\$ 2,995	\$ 0	\$ 839,179
Capacity	\$ 58,102	\$ 248,616	\$ 15,520	\$ 210,534	\$ 476,995	\$ 294,077	\$ 519,992	\$ 81,522	\$ 0	\$ 0	\$ 612	\$ 0	\$ 0	\$ 0	\$ 1,905,170
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,166	\$ 89,147	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,688	\$ 0	\$ 156,000
Subtotal	\$ 256,166	\$ 707,595	\$ 25,669	\$ 287,628	\$ 525,566	\$ 315,874	\$ 566,050	\$ 173,082	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,682	\$ 0	\$ 2,900,349
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 256,166	\$ 707,595	\$ 25,669	\$ 287,628	\$ 525,566	\$ 315,874	\$ 566,050	\$ 173,082	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,682	\$ 0	\$ 2,900,349
RETURN (NOI)															
Customer	\$ 1,309,461	\$ 3,034,441	\$ 67,094	\$ 476,686	\$ 306,285	\$ 134,949	\$ 104,583	\$ 14,939	\$ 0	\$ 0	\$ 8,821	\$ 0	\$ 26,123	\$ 236	\$ 5,483,617
Capacity	\$ 387,837	\$ 1,659,536	\$ 103,600	\$ 1,406,002	\$ 3,177,980	\$ 1,962,993	\$ 3,470,996	\$ 544,169	\$ 0	\$ 0	\$ 4,082	\$ 0	\$ 0	\$ 0	\$ 12,717,196
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 129,854	\$ 396,904	\$ 0	\$ 0	\$ 0	\$ 0	\$ 167,795	\$ 0	\$ 694,553
Commodity	\$ 97	\$ 411	\$ 26	\$ 416	\$ 945	\$ 584	\$ 1,157	\$ 525	\$ 0	\$ 0	\$ 1	\$ 0	\$ 185	\$ 0	\$ 4,347
Total	\$ 1,697,395	\$ 4,694,389	\$ 170,720	\$ 1,883,104	\$ 3,485,210	\$ 2,098,526	\$ 3,706,591	\$ 956,536	\$ 0	\$ 0	\$ 12,905	\$ 0	\$ 194,102	\$ 236	\$ 18,899,714
INCOME TAXES															
Customer	\$ 148,916	\$ 345,085	\$ 7,630	\$ 54,210	\$ 34,832	\$ 15,347	\$ 11,893	\$ 1,699	\$ 0	\$ 0	\$ 1,003	\$ 0	\$ 2,971	\$ 27	\$ 623,612
Capacity	\$ 42,994	\$ 183,970	\$ 11,485	\$ 155,865	\$ 352,300	\$ 217,611	\$ 384,783	\$ 60,325	\$ 0	\$ 0	\$ 453	\$ 0	\$ 0	\$ 0	\$ 1,409,785
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,562	\$ 65,967	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,888	\$ 0	\$ 115,437
Commodity	\$ 11	\$ 47	\$ 3	\$ 47	\$ 107	\$ 66	\$ 132	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21	\$ 0	\$ 494
Total	\$ 191,921	\$ 529,102	\$ 19,118	\$ 210,122	\$ 387,239	\$ 233,024	\$ 418,390	\$ 128,050	\$ 0	\$ 0	\$ 1,456	\$ 0	\$ 30,880	\$ 27	\$ 2,149,328
REVENUE CREDITED TO COS:															
Customer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COST OF SERVICE:															
Customer	\$ 5,658,525	\$ 13,112,619	\$ 289,930	\$ 2,163,640	\$ 1,390,202	\$ 612,520	\$ 474,695	\$ 67,805	\$ 0	\$ 0	\$ 40,038	\$ 0	\$ 49,120	\$ 265,022	\$ 24,124,116
Capacity	\$ 1,068,414	\$ 4,571,693	\$ 285,399	\$ 3,873,256	\$ 8,754,706	\$ 5,407,658	\$ 9,562,683	\$ 1,501,448	\$ 0	\$ 0	\$ 11,246	\$ 0	\$ 0	\$ 0	\$ 35,036,502
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 470,822	\$ 1,439,083	\$ 0	\$ 0	\$ 0	\$ 0	\$ 447,215	\$ 0	\$ 2,357,121
Commodity	\$ 44,895	\$ 190,363	\$ 11,942	\$ 192,562	\$ 437,421	\$ 270,381	\$ 535,586	\$ 242,808	\$ 0	\$ 0	\$ 591	\$ 0	\$ 12,274	\$ 0	\$ 1,938,824
Subtotal	\$ 6,771,833	\$ 17,874,675	\$ 587,271	\$ 6,229,459	\$ 10,582,328	\$ 6,290,559	\$ 11,043,786	\$ 3,251,144	\$ 0	\$ 0	\$ 51,876	\$ 0	\$ 508,610	\$ 265,022	\$ 63,456,563
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 6,771,833	\$ 17,874,675	\$ 587,271	\$ 6,229,459	\$ 10,582,328	\$ 6,290,559	\$ 11,043,786	\$ 3,251,144	\$ 0	\$ 0	\$ 51,876	\$ 0	\$ 508,610	\$ 265,022	\$ 63,456,563

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018

WITNESS: D. NIKOLICH

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

RATE BASE BY CUSTOMER CLASS	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:			THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND		
DIRECT AND SPECIAL ASSIGNMENTS:															
Customer															
Meters	\$ 5,200,269	\$ 12,050,694	\$ 266,450	\$ 2,021,526	\$ 1,298,889	\$ 572,288	\$ 443,515	\$ 63,351	\$ 0	\$ 0	\$ 37,408	\$ 0	\$ 178,873	\$ 0	\$ 22,133,264
House Regulators	\$ 1,317,639.38	\$ 3,053,393.55	\$ 67,512.88												\$ 4,438,546
Services	\$ 7,721,040	\$ 17,892,129	\$ 395,609	\$ 3,001,437	\$ 1,928,510	\$ 849,698	\$ 658,504	\$ 94,060	\$ 0	\$ 0	\$ 55,542	\$ 0	\$ 136,560	\$ 0	\$ 32,733,089
All Other	\$ 6,496,447	\$ 15,054,353	\$ 332,863	\$ 2,525,395	\$ 1,622,640	\$ 714,932	\$ 554,062	\$ 79,142	\$ 0	\$ 0	\$ 46,733	\$ 0	\$ 98,226	\$ 3,733	\$ 27,528,526
Total	\$ 20,735,395	\$ 48,050,569	\$ 1,062,435	\$ 7,548,357	\$ 4,850,039	\$ 2,136,919	\$ 1,656,082	\$ 236,553	\$ 0	\$ 0	\$ 139,683	\$ 0	\$ 413,659	\$ 3,733	\$ 86,833,424
Capacity															
Industrial Meas. & Reg. Sta. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,580	\$ 110,304	\$ -	\$ -	\$ -	\$ -	\$ 92,007	\$ -	\$ 905,891
Meas. & Reg. Sta. Eq.-Gen.	\$ 82,863	\$ 354,568	\$ 22,135	\$ 300,399	\$ 678,991	\$ 419,403	\$ 741,595	\$ 116,264	\$ -	\$ -	\$ 872	\$ -	\$ -	\$ -	\$ 2,717,090
Mains	\$ 4,096,298	\$ 17,527,866	\$ 1,094,219	\$ 14,850,060	\$ 33,565,532	\$ 20,732,954	\$ 36,660,343	\$ 5,747,465	\$ -	\$ -	\$ 43,119	\$ -	\$ -	\$ -	\$ 134,317,855
Mains Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,056,250	\$ 6,285,000	\$ -	\$ -	\$ -	\$ -	\$ 2,657,041	\$ -	\$ 10,998,291
LNG Storage	\$ 127,968	\$ 547,570	\$ 34,183	\$ 463,916	\$ 1,048,587	\$ 647,697	\$ 1,145,269	\$ 179,551	\$ -	\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ 4,196,088
LNG Storage Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,991	\$ 192,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,526
All Other	\$ 1,798,873	\$ 7,697,292	\$ 480,522	\$ 6,521,344	\$ 14,740,168	\$ 9,104,793	\$ 16,099,242	\$ 2,523,976	\$ -	\$ -	\$ 18,935	\$ -	\$ -	\$ -	\$ 58,985,143
Total	\$ 6,106,003	\$ 26,127,296	\$ 1,631,058	\$ 22,135,718	\$ 50,033,277	\$ 30,904,847	\$ 57,469,270	\$ 15,155,095	\$ -	\$ -	\$ 64,273	\$ -	\$ 2,749,048	\$ -	\$ 212,375,885
Commodity															
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 1,536	\$ 6,514	\$ 409	\$ 6,589	\$ 14,967	\$ 9,252	\$ 18,326	\$ 8,308	\$ -	\$ -	\$ 20	\$ -	\$ 2,923	\$ -	\$ 68,843
Total	\$ 1,536	\$ 6,514	\$ 409	\$ 6,589	\$ 14,967	\$ 9,252	\$ 18,326	\$ 8,308	\$ -	\$ -	\$ 20	\$ -	\$ 2,923	\$ -	\$ 68,843
TOTAL	\$ 26,842,934	\$ 74,184,379	\$ 2,693,902	\$ 29,690,664	\$ 54,898,283	\$ 33,051,017	\$ 59,143,678	\$ 15,399,956	\$ -	\$ -	\$ 203,976	\$ -	\$ 3,165,630	\$ 3,733	\$ 299,278,152

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

WITNESS: D. NIKOLICH

DOCKET NO: 20170179-GU

DEVELOPMENT OF ALLOCATION FACTORS

	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:			THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND		
CUSTOMER COSTS															
No. of Customers - RESIDENTIAL SALES	33,864	66,473	969									328			101,634
No. of Customers - COMMERCIAL & INDUSTRIAL SALES				4,993	2,378	390	101	7				0		1	7,870
No. of Customers -Total	33,864	66,473	969	4,993	2,378	390	101	7	0	0	328	0	1	109,503	
Weighting	1.00	1.18	1.79	2.64	3.56	9.56	28.60	58.93	121.09	233.04	0.74	3.56	512.02	NA	
Weighted No. of Customers	33,864	78,473	1,735	13,164	8,458	3,727	2,888	413	0	0	244	0	512	143,478	
Allocation Factors	0.236022	0.546938	0.012093	0.091750	0.058962	0.025974	0.020130	0.002875	0.000000	0.000000	0.001698	0.000000	0.003569	1.00	
No. of Customers -Total Annual Bills	406,366	797,671	11,632	59,911	28,538	4,678	1,212	84	0	0	3,936	0	12	0	1,314,040
CAPACITY COSTS															
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,576,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	0	0	6,339	0	0	19,745,839	
DCC's							16,871	15,028					8,836		
Allocation Factors	0.030497	0.130495	0.008146	0.110559	0.249896	0.154357	0.272937	0.042790	0.000000	0.000000	0.000321	0.000000	0.000000	1.00	
Mains Allocation LV	0.030497	0.130495	0.008146	0.110559	0.249896	0.154357	0.272937	0.042790	0.000000	0.000000	0.000321	0.000000	0.000000	1.00	
COMMODITY COSTS															
Annual Sales Vol.(therms)															
Residential	2,886,825	12,240,769	767,899											15,895,493	
Commercial & Industrial Sales				12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	0	5,492,320	113,478,221	
Total Annual Sales Vol.(therms)	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	0	5,492,320	129,373,714	
Allocation Factors	0.022314	0.094616	0.005936	0.095709	0.217410	0.134387	0.266201	0.120682	0.000000	0.000000	0.000294	0.000000	0.042453	1.00	
REVENUE-RELATED COSTS															
Tax on Cust.Cap.& Commod.	\$ 25,462	\$ 67,209	\$ 2,208	\$ 23,423	\$ 39,790	\$ 23,653	\$ 41,525	\$ 12,224	\$ -	\$ -	\$ 195	\$ -	\$ 1,912	\$ 996	\$ 238,597
Allocation Factors	0.106716	0.281684	0.009255	0.098169	0.166765	0.099132	0.174037	0.051234	0.000000	0.000000	0.000818	0.000000	0.008015	0.004176	1.00

SUPPORTING SCHEDULES: E-2 p.1-2, E-7 p.1, G-2 p.9-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018
 WITNESS: D. NIKOLICH

SUMMARY:	TOTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE
ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 22,903,906	\$ 8,849,136	\$ 12,405,074	\$ 1,649,696	\$ -
less O&M direct assignments	\$ (4,109,605)	\$ (2,201,242)	\$ (1,908,363)	\$ -	\$ -
NET O&M	\$ 18,794,301	\$ 6,647,894	\$ 10,496,710	\$ 1,649,696	\$ -
DEPRECIATION	\$ 15,710,852	\$ 11,165,118	\$ 4,545,734	\$ -	\$ -
AMORTIZATION OF OTHER GAS PLANT	\$ (113,767)	\$ (113,767)	\$ -	\$ -	\$ -
AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,895	\$ 494,994	\$ 226,900	\$ -	\$ -
AMORTIZATION OF CONVERSION COSTS	\$ 284,286	\$ -	\$ -	\$ 284,286	\$ -
TOTAL TAXES OTHER THAN INCOME	\$ 2,900,349	\$ 2,061,170	\$ 839,179	\$ -	\$ -
RETURN	\$ 18,899,714	\$ 13,411,749	\$ 5,483,617	\$ 4,347	\$ -
INCOME TAXES	\$ 2,149,328	\$ 1,525,222	\$ 623,612	\$ 494	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 63,456,563	\$ 37,393,623	\$ 24,124,116	\$ 1,938,824	\$ -
RATE BASE	\$ 299,278,152	\$ 212,375,885	\$ 86,833,424	\$ 68,843	\$ -
less Rate Base direct assignments	\$ (212,695,640)	\$ (153,390,742)	\$ (69,304,899)	\$ -	\$ -
NET RATE BASE	\$ 86,582,511	\$ 58,985,143	\$ 27,528,526	\$ 68,843	\$ -

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE ITEMS(PLANT-ACC.DEPR):	TOTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE
381-382 METERS	\$ 22,133,264	\$ -	\$ 22,133,264	\$ -	\$ -
383-384 HOUSE REGULATORS	\$ 4,438,546	\$ -	\$ 4,438,546	\$ -	\$ -
385 INDUSTRIAL MEAS.& REG.EQ.	\$ 905,891	\$ 905,891	\$ -	\$ -	\$ -
378 MAINS	\$ 145,316,146	\$ 145,316,146	\$ -	\$ -	\$ -
380 SERVICES	\$ 32,733,089	\$ -	\$ 32,733,089	\$ -	\$ -
378 MEAS.& REG.STA.EQ.-GEN.	\$ 2,717,090	\$ 2,717,090	\$ -	\$ -	\$ -
364 LNG Plant	\$ 4,451,614	\$ 4,451,614	\$ -	\$ -	\$ -
Total Rate Base Direct Assignments	\$ 212,695,640	\$ 153,390,742	\$ 69,304,899	\$ -	\$ -

O&M ITEMS

892 Maint. of Services O & M ITEMS	\$ 178,591	\$ -	\$ 178,591	\$ -	\$ -
876 MEAS.& REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
878 METER & HOUSE REG.	\$ 1,009,281	\$ -	\$ 1,009,281	\$ -	\$ -
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
893 MAINT.OF METERS AND HOUSE REG.	\$ 224,799	\$ -	\$ 224,799	\$ -	\$ -
874 MAINS AND SERVICES	\$ 2,240,871	\$ 1,745,180	\$ 495,691	\$ -	\$ -
887 MAINT. OF MAINS	\$ 401,282	\$ 401,282	\$ -	\$ -	\$ -
364 LNG Plant	\$ 54,780	\$ 54,780	\$ -	\$ -	\$ -
Total O&M Direct Assignments	\$ 4,109,605	\$ 2,201,242	\$ 1,908,363	\$ -	\$ -

SUPPORTING SCHEDULES: H-3 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
(SUMMARY)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

WITNESS: D. NIKOLICH

DOCKET NO: 20170179-GU

<u>SUMMARY:</u>	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>
ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 22,903,906	\$ 12,405,074	\$ 8,849,136	\$ 1,649,696	\$ -
less O&M direct assignments	\$ (4,109,605)	\$ (1,908,363)	\$ (2,201,242)	\$ -	\$ -
NET O&M	\$ 18,794,301	\$ 10,496,710	\$ 6,647,894	\$ 1,649,696	\$ -
DEPRECIATION	\$ 15,710,852	\$ 4,545,734	\$ 11,165,118	\$ -	\$ -
AMORTIZATION OF OTHER GAS PLANT	\$ (113,767)	\$ -	\$ (113,767)	\$ -	\$ -
AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,895	\$ 226,900	\$ 494,994	\$ -	\$ -
AMORTIZATION OF CONVERSION COSTS	\$ 284,286	\$ -	\$ -	\$ 284,286	\$ -
TOTAL TAXES OTHER THAN INCOME	\$ 2,900,349	\$ 839,179	\$ 2,061,170	\$ -	\$ -
RETURN	\$ 18,899,714	\$ 5,483,617	\$ 13,411,749	\$ 4,347	\$ -
INCOME TAXES	\$ 2,149,328	\$ 623,612	\$ 1,525,222	\$ 494	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 63,456,563	\$ 24,124,116	\$ 37,393,623	\$ 1,938,824	\$ -
RATE BASE	\$ 299,278,152	\$ 86,833,424	\$ 212,375,885	\$ 68,843	\$ -
less Rate Base direct assignments	\$ (212,695,640)	\$ (59,304,899)	\$ (153,390,742)	\$ -	\$ -
NET RATE BASE	\$ 86,582,511	\$ 27,528,526	\$ 58,985,143	\$ 68,843	\$ -

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
381-382 METERS	\$ 22,133,264	\$ 22,133,264	\$ -	\$ -	\$ -
383-384 HOUSE REGULATORS	\$ 4,438,546	\$ 4,438,546	\$ -	\$ -	\$ -
385 INDUSTRIAL MEAS.& REG.EQ.	\$ 905,891	\$ -	\$ 905,891	\$ -	\$ -
378 MAINS	\$ 145,316,146	\$ -	\$ 145,316,146	\$ -	\$ -
380 SERVICES	\$ 32,733,089	\$ 32,733,089	\$ -	\$ -	\$ -
378 MEAS.& REG.STA.EQ.-GEN.	\$ 2,717,090	\$ -	\$ 2,717,090	\$ -	\$ -
364 LNG Plant	\$ 4,451,614	\$ -	\$ 4,451,614	\$ -	\$ -
Total Rate Base Direct Assignments	\$ 212,695,640	\$ 59,304,899	\$ 153,390,742	\$ -	\$ -

O&M ITEMS

892 Maint. of Services O & M ITEMS	\$ 178,591	\$ 178,591	\$ -	\$ -	\$ -
876 MEAS.& REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
878 METER & HOUSE REG.	\$ 1,009,281	\$ 1,009,281	\$ -	\$ -	\$ -
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
893 MAINT.OF METERS AND HOUSE REG.	\$ 224,799	\$ 224,799	\$ -	\$ -	\$ -
874 MAINS AND SERVICES	\$ 2,240,871	\$ 495,691	\$ 1,745,180	\$ -	\$ -
887 MAINT. OF MAINS	\$ 401,282	\$ -	\$ 401,282	\$ -	\$ -
LOCAL STORAGE PLANT:	\$ 54,780	\$ -	\$ 54,780	\$ -	\$ -
Total O&M Direct Assignments	\$ 4,109,605	\$ 1,908,363	\$ 2,201,242	\$ -	\$ -

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE H 1 OF 2

WITNESS: D. NIKOLICH

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	\$ 54,780	\$ -	\$ 54,780	\$ -	ac 301-320
PRODUCTION PLANT					100% capacity
DISTRIBUTION:					
Operation Supervision and Engineering	\$ 2,660	\$ 1,471	\$ 1,189	\$ -	ac 871-879
Distribution Load Dispatching	\$ -	\$ -	\$ -	\$ -	100% capacity
Compressor Station Labor and Expenses	\$ -	\$ -	\$ -	\$ -	ac 377
Compr.Sta.Fuel & Power	\$ -	\$ -	\$ -	\$ -	100% commodity
Mains and Services Expenses	\$ 2,240,871	\$ 495,691	\$ 1,745,180	\$ -	ac376+ac380
Measuring and Regulating Station Expenses-General	\$ 1,163	\$ -	\$ 1,163	\$ -	ac 378
Measuring and Regulating Station Expenses-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
Measuring and Regulating Station Expenses-City Gate Check	\$ 78,287	\$ -	\$ 78,287	\$ -	ac 379
Meter and House Regulator Expenses	\$ 1,009,281	\$ 1,009,281	\$ -	\$ -	ac381+ac383
Customer Installations Expenses	\$ 752,271	\$ 752,271	\$ -	\$ -	ac 386
Other Expenses	\$ 256,815	\$ 135,832	\$ 120,983	\$ -	ac 387
Rents	\$ -	\$ -	\$ -	\$ -	100% capacity
Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac886-894
Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	ac375
Maintenance of Mains	\$ 401,282	\$ -	\$ 401,282	\$ -	ac376
Maintenance of Compressor Station Equipment	\$ 593	\$ -	\$ 593	\$ -	ac 377
Maintenance of Meas. and Reg. Sta. Equip.-General	\$ 130,290	\$ -	\$ 130,290	\$ -	ac 378
Maintenance of Meas. and Reg. Sta. Equip.-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check	\$ -	\$ -	\$ -	\$ -	ac 379
Maintenance of Services	\$ 178,591	\$ 178,591	\$ -	\$ -	ac 380
Maintenance of Meters and House Regulators	\$ 224,799	\$ 224,799	\$ -	\$ -	ac381-383
Maintenance of Other Equipment	\$ 30,148	\$ 9,018	\$ 21,130	\$ -	ac387
Total Distribution Expenses	\$ 5,307,054	\$ 2,806,956	\$ 2,500,098	\$ -	
CUSTOMER ACCOUNTS:					
Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
Meter Reading Expenses	\$ 140,890	\$ 140,890	\$ -	\$ -	100% customer
Customer Records and Collection Expenses	\$ 87,609	\$ 87,609	\$ -	\$ -	100% customer
Uncollectible Accounts	\$ 476,292	\$ -	\$ -	\$ 476,292	100% commodity
Miscellaneous Customer Accounts Expenses	\$ 989	\$ 989	\$ -	\$ -	100% customer
Total Customer Accounts	\$ 705,780	\$ 229,488	\$ -	\$ 476,292	
Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
Customer Assistance Expenses	\$ 10,412	\$ 10,412	\$ -	\$ -	
Informational and Instructional Expenses	\$ 2,288	\$ 1,228	\$ 876	\$ 163	
Miscellaneous Customer Service and Informational Expenses	\$ (25)	\$ (25)	\$ -	\$ -	
Supervision	\$ 6	\$ 6	\$ -	\$ -	100% customer
Demonstrating and Selling Expenses	\$ 14,851	\$ 14,851	\$ -	\$ -	
Advertising Expenses	\$ 519,842	\$ 519,842	\$ -	\$ -	
Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	
Administrative and General Salaries	\$ 10,805,790	\$ 5,852,566	\$ 4,174,917	\$ 778,307	O&M excl. A&G
Office Supplies and Expenses	\$ 1,347,290	\$ 729,711	\$ 520,538	\$ 97,041	
Administrative Expenses Transferred-Cr.	\$ (2,907,083)	\$ (1,574,517)	\$ (1,123,179)	\$ (209,388)	
Outside Services Employed	\$ 2,077,545	\$ 1,125,227	\$ 802,679	\$ 149,639	
Property Insurance	\$ 308,850	\$ 167,277	\$ 119,327	\$ 22,245	
Injuries and Damages	\$ 163,923	\$ 88,783	\$ 63,333	\$ 11,807	
Employee Pensions and Benefits	\$ 2,013,919	\$ 1,090,767	\$ 778,096	\$ 145,056	
Franchise Requirements	\$ -	\$ -	\$ -	\$ -	
Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	
Duplicate Charges (CR)	\$ -	\$ -	\$ -	\$ -	
General Advertising Expenses	\$ -	\$ -	\$ -	\$ -	
Miscellaneous General Expenses	\$ 1,121,733	\$ 607,546	\$ 433,392	\$ 80,795	
Rents	\$ 381,484	\$ 206,617	\$ 147,390	\$ 27,477	
Maintenance of General Plant	\$ 975,488	\$ 528,338	\$ 376,889	\$ 70,261	general plant
TOTAL O&M EXPENSE	\$ 22,903,906	\$ 12,405,074	\$ 8,849,136	\$ 1,649,696	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

CLASSIFICATION OF EXPENSES AND DERIVATION
OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE H 2 OF 2

WITNESS: D. NIKOLICH

	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>	<u>CLASSIFIER</u>
DEPRECIATION AND AMORTIZATION EXPENSE:						
Depreciation Expense	\$ 15,710,852	\$ 4,545,734	\$ 11,165,118	\$ -	\$ -	net plant
Amort. & Depl. of Utility Plant	\$ (113,767)	\$ -	\$ (113,767)	\$ -	\$ -	100% capacity
Amort. of Acquisition Adj.	\$ 721,895	\$ 226,900	\$ 494,994	\$ -	\$ -	intangible,distribution,and general plant
Amort. of Conversion Costs	\$ 284,286	\$ -	\$ -	\$ 284,286	\$ -	100% commodity
Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	100% capacity
Total Deprec. and Amort. Expense	\$ 16,603,265	\$ 4,772,634	\$ 11,546,345	\$ 284,286	\$ -	
TAXES OTHER THAN INCOME TAXES:						
Revenue Related		\$ -	\$ -	\$ -	\$ -	100% revenue
Other	\$ 2,900,349	\$ 839,179	\$ 2,061,170	\$ -	\$ -	net plant
Total Taxes other than Income Taxes	\$ 2,900,349	\$ 839,179	\$ 2,061,170	\$ -	\$ -	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)		\$ -	\$ -	\$ -	\$ -	100% customer
RETURN (REQUIRED NOI)	\$ 18,899,714	\$ 5,483,617	\$ 13,411,749	\$ 4,347	\$ -	rate base
INCOME TAXES	\$ 2,149,328	\$ 623,612	\$ 1,525,222	\$ 494	\$ -	return(noi)
TOTAL OVERALL COST OF SERVICE	\$ 63,456,563	\$ 24,124,116	\$ 37,393,623	\$ 1,938,824	\$ -	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2018
 WITNESS: D. NIKOLICH

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I 1 OF 2

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT					100% capacity
302 FRANCISES AND CONSENTS	\$ 320,147	\$ -	\$ 320,147	\$ -	
303 MISC INTANGIBLE PLANT:	\$ 220	\$ -	\$ 220	\$ -	100% capacity
364 LNG Plant	\$ 4,461,538	\$ -	\$ 4,461,538	\$ -	100% capacity
PRODUCTION PLANT					100% capacity
DISTRIBUTION PLANT:					
365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	
367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	100% capacity
367.2 TRANSMISSION MAIN-PLASTIC	\$ -	\$ -	\$ -	\$ -	
369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
374 Land and Land Rights	\$ 659,737	\$ -	\$ 659,737	\$ -	100% capacity
374.1 Land	\$ 72,437	\$ -	\$ 72,437	\$ -	100% capacity
374.3 RIGHT-OF-WAY	\$ 11,132	\$ -	\$ 11,132	\$ -	100% capacity
375 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	100% capacity
376 Mains	\$ -	\$ -	\$ -	\$ -	100% capacity
376.10 MAINS-STEEL	\$ 109,400,818	\$ -	\$ 109,400,818	\$ -	100% capacity
376.20 MAINS-PLASTIC	\$ 146,111,846	\$ -	\$ 146,111,846	\$ -	100% capacity
376.30 MAINS-CAST IRON	\$ 1,754	\$ -	\$ 1,754	\$ -	100% capacity
376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	100% capacity
376.99 MAINS-CIAC	\$ (194,159)	\$ -	\$ (194,159)	\$ -	100% capacity
377 Comp.Sta.Eq.	\$ -	\$ -	\$ -	\$ -	100% capacity
378 Meas. & Reg.Sta.Eq.-Gen	\$ 2,851,518	\$ -	\$ 2,851,518	\$ -	100% capacity
379 Meas. & Reg.Sta.Eq.-CG	\$ 10,001,910	\$ -	\$ 10,001,910	\$ -	100% capacity
380 Services	\$ -	\$ -	\$ -	\$ -	100% customer
380.1 Services-Steel	\$ 14,608,049	\$ 14,608,049	\$ -	\$ -	100% customer
380.1 Services-Plastic	\$ 61,562,546	\$ 61,562,546	\$ -	\$ -	100% customer
381 Meters	\$ 17,963,071	\$ 17,963,071	\$ -	\$ -	100% customer
381.1 Meters-ERTs	\$ 1,563,533	\$ 1,563,533	\$ -	\$ -	100% customer
382 Meters Installation	\$ 7,167,574	\$ 7,167,574	\$ -	\$ -	100% customer
382.1 Meters Installation - ERTs	\$ 4,694,678	\$ 4,694,678	\$ -	\$ -	100% customer
383 House Regulators	\$ 5,884,588	\$ 5,884,588	\$ -	\$ -	100% customer
384 House Regulator Installation	\$ 2,308,977	\$ 2,308,977	\$ -	\$ -	100% customer
385 Industrial Meas.& Reg.Eq.	\$ 3,045,476	\$ -	\$ 3,045,476	\$ -	100% capacity
386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	ac 374-385
387 Other Equipment	\$ 836,929	\$ 250,346	\$ 586,583	\$ -	ac 374-386
Total Distribution Plant	\$ 393,334,319	\$ 116,003,362	\$ 277,330,957	\$ -	
GENERAL PLANT:	\$ 41,071,137	\$ 20,535,568	\$ 20,535,568	\$ -	50% customer,50%. capacity
PLANT ACQUISITION ADJUSTMENT:	\$ 21,656,835	\$ -	\$ 21,656,835	\$ -	100% capacity
GAS PLANT FOR FUTURE USE:	\$ -	\$ -	\$ -	\$ -	100% capacity
CWIP:	\$ 30,962,948	\$ 9,131,687	\$ 21,831,261	\$ -	dist.plant
TOTAL PLANT	\$ 487,025,239	\$ 145,670,618	\$ 341,354,621	\$ -	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

CLASSIFICATION OF RATE BASE
ACCUMULATED DEPRECIATION
SCHEDULE I 2 OF 2

WITNESS: D. NIKOLICH

DOCKET NO: 20170179-GU

	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
LOCAL STORAGE PLANT:					related plant
302 FRANCHISES AND CONSENTS	\$ 176,579	\$ -	\$ 176,579	\$ -	
303 MISC INTANGIBLE PLANT:	\$ (2,978)	\$ -	\$ (2,978)	\$ -	rel.plant account
364 LNG PLANT	\$ 9,924	\$ -	\$ 9,924	\$ -	
PRODUCTION PLANT					"
DISTRIBUTION PLANT:					
365 LAND AND LAND RIGHTS TRANSMISSION	\$ 12,808	\$ -	\$ 12,808	\$ -	"
367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	"
367.1 TRANSMISSION MAIN-STEEL	\$ 304,885	\$ -	\$ 304,885	\$ -	"
369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	"
371 OTHER EQUIPMENT	\$ 8,268	\$ -	\$ 8,268	\$ -	"
374 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	"
374.1 Land	\$ -	\$ -	\$ -	\$ -	"
374.3 RIGHT-OF-WAY	\$ 27	\$ -	\$ 27	\$ -	"
375 Structures and Improvements	\$ (80,571)	\$ -	\$ (80,571)	\$ -	"
376 Mains	\$ -	\$ -	\$ -	\$ -	"
376.10 MAINS-STEEL	\$ 70,064,176	\$ -	\$ 70,064,176	\$ -	"
376.20 MAINS-PLASTIC	\$ 39,959,507	\$ -	\$ 39,959,507	\$ -	"
376.30 MAINS-CAST IRON	\$ 342	\$ -	\$ 342	\$ -	"
376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	"
376.99 MAINS-CIAC	\$ (19,912)	\$ -	\$ (19,912)	\$ -	"
377 Compressor Sta. Eq.	\$ -	\$ -	\$ -	\$ -	"
378 Meas. & Reg.Sta. Eq.-Gen	\$ 134,428	\$ -	\$ 134,428	\$ -	"
379 Meas. & Reg.Sta. Eq.-CG	\$ 4,651,714	\$ -	\$ 4,651,714	\$ -	"
380 Services	\$ -	\$ -	\$ -	\$ -	"
380.1 Services-Steel	\$ 22,435,002	\$ 22,435,002	\$ -	\$ -	"
380.1 Services-Plastic	\$ 21,002,503	\$ 21,002,503	\$ -	\$ -	"
381 Meters	\$ 3,200,991	\$ 3,200,991	\$ -	\$ -	"
381.1 Meters-ERTs	\$ 275,381	\$ 275,381	\$ -	\$ -	"
382 Meters Installation	\$ 3,000,959	\$ 3,000,959	\$ -	\$ -	"
382.1 Meters Installation - ERTs	\$ 2,778,262	\$ 2,778,262	\$ -	\$ -	"
383 House Regulators	\$ 2,609,611	\$ 2,609,611	\$ -	\$ -	"
384 House Regulator Installation	\$ 1,145,408	\$ 1,145,408	\$ -	\$ -	"
385 Indust.Meas.& Reg.Sta.Eq.	\$ 2,139,585	\$ -	\$ 2,139,585	\$ -	"
386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	"
387 Other Equipment	\$ 330,087	\$ 98,737	\$ 231,350	\$ -	"
Total A.D. on Dist. Plant	\$ 173,953,462	\$ 56,546,855	\$ 117,406,607	\$ -	
GENERAL PLANT:	\$ 6,933,351	\$ 3,466,676	\$ 3,466,676	\$ -	general plant
PLANT ACQUISITION ADJUSTMENT:	\$ 9,865,892	\$ -	\$ 9,865,892	\$ -	acquisition adjustments
RETIREMENT WORK IN PROGRESS:	\$ (2,233,352)	\$ (658,667)	\$ (1,574,685)	\$ -	distribution plant
TOTAL ACCUMULATED DEPRECIATION	\$ 188,702,878	\$ 59,354,863	\$ 129,348,014	\$ -	
NET PLANT (Plant less Accum.Dep.)	\$ 298,322,362	\$ 86,315,755	\$ 212,006,607	\$ -	
less:CUSTOMER ADVANCES	\$ -	\$ -	\$ -	\$ -	50%-50% cust-cap
plus:WORKING CAPITAL	\$ 955,790	\$ 517,669	\$ 369,278	\$ 68,843	oper. and maint. exp.
equals:TOTAL RATE BASE	\$ 299,278,152	\$ 86,833,424	\$ 212,375,885	\$ 68,843	

PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU
MINIMUM FILING REQUIREMENTS
INDEX

ENGINEERING SCHEDULES

SCHEDULE

<u>NO.</u>	<u>WITNESS</u>	<u>TITLE</u>	<u>PAGE</u>
I-1 p.1	E. K. IGWILO	CUSTOMER SERVICE - INTERRUPTIONS	290
I-2 p. 1	E. K. IGWILO	NOTIFICATION OF COMMISSION RULE VIOLATIONS	291-292
I-3(a) pp.1 and 2	E. K. IGWILO	METER TESTING - 250 CFH AND LESS	293
I-3(b) p. 1	E. K. IGWILO	METER TESTING - 251 CFH THROUGH 2500 CFH	294
I-3(c) p.1	E. K. IGWILO	METER TESTING - OVER 2500 CFH	295
I-4 pp.1-6	R. MULLER	RECORDS - VEHICLE ALLOCATION	296-301

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16

WITNESS: E. K. IGWILO

DESCRIPTION	CAUSE	DATE	DURATION
1 Line damage 251 East Florida Avenue, Melbourne (950 accounts)	Third Party Damage (Dig-in/Outside Force)	Dec 9 - 11, 2016	39 hours for all accounts to be restored

SCHEDULE I-2

NOTIFICATION OF COMMISSION RULE VIOLATIONS

FLORIDA PUBLIC SERVICE COMMISSION

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
THE LAST RATE CASE NOT TO EXCEED FIVE YEARS

HISTORIC BASE YEAR DATA: 12/31/16

WITNESS: E. K. IGWILO

LINE	NOTICE NUMBER	DATE	SUMMARY	CURRENT STATUS
1	GS-1087 CGCHD	June 27, 2011	Grade 2 & Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
2	GS-1122 CGCBD	December 13, 2011	Grade 3 leaks within rule timeframe.	Violation notice closed
3	GS-1106 CGC TC	September 14, 2011	Grade 2 & Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
4	GS-1147 CGCHD	July 17, 2012	Grade 2 & Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
5	GS-1149-CGCEW	September 14, 2012	Failure to comply with Valve Maintenance: Transmission lines	Violation notice closed
6	GS-1195 CGCHD	August 8, 2013	Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
7	GS-1219 CGCBD	December 9, 2013	Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
8	GS-1196 CGCTC	November 15, 2013	Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
9	GS-1267 CGCHD	October 29, 2014	Failure to meet the criteria for Cathodic Protection of Buried or Submerged Steel, Cast Iron, and Ductile Iron Pipeline	Violation notice closed
			Failure to meet requirements for Distribution System Valves ahead of regulator stations	Violation notice closed
			Odorization testing not completed within rule timeline	Violation notice closed
			Failure to pressure test new segment of pipe to substantiate MAOP	Violation notice closed
			Failure to comply with Leak Surveys, Procedures and Classification.	Violation notice closed
			Prohibited drug program not posted on bulletin boards	Violation notice closed
			Failure to comply with Facility Identification rules.	Violation notice closed
			Inactive Gas Service Lines not retired within rule timeframe.	Violation notice closed
			Coated pipe not cathodically protected	Violation notice closed
10	GS-1291 CGCBD	November 28, 2014	Failure to meet required Capacity of Pressure Relieving and Limiting Stations.	Violation notice closed
			Atmospheric Corrosion Control not completed within rule timeframe	Violation notice closed
			Failure to comply with Leak Surveys, Procedures and Classification.	Violation notice closed
			Failure to comply with Facility Identification rules.	Violation notice closed
			Inactive Gas Service Lines not retired within rule timeframe.	Violation notice closed
			Electrofusion re-qualification test did not meet regulatory requirements	Violation notice closed

SCHEDULE I-2

NOTIFICATION OF COMMISSION RULE VIOLATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS
DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
THE LAST RATE CASE NOT TO EXCEED FIVE YEARS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/16

WITNESS: E. K. IGWILO

LINE	NOTICE NUMBER	DATE	SUMMARY	CURRENT STATUS
11	GS-1271 CGCTC	October 20, 2014	Failure to meet requirements for Distribution System Valves identification.	Violation notice closed
			Failure to comply with Leak Surveys, Procedures and Classification.	Violation notice closed
			Failure to meet Excess flow valve installation requirements.	Violation notice closed
			Prohibited drug program not posted on bulletin boards	Violation notice closed
12	GS-1261 CGCPL	September 18, 2014	Public Awareness for HCAs did not meet regulatory requirements	Violation notice closed
			Odorization testing not completed within rule timeline	Violation notice closed
13	GS-1349 - FCGBD	December 2, 2015	Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
14	GS-1322- CGCHD	June 18, 2015	Grade 2 & Grade 3 leaks not repaired within rule timeframe.	Violation notice closed
			Failure to appropriately mark facilities	Violation notice closed
15	GS-1325-CGCTC	July 20, 2015	Grade 2 leaks not repaired within rule timeframe.	Violation notice closed
16	GS-1365 - FCGHD	May 5, 2016	Failure to meet required Capacity of Pressure Relieving and Limiting Stations.	Violation notice closed
			Plastic pipe: Qualifying persons to make joints.	Violation notice closed
			observation of on-the-job performance may not be used as the sole method of evaluation.	Violation notice closed
			Atmospheric Corrosion Control not completed within rule timeframe	Violation notice closed
			Failure to comply with Facility Identification rules.	Violation notice closed
			Requirement for Distribution System Valves.	Violation notice closed
17	GS-1383 - FCGBD	October 7, 2016	Failure to comply with Leak Surveys, Procedures and Classification.	Violation notice closed
			Plastic pipe: Qualifying persons to make joints.	Violation notice closed
			Atmospheric Corrosion Control not completed within rule timeframe	Violation notice closed
18	GS-1382 - FCGPL	October 5, 2016	Failure to comply with Leak Surveys, Procedures and Classification.	Violation notice closed
			Failure to meet requirements for using External Corrosion Direct Assessment (ECDA)	Violation notice closed
			Did not take appropriate actions to address integrity issues	Violation notice closed
			Additional preventive and mitigative measures not taken by operator	Violation notice closed
			Continual process of evaluation and assessment to maintain a pipeline's integrity did not requirements	Violation notice closed
Failure to maintain appropriate records to demonstrate pipeline compliance	Violation notice closed			
19	GS-1370 - FCGPL	June 9, 2016	Failure to meet requirement for Distribution System Valves.	Violation notice closed
			Failure to comply with Leak Surveys, Procedures and Classification.	Violation notice closed
			Failure to maintain appropriate records on pipeline patrols	Violation notice closed
			Public awareness message not sufficient	Violation notice closed

SCHEDULE I-3(a)

METER TESTING - PERIODIC TESTING

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh	TYPE OF DATA SHOWN:
COMPANY: PIVOTAL UTILITY HOLDINGS, INC	OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING	HISTORIC BASE YEAR DATA: 12/31/16
D/B/A FLORIDA CITY GAS	PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED	WITNESS: E. K. IGWILO
DOCKET NO. 20170179-GU	FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)	

LINE	COMPANY IDENTIFICATION NUMBER: MANUFACTURER	TYPE	SIZE
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All meters sized 250CFH or less are in a statistical sampling program.

FLORIDA PUBLIC SERVICE COMMISSION

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:
HISTORIC BASE YEAR DATA: 12/31/16

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

WITNESS: E. K. IGWILO

DOCKET NO. 20170179-GU

LINE	METER NO.	CO IDENTIFICATION NUMBER:	MANUFACTURER	TYPE	SIZE	LOCATION	STATUS
1	34353	2652341		AL425	425	FCG Miami	NOT TESTED
2	4E357557	2658202		AL425	425	FCG Pt. St. Lucie	NOT TESTED
3	4E618928	2661144		AL425	425	FCG Miami	NOT TESTED
4	5F264815	2671551		AL425	425	FCG Brevard	NOT TESTED
5	5F264859	2671595		AL425	425	FCG Brevard	NOT TESTED
6	5F443805	2675798		AL425	425	FCG Pt. St. Lucie	NOT TESTED
7	4E633832	2679176		AL1000	1000	FCG Miami	NOT TESTED
8	6F972581	2679672		AL425	425	FCG Pt. St. Lucie	NOT TESTED
9	6H038231	2680659		AL1000	1000	FCG Miami	NOT TESTED
10	5F443789	2682297		AL425	425	FCG Pt. St. Lucie	NOT TESTED
11	6338657	2684545		AL1000	1000	FCG Miami	NOT TESTED
12	5F443721	2684732		AL425	425	FCG Miami	NOT TESTED
13	6H223971	2684992		AL1000	1000	FCG Miami	NOT TESTED
14	6H523970	2700258		AL425	425	FCG Miami	NOT TESTED
15	6H382891	2705408		AL1000	1000	FCG Miami	NOT TESTED

SCHEDULE I-3 (c)

METER TESTING - PERIODIC TESTING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY
OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/16
WITNESS: E. K. IGWILO

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

LINE	COMPANY IDENTIFICATION NUMBER:	MANUFACTURER	TYPE /	SIZE
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All meters sized above 2500 CFH have been tested within 120 months.

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 BASE YEAR DATA: 12/31/16
WITNESS: R. MULLER

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	VEHICLE IDENTIFICATION (MAKE & MODEL)	DESCRIPTION OF USE	UTILITY %	NON UTILITY %	NON UTILITY ACCOUNTS
1	2012 FORD FOCUS SE	SUPV, OPERATIONS	100	0	n/a
2	2012 FORD FUSION S	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
3	2013 FORD FUSION S	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
4	2014 CHEVROLET CRUZE	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
5	2014 CHEVROLET CRUZE	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
6	2014 CHEVROLET CRUZE	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
7	2014 CHEVROLET CRUZE	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
8	2014 CHEVROLET CRUZE	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
9	2015 CHEVROLET IMPALA	DIRECTOR, REGIONAL OPERATIONS	100	0	n/a
10	2009 HONDA CIVIC GX	ACCOUNT EXEC	10	90	611042,611044,611049 and 611051
11	2008 TOYOTA CAMRY LE	MGR, OPERATIONS	0	100	611049
12	2012 FORD FUSION S	MGR, OPERATIONS	100	0	n/a
13	2014 CHEVROLET CRUZE	SUPV, OPERATIONS	100	0	n/a
14	2014 CHEVROLET CRUZE	COORDINATOR, PROJECT	100	0	n/a
15	2014 CHEVROLET CRUZE	ENGINEER	100	0	n/a
16	2014 CHEVROLET CRUZE	TECH, PERMIT	100	0	n/a
17	2014 FORD F150 XCAB	SUPV, OPERATIONS	100	0	n/a
18	2014 FORD F150	TECH, AG/BG-GENERAL	100	0	n/a
19	2016 FORD F150	TECH, AG/BG-GENERAL	100	0	n/a
20	2016 FORD F150	TECH, AG/BG-GENERAL	100	0	n/a

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 BASE YEAR DATA: 12/31/16
WITNESS: R. MULLER

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	VEHICLE IDENTIFICATION (MAKE & MODEL)	DESCRIPTION OF USE	UTILITY %	NON UTILITY %	NON UTILITY ACCOUNTS
21	2016 FORD F150	TECH, AG/BG-GENERAL			
22	2016 FORD F150	TECH, AG/BG-GENERAL	100	0	n/a
23	2016 FORD F150	TECH, AG/BG-GENERAL	100	0	n/a
24	2016 FORD F150	TECH, AG/BG-GENERAL	100	0	n/a
25	2013 FORD TRANSIT CONN	TECH, AG/BG-GENERAL	100	0	n/a
26	2013 FORD TRANSIT CONN	METER READER - MANUAL	100	0	n/a
27	2013 FORD TRANSIT CONN	METER READER - MANUAL	100	0	n/a
28	2012 CHEVROLET COLORADO 4DR SUPV, OPERATIONS		100	0	n/a
29	2013 CHEVROLET 1500XCAB4X4	SPECIALIST, DAMAGE PREVENT	100	0	n/a
30	2015 CHEVROLET 1500 REG CAB	TECH, AG/BG-GENERAL	100	0	n/a
31	2015 CHEVROLET 1500 REG CAB	TECH, METER REPAIR-AMR	100	0	n/a
32	2015 CHEVROLET 1500 REG CAB	TECH, METER REPAIR-AMR	100	0	n/a
33	2015 CHEVROLET 1500 REG CAB	TECH, AG/BG-GENERAL	100	0	n/a
34	2015 CHEVROLET 1500 REG CAB	TECH, AG/BG-GENERAL	100	0	n/a
35	2015 CHEVROLET 1500 REG CAB	TECH, AG/BG-GENERAL	100	0	n/a
36	2015 CHEVROLET 1500 REG CAB	TECH, AG/BG-GENERAL	100	0	n/a
37	2010 DODGE DAKOTA 4DR	SUPV, OPERATIONS	100	0	n/a
38	2011 DODGE DAKOTA XCAB	TECH, AG/BG-GENERAL	100	0	n/a
39	2011 DODGE DAKOTA XCAB	SUPV, OPERATIONS	100	0	n/a
40	2010 TOYOTA TACOMA4X2XCB	TECH, AG/BG-GENERAL	100	0	n/a
41	2013 CHEVROLET 1500XCAB4X4	TECH, CORROSION			

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 BASE YEAR DATA: 12/31/16
WITNESS: R. MULLER

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	VEHICLE IDENTIFICATION (MAKE & MODEL)	DESCRIPTION OF USE	UTILITY %	NON UTILITY %	NON UTILITY ACCOUNTS
42	2014 CHEVROLET 1500DBLCA4X4	TECH, CORROSION	100	0	n/a
43	2016 CHEVROLET 1500DBLCA4X4	TECH, CORROSION	100	0	n/a
44	2014 FORD F150 XCAB	MGR, ENGINEER	100	0	n/a
45	2014 FORD F150 XCAB	SUPV, CONSTRUCTION	100	0	n/a
46	2014 FORD F150 XCAB	COORDINATOR, PROJECT	100	0	n/a
47	2013 CHEVROLET 1500 XCAB	TECH, DESIGN	100	0	n/a
48	2013 CHEVROLET 1500 XCAB	COORDINATOR, PROJECT	100	0	n/a
49	2013 CHEVROLET 1500 XCAB	COORDINATOR, PROJECT	100	0	n/a
50	2010 TOYOTA TACOMA4X2XC	COORDINATOR, PROJECT	100	0	n/a
51	2014 FORD F350SD	PRESSURE CONTROL	100	0	n/a
52	2015 DODGE RAM 4500	PRESSURE CONTROL	100	0	n/a
53	2015 FORD F250	SERVICE REP	100	0	n/a
54	2015 FORD F250	SERVICE REP	100	0	n/a
55	2015 FORD F250	SERVICE REP	100	0	n/a
56	2015 FORD F250	SERVICE REP	100	0	n/a
57	2015 FORD F250	SERVICE REP	100	0	n/a
58	2015 FORD F250	SERVICE REP	100	0	n/a
59	2015 FORD F250	FRMN, OPERATIONS	100	0	n/a
60	2015 FORD F250	SERVICE REP	100	0	n/a
61	2015 FORD F250	SERVICE REP	100	0	n/a
62	2015 FORD F250	SERVICE REP	100	0	n/a

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 BASE YEAR DATA: 12/31/16
WITNESS: R. MULLERCOMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	VEHICLE IDENTIFICATION (MAKE & MODEL)	DESCRIPTION OF USE	UTILITY %	NON UTILITY %	NON UTILITY ACCOUNTS
63	2015 FORD F250	SERVICE REP	100	0	n/a
64	2015 FORD F250	SERVICE REP	100	0	n/a
65	2015 FORD F250	SERVICE REP	100	0	n/a
66	2016 FORD F250	FRMN, OPERATIONS	100	0	n/a
67	2016 FORD F250	FRMN, OPERATIONS	100	0	n/a
68	2016 FORD F250	SERVICE REP	100	0	n/a
69	2016 FORD F250	SERVICE REP	100	0	n/a
70	2016 FORD F250	SERVICE REP	100	0	n/a
71	2016 FORD F250	SERVICE REP	100	0	n/a
72	2016 FORD F250	SERVICE REP	100	0	n/a
73	2016 FORD F250	SERVICE REP	100	0	n/a
74	2016 FORD F250	SERVICE REP	100	0	n/a
75	2016 FORD F250	SERVICE REP	100	0	n/a
76	2011 FORD F350SD	SERVICE REP			
77	2014 FORD F350SD	SERVICE REP			
78	2014 FORD F350SD	DIST MISC			
79	2011 CHEVROLET 2500HD	SERVICE REP			
80	2013 CHEVROLET 2500HD	SERVICE REP			
81	2013 CHEVROLET 2500HD	SERVICE REP			
82	2013 CHEVROLET 2500HD	SERVICE REP			
83	2014 CHEVROLET 2500HD	SERVICE REP			

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 BASE YEAR DATA: 12/31/16
WITNESS: R. MULLER

COMPANY: PIVOTAL UTILITY HOLDINGS, INC
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

Line No.	VEHICLE IDENTIFICATION (MAKE & MODEL)	DESCRIPTION OF USE	UTILITY %	NON UTILITY %	NON UTILITY ACCOUNTS
84	2015 CHEVROLET 2500HD	FRMN, OPERATIONS	10	90	Energy Conservation
85	2015 CHEVROLET	FRMN, OPERATIONS	100	0	n/a
86	2015 CHEVROLET 2500HD	SERVICE REP	100	0	n/a
87	2015 CHEVROLET 2500HD	SERVICE REP	100	0	n/a
88	2016 CHEVROLET 2500HD	SERVICE REP	100	0	n/a
89	2010 DODGE 2500	SERVICE REP	100	0	n/a
90	2011 DODGE RAM 2500	SERVICE REP	100	0	n/a
91	2011 DODGE RAM 2500	SERVICE REP	100	0	n/a
92	2011 DODGE RAM 2500	SERVICE REP	100	0	n/a
93	2011 DODGE RAM 2500	SERVICE REP	100	0	n/a
94	2012 DODGE 2500	SERVICE REP	100	0	n/a
95	2012 DODGE 2500	SERVICE REP	100	0	n/a
96	2012 DODGE 2500	SERVICE REP	100	0	n/a
97	2012 DODGE 2500	SERVICE REP	100	0	n/a
98	2015 DODGE RAM 4500	DIST OPERATOR	100	0	n/a
99	2014 DODGE RAM 4500	DIST CREW	100	0	n/a
100	2014 DODGE RAM 4500	DIST CREW	100	0	n/a
101	2009 CHEVROLET 2500 XCAB	TECH, INST	100	0	n/a
102	2015 CHEVROLET 2500HDDBL CAB	TECH, INST	100	0	n/a
103	2013 CHEVROLET 2500 XCAB	SUPV, CONSTRUCTION	100	0	n/a
104	2010 FREIGHTLIN M2-106	DIST CREW	100	0	n/a

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Line No.	VEHICLE IDENTIFICATION (MAKE & MODEL)	DESCRIPTION OF USE	UTILITY %	NON UTILITY %	NON UTILITY ACCOUNTS
105	2009 FREIGHTLIN M2-106	DIST CREW	100	0	n/a
106	2009 FREIGHTLIN M2-106	DIST CREW	100	0	n/a