BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of:

REVIEW OF 2007 ELECTRIC INFRASTRUCTURE STORM HARDENING PLAN FILED PURSUANT TO RULE 25-6.0342, F.A.C., SUBMITTED BY FLORIDA PUBLIC UTILITIES COMPANY. DOCKET NO. 070300-EI

PETITION FOR RATE INCREASE BY FLORIDA PUBLIC UTILITIES COMPANY. DOCKET NO. 070304-EI

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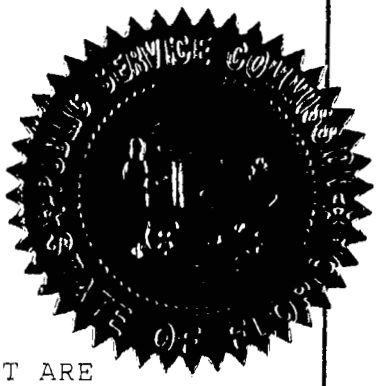

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TELEPHONIC DEPOSITION OF: P. MARK CUTSHAW

TAKEN AT THE INSTANCE OF: The Staff of the Florida Public Service Commission

PLACE: Room 382D
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida

TIME: Commenced at 2:00 p.m.
Concluded at 3:05 p.m.

DATE: Wednesday, February 6, 2008

REPORTED BY: JANE FAUROT, RPR
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(850) 413-6732

HEARING EXHIBIT - 00003425

APPEARANCES:

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PATRICIA CHRISTENSEN, ESQUIRE, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison St., Room 812, Tallahassee, Florida 32399-1400, appearing on behalf of the Citizens of the State of Florida.

KEINO YOUNG, ESQUIRE, FPSC General Counsel's Office, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, appearing on behalf of the Florida Public Service Commission Staff.

HEARING EXHIBIT - 00003426

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NUMBER:		ID.
1	(Late-filed) Number of 69 kV Transmission Poles Located on City Streets and Right-of-Ways.	18

12004

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S T I P U L A T I O N

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this cause; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record. conversations are with the consent of the deponent.

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PROCEEDINGS

MR. YOUNG: Ma'am, before you administer the oath, I just want to put on the record this is the deposition of P. Mark Cutshaw in Docket Number 070300-EI and Docket Number 070304-EI.

And, ma'am, at this time you can administer the oath for me, please.

(Witness sworn.)

MR. YOUNG: Thank you, ma'am.

THE NOTARY: You're welcome, sir.

MR. YOUNG: Mr. Cutshaw, how are you, sir?

THE WITNESS: Let me ask you a quick question on the affidavit. I was looking, and I didn't have one on any of the documents. Is it sufficient just to do a normal document, or can I get that to her when we get finished here today?

(Off the record discussion.)

P. MARK CUTSHAW

was called as a witness and, after being duly sworn by the Notary Public, testified as follows:

DIRECT EXAMINATION

BY MR. YOUNG:

Q Mr. Cutshaw?

A Sir.

Q Can you please state your name for the record?

A My name is Mark Cutshaw.

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Q Mr. Cutshaw, just for your information, I'm going to go through some preliminary steps for this deposition just to put certain things on the record.

Also, I want to ask you -- did somebody else join the line?

MS. BROWNE: Maria Browne.

MR. YOUNG: Hi, Keino. Good; thank you.

BY MR. YOUNG:

Q Mr. Cutshaw, at any point in time during this deposition, if I ask you a question and you don't understand it, you can please feel free to ask me to repeat it. Either I will repeat it or I will have the Madam Court Reporter repeat the question for you. Okay?

A Okay.

Q Also, Mr. Cutshaw, at any time if you feel you need to take a break, please, at all means, just ask and we definitely will be accommodating to that for you.

A Okay.

Q I don't anticipate this being a long deposition. However, at any time if you want to break, as I say, please just ask for one.

A Okay.

Q Also, Mr. Cutshaw, your attorney may object to a question. If he objects to a question, this is a deposition, so we do expect you to answer it. His objection will be noted

for the record, okay?

A Okay.

Q All right. Again, you said your name is P. Mark Cutshaw, correct?

A That's correct.

Q How are you employed, Mr. Cutshaw?

A I'm the General Manager for Florida Public Utilities Company in our Northeast Florida Division.

Q And how long have you held that position?

A I have held this position for two years.

Q And how long have you been with Florida Public Utilities?

A I have been with the company approximately 16 years.

Q And what were your positions for those 16 years? What positions have you held for those 16 years? Excuse me.

A Prior to this, I was the General Manager for our Northwest Florida Division.

Q And how long have you held that position?

A For the entire term, so that would have been about 14 years.

Q Okay. Mr. Cutshaw, you filed prefiled direct testimony and rebuttal testimony in these dockets as previously mentioned for the record, correct?

A That's correct.

Q And, Mr. Cutshaw, looking at your -- focusing on your

rebuttal testimony, do you have that document in front of you, sir?

A Yes, I do.

Q Focusing on your rebuttal testimony, on Page 2 of your rebuttal testimony you stated that some of the original storm hardening cost estimates have changed, correct?

A That's correct.

Q And that would be Page 2, Lines 18 and 19, correct?

A I may be looking at a different version. I've got my copy. Let me see if I can find the exact filed version, which I do not have with me. I've got the testimony, but it may not be in the same format that you have.

Q Okay.

A So if you could state the question, then I can find it little easier, I think.

Q Okay. The question reads on Page 2 of your prefiled direct testimony that you filed with the Public Service Commission, is what is the total cost associated with the storm hardening initiatives, and what is the estimated annual cost associated with these initiatives. And this is in your rebuttal testimony. Do you see that?

A You said it was the prefiled or the rebuttal?

Q Rebuttal. The prefiled rebuttal testimony.

I'm sorry if I misspoke, by the way.

A And could you read that question one more time.

Q The question reads: What is the total cost associated with the storm hardening initiatives, and what is the estimated annual cost associated with these initiatives?

A Okay. I'm with you.

Q Are you with me?

A I'm with you now.

Q Okay. On the fourth line down, and the answer.

A Okay.

Q After the semi-colon you said, "However, some of the cost estimates have changed." Do you see that?

A That's correct.

Q Do you see that, sir?

A Yes, sir; that's correct.

Q Can you identify these cost changes and the related hardening activities for us, please?

A Give me just one second. Okay. There's a couple I'll start with. The first item was the storm hardening cost associated with the collaborate research. We had originally estimated $25,750 for that cost. And based on changes in the budget and the addition of some utilities to that group after we made the estimates, the amount has decreased to $5,170.

The next item had to do with the tree trimming cost. Originally we had included in the MFRs the cost of $352,260. Since that time, the trimming cycle has been modified to a three-year main feeder trim cycle and a six-year trim cycle for

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all the laterals, which ended up reducing that cost to $234,840.

There was also a change in the amount for locating personnel in the Emergency Operations Centers during emergencies. In the original documents, or the original MFRs there was an amount of $19,991 included and that has been revised to $9,991. And I believe those are the only changes associated with the storm hardening initiatives.

Q Mr. Cutshaw, do you know if you provided those changes as an addendum to your rebuttal testimony? Are they an addendum to your rebuttal testimony or are they included in your rebuttal testimony?

A Those are included in my rebuttal testimony.

Q They are?

A Yes.

Q Can you please identify where these changes are included in your rebuttal testimony?

A Give me just a second. Okay. If you look at Page 11, the collaborative research area, I did give you an incorrect number. I was looking at a previous document when I was going over that initially. But on Page 11, Line 9, under the collaborative research section, it is included in there, and the correct total amount is $2,870.

Q Okay.

A That is one of them. Okay. If you look on Page 17

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of my rebuttal testimony under the heading tree trimming, and the answer to the first question appears to be on Line 14 was the amount of $234,840. If you look on Page 19 under the heading personnel at EOCs, in the answer to the first, or the second question on Line 13, it says what amounts should be included in expenses, and it identifies the change down to the $9,991.

Q All right. Keeping with your rebuttal testimony, Mr. Cutshaw, on Page 3 of that testimony, of your rebuttal testimony -- are you there?

A Yes, sir.

Q You stated that there are 55 wood transmission poles that have been in service for 30 years or longer?

A Correct.

Q What is the average life, average life of these 69 kV transmission poles?

A I would have to do a little research, but I did submit with one of the interrogatory questions and also with my rebuttal testimony that has a list of all 69 kV transmission poles. It shows if they are wood or concrete, and it also shows the year in which they were installed. I don't have that information, but it would be -- we could go through and take an average life with the information, and that was an Exhibit MCR-3. But it does have the asset year or the year in which they were installed. So, that could be determined.

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Q And you said that is MCR-3?

A Correct, M as in Mark, C as in Cutshaw, R as in Rebuttal, dash 3.

Q Okay. Mr. Cutshaw, do all 190 of the wood transmission poles meet or exceed the National Electric Safety Code standard?

A Yes, they do.

Q Does the National Electric Safety Code have a set standard as to age of wooden transmission poles as to when they need to be replaced?

A Not to my knowledge. And can I clarify one issue?

Q Yes, please.

A When the poles were installed, they were all designed to meet the National Electric Safety Code, including the extreme wind loading standards. As I mention in my rebuttal testimony, some of them have been in service for 30 or more years, and with any wooden pole there is some deterioration in the strength of the pole over time, and that has not been considered in my statements. I don't know the condition of each pole, but at the time in which they were installed, they did meet the NESC requirements. Since then, because of decay at the ground line or damage from woodpeckers, I'm sure they do not have the same strength that they did at the time in which they were installed.

Q Mr. Cutshaw, keeping with the longevity of the poles.

Assume for a moment that the poles have an average lifespan of greater than 30 to 40 years. Would early replacement of these poles add to the unnecessary -- add an unnecessary burden to the FPUC's residential ratepayers?

A Can you read that one more time for me, please?

Q Okay. Assume for a moment, Mr. Cutshaw, that the wooden transmission poles have an average life of greater than 30 to 40 years. Would you agree that early replacement of these poles add an unnecessary burden to the FPUC's residential ratepayers?

MR. HORTON: I'm going to object to the form of that question, and specifically to the use of the word unnecessary. If you want to rephrase the question --

MR. YOUNG: Mr. Cutshaw, you can answer.

I will keep it as is, Doc.

MR. HORTON: Well, I'm going to object to the use of the word unnecessary. I object to the form of the question.

MR. YOUNG: Okay. Mr. Cutshaw, I think you still can answer.

THE WITNESS: The average life or the depreciated useful life of wood poles is typically in the neighborhood of 30 years. And if we accelerated the replacement well in excess of 30 years there may be some impact to residential customers. However, with the fact that we have got 190 poles that need to be replaced, in order to get them down in place and be able to

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replace all of them prior to them being 30 years, or an average of 30 years when they are replaced, we need to start now, especially considering that 55 are already 30 years old or older. And with our current scheme of replacing 9 to 10 poles per year, it would take five to six years to replace the 55 that are older than 30 years.

At that time, those that are in the older than 20-year category would be approaching the 30-year lifespan, and those are the most critical poles to be replaced are those that are older than 30 years, or older than 20 years. Based on our current cycle, we need to replace at least 9 to 10 per year. In the past we have typically replaced one to two poles per year. And, as you can see, doing it at that rate, the poles would be extremely old before we were able to get to the point of become able to replace all of them.

BY MR. YOUNG:

Q Mr. Cutshaw, does FPUC have an inspection program to see if these poles meet the National Electric Safety Code standards?

A As I said earlier, we do have a visual inspection program which has been or will be filed in an additional interrogatory question. The inspection program consists more or less of a visual inspection, and it does not include any type of detailed inspection analysis of the decay on the pole. If we find one that is significantly deteriorated, those will

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be addressed immediately. But other than that, we do not have a detailed pole inspection program to the extent of what's included in our proposed pole inspection program, and we are not doing that at this point.

Q Well, in terms of what you are doing in terms of visual inspection, how often are poles visually -- individual poles visually inspected? How often do you do pole inspections?

A Well, on the transmission poles, we visually inspect them each year.

Q Okay. Mr. Cutshaw, did FPUC apply any salvage value to the 190 wood transmission poles?

A Typically, the salvage value is actually a cost in trying to get rid of those larger poles. So, no, we did not give any salvage value credit to this.

Q Okay. I guess my question is why not? I think you might have answered that, I'm not too sure.

A Typically, when a pole is replaced, there is not any true salvage value. For those poles that maybe had not been depreciated fully at the time in which they were retired, maybe there should have been in certain cases some small amount of credit given for the undepreciated cost of the pole. But in most cases, if a pole is fully depreciated, and we remove it from service, there is no salvage value for that old pole that has been fully depreciated.

Q Okay. Mr. Cutshaw, keeping on Page 3, moving down to Line 17 of your rebuttal testimony, you stated that in 1998, FPUC replaced three wooden 69 kV transmission poles with three 82-foot concrete poles, correct? Do you see that?

A That's correct.

Q Okay. What was the circumstances that led to FPUC to replace these poles?

A I was not here at that time, and I'm not sure of the exact details. It was located on the south end of the island, it was located next to Highway A1A, it was easily accessible, and I'm not sure if it had to do with the condition of the poles, or if it had to do with development in the area that required modification of the poles and their location. I'm not sure of the details, but it was readily accessible to trucks. Other than the cranes necessary to install the heavier concrete poles, there is really no specialized equipment needed to do that.

Q On Page 4, Mr. Cutshaw, Line 29. On Page 4, Line 29 of your rebuttal testimony. Are you there, sir?

A Yes, I got it.

Q Okay. Mr. Cutshaw, you stated that the vast majority of FPUC's wooden 69 kV transmission poles are located on the city streets of Amelia Island. Do you know the number of poles that are located on the city streets and the numbers that are located on the right-of-ways?

A I would have to do that -- I would have to get that information, but I don't have that information now. As I have stated, the majority are on city streets that really cause a lot of the issues with being able to guy perpendicular to the pole line in order to increase the strength on the poles.

MR. YOUNG: Okay. Can we get that as a late-filed exhibit, Doc?

MR. HORTON: What is that?

MR. YOUNG: The number of 69 kV transmission poles that are located on the city streets and the numbers that are located in the right-of-way -- on the right-of-way?

MR. HORTON: You will have to ask the witness if that information is readily available, I don't know.

BY MR. YOUNG:

Q Mr. Cutshaw, is the information readily available?

A It may take a day or two, but I think we can get it.

MR. YOUNG: Okay. So, I guess that would be marked as Late-filed Exhibit 1 to Mr. P. Mark Cutshaw's deposition.

MR. HORTON: Okay.

(Late-filed Exhibit 1 marked for identification.)

BY MR. YOUNG:

Q On Page 5, Mr. Cutshaw, Lines 8 through 12 of your prefiled direct testimony -- prefiled rebuttal testimony, I'm sorry -- you stated that FPUC will receive a total of $319,836 in the form of deposit refunds from JEA and Southern Company.

The question is how will these funds benefit FPU's storm hardening efforts?

MR. HORTON: I'm sorry, Keino, could you give me the reference for that, again?

MR. YOUNG: Page 5, Lines 8 through 12. One second.

THE WITNESS: I guess to answer to your question, I don't think there is any relation between those deposits and the storm hardening.

MR. YOUNG: Doc, that was Page 5, Lines 8 through 12, those numbers.

MR. HORTON: Oh, you totaled up the two numbers. Okay. I see what you did. Thank you.

BY MR. YOUNG:

Q Mr. Cutshaw, what was your response, again, please?

A I'm not sure if that has any direct relation to the storm hardening, and I'm really not qualified to answer exactly when we receive those back, how those dollars will be -- where they will be placed and how they are utilized.

Q Okay. On Page 8, Line 15 of your rebuttal testimony, Mr. Cutshaw. Can you please take a moment to read that to yourself?

A You're talking about the entire question about the benefits that would occur related to a tree replacement program?

Q Yes.

A Okay.

Q Mr. Cutshaw, is it your belief that if existing trees that conflict with overhead electric lines -- is it your belief that existing trees that conflict with overhead existing lines should be removed rather than continuously trimmed, and that FPUC, in some cases, will replace the ones being removed in a more appropriate location, is that your belief?

A My belief is in many cases we have trees in which customers are very, very much attached to the trees in their yard. When we go by to do tree trimming, they assist us in determining how much needs to be trimmed. And there are many, many cases that we go to do trimming in which we cannot get our normal clearance. When that occurs, we have to go back much, much more frequently than we normally would for any other trees.

In those cases, if we were able to remove that tree so that that problem and in some cases that annual problem of having to address that particular tree, if it could be removed and a more location appropriate tree put there, the long-term effects of that would be very beneficial to the company and to the customers in the form of better reliability and lower cost.

Q Okay. Mr. Cutshaw, does FPUC have any data to show that its tree replacement program is cost-effective than a continually tree-trimming program?

A No, we do not have any data other than just our

experience in working with customers and in trying to -- for those difficult situations, find some way to reduce the overall tree-trimming costs. We have not done this, but we feel like it is an appropriate way to reduce long-term costs of tree trimming.

Q So is it correct to say that FPUC does not have a tree removal program in place?

A We do have a tree removal program that if there are cases that we can remove a tree rather than trimming it on an annual basis, we do remove the trees. What this tree replacement is referencing is in those cases where we can't remove the tree, if there were other alternatives that we could offer to the customer that would allow us to remove that tree, the long-term cost would be reduced for tree trimming for that area.

Q Mr. Cutshaw, let me back up for a second. I think what -- I want to ask you to describe your current tree replacement programs, sir. You describe it in some respects and in other respects, too, but I want you to describe it holistically for us.

A Currently, we do not have any type of tree replacement program. That is a program that we are proposing that we feel like would be beneficial to the entire tree-trimming program, but we do not have any tree replacement program in place at this time. We do have a tree removal

program that if we are in the area doing tree trimming and there is a tree that we feel is appropriate to be removed and we can obtain permission from the customer to do so, then we will remove the tree. But it is only in cases that we feel because of the type tree and the location that it is better to remove the tree than to continually trim it.

Q So, Mr. Cutshaw, how will FPUC then integrate a tree replacement program in its three-year feeder and six-year lateral tree trimming cycle?

A I'm not sure if integrate is the correct word. That will give us another alternative that as we are doing tree trimming and we come across situations to do tree replacements, that we could remove the tree, provide that customer with a small location appropriate tree. Again, the long-term cost benefits are there. This tree replacement program as it is titled here is not truly completely a tree replacement program. This would also provide trees for situations that we are trying to provide education to customers when they are planting trees, which is really the most effective time to not plant the tree, as opposed to planting the tree. If the tree is never planted, or if a location appropriate tree is planted, the tree trimming issues will not come into play down the road. So that is another aspect of this. It is not strictly to go give a customer a tree and then cut one down.

Q Okay. Then what effects will the tree replacement

program, as you described, in terms of being a hybrid of a tree replacement program and another -- I guess, as you describe it, I would say, what effects will that tree replacement program have on the overall cost of FPUC's three-year feeder and six-year lateral tree trimming cycle?

A Initially, it is going to have little or no effect. What we are trying to do with this is look down the road long-term, 10 to 15 years down the road. After we are able to remove some of the large problem trees there will be benefits down the road. Initially, the impact to the tree trimming costs will be minimal, but five to ten years down the road there should be benefits from removing those large problem trees that we have, but we do not have any data to substantiate any of this. It's just based on our experience in working with customers and trying to find ways to resolve tree trimming issues that we face.

Q Then how will FPUC's tree replacement program, as you describe it, affect the number of tree trimming crews needed to perform a three-year feeder, six-year lateral tree trimming cycle?

A Initially, there will be any impact on the number of trees needed. We do anticipate, again, that 10 to 15 years down the road as these trees are removed, that will allow the productivity rate of each crew to improve. And if the productivity rate can be improved, that has a tremendous impact

on the number of crews that are needed to perform the three-year main and six-year lateral trim cycle. So long-term this will have an effect on the number of tree crews needed to keep up with the tree trimming cycle.

Q Mr. Cutshaw, what is FPUC's projected annual cost associated with storm hardening?

A I don't have the exact number with the adjustments that we have made, but it appears to be approximately, probably 550 to $600,000. I don't have those numbers readily available, but I think that is a ballpark of the total number with the adjustments from what we originally filed.

Q Okay. So the 550, $600,000 annually, subject to check, based on those numbers, what will be the effect of the storm hardening on FPUC's average residential customer's monthly electric bill, assuming cost per thousand kilowatt hour?

A Again, that is information I would have to find out, but I'm not sure what that exact impact would be.

MS. CHRISTENSEN: Can I direct you all to MRC-1, which is attached to the rebuttal testimony. It gives the totals with the updated numbers for the storm hardening activity.

MR. YOUNG: Okay.

BY MR. YOUNG:

Q All right. Mr. Cutshaw, I'm coming down to my

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have only got five or six more questions remaining, okay?

A Okay.

Q And I feel they are fairly simple. Has FPUC agreed to the stipulation with third-party attachers?

A Are you referencing the process to engage --

Q Third-party attachers.

A Yes, we have.

Q Okay. Will the poles that are used by third-party attachers be inspected or tested more than the poles having no attachers?

A No. The pole inspection will be based on a cycle that we set up based on accomplishing pole inspections on all of our poles, and the attachments on those poles is not really considered in the cycle.

Q Okay. One second, please. Mr. Cutshaw?

A Yes, sir.

Q What storm hardening measures will FPUC implement as a result of third-party attachers?

A Will you say that one more time for me?

Q What storm hardening activities will FPUC implement as a result of third-party attachers?

A I'm not sure if there are any that are done specifically for third-party attachers. I guess the only one that would be based on the third party attachers is the joint use attachment audits that will be completed. But beyond that,

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there are none that are specifically due to third-party attachers.

Q Okay. One second, please.

All right. Mr. Cutshaw, my final two questions. On Page 13 of your storm hardening plan, do you have that in front of you, sir?

A Give me just one second.

MR. HORTON: Keino, you said the plan, not the testimony, right?

MR. YOUNG: Not the testimony, the plan.

MR. HORTON: Thank you.

THE WITNESS: Page 13 of the plan?

MR. YOUNG: Yes, sir.

BY MR. YOUNG:

Q Page 13 of FPUC's storm hardening plan stated that FPUC will be upgrading some joint use facilities. Could you explain -- for the record, who are the joint users of these facilities?

A Which section are you referencing?

Q Page 13, 6.3, and the subtitle is upgrading of joint use facilities. And my question is one -- I guess it is a two-part question, let me say that. Who are the joint users?

A Depending on the location, there are several projects that are identified for our Northwest Florida Division. And I think these joint attachers are Embarq and Comcast, and the

items that are in our Northeast Florida Division would be Comcast and BellSouth/AT&T.

Q Okay. And my final question, Mr. Cutshaw, is what were the construction rating before the upgrade, and what will be the rating after the facilities are upgraded? And when I say construction rate, I'm talking about the NESC standard.

A When they were originally constructed, they were built to either a Grade C or Grade B construction standard. I don't have this information for sure, but since these are all feeders to critical load, they were likely built to Grade B standards due to the rebuild to apply the extreme wind loading criteria and design of the poles based on our facilities as well as the joint use attachers.

Based on what we have seen thus far, the loading, or the additional loading due to the joint use attachers is typically a small portion of the total loading requirements, so there's is not a huge impact. Again, I don't have all the details of the size of the poles and the exact percentage of loading, but to my knowledge there is not a significant difference in cost due to the joint use attachments on those particular poles.

MR. YOUNG: Okay. Thank you, Mr. Cutshaw. That is all of my questions.

THE WITNESS: Okay.

MR. YOUNG: Thank you, once again.

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MS. CHRISTENSEN: Doc, I just have a few clarifications.

MR. HORTON: Sure.

CROSS EXAMINATION

BY MS. CHRISTENSEN:

Q Mr. Cutshaw, when you talked about your storm hardening plan, and you were asked about what impact the joint users would have, you cited to the joint use attachment audit. I just want to make sure I'm clear that the joint use attachments also has an impact on the cost of the wood pole inspection program?

A I think the only impact that the joint use attachers would have on there would be in conjunction with identifying the attachment and including that in any loading calculation that was done. The majority of the cost is not really directly related to that particular joint use attachment.

Q Right. But of the $219,000 for the wood pole inspection program, included in that calculation is -- I guess it's partially based on a cost for joint use inspection, correct? I mean, there is a portion of costs in there for joint use attachments?

A Let me check my rebuttal testimony real quick. Hold on just a second. Okay. If you look at the rebuttal testimony that I filed --

Q Uh-huh.

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A -- it starts on Page 16 at the bottom, it reads, "Based on the information and the specification included in our pole inspection plan, the external treatment or treat is 2,988, sounding bore is 775, and the LoadCalc is 726, which is combined for a total of 4,489. Increase that cost by 3.5 percent due to the fact that it was received in 2007, brings that cost to a total of 4,646, which is slightly above what we originally filed in our projection. So if you take those three, the external treatment, the sounding bore, which are not as a result of third-party attachments, and then add the load calculation, which part of that would be to include the joint use attachment in the calculation, that amount exceeds what we included in the MFR. So based on those calculations, the joint use would have little or no impact on the total cost.

Q Right. But the LoadCalc is impacted by third-party attachers, if I'm understanding you correctly.

A There is, I guess, an additional step in there that included how would impact the total cost. If there was a joint use attachment or if there were no joint use attachments, the cost would still remain the same.

Q Well, Mr. Cutshaw, let me clarify. Looking at your MRC-1, the total amount for storm hardening activities with the updated projections, would I be correct in saying that is one million dollars?

A I think the exact numbers for all of that, excluding

any capital related extreme wind loading cost is 957,244, and in my earlier statement I think it was 550,000. One thing that I did not include in that total was the transmission pole replacement program, so that was the difference between this number and what I stated earlier.

Q Well, looking at the bottom it says expense related items. At the bottom it says 957 million, and then including the 20-year replacement program, the total goes up to 1.09 million. Is that correct?

A If you look at that bottom part where it is talking about the 20-year replacement, there is a credit and a debit there. It balances out. The addition above the 957,000 is 142,000 that's associated with the extreme wind loading projects, distribution projects that are included in the storm hardening plan.

Q Okay. So then looking at the 20-year transmission pole replacement program, according to your exhibit, would have essentially no impact on the storm hardening costs?

A In this particular document, at the bottom it nets out. If you look at the top part, there's an amortization for the transmission pole program. It is $354,600 per year, so it definitely would have a big impact.

Q Okay. But the 1.09 million is without the amortization program included?

A No, no, that does include the transmission pole

program and also the extreme wind loading distribution projects.

Q Well, I'm just trying to make sure I understand, because on Line 11 you have it added in and then you have it subtracted out before you get to the 1.09 million. So is that included in the 1.9 million, or does that essentially end up being a wash and not included in the 9.1 million?

A No, it is included in the $1.099 million.

Q Okay. And I had a question. You earlier were talking about your tree removal program, and I wanted to get a better understanding. You said you worked with some of the customers on how much of the tree you trim back. I wanted to make sure I understood. Do you, generally speaking, trim the trees to last, the period between the tree trimming cycles?

A In most cases we are able to go out and, depending on the type of construction, trim the trees anywhere from ten to in some cases 20 feet back from the conductor, which is adequate clearance in most cases that would allow us to make the cycle and come back three years later and do the trimming.

There are cases that customers will not allow us to take that much. They are very aggressive in making sure we do not cut the trees. And we have had some precarious situations out there with customers that did not want their trees trimmed, and in those cases we were more or less forced to maybe get two or three foot of clearance from the conductor, which would mean

that in the following year we had to go back and trim it again to keep -- from it contacting the conductor and causing outages.

Q These are trees that are in the right-of-way, correct, or tree limbs that are in the right-of-way?

A Typically, these are trees that are located on private property that overhang the right-of-ways. So it's a mixture of both. They are located on their property, and as far as they are concerned it is their tree regardless of whether it is on the right-of-way or not. And if we go and try to trim the trees, even though it may be on the right-of-way in some cases, we are not able to do so.

Q Well, are you not doing it because they are putting -- is it because you don't think you have a right to trim it back to the three-year distance, or is it because you don't want to create a confrontation between the homeowner?

A We have had situations where the police have been called by the homeowner. We have had guns involved. Some situations are better left not trimmed than risk an issue with law enforcement or worse.

Q But I'm just trying to clarify. So it has more to do with the reaction of the homeowners than whether or not you had a right to clear it back?

A That's correct.

MR. CHRISTENSEN: I don't think I have any more

questions. Thank you.

MR. YOUNG: Maria?

MS. BROWNE: Yes.

MR. YOUNG: Do you have any questions?

MS. BROWNE: No. I think we are set. Thanks, Keino.

MR. YOUNG: Doc, any rebuttal?

MR. HORTON: No, I have no rebuttal. Redirect.

MR. YOUNG: I mean redirect, I'm sorry.

MR. HORTON: Yes.

MR. YOUNG: I guess that is everyone. I hope I'm not missing anyone.

MR. HORTON: It doesn't sound like it.

MR. YOUNG: All right.

(The deposition concluded at 3:05 p.m.)

ERRATA SHEET

DO NOT WRITE ON TRANSCRIPT - ENTER CHANGES HERE

IN RE: DOCKET NO. 070300-EI and 070304-EI
NAME: P. MARK CUTSHAW
DATE: February 6, 2007

PAGE	LINE	CHANGE

CERTIFICATE OF OATH

STATE OF Florida

COUNTY OF Nassau

I, the undersigned authority, certify that P Mark Cutshaw personally appeared before me at 911 South 8th Street Fernandina Bch., Florida 32034 and was duly sworn by me to tell the truth.

WITNESS my hand and official seal in the City of Fernandina Bch, County of Nassau, State of Florida, this 6th day of February 20__.

RENA M. WILLIAMS
Comm# DD0647942
Expires 3/7/2011
Florida Notary Assn., Inc

Rena M Williams
Notary Public
State of Florida

Personally known ✓ OR produced identification ____.

Type of identification produced Personally known

HEARING EXHIBIT - 00003459

STATE OF FLORIDA)
: CERTIFICATE OF REPORTER
COUNTY OF LEON)

I, JANE FAUROT, Official FPSC Commission Reporter, do hereby certify that I was authorized to and did stenographically report the foregoing deposition at the time and place herein stated.

I FURTHER CERTIFY that this transcript, consisting of 33 pages, constitutes a true record of the testimony given by the witness.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED THIS 12th day of February, 2008.

JANE FAUROT, RPR
Chief, Hearing Reporter Services
Office of Commission Clerk
(850) 413-6732

HEARING EXHIBIT - 00003460

Docket Nos. 070300-EI and 070304-EI
P. Mark Cutshaw's Late Filed Deposition Exhibit 1
Deposition held February 6, 2008

A total of twelve (12) of the 190 wood 69 KV transmission poles are located off city/county streets and on a right of way. However, nine (9) of these are subject to change should the county develop a county road through this section of the pole line.

Ex.MCR-3shows all of the 190 69 KV poles and they are located as described below:

69 KV SD to JLT (3 pages)– All of these poles are located on city/county streets that do not allow guying.

69 KV SD to AIP (5 pages)– Nine (9) poles are located off city/county streets and on a right of way. This includes poles numbered 16-23 and 43. However, poles numbered 16 – 23 are located on an unimproved county right of way that could be modified to include a county road at some point in the future.

69 KV JLT to CCA & RAY (2 pages) Three (3) poles located off city/county streets and on a right of way. This includes poles numbered 29, 30 and 33.

HEARING EXHIBIT - 00003461

22

Florida Public Service Commission's Distribution Reliability Review, dated December 20, 2006 (pages 15-16, 31-32)

HEARING EXHIBIT - 00003462

Review of Florida's Investor-Owned Electric Utilities' Service Reliability In 2005

Florida Public Service Commission

Division of Economic Regulation
Division of Regulatory Compliance and Consumer Assistance
Division of Competitive Markets and Enforcement
December 20, 2006

12039

HEARING EXHIBIT - 00003463

cycle of vegetation management for all distribution circuits. FPL, PEF, and GULF have committed to a three-year average trim cycle on distribution feeders and a five-year cycle (PEF) or six-year cycle (FPL and GULF) on laterals. These three utilities' vegetation management plans incorporate incremental activities other than additional cycle trimming, such as programs to remove hazardous trees from locations adjacent to electric utility rights-of-way which they believe will reduce storm-related service interruptions.

- **Reliability Data Audits** – In order to ensure the integrity of the data used to calculate the reliability indices, staff periodically conducts data audits. Comprehensive data audits were conducted for the 2002 and 2003 report data. No such data audits were conducted for 2004 and 2005 report data. In 2007, staff plans to conduct a limited scope audit on the 2006 report data of at least one major investor-owned utility.

- **Customer Complaints** – The 1997 distribution reliability audit was initiated based on increases in the number of distribution service reliability complaints logged with the Commission's Division of Consumer Affairs. The data used for evaluating changes in customer complaint rates are the service reliability complaints per 10,000 customers (see Appendix B).

Summary of Individual Company Service Reliability Reviews

A review of the reliability indices for the period of 1998 through 2005 for each investor-owned utility is detailed in Subsections A through E. A summary of the trends and observations drawn from each investor-owned utility's adjusted data is as follows:

- **FPL** – FPL's reported SAIFI is 1.15 interruptions, the highest among the five IOUs in 2005; however, its CAIDI of 60 minutes is the lowest among the five IOUs in 2005. FPL's SAIDI shows a steady trend, with the reported SAIDI in the 68-70 range from 2000 through 2005. Its CEMI5 data show an improving (decreasing) trend in the last three years, from 3.3 percent of its customers experiencing more than five interruptions in 2003, to 1.9 percent in 2005. However, the 2005 CEMI5 level is still higher than that of PEF and GULF. Based on FPL's relative underperformance in SAIFI and CEMI5, the Commission should carefully monitor the frequency of FPL's service interruptions.

- **PEF** – For the five-year period of 2001-2005, PEF shows an improvement (decrease) in both its SAIDI and its SAIFI. PEF's reported CEMI5 is 1.0 percent, the lowest among the five IOUs in 2005. PEF's improving reliability performance may be due in part to the utility's practice of setting multi-year goals for reliability improvement.

- **TECO** – At 1.02 interruptions per customer, TECO's reported SAIFI is the lowest among the five IOUs in 2005. However, TECO's CAIDI and SAIDI data continue to show an unfavorable (increasing) trend since 2001. TECO recognizes the more recent trend indicates a decline in reliability and, as a result, is taking action to increase vegetation management and substation maintenance. To improve its outage management

12040

HEARING EXHIBIT - 00003464

performance, TECO has increased staffing in its Trouble Department by 15 percent in 2006.

- **GULF** – GULF's SAIFI remained relatively steady in the 2001-2004 period, with a four-year average of 0.91 interruptions per customer. However, its SAIFI in 2005 increased by twenty-five percent from the previous four-year average to 1.14. GULF's CAIDI and SAIDI data also show an unfavorable (increasing) trend in the 2001-2005 period. This unfavorable trend was discussed in a staff management review of GULF's electric service quality, completed in March 2006. GULF maintains its SAIFI and SAIDI in 2005 were impacted by the residual effect of hurricanes (dead tree limbs falling into lines months after a hurricane).

- **FPUC** – FPUC's reported SAIDI for 2005, 68 minutes per customer, is the lowest among the five IOUs. Because it is a smaller system, FPUC's SAIDI can change significantly from year to year. FPUC's SAIFI indicates improvement from 2003 to 2005 while its CAIDI shows no clear trend. For most years, FPUC's CAIDI ranges from 60 to 65 minutes.

In June 2006, the Commission amended Rule 25-6.0455, F.A.C., Annual Distribution Reliability Report. Beginning with the March 2007 distribution service reliability reports, the investor-owned utilities are required to provide both adjusted as well as unadjusted data in their filings. The adjusted data will continue to be used, as in prior years, to represent distribution service reliability exclusive of events which may be, in large measure, outside of the utilities' control, like hurricanes and tropical storms. However, evaluating the unadjusted reliability data is important in drawing inferences about the impact of major storms and other uncontrollable events on service reliability and providing a starting point for evaluating the effectiveness of storm hardening initiatives. These changes will be reflected in the 2007 distribution reliability review of 2006 utility operations.

12041

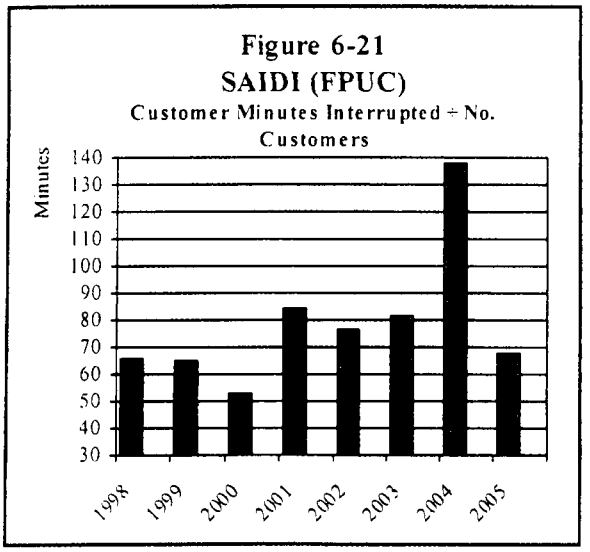
HEARING EXHIBIT - 00003465

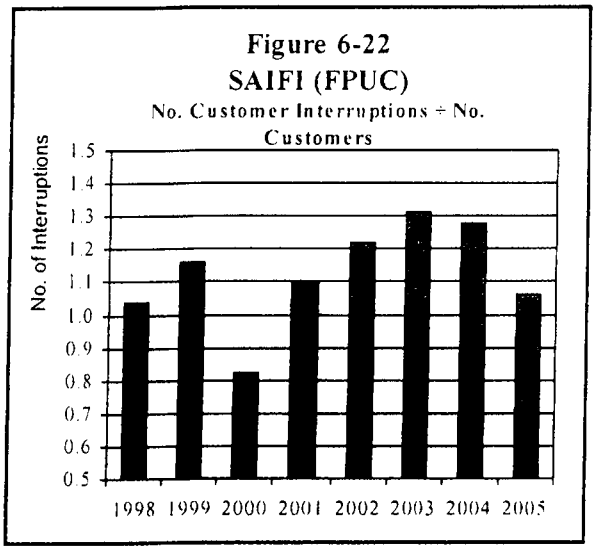
E. Florida Public Utilities Company (FPUC)

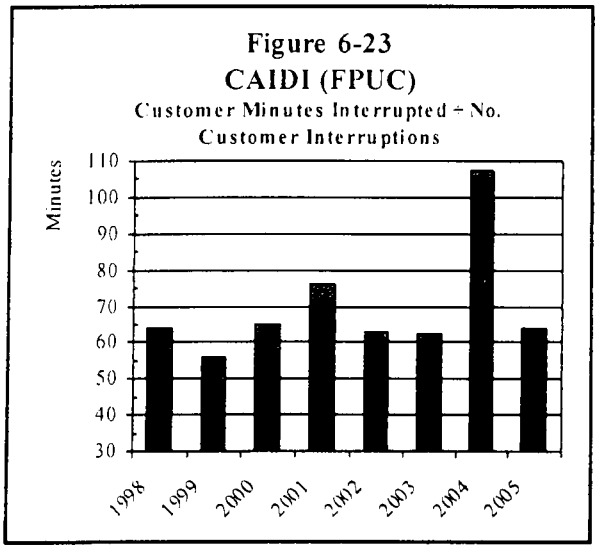
System Average Indicators

Figure 6-21 shows the distribution service reliability measured by FPUC's adjusted SAIDI (minutes of interruptions per customer). Because it is a smaller system, FPUC's SAIDI can change significantly from one year over another.

Figure 6-22 and Figure 6-23 show the SAIFI (number of interruptions per customer) and CAIDI (minutes of customer restoration time per interrupted customer), respectively. FPUC's SAIFI appears to follow a cyclical pattern which indicates an improvement from 2003 to 2005. FPUC's CAIDI show no clear trends. For most years, FPUC's CAIDI is within 60 to 65 minutes.







Factors cited by FPUC for SAIFI improvement in 2004-2005 include increased tree trimming, the installation of five additional three phase reclosers, the replacement of underground cable, and improved overhead maintenance.

FPUC has not reported MAIFIe and CEMI5 because it does not have an automated data collection system necessary to capture such data. FPUC relied on a manual method for outage data collection. In 2006, FPUC's Northwest Division (Marianna) began using an automated outage management system based on a GIS database that includes an accurate customer count. The GIS database is updated daily by its customer billing system. Calls are logged in its outage

12042

HEARING EXHIBIT - 00003466

management system, including restoration time and outage cause. Field restoration is handled as it has been in the past, except its outage management system now makes predictive indications regarding the location of the interruption. FPUC's Northeast Division (Fernandina Beach) will continue processing outages by the manual method.

FPUC's Three Percent Feeder Report for 2005 contains two feeders. Neither feeder had been on the list in five years preceding 2005 nor had five or more feeder outage events been recorded during the year.

Named Storms and Other Excluded Events

Adjusted distribution reliability indices exclude the outage events identified in Rule 25-6.0455, FAC. Excludable events fall into three general categories: generation and transmission, named storms, and other events excludable under Rule 25-6.0455, F.A.C.

FPUC had no generation events that resulted in service interruptions in 2005. Transmission-related outages resulted in 81 minutes excluded from FPUC's SAIDI. This number does not include transmission outage events during named storms or tornadoes. FPUC's Northeast Division is the only division that has transmission facilities. The excluded number of minutes associated with transmission events appears relatively high because the Northeast Division's electrical system is small compared to the other IOUs. A single generation or transmission outage can completely disable the division's system.

12043

HEARING EXHIBIT - 00003467

Composite Exhibit 4
Minimum Filing Requirements
DN: 070300 & 070304-EI

SCHEDULE	TITLE	PAGE NO.	WITNESS
B-1	Adjusted Rate Base	1	Martin, Mesite
B-2	Rate Base Adjustments	4	Martin, Mesite
B-3	13-Month Average Balance Sheet	7	Mesite
B-4	Two year Historical Balance Sheet	25	Mesite
B-5	Detail of Changes in Rate Base	27	Martin, Mesite
B-6	Jurisdictional Separation Factors - Rate Base	28	Mesite
B-7	Plant Balances by Account and Sub-Account	37	Mesite
B-8	Monthly Plant Balances Test Year - 13 Months	46	Mesite
B-9	Depreciation Reserve Balances by Account and Sub-Account	52	Mesite
B-10	Monthly Reserve Balances Test Year - 13 Months	58	Mesite
B-11	Capital Additions and Retirements	64	Cutshaw, Mesite
B-12	Production Plant Additions	65	Mesite
B-13	Construction Work in Progress	66	Mesite
B-14	Earnings Test	67	Mesite

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 4
COMPANY FPUC's Composite MFR Exhibit List-1
WITNESS Various
DATE 02/27-29/08

SCHEDULE	TITLE	PAGE NO.	WITNESS
B-15	Property Held for Future Use - 13 Month Average	68	Mesite
B-16	Nuclear Fuel Balances	69	Mesite
B-17	Working Capital - 13 Month Average	70	Mesite
B-18	Fuel Inventory by Plant	71	Mesite
B-19	Miscellaneous Deferred Debits	72	Martin
B-20	Other Deferred Credits	75	Martin
B-21	Accumulated Provision Accounts - 228.1, 228.2, and 228.4	78	Martin
B-22	Total Accumulated Deferred Income Taxes	79	Martin
B-23	Investment Tax Credits - Annual Analysis	80	Martin
B-24	Leasing Arrangements	81	Martin
B-25	Accounting Policy Changes Affecting Rate Base	82	Martin
C-1	Adjusted Jurisdictional Net Operating Income	1	Martin
C-2	Net Operating Income Adjustments	4	Martin
C-3	Jurisdictional Net Operating Income Adjustments	7	Martin
C-4	Jurisdictional Separation Factors - Net Operating Income	10	Martin

SCHEDULE	TITLE	PAGE NO.	WITNESS
C-5	Operating Revenues Detail	11	Cox, Cutshaw
C-6	Budgeted Versus Actual Operating Revenues and Expenses	14	Cox, Martin
C-7	Operation and Maintenance Expenses	17	Martin
C-8	Detail of Changes in Expenses	26	Martin
C-9	Five Year Analysis - Change in Cost	29	Martin
C-10	Detail of Rate Case Expenses for Outside Consultants	30	Martin
C-11	Uncollectible Accounts	31	Martin
C-12	Administrative Expenses	32	Martin
C-13	Miscellaneous General Expenses	33	Martin
C-14	Advertising Expenses	36	Martin
C-15	Industry Association Dues	39	Martin
C-16	Outside Professional Services	42	Martin
C-17	Pension Cost	45	Martin
C-18	Lobbying Expense, Other Political Expenses and Civic/Charitable Contributions	46	Martin

SCHEDULE	TITLE	PAGE NO.	WITNESS
C-19	Amortization/Recovery Schedule - 12 Months	49	Mesite
C-20	Taxes Other Than Income Taxes	52	Mesite
C-21	Revenue Taxes, Gross Receipts Tax and Regulatory Assessment Fee	55	Cox, Martin
C-22	State and Federal Income Tax Calculation	56	Martin
C-23	Interest in Tax Expense Calculation	62	Cox
C-24	Parent(s) Debt Information	63	Cox
C-25	Deferred Tax Adjustment	64	Martin
C-26	Income Tax Returns	65	Martin
C-27	Consolidated Tax Information	66	Martin
C-28	Miscellaneous Tax Information	67	Martin
C-29	Gains and Losses on Disposition of Plant or Property	68	Mesite
C-30	Transactions with Affiliated Companies	69	Martin
C-31	Affiliated Company Relationships	70	Martin
C-32	Non-Utility Operations Utilizing Utility Assets	77	Mesite
C-33	Performance Indices	78	Cox

SCHEDULE	TITLE	PAGE NO.	WITNESS
C-34	Statistical Information	79	Cox, Cutshaw
C-35	Payroll and Fringe Benefit Increases Compared to CPI	80	Martin
C-36	Non-Fuel Operation and Maintenance Expense Compared to CPI	83	Martin
C-37	O & M Benchmark Comparison by Function	84	Martin
C-38	O & M Adjustments By Function	85	Martin
C-39	Benchmark Year Recoverable O & M Expenses by Function	86	Martin
C-40	O & M Compound Multiplier Calculation	87	Martin
C-41	O & M Benchmark Variance by Function	88	Martin
C-42	Hedging Costs	91	Martin
C-43	Security Costs	92	Martin
C-44	Revenue Expansion Factor Projection Factors Over/Above Expenses	93 95 96	Cox
D-1a	Cost of Capital - 13-Month Average	1	Camfield, Cox
D-1b	Cost of Capital - Adjustments	4	Camfield, Cox
D-2	Cost of Capital - 5 Year History	5	Camfield, Cox

SCHEDULE	TITLE	PAGE NO.	WITNESS
D-3	Short-Term Debt	6	Camfield, Cox
D-4a	Long-Term Debt Outstanding	7	Camfield, Cox
D-4b	Reacquired Bonds	10	Camfield, Cox
D-5	Preferred Stock Outstanding	11	Camfield, Cox
D-6	Customer Deposits	12	Camfield, Cox
D-7	Common Stock Data	15	Camfield, Cox
D-8	Financing Plans-Stock and Bond Issues	16	Bachman, Camfield, Cox
D-9	Financial Indicators-Summary	17	Camfield, Cox
E-1	Cost of Service Study	1	Cutshaw
E-2	Explanation of Variations from Cost of Service Study Approved in Company's Last Rate Case	2	Cutshaw
E-3a	Cost of Service Study - Allocation of Rate Base Components to Rate Schedule	3	Cutshaw
E-3b	Cost of Service Study - Allocation of Expense Components to Rate Schedule	5	Cutshaw
E-4a	Cost of Service Study - Functionalization and Classification of Rate Base	11	Cutshaw

SCHEDULE	TITLE	PAGE NO.	WITNESS
E-4b	Cost of Service Study - Functionalization and Classification of Expenses	13	Cutshaw
E-5	Source and Amount of Revenues - At Present and Proposed Rates	17	Cutshaw
E-6a	Cost of Service Study - Rates of Return by Rate Schedule (Present Rates)	18	Cutshaw
E-6b	Cost of Service Study - Rates of Return By Rate Schedule (Proposed Rates)	19	Cutshaw
E-7	Development of Service Charges	20	Cutshaw
E-8	Company-Proposed Allocation of the Rate Increase By Rate Class	26	Cutshaw
E-9	Cost of Service - Load Data	27	Cutshaw
E-10	Cost of Service Study - Development of Allocation Factors	28	Cutshaw
E-11	Development of Coincident and Noncoincident Demands For Cost Study	29	Cutshaw
E-12	Adjustment to Test Year Unbilled Revenue	30	Cutshaw
E-13a	Revenue From Sale of Electricity by Rate Schedule	31	Cutshaw

SCHEDULE	TITLE	PAGE NO.	WITNESS
E-13b	Revenues by Rate Schedule - Service Charges (Account 451)	32	Cutshaw
E-13c	Base Revenue by Rate Schedule - Calculations	33	Cutshaw
E-13d	Revenue by Rate Schedule - Lighting Schedule Calculation	35	Cutshaw
E-14	Proposed Tariff Sheets and Support for Charges Tariffs with Changes Tracked Tariffs - Final Version	37 38 121	Cutshaw
E-14 Supp	Design of Unit Charges for Florida Public Utilities	201	Cutshaw
E-15	Projected Billing Determinants - Derivation	203	Cutshaw
E-15a	Billing Detrimants - Number of Bills	204	Cutshaw
E-15b	Billing Detrimants - kW Demand	206	Cutshaw
E-15c	Billing Detrimants - kWh Sales	210	Cutshaw
E-16	Customers by Voltage Level	213	Cutshaw
E-17	Load Research Data	215	Cutshaw
E-18	Monthly Perks	216	Cutshaw
E-19a	Demand and Energy Losses	219	Cutshaw

SCHEDULE	TITLE	PAGE NO.	WITNESS
E-19b	Energy Losses	220	Cutshaw
E-19c	Demand Losses	221	Cutshaw
	Cost of Service	222	Cutshaw
F-1	Annual and Quarterly Reports to Shareholders	1	Bachman
F-2	SEC Reports	111	Bachman
F-3	Business Contracts with Officers or Directors	215	Bachman
F-4	NRC Safety Citations	216	Bachman
F-5	Forecasting Models	271	Cutshaw, Martin
F-6	Forecasting Models - Sensitivity of Output to Changes in Input Data	221	Cutshaw
F-7	Forecasting Models - Historical Data	222	Cutshaw
F-8	Assumptions	236	Cutshaw, Martin
F-9	Public Notice	237	Martin
G-1	Interim Revenue Requirements Increase Requested	1	Martin
G-2	Interim Adjusted Rate Base	2	Mesite
G-3	Interim Rate Base Adjustments	3	Mesite
G-4	Interim Jurisdictional Separation Factors - Rate Base	4	Mesite

SCHEDULE	TITLE	PAGE NO.	WITNESS
G-5	Interim Working Capital - 13-Month Average	7	Mesite
G-6	Interim Fuel Inventory by Plant	8	Mesite
G-7	Interim Adjusted Jurisdictional Net Operating Income	9	Martin
G-8	Interim Net Operating Income Adjustments	10	Martin
G-9	Interim Jurisdictional Net Operating Income Adjustments	11	Martin
G-10	Interim Jurisdictional Separation Factors - Net Operating Income	12	Martin
G-11	Interim Operating Revenues Detail	13	Cox, Cutshaw
G-12	Interim State and Federal Income Tax Calculation	14	Martin
G-13	Interim Interest in Tax Expense Calculation	16	Camfield, Cox
G-14	Interim Parent(s) Debt Information	17	Cox
G-15	Interim Gains and Losses on Disposition of Plant or Property	18	Mesite
G-16	Interim Pension Costs	19	Bachman
G-17	Interim Accounting Policy Changes	20	Martin
G-18	Interim Revenue Expansion Factor	21	Cox

SCHEDULE	TITLE	PAGE NO.	WITNESS
G-19a	Interim Cost of Capital - 13 Month Average	22	Camfield, Cox
G-19b	Interim Cost of Capital - Adjustments	24	Camfield, Cox
G-20	Interim - Revenue from Sale of Electricity by Rate Schedule	25	Cox, Cutshaw
G-21	Interim - Revenues from Service Charges	26	Cox, Cutshaw
G-22	Interim - Base Revenue by Rate Schedule Calculations	27	Cox, Cutshaw
G-23	Interim - Revenue by Lighting Schedule Calculation	32	Cox, Cutshaw

Schedule C-1 (2008) | ADJUSTED JURISDICTIONAL NET OPERATING INCOME | **Exhibit CMM-1** | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh, Cheryl Martin

Line No.		(1) Total Company Per Books	(2) Non-Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues:							
2	Sales of Electricity	61,786,961		61,786,961	100%	61,786,961	(45,301,999)	16,484,962
3	Other Operating Revenues	702,003		702,003	100%	702,003	-	702,003
4	Total Operating Revenues	62,488,964		62,488,964	100%	62,488,964	(45,301,999)	17,186,965
5								
6	Operating Expenses:							
7	Operation & Maintenance:							
8	Fuel	-		-	100%	-	-	-
9	Purchased Power	44,852,209		44,852,209	100%	44,852,209	(44,852,209)	-
10	Other	10,498,563		10,498,563	100%	10,498,563	(417,172)	10,081,391
11	Depreciation & Amortization	3,421,139		3,421,139	100%	3,421,139	(2,292)	3,418,847
12	Decommissioning Expense	-		-	100%	-	-	-
13	Taxes Other Than Income Taxes	4,320,401		4,320,401	100%	4,320,401	(32,618)	4,287,783
14	Income Taxes	(1,361,822)		(1,361,822)	100%	(1,361,822)	962	(1,360,860)
15	Deferred Income Taxes-Net	581,498		581,498	100%	581,498	-	581,498
16	Investment Tax Credit-Net	(27,935)		(27,935)	100%	(27,935)	-	(27,935)
17	(Gain)/Loss on Disposal of Plant	-		-	100%	-	-	-
18	Total Operating Expenses	62,284,053		62,284,053	100%	62,284,053	(45,303,429)	16,980,624
19								
20	Net Operating Income	204,910		204,910	100%	204,910	1,431	206,341

Supporting Schedules: C-2, C-5, C-7

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 5
COMPANY FPUC - (Direct)
WITNESS Mehrdad Khojasteh and Cheryl Martin (CMM-1)
DATE 12/27/08 - 12/29/08

Schedule B-1 (2006) ADJUSTED RATE BASE **Exhibit CMM-2** Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO. 070304-EI

EXPLANATION Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown
Projected Test Year Ended 12/31/2008
Witness: Jim Mesite, Cheryl Martin

Line No		(1) Plant in Service	(2)* Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	System Per Books (B-3)	81,494,977	(37,206,306)	44,288,671	75,000	-	-	44,363,671	(1,310,654)	-	43,053,017
2	Jurisdictional Factors	100%	100%	100%	100%	100%	100%		100%	100%	
3	Jurisdictional Per Books	81,494,977	(37,206,306)	44,288,671	75,000	-	-	44,363,671*	(1,310,654)	-	43,053,017
4	Adjustments:										
5	Non-regulated Propane Operations	(57,464)	25,443	(32,021)	-	-	-	(32,021)	-	-	(32,021)
6											
7											
8											
9											
10											
11											
12											
13	Total Adjustments	$ (57,464)	$ 25,443	$ (32,021)	$ -	$ -	$ -	$ (32,021)	$ -	$ -	$ (32,021)
14											
15	Adjusted Jurisdictional	$ 81,437,513	$ (37,180,863)	$ 44,256,650	$ 75,000	$ -	$ -	$ 44,331,650	$ (1,310,654)	$ -	$ 43,020,996
16											
17	*Includes Account 2520 - Customer Advances for Construction										

Supporting Schedules: B-2 (2006), B-3 (2006), B-7 (2006), B-9 (2006) Recap Schedules: B-2 (2006)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 4
COMPANY FPUC - (Direct)
WITNESS Martin, Khojasteh and Mesite, Jr. (CMM-2)
DATE 02/29/08 - 02/29/08

Schedule G-1 | INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED | **Exhibit CMM-3** | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO. 070304-EI

EXPLANATION: Provide the calculation of the requested interim revenue requirements increase

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh, Cheryl Martin

Line No	Description	Source	Amount
1	Jurisdictional Adjusted Rate Base	Schedule G-2	38,057,241
2	Rate of Return on Rate Base Requested	Schedule G-19a	7.8000%
3	Jurisdictional Income Requested	Line 1 x Line 2	2,968,465
4	Jurisdictional Adjusted Net Operating Income	Schedule G-7	2,476,531
5	Income Deficiency (Excess)	Line 3 - Line 4	491,934
6	Earned Rate of Return	Line 4/Line 1	6.5074%
7	Net Operating Income Multiplier	Schedule G-18	1.6075
8	Revenue Increase (Decrease) Requested	Line 5 x Line 7	790,784

Supporting Schedules: G-2, G-19a, G-7, G-18

Recap Schedules: G-1

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 7
COMPANY FPUC - (Direct)
WITNESS Martin, Khojasteh and Hresko, J. (CMM-3)
DATE 02/27/08 - 02/29/08

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APPENDIX I

Present Value of Investment and Derivation of the Constant Growth and Multi-Stage Discounted Cash Flow Model (DCF)

Present Value Theory

As wages are the compensation to labor, interest is the compensation or return to savings and capital. Savings is the share of current income held back to be consumed in later periods. A unit of current consumption has greater value than an equivalent amount of consumption later. Hence, savings must obtain greater consumption later, in order to compensate for its reduced (discounted) value.

The inducement to save is interest; essentially, the accrual of interest on savings offsets the reduction in value of later consumption vis-à-vis current consumption. Without the expectation of interest, savings would be largely exhausted as consumption in the current period. Savings are invested and, over time, give rise to and constitute the accumulation of capital. Savings realize the market rate of interest. Savings and investment – and thus the accumulation of capital – rise as expected interest increases.

Returns to savings, investment, and capital can be viewed as cash flow returns, and can be stated as an annual percentage amount. Cash flows in subsequent periods forego the interest that would have accrued on earlier cash flows. Because of foregone interest, later cash flows are worth less than those of earlier periods by the amount of interest that would have been realized on the earlier lows.

Cash flows over time can be ordered with a discounting procedure commonly known as present value. Present value revalues future cash flows according to the accrual of interest that would have been realized, had they occurred in the present. Specifically, the cash flow within a time step is discounted by a factor equal to the inverse of one plus the market rate of interest, k, compounded by time – $(1/(1+k))^t$. The present value procedure can be shown more formally as:

$$PV = \frac{CF_1}{(1+k)^1} + \frac{CF_2}{(1+k)^2} + \frac{CF_3}{(1+k)^3} + \Lambda + \frac{CF_n}{(1+k)^n} \quad (1)$$

or,

$$\sum_{t=1}^{n} \frac{CF_t}{(1+k)^t} \quad (2)$$

where,

PV = present value

CF_t = cash flow in time t

k = market cost (rate) of interest

Hence, $1/(1+k)^t$ is the discount factor by which the cash flows at time t are reduced.

Present value analysis equates cash flows at different points in time to the present, and constitutes a fundamental principle of financial and investment analysis. Essentially, present value normalizes the cash flows at the market rate of discount.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 8
COMPANY FPUC - (Direct)
WITNESS Martin, Khojastch, and Mesite, Jr. - Appendix I
02/27/08 - 02/29/08

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Consider a cash flow occurring at time, $t=0$. Since the cash flow occurs in the present and, unlike the subsequent cash flows shown in (3), below, no interest is foregone and thus it is not discounted:

$$NPV = CF_o + \frac{CF_1}{(1+k)^1} + \frac{CF_2}{(1+k)^2} + \frac{CF_3}{(1+k)^3} + \Lambda + \frac{CF_n}{(1+k)^n} \tag{3}$$

Presume that a savings agent, a household, invests savings. The purchase of an investment or financial asset such as securities or other liquid assets by the agent constitutes a negative cash flow – an outflow of money. It is the expectation of positive cash flows later that induces the purchase. Positive cash flows prospectively, as expected, tend to balance the negative cash outflow associated with the purchase of the asset. All negative and positive cash flows are contained in net present value, as shown in (4) below:

$$NPV = -CF_o + \sum_{t=1}^{n} \frac{CF_t}{(1+k)^t} \tag{4}$$

where,

NPV = net present value – *i.e.,* the net of all positive and negative cash flows

If net present value (NPV) is positive, the investment action is "economic" in the sense that the expected positive cash flows, discounted at the market cost of capital, are greater than – or at least equivalent to – the purchase price of the asset, the negative flow.

Competitive capital markets – or the processes of market competition – seek to discover and exhaust all opportunities for positive and negative present values. That is, the *expected* NPV of investment opportunities approximates zero, given the implicit rate of discount harbored by investors. Essentially, the market value of assets is driven to its competitive level prospectively because of arbitrage inherent to competitive markets. Market forces bid prices up in the presence of expected positive returns (NPV), or bid prices down if negative returns are expected. The discounted positive cash flows equate to and balance the purchase cost of the asset, as shown in (5), below:

$$CF_o = \sum_{t=1}^{n} \frac{CF_t}{(1+k)^t} \tag{5}$$

In market equilibrium, then:

$$P_o = \frac{CF_1}{(1+k)^1} + \frac{CF_2}{(1+k)^2} + \frac{CF_3}{(1+k)^3} + \Lambda + \frac{CF_n}{(1+k)^n} \tag{6}$$

$$P_o = \sum_{t=1}^{n} \frac{CF_t}{(1+k)^t} \tag{7}$$

where,

P_o = market price at time $t=0$

The market cost of capital implicitly incorporates investor's perceptions of risk and expectations about inflation over the life of future cash flows. It is straightforward to solve for the market cost of capital, k, as we are confronted with one equation and one unknown value. For example,

to solve for the internal rate of cost of a debt obligation of a borrowing firm, such as bond, simply determine the internal rate of discount that equates the positive cash flow occurring at time zero, CF_o, and the negative flows, $-\Sigma CF_t$, which represent the annual interest cost and retirement of the principle. The discounted negative cash flows from the perspective of the borrowing firm can be shown as $-\Sigma CF_t/(1+k)^t$. The analysis problem for lenders is precisely the same except that the signs attending the cash flows are reversed. Hence, the rate of discount is both the opportunity cost of capital to investors, given market arbitrage, and the cost of capital to the borrowing firm.

Constant Growth Discounted Cash Flow

For equity capital, investors' expected earnings reflect expectations of future cash flows associated with shares of stock, and thus determine the stock price currently. Assume that investors expect earnings, E_t, and dividends, D_t, to grow at some constant rate, g, over the future, such that:

$$E_t = (1+g)E_{t-1} \qquad (8)$$

$$E_1 = (1+g)E_o$$

$$E_2 = (1+g)E_1 = (1+g)^2 E_o$$

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$$En = (1+g)^n E_o$$

Dividends of course are a function of earnings and therefore represent, along with price appreciation, the discounted cash flows. Dividends can thus be shown similarly to that of earnings, as below:

$$D_t = (1+g)D_{t-1} \qquad (9)$$

i.e., $D_1 = (1+g)D_o$

$$D_2 = (1+g)D_1 = (1+g)^2 D_o$$

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$$D_n(1+g)^n D_o$$

Further, assume that dividends, D_t, are a fixed share, m, of earnings, E_t, such that:

$$D_t = mE_t \quad \text{and,} \quad D_t / E_t = m \qquad (10)$$

From equation (8), then:

$$D_t = m(1+g)E_{t-1} \qquad (11)$$

and, $D_n = m(1+g)^n E_o$

Restating equation (7) to represent dividends as a fixed share of earnings which are paid out, provides:

$$P_o = \sum_{t=1}^{n} \frac{mE_t}{(1+k)^t} \qquad (12)$$
$$= \frac{mE_1}{(1+k)^1} + \frac{mE_2}{(1+k)^2} + \frac{mE_3}{(1+k)^3} + \Lambda + \frac{mE_n}{(1+k)^n}$$

Observation will disclose that in fact the payout ratio is volatile and tends to offset the volatility in earnings so that dividend growth (realized cash flows) is smoothed.

Equation (12) can be restated to read:

$$P_o = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + \frac{D_3}{(1+k)^3} + \Lambda + \frac{D_n}{(1+k)^n} \qquad (13)$$
$$= \sum_{t=1}^{n} \frac{D_t}{(1+k)^t}$$

The relationship between D_{t-1} and D_t is simply $(1+g)$, which is also the relationship between E_{t-1} and E_t defined in (8). And, with an assumed constant payout ratio or share of earnings, the following is obtained:

$$P_o = \frac{D_o(1+g)}{(1+k)} + \frac{D_o(1+g)^2}{(1+k)^2} + \frac{D_o(1+g)^3}{(1+k)^3} + \Lambda + \frac{D_o(1+g)^n}{(1+k)^n} \qquad (14)$$
$$= \sum_{t=1}^{n} \frac{D_o(1+g)^t}{(1+k)^t}$$

Now, assume an infinite time horizon:

$$P_o = \frac{D_o(1+g)}{(1+k)} + \frac{D_o(1+g)^2}{(1+k)^2} + \frac{D_o(1+g)^3}{(1+k)^3} + \Lambda + \frac{D_o(1+g)^\infty}{(1+k)^\infty} \qquad (15)$$

Equation (15) above is simply a geometric series with a growth and discounting parameter, $(1+g)/(1+k)$, that defines the relative value of any two sequential terms.[1] Therefore, (15) may be expressed as:

$$P_o = \frac{D_o(1+g)}{(1+k)}\left[\frac{1-[(1+g)/(1+k)]^\infty}{1-(1+g)/(1+k)}\right] \qquad (16)$$

---

[1] With $(1+g) = d$, and $(1+k) = r$, a series of the form:

$$\sum_{t=1}^{n} a(d/r)^t = a\sum_{t=1}^{n}(d/r)^t$$

This may be alternately expressed as:

$$a\frac{d}{r}[(1-(d/r)^n)/(1-(d/r))]$$

And since $((1+g)/(1+k))^{\infty}$ is zero,[2] and $(1-(1+g)/(1+k))$ is equal to $(k-g)/(1+k)$, the following form can be obtained:

$$P_o = D_o(1+g)/(k-g) \tag{17}$$

Multiplying through by $(k-g)$ and $1/P_o$, and rearranging gives:

$$k = D_o(1+g)/P_o + g \tag{18}$$

This is the derived form of the constant growth Discounted Cash Flow model.

In addition, the assumption of an infinite time horizon can be relaxed. Assume that the investor has a finite time horizon, n, with a salvage value equal to P_n and a constant price-earnings ratio. Equation (14) is then restated as:

$$P_o = \sum_{t=1}^{n} \frac{D_o(1+g)^t}{(1+k)^t} + \frac{P_n}{(1+k)^n} \tag{19}$$

Since $P_o/E_o = P_n/E_n$, $P_n = P_o(1+g)^n$. Thus, (19) can be restated as:

$$P_o = \sum_{t=1}^{n} \frac{D_o(1+g)^t}{(1+k)^t} + \frac{P_o(1+g)^n}{(1+k)^n} \tag{20}$$

The first term on the right may be restated as described above, and incorporated into (21), shown below:

$$P_o = \frac{D_o(1+g)}{(k-g)}\left[1-(1+g)^n/(1+k)^n\right] + P_o(1+g)^n/(1+k)^n \tag{21}$$

Rearranging and simplifying terms obtains:

$$P_o - P_o(1+g)^n/(1+k)^n = \frac{D_o(1+g)}{(k-g)}[1-(1+g)^n/(1+k)^n] \tag{22}$$

or,

$$P_o[1-(1+g)^n/(1+k)^n] = \frac{D_o(1+g)}{(k-g)}[1-(1+g)^n/(1+k)^n]$$

Now, dividing both sides by $[1-(1+g)^n/(1+k)^n]$ gives an equivalent result to (17):

$$P_o = D_o(1+g)/(k-g) \tag{23}$$

Rearranging terms provides:

$$k = D_o(1+g)/P_o + g \tag{24}$$

Thus, the constant growth form of Discounted Cash Flow is derived for a finite time horizon.

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[2] If $k>g$

Multi-Stage DCF

The model of constant growth over the future holding period may not be a fully satisfactory representation of investor expectations under some market conditions. The constant growth form can be generalized to a varying growth path or growth with stochastic elements. Such approach increases complexity.

As a practical matter, a useful extension of the constant growth model known as multi-stage DCF can be easily developed. Arguably, multi-stage DCF presents a platform for a more accurate representation of expectations of growth harbored by investors. A derived form of the multi-stage form is developed below:

Multi-stage DCF can be shown as a restatement of Equation 14 with three patterns or rates of growth applicable to specific forward timeframes or stages:

$$P_o = \sum_{t=1}^{5} \frac{D_o(1+g_1)^t}{(1+k)^t} + \sum_{t=1}^{5} \frac{D_5(1+g_2)^t}{(1+k)^t}(1/(1+k)^5) + \sum_{t=1}^{\infty} \frac{D_{10}(1+g_3)^t}{(1+k)^t}(1/(1+k)^{10}) \quad (25)$$

Each stage can be shown in a simplified form. We begin by separating out the first stage, S_1 – *i.e.*, the first rhs term with growth = g_1 – as follows:

$$S_1 = \sum_{t=1}^{5} \frac{D_o(1+g_1)^t}{(1+k)^t} \quad (26)$$

Pulling out the initial rate of dividends, D_0, from the sum,

$$S_1 = D_o \sum_{t=1}^{5} \frac{(1+g_1)^t}{(1+k)^t}$$

Presenting the ratio of the growth and discount factors as a single term, $F = \frac{(1+g_1)}{(1+k)}$, and incorporating F into the sum, $S_1 = D_o \sum_{t}^{5} F^t$.

The sum can then be expanded as follows:

$$S_1 = D_o\left(F^1 + F^2 + \Lambda + F^5\right). \quad (27)$$

Defining a new term equal to unity, $\frac{(1-F)}{(1-F)}$, and including the term into the rhs of Equation 27:

$$S_1 = D_o\left(F^1 + F^2 + \Lambda + F^5\right)\left(\frac{(1-F)}{(1-F)}\right), \text{ and then expanding,}$$

$$S_1 = D_o\left((F^1 + F^2 + \Lambda + F^5) - (F^2 + F^3 + \Lambda + F^6)\right)/(1-F). \quad (28)$$

Canceling terms of Equation 28 provides, $S_1 = D_o(F^1 - F^6)/(1-F)$, and then collecting common terms gives a simplified result, as follows:

$$S_1 = D_o F^1 (1-F^5)/(1-F) \quad (29)$$

Expanding F in Equation 29 provides,

$$S_1 = D_o\left(\frac{(1+g_1)}{(1+k)}\right)\left(1-\left(\frac{(1+g_1)}{(1+k)}\right)^5\right)/\left(\frac{(1+k)-(1+g_1)}{(1+k)}\right)$$

Finally, canceling terms to simplify Equation 29 provides the result,

$$S_1 = D_o(1+g_1)\left(1-\left(\frac{(1+g_1)}{(1+k)}\right)^5\right)/(k-g_1) \tag{30}$$

The above result for Stage 1 can be stated as follows,

$$S_1 = D_o\left(\frac{(1+g_1)}{(k-g_1)}\right)\left(1-\left(\frac{(1+g_1)}{(1+k)}\right)^5\right) \tag{31}$$

Note that this outcome for Stage 1 is identical to Equation 22, above.

Stage 2 of Equation 25 is:

$$S_2 = \sum_{t=1}^{5}\frac{D_5(1+g_2)^t}{(1+k)^t}(1/(1+k)^5)$$

The derived form of Stages 2 and 3 are obtained through application of the same procedures as above, and need not be reviewed. The derived result for Stage 2 is as follows:

$$S_2 = D_5\left(\frac{(1+g_2)}{(k-g_2)}\right)\left(1-\left(\frac{(1+g_2)}{(1+k)}\right)^5\right)(1/(1+k)^5) \tag{32}$$

Stage 3 of Equation 25 is:

$$S_3 = \sum_{t=1}^{\infty}\frac{D_{10}(1+g_3)^t}{(1+k)^t}(1/(1+k)^{10})$$

Similarly, the derived form of Stage 3 is:

$$S_3 = D_{10}\left(\frac{(1+g_3)}{(k-g_3)}\right)\left(1-\left(\frac{(1+g_3)}{(1+k)}\right)^{\infty}\right)(1/(1+k)^{10}) \tag{33}$$

Note that in Stage 3, the second term in the second bracket of the rhs vanishes as a result of, by assumption, $k>g$.

APPENDIX II

Derivation of Capital Asset Pricing Model[1]

The Capital Asset Pricing Model (CAPM) defines the market rate of return of asset *j* as a combination of the risk free return, R_f, and the product of a risk factor and the excess return above the risk free return, $\beta_{jm}(R_m - R_f)$. Excess return is determined as the difference between the return of the market as a whole, R_m, and the risk free return. The relevant risk factor is the well known market beta, which is defined as,

$$\beta_{jm} = \sigma_{jm}/\sigma^2_m \quad (1)$$

Start with an investment amount, *I*, where the share, α, is invested in asset *j*, and the share $(1 - \alpha)$ is invested in the market portfolio, *m*. The rate of return on the portfolio is,

$$R_\alpha = \alpha R_j + (1 - \alpha)R_m \quad (2)$$

The measure of variation I the portfolio returns is defined as,

$$\sigma_\alpha = [\alpha^2\sigma_j^2 + 2\alpha(1 - \alpha)\sigma_{jm} + (1 - \alpha)^2\sigma_m^2]^{(1/2)} \quad (3)$$

If the portfolio share coefficient, α , is equal to zero, then the return on the portfolio is equal to R_m. This return point within rate of return – risk space is equivalent to the tangency point of market portfolio with the well-known market line.

Taking the relevant derivatives,

$$dR_\alpha/d\alpha = R_j - R_m \quad (4)$$

$$d\sigma_\alpha/d\alpha = [\alpha\sigma_j^2 + (1 - 2\alpha)\sigma_{jm} + (\alpha - 1)\sigma_m^2] / \sigma_\alpha \quad (5)$$

For $\alpha=0$, the solution to (5) is,

$$d\sigma_\alpha/d\alpha = (\sigma_{jm} - \sigma_m^2) / \sigma_m \quad (6)$$

Defining a key relationship:

$$dR_\alpha/d\sigma_\alpha = (dR_\alpha/d\alpha) / (d\sigma_\alpha/d\alpha) \quad (7)$$

For $\alpha=0$, the above result obtains,

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DOCKET NO. 070304-EI EXHIBIT 9
COMPANY FPUC - (Direct)
WITNESS Camfield and Cox - Appendix II
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$$dR_\alpha/d\sigma_\alpha = (R_j - R_m)\sigma_m / (\sigma_{jm} - \sigma_m^2) \quad (8)$$

The result in (8) defines change a rate of change with respect to σ_α, which must be equivalent to the slope of the capital market line. Therefore,

$$(R_j - R_m)\sigma_m / (\sigma_{jm} - \sigma_m^2) = (R_m - R_f)/\sigma_m \quad (9)$$

Now solving for R_j obtains the capital asset pricing model, stated in its well-known form,

$$R_j = R_f + [(R_m - R_j) / \sigma_m^2]\sigma_{jm} = R_f + \beta_{jm}(R_m - R_f) \quad (10)$$

where β_{jm} is defined as above.

EXHIBIT DC-RC-1

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OVERALL RATE OF RETURN REQUIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY

WEIGHTED AVERAGE COST OF CAPITAL: REGULATORY CAPITAL STRUCTURE

(2008 13-MONTH AVERAGE)

Capital Component	Amounts Balances	Capitalization Share	Cost Rate	Weighted Cost Rate
Long Term Debt	$14,733,561	34.25%	7.96%	2.73%
Short-Term Debt	$1,905,259	4.43%	6.81%	0.30%
Preferred Stock	$177,593	0.41%	4.75%	0.02%
Common Equity	$17,095,113	39.74%	11.50%	4.57%
Customer Deposits	$2,948,763	6.85%	6.32%	0.43%
Deferred Taxes	$6,078,743	14.13%	0.00%	0.00%
ITC at Zero Cost	$0	0.00%	0.00%	0.00%
ITC at Overall Cost	$81,965	0.19%	9.67%	0.02%
Total	$43,020,997	100.00%		8.07%

WEIGHTED AVERAGE COST OF CAPITAL: CONVENTIONAL CAPITAL STRUCTURE

(2008 13-MONTH AVERAGE)

Capital Component	Amounts Balances	Capitalization Share	Cost Rate	Weighted Cost Rate
Long Term Debt	$49,777,370	43.45%	7.96%	3.46%
Short-Term Debt	$6,436,923	5.62%	6.81%	0.38%
Preferred Stock	$600,000	0.52%	4.75%	0.02%
Common Equity	$57,755,879	50.41%	11.50%	5.80%
Total	$114,570,173	100.00%		9.67%

FLORIDA PUBLIC SERVICE COMMISSION
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EXHIBIT DC-RC-1
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OVERALL RATE OF RETURN REQUIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY

WEIGHTED AVERAGE COST OF CAPITAL: REGULATORY CAPITAL STRUCTURE
(2008 YEAR END BALANCES, EXCLUDING FLO-GAS)

Capital Component	Amounts Balances	Capitalization Share	Cost Rate	Weighted Cost Rate
Long Term Debt	$13,817,716	32.12%	7.96%	2.56%
Short-Term Debt	$1,642,905	3.82%	6.81%	0.26%
Preferred Stock	$168,216	0.39%	4.75%	0.02%
Common Equity	$18,035,391	41.92%	11.50%	4.82%
Customer Deposits	$3,079,556	7.16%	6.32%	0.45%
Deferred Taxes	$6,208,701	14.43%	0.00%	0.00%
ITC at Zero Cost	$0	0.00%	0.00%	0.00%
ITC at Overall Cost	$68,513	0.16%	9.79%	0.02%
Total	$43,020,997	100.00%		8.13%

WEIGHTED AVERAGE COST OF CAPITAL: CONVENTIONAL CAPITAL STRUCTURE
(2008 YEAR END BALANCES, EXCLUDING FLO-GAS)

Capital Component	Amounts Balances	Capitalization Share	Cost Rate	Weighted Cost Rate
Long Term Debt	$49,285,749	41.05%	7.96%	3.27%
Short-Term Debt	$5,860,000	4.88%	6.81%	0.33%
Preferred Stock	$600,000	0.50%	4.75%	0.02%
Common Equity	$64,329,572	53.57%	11.50%	6.16%
Total	$120,075,321	100.00%		9.79%

EXHIBIT DC-RC-1
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OVERALL RATE OF RETURN REQUIREMENTS

FLORIDA PUBLIC UTILITIES COMPANY

WEIGHTED AVERAGE COST OF CAPITAL: REGULATORY CAPITAL STRUCTURE
(2008 YEAR END BALANCES, CONSOLIDATED BASIS)

Capital Component	Amounts Balances	Capitalization Share	Cost Rate	Weighted Cost Rate
Long Term Debt	$13,763,420	31.99%	7.96%	2.55%
Short-Term Debt	$1,636,449	3.80%	6.81%	0.26%
Preferred Stock	$167,555	0.39%	4.75%	0.02%
Common Equity	$18,096,803	42.07%	11.50%	4.84%
Customer Deposits	$3,079,556	7.16%	6.32%	0.45%
Deferred Taxes	$6,208,701	14.43%	0.00%	0.00%
ITC at Zero Cost	$0	0.00%	0.00%	0.00%
ITC at Overall Cost	$68,513	0.16%	9.79%	0.02%
Total	$43,020,997	100.00%		8.14%

WEIGHTED AVERAGE COST OF CAPITAL: CONVENTIONAL CAPITAL STRUCTURE
(2008 YEAR END BALANCES, CONSOLIDATED BASIS)

Capital Component	Amounts Balances	Capitalization Share	Cost Rate	Weighted Cost Rate
Long Term Debt	$49,285,749	40.88%	7.96%	3.26%
Short-Term Debt	$5,860,000	4.86%	6.81%	0.33%
Preferred Stock	$600,000	0.50%	4.75%	0.02%
Common Equity	$64,803,263	53.76%	11.50%	6.18%
Total	$120,549,012	100.00%		9.79%

EXHIBIT DC-RC-2
Page 1 of 2
COST OF COMMON EQUITY and EQUITY RATE OF RETURN RECOMMENDATION

FLORIDA PUBLIC UTILITIES COMPANY

METHODOLOGY	COMPARABLE RISK SAMPLE: MID-SIZED ELECTRIC UTILITIES	COMPARABLE RISK SAMPLE: GAS UTILITIES
Discounted Cash Flow		
Single Stage Model*	9.63%	9.46%
Capital Asset Pricing Model		
Classical Single Factor Model	11.27%	11.28%
Risk Premia, Small-Size Adjusted		
CAPM-Based, Size-Premia Adjusted	12.50%	12.30%
Realized Market Returns		
Per Annum, For 5- to 10-Year Periods	11.45%	10.10%
For Larger Sample	12.24%	
Per Annum, For Consecutive 5-Year Periods	10.85%	10.00%
For Larger Sample	10.98%	
Cumulative, For 5- to 10-Year Periods	11.09%	11.86%
For Larger Sample	12.49%	
Common Equity Rate of Return Recommendation:		11.5%

* Multi-Stage DCF Approach Provides Similar Results

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 11
COMPANY FPUC - (Direct)
WITNESS Camfield and Cox (DC-RC-2)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-2
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MARKET CAPITALIZATION SIZE PREMIA

Deciles	Market Capitalization ($ Millions) Smallest Sized Entity In Decile	Largest Sized Entity In Decile	Equity Cost Rate Premia
1 (Largest)	$16,848	$371,187	-0.36%
2	$7,847	$16,821	0.65%
3	$4,098	$7,777	0.81%
4	$2,862	$4,085	1.03%
5	$1,947	$2,849	1.45%
5	$1,379	$1,947	1.67%
7	$978	$1,378	1.62%
8	$627	$977	2.28%
9	$315	$627	2.70%
10 (Smallest)	$2.200	$314	6.27%

Market Capitalization of FPU, 2006: $76.5

Small Size Premia,
Florida Public Utilities Company: 2.00%

As developed with cost of capital studies by, and shown in reports of, Ibbotson Associates

EXHIBIT DC-RC-3

LONG TERM DEBT COST RATE, 2008

FLORIDA PUBLIC UTILITIES COMPANY

Life	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold	13-Month Average Principal Amt. Outstanding	Issuing Expenses	Annual Amortization	Interest Expense	Total Annual Cost	Average Unamortized Issuing Expenses and Loss on Reacquired Debt
30	9.57%	5/1/1988	5/1/2018	$10,000,000	$9,440,615	$180,273	$7,211	$903,467	$910,678	$34,855
30	10.03%	5/1/1988	5/1/2018	$5,500,000	$5,192,308	$97,070	$3,883	$520,788	$524,671	$18,766
30	9.08%	6/1/1992	6/1/2022	$8,000,000	$8,000,000	$121,967	$4,066	$726,400	$730,466	$56,935
30	6.85%	10/1/2001	10/1/2031	$15,000,000	$15,000,000	$1,208,670	$40,289	$1,027,500	$1,067,789	$936,719
30	4.90%	11/1/2001	11/1/2031	$14,000,000	$14,000,000	$805,956	$26,865	$686,000	$712,865	$627,025
			Loss on Re-acquired Debt			$548,516	$18,288	$0	$18,288	$181,316
			Rounding Adjustment							-$63
			TOTALS:		$51,632,923	$2,962,452	$100,602	$3,864,155	$3,964,757	$1,855,553
									Net Balance of Long Term Debt:	$49,777,370
									Embedded Cost Rate of Outstanding Long-term Debt:	**7.9650%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070293-EI EXHIBIT 12
COMPANY FPUC - (Direct)
WITNESS Cranfield and Cox (DC-RC-3)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-4

SHORT TERM DEBT COST RATE, 2008

FLORIDA PUBLIC UTILITIES COMPANY

Item	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTALS/ AVERAGES	
LOC Available	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000		
Balance, End of Month	12,160,000	11,660,000	10,460,000	9,760,000	10,960,000	13,260,000	260,000	660,000	260,000	660,000	2,160,000	5,560,000	5,860,000	6,436,923	
Average Balance		11,910,000	11,060,000	10,110,000	10,360,000	12,110,000	6,760,000	460,000	460,000	460,000	1,410,000	3,860,000	5,710,000	6,222,500	
Unused LOC	2,840,000	3,340,000	4,540,000	5,240,000	4,040,000	1,740,000	11,740,000	11,340,000	11,740,000	11,340,000	9,840,000	6,440,000	6,140,000	7,290,000	-
Interest On															EFFECTIVE S-T DEBT COST RATE
Outstanding Balances		$ 62,825	$ 58,342	$ 53,330	$ 54,649	$ 63,880	$ 35,659	$ 2,427	$ 2,427	$ 2,427	$ 7,438	$ 20,362	$ 30,120	$ 393,884	6.33%
Fees, Unused LOC		$ 644	$ 821	$ 1,019	$ 967	$ 602	$ 1,092	$ 2,404	$ 2,404	$ 2,404	$ 2,206	$ 1,696	$ 1,310	$ 17,569	0.28%
Fee for LOC Available							$ 12,000							$ 12,000	0.19%
Total Charges		$ 63,469	$ 59,162	$ 54,349	$ 55,616	$ 64,482	$ 48,751	$ 4,831	$ 4,831	$ 4,831	$ 9,644	$ 22,057	$ 31,431	$ 423,453	6.81%

EXPECTED FED FUNDS RATES:	5.25%
INTEREST RATE SPREAD, LIBOR minus FED FUNI	0.18%
LOC-BASED RATE ADDER TO LIBROR:	0.90%
EFFECTIVE INTEREST RATE, LOC OUTSTANDING BALANCES:	6.33%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070394-EI EXHIBIT 13
COMPANY FPUC - (Direct)
WITNESS Lamfield and Cox (DC-RC-4)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-5

PREFERRED STOCK COST RATE, 2008

FLORIDA PUBLIC UTILITIES COMPANY

Description, Coupon Rate	Issue Date	Principal	Dividends	Effective Cost Rate
4.75% Cumulative	12/28/1945	$600,000	$28,500	4.75%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 14
COMPANY FPUC (Direct)
WITNESS Camfield and Fox (DC-RC-5)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-6

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CAPM ESTIMATES OF THE COST OF EQUITY CAPITAL: MID-SIZED ELECTRIC UTILITIES

Electric Utilities		Adjusted Beta		Unadjusted Beta, as Inferred	
Company	Ticker	2005	5 Year Average, 2005 Ending	2005	5 Year Average, 2005 Ending
Hawaiian Elec.	HE	0.70	0.59	0.55	0.39
MGE Energy	MGEE	0.65	0.55	0.48	0.33
Otter Tail Corp.	OTTR	0.55	0.56	0.33	0.34
Cen. Vermont Pub. Serv.	CV	0.50	0.49	0.25	0.24
Energy East Corp.	EAS	0.80	0.71	0.70	0.57
Florida Public Utilities	FPU	0.65	0.57	0.48	0.36
SCANA Corp.	SCG	0.75	0.61	0.63	0.42
G't Plains Energy	GXP	0.85	0.71	0.78	0.57
	Average	0.68	0.60	0.52	0.40
	S. D.	0.12	0.08	0.18	0.11
	Weighted Average:	0.75	0.64	0.63	0.46

MARKET INPUTS: AVERAGE YIELDS AND OVERALL RETURNS

	1-Year Gov't Debt Interest Rates	10-Year Gov't Debt Interest Rates	1- to 10-Year Spread in Debt Rates	S&P500, Total Return	Chain-Weighted Rates of Inflation
1950s	2.62	3.22	0.60		2.60
1960s	4.40	4.67	0.28		2.62
1970s	7.00	7.50	0.50	7.92	6.82
1980s	9.74	10.60	0.85	18.23	4.44
1990s	5.36	6.66	1.30	18.99	2.14
2000s	3.32	4.73	1.41	-3.60	1.83
60s, 70s, 90s	5.58	6.28	0.74		
Overall	5.40	6.23	0.83	13.00	3.57

VARIATION IN YIELDS AND RETURNS

	1-Year	10-Year	1- to 10-Year Spread	S&P500 Total Return
1950s	1.07	0.63	0.51	
1960s	1.32	0.91	0.46	
1970s	1.75	0.99	1.02	20.36
1980s	2.70	2.16	1.02	13.07
1990s	1.21	1.00	0.96	14.16
2000s	1.75	0.67	1.23	22.24
60s, 70s, 90s	1.43	0.97	0.81	
Overall	1.96	1.53	0.87	17.46

CAPM ESTIMATES: MID-SIZED ELECTRIC UTILITIES

	Cost of Equity Capital, Unadjusted	Risk-Free Rate	Market Beta, Adjusted	Expected Market Return	Risk Free Rate
Low	9.05%	4.24%	0.72	10.91%	4.24%
High	12.93%	5.21%	0.78	15.10%	5.21%
Weighted Average	10.94%	4.73%	0.75	13.00%	4.73%

	Cost Rate, Adjusted for Issuance Costs
Low	9.38%
High	13.26%
Weighted Average	11.27%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070280-EI EXHIBIT 15
COMPANY FPUC - (Direct)
WITNESS Camfield and Fox (DC-RC-6)
DATE 02/27/08 - 02/29/08

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CAPM ESTIMATES OF THE COST OF EQUITY CAPITAL: GAS UTILITIES

Gas Utilities		Adjusted Beta		Unadjusted Beta, as Inferred	
Company	Ticker	2005	5 Year Average, 2005 Ending	2005	5 Year Average, 2005 Ending
AGL Resources	ATG	0.85	0.73	0.78	0.60
Atmos Energy	ATO	0.70	0.63	0.55	0.45
Cascade Natural Gas	CGC	0.75	0.67	0.63	0.51
EnergySouth Inc	ENSI	0.55	0.50	0.33	0.25
New Jersey Resources	NJR	0.75	0.66	0.63	0.49
Northwest Nat. Gas	NWN	0.70	0.62	0.55	0.43
Piedmont Natural Gas	PNY	0.75	0.68	0.63	0.52
South Jersey Inds.	SJI	0.60	0.52	0.40	0.28
Southwest Gas	SWX	0.75	0.71	0.63	0.57
WGL Holdings Inc.	WGL	0.80	0.69	0.70	0.54
	Average	0.72	0.64	0.58	0.46
	S. D.	0.09	0.08	0.13	0.11
	Weighted Average:	0.75	0.67	0.63	0.50

MARKET INPUTS: AVERAGE YIELDS AND OVERALL RETURNS

	1-Year Gov't Debt Interest Rates	10-Year Gov't Debt Interest Rates	1- to 10-Year Spread in Debt Rates	S&P500, Total Return	Chain-Weighted Rates of Inflation
1950s	2.62	3.22	0.60		2.60
1960s	4.40	4.67	0.28		2.62
1970s	7.00	7.50	0.50	7.92	6.82
1980s	9.74	10.60	0.85	18.23	4.44
1990s	5.36	6.66	1.30	18.99	2.14
2000s	3.32	4.73	1.41	-3.60	1.83
60s, 70s, 90s	5.58	6.28	0.74		
Overall	5.40	6.23	0.83	13.00	3.57

VARIATION IN YIELDS AND RETURNS

	1-Year	10-Year	1- to 10-Year Spread	S&P500 Total Return
1950s	1.07	0.63	0.51	
1960s	1.32	0.91	0.46	
1970s	1.75	0.99	1.02	20.36
1980s	2.70	2.16	1.02	13.07
1990s	1.21	1.00	0.96	14.16
2000s	1.75	0.67	1.23	22.24
60s, 70s, 90s	1.43	0.97	0.81	
Overall	1.96	1.53	0.87	17.46

CAPM ESTIMATES: GAS UTILITIES

	Cost of Equity Capital, Unadjusted	Risk-Free Rate	Market Beta, Adjusted	Expected Market Return	Risk Free Rate
Low	9.11%	4.24%	0.73	10.91%	4.24%
High	12.87%	5.21%	0.77	15.10%	5.21%
Weighted Average	10.95%	4.73%	0.75	13.00%	4.73%

	Cost Rate, Adjusted for Issuance Costs
Low	9.44%
High	13.20%
Weighted Average	11.28%

EXHIBIT DC-RC-7
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DISCOUNTED CASH FLOW ESTIMATES OF COST OF EQUITY: MID-SIZED ELECTRIC UTILITIES

Electric Utility	Ticker	Quarter Dividends Declared Per Share	Effective Annual Dividend Rate	Average Market Price Per Share, May - June '06	Adjusted Dividend Yield	Expected Growth	Single Stage DCF Estimates of Cost of Equity Capital
Hawaiian Elec.	HE	0.31	$1.26	$26.15	4.81%	1.50%	6.32%
MGE Energy	MGEE	0.35	$1.44	$29.79	4.83%	4.22%	9.05%
Otter Tail Corp.	OTTR	0.29	$1.18	$25.74	4.57%	4.14%	8.71%
Cen. Vermont Pub. Serv.	CV	0.23	$0.97	$17.55	5.54%	5.74%	11.28%
Energy East Corp.	EAS	0.29	$1.19	$22.74	5.21%	4.39%	9.60%
Florida Public Utilities	FPU	0.10	$0.42	$12.55	3.37%	2.72%	6.09%
SCANA Corp.	SCG	0.42	$1.70	$36.97	4.61%	5.31%	9.91%
G't Plains Energy	GXP	0.42	$1.73	$26.42	6.54%	4.04%	10.58%

DCF ESTIMATES, MID-SIZED ELECTRIC UTILITIES

	Adjusted Dividend Yield	Expected Growth	Unadjusted Cost Rate
Average	4.94%	4.01%	8.94%
S. D.	0.90%	1.35%	1.87%
Range			
Low	4.48%	3.33%	8.01%
High	5.39%	4.68%	9.88%
Weighted Average	5.11%	4.19%	9.30%

Cost Rate, Adjusted for Issuance Costs	
Weighted Average	9.63%
Range	
Low	8.98%
High	9.92%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 16
COMPANY FPUC - (Direct)
WITNESS Bamfield and Cox (DC-RC-7)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-7
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DISCOUNTED CASH FLOW ESTIMATES OF COST OF EQUITY: GAS UTILITIES

Gas Utility	Ticker	Quarter Dividends Declared Per Share	Effective Annual Dividend Rate	Average Market Price Per Share, May - June '06	Adjusted Dividend Yield	Expected Growth	Single Stage DCF Estimates of Cost of Equity Capital
AGL Resources	ATG	0.37	$1.53	$37.82	4.05%	6.72%	10.76%
Atmos Energy	ATO	0.32	$1.28	$30.41	4.21%	2.06%	6.26%
Cascade Natural Gas	CGC	0.24	$1.04	$20.29	5.12%	8.19%	13.31%
EnergySouth Inc	ENSI	0.22	$0.91	$30.88	2.95%	5.74%	8.69%
New Jersey Resources	NJR	0.36	$1.49	$44.66	3.34%	7.40%	10.74%
Northwest Nat. Gas	NWN	0.35	$1.39	$34.76	4.01%	2.11%	6.12%
Piedmont Natural Gas	PNY	0.24	$0.97	$23.54	4.12%	4.17%	8.29%
South Jersey Inds.	SJI	0.23	$0.95	$26.41	3.61%	7.91%	11.52%
Southwest Gas	SWX	0.21	$0.91	$29.55	3.08%	11.03%	14.11%
WGL Holdings Inc.	WGL	0.33	$1.35	$27.65	4.88%	2.57%	7.45%

DCF ESTIMATES, GAS UTILITIES

	Adjusted Dividend Yield	Expected Growth	Unadjusted Cost Rate
Average	3.94%	5.79%	9.73%
S. D.	0.71%	3.01%	2.80%
Range			
Low	3.58%	4.28%	8.32%
High	4.29%	7.30%	11.13%
Weighted Average	4.01%	5.19%	9.20%

	Cost Rate, Adjusted for Issuance Costs
Weighted Average	9.46%
Range	
Low	9.02%
High	10.42%

EXHIBIT DC-RC-8
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RISK PREMIUM ANALYSIS: MID-SIZED ELECTRIC UTILITIES

Timeframes	S&P 500 minus Intermediate Term Debt		S&P 500 minus Short Term Debt		GDP Inflation
	Average Per Annum	Geometric	Average Per Annum	Geometric	
1950s	18.2%	16.6%	19.0%	17.4%	2.6%
1960s	4.2%	3.2%	4.8%	3.8%	2.6%
1970s	0.4%	-1.3%	1.2%	-0.7%	6.8%
1980s	8.2%	7.4%	9.3%	8.4%	4.4%
1990s	12.7%	11.6%	14.1%	13.2%	2.1%
2000s	-1.7%	0.0%	-0.6%	0.0%	1.8%
Average, 50s-90s	8.7%	7.5%	9.7%	8.4%	3.7%
'50s, '60s, '80s, '90s	10.8%	9.8%	11.8%	10.7%	2.5%
'70s, '80s	4.3%	3.0%	5.2%	3.9%	5.6%
2000s	-1.7%	0.0%	-0.6%	0.0%	1.8%

Timeframes	Mid-Cap Size Premia		Small-Cap Size Premia		Micro-Cap Size Premia		1-Year Treasury Yields	1-Year to 10-Year Spread
	Average	S.D	Average	S.D.	Average	S.D.		
1950s	1.8%	2.1%	2.3%	2.9%	3.6%	4.3%	2.6%	0.6%
1960s	3.0%	3.3%	4.5%	6.5%	8.3%	10.7%	4.4%	0.3%
1970s	3.4%	5.5%	4.6%	9.8%	5.6%	13.8%	7.0%	0.5%
1980s	2.2%	4.2%	3.6%	8.0%	2.4%	11.3%	9.7%	0.9%
1990s	-1.0%	4.2%	-1.6%	5.3%	-1.5%	8.1%	5.4%	1.3%
2000s	3.2%	5.3%	5.9%	6.9%	11.3%	11.2%	3.3%	1.4%
Average, 50s-90s	1.9%	3.8%	2.7%	6.5%	3.7%	11.0%	6.6%	0.7%
'50s, '60s, '80s, '90s	1.5%	3.4%	2.2%	5.7%	3.5%	7.7%	4.1%	0.7%
'70s, '80s	2.8%	4.8%	4.1%	8.9%	4.0%	12.5%	6.4%	0.7%
2000s	3.2%	5.3%	5.9%	6.9%	11.3%	11.2%	3.3%	1.4%
S. D. Across Decades	1.6%		2.6%		4.5%		2.6%	0.5%

EQUITY MARKET RETURN

Cost Rate Components	Market Return Requirements	
	Lower Bound	Upper Bound
1-Year Treasuries	2.0%	4.6%
1-Yr - 10-Yr Spread	1.2%	1.6%
Equity - T. Debt Risk Premia	7.5%	
Expected Returns, Equity Markets	11.5%	13.0%

COST RATE ADJUSTMENTS

Diversifiable Risks (CAPM-based)	
Lower Bound	-2.9%
Upper Bound	-1.6%
Mid-Point	-2.2%
Small Cap Equities	
Lower Bound	1.5%
Upper Bound	2.8%
Mid-Point	2.2%
Very Small Cap Equities	
Lower Bound	2.3%
Upper Bound	4.8%
Mid-Point	3.5%

COST OF CAPITAL, SMALL-SIZED ELECTRIC UTILITIES

W/O Issuance Cost Adjustment	
For Small Capitalization Equities	
Lower Bound	10.2%
Upper Bound	14.2%
Mid-Point	12.2%
For Very Small Capitalization Equities	
Lower Bound	12.2%
Upper Bound	16.0%
Mid-Point	14.1%
With Issuance Cost Adjustment	
For Small Capitalization Equities	
Lower Bound	10.5%
Upper Bound	14.6%
Mid-Point	12.5%
For Very Small Capitalization Equities	
Lower Bound	12.5%
Upper Bound	16.3%
Mid-Point	14.4%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI EXHIBIT 17
COMPANY FPUC - (Direct)
WITNESS Lamfield and Cox (DC-RC-8)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-8
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RISK PREMIUM ANALYSIS: GAS UTILITIES

Timeframes	S&P 500 minus Intermediate Term Debt		S&P 500 minus Short Term Debt		GDP Inflation
	Average Per Annum	Geometric	Average Per Annum	Geometric	
1950s	18.2%	16.6%	19.0%	17.4%	2.6%
1960s	4.2%	3.2%	4.8%	3.8%	2.6%
1970s	0.4%	-1.3%	1.2%	-0.7%	6.8%
1980s	8.2%	7.4%	9.3%	8.4%	4.4%
1990s	12.7%	11.8%	14.1%	13.2%	2.1%
2000s	-1.7%	0.0%	-0.6%	0.0%	1.8%
Average, 50s-90s	8.7%	7.5%	9.7%	8.4%	3.7%
'50s, '60s, '80s, '90s	10.8%	9.8%	11.8%	10.7%	2.5%
'70s, '80s	4.3%	3.0%	5.2%	3.9%	5.6%
2000s	-1.7%	0.0%	-0.6%	0.0%	1.8%

Timeframes	Mid-Cap Size Premia		Small-Cap Size Premia		Micro-Cap Size Premia		1-Year Treasury Yields	1-Year To 10-Year Spread
	Average	S.D	Average	S.D.	Average	S.D.		
1950s	1.8%	2.1%	2.3%	2.9%	3.6%	4.3%	2.6%	0.6%
1960s	3.0%	3.3%	4.5%	6.5%	8.3%	10.7%	4.4%	0.3%
1970s	3.4%	5.5%	4.6%	9.8%	5.6%	13.8%	7.0%	0.5%
1980s	2.2%	4.2%	3.6%	8.0%	2.4%	11.3%	9.7%	0.9%
1990s	-1.0%	4.2%	-1.6%	5.3%	-1.5%	8.1%	5.4%	1.3%
2000s	3.2%	5.3%	5.9%	6.9%	11.3%	11.2%	3.3%	1.4%
Average, 50s-90s	1.9%	3.8%	2.7%	6.5%	3.7%	11.0%	6.6%	0.7%
'50s, '60s, '80s, '90s	1.5%	3.4%	2.2%	5.7%	3.5%	7.7%	4.1%	0.7%
'70s, '80s	2.8%	4.8%	4.1%	8.9%	4.0%	12.5%	8.4%	0.7%
2000s	3.2%	5.3%	5.9%	6.9%	11.3%	11.2%	3.3%	1.4%
S. D. Across Decades	1.6%		2.6%		4.5%		2.6%	0.5%

Equity Market Return

Cost Rate Components	Market Return Requirements	
	Lower Bound	Upper Bound
1-Year Treasuries	2.0%	4.6%
1-Yr - 10-Yr Spread	1.2%	1.6%
Equity - T. Debt Risk Premia	7.5%	
Expected Returns, Equity Markets	11.5%	13.0%

COST RATE ADJUSTMENTS

Diversifiable Risks (CAPM-based)	
Lower Bound	-1.5%
Upper Bound	-3.4%
Mid-Point	-2.5%
Small Cap Equities	
Lower Bound	2.8%
Upper Bound	1.5%
Mid-Point	2.2%
Very Small Cap Equities	
Lower Bound	4.6%
Upper Bound	2.3%
Mid-Point	3.5%

COST OF CAPITAL, SMALL-SIZED UTILITIES

W/O Issuance Cost Adjustment	
Small Capitalization Equities	
Lower Bound	9.6%
Upper Bound	14.4%
Mid-Point	12.0%
Very Small Capitalization Equities	
Lower Bound	12.3%
Upper Bound	16.1%
Mid-Point	14.2%

With Issuance Cost Adjustment	
For Small Capitalization Equities	
Lower Bound	9.9%
Upper Bound	14.7%
Mid-Point	12.3%
For Very Small Capitalization Equities	
Lower Bound	12.7%
Upper Bound	16.5%
Mid-Point	14.6%

EXHIBIT DC-RC-9

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AVERAGE RETURNS PER ANNUM: MID-SIZED ELECTRIC UTILITIES

Company	1996 - 2001	1996 - 2002	1996 - 2003	1996 - 2004	1996 - 2005
Black Hills	24.75%	16.89%	15.16%	13.98%	15.38%
Hawaiian Elec.	8.55%	10.85%	10.00%	12.02%	11.46%
PNM Resources	14.65%	10.08%	9.81%	12.44%	14.38%
Cleco Corp.	16.49%	11.77%	8.48%	10.18%	11.57%
Empire Dist. Elec.	8.84%	7.80%	8.50%	8.78%	9.10%
MGE Energy	7.73%	9.46%	10.43%	10.45%	
OGE Energy	9.30%	7.11%	7.24%	10.00%	10.45%
Otter Tail Corp.	15.63%	14.28%	11.87%	10.51%	10.43%
Cen. Vermont Pub. Serv.	13.50%	13.12%	14.07%	13.71%	11.05%
CH Energy Group	14.17%	14.76%	12.06%	11.91%	11.15%
Energy East Corp.	20.41%	18.95%	16.84%	17.50%	16.74%
Florida Public Utilities	16.03%	16.88%	16.68%	17.21%	16.38%
NSTAR	17.10%	15.77%	14.75%	14.79%	15.29%
SCANA Corp.	6.01%	7.00%	8.49%	9.37%	10.01%
UIL Holdings	14.97%	12.72%	9.03%	12.46%	12.35%
UNITIL Corp.	8.79%	9.29%	7.83%	8.56%	7.03%
G't Plains Energy	5.20%	3.71%	7.47%	8.73%	8.16%
Sample Average	13.07%	11.79%	11.10%	11.92%	11.93%
Weighted Average	12.66%	11.40%	11.06%	12.10%	12.03%

Average:	11.91%
Average with Issuance Costs:	12.24%

COST OF EQUITY SAMPLE

Company	1996 - 2001	1996 - 2002	1996 - 2003	1996 - 2004	1996 - 2005
Hawaiian Elec.	8.55%	10.85%	10.00%	12.02%	11.46%
MGE Energy	7.73%	9.46%	10.43%	10.45%	0.00%
Otter Tail Corp.	15.63%	14.28%	11.87%	10.51%	10.43%
Cen. Vermont Pub. Serv.	13.50%	13.12%	14.07%	13.71%	11.05%
Energy East Corp.	20.41%	18.95%	16.84%	17.50%	16.74%
Florida Public Utilities	16.03%	16.88%	16.68%	17.21%	16.38%
SCANA Corp.	6.01%	7.00%	8.49%	9.37%	10.01%
G't Plains Energy	5.20%	3.71%	7.47%	8.73%	8.16%
Sample Average	11.63%	10.72%	10.77%	11.62%	10.41%
Weighted Average	10.79%	10.83%	11.14%	12.00%	11.27%

Average:	11.12%
Average with Issuance Costs:	11.45%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 18
COMPANY FPUC - (Direct)
WITNESS Camfield and Cox (DC-RC-9)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-9
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FIVE YEAR RETURNS: MID-SIZED ELECTRIC UTILITIES

Company	1996 - 2001	1997 - 2002	1998 - 2003	1999 - 2004	2000 - 2005
Black Hills	24.75%	15.69%	11.15%	12.05%	13.99%
Hawaiian Elec.	8.55%	11.23%	8.99%	15.39%	16.55%
PNM Resources	14.65%	11.48%	8.89%	17.73%	21.33%
Cleco Corp.	16.49%	12.41%	5.26%	9.02%	8.20%
Empire Dist. Elec.	8.84%	8.32%	5.46%	3.58%	5.37%
MGE Energy	7.73%	12.59%	12.56%	14.95%	
OGE Energy	9.30%	4.65%	0.91%	8.51%	13.13%
Otter Tail Corp.	15.63%	16.90%	12.73%	10.20%	9.76%
Cen. Vermont Pub. Serv.	13.50%	16.04%	17.55%	19.53%	17.88%
CH Energy Group	14.17%	13.70%	6.79%	9.55%	11.58%
Energy East Corp.	20.41%	19.66%	3.92%	4.27%	9.44%
Florida Public Utilities	16.03%	17.71%	12.62%	11.62%	14.81%
NSTAR	17.10%	14.65%	7.08%	9.09%	11.52%
SCANA Corp.	6.01%	8.21%	6.37%	12.22%	13.30%
UIL Holdings	14.97%	15.32%	1.20%	8.24%	9.52%
UNITIL Corp.	8.79%	10.67%	6.07%	6.58%	2.25%
G't Plains Energy	5.20%	1.78%	6.04%	11.42%	10.72%
Sample Average	13.07%	12.41%	7.86%	10.82%	11.83%
Weighted Average	12.66%	11.54%	6.44%	10.48%	12.15%

Average:	10.65%
Average with Issuance Costs:	10.98%

COST OF EQUITY SAMPLE

Company	1996 - 2001	1997 - 2002	1998 - 2003	1999 - 2004	2000 - 2005
Hawaiian Elec.	8.55%	11.23%	8.99%	15.39%	16.55%
MGE Energy	7.73%	12.59%	12.56%	14.95%	0.00%
Otter Tail Corp.	15.63%	16.90%	12.73%	10.20%	9.76%
Cen. Vermont Pub. Serv.	13.50%	16.04%	17.55%	19.53%	17.88%
Energy East Corp.	20.41%	19.66%	3.92%	4.27%	9.44%
Florida Public Utilities	16.03%	17.71%	12.62%	11.62%	14.81%
SCANA Corp.	6.01%	8.21%	6.37%	12.22%	13.30%
G't Plains Energy	5.20%	1.78%	6.04%	11.42%	10.72%
Sample Average	11.63%	11.72%	8.20%	11.38%	10.87%
Weighted Average	10.79%	11.50%	6.92%	10.62%	11.61%

Average:	10.52%
Average with Issuance Costs:	10.85%

EXHIBIT DC-RC-9
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CUMULATIVE RETURNS: MID-SIZED ELECTRIC UTILITIES

Company	1996 - 2001	1996 - 2002	1996 - 2003	1996 - 2004	1996 - 2005
Black Hills	23.54%	16.72%	14.93%	13.74%	15.10%
Hawaiian Elec.	8.08%	11.43%	10.48%	12.32%	11.72%
PNM Resources	12.75%	13.18%	12.46%	14.61%	16.21%
Cleco Corp.	16.13%	13.74%	9.77%	11.24%	12.45%
Empire Dist. Elec.	8.00%	8.93%	9.46%	9.62%	9.84%
MGE Energy	6.97%	10.94%	11.69%	11.55%	11.91%
OGE Energy	8.22%	9.12%	8.96%	11.31%	11.61%
Otter Tail Corp.	15.17%	15.28%	12.53%	11.02%	10.88%
Cen. Vermont Pub. Serv.	11.56%	12.18%	13.23%	12.98%	10.12%
CH Energy Group	13.11%	16.70%	13.46%	13.13%	12.20%
Energy East Corp.	16.27%	16.23%	14.43%	15.36%	14.84%
Florida Public Utilities	14.91%	18.89%	18.40%	18.71%	17.67%
NSTAR	16.11%	16.11%	15.01%	15.02%	15.49%
SCANA Corp.	5.20%	10.14%	11.15%	11.69%	12.07%
UIL Holdings	13.21%	4.45%	1.74%	5.54%	6.19%
UNITIL Corp.	8.25%	13.77%	11.54%	11.80%	9.77%
G't Plains Energy	4.91%	6.71%	9.76%	10.71%	9.90%
Sample Average	11.90%	12.62%	11.71%	12.37%	12.23%
Weighted Average	11.29%	12.31%	11.76%	12.64%	12.78%

Average:	12.16%
Average with Issuance Costs:	12.49%

COST OF EQUITY SAMPLE

Company	1996 - 2001	1996 - 2002	1996 - 2003	1996 - 2004	1996 - 2005
Hawaiian Elec.	8.55%	11.23%	8.99%	15.39%	16.55%
MGE Energy	7.73%	12.59%	12.56%	14.95%	0.00%
Otter Tail Corp.	15.63%	16.90%	12.73%	10.20%	9.76%
Cen. Vermont Pub. Serv.	13.50%	16.04%	17.55%	19.53%	17.88%
Energy East Corp.	20.41%	19.66%	3.92%	4.27%	9.44%
Florida Public Utilities	16.03%	17.71%	12.62%	11.62%	14.81%
SCANA Corp.	6.01%	8.21%	6.37%	12.22%	13.30%
G't Plains Energy	5.20%	1.78%	6.04%	11.42%	10.72%
Sample Average	11.63%	11.72%	9.89%	11.74%	11.17%
Weighted Average	10.79%	11.50%	6.92%	10.62%	11.61%

Average:	10.76%
Average with Issuance Costs:	11.09%

EXHIBIT DC-RC-9
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AVERAGE RETURNS PER ANNUM: GAS UTILITIES

Company	1996 - 2001	1996 - 2002	1996 - 2003	1996 - 2004	1996 - 2005
AGL Resources	9.32%	9.23%	10.67%	11.66%	13.00%
Atmos Energy	6.24%	5.43%	6.06%	7.11%	8.00%
Cascade Natural Gas	10.95%	10.76%	8.86%	9.48%	8.82%
EnergySouth Inc	12.62%	15.06%	14.77%	17.08%	17.04%
New Jersey Resources	13.43%	13.73%	13.56%	14.43%	
Northwest Nat. Gas	6.64%	8.84%	8.15%	9.23%	10.40%
Piedmont Natural Gas	13.49%	12.60%	12.34%	13.10%	13.48%
South Jersey Inds.	12.47%	12.01%	12.56%	14.34%	16.25%
Southwest Gas	10.53%	10.30%	8.49%	9.07%	9.44%
WGL Holdings Inc.	10.55%	8.82%	7.83%	8.75%	9.55%
Sample Average	10.62%	10.68%	10.33%	11.42%	11.78%
Weighted Average	8.51%	8.26%	8.29%	9.13%	8.66%

Average:	9.77%
Average with Issuance Costs:	10.10%

EXHIBIT DC-RC-9
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FIVE YEAR RETURNS: GAS UTILITIES

Company	1996 - 2001	1997 - 2002	1998 - 2003	1999 - 2004	2000 - 2005
AGL Resources	9.32%	8.70%	11.92%	14.66%	20.32%
Atmos Energy	6.24%	4.49%	2.00%	5.25%	12.89%
Cascade Natural Gas	10.95%	10.64%	9.09%	9.86%	10.18%
EnergySouth Inc	12.62%	12.79%	9.55%	17.65%	21.48%
New Jersey Resources	13.43%	13.86%	11.51%	13.47%	
Northwest Nat. Gas	6.64%	7.47%	5.84%	10.23%	15.20%
Piedmont Natural Gas	13.49%	12.45%	8.03%	10.36%	15.31%
South Jersey Inds.	12.47%	12.30%	11.20%	15.83%	20.08%
Southwest Gas	10.53%	9.99%	5.18%	2.48%	9.86%
WGL Holdings Inc.	10.55%	7.39%	4.11%	7.07%	8.77%
Sample Average	10.62%	10.01%	7.84%	10.68%	14.90%
Weighted Average	8.51%	7.74%	6.36%	8.55%	11.47%

Average:	9.67%
Average with Issuance Costs:	10.00%

EXHIBIT DC-RC-9
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CUMULATIVE RETURNS: GAS UTILITIES

Company	1996 - 2001	1996 - 2002	1996 - 2003	1996 - 2004	1996 - 2005
AGL Resources	8.68%	11.86%	12.89%	13.59%	14.68%
Atmos Energy	4.70%	8.70%	8.86%	9.54%	10.15%
Cascade Natural Gas	10.64%	12.66%	10.35%	10.78%	9.96%
EnergySouth Inc	11.62%	17.21%	16.60%	18.56%	18.36%
New Jersey Resources	13.30%	18.69%	17.79%	18.13%	18.07%
Northwest Nat. Gas	6.19%	11.14%	10.10%	10.91%	11.86%
Piedmont Natural Gas	12.61%	15.59%	14.89%	15.32%	15.46%
South Jersey Inds.	12.31%	15.26%	15.35%	16.72%	18.28%
Southwest Gas	8.76%	12.21%	9.99%	10.38%	10.61%
WGL Holdings Inc.	10.37%	12.16%	10.64%	11.20%	11.72%
Sample Average	9.92%	13.55%	12.75%	13.51%	13.91%
Weighted Average	7.86%	10.81%	10.46%	11.01%	11.51%
				Average:	11.53%
				Average with Issuance Costs:	11.86%

EXHIBIT DC-RC-10

SELECTION SCREEN: MID-SIZED ELECTRIC UTILITIES

Company	Ticker	Market Cap ($M)	2005 Beta	Average Beta 2001-2004	Standard Deviation, Beta 2001-2005	Stock Price	Revenues	Operating Margins	Total Assets	Assets/ Revenue
Black Hills	BKH	1,208.02	1.00	0.74	0.15	36.43	1,121.70	19.77	2,056.16	1.83
Hawaiian Elec.	HE	2,160.47	0.70	0.56	0.06	26.68	1,924.06	21.44	9,610.63	4.99
PNM Resources	PNM	1,865.03	0.90	0.66	0.15	27.11	1,604.79	14.56	3,487.64	2.17
Cleco Corp.	CNL	1,068.19	1.15	0.79	0.23	21.37	745.82	22.07	1,837.06	2.46
Empire Dist. Elec.	EDE	587.79	0.70	0.55	0.09	22.54	325.54	30.06	1,027.54	3.16
MGE Energy	MGEE	719.47	0.65	0.53	0.06	35.18	424.88	20.44	827.37	1.95
OGE Energy	OGE	2,478.54	0.75	0.58	0.10	27.36	4,926.60	10.23	4,870.30	0.99
Otter Tail Corp.	OTTR	805.91	0.55	0.56	0.03	27.41	882.32	13.46	1,134.15	1.29
Central Vermont Pub. Service	CV	225.21	0.50	0.49	0.03	18.31	302.20	14.01	546.76	1.81
CH Energy Group	CHG	731.64	0.80	0.68	0.10	46.42	791.51	13.87	1,287.00	1.63
Energy East Corp.	EAS	3,830.60	0.80	0.69	0.09	25.94	4,756.69	23.69	10,796.11	2.27
Florida Public Utilities Company	FPU	76.52	0.65	0.55	0.04	12.84	110.04	16.03	171.69	1.56
NSTAR	NST	3,034.26	0.70	0.61	0.09	28.41	2,954.33	23.75	7,117.23	2.41
SCANA Corp.	SCG	4,617.60	0.75	0.58	0.10	40.15	3,885.00	22.96	8,996.00	2.32
UIL Holdings	UIL	740.03	0.80	0.64	0.13	30.43	1,101.29	13.44	1,787.61	1.62
UNITIL Corp.	UTL	135.30	0.40	0.40	0.00	24.16	214.14	22.14	457.01	2.13
G't Plains Energy	GXP	2,274.86	0.85	0.68	0.10	30.44	2,464.02	20.38	3,798.90	1.54
Average		1,562.32	0.74	0.60	0.09		1,678.53	18.96	3,518.19	2.13

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI EXHIBIT 19
COMPANY FPUC - (Direct)
WITNESS Tomfield and Cox (DC-RC-10)
DATE 02/27/08 - 02/29/08

SCREEN 2: MID-SIZED ELECTRIC UTILITIES

		Equity Participation in Total Capital					Measures of Market Risk			Measures of Business and Financial Risk				
Company	Ticker	1995	2000	2003	2005	Average	2005 Beta	S.D. of Beta	Variation in Market Returns	Variation in Cashflow per share 5 Year	CV in Cashflow per Share 5 Year	Variation in Cashflow per share 10 Year	CV in Cashflow per Share 10 Year	
Black Hills	BKH	52%	47%	44%	52%	49%	1.00	0.15	0.18	0.67	0.28	0.65	0.34	
Hawaiian Elec.	HE	46%	40%	50%	53%	47%	0.70	0.06	0.17	0.16	0.11	0.13	0.09	x
PNM Resources	PNM	49%	49%	52%	42%	48%	0.90	0.15	0.27	0.62	0.40	0.47	0.34	
Cleco Corp.	CNL	47%	40%	34%	52%	43%	1.15	0.23	0.24	0.12	0.08	0.18	0.14	
Empire Dist. Elec.	EDE	46%	42%	48%	49%	46%	0.70	0.09	0.16	0.32	0.30	0.26	0.23	
MGE Energy	MGEE	46%	52%	57%	61%	54%	0.65	0.06	0.11	0.05	0.03	0.28	0.18	x
OGE Energy	OGE	51%	39%	46%	50%	47%	0.75	0.10	0.30	0.25	0.16	0.24	0.14	
Otter Tail Corp.	OTTR	47%	54%	54%	63%	54%	0.55	0.03	0.11	0.12	0.08	0.20	0.14	x
Cen. Vermont Pub. Serv.	CV	52%	50%	58%	62%	55%	0.50	0.03	0.15	0.24	0.19	0.40	0.33	x
CH Energy Group	CHG	50%	56%	62%	58%	57%	0.80	0.10	0.10	0.39	0.14	0.28	0.10	
Energy East Corp.	EAS	50%	42%	39%	44%	44%	0.80	0.09	0.15	0.29	0.17	0.31	0.20	
Florida Public Utilities	FPU	49%	53%	44%	46%	48%	0.65	0.04	0.21	0.07	0.14	0.07	0.14	x
NSTAR	NST	42%	39%	40%	39%	40%	0.70	0.09	0.22	0.07	0.04	0.23	0.16	
SCANA Corp.	SCG	48%	40%	41%	47%	44%	0.75	0.10	0.18	0.23	0.10	0.35	0.16	x
UIL Holdings	UIL	33%	48%	50%	53%	46%	0.80	0.13	0.25	0.59	0.30	0.67	0.32	
UNITIL Corp.	UTL	48%	47%	45%	44%	46%	0.40	0.00	0.08	0.14	0.10	0.22	0.14	
G't Plains Energy	GXP	49%	43%	44%	51%	47%	0.85	0.10	0.19	0.33	0.16	0.35	0.18	x
Average		47%	46%	47%	51%	48%	0.74	0.09	0.18	0.27	0.16	0.31	0.20	

SELECTION SCREEN: GAS UTILITIES

Company	Ticker	Market Cap ($M)	2005 Beta	Average Beta 2001-2004	Standard Deviation, Beta 2001-2005	Stock Price	Revenues	Operating Margins	Total Assets	Assets/ Revenue	
AGL Resources	ATG	2,762.16	0.85	0.70	0.12	35.55	1,832.00	25.16	5,640.00	3.08	x
Atmos Energy	ATO	2,224.84	0.70	0.61	0.06	27.62	2,920.04	11.91	2,869.88	0.98	x
Cascade Natural Gas	CGC	235.09	0.75	0.65	0.08	20.60	318.08	15.58	422.62	1.33	x
EnergySouth Inc	ENSI	219.32	0.55	0.49	0.04	27.76	115.97	40.64	242.45	2.09	x
Laclede Group	LG	652.97	0.75	0.61	0.10	30.84	1,250.32	8.23	1,265.30	1.01	x
New Jersey Resources	NJR	1,225.40	0.75	0.64	0.07	44.48	2,533.61	6.30	1,855.60	0.73	x
Nicor Inc.	GAS	1,731.33	1.10	0.84	0.19	39.19	2,739.70	12.51	3,975.20	1.45	
Northwest Nat. Gas	NWN	989.98	0.70	0.60	0.06	35.90	707.60	23.66	1,732.19	2.45	x
Piedmont Natural Gas	PNY	1,811.96	0.75	0.66	0.08	23.62	1,529.74	17.07	2,335.88	1.53	x
South Jersey Inds.	SJI	821.84	0.60	0.50	0.06	28.36	819.08	14.12	1,243.33	1.52	x
Southwest Gas	SWX	1,014.91	0.75	0.70	0.07	25.81	1,477.06	21.60	2,938.12	1.99	x
WGL Holdings Inc.	WGL	1,523.96	0.80	0.66	0.08	31.33	2,089.60	13.93	2,504.91	1.20	x
Average		1,267.81	0.75	0.64	0.08		1,527.73	17.56	2,252.12	1.61	

EXHIBIT DC-RC-10

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SCREEN 2: GAS UTILITIES

		Equity Participation in Total Capital					Measures of Market Risk			Measures of Business and Financial Risk				
										Variation in Cashflow per share	CV in Cashflow per Share	Variation in Cashflow per share	CV in Cashflow per Share	
Company	Ticker	1995	2000	2003	2005	Average	2005 Beta	S.D. of Beta	Variation in Market Returns	5 Year	5 Year	10 Year	10 Year	
AGL Resources	ATG	48%	48%	50%	48%	48%	0.85	0.12	0.26	0.41	0.23	0.41	0.27	x
Atmos Energy	ATO	55%	52%	50%	42%	50%	0.70	0.06	0.22	0.26	0.18	0.31	0.22	x
Cascade Natural Gas	CGC	45%	49%	44%	41%	45%	0.75	0.08	0.14	0.24	0.19	0.32	0.31	x
EnergySouth Inc	ENSI	44%	55%	48%	57%	51%	0.55	0.04	0.27	0.23	0.17	0.28	0.24	x
Laclede Group	LG	59%	55%	49%	52%	54%	0.75	0.10	0.20	0.28	0.18	0.25	0.16	
New Jersey Resources	NJR	41%	53%	62%	58%	53%	0.75	0.07	0.21	0.31	0.14	0.43	0.24	x
Nicor Inc.	GAS	59%	67%	60%	63%	62%	1.10	0.19	0.19	0.43	0.16	0.36	0.14	
Northwest Nat. Gas	NWN	50%	51%	50%	53%	51%	0.70	0.06	0.20	0.10	0.06	0.26	0.16	x
Piedmont Natural Gas	PNY	50%	54%	58%	59%	55%	0.75	0.08	0.20	0.13	0.12	0.15	0.15	x
South Jersey Inds.	SJI	48%	38%	49%	55%	47%	0.60	0.06	0.29	0.20	0.16	0.28	0.27	x
Southwest Gas	SWX	35%	36%	34%	36%	35%	0.75	0.07	0.21	0.22	0.18	0.52	0.50	x
WGL Holdings Inc.	WGL	59%	55%	54%	59%	57%	0.80	0.08	0.15	0.43	0.23	0.33	0.19	x
Average		49%	51%	51%	52%	51%	0.75	0.08	0.21		0.17		0.24	

EXHIBIT DC-RC-11

HISTORICAL YEAR-END CAPITAL STRUCTURE

FLORIDA PUBLIC UTILITIES COMPANY

	1998		1999		2000		2001		2002	
Capital Component	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)
Common Equity	27,622	46.1%	25,866	41.1%	27,510	39.6%	29,329	29.1%	30,883	30.6%
Preferred Stock	600	1.0%	600	1.0%	600	0.9%	600	0.6%	600	0.6%
Long Term Debt	23,500	39.2%	23,500	37.3%	23,500	33.8%	50,325	50.0%	50,367	49.9%
Short Term Debt	8,200	13.7%	13,000	20.6%	17,900	25.8%	20,430	20.3%	19,183	19.0%
Total Capitalization	59,922	100.0%	62,966	100.0%	69,510	100.0%	100,684	100.0%	101,033	100.0%

	2003		2004		2005		2006	
Capital Component	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)	Amount ($000's)	Share (%)
Common Equity	41,463	43.7%	43,213	43.1%	45,503	42.8%	47,573	46.5%
Preferred Stock	600	0.6%	600	0.6%	600	0.6%	600	0.6%
Long Term Debt	50,454	53.2%	50,538	50.5%	50,620	47.6%	50,702	49.5%
Short Term Debt	2,278	2.4%	5,825	5.8%	9,558	9.0%	3,466	3.4%
Total Capitalization	94,795	100.0%	100,176	100.0%	106,281	100.0%	102,341	100.0%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 20
COMPANY FPUC - (Direct)
WITNESS Canfield and Cox (DC-RC-11)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-12
Page 1 of 3

FINANCIAL RESULTS OVER RECENT YEARS

FLORIDA PUBLIC UTILITIES COMPANY

	2002	2003	2004	2005	2006
Pre-tax Interest Coverage Ratio (x)	2.5	2.3	2.6	3.0	2.9
Earned Returns on Average Book Equity (%)	11.1%	6.9%	8.4%	9.5%	8.9%
Book Value/Share ($)	$5.32	$7.08	$7.31	$7.64	$7.94
Dividends/Share ($)	$0.38	$0.39	$0.40	$0.41	$0.42
Earnings/Share ($)	$0.57	$0.43	$0.60	$0.71	$0.69
Market Value/Share ($)	$9.90	$10.53	$12.77	$13.65	$13.25
Market/Book Ratio (%)	186.1%	148.7%	174.7%	178.7%	166.9%
Price/Earning Ratio (6) / (5)	17.37	24.49	21.28	19.23	19.20

* Excluding the Sale of Water Division
** Common Share information re-stated to reflect three for two stock split on July 25, 2005

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 81
COMPANY FPUC - (Direct)
WITNESS Lanfield and Lux (DC-RC-12)
DATE 02/27/08 - 02/29/08

EXHIBIT DC-RC-12
Page 2 of 3
CONSOLIDATED ELECTRIC INTEREST COVERAGE

FLORIDA PUBLIC UTILITIES COMPANY

	Historical	Projected		
			2008	
	2006	2007	Current Rates	Proposed Rates
Interest Coverage Ratios	4.52	4.01	2.50	4.06
Interest Charges	$1,473,580	$1,567,647	$1,489,405	$1,489,405

EXHIBIT DC-RC-12

Page 3 of 3

FINANCIAL POLICY AND PLANS

FLORIDA PUBLIC UTILITIES COMPANY

Capital Structure @ Percent of Total

Long-term Debt	40 - 45%
Short-term Debt	2 - 14%
Preferred Stock	0 - 1%
Common Equity	43 - 56%

Financing Plans for 2008

June 2008 issuance of 1,250,000 of common stock, priced at $12.00 per share, thus obtaining proceeds of $15 million.

Associated issuance costs are anticipated to be $900,000.

The specific timing of the common stock issuance is largely dependent on the capital needs of the Company including environmental costs and the general condition of capital markets.

The cash requirements of the Company are projected to increase significantly due to environmental requirements, land purchase, long-term debt payments, and pension contributions. The Company plans to use a combination of short-term borrowing and the net proceeds of the equity sale of 2008 to finance future growth and satisfy capital requirements.

State of Florida

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: March 4, 2008

TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk

FROM: Martha C. Brown, Senior Attorney, Office of the General Counsel MCB

RE: DN 070300-EI - Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company.
and
DN 070304-EI - Petition for rate increase by Florida Public Utilities Company.

On February 27, 2008, Staff's Comprehensive Exhibit List was entered into the record at the hearing in the above styled dockets. However, due to a scrivener's error, Hearing I.D. Nos. 22 and 23 are duplicative of Hearing I.D. Nos. 16 and 17, and will be removed.

In addition, Hearing I.D. Nos. 19, 20, and 21 should be corrected as follows:

19	Camfield and Cox	DC-RC-~~8~~10	Selection Screen: Mid-Sized Electric Utilities and Gas Utilities	
20	Camfield and Cox	DC-RC-~~9~~11	Historical Year-End Capital Structure	
21	Camfield and Cox	DC-RC-~~10~~12	Financial Results Over Recent Years	

Thank you.

CC: Ruth McGill, Jane Faurot, Linda Boles (Office of Commission Clerk)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 22
COMPANY See above
WITNESS explanation
DATE

State of Florida

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

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Thank you.

CC: Ruth McGill, Jane Faurot, Linda Boles (Office of Commission Clerk)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI 070304-EI EXHIBIT 23
COMPANY See above
WITNESS Explanation
DATE

(

Exhibit 1

Table 2-1: Own-Price Elasticities of Demand for Electricity – Synthesis of Values Reported in the Literature

Private	Short-Run			Long-Run		
	Low	Med	High	Low	Med	High
Residential	-0.05	-0.20	-0.40	-0.30	-0.60	-1.20
Commercial	-0.20	-0.30	-0.70	-0.80	-1.10	-1.30
Industrial	-0.10	-0.20	-0.30	-0.90	-1.20	-1.40

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-GI EXHIBIT 24
COMPANY FPUC (Direct)
WITNESS Cutshaw + Myers - Exhibit I
DATE 02/27-28/08

Exhibit #25

Docket 070304-EI

Mininimum Filing Requirements Schedules

Schedules B, C & D (Volume 1)
Document No. 07841-07 (Pages 143 - 361)

Schedules E-G (Volume 2)
Document No. 07842-07 (Pages 1 - 578)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 25
COMPANY FPUC - (Direct)
WITNESS Various
DATE 07/22-29/08

Dockets Nos. 070304-EI & 070300-EI

OPC Composite Stipulated Exhibit ____

Docket No. 07-07-01	State of Connecticut Connecticut Light & Power Company
Docket No. 06-101-U	State of Arkansas Entergy Arkansas, Inc.
Docket No. 473-07-0833	State of Texas Texas Central Company
Docket No. 06-028	State of New Hampshire Public Service Company of New Hampshire
Case No. 06-E-1547	State of New York Orange and Rockland Utilities, Inc.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 030300-EI & 030304-EI EXHIBIT 26
COMPANY DPC (Direct)
WITNESS Dpc's Composite Exhibit-26 Stipulated
DATE 02/27-29/08
12099

STATE OF CONNECTICUT

DEPARTMENT OF PUBLIC UTILITY CONTROL
TEN FRANKLIN SQUARE
NEW BRITAIN, CT 06051

DOCKET NO. 07-07-01 APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY TO AMEND RATE SCHEDULES

January 28, 2008

By the following Commissioners:

Anthony J. Palermino
Anne C. George
John W. Betkoski, III

DECISION

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DRAFT DECISION

I. INTRODUCTION

By Application dated July 30, 2007 (Application), The Connecticut Light and Power Company (Company) filed a request to amend its rate schedules with the Department of Public Utility Control (Department). The Application requested an increase in distribution rates of approximately $188.9 million in the 2008 rate year (Year 1) and an increase of approximately $21.9 million in 2009 (Year 2). The rate increase for 2008 represents a 27.9% increase in distribution rates or an overall bill increase of 4.6%. The requested increase, absent other changes, would result in a monthly bill increase ranging from $5.50 to $7.00 for an average residential customer using 700 kWh. The Company also requested an increase in its allowed Rate of Return (ROE) from 9.85 to 11.00%.

The Department received a robust amount of written customer comments as described in more detail herein. In addition, the Department heard from customers at public hearings held in Hartford, Waterbury, Willimantic, Southbury, Norwalk and Waterford. Generally speaking, customers have experienced the same expense pressures that the Company is experiencing. Customers, as well as the Company, have felt the pinch of higher gasoline costs, higher electricity costs, higher property taxes and so on. Customer comment hit the theme of belt tightening on their part and asked for similar treatment for the Company.

The Department has carefully considered all public comment as a backdrop to this rate case. Admittedly, it is a very problematic time for customers to be confronted with rate increases for a necessity. On the other hand, the Department is charged with critical rate making responsibilities. Conn. Gen. Stat. §16-19e states, in pertinent part, that in the exercise of its powers, the Department shall establish the level and structure of rates to:

> " . . . be sufficient, but no more than sufficient, to allow public service companies to cover their operating and capital costs, to attract needed capital and to maintain their financial integrity, and yet provide appropriate protection to the relevant public interests, both existing and foreseeable."

The Company must have the resources to be able to deliver safe and reliable energy to 1.2 million customers, to build new high voltage transmission lines to increase transmission capacity throughout the state, to invest in its aging distribution infrastructure, modernize its computer systems and maintain a stable workforce. However, the Department believes that, as economic regulators, we must be sensitive to the overall business and economic environment in which the Company operates. Public utility companies cannot expect to be exempt from economic realities. Thus, the Department had to strike a delicate balance in considering all the relevant

public interests and needs in this case. Accordingly, the Department looked to moderate rate increases, while still adhering to the principals contained within the statutory criteria outlined above.

A. SUMMARY

The Department will allow CL&P to increase distribution revenue requirements by $77,835,000 in 2008 and by an additional $20,143,000 in 2009. This represents an overall increase to customer bills of 1.9% in 2008 and approximately 0.5% in 2009. This translates into an increase to distribution rates of 11.1% in 2008 and 2.6% in 2009. The Department allows the Company a rate of return on equity of 9.4% with a weighted cost of capital of 7.72%. Other regulatory adjustments include: reducing requested payroll expenses by $14,286,000; reducing net plant by $13,028,000, which includes $10,472,000 for C2 computer system that will be the subject of a prudence review proceeding; increasing working capital by $4,530,000, decreasing regulatory assessments expense by $5,650,000 and decreasing uncollectibles expense by $7,455,000 to reflect the removal of generation related costs from the distribution rate. The Department further accepts the agreement CL&P entered into with NRG regarding station service receivables.

On the revenue side, the Department found the Company's projected sales and revenues forecast to be appropriate. Also, in furtherance of a policy to promote conservation and insulate the distribution company somewhat from revenue volatility as sales reflect energy savings, the Department is implementing decoupling of CL&P's rates through a strategy that increases the amount of distribution revenue recovered through fixed charges.

The Department has reviewed the Company's customer service and has determined that there is room for improvement in its estimated billing procedures, telephone answering responsiveness and communications with customers during service requests. As for CL&P's policies and procedures regarding meter testing and bill complaint resolution, a more comprehensive review will be found in Docket No. 07-08-14.

In granting the revenue increases in 2008 and 2009, the Department allows the Company sufficient funds to engage in significant capital improvements to upgrade its distribution system and modernize its systems, processes and workforce. In this manner, the Department seeks to ensure that the Company is financially equipped to provide efficient and reliable service to meet the growing demands of customers. The numerous adjustments in expenses and the return the Company is allowed to earn on its investments also reflect the Department's concern regarding the overall economic conditions in the State which confront both the Company and its customers. The increase granted herein is significantly lower than the rate increase proposed by the Company; however, the Department believes that the level of rates established are just and reasonable and will allow the Company to achieve a fair rate of return given its investment profile. The Department believes this Decision has struck the correct balance between serving the

ratepayers and fulfilling its responsibility to the Company under Conn. Gen. Stat. §16-19e.

B. BACKGROUND OF THE PROCEEDING

By letter dated June 29, 2007, The Connecticut Light and Power Company (CL&P or Company) provided notice of its intention to file an Application For Approval to Amend Rates (Application) to the Department of Public Utility Control (Department), the Governor of the State of Connecticut, the Chief Executive Officer of every municipality located within its franchise area, the Office of Consumer Counsel and the Attorney General. In addition, the Company requested waiver of certain provisions of the Standard Filing Requirements (SFRs). By Application dated July 30, 2007, filed pursuant to section 107 (Decoupling Provision) of Public Act 07-242 and the General Statutes of Connecticut (Conn. Gen. Stat.) §§ 16-19, 16-19b and 16-19e, CL&P requested approval of amended rate schedules for the provision of electric distribution services effective as of January 1, 2008.

By letter dated July 13, 2007, the Department approved CL&P's request for waiver of certain provisions of the SFRs but denied the Company's request for waiver of the cost of service study to be filed at a later date. In so doing, the Department required that the Company's cost of service study be filed with its rate application.

C. CONDUCT OF THE PROCEEDING

By Notice of Audit dated August 15, 2007, the Department conducted an audit of the books and records of the Company, at CL&P's offices, 107 Selden Street, Berlin, Connecticut 06037, beginning September 17, 2007.

By Notice of Hearing dated August 22, 2007, pursuant to Conn. Gen. Stat. §§16-19, 16-19b and 16-19e, the Department held public hearings on this matter on Monday, October 1, 2007, in Room 1D of the Legislative Office building, 300 Capitol Avenue, Hartford, Connecticut; Tuesday, October 2, 2007, in the Brass Room of Sovereign Bank - 2nd Floor, 26 Kendrick Avenue, Waterbury, Connecticut; Wednesday, October 3, 2007, in the Meeting Room, Windham City Hall, 979 Main Street, Willimantic, Connecticut and Thursday, October 4, 2007, in the Auditorium/Gymnasium, Rochambeau Middle School, 100 Peter Road, Southbury, Connecticut. The hearing continued on October 1, 2, 3, 4, 9, 10, 11, 15, 16, 17, 18, 22, 23, and 24 and November 6, 7 and 8, 2007, at the offices of the Department, Ten Franklin Square, New Britain, Connecticut 06051.

By Notices of Additional Public Comment Hearing dated September 18 and October 3, 2007, the Department held public hearings on Thursday, October 11, 2007, in the Community Room of Norwalk City Hall, 125 East Avenue, Norwalk, Connecticut and Monday, October 22, 2007, in the Auditorium of the Waterford Town Hall, 15 Rope Ferry Road, Waterford, Connecticut.

At the end of the hearing on November 8, 2007, the presiding Commissioner closed the hearing subject to supplemental responses. However, by letter of the same date, CL&P requested that the Department designate members of its Staff as

Prosecutorial pursuant to Conn. Gen. Stat. §16-19j(b) to engage in the possibility of settlement discussions with the Company. The Company also requested that the statutory deadline for acting on CL&P's rate case be extended from 150 to 180 days. This request was granted and the Department adopted CL&P's proposed revised time schedule such that rates would be effective for the twelve-month period commencing February 1, 2008, rather than January 1, 2008, as initially proposed in its Application. By letter dated January 8, 2008, the Department re-opened the docket solely to incorporate into the record a filing of the same date that was a confidential Settlement Agreement between CL&P and NRG concerning NRG's station service receivables and to allow parties and intervenors to file comments on it no later than January 11, 2008.

The Department issued a draft Decision in this matter on January 18, 2008. All parties and intervenors were provided an opportunity to file written exceptions to and present oral arguments on the draft Decision.

D. PARTIES AND INTERVENORS

The Department designated The Connecticut Light and Power Company, 107 Selden Street, Berlin, Connecticut 06037, the Office of Consumer Counsel (OCC), Ten Franklin Square, New Britain, Connecticut 06051, the Office of Policy and Management, 450 Capital Avenue, Hartford, Connecticut 06106 and the Department of Environmental Protection, 79 Elm Street, Hartford, Connecticut 06106 as Parties to this proceeding. Additionally, pursuant to Conn. Gen. Stat. § 16-19j, various members of Department staff (Prosecutorial) were designated to serve jointly as a Party in this proceeding.

Intervenor status was granted to the Office of Attorney General (AG), Ten Franklin Square, New Britain, Connecticut 06051; Connecticut Industrial Energy Consumers (CIEC), 540 Broadway, Albany, New York 12207; The United Illuminating Company (UI), 157 Church Street, New Haven, Connecticut 06506; Environment Northeast (ENE), 15 High Street; Chester, CT 06412; The Southern Connecticut Gas Company and the Connecticut Natural Gas Company, 60 Marsh Hill Road, Orange, Connecticut 06477; UTC Power, 242 Whippoorwill Lane, Stratford, Connecticut 06614 and Leo Smith, 1060 Mapleton Avenue, Suffield, Connecticut 06078.

E. PUBLIC COMMENT

The Department conducted a series of public hearings throughout the State for the purpose of receiving comments from the general public concerning the Application. CL&P's notice to customers regarding the hearings was approved by the Department on August 15, 2007. Hearings were held on October 1, 2007, at the Legislative Office Building in Hartford, October 2, 2007, at the Sovereign Bank in Waterbury, October 3, 2007, at the Windham City Hall in Willimantic, October 4, 2007, at the Rochambeau Middle School in Southbury, October 11, at the Norwalk City Hall, and October 22, 2007, at the Waterford Town Hall.

A total of 77 persons attended the six evening hearings with 32 of those persons providing testimony to the Department. State Senator Robert Duff (25th) commented on the Company's Application stating that he understood the rationale behind CL&P's request. However, the Senator also empathized with customers over their concern with

what they perceived as yet another rate increase. Senator Duff implored the Department to perform its due diligence and ensure that CL&P's request is justified. Tr. 10/11/07, pp. 824 and 825. State Senator Andrea Stillman (20th) also provided testimony and was staunchly against the Company's Application. Senator Stillman was quite concerned with the increases to the distribution portions in residential rates as well as the impact upon churches, schools and municipalities. The Senator also spoke from her position as a small business owner and detailed her concerns with the Application's negative effect on businesses within the State. Senator Stillman unequivocally recommended that the Department deny CL&P's request. Tr. 10/22/07, pp. 1879-1882. Also providing testimony to the Department was State Representative Betsy Ritter (38th). Representative Ritter also commented on the negative effect the proposed increase would have on residential customers, especially those with all-electric households and requested that the Department deny CL&P's request. Tr. 10/22/07, pp. 1885 and 1886.

Customers who provided comment on CL&P's request were also opposed to the Company's Application and cited numerous reasons why the Department should deny the rate increase. The customers were concerned with the effect of the increased rates on their households, especially elderly and at-risk customers. There was concern over the potential negative effect new rates would have to customers with all-electric service. Customers cited the proposed increases to businesses, churches, schools and municipalities and were apprehensive over the indirect effects they would face. There was also a repeated theme that in lieu of yet another rate increase, CL&P should be doing more to curtail its expenses.

The Department also received a multitude of letters and e-mail correspondence regarding CL&P's Application. The Department received approximately 130 written contacts and all were unanimous in their request that the Department deny CL&P's Application.

Among these letters was correspondence from State Senator Thomas A. Colapietro (31st). Senator Colapietro requested that the Department deny CL&P's request, citing his concerns for both residents and business owners in Connecticut. State Senator Gary D. LeBeau (3rd) also wrote to the Department regarding his concerns for Connecticut's manufacturing community and the negative impact the Company's proposal would have upon it. Senator LeBeau also suggested that the Department deny CL&P's request, especially the elimination of interruptible rates which manufacturers have relied on to stretch their energy dollars.

State Representatives Joan A. Lewis (8th) and Sean Williams (68th) also wrote to the Department to protest the Company's Application. Representative Lewis stated her concerns that an approved rate increase would have a drastic effect to her and other customers' monthly budget payment plans, especially for those with all-electric households. The Representative recommended that CL&P's request should be rejected or possibly delayed and reduced. Representative Williams' correspondence was in regard to the Company's now moot request to use ratepayer funds to compensate certain executive bonuses. Representative Williams believed that such a request from CL&P was unwarranted and unjustified.

The Department also received correspondence from the Rob Simmons, Business Advocate for the State's Office of the Business Advocate. Mr. Simmons recommended that the Department reject the Company's proposal for a rate increase and plans to eliminate interruptible rates. Mr. Simmons believed that further increases to the electric rates would cause the State to be less competitive for businesses seeking lower operating costs. Furthermore, the elimination of interruptible rates would also negatively affect the State's business operating climate and not reverse the current downward trend in Connecticut manufacturing.

The correspondence and written contacts received from residential customers was also not in favor of CL&P's proposal. Customers were concerned with the already high rates and how an additional increase would affect their households. Those with all-electric homes were particularly sensitive to any proposed rate increase. Elderly and families on fixed incomes also voiced their displeasure with the prospect of another increase in electric rates. There were also concerns with the indirect effect residential customers would feel with increases to municipalities, businesses, schools, and churches. The customers also spoke of the futility to conserve electricity as a means to cut costs, as any savings they would realize would soon be lost due to increased rates.

Besides letters from residential customers, a number of small business customers wrote to the Department against CL&P's request. Small business owners were fearful of the prospect of having to pass on increased costs to their customers. These customers feared that the ever increasing operating costs in the state would cause more businesses to relocate or close outright. Many of these customers believed that CL&P should be looking to cut their costs first before seeking additional rate increases from its customer base.

Along with these letters and e-mails, the Department also received a petition signed by approximately 850 persons in opposition of the Company's Application.

II. COMPANY PROPOSAL AND DEPARTMENT ANALYSIS

A. TEST YEAR/RATE YEAR

It is the practice of this Department in utility rate cases to establish rates prospectively upon the basis of a historical test year, adjusted for pro forma purposes. In this case, the Company has used the operating results for the 12 months ended December 31, 2006, as its test year. Schedule A-1.0A. The Company adjusted its test year to reflect its rate base and capital structure to the midpoint of the rate year (i.e., the year that rates will be in effect). Additionally, revenues and certain expenses were adjusted for known changes. The Company also applied an inflation factor to those expenses that were not specifically adjusted elsewhere. The Department, with these adjustments, accepts this time period as the test year.

CL&P proposed the rate year as the 12 months ended December 31, 2008. The Company indicated that total rate year distribution revenues at current rates are $697.7 million. The Company indicated that total proposed rate year distribution revenues are $886.5 million, an increase of $188.8 million. Further, CL&P requested an additional $21.9 million in revenues for 2009. Schedules A-1.0 and C-1.0; Mahoney PFT, p. 2.

The 2009 step increase is to take into account increased costs related to the Company's capital program, partially offset by impacts of 2009 sales growth.

CL&P revised its calculation of rate year revenues and revenue requirements in Late Filed Exhibit No. 112. CL&P provided revised amounts for many adjustments that were discussed during the proceeding. However, the Company also included amounts for deferred capital items for which it stated it was not requesting current recovery. In this Decision, the Department makes its adjustments to the rate year revenues and revenue requirements from the Application. In some instances the Department reaches the same conclusion the Company did in Late Filed Exhibit No. 112 and in other instances the Department calculated a different adjustment to the rate year.

By letter dated November 7, 2007, CL&P waived the 150-day deadline and proposed a schedule for rates to go into effect February 1, 2008. The Department granted the revised schedule request and, in so doing, specifically stated that the rate year would be the 12-month period beginning February 1, 2008. By motion dated November 20, 2007, CL&P requested clarification that the first year of new rates would be recovered over 11 months rather than the full 12 months of the rate year. By letter dated November 27, 2007, the Department reiterated its ruling granting CL&P's request to extend the schedule provided that the rate year would be the 12 months beginning February 1, 2008. In so ruling, the Department stated that it would not harm ratepayers by accelerating the recovery of revenue requirements of the rate year over an eleven month period.

CL&P raised the argument that there is Department precedent for allowing a company to recover a rate year's revenues over a less than twelve month time period and cited the January 27, 2006 Decision in Docket No. 05-06-04, Application of The United Illuminating Company to Increase It's Rates (UI Decision). The Department believes that such a decision can only be made on a case-by-case basis, depending on the reasons for the administrative delay. In this case, it was CL&P that requested the delay, which distinguishes it from the UI case cited. The Department granted the schedule delay in this proceeding only on condition that ratepayers would be held harmless. To allow accelerated recovery would be to ratepayers' detriment. CL&P was advised of this in the Department's ruling and could have declined its offer to extend the schedule at that time.

B. CONSTRUCTION PROGRAM

CL&P proposes to increase capital spending to address reliability, safety and power quality issues within its distribution infrastructure, as discussed below. The Company states that the capital program, together with maintenance and tree trimming expenses, is the minimum necessary to avoid a decline in reliability levels provided to its customers. CL&P Brief, p. 10; Response to Interrogatory EL-10. CL&P further states that, if it does not proceed with spending in these areas, statutorily-mandated reliability levels will not be met and customers will become further dissatisfied with the quality of electric service. Louth PFT, p. 30. The Company's historical (2000-2007) and proposed (2008-2009) total distribution capital expenditures are as follows (2007 through 2009 amounts are budgeted/forecast amounts):

CL&P Capital Spending
2000-2009 (millions)

Year	*Expenditures*
2000	$181.7
2001	$217.2
2002	$207.0
2003	$262.4
2004	$255.9
2005	$253.7
2006	$210.3
2007	$288.2
2008	$294.1
2009	$288.3

Louth PFT; Response to Interrogatory EL-17. As derived from the table above, the capital spending for 2008 and 2009 is approximately 15% higher than average spending during the years 2004-2007, which was already increased from prior years, as discussed in the December 17, 2003 Decision in Docket No. 03-07-02, Application of The Connecticut Light and Power Company to Amend its Rate Schedules (03-07-02 Decision).

OCC states that CL&P's level of capital expenditures thus far in 2007 is considerably below its projected level. OCC's analysis excludes capital expenditures for the CSI project. OCC notes that Late Filed Exhibit No. 47 shows year-to-date (as of September 2007) capital expenditures of $183.6 million, whereas the budgeted capital expenditures for this period are $198.2 million, for a shortfall of $14.6 million. OCC states that, because the current level of capital expenditure is 7.37% under budget (excluding CSI), the budgeted level of expenditures is unlikely to occur and the 2007 and 2008 additions should be reduced by 7.37%. OCC Brief, pp. 78-80.

The AG states that CL&P's increase in spending on capital projects is a "departure from its track record", noting that, in the 03-07-02 Decision, the Department found that CL&P did not achieve the level of capital spending that it had forecasted in the 1998 Rate Plan. Further, AG states that not all of CL&P's reliability indices are declining, noting that the Customer Average Interruption Duration Index (CAIDI) has improved steadily. The AG urges the Department to "be cautious" in its approach to CL&P's capital program. AG Brief, pp. 4-5.

CIEC states that the level of capital spending has been "over-forecasted", noting that the capital spending both before and after the 03-07-02 Decision was lower than the Company had expected. Based on its analysis of historical capital expenditures compared to CL&P's forecast, CIEC recommends reducing the capital expenditures to $250 million in 2007 and 2008. Selecky PFT, pp. 21-22.

In the 03-07-02 Decision, the Department found that aging of the distribution system is a significant emerging issue. CL&P stated that it was beginning to experience an increased frequency of equipment failures, and that this was evidence of a need for

increased capital investment to mitigate this trend. CL&P stated that reliability was beginning to decline, although the Department determined that evidence of a decline was not sufficiently developed to arrive at such a conclusion. The Department also noted that capital expenditures are necessary for reasons other than reliability, such as safety, environmental, and regulatory compliance. The Department agreed that an increased capital program was necessary; however, since there was no evidence that quality of service was declining, and out of concern for increasing electric bills to customers, the Department reduced its allowance for capital spending in several areas. 03-07-02 Decision, pp. 14-28.

In the years subsequent to the 03-07-02 Decision, CL&P's capital expenditures increased greater than was allowed in that decision. The following chart shows the Company's capital expenditures for the years 2004-2007, compared to the forecast presented in the 2003 Rate Plan:

Capital Spending 2004-2007

	2003 Forecast	*Department Allowed*	***Actual***
2004	$264	$236	**$255.9**
2005	$260	$220	**$253.7**
2006	$254	$216	**$210.3**
2007	**$222**	**$225**	**$288.2 (Forecast)**

03-07-02 Decision, p. 12; Response to Interrogatory EL-17.

The Company states that the following factors have been the primary drivers of increased capital spending in its forecast:

- Electric distribution infrastructure that continues to age;
- Increasing costs of raw materials, particularly copper in wires, transformers and other devices;
- Increasing regulatory directives; and
- Peak load growth that requires increasing investment in system capacity.

Louth PFT, pp. 4-11.

The Company's distribution capital spending program is comprised of 26 initiatives. No party or intervenor opposed any of these initiatives, except the Customer Service Integration Project (CSI) and the Radio System Upgrade Project, discussed separately below. In the 03-07-02 Decision, the Department reviewed each initiative and made several adjustments to the capital spending plan based on initiatives that it determined were over-funded, for various reasons. 03-07-02 Decision, p. 21.

In this case, the Department has reviewed each initiative in detail and determines that each initiative is necessary and reasonable to maintain system reliability and safety of the public and employees. Furthermore, the Department frequently investigates complaints from customers regarding the service of the distribution companies. Many of these complaints are from customers with levels of service substantially below the average level of service implied by the SAIDI and SAIFI statistics. Further, many of the initiatives are either continuations of past programs, or address concerns that the Department is already aware of through previous interactions with the Company.

The Department notes that certain issues materially warrant increased spending on distribution system infrastructure. The age of the distribution infrastructure has increased, as indicated by the fact that the average age of most plant equipment categories has increased since the 03-07-02 Decision. For example, the average age of all categories of distribution plant, such as overhead conductors, transformers, poles, underground conductors, underground transformers and network protectors has increased from 0.5 years to 2.5 years since the last proceeding. Response to Interrogatory EL-16. Additionally, since the 03-07-02 Decision several major plant material condition-related issues have come before the Department. In each of these cases the Department determined that certain equipment was in need of redesign and/or replacement, and required that the Company take action to remediate the condition over the following several years. These proceedings include:

- Decision dated April 26, 2006 in Docket No. 05-09-15, DPUC Investigation of the Performance of Electric Porcelain Insulator Cutout Devices, in which the Department directed CL&P to replace certain cutout devices in its overhead distribution system;

- Decision dated September 15, 2006 in Docket No. 06-08-20, DPUC Report to the Governor on Infrastructure and Policies, in which the Department directed CL&P to make certain improvements to the electric infrastructure in Stamford and Meriden; and

- Decision dated April 25, 2007 in Docket No. 06-10-21, Petition of Richard Blumenthal, CT Attorney General, for an Investigation into CL&P's Manner of Operation and Safety of its Electric Distribution Facilities, in which the Department directed CL&P to remediate "Type B" underground distribution systems.

The issues addressed in each of these proceedings are critical in preserving reliability to customers and protecting public and worker safety, and it is important to the Department that they be properly funded and executed. These and the cost of other capital initiatives are driving the Company's cost of its construction program higher than historical in 2008 and 2009.

The OCC and AG express concern that the capital program is not being funded at the level forecasted in the 03-07-02 Decision. Specifically, these parties direct the Department's attention to capital spending to date in 2007, which, according to OCC, was 7.37% below the 03-07-02 Decision forecast (excluding the CSI program). In reply, CL&P states that actual capital spending varies month-to-month, and that it expects to

exceed the forecast level of spending in 2007 by year-end. Further, CL&P notes that its 2007 capital spending as of the end of June, 2007 was 3.8% above its original capital budget. CL&P Reply Brief, p. 22.

The Department believes that the appropriate analysis of the capital spending pattern of the Company is based on a multi-year analysis of its actual spending compared to the capital spending allowed in rates. Per the table above, the Department allowed $672 million in distribution system capital spending (total) for the years 2004-2006, and the Company spent $719 million, approximately 7% greater. The Department believes this clearly demonstrates that the Company tended to spend more on the capital program during the prior rate period, regardless of variance from this pattern during any particular year. Accordingly, the Department does not believe that any overall adjustment to 2008 and 2009 capital spending based on past actual spending is warranted.

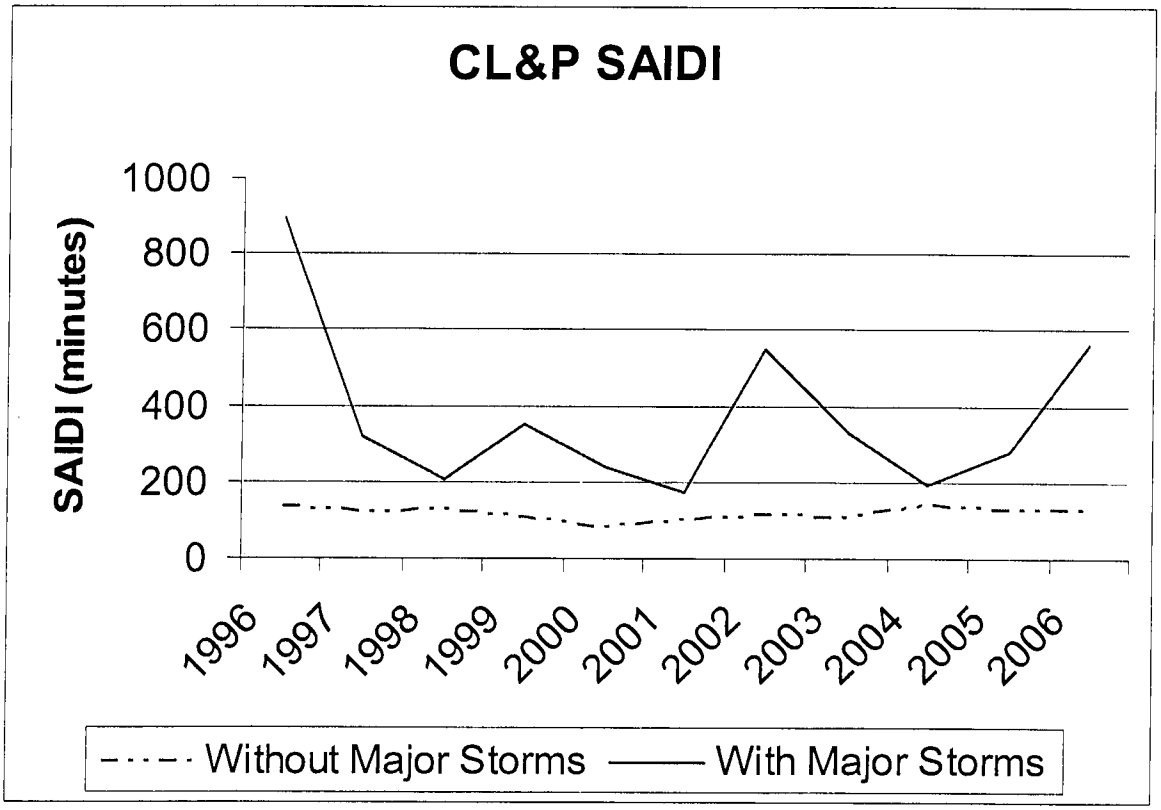
In Written Exceptions, OCC requests the Department to acknowledge that capital spending through September, 2007 was lower than budgeted, excluding the CSI program. As stated above, the Department considered OCC's argument and determined that the significance of three full years of overspending outweighs the significance of one partial year of under spending. Further, it would not be appropriate to exclude CSI from the analysis, since it is still a large capital item that requires funding, and the purpose of the analysis is to determine whether the Company generally over spends or under spends on its capital. The Department believes the evidence is conclusive that the Company has exceeded its capital spending budgets, and will not make any downward adjustment as proposed by OCC.

The Department notes that it routinely follows and examines issues related to reliability and the material condition of Company's plant through two proceedings: the annual Transmission and Distribution Reliability Performance (TDRP) proceeding and the Line Maintenance Plan proceeding, and it also reports to the legislature on electric reliability in accordance with Conn. Gen. Stat. §16-245y, wherein the Department determines whether reliability is at or above 1998 levels, when Public Act 98-28 was passed. In the most recent report in its Decision dated May 29, 2007 in Docket No. 07-04-35, DPUC 2007 Report to the General Assembly on 2007 Electric System Reliability, the Department concluded that CL&P's reliability as presented in the System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI)[1] was higher as of year-end 2006 than the 1998 levels. Reliability improved substantially during the years 1998-2001, but has not improved since that time. This is demonstrated graphically with SAIDI below (the Department uses SAIDI only since it is a composite index that includes both outage frequency and duration; Decision, p. 5):

[1] SAIDI is defined as the sum of customer interruptions in the prior 12-month period, in minutes, divided by the average number of customers served during that period. SAIFI is defined as the total number of customers interrupted in the prior 12-month period divided by the average number of customers served during this period. SAIDI can be viewed as the average outage duration experienced by all customers on an electric distribution company's system, and SAIFI can be viewed as the average outage frequency on an electric distribution company's system. Mathematically, SAIDI is comprised of SAIFI and CAIDI (Customer Average Interruption Duration Index). Lower SAIDI and SAIFI numbers reflect better reliability performance in terms of outage duration and frequency.

CL&P Reliability Data[2]

	Without Major Storms		With Major Storms	
	SAIDI	*SAIFI*	*SAIDI*	*SAIFI*
1996	130	1.16	893	2.54
1997	116	1.22	320	1.69
1998	129	1.14	205	1.35
1999	107	1.02	352	1.77
2000	81	0.75	240	1.14
2001	102	0.84	171	1.09
2002	114	0.85	548	1.61
2003	107	1.02	328	1.49
2004	140	0.89	191	1.06
2005	127	0.97	280	1.44
2006	129	0.95	566	1.75
2003-2006 Average	126	0.96	341	1.44
1995-1998 Average[3]	132	1.22	484	1.96



[2] Data excluding major storms also excludes customer caused outages and scheduled outages, as required by Conn. Gen. Stat. §16-245y.

[3] As stated previously, the Department includes the four-year average ending 1998 in conjunction with Conn. Gen. Stat. §16-244i.

The Department believes an increased capital program is necessary to avert a decline in reliability. It is essential to balance the competing interests of ensuring adequate quality of service to customers and the rate impact of the increased spending necessary to achieve such service levels. In this case, the Department concludes that the expanded capital needs are warranted by the need to support reliability and safety discussed above. The Department, therefore, approves the capital program expenditures, subject to the adjustments below.

1. Radio System Upgrade

CL&P's line crews utilize a radio system to communicate and coordinate field work, including construction activities and outage restoration work. The existing radio system utilizes a low frequency band system based on technology approximately 50 years old. The Company states that the existing radio system has become unusable in some areas due to interference from electronic equipment operating in the 25 to 40 Megahertz range. According to CL&P, continued degradation of the radio system will adversely impact its construction, operation and customer service functions. The Company has begun deployment of a new radio system that operates at a frequency of 220 Megahertz, which will not be subject to the interference problems. The project is expected to be completed in 2011. The capital expenditures proposed for the radio system project are as follows (Response to Interrogatory EL-13, Initiative 39).

Radio System Upgrade Expenditures
(in thousands)

2007	2008	2009	2010	2011	2012
$1,756	$1,601	$3,260	$2,600	$2,730	$0

2007 expenditures for this project were largely incurred to purchase frequencies for the radio system that will be used in the future. Tr. 10/10/07, p. 421. During most of the rate year (2008), the balance of activity consists of installing communications infrastructure, such as at radio towers. The first mobile radios will be installed in vehicles in October of 2008, when 100 mobile radios, 50 portable radios and six vehicular chargers are scheduled to be installed, out of a total scheduled deployment of 1,525 mobile radios, 1,100 portable radios and 48 vehicular chargers. The next phased deployment of radios and chargers is scheduled in November, 2009. Late Filed Exhibit No. 39.

The AG states that the Department should reject the Company's request to recover the rate year cost of $1.6 million because the project will not be used and useful during the rate year. Customers should not pay any costs of the new system until it is fully used and useful. If the Department decides to allow some costs for the radio system upgrade in rates in 2008, then it should only allow half of the $1.6 million or $800,000 because the Company will not complete the first part of the upgrade until May 2008. AG Brief, pp. 9 and 10.

The Department observes that the radio system will not be in service in terms of functionality to any employees until at least October and even then only on a minimally

functional level. Further, if there is any slippage in schedule, the system will not be in service even on that level in 2008. Therefore, the Department believes it is not appropriate to include the costs of the new radio system in 2008 rate base, but does authorize the Company to create an account for the purpose of deferring the capital costs of the new radio system to the next rate proceeding. CL&P will be allowed to accrue carrying costs on the 2008 capital expenditures. CL&P may only request recovery of costs above the 2008 capital expenditures at the time of its next rate proceeding through the normal process, i.e. capital costs could be included in requested rate base and expenses could be included if they will be incurred in a future rate year.

The Department, therefore, decreases the 2007, 2008 and 2009 capital expenditures by $1.756 million, $1.601 million and $3.26 million, respectively. See discussion, below for the adjustment to 2008 and 2009 rate base and expense to reflect the removal of this capital expenditure.

2. Customer Services Integration Project

The Customer Services Integration Project (CSI) is a multi-year initiative begun in 2004 that includes:

- Integration of the Customer Services organization supporting four operating companies (Yankee Gas Services, Public Service New Hampshire, Western Massachusetts Electric Company and The Connecticut Light and Power Company; collectively, the Operating Companies);
- Adoption of common Customer Services business practices across the Operating Companies;
- Transition from six to two call centers, operated virtually as a single call center, and;
- Conversion from three customer information systems (CIS) to one new CIS (referred to as CustomerCentral or C2).

Response to Interrogatory EL-13, Initiative 40.

The Company states that the previously existing CIS was an outdated 30+ year old system that was costly to maintain, inflexible and required significant effort to adapt to business changing, and that maintaining separate CIS drives a variety of operational inefficiencies. The CSI initiative was driven in part by the management audit conducted in 2002 by Jacobs Consultancy for the Department, which included a finding that CL&P should initiate a study on consolidating the CIS and call centers, since consolidating these functions should result in improved cost savings and customer satisfaction. Id.

The C2 project is presently in the "Integrated Acceptance Testing" (IAT) phase. The IAT is the most comprehensive testing phase and is designed to verify that the new system is ready to be placed into service to support the business requirements of the Operating Companies. The IAT phase began in November, 2006 and was expected to be complete in six months. The Company states that in the first quarter of 2007 it

became clear that the IAT was proceeding more slowly than planned and the C2 implementation schedule was at risk. An assessment was begun in March 2007 to understand the barriers to IAT progress, identify opportunities to improve the effectiveness of the testing and remediation cycle and revise the project schedule to complete project implementation. This assessment was completed in May 2007 and found no problems with the work that had been done, but that it would take longer than expected to thoroughly complete the testing because of the complexity of the systems involved. Ramsey PFT, pp. 10-12.

The C2 has encountered significant cost overruns since its inception, but is scheduled to be complete in June 2008. According to CL&P, as of November 2007 the project was 96% complete, and on schedule to be fully operational in the second quarter of 2008. Tr. 11/8/07, p. 2419. The total original estimate was $82.607 million on an NU basis, of which $22.674 million was expense and $59.933 million capital. The current estimate is $27.06 million expense and $95.612 million capital. The total cost overruns, on an NU basis, are $4.386 million in expense and $35.679 million in capital. On a CL&P basis, the overruns, which are calculated to be 58.7% of the NU total, are $2.574 million in expense and $20.944 million in capital. The Application includes intangible plant additions of $634,000 in 2007, $56.583 million in 2008 and $579,000 in 2009 for the addition of C2. Ramsey PFT, p. 13; Responses to Interrogatories EL-17 and EL-81.

OCC states that the projected in-service date of June 2008 is highly questionable, considering that it is subject to a 90% confidence factor (Ramsey PFT, p. 11) and absent any regulatory or legislative changes that may impact its schedule. OCC states that the cost increases for the C2 project are related to situations that should have been recognized and planned for in the planning phase, and demonstrative of a lack of prudent planning. OCC recommends disallowing $15.5 million in capital costs, which is CL&P's share of the 2007 capital budget increase. OCC also notes the history of project delays and potential uncertainties in the project's schedule, and states that the project should not, therefore, be placed into plant in service until 2009, reducing plant in service by $28,058,600 and depreciation expense in 2008 by $4,350,000. OCC also recommends removing O&M expenses in 2008 of $4,392,000. OCC Brief, pp. 84-86.

AG states that a cost/benefit analysis was last performed for the C2 in 2003, and was not updated when the project encountered delays and cost escalations. AG believes the Department should not allow the full amount in the 2008 rate year, as it should be demonstrated to be fully functional before placed into rates. Finally, AG states that the Department should disallow $15 million, which is half of what the AG states as the amount in rates for 2008, since the project is not scheduled to be complete until halfway through 2008. AG Brief, pp. 21-23.

CL&P replies to the positions of OCC and AG by stating that there is "substantial and credible" evidence that the CSI project will be completed on schedule, since it progressed from 90% completion to 96% completion in one month in late 2007, and is presently on schedule for completion in the second quarter of 2008. CL&P states that the AG's adjustment to allow only 50% of the plant in service and depreciation for 2008 into rates has already been met, since that is the Company's proposal. Regarding

OCC's proposed prudency disallowance, CL&P states that OCC's expert witnesses did not find evidence of a lack of prudent planning in its CSI implementation, and that the Company's own independent consultant and internal audit group found no evidence of imprudence or mismanagement. CL&P Reply Brief, pp. 17-20.

In determining the appropriate treatment of costs incurred by a public service company, the Department must consider whether the company's actions, which resulted in such costs, were prudent. In deciding whether the actions of a utility are prudent, the Department applies the "reasonable" person standard; that is, the standard of care a reasonable person would exercise under the same circumstances confronting the management of the utility at the time of the decision to take such actions. This standard was first articulated in the Department's July 21, 1988 Decision in Docket No. 87-11-01, Public Hearing to Investigate Whether Charges or Credits Made Under the Purchased Power, Fossil Fuel, Purchased Gas Adjustment and/or Generation Utilization Adjustment Clauses Are Accurate for the Preceding Three Months, in which the Authority set forth the following process as its policy for evaluating utility actions that may warrant cost disallowances.

The proper analysis for determining any type of economic sanction such as a disallowance of recovery for imprudent or unreasonable actions on the part of a regulated utility occurs in several steps. First, there must be a clearly understood definition of the standard of care by which a utility's performance can be measured; second, the actions of the utility must be examined to determine if there has been a failure on its part to conform to the standard required; and finally, there must be a reasonably close causal connection between the imprudent conduct, if any, and actual loss or damage. Actions by regulated public utilities which are found to constitute imprudent management that result in increased costs are generally disallowed.[4]

The Department does not agree with the position of the AG that the C2 was warranted purely on a cost/benefit basis. The C2 project, or some form thereof, was necessary to replace antiquated software and to address changes in the Company's business environment, such as particularly improved customer service capabilities. Late Filed Exhibit No. 30. The Department will not make any adjustments based solely on cost/benefit ratios.

In this case, serious issues and questions have arisen concerning the Company's planning and execution of C2. The Department does not dispute the desire or necessity to implement the C2 project, but the issue of whether the Company incurred expenditures unnecessarily due to inadequate planning and foresight has not been resolved within the context of this rate proceeding. Furthermore, the Department cannot rely on conclusions reached by entities employed on behalf of the Company, whose objectives are not the same as those of the Department in its interests of protecting ratepayers against imprudently incurred costs. Therefore, the Department will open a separate proceeding to review the prudency of the C2 costs. The Department intends to employ a consultant with expertise in large project management

[4] See, for example, Decision dated September 1, 1993 in Docket No. 91-12-07, DPUC Investigation into the November 6, 1991 Outage at Millstone 2 and Related Pipe Inspection Program at All Four Connecticut Nuclear Power Plants, p. 6.

and business software systems to review the actions of the Company during the C2 planning phase.

The Department notes that the C2 implementation is in excess of 90% completion as of the close of the record of this proceeding, which is supportive of an in service date prior to mid-year 2008. Therefore, the Department will allow C2 into rate base at the originally budgeted capital cost. However, the Department notes that the original schedule for C2 implementation contained no expense in 2008 (Ramsey PFT, p. 12), and therefore it will remove the expense component from the rate year. See discussion in the rate base and expense sections, below, for the impact on rate base and rate year expenses.

The disposition of the capital cost incurred in excess of the original budget and the 2008 expense will be determined in the prudency docket. CL&P will be allowed to defer the 2008 capital cost in excess of the original budget up to $20.944 million and the 2008 expense up to $4.392 million with carrying costs. CL&P will be allowed to request recovery of consultant costs incurred in the prudency docket. CL&P may only request recovery of costs above these at the time of its next rate proceeding through the normal process, i.e. capital costs could be included in requested rate base and expenses could be included if they will be incurred in a future rate year.

3. A.B. Chance Cutout Replacement

As discussed above, the Department in its Decision in Docket No. 05-09-15 required CL&P to replace certain electric cutout devices manufactured by the A.B. Chance Company. In that proceeding, the Company estimated that it had 23,800 Chance cutouts in its distribution system as of year-end 2005. The Company planned to eliminate all A.B. Chance cutouts from its system by year-end 2008, at a replacement rate of approximately 8,200 cutouts each year and an annual budgeted cost of $4.5 million. Decision, p. 5. In the course of executing the replacement program, the Company discovered significantly more A.B. Chance cutouts in its distribution system than anticipated and budgeted, and expects to spend substantially more capital to complete the program. Louth PFT, p. 10. The Company now estimates that there are 36,000 of these devices in its system and expects A.B. Chance cutout replacement expenditures as follows (Response to Interrogatory OCC-189):

A.B. Chance Cutout Removal Expenditures

2006	*2007*	*2008*
$4,566,000	$8,700,000	$8,200,000

The Company requests the Department to allow it to defer the increased costs of this program for collection in its next rate proceeding. Yardley PFT, p. 11.

The Department believes it is imperative to meet the objectives stated in the Decision in Docket No. 05-07-15, to remove all A.B. Chance cutouts from its system by year-end 2008. The Department notes that the magnitude of expenditures necessary to complete the program is not fully reflected in this proceeding, and has not been

determined with certainty. The Department therefore authorizes the Company to create a deferred asset account for the capital expenditures necessary to comply with the requirements. The capital expenditures allowed in this account are only those that are in excess of the amounts reflected in the Application, $4.5 million. CL&P will be allowed to accrue carrying costs on the allowed deferred capital expenditures. The capital expenditures in the deferred account will be subject to review in the rate proceeding wherein CL&P seeks their recovery.

4. Arc-Flash Hazard Initiative

In addition to its request for its capital program in 2008 and 2009, CL&P requests approval to defer its future costs for Capital Initiative No. 42, which is comprised of new safety measures to protect employees from arc-flash hazards. Yardley PFT, p. 11. According to the Company, three national safety and standards-settings organizations are in the process of establishing arc-flash personnel safety requirements. These three organizations are: The Institute of Electrical and Electronic Engineers (IEEE), The National Fire Protection Association (NFPA) and The Occupational Safety and Health Administration (OSHA). IEEE, by revisions to the National Electric Safety Code, requires utilities to determine potential exposure to the energy released from electric arcs and ensure their clothing has an effective arc energy rating greater than the anticipated level. The NFPA, by revisions to the National Electric Code, requires new and more restrictive safety requirements for utility employees working in areas where voltages are 600 volts or less. OSHA, by revisions to Standards 1910.269 and 1926 Subpart V, is expected to issue standards that reference the IEEE and NFPA rules for preparing arc-hazard analyses and selecting protective clothing. Response to Interrogatory EL-12.

The IEEE requirements become mandatory on January 1, 2009, and the NFPA and OSHA requirements become effective in 2008. These new standards would require the Company to replace certain equipment, such as 480 volt network protectors, and install new relays and control systems at substations to limit the energy released to employees working in proximity to energized equipment. $15 million is allocated to this program in 2008, based on current expectations of regulatory requirements; however, neither the timing nor magnitude of the expenditure is certain, since the Company (and other utilities) has requested an extension from the appropriate regulatory authorities, and the scope of work necessary to meet the requirements has not been fully identified. Response to Interrogatory EL-12; Tr. 10/10/07, pp. 425-429.

The Department determines that the timing and magnitude of expenditures to implement the Arc-Flash Hazard Initiative are not known or measurable at this time, since the Company has requested relief from the requirements from the appropriate regulatory agencies and it has not identified the costs necessary to comply with the requirements. The Department, therefore, authorizes the Company to create a deferred asset account for the capital expenditures necessary to comply with the requirements. CL&P will be allowed to accrue carrying costs on the allowed deferred capital expenditures. The capital expenditures will be subject to review in the rate proceeding wherein CL&P seeks their recovery.

5. Conclusion on Capital Program

The Department notes that it has approved the bulk of the capital program requested by the Company, and notes that much of the capital program is important to safety and reliability of the electric system. Accordingly, the Department will order the Company to report annually on the status of its capital spending. The Company will be required to report on its capital spending as follows: by November 30 of 2008, with a budget/forecast of spending by Initiative or category for the following year; and by March 31 of each year 2008 and 2009 showing actual spending by Initiative or category for the preceding year. The Department recognizes that plans may change for good reason over the next two years. Accordingly, if the budgeted amount for any Initiative or category changes by more than 10% from that represented in this proceeding and as modified by the Department, the Company shall provide an explanation in the annual budget report due November 30. Further, if actual total spending varies from budgeted spending in any year, the Company shall provide an explanation in the annual spending report due March 31 of each year. If capital spending deviates substantially from the forecast in this proceeding, the Department will reopen the instant Decision and conduct an investigation.

C. RATE BASE

The Company proposed a 2008 average distribution rate base of $2,308 million. Additionally, average rate base during 2009 is $2,464 million. Application, Schedule B-1.0. The Department discusses adjustments to individual rate base components in the following sections.

1. Plant in Service

a. Radio System Upgrade

As discussed in Section II.B, Construction Program, above, the Department believes it is not appropriate to include the costs of the new radio system in rate base at this time. The Department therefore adjusts 2008 and 2009 rate base to remove the costs of the new radio system.

The 2007 and 2008 capital expenditures equate to the CL&P's plant in service through 2008. Tr. 10/10/07, pp. 495 and 496; Late Filed Exhibit No. 39. Therefore, the Department removes the total 2007 expenditures, $1.756 million, and half the 2008 expenditures (using the half year convention), $800,000, for a total decrease to 2008 rate base of $2.556 million. Further, the Department removes the remaining 2008 expenditures of $800,000 and half the 2009 expenditures, $1.63 million, for a total decrease to 2009 rate base of $4.986 million.

b. Customer Services Integration Project

As discussed in Section II.B, Construction Program, above, the Department does not allow the cost increases above the original budget for C2 in rate base at this time. The Department, therefore, adjusts 2008 rate base to remove the projected costs in excess of the original budget.

As calculated, above, the capital cost overrun, on an NU basis, is $35.679 million. On a CL&P basis, the capital cost overrun, which is calculated to be 58.7% of the NU total, is $20.944 million. Therefore, using the half year convention, the Department decreases rate base by $10.472 million for 2008 and $20.944 million for 2009.

c. Summary of Plant in Service

The net decrease to rate base for the changes to plant in service is $13.028 million in 2008 and $25.93 million in 2009.

2. Retirements

CL&P retired $50.7 million of meters in account 370 in June 2007. CL&P retired these meters because they are older and no longer used. Late Filed Exhibit No. 45. These retirements are not reflected in the rate year. OCC believes the Department should remove the $50.7 million in meter retirements from plant in service and accumulated depreciation. This results in no impact on rate base. OCC Brief, pp. 79 and 80.

The Department agrees with OCC that this large, unexpected 2007 asset retirement should be reflected in the rate year. It is a significant known and measurable change that occurred after the test year. Therefore, the Department removes $50.7 million from plant in service and accumulated depreciation. As stated by OCC, this results in no impact on rate base. However, there is an impact on depreciation expense which is discussed below.

3. Accumulated Depreciation

a. Radio System Upgrade

As discussed in Section II.B, Construction Program, above, the Department believes it is not appropriate to include the costs of the new radio system in rate base at this time. As discussed in Section II.D., Depreciation Expense, below, the Department removes the depreciation expense in 2008 and 2009. The Department, therefore, decreases 2008 and 2009 accumulated depreciation and consequently increases rate base by $117,000 and $321,000, respectively.

b. Customer Services Integration Project

As discussed in Section II.B, Construction Program, above, the Department does not allow the cost increases above the original budget for C2 in rate base at this time. As discussed in Section II.D., Depreciation Expense, below, the Department decreases 2008 and 2009 depreciation expense by $1.623 million and $3.247 million, respectively. The Department, therefore, decreases 2008 and 2009 accumulated depreciation and consequently increases rate base $812,000 and $3.247 million, respectively.

c. Meter Retirements

As discussed in Section II.D., Depreciation Expense, below, the Department decreased depreciation expense by $2.90 million. Therefore, the Department, using the half year convention, decreases accumulated depreciation by $1.45 million in 2008 and $2.9 million in 2009 resulting in an increase to rate base of $1.45 million and $2.9 million in 2008 and 2009, respectively.

d. Summary of Accumulated Depreciation

The net increase to rate base for the changes to accumulated depreciation is $2.379 million in 2008 and $6.468 million in 2009.

4. Accumulated Provision for Deferred Income Taxes

The Department reduces the Accumulated Provision for Deferred Income Taxes (ADIT) balances, thereby increasing rate base, in accordance with the decrease in rate base due to the adjustments for the Radio System Upgrade and C2. In its written exceptions, the Company provided a calculation for the adjustment to deferred income taxes. The Department reviewed the Company's calculation and generally accepts them. Therefore the ADIT balances are decreased by $431,000 in 2008 and $1.576 million in 2009 resulting in an increase to rate base of the same amounts.

5. Working Capital

The Company's Application includes a proposed allowance for working capital of $26.257 million. Schedule H-1.6. In determining its working capital requirements, CL&P developed detailed revenue lead and expense lags for all significant cash inflows and outflows utilizing test year 2006 as a basis and adjusting for impacts of its proposed rate increase. The resultant lead/lag factors were applied to projected rate year revenues and proposed expenditures. CL&P's analysis calculated the daily revenue lead by examining actual service, billing and collection timing determinants for all revenue sources. Daily expense lags were developed for each major class of expenditure.

Except for the effect of changing the Company's incentive compensation lag days, and based upon the Department's field audit when the Department reviewed the detailed calculations and workpapers used by the Company to determine its revenue lag days and expense lead days, the Department finds that the Company's methods are acceptable. The effect of changing the Company's incentive compensation lag days is shown in the Company's response to Audit Request DPUC-004, page 2 of 2. Therefore, while the Department accepts the Company's determination of lead/lag days in its originally filed Schedule H-1.6 as a starting point from which to make adjustments, the Department finds it appropriate to incorporate the effect of the change to the Company's incentive compensation lag days as discussed below.

a. Incentive Compensation

The OCC requested that the Department adjust the working capital (W/C) allowance in rate base by $8.5 million to adjust for the effect of the Company's including incentive compensation that is paid in the following year after the test year in its regular payroll expense calculation. OCC Brief, p. 80.

However, the field audit revealed, as OCC points out, that the incentive compensation calculation was included in the regular payroll calculation assuming it was paid out on a regular paycheck basis when, in fact, incentive compensation is paid out at the end of March in the year after the incentive was earned. Accordingly, the Department requested that the Company prepare an exhibit that separated incentive compensation out of a payroll-type calculation and use a 270 day expense lag (one-half of the time in the test year of 180 days plus 90 days for January - March the following year). This resulted in a negative working capital requirement of (228.61) days versus a positive working capital requirement of 20.20 days. Response to AR-DPUC-004; Schedule H-1.6 (Revised). The Department finds that use of a 228.61 day expense lag (270 day expense lag less 41.39 revenue lag) is appropriate for incentive compensation payments. The Company notes that it was simply following Department precedent when it included the incentive compensation calculation as a payroll expense, but that if incentive compensation payments were spiked out of a payroll-type calculation, 270 days is approximately correct in terms of the net lead time. Tr. 10/22/07, p. 1808.

The Department recognizes that the Company withdrew its request for $3.511 million of executive incentive compensation, and that the Department disallows $2.305 million related to the employee incentive plan. In the Company's Exhibit AR-DPUC-004, the Company determined the effect of the incentive expense lag using $12.729 million of expense as the base. The two adjustments aforementioned reduce the incentive base amount to $6.913 million ($12.729 minus $3.511 million minus $2.305 million). The daily expense lag is $18.94 per day ($6.913 million divided by 365). Therefore, the Department reduces the Company's W/C request by $4.330 million ($18.94 times 228.61 expense lag days) for incentive compensation. In addition, the change to the incentive compensation lag days affected the lag days for payroll, reducing it from 20.20 days to 19.98 days and reduced other O & M expense from $384.448 million to $371.719 million. These two effects result in an additional reduction to the W/C request of approximately $505,000. Response to AR-DPUC-004; Schedule H-1.6 (Revised).

b. GSC/EAC and Nonbypassable FMCC Related Working Capital

Part of CL&P's working capital request is working capital related to the GSC/EAC and bypassable FMCC revenues and expenses. CL&P's projected rate year GSC/EAC and nonbypassable FMCC revenues are $2.14 billion which equates to $5.872 million of daily expense ($2.14 billion / 365 days). This working capital component has net lag days of (2.42), which results in working capital of negative $14.2 million. Schedule H-1.6; Responses to Interrogatories EL-138SP01 and EL-139.

As discussed in Section II.D., Uncollectibles Expense, below, the combined GSC/EAC and bypassable FMCC is not paid by all distribution customers. The Department believes it is not appropriate to include in rates charged to all distribution

customers costs which are not distribution related, but are instead related to a rate component that all distribution customers do not pay. Therefore, the Department increases the rate year working capital allowance by $14.2 million. As this is a proper GSC/EAC and bypassable FMCC cost incurred by CL&P, concurrent with the effective date of this Decision the Department will order CL&P to record the actual generation related working capital such that it will be included in the review and recovery of the GSC/bypassable FMCC revenues and expenses.

c. Gross Earnings, Federal and State Income Taxes

In its Application, the Company used net lag days of negative 34.85 for gross earnings tax, positive 10.80 for federal income taxes, and positive 11.89 for state income taxes in calculating a negative $7.772 million, positive $1.652 million and negative $226,000 W/C requirement for each, respectively. As a result of all of the pre-tax expense adjustments made and the revenues allowed in this Decision, the Department, for 2008, increases the gross earnings tax W/C requirement by $678,000, and reduces the combined federal and state income tax W/C requirement by $402,000. For 2009, the Department increases the gross earnings tax W/C requirement by $731,000, and reduces the combined federal and state income tax W/C requirement by $437,000. These amounts are derived within the Department's proprietary rate case revenue requirement financial model.

d. Balance for Long Term Debt, Preferred Stock and Common

In its Application, the Company used a negative 94.59 lag days to calculate a negative W/C requirement of $28.755 million for its balance for common, negative 3.23 lag days for a negative W/C requirement of $26,000 for preferred stock, and negative 50.13 lag days for a negative W/C requirement of $8.071 million for long-term debt. The Department, for 2008, increases the W/C requirement for common by $1.42 million, decreases it for preferred by $5,000 and decreases it for long-term debt by $1.281 million. For 2009, the Department decreases the W/C requirement for common by $324,000, decreases it for preferred by $7,000 and decreases it for long-term debt by $1.876 million. These amounts are derived within the Department's proprietary rate case revenue requirement financial model.

e. Working Capital Summary

Except for the items aforementioned and rounding adjustments made in the Department's proprietary rate case revenue requirement financial model, the Department took the net expense adjustments identified in this Decision, divided the adjustment amount by 365 days, and multiplied that amount by the Company's lag days to calculate the W/C adjustment indicated in the following summary:

Working Capital Adjustment Summary ($000s)

Working Capital Category	2008 Expense Adjustment	2009 Expense Adjustment	Lag Days	2008 Working Capital Adjustment	2009 Working Capital Adjustment
Incentive Comp. Calc.	See Write-Up	See Write-Up		$ (4,330)	$ (4,330)
Add. Incentive Comp. Calc.	See Write-Up	See Write-Up		$ (505)	$ (505)
GSC/EAC and FMCC	See Write-Up	See Write-Up		$ 14,205	$ 14,205
Payroll Expense	$ 14,286	$ 14,286	19.98	$ (782)	$ (782)
Fringe Benefits	$ 4,808	$ 4,808	29.96	$ (395)	$ (395)
Operations and Maintenance	$ 27,104	$ 27,104	12.69	$ (942)	$ (942)
Depreciation	$ 4,661	$ 6,417	26.39	$ (337)	$ (464)
Amortizations	$ 8,898	$ 8,898	26.39	$ (643)	$ (643)
Property Taxes	$ 6,000	$ 8,500	126.93	$ (2,087)	$ (2,956)
Gross Earnings Tax	$ (642)	$ (642)	(34.85)	$ (61)	$ (61)
Other Gross Earnings Tax	See Write-Up	See Write-Up		$ 678	$ 731
Federal and State Inc. Taxes	See Write-Up	See Write-Up		$ (402)	$ (437)
Common, Preferred, L-T Debt	See Write-Up	See Write-Up		$ 134	$ (2,207)
Rounding Adjustments				$ (3)	$ (3)
Total Working Capital Adjustment				$ 4,530	$ 1,211

6. Prepayments

a. Insurance

CL&P originally filed the insurance prepayment balance at December 31, 2007 and December 31, 2008, as $4.104 million and $4.154 million, respectively. This calculates to a 2008 average rate base of $4.129 million. The Company revised this amount to reflect updates based on recent invoices. CL&P reduced the projected amounts by $0.107 million and $0.157 million to $3.997 million for both December 31, 2007 and 2008. Application, Schedule B-5.0 and Late Filed Exhibit No. 112. The Department accepts this revision and will allow an adjusted 2008 rate base of $3.997 million. Therefore, the Department decreases the 2008 average rate base by $.132 million.

b. Regulatory Assessments

CL&P originally filed the regulatory assessment prepayment balance at December 31, 2007 and December 31, 2008, as $2.159 million and 2.241 million, respectively, in total. Application, Schedule B-5.0. The 2008 average rate base for the regulatory assessment is $2.2 million. As discussed in the Section II.D., Regulatory Assessment Expense, below, the Department adjusts the rate year regulatory assessment expense to reflect the July 1, 2007 assessment and the removal of the GSC/EAC and bypassable FMCC related assessment. Therefore, the regulatory assessment prepayment account must also be adjusted to reflect the July 1, 2007 assessment and the removal of the GSC/EAC and bypassable FMCC related assessment. Removing the 59.2% GSC allocation from the balances (as provided in Late Filed Exhibit No. 112, Schedule B-5.0) that reflect the July 1, 2007, assessment changes the December 31, 2007 and December 31, 2008, balances to $1.1 million and $1 million, respectively. The adjusted 2008 average rate base is $1.05. Therefore, the Department decreases the 2008 average rate base by $1.15 million.

c. Summary of Prepayments

CL&P originally filed a 2008 average rate base for prepayments equal to $6.959 million. As indicated above, the Department reduced the 2008 average rate base for insurance by $.132 million and the regulatory assessments by $1.15 million. Therefore, the Department will allow a 2008 average rate base for prepayments of $5.677 million and disallow $1.282 million.

7. Station Service Receivable

a. NRG Station Service Receivable

In its analysis of NRG Station Service Receivable, in Section II.D., below, the Department reduces the Company's associated rate base by $2.383 million in 2008 and $1.226 million in 2009.

b. Dominion Station Service Receivable

In its analysis of Dominion Station Service Receivable, in Section II.D., below, the Department reduces the Company's associated rate base by $869,000 in 2008 and $547,000 in 2009.

c. Summary of Station Service Receivable

The total decrease to rate base for the changes to station service receivable is $3.252 million in 2008 and $1.773 million in 2009.

8. Public Liability Reserves

CL&P originally filed the public liability reserve balance at December 31, 2007 and December 31, 2008, as $5.704 million and $5.704 million, respectively. This calculates to a 2008 average rate base of $5.704 million. The Company revised this amount to reflect updates based on an updated actuarial study. CL&P reduced the projected amounts by $19,000 to $5.685 million for both December 31, 2007 and 2008. Application, Schedule B-8.0 and Late Filed Exhibit No. 112. The Department accepts this revision and will allow an adjusted 2008 rate base of $5.685 million. Therefore, the Department decreases the 2008 average rate base by $19,000.

9. Supplemental Retirement Plan (401K) Expense

As discussed in Section II.D., below, the Department disallows $969,250 from the Supplemental Retirement Plan (401k) expense. Pertaining to the $969,250 disallowance, $289,000 will be capitalized. This amount is calculated using CL&P's allowed capitalization rate of 49.6% and an ADIT rate of 39.875 ($969,250 x 49.6% = $480,748 less ADIT of $191,698 = $289,000). Therefore, the Department decreases rate base $289,000.

10. Customer Deposits

Customer deposits were $16.1 million as of December 31, 2006. CL&P uses that amount as its rate year projection. CL&P typically uses the test year amount as the rate year projection. However, the balance of customer deposits has been trending upward and is $18.4 million as of July 2007. Schedule B-9.1; Response to Interrogatory OCC-23; Tr. 10/10/07, p. 483.

OCC calculates that the balance for customer deposits increased 26% from 2005 to 2006 and that the trend continued into 2007. OCC applied the 26% growth rate to the most recent balance and calculated that the rate year average balance for customer deposits would be $23.6 million or $7.5 million greater than CL&P's rate year request. OCC recommends that the rate year customer deposits be increased to $23.6 million to reflect the levels that likely will result during the rate year. OCC Brief, p. 77.

CL&P argues that the Department should reject OCC's recommendation for two reasons. First, the deposits are held for a minimum of one year at which time the customer's account is reviewed and the deposit is returned if the customer had no late payments during the year. CL&P states that more than 5,000 of its current 9,030 deposits have been held for more than one year. CL&P claims in its reply brief that the accounts will be reviewed and the deposits will likely decrease. However, customers do not receive a refund if the security deposit is a non-cash alternative in the form of a surety bond or irrevocable letter of credit. Second, CL&P states in its reply brief that a substantial amount of the deposits are secured by non-cash alternatives and OCC did not apply a discount factor to account for the fact that the bond or other collateral is not a one-for–one equivalent of cash. Response to Interrogatory EL-33; Late Filed Exhibit No. 65; CL&P Reply Brief, p. 55.

The Department concurs with OCC that the balance of customer deposits has been steadily increasing. CL&P's assertion that the balance is likely to decline because of the number of deposits that have been held for one year is contrary to that evidence. In fact the July 2007 balance is 14% higher than the December 31, 2006, balance. The Department believes that as electricity costs and other energy costs continue to rise, the Company will require more customers to make deposits. Therefore, it is reasonable to project that customer deposits will be greater in the rate year than they were in the test year. CL&P's second argument that a substantial amount of the deposits are secured by non-cash alternatives and a discount factor must be applied to calculate the amount of deposit is new evidence presented in its reply brief. Therefore, the Department does not consider it in this Decision. The Department will increase rate year customer deposits by $7.5 million as recommended by OCC. As customer deposits are an offset to rate base, rate base is decreased by $7.5 million.

11. Customer Advances for Construction

CL&P included $2.182 million in customer advances for construction as an offset to rate base for the rate year. The projected balance is the same as the balance as of December 31, 2006. In compliance with the Decision dated August 21, 2006, in Docket No. 06-03-08, Request of the Connecticut Light and Power Company for Approval of Modifications to its New Business Policies and Charges, CL&P stopped collecting the

advances in the fall of 2006. CL&P performed an analysis of the refundable advances and began refunding the deposits to customers. The actual balance dropped to $30,000 as of July 2007. CL&P has phased out the requirement for customer deposits. Schedule B-9.0; Response to Interrogatory OCC-24.

As CL&P has stopped collecting the advances and has refunded substantially all the advances, the Department believes it is appropriate to remove this offset from rate base for the rate year. Therefore, the Department increases rate base by $2.182-million.

12. Summary of Rate Base

The following table summarizes the preceding adjustments to rate base along with the Department approved average rate base amounts for 2008 and 2009.

Department Approved Average Rate Base
($ in Millions)

	2008	2009
CL&P Requested Rate Base	2308.115	2463.726
Plus Department Increases:		
Accumulated Depreciation	2.379	6.468
Accumulated Deferred Income Taxes	0.431	1.576
Working Capital	4.530	1.211
Customer Advances for Construction	2.182	2.182
Subtotal of Department Increases	9.522	11.437
Less Department Decreases:		
Plant in Service	(13.028)	(25.930)
Prepayments	(1.282)	(1.282)
Public Liability Reserves	(0.019)	(0.019)
SERP 401K	(0.289)	(0.289)
Station Service Receivables	(3.252)	(1.773)
Customer Deposits	(7.500)	(7.500)
Subtotal of Department Decreases	(25.370)	(36.793)
Department Approved Average Rate Base	2292.267	2438.370

D. EXPENSES

1. Customer Services Integration Project

CL&P included $4.392 million in expenses for C2 in 2008. As discussed in Section II.B, Construction Program, above, the Department does not allow the cost increases above the original budget for C2 in rates at this time. The $4.392 million is split between $2.16 for payroll and $2.232 million for other expenses. The Department notes that the original schedule for C2 implementation contained no expense in 2008. Ramsey PFT, p. 12; Response to Interrogatory EL-28. The Department adjusts payroll, including, C2 payroll costs, in Section II.D. The Department, therefore, adjusts 2008

expenses by $2.232 million to remove the non payroll projected costs in excess of the original budget.

2. Insurance Expense

The test year expense for insurance expense was $6.817 million. The Company proposed a rate year increase of $.65 million or a rate year expense of $7.467 million. Application, Schedule C-3.10. CL&P revised the request and reduced the insurance expense by $17,000. The revision was a result of recent premium information. The change is a combination of increases and decreases in different types of insurance. Response to Interrogatory EL-80-SP01.

The Department accepts the Company's revisions except for the Directors and Officers insurance expense and capital allocation as discussed in detail below.

a. Director and Officer Insurance Expense

The test year expense for Director and Officer (D&O) insurance expense was $1.423 million. The Company proposed a rate year increase of $0.164 million or a rate year expense of $1.587 million. Application, WP C-3.10. As indicated above, CL&P revised its rate year insurance expense and decreased the rate year D&O insurance expense amount by $.270 million to $1.317 million. Response to Interrogatory EL-80-SP01 and Late Filed Exhibit No. 112SP-01.

CL&P claims that D&O insurance is a legitimate and customary operating expense and that no director or officer with the necessary knowledge and experience would take the risks associated with serving CL&P without this type of protection. CL&P states that the Sarbanes-Oxley Act requires that certain skill-sets be reflected in the Board of Directors (BOD), and in order to attract and retain individuals that meet these requirements CL&P must offer D&O coverage to its BOD. CL&P indicated that the Department has already confirmed that D&O is a necessary operating expense that is recoverable. CL&P Brief, p. 39.

The AG argues for the removal of the entire $1.587 million. The AG states that it is inappropriate to force customers to fund a plan that benefits only shareholders. D&O insurance protects shareholders from their own decisions and is intended to protect directors and officers from lawsuits brought by shareholders. AG Brief, p. 20.

The OCC states that premiums for insurance excluding D&O insurance decreased from $9.4 million to $8.41 million while D&O insurance is estimated to increase 11.5% from $1.423 million to $1.587 million. Further, the OCC believes that the D&O insurance requested amount is excessive, ignores the Department's prior rulings, and ratepayers should not be required to protect shareholders from the decisions they make in electing the BOD. The OCC argues that Sarbanes-Oxley merely requires officers & directors who have a fiduciary duty to acknowledge responsibility by signing their names. It was not the implementation of Sarbanes-Oxley that caused an increase in premiums, it's the claims filed that caused the increase. The OCC adds that D&O insurance has drastically increased from 5.67% of the aggregate insurance amount in 2002 to 13.15% in 2006 and projected to cost 15.87% in the rate

year. The OCC recommends a D&O insurance reduction of $1.202 million to $0.385 million. The OCC calculated this amount by using the 2002 test year amount increased by inflation. OCC Brief, p. 44.

In Docket No. 03-07-02, CL&P requested a rate year amount of $1.043 million and was allowed the test year amount of $.330 million. 03-07-02 Decision, pp. 48-49. This allowed 33% of the requested amount. In that decision, the Department indicated that it does allow some level of D&O insurance expense in rates to assure some level of ratepayer protection from lawsuits. In the UI Decision, the Department allowed 25% of the D&O insurance expense to be allocated to customers. In the Decision dated February 5, 1999, n Docket No. 98-01-02, DPUC Review of the Connecticut Light and Power Company's Rates and Charges – Phase II, the Department took the OCC approach and calculated the 1999 expense by inflating the 1996 level. This allowed 46.7% of the requested amount. In the Decision dated May 25, 2000, in Docket No. 99-09-03, Application of Connecticut Natural Gas Corporation for a Rate Increase, the Department allowed 20% of the premium amount.

The Department agrees in part with the OCC that ratepayers should not be required to protect shareholders from the decisions they make in electing the BOD. However, the Department historically has allocated a percentage to ratepayers to protect from catastrophic lawsuits. Accordingly, the Department finds it appropriate to allocate 30% to ratepayers and 70% to shareholders. This allocation is fair and consistent with the level allowed in Docket No. 03-07-02. Therefore, the Department allows $.395 million ($1.317 million x 30%) and disallows $.922 million to be collected in rates.

b. Insurance Expense - Capital Allocation

CL&P originally proposed a rate year capitalization factor of 25.3%. Application, Schedule WPC-3.10. The Company revised this amount to 26.6% in order to reflect updates based on recent invoices. Response to EL-80-SP01 and Late Filed Exhibit No. 112. The test year before pro forma adjustment was 35.6%. Application, Schedule WPC-3.10. A majority of the pro forma adjustment was to remove a non-recurring charge for the public liability reserve. This adjustment was based on an independent study performed by Mercer, Inc. The remaining pro forma adjustment included the addition of $284,000 that was for a non-recurring credit or refund received from USICO, a mutual property insurance company. Response to Interrogatory EL-43.

The OCC claims that CL&P has included a significant increase in the percent of costs being charged to expense as opposed to capital. Specifically, the Company's proposed reduction of more than 10% to the capital allocation is significant considering CL&P's focus on system improvements. The OCC argues that the Company did not present any evidence to justify an allocation change. OCC Brief, p. 41. The OCC recommends using the test year capitalization factor of 35.6%. That capitalized amount reduces the aggregate insurance expense to $5.802 million for a total disallowance of $1.665 million. OCC Brief, pp. 43-44.

As indicated below, the Company's insurance capitalization percents have ranged from a low of 25.6% to a high of 40.5% in the years 2002 through 2006.

2002	2003	2004	2005	2006
25.7%	27.4%	40.5%	32%	26.6%

Source: Response to Interrogatory EL-80.

CL&P testified that its 2004 insurance expense increased as a result of an increase in its public liability reserve. This increase was based on an actuarial analysis of Mercer. Response to Interrogatory EL-80, p. 5 of 5. As indicated above, the increase in the public liability insurance expense increased the capitalization percent that year.

The Department agrees with the OCC that the Company's rate year insurance capitalization percent is low. However, the Department disagrees with using the recommended 35.6%. This was the percent before the Company made its pro forma adjustments.

As shown above, the 26.6 % proposed percent is less than all the prior years except 2002, which was 25.7%. The Department finds it reasonable to increase the capital allocation based on the Company's five-year historical average. Accordingly, the Department will allow 30.4% of insurance expense to be capitalized. As indicated below, the total allowed insurance expense (before the capital allocation) is $9.230 million. Therefore, the Department will allow $2.806 million of insurance expense to be capitalized. This is $0.276 million greater than the Company's original request.

c. Insurance Expense Summary

A summary of the Company's original request, revisions and Department adjustments are as follows:

Insurance Type	Amount Requested	Company Adjusted	Company Revised Amount	Department Adjusted	Amount Allowed
Fidelity & Crime	30		30		30
Directors & Officers Liability	1587	-270	1317	-922	395
Fiduciary & Employee Benefits	377		377		377
General Liability	1430		1430		1430
Professional Liability	55	-1	54		54
Workers Compensation Premium	302	-8	294		294
All Risk Property/Boiler & Machine	511	+195	706		706
T&D Property Insurance	1442	-136	1306		1306
Accrual for Uncollectible Claims	1020		1020		1020
Public Liability Expense	3243	+375	3618		3618
Total Insurance Expense	9997	+155	10152		9230
Less: Capitalized Portion	2530	-172	2702	-104	2806
Net Insurance Expense	7467	-17	7450	-1026	6424

As indicated above, the Department allows $6.424 million and disallows $1.043 million. The $1.043 million consists of the Company's revised $17,000 insurance reduction, a $.922 million D&O insurance expense disallowance, and a $0.104 million increase in the capital allocation.

3. Outside Services – Professional

CL&P's test year expense for outside services – professional was $6.026 million and the rate year projection is an increase of 14.9% to $6.925 million. The Company's rate year assumption was based on the recommended escalation rates for non-NU labor from the Global insight Utility Cost and Price Review. CL&P inflated the test year amounts by 3.9% in 2007 and 3.8% in 2008. Application, Schedules C-3.16 and WPC-3.16.

The Company testified that its 2007 outside services – professional expenses were $6.405 million. This figure is based on nine months of actual data and three months of projected data. Late Filed Exhibit No. 60. The Company also indicated that its 2005 expenses were $7.059 million. The Department requested historical data for 2002 through 2004 and the Company was unable to provide that data. Response to Interrogatory EL-87.

The Department is concerned that CL&P cannot provide historical data to support a rate year request. The Company also did not provide the requested data regarding rate year adjustments. Specifically, the Department and OCC requested data regarding rate year adjustments and the response in both cases was the rate year adjustment was based on inflated test year amounts. Responses to Interrogatories EL-87 and OCC-55. The Company included in its rate year request $.425 million for leadership development initiatives that the Company did not address in its rate year adjustments. Accordingly, based on lack of historical data and documentation to support the leadership development initiative request, the Department will allow the 2007 amount of $6.405 million. Without historical data it is unclear whether the outside services are increasing consistently with inflation. It appears that this is not the case because evidence indicates that 2005 was significantly greater than 2006 and 2007. Accordingly, the Department disallows an inflationary increase and will allow the 2007 amount of $6.405 million and disallow $.520 million.

4. Outside Services – Environmental

CL&P's test year expense for outside services – environmental was $1.238 million and the rate year projection is an increase of 7.8% to $1.335 million. The Company's rate year assumption was based on the recommended escalation rates for non-NU labor from the Global insight Utility Cost and Price Review. CL&P inflated the test year amounts by 3.9% in 2007 and 3.8% in 2008. Application, Schedules C-3.8 and WPC-3.8.

The OCC states that CL&P incurred environmental remediation operating expenses of $3.749 million from 1998 through 2006. The $3.749 million consisted of $2.218 million associated with reserve sites that include CL&P environmental projects associated with manufactured gas plants, landfills, substation PCB contamination and certain Rights of Ways, and $1.103 million for non-reserve sites. The OCC states that the Company received $15.148 million of insurance reimbursements related to environmental remediation claims. The OCC indicates that these proceeds have not been credited to ratepayers even though they supported the insurance policies that covered these facilities. CL&P should not be charging ratepayers for on-going environmental costs when they have received insurance reimbursements that exceed past expenses by $11.399 million ($15.148 million – $3.749 million). The OCC recommends that the $11.399 million be treated as a regulatory liability, with annual on-going environmental costs charged against this balance until it is fully utilized. OCC Brief, pp. 86-87.

CL&P believes that the OCC's recommendation should be rejected because prior rate cases have allowed the routine environmental operating expenses to be included in rates. The $1.335 million proposal does not include any costs to investigate and remediate historical remediation obligations including manufactured gas plant sites. CL&P indicated that these costs are recorded below-the-line and are not included in the Company's request. Additionally, CL&P states that the $15.148 million insurance payments are settlements for investigation and remediation of historic liabilities, which are not funded by customers. CL&P Reply Brief p. 54.

The Company stated that the insurance proceeds were for historic liabilities and manufactured gas plant sites which no portion has been recovered in rates. Further, these payments constitute settlements CL&P reached with several insurance companies that issued policies to CL&P's predecessors dating back as far as the 1940s. Additionally, the majority of the insurance proceeds were paid to CL&P in the late 1990s. The Department finds that this issue is not within the context of this rate case. Therefore, the Department denies the OCC's request and will not treat the $11,399,000 as a regulatory liability. Any future settlements should be identified and reviewed in the annual CTA/SBC reconciliation proceedings.

Historical data indicates the Company's outside services – environmental expenses are as follows:

2002	2003	2004	2005	2006	2007
1.288	.833	1.315	1.670	1.238	1.449

Source: EL-86 and Late Filed Exhibit No. 60.

The Department finds it appropriate to remove 2005 and 2003 as unusually high and low years. Accordingly, the Department will allow an outside service – environmental expense equal to the four-year average of the years 2002, 2004, 2006 and 2007. The Department will not allow for an inflation increase as the historical data indicates that the environmental outside service expense fluctuates from year to year. Accordingly, the Department allows $1.308 million and disallows $27,000.

5. Outside Services – Line Clearance Expense

The Company incurred $12.547 million in O&M actual line clearance expenses during the 2006 test year. The Company proposed an increase of $12.924 million over the test year for a budget of $25.471 million in the 2008 rate year which represents a 103% increase and an increased budget of $26.741 in 2009. The $12.924 million increase is also a $12.471 million increase over the $13.0 million budgeted in 2007. Louth PFT, p. 37 and 42.

The line clearance expense allowed in the Company's last general rate case in Docket No. 03-07-02 was $11.571 million per year. The Company claims the line clearance increase is needed to improve its tree-related reliability by performing more miles of line clearance each year and because the cost per mile for performing line clearance work has risen substantially. Louth PFT, p.38.

CL&P has approximately 16,800 miles of overhead lines. About 4,000 miles are backbone circuits, which are large circuits that serve 500 to 2,000 customers. The remaining overhead lines are laterals that are fused off the backbone lines and feed 50 to 100 customers. Tr. 10/22/07, pp. 1824-1825. Response to Interrogatory CIEC-1, p. 2 of 4.

The cycle length has increased from 4.5 years in 2000 to 6.4 years in 2006. The Company testified that it is better to trim trees on a cyclic basis just before an outage would occur than to trim circuits on a performance basis over a longer period as a

reaction to outages. Tr. 10/22/07, pp. 1865-1866. The Company testified that a four-year trim cycle is the optimum for spending and reliability. Tr. 10/9/2007, p. 124. The cycle length is measured in years and is determined by dividing the total miles of overhead distribution lines by the miles of lines cleared in the year. The cycle length has increased due to a flat tree clearance budget and a large increase in contractor cost that caused the annual miles of cleared lines to decrease significantly. Louth PFT, p.38.

The tree-related SAIDI without storms has increased from 22.0 minutes in 2000 to 43.4 minutes in 2006, a 97% increase compared to a 42 percent increase in cycle length. Louth PFT, p.39.

The average hourly cost of a line clearance crew has increased from $63.21/hour in 2003 to $76.96/hour in 2007, a 22% increase. CL&P's cost per mile for line clearance work has risen from an average of $2,852/mile in 2003 to $5,104/mile in 2007, a 79% increase. Louth PFT, p.40. All tree trimming is performed by contractors. CL&P does not have line clearance crews. Tr. 10/22/07, p. 1814. CL&P has nine employees involved in tree trimming. Tr. 10/22/07, pp. 1830. Approximately 120 two-man contractor crews are working now. About 200 crews would be needed to maintain a 4-year cycle. Tr. 10/22/07, p. 1815.

Costs related to roadside traffic control have also risen significantly in recent years. Connecticut's municipalities have become more stringent in their requirements for the use of local police officers for traffic control. In the past, CL&P used tree workers for most of the roadside traffic control. Now, uniformed police officers are required more frequently. The Company's costs for police have risen by a factor of ten (900%) over the last four years and were over $1 million in 2006. Louth PFT, p. 41. The rate year line clearance proposed budget includes $2.27 million for police costs. Response to Interrogatory, CIEC-1, p. 2 of 4.

OCC recommended a line clearance budget increase of $3.339 million to $15.886 million. Over the last three years, the Company averaged 2,188 trim miles. OCC recommended a 35% increase in the number of trim miles, increasing the total for the year to 2,954 miles. Using the year-to-date 2007 average cost per mile of $5,377 results in a recommended expense of $15.886 million. Schultz & DeRonne PFT, p. 13, Exhibit L&A-1, Schedule C-4.

OCC also proposes that two conditions be adopted with its recommended line clearance budget. The first condition is that the Company must spend at least what is allowed in rates. If the Company under spends, then it should be required to set up a regulatory liability to be carried over to the next year to be used for added tree trimming in that year. If there is a liability when the Company files for its next rate request, then the liability should be returned to ratepayers. Schultz & DeRonne PFT, p. 13.

The second OCC condition would take effect if the Company spends more than what is allowed. Then the Company would set up a deferred asset for subsequent recovery provided that there is specific improvement in the SAIDI excluding major storms, the SAIFI excluding major storms, CAIDI and a reduction in incremental storm expense. An improvement in each of the measurement tools would be indicative of the success of the tree trimming that has taken place. Schultz & DeRonne PFT, pp. 13-14.

The AG recommends that the OCC tree trimming budget of $15.886 million and OCC's two spending level conditions be adopted. AG Brief, pp. 8-9.

CIEC recommended a budget of $15.0 million that should reduce the 6.5 cycle length to 5.0 years and tree related interruptions, measured by SAIDI, should be reduced from approximately 40 minutes to 24 minutes. CL&P indicated that cost per mile for line clearance work has risen from 2003 to 2007 by 79%. Louth PFT, p.40. Therefore, CIEC increased the 2003 O&M line clearance expenditures by 79% to produce a 2007 cost of $13.973 million. Then CIEC increased the 2007 cost to reflect escalation to produce a $15 million budget in 2008. This amount reasonably reflects escalation of costs and should maintain system reliability. Selecky PFT, pp. 6-9.

a. Department Analysis

The Department recognizes that there has been a large increase in tree trimming costs since the Company's last rate case decision in 2003 due to the escalating rise in labor, benefits, police control and fuel costs. Tree trimming costs accounted for 77% of the 2006 line clearance expense and 76% of the expense in the Company's rate year proposal. Other cost items in the line clearance expense program include clearing brush and vegetation along right of ways and under lines, mid-cycle and emergency (not storm related) tree trimming, removal of vines and hazardous trees, and police for traffic control. Response to Interrogatory CIEC-1.

The Department does not agree with CIEC that just rationing the 2003 budget up to 2007 by the 2003 to 2007 line clearance cost increase of 79% produces a reasonable expense level because the cycle length averaged 6.15 years from 2003 to 2006. The 2007 cycle length was estimated to be 6.0 years. The CIEC $15 million proposed budget level should be adjusted upwards to adjust for the average 6.15 cycle length over 2003 to 2006 to fund a trim cycle shorter than 6.15 years. The Department believes that in the CIEC proposal, the line clearance budget of $15 million should be increased by a factor of 1.23 (6.15/5=1.23) for a budget level of $18.45 million to have a 5 year trim cycle. The Department also does not agree that a $18.45 line clearance budget would result in a 5 year trim cycle. The Department's expectation of trim cycles is illustrated in Figure AA below and indicates that a $18.45 million line clearance expense would have a trim cycle of 5.7 years.

The Department believes that the OCC line clearance proposal also did not include funds to shorten the trim cycle. The OCC's $15.886 million line clearance budget is based on the period 2004 to 2006 which had an average cycle length of 6.15 years. Also the OCC budget only accounts for tree trimming which is only 75% of the line clearance expense. The Department believes that in the OCC proposal, the tree trimming costs of $15 million should be increased by a factor of 1.33 (1/0.76=1.33) resulting in a level of $21.14 million for the line clearance program.

The Department believes that the Company's line clearance proposal for 2008 is too costly for ratepayers although the proposed reliability improvement is very desirable. The Department's intent is to approve a rate year budget that is affordable for CL&P customers and improves reliability over four years. The Company testified that the 2006

tree related SAIDI was 43.4 minutes with an expense of $12.547 million and a 6.4 trim cycle. With reasonable expenditures, the Department also wants a budget that would reduce the 2006 rate year trim cycle of 6.4 years by one year and also provide reliability improvements in 2009 since even CL&P's $25.471 million proposed line clearance expenses does not begin to reduce tree related SAIDI until 2009.

The Department finds that the results of the Company's model to estimate future SAIDI based on expenditures and trim cycles in the Response to Interrogatory EL-180 to be reasonable. In the Response to Interrogatory EL-180, the Company showed that with its 2008 proposed budget of $25.471 million, tree SAIDI will change by a 0.6, -3.4, -8.4 and -13.4 minutes each year beginning in 2008 with a 4 year cycle. With a 2008 budget of $17.1 million, tree SAIDI will change by a 2.6, .6, -1.4 and -3.4 minutes each year beginning in 2008 with a 6 year cycle. Using the EL-180 model, the Department determined that the affect of a line clearance budget of $19.6 million in 2008 should cause tree SAIDI to change by 2, -6, -3.5 and -6.4 minutes each year beginning in 2008 and have a 5.4 year trim cycle. The $19.6 million level of line clearance expenses meets the Department's requirement to reduce the 6.4 year 2006 trim cycle by one year as shown in Figure AA and to produce improvement in reliability in 2009 as shown in Figure BB.

Figure AA. Trim Cycle vs. Line Clearance Expense

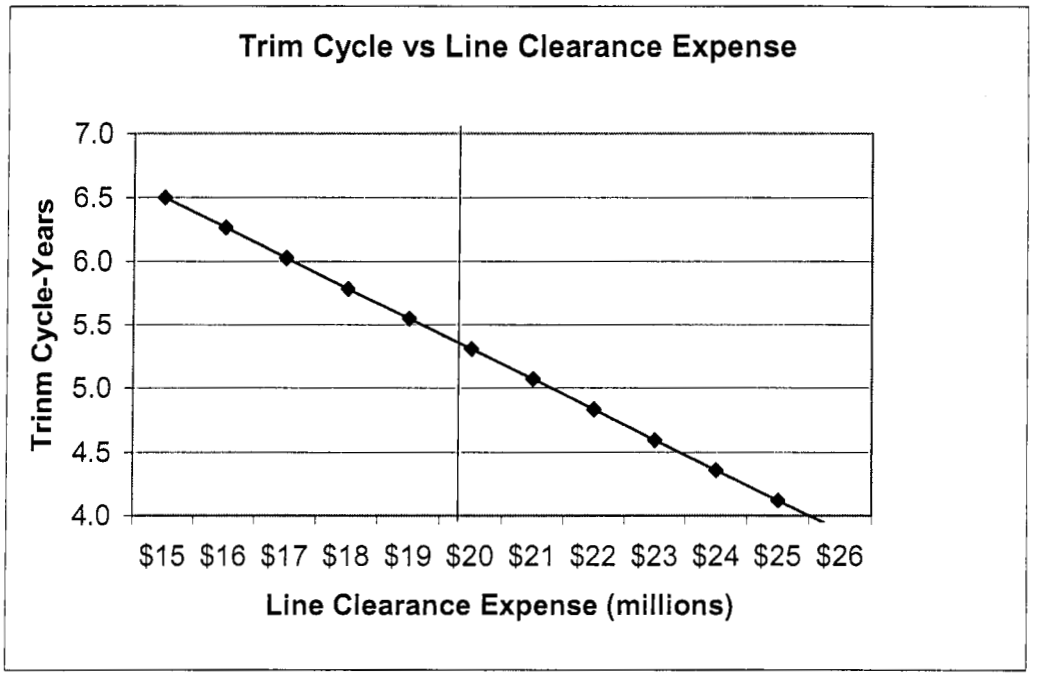


Figure BB below illustrates the level of line clearance expenses for expected tree related SAIDI levels. Even at the Company's $25.471 million expense proposal, there is no improvement in reliability in 2008 compared to the rate year tree related SAIDI level of 43.4 minutes. Expenses have to be at least $18.4 million to see a reliability improvement over the 2006 level in 2009. The $19.6 million expense level shows a tree related SAIDI improvement over 2006 to 42.8 minutes.

Figure BB. Tree Related SAIDI vs. Line Clearance Expense

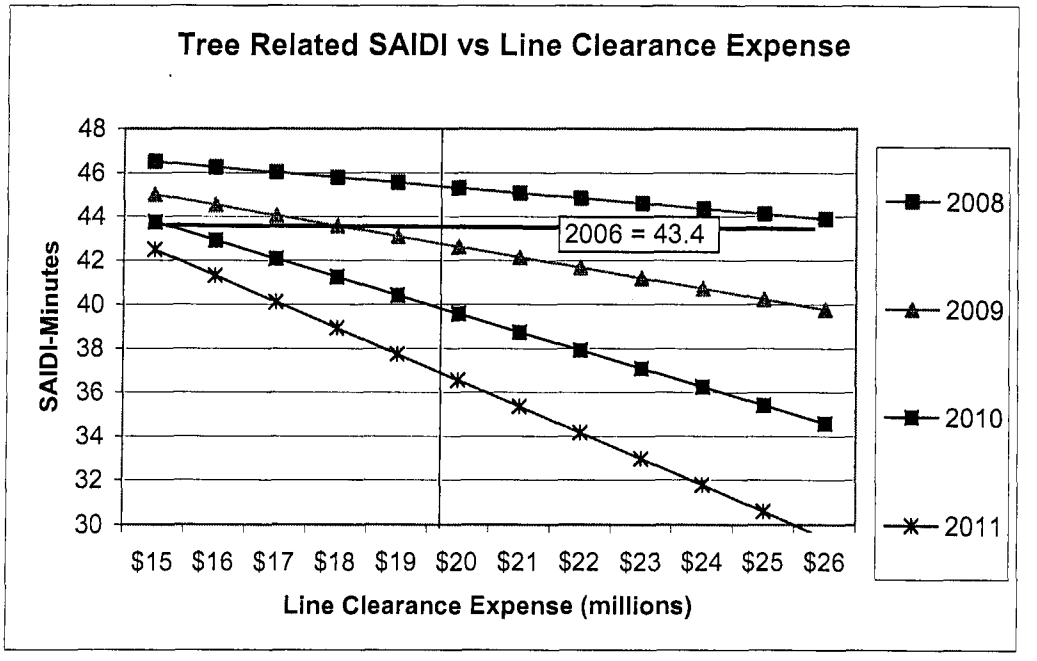


Table 1 is a summary of historic line clearance costs, trim miles and reliability indices between 1999 and 2006. The historic values are compared to current 2007 values and the Company's rate year proposal. Also shown are the projections of trim cycle and tree related SAIDI resulting from the $19.6 million line clearance expense for 2008 that meets the Department's requirements. The Department believes that the $19.6 million line clearance expense in 2008 will stop the trends of the increasing trim cycle and tree related SAIDI shown in Table 1 and provide for improved SAIDI in the following three years.

Table 1 - Annual Line Clearance Data & Reliability Indices

		Line Clearance Data						Reliability Indices		
	Year	Total Expenditures O&M Outside Services (millions)	O&M Contractor Labor & Equip (millions)	Police Costs (millions)	O&M Roadside Miles Cleared	Cost per mile	Approx cycle length (Years)	SAIDI w/o Storms (minutes)	Tree SAIDI w/o Storms (minutes)	SAIFI w/o Storms
	1999	$7.87			2,521	$2,268	5.1	107	25	1.24
	2000	$9.27	$9.27		2,967	$2,342	4.5	82	22	1.14
	2001	$9.58	$9.58		2,877	$2,424	4.6	103	17	1.04
	2002	$6.18	$6.18		1,843	$2,498	6.2	115	26	0.75
	2003	$7.81	$7.69	$0.12	1,939	$2,852	5.3	109	24	0.88
	2004	$10.46	$9.99	$0.47	2,157	$3,573	6.6	139	30	0.92
	2005	$10.15	$9.34	$0.80	2,131	$2,984	6.7	129	39	0.91
Test Year	**2006**	**$12.547**	**$11.45**	**$1.02**	**2,277**	**$4,225**	**6.4**	**132**	**43**	**0.96**
	2007	$14.20	$13.05	$1.10	2,091	$5,104	6.0	79	24	1.02
Rate Year	**2008**	**$25.471**	**$23.20**	**$2.27**	**3,667**	**$5,308**	**4.0**		**44**	
	2009	**$26.74**								
	2011						4	115	30	
Dept Order	**2008**	**$19.822**					**5.4**		**45.4**	
	2009	**$20.813**					**5.1**		**43.2**	
	2010	Dept Expectation:					5.0		39.8	
	2011	**Dept Expectation & Order:**					**<5.0**		36.8	
	2012	**Return $9.4 million to Customers if trim cycle is not < 5.0 years by end of 2011.**								
Data Source:										
	1997-2007 from EL-191-RV01									
	2008 from CIEC-1									
	2011 from Louth PFT, p. 42									

The Department will allow a line clearance budget of $19.6 million which is a 56% increase over 2006 expenses and $5.871 million less than the Companies request of $25.471 million. The 2006 costs supported a 6.4 year trim cycle. All funds not spent in the annual line clearance allowance will be carried over each year to the following year's line clearance program to ensure that the trim cycle length does not increase as it had occurred since 2003. At the next rate filing, the Department will consider changes in costs, reliability improvements, cycle length and the efficiency improvements initiated by the Company after 2007 to determine how much if any cumulative carryover balance will be returned to ratepayers. With the approved line clearance budgets, the Department expects that the Company will develop new tree trimming efficiency measures and contracting strategies to maintain the 2008 approved budget level and reduce the trim cycle through 2011. The Department believes that the allowed budget is a reasonable balance between escalating costs and providing for improvement in reliability under the current economy.

The Departments orders the Company to maintain a minimum budget of $19.6 million starting in 2008 for line clearance until its cycle length is less than 5.0 years and a tree related SAIDI is less than 37.0 minutes for two consecutive years. Due to the large increase in police costs since 2004, the Department also orders the Company to report annually to the Department, by town, the non-storm costs for police and the miles of lines trimmed for line clearance projects

6. Outside Services - Overhead Lines Expense

The Company incurred $4.421 million in actual overhead line O&M (OHL O&M) expenses during the 2006 test year. The Company proposed an increase of $2.027 million over the test year for a budget of $6.448 million in the 2008 rate year which represents a 46% increase. Schedule C-3.14. The Company claims that this maintenance is required to ensure the infrastructure remains safe and reliable. Louth PFT, p. 33. The Company will be ramping up its pole inspection program by inspecting 14,285 poles in 2007 and increasing the inspection to 28,550 poles per year for the next 14 years. Louth PFT, p. 35.

OCC recommended a $1.082 million reduction in OHL O&M expense due to the Company's decision to defer certain maintenance because of limited resources such as the lack of trained people, unreasonable priced equipment, and requirements to perform high priority capital, new service work and limited financial resources. DeRonne PFT, pp 15-16. OCC does not dispute the Company's claim that this maintenance is required. Id., p. 16.

OCC claimed that there was a Company priority for incentive compensation spending over maintenance and that there is no assurance that the Company will spend money on its overhead maintenance initiatives. OCC Brief, p. 56.

The Department agrees with the Company on the importance to perform maintenance on the electrical system for reliability and safety purposes and does not find any reasons to reduce OHL O&M Expense. Therefore, the Department approves $6.448 million for the Company's OHL O&M Expense in 2008. Any approved funds not spent each year will be carried over to the next year. At the next rate filing the remaining cumulative balance will be returned to ratepayers.

7. Outside Services - Underground Lines Expense

The Company spent $4.671 million in actual underground line O&M (UGL O&M) expenditures during the 2006 test year. The Company proposed an increase of $1.281 million over the test year for a budget of $5.592 million in the 2008 rate year which represents a 27 percent increase. Schedule C-3.15. The Company claims that this maintenance is required for safety and reliability. Louth PFT, p. 33.

OCC recommended a $0.772 million reduction in UGL O&M Expense due to the Company's decision to defer certain maintenance because of limited resources such as the lack of trained people, unreasonable priced equipment, and requirements to perform high priority capital, new service work and limited financial resources. DeRonne PFT, pp 18. OCC does not dispute the Company's claim that this maintenance is required. Id., p. 16.

The Department agrees with the Company on the importance to perform maintenance on the electrical system for reliability and safety purposes and does not find any reasons to reduce UGL O&M Expense. Therefore, the Department approves $5.592 million for the Company's UGL O&M Expense in 2008. Any approved funds not

spent each year will be carried over to the next year. At the next rate filing the remaining cumulative balance will be returned to ratepayers.

8. Regulatory Assessments

CL&P incurred $7.6 million for regulatory assessment expense during the test year and projects the rate year to be $8.8 million. CL&P first calculated the test year proforma expense and then escalated the test year proforma expense by 3.9% for 2007 and 3.8% for 2008 to arrive at the rate year projection. During the discovery process, CL&P received the actual assessment for the fiscal year beginning July 1, 2007. Based on the July 1, 2007 assessment CL&P revised the rate year expense to $9.66 million. Schedule C-3.18; Response to Interrogatory OCC-17.

The Department concurs with the Company that the rate year regulatory assessment expense should be based on the most recent assessment. However, a review of the invoices provided in response to Interrogatory OCC-17 show that the 2007 payments total $9.2 million, not $9.5 million as stated in the response. Therefore, the Department escalates the $9.2 million by 3.8% and calculates the rate year expense at $9.54 million, a decrease of $120,000 from the Company's revised rate year projection or an increase of $740,000 over the original rate year request.

CL&P states that the July 1, 2007 assessment was based on 2006 revenues of $3.538 billion. The GSC portion of those revenues was $2.095 billion or 59.2%. The Department calculates $9.54 million for rate year regulatory assessment. Therefore, 59.2% or $5.65 million is related to the GSC. As discussed in Section II.D., Uncollectibles Expense, below, the GSC is not a rate paid by all distribution customers. The Department believes it is not appropriate to charge distribution customers for an expense which is not distribution related, but is instead related to a rate component that all distribution customers do not pay. Therefore, the Department decreases rate year regulatory assessment expense by $5.65 million. As this is still a proper expense incurred by CL&P, concurrent with the effective date of this Decision the Department will order CL&P to record the generation related regulatory assessment expense, using the actual ratio of GSC/bypassable FMCC revenue to total company revenue, such that it will be included in the review and recovery of the GSC/bypassable FMCC revenues and expenses. Therefore, the net decrease to rate year regulatory assessment expense is $4.91 million ($5.65 million - $740,000).

9. Facility Rent Expense

CL&P projects its facility rent expense to be $7.4 million for the rate year. One component of rent expense is the amount charged from affiliated companies, internal rent expense. Beginning in 2003, part of the internal rent expense funds the return on equity from an equity infusion into Rocky River Realty (RRR) by Northeast Utilities. Schedule C-3.19; Late Filed Exhibit No. 55.

The cost per square foot, including the equity return, to CL&P for the Berlin Campus, 3333 Berlin Turnpike and the Windsor Facility is $12.92, $10.46 and $22.92, respectively. Per Black's Guide, the market rate from 2006 for property comparable to

the Berlin Campus and 3333 Berlin Turnpike is $13.50 per square foot and for the Windsor facility is $15 - $17 per square foot. Response to Interrogatory EL-51.

CL&P states that the amount paid to RRR, including the return on equity, is fair and reasonable and should be allowed as a proper cost for CL&P. CL&P also cited to a specific term in the Berlin lease that allows for RRR to charge CL&P for "all costs, expenses and obligations of every kind . . . related to this Lease, that may arise, become due or relate to any event occurring during the Lease Term." CL&P argues that the return on equity for RRR falls within this provision. Tr. 10/22/07, p. 1805; Tr. 10/23/07, pp. 1996 and 1997; Late Filed Exhibit No. 55, Berlin Lease Agreement, Section 4(b); CL&P Reply Brief, pp. 49 and 50.

During the discovery process, CL&P identified an error in the calculation of rent expense for the North Call Center. CL&P did not allocate costs to the CL&P distribution center. The adjustment to rate year rent expense, net of the amount capitalized is $183,000. Late Filed Exhibit No. 18, AR-19; Late Filed Exhibit No. 112.

In the Decision dated August 4, 2004, in Docket No. 03-07-02RE01, the Department approved the return on equity as part of the internal rent expense. The Department based its ruling in part on the fact that the rent paid to RRR, including the return on equity component, was below the market rate for rent. In this proceeding OCC again argues that ratepayers should not be required to pay an additional return to an affiliated company based on an equity infusion that Northeast Utilities chose to make to the affiliated company. OCC calculated the amount of the equity return included in the internal rent for the rate year to be $2.4 million. In addition, OCC argues that the lease agreements were not part of the record in Docket No. 03-07-02 and they do not contain terms that allow for an increase in rental expense for the return on equity. OCC states that it is not aware of any modifications to the lease agreements to include the new charges. OCC argues that if the lease agreements were with a third party, the new charge for the return on equity would not be allowed if it were not part of the lease terms. OCC recommends that the Department not allow the $2.4 million for the return on equity for RRR. OCC PFT, pp. 11 – 14, Exhibit L&A-2, Schedule C-11; Tr. 10/10/07, p. 533; Tr. 10/23/07, p. 1998; Late Filed Exhibit No. 18; OCC Brief, pp. 75 and 76.

The Department agrees with OCC that the lease documents were not part of the record in Docket No. 03-07-02 and, therefore, revisits the issue of rent paid to RRR in this proceeding. The Department finds credible CL&P's argument that the Berlin Campus lease terms do allow for new charges not specifically identified in the lease, to be included in the rent. See Late Filed Exhibit No. 55, Berlin Lease Agreement, Section 4(b). Therefore, the Department believes the rent expense is reasonable, even with the inclusion of the equity return, if the lease payments are less than the market rates for rent for comparable properties.

The Department conducted a review of the market rates and cost per square foot that CL&P pays as provided in Late Filed Exhibit No. 51. The review shows that the rates that CL&P pays to RRR for the Berlin Campus and 3333 Berlin Turnpike properties even with the return on equity are less than the market rates for comparable properties. However, the rate that CL&P pays for the Windsor facility is greater than the market rate for comparable property. When conducting business with an affiliated

company, CL&P should pay an amount that is not greater than it would pay to a third party. Therefore, for ratemaking purposes, the Department will allow a rate of $17 per square foot for the Windsor facility. CL&P calculated the rate year rent expense for the Windsor facility to be $1.7 million. The allowed rate year rent expense for the Windsor facility is $1.2 million (165,000 sq. ft. x $17 x 44.33%). However, approximately 14% of the rate year expense is capitalized, therefore, the net decrease to rate year rent expense is $430,000 [($1.7 million - $1.2 million) x 86%].

In its written exceptions, CL&P asks the Department to reconsider this disallowance because the Windsor call center is staffed 24 hours per day. Therefore, the landlord's operating cost is greater than similarly sized commercial office space. CL&P Written Exceptions, p. 24. The landlord's operating cost is not under review by the Department. The Department allows CL&P's expenses that it pays to affiliates to the extent that they are not greater than would be paid to a third party. The evidence that CL&P provided shows that the market rate for comparable property is less than the amount CL&P pays to its affiliate. Therefore, the Department reaffirms its disallowance of $430,000 for the Windsor facility rent expense.

The Department also allows the $183,000 increase to rent expense for the North Call Center as proposed by CL&P. Therefore, the Department decreases rate year rent expense by $247,000 ($430,000 - $183,000).

10. Incremental Major Storm Expense and Storm Reserve Accrual

CL&P recovers storm expenses through two mechanisms: incremental major storm expense and the catastrophic storm reserve. The level of expenses associated with a storm event determines which mechanism the Company uses. Storm events that generate expenses in amounts less than $5 million are recovered through incremental major storm expense. Storm events that exceed $5 million are classified as "catastrophic" and are recovered through the storm reserve accrual. PFT Clarke, p. 9.

Incremental major storm expenses are expenses that would not be incurred but for the storm restoration effort. Such costs include, overtime, inter-company expenses for labor, materials and supplies, travel expenses and outside services including services of other utilities, electrical and tree-trimming contractors. PFT Clarke, p. 10.

The test year expense for incremental major storm expense was $14.814 million. The Company proposed a rate year decrease of $5.202 million or a rate year expense of $9.612 million. Application, Schedule C-3.21. Additionally, the Company proposed $3 million for the catastrophic storm reserve accrual. Application, Schedule C-3.20.

As indicated below, CL&P is proposing a five-year average to calculate its rate year incremental major storm expense. CL&P used the total incremental major storm expense of $63.062 million for the previous five-year period (2002-2006) and removed $15 million for the catastrophic storm reserve accrual ($3 million per year multiplied by five years). The $63.062 million includes $25.5 million of catastrophic storm events. The Company then averaged the remaining $48.062 million to arrive at a rate year annual expense of $9.612 million. In addition to the $9.612 million, CL&P proposes to continue to recover $3 million per year in the storm reserve accrual.

Year	Incremental Major Storm Expense (includes catastrophic storm events)
2002	19.239
2003	5.025
2004	4.007
2005	8.833
2006	25.958
Total for Averaging:	63.062
Less: Assumed use of full Storm Reserve accruals (once every 5 years):	-15.000
Average Incremental Expense Net of Storm Reserve Use	48.062
Five Year Average/Amount Requested:	$9.612

Source: Application, WPC-3.21

The AG believes that the Company should be allowed $5 million for incremental major storm expense and $3 million in annual storm accrual for a total of $8 million. The AG states that the Company's test year expense was unusually high and CL&P maintains a high storm reserve balance that will be available to cover any overages. AG Brief, p. 21.

The OCC states that CL&P's $9.612 million incremental major storms expense request is not reasonable and is not reflective of past experience. Specifically, the OCC argues that CL&P's calculation includes annual expense amounts charged to the storm reserve along with a hypothetical offset of $15 million that is charged to the reserve. The OCC believes that this overstates the average by $2.625 million. In addition, the OCC recommends removing the 2006 test year amount because it's abnormal and reducing the $9.612 million by $4.582 million to $5 million. This is based on a four-year average for 2002 to 2005. The OCC states that this amount is justified and reasonable. OCC Brief, p. 41.

The CIEC recommends that CL&P be allowed $6.986 million. This amount is based on the incremental major storm expense (non-catastrophic) total divided by five years. Therefore, CIEC believes that CL&P's total revenue requirement should be reduced by $2.614 million. CIEC Brief, p. 29.

CL&P argues that the AG and OCC unfairly remove the 2006 test year amount from the five-year average without removing the lowest year. CL&P Reply Brief, p. 29. CL&P also argues that CIEC's recommendation ignores that costs to repair the distribution system after storm damage has increased from 2002 – 2006 and believes that its cost estimation is conservative. CL&P Reply Brief, p. 29.

The Department agrees with the OCC, the AG and CIEC and finds that catastrophic storm events are collected through the $3 million annual reserve accrual,

which is a separate component and should not be included in the Company's calculation for incremental major storm expense. CL&P's calculation is unsupported and captures the excess of catastrophic storm expense not covered by the annual storm accrual. Specifically, the five-year average includes $25.5 million of catastrophic storm events (2002 - $14.4 million and 2006 - $11.1 million). Response to Interrogatory EL-79. CL&P in a separate calculation removes the $15 million reserve ($3 million per year multiplied by five years). Subsequently, there is $10.5 million ($25.5 million - $15 million) of catastrophic storm expense embedded in the calculation.

Additionally, the Company's calculation includes a timing issue. The years 2002 through 2006 include two catastrophic storm event years. CL&P has only used the storm reserve three out of thirteen years. Specifically, the Company used the storm reserve accrual in 1997, 2002 and 2006. Response to Interrogatory OCC-192. As a result, CL&P's calculation would yield significantly different results depending on the time period used. In most cases, the Company would be penalized by having greater storm reserve accruals than catastrophic storm expense. Moreover, the Company testified that if there were no catastrophic storm events in the years 2002 to 2006 the math would have been done differently. Tr. 10/11/07, p. 644.

The Company indicated that its incremental major storm expense in 2002 was $19.239 million. If the Department subtracts the catastrophic storm expense of $14.4 million, the net amount is $4.8 million. Application, WPC-3.21 and PFT Clarke, p. 12. However, testimony indicates that the 2002 amount charged to operating expenses was $2.254 million. Tr. 10/11/07, p. 636; Response to Interrogatory OCC-71. Therefore, the Department will use the $2.254 million for 2002.

Accordingly, the Department does not allow catastrophic storm expense in the incremental major storm expense. The Department's adjustment is as follows:

Year	Incremental Major Storm Expense (excludes catastrophic storm expense)
2002	2,254
2003	5,026
2004	4,007
2005	8,833
2006	14,814
Total	34,934
Five Year Average	6,987

Source: Response to Interrogatory OCC-71.

As indicated above, the lowest year is 2002 and the highest year is 2006. OCC recommended that only the high year of $14.814 million be removed from the calculation. The Department agrees with CL&P that removing the high year is one-sided. Evidence indicates that the storm expense does fluctuate year to year and it would be inequitable to remove the highest year without removing the lowest year. Therefore, the Department believes an appropriate average would be to remove both the low and high year. Removing the 2002 and 2006 figure yields a three year average

of $5.955 million. Consequently, the Department finds it appropriate to use a four-year average and include 2007 data. The Company testified that its 2007 incremental major storm expense is projected to be $7.596 million. Late Filed Exhibit No. 60. This figure is based on actual data through September and projections for October through December. CL&P calculated the annual amount by dividing the year to date amount by nine months and annualized this amount by multiplying by twelve. The 2007 figure or $7.596 million is greater than three of the five years in the Company's five-year average calculation and allows the Company an additional $0.411 million in incremental major storm expense. The Department finds it reasonable to include the year 2007 data in the four-year average as indicated below:

Year	Incremental Major Storm Expense (excludes catastrophic storm expense)
2002	~~2,254~~
2003	5,026
2004	4,007
2005	8,833
2006	~~14,814~~
2007	7,596
Total	25,462
Four Year Average/Amount Allowed	6,366

Source: OCC-71 and Late Filed Exhibit No. 60.

Based on the above calculation, the Department finds a four-year average calculation for the years 2003-2005 and 2007 to be fair and reasonable and allows an incremental storm expense of $6.366 million and disallows $3.246 million. The Department will continue to allow an annual storm expense accrual of $3 million for catastrophic storms. This amount has been sufficient to cover historical catastrophic storm events.

In written exceptions, CL&P believes that the $6.366 million annual incremental storm expense should be increased to reflect the partial denial of its tree trimming proposal and inflation. CL&P Written Exceptions, p. 23.

CL&P testified it would not expect to see a big change in storm expenses associated with changes in tree cycle for several years until after that change has been made. Tr. 11/8/07, p. 2375. Further, the Company stated that it is hard to draw a correlation between tree trimming expense and storm restoration costs because weather is a large factor and it varies from year to year. CL&P stated that it's tough to normalize the storm experience to draw a correlation. The impact of being on a particular cycle is not seen in any given year. It occurs after a number of years. The Company testified that by going from a six-year to a four-year cycle, the full impact of being on a four-year cycle will not be seen until all the circuitry has been trimmed, which takes four years. Tr. 11/8/07, pp. 2374-2375.

The Department did not find a correlation between trim cycles, line clearance expense and storm restoration expenses by analyzing historical data for these items in the years 2000 to 2006. Response to Interrogatory EL-189. Historical line clearance data is challenging to evaluate due to the difference in annual weather conditions, storms and the development and installation of new, improved hardware installed on the system to reduce the effects of line contact with trees. Accordingly, the Department will not increase the annual incremental storm expense for the partial denial of tree trimming.

The Department also disagrees with the Company's inflation request. Historical data do not support that the incremental major storm expense increases annually by inflation. For example, 2004 was $1.019 million less than 2003 and 2007 is projected to be $7.218 million less than 2006 and $1.237 million less than 2005. Accordingly, the Department will not allow an inflation increase.

11. Telecommunications Expense

CL&P incurred $3.338 million for telecommunications expense during the test year and projects the rate year to be $3.505 million. During the discovery process, CL&P identified an error in the rate year calculation. The Company had failed to remove a $90,000 nonrecurring item from the test year. With escalation, the Company states that the rate year expense should be decreased by $96,000. Schedule C-3.22; Response to Interrogatory EL-131.

The Department concurs with the Company that nonrecurring items should be removed from the test year when calculating the rate year expense. Therefore, the Department decreases the Company's requested rate year telecommunications expense by $96,000.

12. Uncollectibles Expense

a. GSC Related Non-hardship Uncollectible Expense

CL&P calculated non-hardship uncollectible expense at 0.3687% of total company rate year revenues. CL&P's other rate components including GSC, FMCC, CTA, SBC, C&LM, renewables and transmission do not include revenue requirements for uncollectible expense. CL&P calculated the rate year non-hardship uncollectible expense associated with GSC revenues to be $7.455 million. Schedule C-3.23; Responses to Interrogatories EL-135 and EL-139.

CIEC believes that costs should be properly classified and allocated according to cost causation. Avoidable generation related costs, such as the non-hardship uncollectible expense should be recovered through the GSC. Consequently, the $7.455 million should be removed from distribution rates. CIEC Brief, p. 30.

CL&P states that the non-hardship uncollectible expense cannot be removed from the distribution revenue requirements unless it is authorized to begin recovering the amount effective February 1, 2008, through another rate component. CL&P Reply Brief, p. 52.

OCC and AG argue in their written exceptions that the generation related non-hardship uncollectible expense is a social cost and should be borne by all ratepayers. OCC and AG both cite the September 5, 2007 Decision in Docket No. 06-04-04, DPUC Review of Cost Allocation Issues Related to Natural Gas Transportation Services, in which the Department ruled that all firm service customers should be responsible for uncollectible expense. OCC Brief, pp. 3 – 6; AG Brief, pp. 8 and 9.

This proceeding is a review of CL&P's distribution company revenue requirements and the GSC portion of the non-hardship uncollectible expense is not a distribution company expense. The GSC is not a rate paid by all distribution customers. Some distribution customers have elected to get their energy from a competitive electric supplier. Further, only hardship uncollectibles, not non-hardship uncollectibles, are deemed to be social costs and are recovered through the systems benefits charge pursuant to Public Act 98-28. Currently, the Department is reviewing costs that should be appropriately charged to customers through the GSC rate in Docket No. 97-01-15RE02, , DPUC Review of Electric Companies Cost of Service and Unbundled Tariffs – Further Unbundling, (97-01-15RE02 Decision) The Department notes that OCC's arguments in its written exceptions are contrary to its participation in the proposed settlement agreement in Docket No. 97-01-15RE02 in which the settlement signatories state that GSC related non-hardship uncollectible expense should be considered for reallocation to the GSC. The Department believes it is not appropriate to charge distribution customers for an expense which is not distribution related, but is instead related to a rate component that all distribution customers do not pay. Therefore, the Department decreases rate year uncollectible expense by $7.455 million. As this is still a proper expense incurred by CL&P, concurrent with the effective date of this Decision the Department will order CL&P to record the GSC portion of the non-hardship uncollectible expense such that it will be included in the review and recovery the GSC/bypassable FMCC revenues and expenses. As the amount of the generation service portion of the non-hardship of uncollectible expense recovered through the GSC is a percentage of GSC revenues the amount of the expense will change as customers leave standard service. Therefore, the remaining standard service customers will only pay generation service related non-hardship uncollectible expense related to those remaining customers.

b. Uncollectibles on Increased C&LM and Renewables Charges

As discussed in Section II.D., Gross Earnings Tax, below, the C&LM and Renewable charges will increase and the CTA will decrease effective May, 1, 2008. As the non-hardship uncollectible expense for all these charges are recovered through the distribution rate, there is no impact on the rate year non-hardship uncollectible expense from the May 1, 2008, revision to these charges.

13. Vehicle Leases, Auto Insurance & Registration

CL&P's test year expense for vehicle leases, auto insurance & registration was $6.521 million and the rate year projection is an increase of 3.8% to $6.768 million. Application, Schedules C-3.24 and WPC-3.24.

The Company did not provide complete historical data. Response to Interrogatory EL-136, p. 21. Specifically, CL&P could not provide data for the shared lease program. Therefore, the historical data is not comparable to the rate year request. The Department finds it difficult to allow a rate year request when comparable historical data is unknown. Therefore, the Department will also use the 2007 expenses. The 2007 expenses based on actual data through September 2007 and the remaining three months projected amount are $6.220 million. Late Filed Exhibit No. 60. Accordingly, the Department will allow $6.371 million and disallow $.397 million. This is based on a two-year average for 2006 and 2007. This is the only actual complete historical data available.

14. Payroll

a. CL&P Proposal

In Late Filed Exhibit No. 112, CL&P and its affiliate, NUSCO (Northeast Utilities Service Company), propose an increase in payroll expense of $21.386 million over the test year pro forma amount (rate year request of $139.250 million less test year pro forma amount of $117.864 million). Specifically, the Company proposes an increase in CL&P payroll expense over test year of $12.882 million (rate year request of $81.785 million less test year pro forma amount of $68.903 million); and an increase in NUSCO payroll expense allocated to CL&P of $8.504 million (rate year request of $57.465 million less test year pro forma amount of $48.961 million).

In terms of headcount, the increases in rate year Full-Time Equivalent Employees (FTEs) above test year FTE levels are 74 FTEs for CL&P (1,931 rate year FTEs less 1,857 test year FTEs). For NUSCO, FTEs increased by 164 employees (rate year FTEs of 1,932 less test year FTEs of 1,768).

	Full Time Equivalents			Rate Year Adjustments in $000s		
	Test Year	Rate Year	FTE Increase	Test Year	Rate Year	$ Increase
CL&P	1,857	1,931	74	$ 68,903	$ 81,785	$12,882
NUSCO[5]	1,768	1,932	164	$ 48,961	$ 57,465	$ 8,504
	3,265	3,863	238	$117,864	$139,250	$21,386

WP C-3.25 (Revised).

CL&P's requested increase of $12.882 million consists of $3.602 million for raises to the test year payroll over a two-year period (covering the pro-forma year and the rate year), $(1.290) of retirements and terminations, $4.971 million for new hires and transfers in, $51,000 for overtime, and $5.548 million for a change in payroll allocation between capital and expense. The FTE increase of 74 employees divided into the $4.971 million increase for new hires yields an average expense per employee of

[5] The Department notes that NUSCO FTEs and dollar totals result from direct charges and allocated totals.

$67,176. This, however, only represents a fraction of the new hire dollar impact to ratepayers. Because CL&P's proposed capitalization rate is 46.8%, the $67,176 must be factored upwards for the capitalized amount, in this case by $59,094, to yield a gross average payroll increase of $126,271. CL&P's fringe benefit rate is 28.29% which yields an additional $35,722 of new employee related cost. Therefore the average gross payroll (expense plus capitalized amount) and fringe benefits for CL&P's employee additions is actually $161,993 of payroll expense, capitalized rate base and fringe benefits ($67,176 plus $59,094 plus $35,722).

The components for the NUSCO proposed increase of $8.504 million are $3.227 million for raises to the test year payroll expense for the two year period, ($1.607) million for retirements, $6.883 million for new hires and transfers in, ($1.071) million for change in overtime, and $1.072 million for change in payroll allocation between capital and expense. Because the requested 164 FTEs consists of personnel whose payroll expenses are allocated between all NU subsidiaries, attempting to indicate what the average new hire cost would be misleading because the 164 people do not fully relate to CL&P alone. For example, if the $6.883 million for new hires is divided by the 164 FTEs, the average new hire wage would only be $41,970, an amount that is not representative of the true cost of a new NUSCO employee which, on average, would be much higher.

As justification for its proposal, the Company argues that a build-up of employees is necessary because of a national shortage of skilled utility employees, and because of its aging workforce, e.g. the coming of age of "baby boomers" in their workforce.[6] The Company proposes to address the critical skills set by advance-hiring 24 additional people for each of the next five years as part of its "workforce hiring plan" (12 Managers/Supervisors, 5 Engineers/Professional Techs, 2 Test Electricians and 5 Electricians). The Company proposes spending $2.3 million in this Application for these 24 new hires. LaVecchia PFT, pp. 2-6; Clarke PFT, pp. 8 and 9.

Further, CL&P intends to hire 15 additional FTEs to focus on preventative maintenance work to perform inspections and maintenance on underground equipment (network transformers) as well as overhead facilities (pole top closers, regulators, etc.) to maintain system reliability. LaVecchia PFT, pp. 7 and 8; Response to Interrogatory OCC-84. The remainder of the Company's total of 74 FTE additions (amounting to 35 FTEs – the result of 74 FTEs total less 24 FTEs in the "workforce hiring plan" and 15 FTEs for preventative maintenance) was derived through the completion of individual payroll templates for each cost control center (CCC). Each of the Company personnel responsible for a CCC started with the actual test year-end staffing levels and then identified known and assumed additions, transfers and retirements to arrive at rate year staffing levels. Response to Interrogatory EL-91, p. 1.

The Company initially projected an increase of 146 FTEs for NUSCO above the test year FTE level, a significant portion of which is the transfer of 69 employees from its affiliate, the Public Service of New Hampshire (PSNH), Manchester, NH customer call center, to NUSCO in January, 2008. Response to Interrogatory OCC-84; Response to

[6] The Department realizes that the "baby boomer" generation spans from those employees born on January 1, 1946 through December 31, 1963.

Interrogatory EL-93. In the specific case of the Customer Service departments, CL&P's estimated percentage of customer service payroll is based on a customer allocation (e.g., the more customers an affiliate has; the more it gets charged). CL&P notes that the allocation of Customer Call Center labor (including PSNH) for the 2008 rate year represents an increase in labor charged to CL&P of $377,000, as compared to costs if pre-2008 customer allocations were used and if the Manchester Call Center only serviced New Hampshire customers. The primary component of this $377,000 increase is a $400,000 market salary adjustment for the Windsor Call Center representatives to better align their salaries with the surrounding area and that of the Manchester Call Center. Response to Audit Data Request AR-DPUC-007.

Additionally, CL&P proposed $2.160 million of rate year payroll expense, representing 70 FTEs of staff positions in the customer service area related to implementation of the CSI system, including labor costs associated with general administration of the CSI project, training costs, change of management costs and IT-related labor costs. The $2.160 million indicated for the rate year represents an increase of $985,000 over the test year amount of $1.175 million. Late Filed Exhibit 28; Response to Interrogatory EL-28.

For all of the original 146 FTE additions proposed, and the ultimate dollar effect of hires and terminations within NUSCO, CL&P utilized the payroll template approach for all NUSCO CCCs, including the PSNH CCCs being transferred to NUSCO. The templates for all CCCs include estimates of the percentages of total payroll to be recorded, whether based on a direct charge or an allocation to CL&P, to the Distribution function and to expense. Response to Audit Request DPUC-007.

Subsequent to Application, CL&P determined the need for 18 additional FTEs to address the establishment of a customer care team, the staffing of a walk-in center, energy service representatives to assist customers with understanding their electricity usage and additional staffing to support customer hardship issues. Id. The addition of 18 FTEs has a revenue requirement impact of adding $789,000 to payroll expense in the rate year. See Line 29, Rate Year Adjustment – New Hires, on WP C-3.25 and WP C-3.25 (Revised). Adding the 18 FTEs to the Company's original request of 146 FTEs accounts for the Company-requested final increase of 164 FTEs for NUSCO.

Regarding the capital/expense split of gross payroll dollars within the Company's payroll expense calculations, the Company has indicated rate year allocations of 46.8% capital and 53.2% expense for CL&P, and 7.7% capital and 92.3% expense for NUSCO. Response to Interrogatory EL-97; Ramsey PFT, p. 13.

b. OCC's Position

The OCC suggests that CL&P has requested an excessive number of employee additions, an excessive percentage increase in compensation, and an unsupported change in payroll expense allocation. Accordingly, the Company's request should be reduced by $12.963 million. OCC PFT, p. 19. In both its Prefiled Testimony and Brief, the OCC expressed major contentions to CL&P's proposal as follows:

a. The budget comparisons used in determining the reasonableness of the results of the payroll templates prepared by the CCCs' representatives allows for inclusion of excessive employee levels, given the fact that quarterly reports indicate that the Company, consistently, had budgeted employee levels higher than what actually occurred historically;

b. The Company has failed to sustain employee additions approved by the Department in Docket No. 03-07-02, CL&P's previous rate case, and shows a history of not fulfilling its obligations;

c. The Company's proposal and explanations indicate a five-year window of employee need, while the Company attempted to fill this need during the two-year time period covered by the instant rate case;

d. CL&P fails to recognize a level of employee vacancies in its request;

e. Employee wage and salary escalations are not supportable by comparisons of NUSCO to CL&P escalation percentages, and by current facts;

f. The Company's use of retiree salaries as a basis for determining new-hire payroll costs assumes that all new additions and/or replacements are going to receive higher wages than a departing employee who is likely to be at the top of a salary/wage grade;

g. The allocation of payroll expense between (an increase in) expense and (a reduction of) capital cost is not supported in the filing given the high level of capital spending proposed in the filing; and

h. Few, if any, listings in the Company's job openings website were for additions to employee categories listed in the Company's filing or record evidence in this proceeding.

OCC PFT, pp. 57-64; OCC Brief, pp. 21-28

This OCC list of objectionable payroll items is not intended to be exhaustive, and does not indicate all of the OCC's FTE comparisons and other data they evaluated or calculated in their Prefiled Testimony or Brief.

c. AG's Position

The AG indicates that the present rate case proceeding is the Company's third rate case in a row in which it has asked to increase its rates to fund the hiring of new employees, and each of the last two times the Department authorized the increase, CL&P never filled many of the requested positions. For example, in the 03-07-02 Decision, the Department approved CL&P's proposed hiring levels on the premise that its approval represented a compact between the Department and CL&P which would be closely monitored during the rate plan to ensure that the promise of hiring new personnel is realized. CL&P's compliance filings on critical position hiring, for example,

indicated that it added an aggregate of 1 position when the DPUC approved an expected net increase of 85 positions. Actually, for the specific position of linemen, CL&P's number of employees dropped.

Further, CL&P has regularly had many vacancies for approved positions that are not reflected in its filing. The AG states that, when faced with this track record, CL&P's customers should not be forced to pay for positions until they are actually filled. The AG recommends reducing CL&P's requested payroll expense by $13 million, as recommended by the OCC in their Prefiled Testimony. This reduction would still allow for an increase of approximately $5 million in the Company's payroll, which, under the present conditions, is quite reasonable.

The AG also indicates that CL&P's payroll expense allocated from NUSCO has increased from 41.57% to 46.83% between 2004 and 2007. It states that CL&P's ratepayers should not be forced to fund an unfairly large percentage of NUSCO's expenses, but that these expenses should be shared equitably by all of the Northeast Utility operating companies. AG Brief, pp. 11-14.

d. Department Analysis

The Department will analyze the Company's payroll request by first determining the allowable payroll expense increase for CL&P; secondly by determining the allowable payroll increase for NUSCO's allocated payroll; thirdly by determining the capital/expense split for each of the respective organizations; and lastly by computing the effects of payroll expense adjustments on fringe benefits.

i. CL&P Payroll Expense

The Company requests a CL&P-related $12.882 million payroll expense increase over the test year pro forma amount reflecting, in part, an FTE increase of 74 employees, escalation of 5.22%, retirements of ($1.290) million, new hires/transfers in of $4.971 million, an overtime change of $51,000, and a change in payroll allocations of $5.548 million. WP C-3.25 (Revised).

As to the Company's "workforce hiring plan" for 24 new employees for $2.3 million dollars, the Department is sensitive to the OCC's and AG's concerns that, historically, CL&P has not proven that, after Department approval in the previous two rate cases, these types of "critical skill" additions, as proposed by the Company, resulted in higher employee levels in future years.

For example, the OCC points out that in CL&P's previous rate case, the Company was allowed a net addition of 85 positions for line workers, and that the December 31, 2003 (effective date of the last CL&P Rate Case) line worker count was 443 contrasted to a count of 418 at December 31, 2006, a decrease of 25 employees. In the technical field, the count went from 801 on December 31, 2003 to 802 on December 31, 2006. OCC Brief, p. 59. Also, in CL&P's last rate case, the Department authorized the hiring of 210 new hires, less 161 retirees, in the skilled categories of Lineman, Cable Splicer, Electrician, New Service Technician and Test Technician, for a net Department-approved addition of 49 employees in those categories. 03-07-02

Decision, p. 55. The Department notes that the year-end 2003 headcount for those categories was 857 employees versus a July 31, 2007 headcount of 870, a net addition of only 13 employees. Response to Interrogatory EL-109. The Department notes that the 200 plus new hires in those categories were successful in addressing the demographics of most of the craft worker job classifications, but also notes that the "ramp up" in these job classification was quickly followed by compensating attrition. Response to Interrogatory EL-108; Tr. 10/11/07, p. 699. This lends credence to the OCC's and AG's arguments that the Company has not held true to its commitments as previously filed, that ratepayers have overpaid for employees that have not been added to the rolls over time as proposed by the Company, and that the Company's current workforce attrition plan is suspect from an historical perspective.

The Department notes that within the four categories contained within the Company's plan, CL&P hired only 2 Engineers/Professional Tech personnel in 2005, and no Managers/Supervisors in 2005 and 2006, no Engineers/Professional Techs in 2006, and no Test Technicians or Electricians in 2005 and 2006. Response to Interrogatory EL-99, p. 2.

Also telling is the age demographic for the job classifications of proposed increases to staff, those of Managers/Supervisors and Engineers/Professional Techs. The Department calculated the weighted average of retirement ages of the number of Managers and Supervisors from the end of 2003 to July 31, 2007 to be 60.6 years old for Managers/Supervisors and 64.6 years old for Engineers/Professional Techs. Calculated from Response to Interrogatory EL-110.[7] Similarly, the weighted average of retirement ages from the end of 2003 to July 31, 2007 for Electricians calculates to 63.1 years old, and for Test Techs averages 62 years old over that same period. Calculated from Response to Interrogatory EL-109.

Comparing this to the current average age of employees eligible to retire in the next five years (not the two years proposed in this proceeding) in craft worker positions, the average age was 56 for Electricians and Technicians alike. Response to Interrogatory EL-89. When compared to the average age of actual retirements over the past 3 years and seven months, the Department fails to recognize the immediacy of CL&P's concern to replace any of these positions in the next two years. Based on the age demographics and hiring history, the Department believes that these positions can be filled in a timely manner with money becoming available from normal attrition.

For all of the reasons aforementioned, the Department denies CL&P's request for funding of the "workforce hiring plan" for 24 new employees. Therefore, the Department reduces CL&P's proposed payroll expense by $2.3 million for this program.

The Department is aware of the historic and well-publicized failures in CL&P's underground systems, for example those recently occurring in Stamford and Waterbury, CT during system peaks. Therefore, the Department accepts CL&P intention to hire 15 additional FTEs to focus on preventative maintenance work to perform inspections and maintenance on underground equipment (network transformers) as well as overhead

[7] For example Managers & Supervisors, '04 = 8 @ 63 yrs, '05 = 10 @ 62 yrs, '06 = 41 @ 60 yrs, '07 ytd 7 @ 59 yrs equals 3,997/66 employees = 60.6 years retirement age weighted average.

facilities (pole top closers, regulators, etc.) to maintain system reliability, and, accordingly, makes no adjustment for the addition of those employees. The Department notes that no other Party to this proceeding objected to these employee additions for those specific chores. Therefore, the Department authorizes a payroll expense increase of $1,250,000 for the 15 positions aforementioned. The Department calculated its allowable payroll expense increase by multiplying the amount of $40/hour times 2080 hours per year times 15 skilled employees, and ignores any potential payroll expense capitalization by accepting CL&P's argument that most of the expense for these employees will be for maintenance. The Department believes that $40 per hour is a sufficient amount given that the 2007 base hourly salary of the skilled craft retirees in 2007 was between $32 and $39 per hour without overtime. Response to Interrogatory EL-109, p. 3.

In its Application, CL&P requested a total increase for New Hires and Transfers-In of $4.971 million. WP C-3.25. In this Decision, the Department disallows the $2.3 million for the "workforce hiring plan" and allows $1.250 million for the 15 preventative maintenance positions. This leaves $1.421 million ($4.971 million, less $2.300 million, less $1.250 million) of other employee payroll expense additions, representing the remaining 35 FTEs, available for the Department's consideration.

The Department has reviewed CL&P's, OCC's and the AG's arguments regarding payroll expense. The Department finds that the OCC and AG arguments indicating that personnel additions approved in the past have not been filled by the Company, and that ratepayers paid for those additions in rates, to be factual based on the information provided by the Parties. See OCC Brief, pp. 58-61; AG Brief, pp. 11-13.

The Department notes that the Application assumed 100 percent filling of all pro forma employee positions. Tr. 10/11/07, p. 687. Also, CL&P indicated that there are always job openings in its employment office. Id., p. 713; OCC Brief, p. 61. Further, as the AG indicates, CL&P averaged 58 vacancies each month from June through December of 2003; 52 vacancies per month in 2004; 76 vacancies per month in 2005; and 65 vacancies per month from January through June of 2007. Response to Interrogatory OCC-198. Further, CL&P had vacancies in 38 of the 49 months shown from June 2003 through June 2007. The average vacancies during those 38 months was 72.8 and the overall average vacancies per month during that entire time was 49. Late Filed Exhibit 73; AG Brief, p. 13.

In its Written Exceptions, the Company points out that the category of "new hires" consists partially of employee replacements of open positions. CL&P Written Exceptions, pp. 15-18. The Department's goal is to allow the specific new positions it has identified in this Decision, however, it is not the Department's intention to reduce CL&P's headcount below historic levels. Therefore, the Department reduces the $1.421 million of remaining payroll expense by the amount of terminations in the rate year, or $1.290 million. Therefore, the Department further reduces CL&P's payroll expense by $131 thousand ($1.421 million less $1.290 million).

ii. NUSCO Payroll Expense

The Company requests $8.504 million of NUSCO payroll expense above the test year pro forma amount ($57.465 million less $48.961 million). This amount is comprised of Escalation of $3.227 million, Retirements/Terminations of ($1.607 million), New Hires/Transfers-In of $6.883 million, Overtime Change of ($1.071 million) and Change in Payroll Allocation of $1.072 million.

The OCC indicates that the CL&P test year payroll was escalated by a factor of 5.2% and argues that the NUSCO employees' escalation of 6.6% should be reduced to 5.2% as a matter of parity between CL&P and NUSCO. OCC Brief, pp. 62 and 63. The Department notes that the CL&P escalation includes raises given to Union employees averaging 4.35%, and that the Exempt and Non-Exempt categories averaged 7.8% and 7.3%, respectively. NUSCO's escalation is comprised of 6.0% for Exempt employees and 8.0% for Non-Exempt employees, yielding an average of 6.7% (excluding $1.1 million of Union wages that were phased out in the rate year). The Department finds that the NUSCO escalation compares favorably to CL&P's escalation for Exempt and Non-Exempt categories and that the escalations represent pay raises over a two-year period, from the end of the test year and through the pro forma and rate years. Therefore, the Department will not adjust NUSCO's escalation total.

Regarding the New Hires/Transfers-In total of $6.883 million consisting of 164 FTEs, the Department notes the following:

- 69 FTEs result from the transfer of PSNH Manchester Call Center employees that have the effect of increasing payroll expense in the Rate Year by $377,000;

- 18 FTEs for the customer care team and other new representatives increase payroll expense by $789,000;

- 70 FTEs of staff positions in the customer service area related to implementation of the CSI system make up $2.160 million of payroll expense in the Rate Year. However, only $985,000 is the rate year incremental expense over the test year amount of $1.175 million. The Department calculates an average allocation of $30,857 per employee ($2.160 million divided by 70 FTEs). The rate year FTE increase for the additional employees related to the rate year payroll expense increase of $985,000 amounts to 32 FTEs ($985,000 divided by $30,857).

The Department summarizes the above as follows:

	FTEs	Revenue Requirement
Transfer from PSNH	69	$ .377 million
Customer care team	18	$ .789 million
CSI implementation	32	$ .985 million
Other Employees	45	$4.682 million
Company Total	164	$6.883 million

The Department accepts the Company's proposals for 69 FTEs transfer from PSNH at a $377,000 cost increase in the rate year; the 18 FTEs at a cost of $789,000 for the customer care team and other service representatives in the rate year; but does not accept the estimated 32 FTEs added to the rate year at a cost of $985,000 for CSI implementation. In Section II.B, Construction Program, above, the Department indicated that it will review all rate year expenses related to the CSI project in a separate proceeding. Therefore, the Department removes the full $2.160 million from payroll expense in this proceeding.

In support of the proposed FTE additions and revenue requirement, the Company provided a Protected Interrogatory response that listed out the individual position changes proposed within NUSCO. Protected Response to Interrogatory EL-92. On pages 4 and 5 of that listing, the Department accounted for 69 FTE additions in the Non-Exempt category that relate to customer service. Because of the varied individual payroll amounts, the Department concludes that the additions represent existing, or transferred-in, employees, not new hires into customer service positions, and likely represent the PSNH Call Center transfer to NUSCO. The Department tabulated the CL&P Rate Year Payroll Expense for these 69 positions and finds that $1.672 million of revenue requirement for the 69 employees was included in the $6.883 million request for New Hires/Transfers-In. This is contrary to the Company's assertion that the allocation of the Manchester, NH Customer Call Center labor represents an increase in labor charged to CL&P of $377,000. Response to Audit Request DPUC-007, pp. 1 and 2. The Department accepts the Company's assertion in response to the audit request, and reduces NUSCO payroll expense by $1.295 million ($1.672 million less $377,000) related to the PSNH call center employees.

Previously, the Department estimated that 45 template-estimated "other" employees had an aggregate salary of $4.682 million. Taking into consideration the PSNH adjustment of $1.295 million above, the Department now estimates that the remaining 45 template-estimated employees have an aggregate salary of $3.387 million.

The Department is once again aware of the OCC and AG assertions that the NUSCO payroll additions are excessive, and that the Company has not adequately reflected the effect of vacancies in their request. Further, the Department notes that in 2003 the Company estimated savings of $3.8 million of NU FTE reductions (CS and IT), and that no savings relative to the CSI system implementation have been reflected in the payroll expense calculations for NUSCO. Late Filed Exhibit 30, p. 1. As is the case with CL&P, the Department recognizes that certain employees contained in the "new hires" category are actually replacements for employees accounted for in the "terminations" category. Accordingly, of the $3.387 million of remaining aggregate salary, the Department will allow $1.607 million as replacements for terminated employees. The Department, therefore, reduces NUSCO payroll expense by the remaining $1.780 million to account for the effect of vacancies and potential savings related to system and function consolidations. The Department cannot condone large payroll expense increases for NUSCO whose function as a centralized organization should be to minimize ratepayer costs.

iii. Payroll Capitalization v. Expense

In its revenue request, the Company proposes payroll expense additions of $5.548 million and $1.072 million for CL&P and NUSCO, respectively, for Changes in Payroll Allocations. Again, the Company used the employee template approach to determine the split of payroll expense between expense and capital.

The OCC indicates that CL&P provided no testimony, schedules or workpapers supporting a change in the allocation of payroll expense between expense and capital. It states that the capital projects included in the filing are at or above the 2005 and test year 2006 budgets, and in each of those years the actual expenditures exceeded the budget. Therefore there is no basis for assuming that the capitalized payroll will decrease in the rate year. The OCC states that, based on the response to Interrogatory EL-97, the allocation factor for Operations and Maintenance (O&M) expense for CL&P and NUSCO increased 2.8% and 8.9%, respectively. This increase is based, at least in part, on the assumptions entered by the respective CCCs. Absent justifiable assumptions, there is no support for an increase in the O&M expense allocation factor, and the Company's increase of $6.62 million should be disallowed. OCC Brief, p. 63.

The Department agrees with the OCC and notes that the change in allocation factor between expense and capital is the main driver of CL&P's request for combined additional payroll expense of $6.620 million. Information provided in this proceeding indicates that CL&P assumed a 46.8% capitalization rate for CL&P payroll expense in the rate year versus 49.6% in the test year. NUSCO reflects a 7.7% capitalization rate in the rate year versus 16.6% in the test year. Response to Interrogatory EL-97. Additionally, the Department notes that CL&P's detailed payroll summary for the 6 months ended June 30, 2007 indicates a 49.3% capitalization rate ($40.992 million capitalized divided by total payroll expense of $83.116 million). Response to Audit Request AR-DPUC-001, p. 2. NUSCO's capitalization percentage for the detailed payroll summary for the first 6 months of 2007 was 20.9% ($9.492 million capitalized divided by $45.331 million total payroll expense). Id., p. 3. The OCC's argument that the rate year capital expenditure program is financially ambitious is also considered as a factor for maintaining the test year rate. Therefore, the Department denies the Company's request for a change in payroll allocation for both CL&P and NUSCO, and reduces payroll expense by $5.548 for CL&P and $1.072 for NUSCO.

The OCC and AG are concerned that CL&P may be shouldering an unfair percentage of total NUSCO expenses. Specifically, the OCC recommends disallowing $5.365 million based on an FTE analysis and percentage swings of NUSCO total expenses to CL&P. OCC Brief, pp. 91-94; AG Brief, p. 14. The Department reviewed NUSCO's billing to NU affiliates and finds that all of NU's affiliates, including PSNH, CL&P, Western Mass Electric Company and Yankee Gas Services Company each show expense allocation increases, and that the NUSCO payroll expense billing is not being unreasonably allocated solely to CL&P's ratepayers. Response to Interrogatory EL-98, p. 2.

iv. Payroll and Fringe Benefit Summary

The Department has made the following payroll expense adjustments to CL&P's originally proposal for a $20.597 million payroll expense revenue requirement increase in the Rate Year:

Adjustment Category	Adjustment Amount ($000s)	Revenue Requirement ($000s)
Company Request		$20,597
CL&P Workforce Hiring Plan	$ 2,300	($ 2,300)
CL&P Vacant Positions	$ 131	($ 131)
NUSCO CSI System	$ 2,160	($ 2,160)
NUSCO PSNH	$ 1,295	($ 1,295)
NUSCO Vacancies and CSI Savings	$ 1,780	($ 1,780)
CL&P Capitalization	$ 5,548	($ 5,548)
NUSCO Capitalization	$ 1,072	($ 1,072)
Total	$14,286	$ 6,311

The $14.286 million of Department adjustments, based on the above, is specific to CL&P in the amount of $7.979 million ($2.300 million plus $131,000 plus $5.548 million). The NUSCO-specific amount of payroll adjustments is $6.307 million ($2.160 million plus $1.780 million plus $1.072 million).

The CL&P fringe benefit rate applicable to its payroll expense adjustments is 28.29% (20.43% plus 7.86%) and the NUSCO fringe benefit rate is 40.46% (32.88% plus 7.58%). Late-Filed Exhibit 75; Tr. 11/8/07, p. 2485.

Therefore, the Department reduces CL&P's fringe benefit expense by $2.257 million ($7.979 million times 28.29%), and NUSCO's fringe benefit expense by $2.551 million ($6.307 million times 40.46%). The total fringe benefit expense adjustment, therefore, is $4.808 million ($2.257 million plus $2.551 million).

The total payroll expense and associated fringe benefit expense adjustment is $19.094 million ($14.286 million plus $4.808 million).

15. Incentive Compensation

In its Application, the Company requested $9.218 million for employee incentive plans, and $3.511 million for its officers' incentive plan. WP C-3.26i and Schedule C-3.27. Subsequently, the Company withdrew its request for funding the $3.511 million for the officers' incentives. Schedule C-3.27 (Revised).

The components of the $9.218 million employee incentive plan are a request for $5.341 million for the CL&P incentive plan, an amount $1.204 million less that the test

year pro forma amount of $6.545 million, and a request for $3.877 million for the NUSCO incentive plan, an amount $404,000 less that the test year pro forma amount of $4.281 million. WP C-3.26i.

The Company argues that incentives are an appropriate and useful element of total compensation that provides a competitive level of compensation by mixing fixed and variable (incentive) pay to encourage outstanding performance on behalf of the Company's customers and shareholders. Incentives also are provided to attract and retain qualified employees, and are consistent with the compensation structure of other utilities and general industry. Coakley PFT Executive Summary, pp. 5 and 6; Coakley PFT, p. 13. In the absence of incentives, salaries would have to be substantially increased in order to attract and retain qualified employees. Coakley PFT, p. 17.

CL&P's incentive plans include pre-defined goals and targets for corporate and business unit performance. Although there are various levels of incentive payouts ranging from achievement of 50% of targeted goals to achieving up to 200% of targeted goals, in this rate case, the Company has assumed achievement of 100% of targeted goals. Tr. 10/15/07, pp. 882, 883, 888 and 889.

The OCC argues that all incentive compensation should be excluded in this rate proceeding because ratepayers should not have to pay this added benefit and/or compensation on the misconception that ratepayers' quality and reliability of service was a goal that was set and achieved in the existing incentive plan. It states that CL&P's filing in this case reflects the fact that the Company elected to limit its maintenance and tree trimming on the assumption that finances were limited. During this time of limitations placed on maintenance and tree trimming costs, incentive compensation increased over 400% above the year 2002 level, and more than double what was allowed in the previous rate case. However, management made the "difficult choice" to pay incentive compensation when it came time to decide on whether to spend the Company's "limited financial resources" on maintenance or added incentive compensation.

Incentive compensation is referred to as an employee benefit in the filing. If incentive compensation is, in fact, an employee benefit then there is no pay at risk as the Company claims, and there has to be concern as to whether the plan goals are real. CL&P should not be allowed this automatic payment of employee incentive compensation as compensation or as an employee benefit until there is true justification that the Company has made an effort to achieve maximum improvements to the distribution system. Therefore, the Company's request for $9.218 million for employee incentive compensation should be disallowed. OCC Brief, pp. 66 and 67.

The AG refers to the Department's opening a number of investigations concerning the Company's quality of service and reliability issues.[8] These

[8] The AG cites Docket No. 07-08-14, DPUC Investigation into CL&P's Manner of Operation and Accuracy of its Electric Meters; Docket no 07-06-30, Request of Richard Blumenthal, Attorney General for the State of Connecticut to Investigate the Connecticut Light and Power Company's Service in the Bull Hill Area of Colchester, CT; Docket No. 06-10-21, Petition of Richard Blumenthal, Attorney General for the

investigations generally revealed shortcomings in CL&P's operations that were in need of improvement, and also revealed that CL&P was reactive, rather than proactive, in addressing these shortcomings. CL&P is already required to provide reliable service at reasonable rates, and is paid just and reasonable rates in return for such service. Customers should not be forced to pay the Company employees' bonuses to do that which they are already paid to do. AG Brief, pp. 17-19.

The Department is very aware of the investigations referred to by the AG, and is sensitive to the customer service and reliability issues contained in the investigations as well as recent, well publicized, customer service issues raised in the Hartford Courant. The Department finds it unusual that the Company anticipates meeting 100% of targeted performance goals in light of these failures. Further, the Department notes that net income is a significant driver for earning incentive compensation, and while CL&P can manage to a better net income line, the benefits to shareholders represented by an improved return on investment far outweighs the ratepayer benefit of delaying the need for a rate case. Coakley PFT Executive Summary, p. 6. Further, in response to staff's question "Is there any specific incentive in any of your incentive programs that pays the CL&P employee for causing a reduction in the rates that customers pay?", the Company witness indicated there were no such goals, but that many of the goals are to reduce expense to the effect of reducing rates. Tr. 10/15/07, p. 880.

The Department is not currently inclined to allow 100% of the targeted employee incentive payouts as it had in the past due to the existence of obvious flaws in the Company's distribution system, customer service concerns, and the perceptible tilt in plan goals and objectives towards shareholder benefits. However, the Department is also not inclined to disallow all incentive compensation amounts because it believes that many of the goals and objectives are operationally oriented. Therefore, the Department will allow 75% of the Company's $9.218 incentive compensation request, or $6.913 million, and disallows $2.305 of employee incentive compensation expense.

Further, the Department accepts the Company's withdrawal of executive incentive compensation and decreases the expenses by $3.511 million. Therefore, the total decrease to incentive compensation expense is $5.816 million.

16. Healthcare Benefits Expense

In its Application, the Company requested $17.817 of total healthcare benefits expense consisting of $11.318 million for CL&P and $6.499 million for NUSCO. This represents a $4.819 million increase over the test year pro forma amount ($2.718 million for CL&P and $2.101 million for NUSCO). CL&P states that despite its many proactive programs to reduce healthcare expenses, including streamlining both current employee and retiree programs and increasing employee contributions, its total healthcare costs are projected to rise by approximately 10% per year from the test year to the rate year based upon forecasts from its nationally recognized employee benefit consultant Towers Perrin. Coakley PFT, pp. 2-11.

State of Connecticut, Into CL&P's Manner of Operation and Safety of its Electric Distribution Facilities; and Docket No. 06-08-20, DPUC Report to the Governor on Electric Infrastructure and Policies.

The OCC points out that the Company's 2006 test year actual expense was $12.852 million versus its estimated $15.504 million allowed in the previous rate case, and that the actual increase from test year to rate year expense is $5.235 million. It states that the increase is attributed to higher costs as well as a higher percentage of healthcare cost being allocated to expense, and that neither increase is justified. The OCC recommends reducing healthcare cost expense by $3.008 million which would allow the average cost in the test year to be inflated by 7.5% per year. OCC Brief, pp. 67 and 68.

The Department is mindful of the fact that it is public knowledge that the expense of healthcare costs continues to rise. In its argument, the Company provided testimony indicating the positive steps it has taken to harness healthcare costs, and provided expert consultant estimates. The OCC on the other hand does not provide sufficient evidentiary background for its use of a 7.5% inflation rate. However, the Department agrees with the OCC that part of the increase is due to a higher percentage of healthcare cost being allocated to expense. Also, the Department notes that the payroll expense headcount and payroll expense itself had large increases proposed by the Company. In Section II.D., Payroll Expense, the Department makes adjustments to payroll expense and the associated fringe benefits (which include healthcare expenses) for both CL&P and NUSCO that include an adjusted payroll capitalization versus expense allocation. The Department, therefore, does not find it necessary to further adjust healthcare benefit expenses.

17. Supplemental Retirement Plan (401K) Expense

The Company is seeking full recovery of $3.88 million of expense incurred under its 401K plan for 2008 rate year. CL&P indicates this expense is exclusively attributable to Company matching of employee contributions to the 401K. The Department evaluated the 401K matching issue in CL&P's last rate proceeding in the 03-07-02 Decision. In the 03-07-02 Decision, the Department found that matching provides a benefit to employees, but restricted the amount of matching recovery allowed. 03-07-02 Decision, p. 86.

The Department continues to hold, consistently, this manner of treatment in this rate proceeding. The Department estimates conservatively that 50% of the employee matching expense is due to employees that do not receive any other form of additional compensation beyond salary such as executive incentive compensation or management compensation. Accordingly, the Department allows $1.94 million ($3.88M x 50%) or full recovery for this group. For the remainder, where it is estimated employees are already receiving additional compensation benefits through rates, the Department finds it reasonable to allow 50% ($969,250) of the expenses to be borne by ratepayers with 50% borne by the Company. The Department, therefore allows $2.91 million in total for the Supplemental Retirement Plan (401K) expense, and disallows $969,250 of expense.

18. Non-Supplemental Executive Retirement Plan (Non-SERP)

In its Application, the Company requested $1.458 million to reimburse it for Non-Supplemental Executive Retirement Plan (Non-SERP) anticipated expenditures.

Schedule WP C-3.26g. In general, the Non-SERP account is used to record expenses related to specially negotiated post-employment benefits, including pension enhancements not covered by the NUSCO Retirement Plan or the SERP. Such enhancements are normally provided in the hiring agreements to make up for benefits lost at previous employers by some mid-career hires or as part of a separation agreement with NU. As with SERP, Non-SERP benefits have been necessary to retain some qualified personnel and as a special retention arrangement. Currently, there are 101 current or former NU system employees whose expense is recorded in the Non-SERP account. Coakley PFT, pp. 12-13.

The OCC states that the Non-SERP expense of $1.458 million should be disallowed in its entirety. OCC Brief, pp. 69-70. OCC's argument is that Non-SERP expense is compensation and pension enhancements in addition to the qualified pension plan and SERP provided to a few select employees. The OCC believes the Non-SERP plan is a means of providing already well compensated employees with even more financial remuneration and is grossly excessive. OCC Brief, p. 69.

The Department considers both the Company's explanations that the Non-SERP assists in early retirement planning and to entice officers and employees to work at the Company as well as OCC's concern that the additional compensation enhancement is excessive. The OCC has not, however, clearly proven that no benefit to ratepayers has been established as that clearly is in contrast to the Company's explanation above. As in CL&P's last rate proceeding, the Department allows the Company's request.

19. Pension/Other Post Retirement Employee Benefit (OPEB) Expense

a. Background

CL&P has a defined benefit pension plan that covers the majority of its existing employees. However, in 2006, CL&P closed entry to its defined pension benefit plan to newly hired non-bargaining employees. Effective January 1, 2006, the Company introduced a new enhanced 401(k) benefit called the K-Vantage Program for all new non-union hires and allowed existing employees to opt out with their pension frozen into the new benefit program. DeAngelo PFT, p. 5; Coakley PFT, pp. 9-10. The K-Vantage Program will be a defined contribution plan, consisting of the traditional 401(k) match and an additional contribution made by the Company of an amount equal to a percentage of the employee's covered pay into their 401(k) account. The contributions will also be based on the employee's age and years of service. There were 2.6% of eligible CL&P employees and 7.8% of eligible NUSCO employees who elected to participate in the K-Vantage Program. Coakley PFT, p. 10. At this point, participation into the new benefit plan would increase only if CL&P were to hire new non-union employees. CL&P testified that it would negotiate with the unions as the contracts expire to offer union employees the opportunity to enter the K-Vantage Program and freeze defined benefit accruals. Tr. 10/15/07, pp. 840-842.

In addition to the new K-Vantage Program, the Company implemented a new Retiree Medical Savings Account (RMSA) program that supplements the current capped program for employees who are enrolled in the K-Vantage Program. Coakley PFT, p. 10. Effective 2007, the Company plans to make an annual deposit into a tax-

advantaged RMSA account for each eligible participant, which can be used for post-employment health care premiums or expenses. The current capped commitment toward annual retiree medical care will gradually become less attractive to future employees as the portion of retirement healthcare subsidized by the Company diminishes. Id.

In combination, introduction of the K-Vantage Program and the RMSA program, CL&P expects to lower its benefits expense primarily in the form of lower pension expense. CL&P also states that it is equally important that less reliance on the original defined benefit pension plan will reduce cost volatility to CL&P in the long term. According to CL&P, in addition to these plan changes, the major factors causing the projected decreases in pension expense are a higher discount rate, favorable asset performance in 2006, reduced amortization of past losses and fewer participants due to the K-Vantage program. DeAngelo PFT, p. 5.

In this proceeding, CL&P filed for net pension expense of $976,000 and negative $5,076,000, while OPEB expenses are $12,169,000 and $12,212,000, for the years 2008 and 2009, respectively. Application, Schedule C-3.26d; Late Filed Exhibit No. 76. This represents a significant decline from the 2006 test year pension expense of $9,196,000 and OPEB expense of $13,313,000. Id. In calculating its expense the Company used actuarial assumptions of 6.0%, 8.75%, and 4.0% for discount rate, expected return, and average wage increase, respectively. In calculating its OPEB expenses, CL&P used health care cost trend rates of 8.0% for 2008 and 7.0% for 2009, reducing 1.0% per year to an ultimate rate of 5.0% in 2011 and later. Response to Interrogatory EL-158.

b. Pensions

Financial Accounting Standards (SFAS) No. 87, or pension expense, establishes that pension expense is based on the following elements which in total equal net periodic benefit cost. CL&P's pension expense consists of the following elements:

Service cost
+ Interest cost
- Expected return on assets
+ Amortization of Unrecognized
(Gain)/Loss
Prior service cost
Transition Obligation (Asset)
Net Periodic Pension Cost

Generally, service cost is the increase in projected benefit obligation due to the accrual of benefits that occurred in the current period. Interest cost reflects the growth in present value of projected accrued benefit obligations as they come one period closer to payment. These costs are offset by the expected return on assets, which equals the fair market value of plan assets times the expected long-term rate of return on plan assets. To the extent these components deviate from actual or result from plan changes, the difference accumulates in asset or liability accounts and is amortized over a number of years into (gains)/losses, prior service cost, and transition obligation

(asset). To the extent that actual and expected returns on plan assets are different, this is accumulated in unrecognized net (gains) or losses. Affecting each element of net periodic benefit cost are actuarial assumptions such as the discount rate, expected return on assets, and average wage increase.

c. OPEB

SFAS No. 106, or OPEB expense, establishes accounting standards for postretirement benefits other than pensions. This statement focuses principally on health care benefits, where the employer promises to provide health benefits after an employee retires. Such benefits are other post retirement employee benefits and the expense is calculated with one additional assumption, the health care cost trend rate. This represents the expected annual rates of change in the cost of health care benefits currently provided by the post retirement benefit plan.

d. Capitalization

CL&P capitalizes a portion of its pensions and OPEB expenses into rate base. To the extent that employees are doing capital work, a portion of their benefits and pension costs get capitalized along with their direct labor costs. The Company indicated that the amount of pension expense that is capitalized is based on the payroll that is capitalized. Tr. 10/15/07, pp. 852-853.

e. Actuarial Assumptions

The key actuarial assumptions used in determining the Company's pension expense are: 1) discount rate, 2) expected return on assets, and 3) average wage increase. Discount rate is used to evaluate the present value of the plan liabilities. The higher the discount rate, the lower the present value resulting in lower pension expense. Expected return is an assumption, not an actual return, and is a product of plan investment mix and the expected earnings on such mix. The higher the assumption the more the plan assumes it can earn resulting in lower pension expense. The average wage increase is the assumed increase in annual wages for all employees in the plan. The higher this assumption, the higher the pension expense.

In its Application, the Company used a 6.0% discount rate, 8.75% earnings rate, and 4.00% average wage increase in calculation of its pension numbers for 2008 and 2009. The Company provided data on approximately 66 utility companies as of year end 2006 validating the use these actuarial assumptions. Response to Interrogatory EL-157. The assumptions disclosed at year-end 2006 indicated an average utility discount rate of 5.88%, an average utility wage increase of 4.14%, and an average utility expected long-term rate of return of 8.45%. The data, in fact, showed that these companies used, on average, similar actuarial assumptions to those CL&P had used as noted above.

In developing its 6.0% discount rate, the Company's actuary developed a yield curve approach that is supported by using the Moody's Aa Corporate long term high quality index which had a yield to maturity of 5.93% and a duration of about 12.7 years as of December 31, 2006. The pension discount rate of 5.90% for 2007 was increased

by .10% from the 2006 assumption to 6.0% for 2008 and 2009. Response to Interrogatory EL-156. CL&P noted that although U.S. Treasury rates are about 5 to 6 basis points lower than they were from the December 31, 2006 level, the Company does not anticipate any major change to its current forecast. CL&P testified that the discount rate of 6.0% is reasonable given current market conditions and does not expect a change in its forecasted assumption for 2008 and beyond. Tr. 10/15/07, pp. 848-849. Since the rate serves to discount the pension liabilities to the present, a higher discount rate would result in lower liabilities and thus less current pension expense.

In developing the expected return on assets assumption of 8.75% for the years 2008 and 2009, the Company evaluated input from actuaries, consultants and economists, as well as long-term inflation assumptions and the Company's historical 22-year compounded return of approximately 11.5%. Response to Interrogatory EL-156, p. 4. The Company's expected return on assets is based on certain asset allocation assumptions and expected long-term rates of return. Id. The Company assumes a 70% equity investment position in both its pension and post-retirement benefits. Response to Interrogatory EL-160. Since this rate assumes the amount one can earn on plan assets, a higher expected return would lower pension expense.

The Company has used an average wage increase assumption of 4.0% for the years 2008 and 2009. CL&P believes that a salary growth rate of 4.0% reflects current salary increases and the level of increases built into the union contracts and the level of promotions. Response to Interrogatory EL-156, p. 2. A higher average wage increase would result in greater benefits earned by plan participants and thus would increase pension expense.

The same discount rate and expected return on plan assets are used to calculate OPEB expense. In addition, the Company uses a select and ultimate health care cost trend assumption which is the prevalent practice among large OPEB plan sponsors. Response to Interrogatory EL-158. In determining the OPEB cost for CL&P, the Company imputed a health care cost trend rate of 9% in 2007, reducing 1.0% per year to an ultimate rate of 5.0% in 2011 and later. This schedule assumes a trend rate of 8.0% in 2008, reducing to 7.0% in 2009. Id. CL&P's actuaries recommended an increase in the health care trend rate and reset the curve to 9.0% from the prior allowed rate of 5.0% in 2007. CL&P explained that it had actual escalation of double digits for the retirees in the last couple years and forecasts need to be reasonably close to recorded expenses. Tr. 10/15/07, pp. 861-863. The initial health care cost trend assumption reflects expectations of cost increases in the near term on the basis of several surveys and actual experience of other large clients with postretirement health care plans. A higher health care cost trend rate would mean higher benefit costs and thus increased OPEB expense.

f. Department Analysis

i. Actuarial Assumptions

The Department evaluated the Treasury 20-year Constant Maturity Treasury Index (CMT) rate as of the last day of hearings, November 8, 2007, and found that this

rate was 4.70% versus 4.91% at December 29, 2006, the end of the test year, a 21 basis points decrease. Although the current Treasury rate has declined since the test year, the relative decrease is minor. Given the 20-year CMT's similarity in movement to the Moodys Aa rate, and the data provided by CL&P showing companies surveyed using 5.88% as an average discount rate, the Department finds this is consistent with the 6.0% discount rate that CL&P is forecasting for 2008 and 2009. The Department accepts the fact that the 20-year Treasury and the Moody's Aa yields are subject to change, but finds that a expected discount rate of 6% is reasonable based on current market conditions.

The Company supports the use of an 8.75% expected return which is based on the compilation of approximately 70 gas and electric utility companies included in the S&P 500 that sponsor defined benefit pension plans. Response to Interrogatory EL-157. The survey data that the Company provided, which included S&P 500 companies' annual reports for 2006, showed that the average expected return assumption used by those companies was 8.45%. Also confirming the 8.75% long-term rate of return assumption is an analysis developed by Hewitt Associates, which produces an expected return of 8.89% for pension assets and 8.41% for retiree medical assets based on CL&P's asset allocation or investment mix. Response to Interrogatory EL-156, p. 5. Based on the average assumption of companies surveyed and the analyses from actuaries, consultants and economists, as well as long-term inflation assumptions and the Company's historical compounded return, the Department finds that CL&P's 8.75% assumption is reasonable and consistent with the various surveys and averages of other utility companies.

The data which CL&P provided shows that the average wage increase assumption used for all companies surveyed was 4.14%. Response to Interrogatory EL-157. CL&P used a salary growth rate of 4.0% which reflects current salary increases and the level of increases built into the union contracts and the level of promotions. Response to Interrogatory EL-156, p. 2. The Department finds that a survey of approximately 70 utilities is a significant enough sampling upon which to draw reasonable conclusions. Accordingly, the Department accepts 6.0%, 8.75%, and 4.00%, for discount rate, expected return and wage increase, respectively, as reasonable actuarial assumptions to be used in determining CL&P's pension expense in this proceeding.

In calculating its OPEB expenses, the Company also brings in a healthcare trend rate based upon information from the carriers. CL&P selected a schedule that assumes a health care cost trend rate of 8.0% in 2008, 7.0% in 2009, and reducing 1% per annum to an ultimate rate of 5.0% in 2011 and beyond. The Company's actuaries reset the trend rate curve increasing it from 5.0% to 9.0% in 2007 to better align the rise in expenses with CL&P's forecasts for future retirees. The Department has evaluated the cost trend rate for CL&P's OPEB expenses and finds that it is reasonable and the assumptions are within the reasonable range of outcomes.

ii. Asset Performance

CL&P calculated the net projected pension expense for 2008 rate year of $976,000 which represents a significant decline from the 2006 test year expense of

$9,196,000, primarily due to favorable asset performance in 2006, higher discount rate, and lower amortizations of past losses. DeAngelo PFT, p. 2; Schedule C, WP C-3.26d. CL&P's calculations were based on an expected pension plan asset level of $1.165 million at year end 2007. Response to Interrogatory EL-155, p. 2. The Company used an 8.75% actuarial assumption for earnings, which results in expected earnings of $62.6 million on pension assets for the full year 2007. Id. As of the last valuation date, the pension fund earned about 6% through the end of August 2007, which would be in line with the 8.75% that CL&P assumed it would earn in 2007. CL&P did not anticipate any change with the assumptions or with the final valuations through the end of the year. Tr. 10/15/07, pp. 848-852.

The Department reviewed CL&P's expected asset performance for 2007 and compared it to the current investment market conditions based on the S&P 500 experience as of the last day of hearings on November 8, 2007. The Department notes that the S&P 500 Index, an important gauge of the investment market, did rise almost 90 points since the Company's last asset valuation on August 31, 2007, only to drop at or below that on November 8, 2007. Given the current and expected market fluctuations, the Department is not making adjustments to CL&P's expected asset levels for 2007. Accordingly, the Department finds the 2007 asset levels on which the pension and OPEB expense is derived from for 2008 and 2009 is reasonable, while keeping its actuarial assumptions constant.

Based on the analysis above the Department approves the pension expense and OPEB expenses for the years 2008 and 2009 as proposed.

20. NUSCO Capital Funding

In its Brief, the OCC requests that $2.907 million of NUSCO capital funding expense be disallowed. The OCC points out that after the repeal of the Public Utility Holding Company Act in February, 2006, NUSCO began financing its own operations through an equity infusion by NU of $30 million. The $2.907 million is derived by CL&P applying a rate of return to the equity in NUSCO. The OCC states that there has been no change between NUSCO and CL&P's service agreement to reflect the new charge, and that the charge is not tied to any specific service.

In its Reply Brief, CL&P indicates it is now authorized, under FERC's new rules governing service companies, to recover a return on capital from CL&P. If CL&P owned the assets directly, CL&P's capital costs for such ownership would be recovered in rates, and the fact that NUSCO owns the assets does not justify loss of recovery of capital costs. CL&P explains that duplicating needed services and assets within each utility would drive up costs in the long run, and critical consistencies, controls and oversight could be lost. CL&P Reply Brief, pp. 50 and 51.

The Department notes that the OCC does not point out that unnecessary assets were subsidized by NUSCO, and it offers no explanation of why a rate of return charge is inappropriate in this instance. However, the Department is also concerned about any and all transactions between affiliates being at arms length. The Department rejects OCC's request for denial of the rate of return on the NUSCO assets for the rate year because of the lack of evidence indicating irregularity or imprudence, but will not

completely agree with the affiliate charge without further investigation. Therefore, the Department allows the Company's claim in this Decision, but will address all parties' concerns in CL&P's/NU's next Affiliate Transaction/Management Audit and Report.

21. Residual O&M Expense

The Company's test residual O&M was $3.306 million and the rate year request is $3.449 million. The Company revised the test amount to $3.221 million. Application, Schedule C-3.31 and Late Filed Exhibit No. 112. This revision decreased the rate year request by $91,000 to $3.358 million. The Department accepts the Company's adjustment and will allow residual O&M of $3.358 million and disallow $91,000.

22. Depreciation Expense

a. Radio System Upgrade

As discussed in the Capital Program section, above, the Department believes it is not appropriate to include the costs of the new radio system in rate base at this time. The Department, therefore, adjusts 2008 and 2009 depreciation expense. The depreciation rate for account 397, Communication Equipment, is 5.416%. Response to Interrogatory OCC-108. Therefore, the Department removes $138,000 ($2.556 million x 5.416%) from 2008 depreciation expense and $270,000 ($4.986 million x 5.416%) from 2009 depreciation expense.

b. Customer Services Integration Project

As discussed in Section II.B, Construction Program, above, the Department does not allow the cost increases above the original budget for C2 in rate base at this time. The Department, therefore, adjusts 2008 and 2009 depreciation expense. The depreciation rate for account 303, Miscellaneous Intangible Plant, is 15.503%. Response to Interrogatory OCC-108. Therefore, the Department removes $1.623 million ($10.472 million x 15.503%) from 2008 depreciation expense and $3.247 million ($20.944 million x 15.503%).

c. 2007 Meter Retirements

As discussed in Section II.C., Rate Base, above, the Department removed $50.7 million from plant in service and accumulated depreciation to account for the June 2007 retirement of older and no longer used meters that were recorded in account 370, Meters. Therefore, the Department decreases depreciation expense to reflect the fact that the meters are no longer in rate base. The depreciation rate for account 370 is 5.655%. Response to Interrogatory OCC-108. Therefore, depreciation expense is decreased by $2.9 million ($50.7 million x 5.655%) in 2008 and 2009.

d. Depreciation Expense Summary

The total decrease to depreciation expense for 2008 is $4.661 million and for 2009 is $6.417 million.

23. Station Service Receivables

Station Service Receivables are the result of CL&P billing certain Connecticut merchant generators retail rates when energy is delivered to their generating plants for station service when the generating unit is not producing energy. The Company and the generators are disputing the treatment of CL&P's charges to the generating facilities because the generators indicate that they have not received energy from CL&P's distribution facilities that comprise the billings, but rather get energy from self-generation or through interconnected transmission facilities. These unpaid receivables have accumulated over time, and the generators have continued to dispute the charges after considering current rulings by the Federal Energy Regulatory Commission (FERC), and, in the case of NRG, its bankruptcy settlement proceedings. The Department previously allowed deferral of such receivables as a regulatory asset, allowing no return of or on the deferred amount, with final disposition to be determined in the instant proceeding. For NRG, see the 03-07-02 Decision, pp. 33 and 34; and for Dominion Nuclear Connecticut, Inc. (Dominion), see the Decision dated August 29, 2007, In Docket No. 06-09-16, Petition of The Connecticut Light and Power Company for a Declaratory Ruling Concerning the Accounting Treatment of Unrecovered Dominion Station Service Costs (2007 Decision), p. 3.

a. CL&P's Position

In its Application, CL&P requests the following treatments for previously deferred Station Service Receivables of $22.2 million and $3.4 million from NRG and Dominion, respectively:

Specifically, the Company is seeking recovery of NRG's $22.276 million Station Service Receivable by amortizing that balance over a two-year period. This amounts to $11.138 of amortization expense for each of 2008, the rate year, and 2009. Schedule WP C-3.34, p.1. Further, CL&P requests that the Department create a regulatory asset for the unamortized deferred balance to be included in rate base with a return of and on during the amortization period. For NRG, the requested regulatory asset in rate base in the rate year is $13.393 million. This amount is calculated as the $22.276 million deferred balance reduced by Accumulated Deferred Income Taxes, calculated at the combined effective federal and state income tax rate of 39.875% ($22.276 million times .39875 equals $8.883 million; and $22.276 million less $8.883 million equals $13.393 million). Schedule B-6.2.

For the Dominion Station Service Receivable the Company originally requested a two-year amortization of the accumulated deferred amount of $3.4 million, an amortization expense of $1.7 million each year for 2008, the rate year, and 2009, and rate base treatment for the unamortized deferred amount, net of ADIT, of $2.044 million. Schedule WP C-3.34, p. 2. CL&P subsequently adjusted the accumulated deferred amount to $1.852 million, amortization to $926,000 per year, and seeks regulatory asset treatment in rate base of $1.114 million ($1.852 million times .39875 equals $738,000; and $1.852 million less $738,000 equals $1.114 million). Schedule B-6.2 (Revised).

The Company states that as a result of the 03-07-02 Decision, CL&P was allowed to defer $10.5 million of NRG station service receivable. This amount

represented $14.7 million of the Company's recorded receivable at that time for station service, less $4.2 million that NRG placed in escrow on or about April 11, 2003 pending final resolution of the dispute. In the 03-07-02 Decision, the Department recognized "the uniqueness of the NRG station service receivable, both from the fact that NRG is in bankruptcy and that the Company has, in good faith, supplied station service as a public policy decision to keep power supplied to its customers." Since CL&P had not reached a settlement with NRG and since an order on the merits of this issue had not been issued by the bankruptcy court, the Department allowed the Company to accrue a trued-up NRG station service receivable in a deferred account, with no return of or on that deferral. The Department provided CL&P an opportunity to request recovery in a general rate case proceeding. Goodwin PFT, pp 28 and 29.

CL&P testified that the rates charged for station service include legislatively-mandated charges such as for Conservation and Load Management (C&LM), renewables, and the Competitive Transition Adjustment (CTA). The Company indicated that when you are a transmission-connected customer, the distribution demand charge is waived, and only a customer charge is collected in tariffs. Station service is charged under a backup standby rate, either Rate 984 or 985, which are bundled rates that require an accounting allocation to distribute revenues between billing components. When there are no kW hours available to unbundle the revenues, CL&P ends up with distribution revenues to the Company for its fixed charges. Tr. 10/16/07, pp. 1061-1066.

The Company is proposing to recover the NRG and Dominion station service receivables over a two-year period primarily because it has been carrying the NRG deferred asset since 1999, and a Dominion balance since early 2006, without the benefit of including the deferred balances as part of CL&P's rate base. The Company has proposed a two year recovery period assuming that it would not need to file another distribution rate case for at least two years. If the Department determines that a longer amortization period is appropriate, the Company requests the unamortized balance be included in rate base as a regulatory asset until the balance is fully recovered. Response to Interrogatory CIEC-013.

During the hearings, CL&P testified that it would not be seeking recovery of the previously written off uncollectible amounts of station service receivables from customers. Further, the Company will no longer accrue for station service receivables effective December 31, 2007. Further, to the extent that the NRG arbitration process is resolved, that to the extent that the Company's Station Service Receivable request was granted in the rate case, any value, up to the amount of the Department-allowed deferral, from that ultimate resolution with NRG, would be credited back to customers. Tr. 11/8/07, pp. 2531 and 2532; Tr. 10/11/07, p. 664 and 665.

b. OCC's Position

The OCC recommends that the NRG balance approved by the Department for deferral in the 03-07-02 Decision of $10.5 million be amortized in this case over a four-year period. Additionally, the OCC recommends that the associated late payment charges of $3.8 million for 2004-2007 be amortized over the four-year period. The $3.8 million represents late payment revenues that were incorporated in the revenue

requirement in the 03-07-02 Decision. Combined, these result in a recommended amount to be recovered from ratepayers of $14.3 million ($10.5 million plus $3.8 million). Utilizing a recommended four-year amortization period, the annual amortization expense would be $3.6 million ($14.3 million divided by 4), which is $7.5 million less than the $11.1 million amortization expense requested by CL&P ($11.1 million less $3.6 million). OCC Supplemental PFT, pp. 4 and 5.

Regarding the Dominion Station Service Receivable, assuming that the 2002 Dominion station service distribution revenues of $.575 million is representative of 2006-2007 revenues, the Company would have under-recovered approximately $1.149 million over the two-year period which is less than the $1.545 million of uncollectible reserve CL&P recorded associated with the receivables. The OCC recommends that the proposed recovery and amortization ($3.4 million recovery, $1.7 million annual amortization) be removed from the filing. Id., p. 6.

The OCC states that, consistent with the 03-07-02 Decision, the Company should not earn a return on the unamortized balance of Station Service Receivables. Id.

c. AG's Position

The AG indicates that station service is electricity used by a generation facility when it is off-line and not generating electricity, and that the power is delivered over transmission lines and metered at the facility. According to CL&P, FERC has determined that no distribution assets are used in the provision of station service, and that station service takes place entirely on the FERC jurisdictional open access transmission tariff. The AG notes that $11.7 million of CL&P's requested amount for NRG Station Service Receivables was accrued after NRG declared bankruptcy and questions whether the Company has any legitimate legal right to that amount. Therefore, the $11.7 million should be rejected. AG Brief, pp. 23 and 24; See Response to Interrogatory OCC-111.

As to the remaining $13 million, the AG recommends that the DPUC should not allow recovery of the amount in dispute, because doing so could diminish the Company's incentive to try to get money back. If, however, the Department allows recovery of $13 million, that amount should be amortized over a five-year period with no return of and on the unamortized balance. Id., p. 25.

d. CIEC's Position

The CIEC takes no position with respect to the recovery of the Station Service principal amounts, but opposes the recovery of late payment charges associated with, and rate of return on, the Station Service receivables. Any recovery should be amortized over four years, not include a rate of return, and be recovered as part of the Transmission Adjustment Charge (TAC). CIEC states that, pursuant to case law, where a late charge does not reflect actual compensation to the creditor for extra administrative expenses in handling a late payment, it is deemed an unenforceable penalty. CIEC Brief, pp. 33 and 34.

e. Department Analysis

The Department agrees with CL&P that the deferral of NRG and Dominion Station Service Receivables, with no return of or on the deferred amount, was allowed in the 03-07-02 and 2007 Decisions. The Department also agrees with the AG that the Department did not assure future recovery of these amounts, and would reconsider potential recovery in a subsequent proceeding. AG Brief, p. 25.

i. NRG Station Service Receivable

The Department notes that the proposed NRG receivable consists of a receivable amount of $30.1 million that includes 5.6 million of late payment charges, reduced by a net uncollectible reserve of $7.8 million, resulting in a net receivable of $22.3 million. Responses to Interrogatories EL-172, p. 5 and OCC-111, p. 2 (Sept. – Dec. 2007 Uncollectible Reserve of $.465 million).

In the 03-07-02 Decision, the Department recognized the uniqueness of NRG's position in bankruptcy and, as stated by CL&P, allowed the Company to accrue a trued-up NRG station service receivable in a deferred account, with no return of or on that deferral. The Department notes that the itemization of the billing components of the gross $30.1 million of NRG receivables (before reducing that amount by the uncollectible reserve) indicates approximately $9.7 million of distribution charges, $5.6 million of late payment charges, approximately $1.4 million of sales tax with the remaining $13.4 million of the charges representing regulatory and stranded costs such as the GSC, FMCC, CTA and renewable, charges that are subject to annual reconciliations. Id., (Certain approximations extrapolated from combined data).

The OCC, AG and CIEC argue that late payment charges should not be recoverable. The Department notes that the uncollectible reserve of approximately $7.8 million, booked by the Company and not charged to customers, is an amount greater than the approximately $5.6 million of late payment charges indicated in the NRG receivable detail. The Department will not rule on whether late payment charges should or should not have been accrued on station service receivables. Rather, the Department finds that the uncollectible reserve booked by the Company is sufficient to mitigate the effect of the late payment charges and any other charges, such as sales tax, related to the late payment charges.

As to the net NRG Station Service Receivable, the Department finds it appropriate that this deferred amount be allowed rate base treatment. One of the compelling reasons for affording such treatment is that the annual amount deferred for Station Service revenues were included, to the benefit of ratepayers, in annual stranded cost, FMCC and other reconciliations. Allowing rate base treatment essentially restores stranded and other costs that were written off, to the benefit of ratepayers, over the years of the deferral. However, the Department will not allow a two-year amortization as proposed by the Company, and will amortize the deferred balance over an historically-typical four-year period. Therefore, the Department allows the unamortized balance, net of ADIT, of NRG Station Service Receivable to be treated as a regulatory asset in rate base. However, the Department allows a four-year amortization period as opposed to the Company's proposed two-year amortization period.

The Department is mindful of the Company's assertion that any amount received from the NRG bankruptcy/arbitration results, up to the $22.276 million allowed by the Department in this proceeding, will flow back to ratepayers.

On January 8, 2008, CL&P entered a protected, unsigned settlement agreement between NRG and CL&P into the record of this proceeding. The Department has reviewed the proposed station settlement agreement between NRG and CL&P, and it approves it without change or modification. However, the Department does not approve CL&P's proposed tracking of an allowed revenue requirement against the actual January 31, 2008 station service as the record evidence presented by the Company in this proceeding indicates that it would not continue to charge for station service past December 31, 2007. Regarding the potential settlement and other non-settlement matters CL&P alluded to in its filing, the Department reduces the unamortized balance in the rate year to $14.5 million, and reduces the annual amortization to $3.625 million per year ($14.5 million divided by 4). This reduces amortization expense by $7.513 million ($11.138 million less $3.625 million). In its Written Exceptions, CL&P calculates the net rate base effect of the NRG deferred asset balance to be a reduction in rate base of $2.383 million in 2008, and $1.226 million in 2009. CL&P Written Exceptions, Exhibit 2, p. 17. The Department has reviewed the Company's calculations and accepts CL&P's adjustment.

ii. Dominion Station Service Receivable

The Dominion receivable contains distribution charges, non-distribution charges and late payment charges. In the 2007 Decision, the Department noted that FERC ruled on September 22, 2006 that CL&P had unlawfully charged Dominion for station power and local delivery service for Millstone Station. FERC, based on its review of the terms of a previously-existing interconnection agreement with CL&P, stated that Dominion was entitled to self-supply its power needs at Millstone, and that it was an uncontroverted fact that no local distribution facilities are involved in any delivery of station power to the Millstone units. In the 2007 Decision, the Department indicated that the burden will be on CL&P to, in the instant docket, demonstrate whether it is appropriate to recover such costs and, if so, the correctness and appropriateness of the billing and the amounts claimed. 2007 Decision, pp. 1 and 2.

The Department reviewed the Dominion Station Service Receivable details, and found that from the initial booking of the receivable in the first quarter of 2006 through the first quarter of 2007, CL&P calculated its uncollectible reserve estimate by adding together the distribution revenues and late payment charges. However, the second quarter of 2007's uncollectible reserve estimate contains a math error, and no uncollectible estimate was made for the third and fourth quarter of 2007. Response to Interrogatory OCC-112. If the reserve had been consistently estimated, CL&P would have recorded and additional $590,000 for Dominion's receivable.

The Department agrees with CL&P's philosophy that distribution revenues and late payment charges should be fully reserved against since Dominion was self-supplying its energy (or otherwise using energy supplied through transmission facilities). The Department believes all distribution charges and late payment charges should have

been fully reserved against in its uncollectible reserve estimate. In its revised workpaper, CL&P deducted $1.548 million of uncollectible reserves from the $3.4 receivable balance. The Department further increases the uncollectible reserve by $590,000 for the second, third and fourth quarter estimate errors and reduces annual amortization expense to $315,000 ($3.4 million less $1.548 million less $590,000 equals $1.262 million divided by 4), a decrease of $1.385 million annually ($1.7 million original proposed amount less $315,000).

In its Written Exceptions, CL&P calculated Dominion's rate base decrease to be $869,000 in 2008 and $547,000 in 2009. The Department has reviewed the Company's calculations and agrees with the adjustments as calculated by CL&P.

iii. Summary of Station Service Receivable

The total decrease to station service receivable amortization is $8.898 million.

24. Amortization of KATZ Call Center License Payment

CL&P originally included $300,000 in the rate year for the amortization of the cost KATZ Call Center License agreement. CL&P revised the rate year amortization based on the actual license agreement to $269,000, a decrease of $31,000. Schedule C-3.34; Late Filed Exhibit No. 20, OCC-60.

The Department agrees with CL&P that the amortization of the actual cost of the KATZ Call Center agreement should be included in the rate year. Therefore, the Department decreases expenses by $31,000.

25. Property Taxes

CL&P's actual property taxes were $46 million for 2006. In calculating rate year property taxes, CL&P escalated the 2006 actual mil rates by 3% per year. CL&P calculated the property taxes on the rate year plant in service using the escalated mil rate. The rate year property taxes that CL&P calculated are $53 million, an increase of $7 million. For 2009, CL&P increased the property taxes for the incremental plant in service. The 2009 property taxes are forecast at $58.2 million, an additional increase of $5.2 million. Schedule C-3.36; Response to Interrogatory EL-119.

During the hearing process, CL&P revised its property tax calculations to reflect the 2007 actual filed personal property assessments, actual 2007 mil rates and projections of plant additions and depreciation as used in the budget process. CL&P did not escalate the mil rates for 2008 and 2009. Based on these revisions, CL&P's revised 2008 property tax projection is $47 million, which is a decrease of $6 million from the original request. For 2009, the revised property tax projection is $49.7 million, which is a decrease of $8.5 million from the original request. Response to Interrogatory OCC-118SP01; Late Filed Exhibit No. 54.

Consistent with past practice, the Department believes it is appropriate to forecast property taxes using the most current assessments and mil rates. The Department reviewed the briefs of the docket participants and notes that no party or

intervenor took issue with the Company's revised property tax request. Therefore, the Department approves the revised property taxes and reduces the rate year and 2009 expenses by $6 million and $8.5 million, respectively.

26. Gross Earnings Tax

a. GET on Other Revenues

CL&P did not include gross earnings tax (GET) on other revenues such as late payments, returned checks and reconnection fees in test year because these revenues were not included in the Company's 2006 GET returns. However, CL&P did include $458,000 for the GET on the other revenues for the rate year based on its interpretation of the August 30, 2006 Decision in Docket No. 06-04-10, Application of the CT Department of Revenue Services for a Declaratory Ruling Regarding the Application of the Uniform System of Accounts for Electric Companies. However, CL&P is currently in litigation with the Department of Revenue Service (DRS) and hopes to reach a settlement on this issue. Response to Interrogatory OCC-124; Tr. 10/10/07, pp. 564 and 565.

In Docket No. 06-04-10, the Department stated that Conn. Gen. Stat. § 16-264(c)(2), the GET statute, does not fall within its jurisdiction. Further, other factors outside the Department's jurisdiction might preclude other revenue from being taxable income. As CL&P is currently in negation with DRS on this issue, it is unknown what the actual GET tax liability will be for the rate year. If the GET expense is put into rates and then DRS rules that it is now owed, then CL&P would collect revenues for an expense it did not incur.

CL&P testified that it would be acceptable to remove the projected rate year expense from revenue requirements and allow the Company to record a deferred asset for the amount owed when a settlement with DRS is reached. Tr. 10/10/07, p. 565. Given that CL&P did not pay GET on other revenue in the test year and the possibility of a settlement of this issue, the Department removes the requested $458,000 for rate year GET expense on other revenue. However, as GET is a requirement for doing business it is fair that CL&P receive compensation for its rate year expense. Therefore, at the time it reaches a settlement with DRS, CL&P shall file the settlement with the Department. CL&P is also allowed to record a deferred asset for the amount of the rate year GET expense subject to review in its next rate proceeding. CL&P is not allowed to seek recovery of pre-2008 GET expense as that would have been a normal operating expense occurring outside of the rate year. Further, CL&P may include normal rate year GET expense occurring after 2008 in its next rate proceeding.

b. GET on Increased C&LM and Renewables Charges

CL&P collects the GET for C&LM and renewable charges through the distribution rate. For the rate year, CL&P calculated the GET on C&LM and renewable revenues of $53 million and $17.7 million respectively. Schedule C-3.38. CL&P states that it believes the Department will restore the C&LM and renewable charges of $65 million and $21.7 million, respectively, effective May 1, 2008 in Docket No. 03-09-08RE01, Applications of the Connecticut Light and Power Company and The United Illuminating

Company for Issuance of Financing Order – Funding for the Conservation and Load Management Fund and the Renewable Energy Investment Fund. Consequently the associated GET will increase by $1.1 million for the rate year. Response to Interrogatory OCC-124SP01.

While the Department has not yet issued a final Decision in Docket No. 03-09-08RE01, there is a schedule set out by the legislature for the restoration of the C&LM and renewables charges. Pursuant to the original financing order in Docket No. 03-09-08, CL&P began recovering the costs of the bonds through the CTA. Concurrent with the restoration of the C&LM and renewables charges, the CTA will decrease as the bonds are repaid. The Department approves the $1.1 million increase in the rate year GET expense as the C&LM and renewables revenues will increase per the new legislation. The Department notes that the CTA revenues will decrease by $16 million effective May 1, 2008 resulting in a $1.1 million decrease to the GET on the CTA. That decrease will be reviewed and reconciled in the next CTA reconciliation proceeding.

c. Summary on GET

The Department calculates the net increase to rate year GET expense from these two items is $642,000.

27. Income Tax Refund

In its Brief, the OCC indicates that in the test year the Company removed a $5.5 million state tax expense credit associated with a refund received by the Company from the IRS. The refund relates to a recently sustained federal deduction that was formerly in dispute. The OCC states that the refund pertained to income taxes funded by ratepayers in the past and was received by the Company in the test year. Therefore the refund should be flowed back to ratepayers by a rate base adjustment and a four-year amortization of the $5.5 million. The OCC states that the adjustment would not be retroactive as the amounts were booked by the Company as a credit to state income tax expense during the historic test year utilized in this case. OCC Brief, p. 85.

In its Reply Brief, the Company points out that the OCC's request is based on its unsupported assumption that the refund pertained to income taxes funded by ratepayers. The OCC fails to cite any evidence that customers funded this expense because none exists, and that in fact the expense was funded by CL&P. In addition, the Company's proposed treatment of this tax credit in the Rate Case Application is appropriate based on the fact that (1) it constitutes a one-time, nonrecurring credit, (2) exclusion of the credit is consistent with past practice and (3) exclusion of the credit is appropriate because the underlying event has no relationship or impact to the 2008 rate year. CL&P Reply Brief, p. 53.

The Department agrees with the Company that no adjustment should be made in the rate year. In making this determination, the Department finds that the evidentiary record in this proceeding does not support the OCC's contention, and that to apply the non-recurring test year credit to rate year rate base and expenses would be inconsistent with prior Department practices and would constitute retroactive ratemaking.

28. Interest Synchronization

The Department has made adjustments to CL&P's requested rate base and capital structure. Therefore, an interest synchronization adjustment must be made to coordinate the allowed rate base and cost of capital with the income tax calculation. The Department's adjustments cause CL&P's interest deduction to be lower for tax purposes and, consequently, cause an increase in income tax expense. This effect is taken into account in the Tables attached to the Decision.

29. Summary of Expense Adjustments

Following is a summary of expense adjustments for the rate period:

Category	2008	2009
Customer Service Integration Project	$ (2,232,000)	$ (2,232,000)
Insurance Expense	(1,043,000)	(1,043,000)
Outside Services - Professional	(520,000)	(520,000)
Outside Services - Environmental	(27,000)	(27,000)
Outside Services - Line Clearance Expense	(5,871,000)	(5,871,000)
Regulatory Assessments	(4,910,000)	(4,910,000)
Facility Rent Expense	(247,000)	(247,000)
Incremental Major Storm Expense and Storm Reserve Accrual	(3,246,000)	(3,246,000)
Telecommunications Expense	(96,000)	(96,000)
Uncollectibles Expense	(7,455,000)	(7,455,000)
Vehicle Leases, Auto Insurance & Registration	(397,000)	(397,000)
Payroll Expense	(14,286,000)	(14,286,000)
Fringe Benefit Expense	(4,808,000)	(4,808,000)
Incentive Compensation	(5,816,000)	(5,816,000)
SERP 401K Expenses	(969,000)	(969,000)
Residual O&M Expense	(91,000)	(91,000)
Depreciation Expense	(4,661,000)	(6,417,000)
Station Service Receivables	(8,898,000)	(8,898,000)
Amortization of KATZ Call Center License Payment	(31,000)	(31,000)
Property Taxes	(6,000,000)	(8,500,000)
Gross Earnings Tax	642,000	642,000
Total Expense Adjustments	$ (70,962,000)	$ (75,218,000)

E. CAPITAL STRUCTURE/COST OF CAPITAL

1. Introduction

In determining the appropriate cost of capital to allow the Company, Conn. Gen. Stat. § 16-19e(a)(4) requires that:

> The level and structure of rates be sufficient, but not more than sufficient, to allow public service companies to cover their operating and capital costs, to attract needed capital and to maintain their financial integrity, and yet provide appropriate protection for the relevant public interest both existing and foreseeable.

To determine a rate of return on rate base that is appropriate for CL&P's overall cost of capital, the Department first identifies the components of the Company's capital structure. The cost of each capital component is then determined and weighted according to its proportion of total capitalization. These weighted costs are summed to determine the Company's overall cost of capital, which becomes the allowed rate of return on rate base (ROR).

2. Capital Structure

The Company's proposed capital structure and its corresponding component costs are depicted in the table below. The Company's recommended capital structure for ratemaking purposes is based on the need for CL&P to achieve a projected rating agency capital structure which includes a common equity ratio of 45% and equates to a 49.50% ratemaking equity capitalization. CL&P's currently allowed capital structure was set at 47.2% equity ratio. According to the Company, a stronger capitalization is necessary to offset its weak coverage ratios. Eckenroth PFT, p. 13. CL&P also argues that the higher cash flow from the higher percent equity was necessary to stabilize the cash ratios. Id. Mr. Eckenroth performed a capitalization study using a proxy of 42 major electric operating subsidiaries for the years 2003 through 2006. Mr. Eckenroth's 42-member peer group's equity percentage ranged from 46.3% to 49.28%, much higher than CL&P's equity ratio. Eckenroth PFT, p. 14.

Proposed 2008 and 2009 Average Capitalization

Class of Capital	($000) Amount	% of Total	Cost	Weighted Cost
Long-Term Debt	1,911,497	47.60%	6.05%	2.88%
Preferred Stock	116,539	2.90%	4.81%	0.14%
Common Equity	1,987,479	49.50%	11.00%	5.45%
Total	4,015,515	100.00%		8.47%

Sources: Schedule D-1.0; Response to Interrogatory EL-60.

CL&P's proposed capital structure assumes the reinvestment of 60% of the Company's earnings, infusions of $703 million new equity and the issuance of $400 million of new long-term debt. Response to Interrogatory EL-59.

The OCC witness recommended a capital structure consisting of 47.92% long-term debt, 3.09% preferred stock, and 48.98% common equity based on CL&P's projected capital structure as of December 31, 2007 with an overall fair rate of return of 7.75%. Woolridge PFT, p. 11 and Exhibit JRW-3. OCC's recommended cost of capital, including suggested cost rates is shown below.

Class of Capital	Ratios	Cost Rate	Weighted Cost Rate
Long-Term Debt	47.92%	6.05%	2.90%
Preferred Stock	3.09%	4.81%	0.15%
Common Equity	48.98%	9.60%	4.70%
	100.00%		7.75%

Sources: Woolridge PFT, p. 12 and Exhibit JRW-1.

OCC states that CL&P's proposed rate of return is excessive partly due to an inappropriate capital structure. Woolridge PFT, p. 61. The Company's proposed capital structure is based upon the premises that CL&P needs to have 55% debt and 45% equity from a rating agency perspective. OCC made a slight adjustment by using CL&P's projected capital structure as of December 31, 2007. OCC believes that this capital structure is fair and provides the Company with a capitalization that includes more equity than (1) the average for the comparison group of companies employed and (2) the amount provided to CL&P in its last rate case. Woolridge PFT, pp. 12 and 61. However, if decoupling is approved by the Department, Dr. Woolridge recommends that the allowed ROE be reduced 50 basis points to 9.10% which would decrease the weighted cost of capital recommendation to 7.51%. Woolridge PFT, p. 2.

On behalf of CIEC, Mr. Baudino provided testimony to address CL&P's allowed return on equity, capital structure, and weighted cost of capital. CIEC's cost of capital witness recommends that the Department hold the Company's common equity ratio at 47.2% for ratemaking purposes. Baudino PFT, pp. 39-40. Mr. Baudino stated that CL&P's Debt to Total Capital percentages from 2003 through 2006 are quite similar to the S&P Investor Owned utility median values and have been within the range of BBB business profile 3 companies of 55% to 65%. This data suggests that CL&P's allowed capital structure from its last rate case has been reasonable. Id. In CIEC's opinion, the Company's proposed ratemaking equity ratio overstates its required cost of capital and would result in financial harm to ratepayers. CIEC's recommended cost of capital, including cost rates is shown below.

Class of Capital	Ratios	Cost Rate	Weighted Cost Rate
Long-Term Debt	49.77%	6.05%	3.01%
Preferred Stock	3.03%	4.81%	0.15%
Common Equity	47.20%	9.60%	4.53%
	100.00%		7.69%

Source: Baudino PFT, p. 41.

In addition, CIEC reviewed the Company's book equity ratios as a percentage of total capitalization for years 2003 through 2006, and found that by imputing the 47.2% ratemaking equity ratio resulted in CL&P actually earning an equity return greater than 9.60% on a book basis. Baudino PFT, p. 41. Based on CL&P's actual long-term book capitalization, CIEC believes that the Company's currently allowed capital structure contains a generous equity ratio. Id.

As of the Company's last rate case in 2003, CL&P's currently allowed capital structure is 46.01% long term debt, 6.78% preferred stock and 47.22% equity. Response to Interrogatory EL-60. The Department notes that the 20-member proxy group as employed in the Company's DCF analysis, and not the 42-member peer group that Mr. Eckenroth relied on for his capitalization proposal, does show equity capitalizations that are slightly lower than the Mr. Eckenroth's much larger peer group. The 20-member proxy group ranges from 33.0% to 64.0% with the median average

being 45.5% equity capitalization. The Department also points out that the currently allowed equity capitalization of 47.22% still falls well within Mr. Eckenroth's larger peer group range of 46.3% to 49.28% and exceeds the average equity capitalization of the 20-member proxy group. Also, on a rating agency basis, CL&P's preferred stock is assigned a 50% common equity credit which essentially reduces the amount of true common equity that the Company must maintain in order to achieve the same credit ratings objective. Response to Interrogatory EL-57. The Department agrees with CIEC and OCC that the Company's proposed equity capitalization of 49.50% is excessive and exceeds the average equity ratios of the proxy group of companies. Additionally, S&P's credit rating criteria submitted by the Company indicates that the minimum capitalization necessary for a company such as CL&P to maintain a "BBB" rating is 55% debt and 45% equity. McHale PFT, p. 3. While other criteria are considered, it appears advisable for CL&P to maintain such minimum threshold (45% equity including preferred) in this component of the rating analysis. Given the extensive capital improvements that the Company will be financing in part through the issuance of new equity and long-term debt, the Department finds that a strong capitalization would improve CL&P's marketability to attract the necessary capital. Ultimately, this should minimize the cost of capital through lower interest rates on it financings. The Department finds that by increasing the capital structure slightly from 47.2% to 48.99% based on CL&P's projected capital structure as of December 31, 2007, includes more equity than the average of its peer group and provides CL&P with a healthy capital structure that allows it to maintain its stable credit rating. The Department, therefore, finds that a 48.99% equity proportion is more than fully adequate and should enable the Company greater access to the capital markets and financial flexibility.

3. Cost of Long-Term Debt

In its Application, the Company's average forecast 2008 long-term embedded cost of debt was estimated at 6.05%. Application, Schedule D-1.2. However, CL&P updated its Application to reflect the costs associated with Series C and Series D bonds issued in September 2007. The Company revised its forecasted 2008 long-term embedded cost of debt to include the costs associated with the September issuances and now estimates it to be 6.19%. Late Filed Exhibit No. 112; Revised Schedules D-1.2 and D-3.0. The 2008 long-term embedded cost of debt includes the impacts of new debt issuances which includes two new $100 million long-term bonds issued in September 2007 and one new $250 million bond to be issued in 2008. Eckenroth PFT, p. 16.

The Department finds that based on CL&P's Order No. 1 compliance filing for the 12 months ended September 30, 2007, in Docket No. 76-03-07, Investigation to Consider Rate Adjustment Procedures and Mechanisms Appropriate to Charge or Reimburse the Consumer for Changes in the Cost of Fossil Fuel and/or Purchased Gas for Electric and Gas Public Service Companies, the Company shows that its embedded cost of debt was 5.88%. CL&P has projected its embedded cost to be 6.19% for 2008. Both witnesses for the OCC and CIEC have accepted the proposed cost of debt into their recommendations. Consequently, the Department finds that 6.19% is a reasonable actual embedded cost of debt for CL&P and it shall reflect the current cost of new planned debt issuances.

4. Cost of Preferred Stock

The Company is expected to have $116,539,000 in preferred stock in its capital structure at a cost of 4.81%. CL&P has thirteen series of perpetual preferred stock that were issued between 1947 and 1968. Eckenroth PFT, Exhibit GJE-3, p. 3. CL&P sold seven preferred stock series at a premium of $820,000 and subsequently invested the cash in plant and equipment at the time of issuance. Id; Schedules D-4.0 and D-4.1. On a rating agency basis, the Department notes that rating agencies and investment banking firms treat preferred stock differently in that they will assign a credit to the mix of debt and equity. Since CL&P's last rate proceeding, the treatment of the Company's preferred stock has remained the same receiving a 50 percent common equity credit. The 50 percent common equity credit assigned to CL&P's preferred stock reduces the amount of true common equity that the Company must maintain in order to achieve the same credit ratings objective. Id; Response to Interrogatory EL-57. The Department accepts the Company's proposed 4.81% cost as submitted in Schedule D-4.0. The 4.81% includes the unamortized issuance expenses and the $820,000 premium. Id.

5. Cost of Equity

A change in CL&P's allowed return of 9.85%, established in 2003, is warranted in this proceeding, based on the testimony and evidence provided. The Department finds it necessary to make various adjustments to the cost of equity data submitted in order to improve its analytical quality. These adjustments, which are deemed reasonable, clearly support a downward adjustment to the Company's return. Capital cost rates are currently either at or near their lowest levels in more than four decades with interest rates at a cyclical low not seen since 1960s. The Company is clearly functioning in a relatively low interest rate environment, today, which has contributed to lower expected returns.

Therefore, in considering the arguments and analyses of the Parties and Intervenors, the Department sets CL&P's ROE at 9.4%, and adopts such return in this proceeding. The Department determines that such return is fair and reasonable, enabling the Company to operate properly and attract the necessary capital for expansion. The cost of equity component, which is a measure of the investor's expected return, is discussed as follows:

a. Introduction

There are several methods commonly used to determine the appropriate cost of equity. The determination of the cost of equity in this proceeding was obtained using various forms of the discounted cash flow (DCF) proxy group method, capital asset pricing model (CAPM), and risk premium (RP). The DCF evaluates future cash inflows (dividends and capital gains) investors expect to receive from a stock against the current market price investors pay for the stock. The discount rate that brings the present value of the cash flows exactly equal to the market price is the cost of equity. The Department generally relies on the DCF analysis but also considers other methods. Accordingly, material was also presented using the risk premium CAPM by the Company, OCC and CIEC. The CAPM evaluates the cost of equity by determining first an appropriate risk free rate. To this rate it adds a beta (or the degree of co-movement

of the security's rate of return with the market's rate of return) times the expected equity risk premium (the amount by which investors expect the future return on equities, in general, to exceed that on the riskless asset). The following is a summary of the positions of the parties and intervenors on the subject of cost of equity:

b. Company ROE Proposal

The Company's cost of equity testimony was prepared by George J. Eckenroth, Director of Financial Policy of NUSCO. Based on Mr. Eckenroth's analysis, he advocated an allowed rate of return on equity (ROE) of 11.00%, including an additional upward adjustment to the ROE of 35 basis points for the flotation costs associated with the equity issued in December 2005, one month before the beginning of the 2006 test year. Eckenroth PFT, p. 38. Mr. Eckenroth presented the results of 5 different equity cost rate methods by applying the CAPM, RP and DCF models to a group of electric utility companies. In estimating the cost of equity for CL&P, he utilized the following approaches: 1) CAPM (Traditional CAPM and Empirical CAPM), 2) RP (Risk Premium Method Historical and Risk Premium Method Allowed), and 3) DCF (Unadjusted and Market-to-Book Adjusted). Mr. Eckenroth primarily relied upon the risk premium models in supporting his recommended cost of equity. Eckenroth PFT, pp. 18-19. Although Mr. Eckenroth did perform DCF analyses, he believes the DCF analysis has become increasingly problematic and therefore, a less reliable method in determining the appropriate cost of equity. Id.

First, Mr. Eckenroth employed the use of a Traditional CAPM, which provides a formal risk-return relationship anchored on the basic idea that only market risk matters, as measured by Beta. Mathematically, the following represents the traditional CAPM formula:

$$K = R_f + B\,(R_m - R_f)$$

where: K = required return on stock

B = beta, or systematic risk, for stock

R_m = expected return on market portfolio

R_f = risk-free rate (i.e., treasury security)

Mr. Eckenroth used the 30-year Treasury bond yield as of June 2007 of 5.20% as the risk free rate. Eckenroth PFT, p. 23. Since the risk-free rate is easily measured by the yield on a long-term Treasury bond, the CAPM requires only accurate estimates of Beta and the market risk premium, and then appropriate adjustments for the size of the company. Eckenroth PFT, p. 19. Mr. Eckenroth calculated an average Beta of .95 using Value Line for both the entire Edison Electric Institute's list of all U.S. publicly traded shareholder-owner electric utilities and his proxy group, which was used in the CAPM analysis. Eckenroth PFT, pp. 20-21; Exhibit GJE-4.a.

Using historical data, Mr. Eckenroth estimated the market risk premium exercising three different equity risk premiums: 1) 7.10% for the overall market portfolio, 2) 8.60% for 3rd size decile stocks, and 3) 7.23% for SIC Code 49 electric and gas stocks. Eckenroth PFT, p. 20; Exhibit GJE-4.k. First, in estimating the 7.10% risk

premium, Mr. Eckenroth took the difference between the arithmetic mean return on the S&P 500 and the income return on long-term Treasury bonds as reported by Morningstar 2007 Yearbook. Eckenroth PFT, p. 21. Also, to reflect the size of CL&P based on market capitalization, Mr. Eckenroth averaged the equity returns as provided by Morningstar 2007 Yearbook for companies in the 3rd size decile (market capitalization of $4.1 to $7.9 billion) and by industry classification known as SIC Code 49 for Electric, Gas and Sanitary Services, resulting in market risk premiums of 8.60% and 7.23%, respectively. Eckenroth PFT, pp. 25-26. In each case, Mr. Eckenroth employed historic stock and bond returns to compute the expected equity risk premiums.

According to Mr. Eckenroth, adding a size premium of 0.81% to the CAPM is necessary in order to account for companies that have smaller market capitalizations. Eckenroth PFT, p. 22. Because CL&P is not publicly traded, Mr. Eckenroth used the market capitalization of its parent, NU, and compared it to the market capitalization of companies in the 3rd size decile. Id. Mr. Eckenroth supports the size premium on the basis of a historical stock return analysis performed by Ibbotson Associates for companies in the 3rd decile. Eckenroth PFT, Exhibit GJE-4.d. Including a size premium whether explicit or implicit, resulted in CAPMs of 12.76%, 13.37% and 12.07%, applying market risk premiums of 7.10%, 8.60% and 7.23%, respectively. Eckenroth PFT, Exhibit GJE-4.k.

Also, Mr. Eckenroth employed a variation of the CAPM known as the Empirical Capital Asset Pricing Model (ECAPM). Eckenroth PFT, p. 24. Mr. Eckenroth believes that the traditional CAPM substantially understates ROEs for low Beta stocks. The use of ECAPM is to correct for this bias in which the simple CAPM understates the ROE for companies with betas less than 1.0. The ECAPM takes on the following form:

$$K_e = R_f + \text{Alpha} + B\,[(R_m - R_f) - \text{Alpha}]$$

The use of the Alpha factor is to correct for the low results for companies with betas less than 1.0. Mr. Eckenroth chose to use an assumed weighting factor of 0.25, lower than the 0.5 to 1.5 range that he interpreted from the results of various other studies and research on the values of Alpha. Eckenroth PFT, p. 24. Additionally, Mr. Eckenroth computed another alternative to the CAPM suggesting that the expected return on a security is related to its risk by the following formula:

$$K_e = R_f + \text{Alpha (Risk Premium)} + (1 - \text{Alpha}) * B * \text{(Risk Premium)}$$

In both approaches to the ECAPM, Mr. Eckenroth used 0.25 as an estimate for the Alpha value. Eckenroth PFT, p. 25. In summary, the results in determining the cost of equity using the various market risk premiums as discussed above, and the various approaches to the ECAPM and ECAPM alternative are shown in the table below:

Risk Free Rate	5.20%	5.20%	5.20%
Alpha	0.25	0.25	0.25
Market Risk Premium	***7.10***	***8.60***	***7.23***
Beta	0.95	0.95	0.95
Size Premium	0.81	0.81	0.81

ROE – ECAPM	12.77	13.48	12.16
ROE – ECAPM Alternative	12.85	13.39	12.08

Mr. Eckenroth also evaluated the cost of equity for CL&P utilizing two different Risk Premium Methods. The first approach estimated an equity risk premium that is derived from historical or past market returns. Eckenroth PFT, p. 27. Similar to the CAPM, the equity risk premium measures the additional risk associated with investing in equities as opposed to investing in less risky assets, in this case, CL&P debt. Id. The traditional risk premium model takes the basic form:

$K_e = D + R_p$

where: K_e = required return or equity cost of capital

D = cost of debt

R_p = investors' risk premium over a debt instrument

Mr. Eckenroth estimated 6.68% for CL&P's cost of debt by taking the average yield for the 30-year Treasury bond in June 2007 of 5.20%, then adding a credit spread of 1.48% for CL&P's first mortgage bonds credit rating of BBB-/A3 for a 30-year utility bond as stated by Reuters Corporate Spreads for Utilities. Eckenroth PFT, p. 28. Both approaches used the base yield of 6.68%. In calculating the risk premium, Mr. Eckenroth computed the difference in returns on both the Moody's Electric Utility Index and the S&P Electric Utility Index with the long-term public utility bonds over two time periods (1931-2006 and 1945-2006). Id. Applying the risk premium ranges of 4.31% and 4.47%, resulted in a ROE range of 10.99% to 11.15% using the RP Historical method. Exhibits GJE-5.a and GJE-5.b.

In the second approach, Mr. Eckenroth employed the average allowed returns from regulatory commissions and the average yield on public utility bonds during the period from 1974 through the second quarter of 2007. Eckenroth PFT, p. 29. The RP Allowed method resulted in a ROE of 11.06% combining a cost of debt of 6.68% and a risk premium of 4.38%. Id; Exhibit GJE-5.c.2.

While Mr. Eckenroth cautions against excessive reliance on the DCF methods, he found it appropriate to also present a DCF analysis. Mr. Eckenroth believes there are quite a few weaknesses with the DCF method, particularly because he feels it does not produce estimates of common equity costs that are consistent with investors' expected returns when market price and book value are not reasonably familiar. Eckenroth PFT, p. 33 and Exhibit GJE-6. Mr. Eckenroth finds that the DCF cost rate understates the investor's required return when stock prices are well above book, therefore, understates the cost of common equity capital. Mr. Eckenroth considers the reason for the distortion that the DCF market return is applied to a book value rate base whereas financial managers and investors base decisions on market values. Id. For this reason, Mr. Eckenroth also presented adjusted (Market-to-Book) DCF estimates that include his adjustment to reflect the difference between market and book values. Mr. Eckenroth employed the use of two single-stage models and a multi-stage growth model unadjusted and adjusted in his DCF calculations. Eckenroth PFT, p. 34.

As CL&P's stock is not publicly traded, Mr. Eckenroth's DCF calculations were based on a proxy group of twenty publicly traded electric utility companies. Eckenroth PFT, Exhibit GJE-6. pp. 4-6. These twenty proxy group companies were chosen based on the selection criteria and review by Morgan Stanley & Co., Incorporated. The proxy group originally started with an initial pool of 68 electric utility companies that comprise the Edison Electric Institute (EEI) universe. CL&P simply narrowed the focus to 41 of the 68 companies that EEI classified as regulated. Companies were eliminated from this group based on the following criteria: 1) not listed on a U.S. Stock Exchange, 2) a company's debt below investment grade, 3) the company was publicly known target of possible takeover or involved in mergers, 4) a company has dividend instability going forward or does not pay a dividend, and 5) more than 50% of revenues are from a non-electric source. The companies included in the proxy group with their stock ticker symbols were Alliant Energy Corp. (LNT), American Electric Power (AEP), Cleco Corporation (CNL), Consolidated Edison, Inc. (ED), DPL Inc. (DPL), Energy East Corp. (EAS), Entergy (ETR), Great Plains Energy Inc. (GXP), IDACORP Inc. (IDA), MGE Energy Inc. (MGEE), Northeast Utilities (NU), NSTAR (NST), PG&E Corp. (PCG), Pinnacle West Capital Corp. (PNW), Portland General Electric Company (POR), Progress Energy (PGN), Southern Company (SO), UIL Holdings Corp. (UIL), Wisconsin Energy Corp. (WEC), and Xcel Energy Inc. (XEL). An ROE was calculated for each of those companies selected for the proxy group and an average of the proxy group was used to determine an appropriate ROE for CL&P.

After developing an ROE for each proxy group company, Mr. Eckenroth applied a range of reasonableness criteria to eliminate problematic companies for each of the DCF methods that he employed. The criteria used to eliminate companies was based on 1) if a company's calculated ROE does not exceed its cost of debt by 225 basis points, and 2) if a company's calculated ROE exceeds its cost of debt by more than 935 basis points. Eckenroth PFT, Exhibit GJE-6, p. 6. This reasonableness band was derived using market results for the period 1926-2006 published by the Morningstar 2007 Yearbook. Mr. Eckenroth calculated the total equity risk premium between the total equity returns and the total long-term corporate bonds and then applied the average proxy group beta to shape his reasonableness band. Id. He applied this reasonableness band before averaging the appropriate DCF results for the proxy group.

Using the twenty companies selected as a proxy group for CL&P, an ROE was then calculated using various forms of the DCF method. The basic DCF approach is based on the premise that the fundamental value of an asset, such as common stock, is the sum of all future cash flows that will be received by the owner of the stock, discounted to the present. Eckenroth PFT, p. 30. In other words, the cost of equity is the discount rate that will equate the current price of a share of stock with the present value of all expected future cash flows from the stock. Assuming that the earnings and dividends of a company grow at a constant rate, the DCF model takes the general form:

$$K_e = [D_o \times (1 + g)] / P_o + g$$

where: K_e = Investor's required return or equity cost of capital

D_o = Actual dividends in the last 4 quarters

g = Estimated annual earnings growth rate

P_0 = Current stock price

To calculate a cost of equity using the DCF method, Mr. Eckenroth first employed a single-stage model known as the Analysts' Consensus Estimates method (ACE). The first step in implementing the ACE DCF model is to determine the expected dividend yield. Mr. Eckenroth estimated the dividend yield by dividing the actual last four quarterly dividends with the average of six monthly high and low stock prices for the period January to June 2007. Exhibit GJE-6, p.8 and Appendix 6.1-6.3. The average dividend yield for the proxy group was 3.69%. Id. The DCF formula requires that the current dividend be adjusted by the growth rate. Eckenroth PFT, p. 32. Mr. Eckenroth used a full year's growth rate as an adjustment to the dividend yield. The growth adjusted dividend yield was modified upward by one year's expected growth averaged 3.81% for the proxy group. Exhibit GJE-6, Appendix 6.5-a.b.c.d.

The growth rate component was measured using an average of the earnings growth rates from Value Line, Thomson's First Call and Zack's Investor Services. Mr. Eckenroth's ACE DCF relied solely on earnings forecasts stating that historical earnings have not been a good predictor of future growth. Eckenroth PFT, Exhibit GJE-6, p. 9. According to Mr. Eckenroth, most cost of capital experts rely on earnings growth rates, not dividend growth rates in their DCF analysis. Although the model is derived from dividend growth rates, the more fundamental parameter is earnings growth because dividends are paid from earnings. Eckenroth PFT, Exhibit GJE-6, p. 11. The average earnings growth rate for the proxy group was 6.28%. Exhibit GJE, Appendix 6.1-6.4.

Instead of adding the adjusted dividend yield of 3.81% to the average earnings growth rate of 6.28% to calculate his ACE DCF cost of capital, Mr. Eckenroth first applied his reasonableness band to eliminate those proxy group companies that were considered problematic. Approximately 7 companies were eliminated because their estimated ROEs did not exceed their cost of debt by at least 225 basis points. Mr. Eckenroth then averaged the accepted ROEs to determine the proxy group's ROE of 10.85%. Exhibit GJE-6, p. 13.

Although the DCF model is conceptually sound if its assumptions are met, Mr. Eckenroth believes that the traditional DCF derived cost rate for equity will continuously understate investors' return requirements as long as stock prices continually sell above book value. It assumes that stock prices will be driven to book value over time and provides reasonable estimates only when market price and book prices are similar. Only when the Market-to-Book is close to unity is the DCF model unbiased. Eckenroth PFT, pp. 33-36. Overall, Mr. Eckenroth suggests that less emphasis be placed on the results of the DCF due to the market's current market capitalization ratios and the impact of the Market-to-Book ratio on the DCF results. Mr. Eckenroth calculated a leverage adjustment by evaluating the difference between the market capitalization of the proxy group and the ratemaking capitalization. Exhibit GJE-6, p. 16. In this case, Mr. Eckenroth estimates the impact of the Market-to-Book issue to be 2.0% under current market conditions, indicating an adjusted ACE DCF cost rate of 12.9%.

Mr. Eckenroth also developed both a single-stage and multi-stage Federal Energy Regulatory Commission (FERC) method of the DCF model. The FERC method

develops a range of reasonableness and utilizes the midpoint between the two most extreme ROEs in the proxy group. Exhibit GJE-6, p. 14. The only difference between the methods is the estimation of the growth rate in the DCF formula. Eckenroth PFT, p. 34. In the single-stage FERC DCF, Mr. Eckenroth used two growth rates; the first based on Value Line information and the second a consensus of equity analysts' forecasts. This produced a range of 8.48% to 11.27%, with a midpoint of 11.16%. Updated Exhibit GJE-6, Appendix 6.7.c. The multi-stage FERC method uses analysts' earnings forecasts for the first five years, then expected growth in Gross Domestic Product (GDP) for the long-term growth component. The multi-stage FERC method indicated a range of 8.77% to 12.72%, resulting in a midpoint of 10.74%. Updated Eckenroth PFT, p. 36; Exhibit GJE-6, Appendix 6.8.b. Mr. Eckenroth considers his unadjusted ACE DCF result of 10.85% well below the midpoint of the range of reasonableness bounded by the FERC DCF methods of 11.16% and 10.74%. Eckenroth PFT, p. 36.

In calculating the recommended 35 basis points for flotation costs, Mr. Eckenroth used six methods to determine CL&P's equity flotation costs: the Current Recovery Method, Weighted Average Approach, Relative Financing Method, FERC Method, Multiple of Cost of Equity Method and DCF yield difference. Eckenroth PFT, p. 39 and Exhibits GJE-7.c,d,e,f,g and h. The range of flotation cost adjustments is 14 to 135 basis points. The average of this range of 0.52% multiplied by the relative financing resulted in 0.36%. Id. Mr. Eckenroth also provided an example of the need to make an upward adjustment for flotation costs based on NU's actual December 2005 equity issuance costs, one month before the 2006 test year. Exhibit GJE-7.a. To prevent the dilution of existing shareholders, Mr. Eckenroth believes an amount must be added to the rate of return on common equity to obtain the final cost of equity. Eckenroth PFT, p. 37.

In summary, Mr. Eckenroth considers his ROE recommendation for CL&P of 11% to be at the low end of a reasonable range and meets equity investors' expectations. The results in determining the ROE for CL&P using the various cost of equity models, including any adjustment for a size premium, are shown in the table below:

Summary of ROE Calculations

	Base	Flotation Costs	ROE
CAPM – *(MRP of 7.10%)*	12.77%	0.35%	13.12%
ECAPM - *(MRP of 7.10%)*	12.85%	0.35%	13.20%
RPM – Historical *(Aver.)*	11.07%	*incl.*	11.07%
RPM – Allowed	11.06%	*incl.*	11.06%
ACE DCF:			
Single Stage	10.85%	0.35%	11.20%
M-to-B Adjusted	12.90%	0.35%	13.25%
FERC DCF:			
Single stage midpoint	11.16%	0.35%	11.51%
Multi-stage midpoint	10.74%	0.35%	11.09%

c. Position of Parties

i. OCC's Position

OCC's cost of equity recommendation in this proceeding was 9.60% based on CL&P's projected capital structure as of December 31, 2007. Woolridge PFT, p. 2. OCC's cost of equity witness, Dr. Woolridge, employed the use of the DCF and CAPM approaches in developing his recommendation presuming that CL&P's decoupling proposal is not adopted by the Department. If decoupling is approved by the Department, Dr. Woolridge recommends that the allowed ROE be reduced by 50 basis points to 9.10%. Dr. Woolridge finds that the 50 basis point adjustment is consistent with recent regulatory commission decisions in other states. Id.

The key issue in Dr. Woolridge's testimony is that today's capital costs are at historical low levels. Capital cost rates are determined by the level of interest rates and the risk premium demanded by investors. Interest rates, as indicated by the long-term treasury yields, have been in the 4% to 5% range now for about the last 4 to 5 years. According to Dr. Woolridge, another key contributor to the decline in capital costs is the well-documented decline in the equity risk premiums. Tr. 10/24/07, p. 2155; Woolridge PFT, pp. 2-9. Dr. Woolridge's equity cost recommendation of 9.60% is consistent with the current economic environment.

Dr. Woolridge primarily relied on the DCF model to estimate the cost of equity capital for CL&P and applied it to the same twenty-member proxy group companies chosen by Mr. Eckenroth. Given the investment evaluation process and the relative stability of the utility business, Dr. Woolridge finds that the DCF model provides the best measure of equity cost rates for public utilities. Woolridge PFT, p. 21. The economics

of the public utility business indicate that the industry is in the steady-state or constant-growth stage of a DCF. Using the constant growth version of the DCF method, Dr. Woolridge first calculated the dividend yield by taking the average of the six month period ending September 2007 of 3.8% and the mean dividend yield as of September 2007 of 4.0%, indicating a dividend yield of 3.9% for the proxy group. According to the traditional DCF model, the dividend yield term relates to the dividend yield over the coming period. Therefore, to reflect growth over the coming year, Dr. Woolridge adjusted the dividend yield of 3.9% by one-half the expected dividend growth resulting in an adjusted dividend yield of 4.01%. Woolridge PFT, pp. 26-28; Exhibit JRW-6, pp. 1 and 2.

For the growth component of his DCF calculation, Dr. Woolridge reviewed Value Line's historical and projected growth rate estimates for earnings per share (EPS), dividends per share (DPS), and book value per share (BVPS), but utilized the average EPS growth rate forecasts of Wall Street analysts as provided by Zacks, Reuters, and First Call. In addition, Dr. Woolridge assessed prospective growth as measured by future earnings retention rates and earned returns on common equity. Woolridge PFT, pp. 28-29. For the proxy group, the average of Value Line's historical mean and median growth rate measures in EPS, DPS and BVPS is 1.2%. Exhibit JRW-6, p. 3. The central tendency measures of Value Line's projected growth rate for EPS, DPS and BVPS averaged 4.6%. Exhibit JRW-6, p. 4. The average of Value Line's internal growth rate for the group was 3.8%. Id. The mean and median of the analysts' projected EPS growth rates for the group are 7.0% and 6.2%, respectively. Exhibit JRW-6, p. 5. Giving greater weight to the projected growth rate figures of Value Line and the analysts' EPS forecasts, Dr. Woolridge uses the midpoint of this range estimating 5.75% as a DCF growth rate. Woolridge PFT, pp. 32-33. Combining the adjusted dividend yield of 4.01% with the growth rate of 5.75% resulted in a DCF equity cost rate of 9.76% for the proxy group. Id.

Dr. Woolridge also performed a CAPM analysis using the same proxy group. To determine an equity cost rate using the CAPM, there are three inputs: 1) the risk-free rate of interest, 2) beta (the systematic risk measure), and 3) the equity or market risk premium. The yield on long-term Treasury bonds is viewed as the risk-free rate of interest in the CAPM and is readily observable in the markets. In recent years, Dr. Woolridge observed the yield on 10-year Treasury bonds replace the yield on 30-year Treasury bonds as the benchmark long-term Treasury rate. As of September 21, 2007, the yield on the 10-year and 30-year Treasuries were 4.64% and 4.90%, respectively. Dr. Woolridge elected to use 5.0% as the risk-free rate. Woolridge PFT, pp. 33-37.

Dr. Woolridge found there to be numerous online investment information services that provide estimates of stock betas and these services can report different betas for the same stock. The differences are usually due to the time period over which the beta is measured and there are different opinions about what adjustments, if any, should be made to historic betas due to their tendency to regress to 1.0 over time. Woolridge PFT, p. 38. A stock with below average price movement, such as that of a regulated utility, is less risky than the market and has a beta less than 1.0. Dr Woolridge employed the average beta for the proxy group of 0.94 as provided in the Value Line Investment Survey. Id; Exhibit JRW-7, p. 2.

The most difficult part of the CAPM is to measure the expected equity or market risk premium. The equity risk premium is the expected return on the stock market minus the risk-free interest rate. While the equity risk premium is easy to define conceptually, it is difficult to measure because it requires an estimate of the expected return on the market. Woolridge PFT, p. 39. Dr. Woolridge cited three ways to measure the equity risk premium:

- *Historic Ex Post Returns* – the traditional way to measure the equity risk premium was to use the difference between historic average stock and bond returns.
- *Surveys* – an alternative approach to estimating an equity risk premium is through the use of surveys of investors and financial professionals.
- *Ex Ante Models and Market Data* – these studies compute ex ante expected returns using market data such as expected earnings and dividends to arrive at an expected equity risk premium.

Dr. Woolridge used an ex ante or forward-looking equity risk premium of 4.39%. Woolridge PFT, p. 53; Exhibit JRW-7, p. 3. To arrive at this figure, Dr. Woolridge evaluated the results of thirty equity risk premium studies performed in recent years which include: 1) the various studies of the historical risk premium, 2) ex ante equity risk premium studies, 3) equity risk premium surveys of CFOs, Financial Forecasters, as well as academics, and 4) the Building Block approaches to the equity risk premium. The overall average equity risk premium of these studies is 4.39% which was employed in Dr. Woolridge's CAPM. Using the inputs discussed above (4.39% equity risk premium x 0.94 beta + 5.0% risk-free rate), Dr. Woolridge arrived at a CAPM equity cost rate of 9.13% for the proxy group.

Giving greater weight to his DCF equity cost rate results, Dr. Woolridge concluded that a fair cost rate for CL&P is 9.60%. However, as noted previously, if decoupling is adopted as proposed by CL&P, the associated reduction in business risk would lead to a lower cost of equity reducing Dr. Woolridge's recommended ROE to 9.10%. Although Dr. Woolridge concedes that this figure is low by historic standards, he argues that it is appropriate given that 1) interest rates are at a cyclical low not seen since the 1960s, 2) the 2003 tax law reduces the tax rates on dividend income and capital gains which lowers the pre-tax return required by investors, and 3) the decline in the equity or market risk premium. Dr. Woolridge also states that through decoupling there is revenue neutrality that is viewed by analysts at rating agencies as a significant measure as being beneficial to shareholders by reducing business risk. Woolridge PFT, p. 56. Dr. Woodridge provided reports published by Moody's and S&P's that indicated that revenue decoupling mechanisms impact business risk profiles and improve credit ratings relative to utilities that do not have such mechanisms. Late-Filed Exhibit No. 88.

OCC contends that there are three major areas of concern with CL&P's cost of equity analysis. Tr. 10/24/07, p. 2156. First, a major error in Mr. Eckenroth's DCF equity cost rates is that he essentially ignored one-third of the companies' results because he believed the equity cost rates were too low using an arbitrary cut-off figure. In order to be symmetric, OCC believes Mr. Eckenroth should have eliminated high returns as well as low numbers to be statistically proper. If all of Mr. Eckenroth's DCF results were considered, his DCF equity cost rate is 9.77%. Woolridge PFT, pp. 87-88.

An additional problem with Mr. Eckenroth's DCF methods is his sole reliance on analysts' EPS growth rate forecasts ignoring historical growth in arriving at expected growth. OCC considers it to be a well known fact that analysts EPS forecasts are overly optimistic and biased upwards. OCC believes relying solely on analysts' forecasts produces inflated equity cost rates.

The second area of concern is with Mr. Eckenroth's CAPM and risk premium analyses. In terms of the risk-free rate utilized in both the CAPM and risk premium analyses, Mr. Eckenroth used 5.2% as his base interest rate which is significantly above the 10-year and 30-year Treasury rates in today's market. Tr. 10/24/07, pp. 2156-2157. Perhaps more problematic, is how Mr. Eckenroth derived his equity or market risk premiums employing strictly historic stock returns to compute an expected or ex ante market return. Id; Woolridge PFT, p.68. According to Dr. Woolridge, using the historic relationship between stock and bond returns to measure an ex ante equity risk premium is erroneous and, especially given current market conditions, overstates the true market equity risk premium. Woolridge PFT, p. 69. Dr. Woolridge discussed a number of flaws in using historic returns to estimate expected equity risk premiums, including the following; a) biased historic bond returns, b) arithmetic versus geometric mean return, c) unattainable and biased historic stock returns, d) survivorship bias, e) the "Peso Problem", f) current market conditions significantly different than the past, and g) changes in risk and return in the markets. Woolridge PFT, p. 70.

OCC stated that the third major area of contention is with Mr. Eckenroth's inclusion of some type of size or leverage adjustments in his equity cost rate analyses. Tr. 10/24/07, pp. 2159-2160. First, OCC argues that Mr. Eckenroth's size premium added to his CAPM result, based on a historical return analysis performed by Ibbotson Associates, is a poor measure for any risk adjustment to account for the size of the Company. Dr. Woolridge states that the basis for the size premiums that Mr. Eckenroth uses in his CAPM models are not associated with the electric utility industry. Furthermore, in terms of regulation, government oversight, performance review, accounting standards, and information disclosure, utilities are much different than industrials, which would account for the lack of a size premium. Woolridge PFT, pp. 80-82. OCC also notes that the Department has rejected the inclusion of a size premium in a CAPM analysis in a number of rate proceedings. Id.

In regards to Mr. Eckenroth's market-to-book adjustment to his DCF, OCC claims that this type of leverage adjustment is erroneous and unwarranted for several reasons. Woolridge PFT, pp. 98-99. OCC asserts that the market value of a firm's equity exceeds the book value of equity when the firm is expected to earn more on the book value of investment than investors require. As such, the reason that market values exceed book values is that the firm is earning a return on equity in excess of its cost of equity. Dr. Woolridge also notes that financial publications and investment firms report capitalizations on a book value and not a market value basis. When questioned by OCC, Mr. Eckenroth was unable to identify any other regulatory commissions that have adopted his market-to-book leverage adjustment. Further, OCC argues that the adjustment is illogical because it works to increase the returns for utilities that have high returns on common equity and decrease the returns for utilities that have low returns on common equity. Id. Overall, Dr. Woolridge argues that Mr. Eckenroth's equity cost rate

for CL&P is also excessive due to an inappropriate market-to-book value adjustment as well as adjustments for size and flotation costs. OCC Brief, p. 10.

ii. CIEC's Position

CIEC's cost of capital witness, Mr. Baudino, recommended a rate of return on equity of 9.60% based on the currently allowed capital structure containing 47.20% equity ratio and an overall weighted cost of capital of 7.69%. Baudino PFT, p. 3. Mr. Baudino employed the use of the DCF and CAPM approaches to a group of electric companies that he selected for the proxy group in developing his recommendation.

First, Mr. Baudino commenced his DCF analysis with the selection of a proxy group that reasonably represents the risk profile of CL&P using companies that were rated either Baa or BBB by Moodys or S&P. Baudino PFT, pp. 17-18. From this group, Mr. Baudino selected companies based on the following criteria: 1) at least 50% of revenues from electric operations, 2) long-term earnings growth forecasts from Value Line and either Zacks or First Call/Thomson, 3) eliminated companies that had cut or eliminated dividends since 2003, 4) eliminated companies that were recently or currently involved in merger activities, and 5) eliminated companies that had recent experience with significant earnings fluctuations. The resulting proxy group includes sixteen electric utility companies that are comprised of: Ameren Corp., Cleco Corporation, DPL Inc., DTE Energy, Empire District Electric, Entergy Corp., FirstEnergy Corp., Hawaiian Electric Industries, NU, Pepco Holdings, Pinnacle West Capital, PNM Resources, Puget Energy, UIL Holdings, UniSource Energy, and Xcel Energy. Baudino PFT, p. 19; 10/12/07 Revised Exhibit RAB-3. Although, Mr. Baudino's selection criteria is similar to CL&P's, CIEC notes that Energy East, MGE Energy, Portland General and PG&E, companies included in Mr. Eckenroth's proxy group, were rejected because they failed to meet Mr. Baudino's criteria. According to CIEC, the exclusion of these companies from Mr. Baudino's proxy group forms a more reliable basis upon which to estimate the cost of equity for CL&P. Baudino PFT, p. 20.

In calculating a fair rate of return for CL&P, Mr. Baudino relied primarily upon the DCF method, which is based on the premise that the value of a financial asset is determined by its ability to generate future net cash flows. Mr. Baudino employed the model that also assumes a constant growth rate in dividends. Baudino PFT, p. 16. First, to determine the current dividend yield, Mr. Baudino obtained historical prices and dividends for the six-month period March through August 2007. He then annualized the dividend and divided it by the average monthly price for each month in the period resulting in an average dividend yield of 3.88% for his proxy group. Baudino PFT, pp. 20-21 and Revised 10/12/07 Exhibit RAB-3; Tr. 10/17/07, p. 1267.

For the growth component of his DCF calculation, Mr. Baudino relied upon three major sources of analysts' forecasts for earnings and dividend growth estimates: Value Line, Zacks, and First Call/Thomson Financial. The Value Line growth estimates based on five-year forecasts for dividend growth averaged 3.68% and the six-year forecasts for earnings growth averaged 6.01%. Exhibit RAB-4, pp. 2 and 3. The average forecasted earnings growth estimates from Zacks and First Call/Thomson Financial were 7.70% and 7.27%, respectively. Mr. Baudino also utilized the sustainable growth rate (SGR) formula in estimating the expected growth rate. Baudino PFT, p. 23. The

SGR method, also known as the retention ratio method, recognizes that the firm retains a portion of its earnings to fuel growth in dividends. By retaining its earnings, it generates growth in the firms' book value, market value and dividends. In its proper form, the SGR calculation is forward-looking using the following formula:

$$G = B \times R$$

where: G = expected retention growth rate

B = firm's expected retention ratio

R = expected return

Data on the expected retention ratios and returns were obtained from Value Line. The expected SGR estimate for the proxy group resulted in an average of 3.95%. Exhibit RAB-4, p. 4.

In Method 1, Mr. Baudino calculated the average of all these growth rates using Value Line, Zacks, First Call/Thomson Financial producing a 6.16% growth rate for the proxy group. However, Mr. Baudino was concerned that a number of electric utilities in his proxy group had excessive double-digit earnings growth forecasts that do not reflect long-term dividend and earnings growth and were due to special circumstances. These companies included Cleco Corp., Empire District, Entergy, NU, PNM, UIL, and UniSource. Baudino PFT, pp. 24-25. For NU in particular, Value Line expects the Company to reach its highest earnings level since 1995. "Pluses include a full year of higher rates in New Hampshire, the aforementioned increase for Yankee Gas, and commission approval for adjusting transmission rates on a regular basis. Though interest expense will be higher, we estimate current-year earnings will rise more than 80%, to $1.50 a share, followed by a modest gain in 2008." *Value Line Investment Survey*, August 31, 2007. To gain a realistic expectation of these growth rates, Mr. Baudino also calculated the expected growth rate in Method 2 by omitting double-digit growth rates and growth rates that were less than 1% from the proxy group. Method 2 resulted in an average expected growth rate of 5.49% for the proxy group. Exhibit RAB-4, p. 5.

Subsequently, Mr. Baudino adjusted the average current dividend yield of 3.88% by incorporating one plus one-half the long-term expected growth rate to reflect the growth over the coming year, resulting in an expected dividend yield range of 3.95% to 4.03% for the group. Tr. 10/17/07, p. 1268; Exhibit RAB-4, p. 5. In Method 2, Mr. Baudino notes that he excluded the dividend yields for companies whose growth rates were excluded. Adding the expected growth rates to the adjusted dividend yields in Method 1, results in an average DCF cost of equity of 10.16% with a midpoint of 9.68%. In Method 2, the average DCF cost rate is 9.53% with the midpoint of 9.46%. Considering the range of returns from Method 1 and Method 2, the midpoint is approximately 9.80%.

Mr. Baudino also employed the CAPM analysis to provide a broad range of returns, and relied upon the CAPM only to determine if his ROE fell within the range of CAPM results. According to Mr. Baudino, there is some controversy surrounding the use of the CAPM. Mr. Baudino believes there is evidence that beta is not the primary

factor in determining the risk of a security. Beta coefficients usually describe only a small amount of total investment risk. Also, there is a considerable amount of judgement in determining the risk-free rate and market return portions of the CAPM equation. The wide variety of data and expansive range of results indicate the difficulty in obtaining a reliable estimate from the CAPM. Baudino PFT, p. 30.

For the market return portion of the CAPM, Mr. Baudino initially used the Value Line Investment Survey for September 7, 2007, to provide the forecasted growth in dividends, earnings and book value for the companies that Value Line follows. Baudino PFT, p. 31 and Exhibit RAB-5, p. 3. Combining the average of these three growth rates of 11.53% with the average expected dividend yield of the Value Line companies of 1.32% results in an expected market return of 12.85%. Id. Mr. Baudino also presented a supplemental check to this market return estimate using a study of historical returns on the stock market published by Morningstar. This resulted in a historical market risk premium using the geometric and arithmetic mean of 5.20% and 7.10%, respectively. Exhibit RAB-6. As a comparison, the historical market risk premium as published by Ibbotson/Chen study report the geometric and arithmetic mean of 4.30% and 6.35%, respectively. Id. Mr. Baudino cautions the use of historical earned returns because it assumes investors expect historic risk premiums to continue unchanged into the future regardless of current economic conditions.

As a risk-free rate, Mr. Baudino employed the average yields on both the 20-year Treasury bond and five-year Treasury note over the six month period from March through August 2007. Baudino PFT, p. 32 and Exhibit RAB-5, p. 3. The six month average of the 20-year and five-year Treasury bond was 5.04% and 4.68%, respectively. Mr. Baudino states that the 20-year Treasury is most often used as the risk-free rate, but it contains a significant amount of interest rate risk and the five-year Treasury carries less interest rate risk than the 20-year. Applying the market returns to the risk-free rates resulted in a market risk premium of 7.82% using the 20-year Treasury and 8.17% using the five-year Treasury bond. Exhibit RAB-5, p. 1.

Mr. Baudino obtained betas for the proxy group companies from most recent Value Line reports and from First Call/Thomson. The average of the Value Line and First Call/Thomson betas for the proxy group is .89 and .75, respectively. Baudino PFT, p. 33. Mr. Baudino notes that the First Call/Thomson betas are based on 152 weeks of data and are initially unadjusted for the tendency of historical betas to revert to 1.0. Therefore, Mr. Baudino adjusted the raw betas raising the average from .62 to .75. Mr. Baudino testified that utility stocks in general have been fluctuating more since 2000 and are now entering a more stable period. Tr. 10/17/07, pp. 1280-1282. He does not accept the fact that CL&P has risk equal to the market because these historical high betas are so close to 1.0. It is Mr. Baudino's opinion that his average betas for the proxy group more accurately reflects what investors expect for a low-risk distribution and transmission company like CL&P. Id.

In summary, Mr. Baudino's CAPM results for his proxy group range from 10.79% to 12.0% using the various betas and average 20-year and five-year Treasury rates. The CAPM results using the historical data range from 8.25% to 11.36% using both the geometric or arithmetic means. Baudino PFT, p. 34. Although Mr. Baudino's recommended ROE of 9.60% is based on his DCF analysis, it still falls well within the

CAPM range and it is his opinion that the CAPM results are overstated for several reasons. Baudino PFT, p. 37. The overstatement is partially due to the application of Value Line's proxy group beta which is based on historical price data. As stated previously, utility share prices in general have been volatile due to restructuring, deregulation, the California energy crisis, and the increase of more risky unregulated investments. Mr. Baudino believes that the industry is more stable going forward and historical betas are likely to fall from their high level. Id. Mr. Baudino also points out that a recent study by Ibbotson and Chen suggest historical risk premiums were inflated and revised them downward in the range of 4.33% to 6.35%. Incorporating the lower revised risk premiums from Ibbotson would result in lower CAPM results of 8.25% to 10.69%. Baudino PFT, p. 38.

Based solely on his constant-growth DCF results, Mr. Baudino recommends a 9.60% ROE that is within the lower half of his range to conservatively mitigate the effects of some of excessive growth forecasts for certain proxy group companies. Baudino PFT, p. 35. In addition, Mr. Baudino found that CL&P has a slightly higher bond rating than most of the proxy group. Together with the fact that CL&P is a transmission and distribution (T&D)-only company, suggests that CL&P is less risky on average than the proxy group as a whole. Mr. Baudino also points out that if CL&P's proposed decoupling mechanism is adopted, the Company's risk profile will be reduced. Decoupling reduces CL&P's risk compared to its last rate case and further supports a lowered ROE. Baudino PFT, p. 36.

Mr. Baudino criticizes Mr. Eckenroth's application of the DCF, risk premium, and various CAPM applications stating that they systematically overstated the investors' required ROE for a financially sound T&D company such as CL&P. CIEC believes the Company's proposed ROE of 11%, together with its excessive equity percentage in the capital structure, harm ratepayers and unduly benefit shareholders. Baudino PFT, p. 4. In general, CIEC disagrees with Mr. Eckenroth's position regarding the DCF and heavy reliance on the risk premiums and CAPM for many of the same reasons discussed in Mr. Baudino's own analyses. CIEC contends that each one of Mr. Eckenroth's methods is either intrinsically biased towards higher returns, or has been skewed upwards through CL&P's unconventional or creative application of the calculation. CIEC Brief, p. 38.

In regards to CL&P's CAPM analyses, CIEC argues that Mr. Eckenroth inappropriately relies upon overstated Value Line betas, incorrectly calculates the market risk premium, and includes a size premium of 0.81%, thereby inflating the expected CAPM ROE for his proxy group. CIEC Brief, p. 40. Mr. Baudino points out that if Mr. Eckenroth used the most recent study by Ibbotson that provided the historical arithmetic mean return of 6.35%, this would essentially lower Mr. Eckenroth's market risk premium by 75 basis points thus reduce his CAPM estimate. CIEC contends that if Mr. Eckenroth appropriately used the geometric mean returns it would have reduced this result even further. CIEC Brief, p. 42. CIEC also supports OCC's concern that Mr. Eckenroth provided no evidence that a size premium exists for regulated utility companies when he inappropriately added a size premium to inflate his CAPM result. Moreover, CIEC asserts that CL&P further inflates his CAPM by including another size premium (alpha) in his calculations that is based upon inappropriate measures of

market returns. Baudino PFT, p. 43. Consequently, CIEC argues that the Department should reject CL&P's applications of the CAPM and ECAPM.

According to CIEC, the Company's DCF analysis should be rejected for the following reasons: 1) includes an inappropriate market-to-book adjustment, 2) fails to include forecasted dividend growth, 3) relies on a faulty proxy group, 4) applies an upward biased reasonableness band, 5) employs a FERC method that skews the end results, and 6) artificially increases the results by the addition of flotation costs. CIEC Brief, p. 49. In summary, CIEC finds that CL&P's DCF analysis should also be rejected.

iii. AG's Position

The AG advocates an ROE in the range of 9% and no higher than 9.6%, consistent with the testimony provided by the OCC and CIEC witnesses in this proceeding. AG Brief, pp. 26-27. However, if a decoupling mechanism is approved by the Department, the AG urges the Department to reduce the allowed ROE by 50 basis points to no more than 9.1%. The AG also points out that the Company did not make any adjustment to its proposed ROE to account for the adoption of a decoupling mechanism even though section 107 of P.A. 07-242 specifically contemplates such an adjustment. AG Brief, p. 29. The AG proposes that this reduced cost of capital should be applied to either the projected capital structure recommended by OCC, which is 47.92% long-term debt, 3.09% preferred stock, and 48.98% common equity or remain the same as the currently allowed equity ratio of 47.2% as advocated by CIEC. AG Brief, p. 28.

The AG notes that when considering the risk of investing in CL&P, the rating agencies not only look at CL&P the distribution company but rather the total T&D company. AG Brief, p. 28. Currently, transmission owners in New England, including NU, are permitted by FERC to earn a return of 12.44% on transmission expansion projects. The AG believes that CL&P's $2.4 billion transmission infrastructure investment and this exorbitant return will be considered by rating agencies and has already begun to reflect positively in CL&P's recent earned ROE. Id. Furthermore, CL&P's recent issuance of equity was an enormous success and provided substantial capital for its use. The AG claims that the fact that CL&P was able to garner this tremendous amount of interest and support from investors in 2005 while its allowed ROE was 9.85%, suggests there is no need to increase its ROE as the Company has requested. AG Brief, p. 29.

Additionally, the AG considers further adjusting CL&P's ROE downward based on the Company's recent managerial performance addressing major reliability and customer service problems. AG Brief, p. 30. These problems have caused the public to call for regulatory investigations and increased oversight. The AG states that it is important to note that the Company was not proactive in resolving these matters until the Department opened its investigations. Therefore, the AG suggests a further downward adjustment should be reflected in CL&P's ROE. Id.

Overall, the AG argues that CL&P's requested ROE of 11% is out-of-line with the level of risk facing the Company and its investors, current economic conditions and with

recent Department decisions. The AG claims that CL&P's proposed ROE is vastly inflated and should be rejected.

d. Cost of Equity Analysis

The Department assessed the testimonies and recommendations of Mr. Eckenroth, OCC and CIEC and is confident that the best solution to CL&P's cost of equity capital requirements exists within the framework of the DCF model. To test the results of the Company, OCC and CIEC witnesses, the Department conducted its own cost of equity analysis using both DCF and risk premium methodologies. The Department relied on both of these methodologies because of their acceptance in the field of cost of equity analysis and in an effort to take into account the differing approaches to estimating the cost of equity.

i. Analysis of the Discounted Cash Flow Proposals

With regard to the choice of a proxy group, the Department considered the proxy groups derived by CL&P and OCC and the proxy group employed by the CIEC witness, and made adjustments. The OCC's and the Company's proxy group of twenty publicly traded electric utility companies are identical. Although CIEC's selection criteria are similar to CL&P's criteria, Mr. Baudino's proxy group is comprised of sixteen electric utility companies, of which only 7 companies are identical. The Department accepts the selection criteria chosen by CL&P and CIEC and combines the companies of both groups, but eliminates four companies that raised concern among the parties. Four companies were eliminated: one because it was a subject of a pending merger or buyout (Energy East), one that is not currently followed by either Zacks or First Call/Thomson (MGE Energy), and two that only recently resumed dividend payments (Portland General and PG&E). To measure the cost of equity, the Department constructed a twenty-four member proxy group with a risk profile that is reasonably similar to CL&P which includes: Alliant Energy Corp., Ameren Corp., Cleco Corporation, Consolidated Edison Inc., DPL Inc., DTE Energy, Empire District Electric, Entergy, FirstEnergy Corporation, Great Plains Energy Inc., Hawaiian Electric Industries, IDACORP Inc., NU, NSTAR, Pepco Holdings, Pinnacle West Capital Corp., PNM Resources, Progress Energy, Puget Energy, Southern Company, UIL, UniSource Energy, Wisconsin Energy Corp., and Xcel Energy.

In addition, to the 24-member proxy group analysis, the Department also calculated the DCF analysis for NU individually based on its own dividend yield and growth expectations. Using Mr. Eckenroth's dividend yield for NU of 2.51% plus the average of all expected growth rates of 7.6% which includes not only the average of the analysts' EPS forecasts (12.0%), but expected DPS (6.07%), and sustainable growth (4.73%), implies a DCF cost of equity of 10.11%. However, as Mr. Baudino points out in his analysis of NU, these double-digit earnings growth forecasts are due to special circumstances and do not represent long-term earnings or dividend growth expectations beyond the next five year period. Baudino PFT, p. 25. The Department also finds that that if you look at historical growth rates for NU over the past 10 years indicates negative growth such as Value Line's historical EPS of -5.0%, DPS averaged -8.5% and BVPS was 0%. Combining historical growth rate averages with the forecasted EPS, DPS and sustainable growth, reduces the average growth rate for NU to 4.57% implying

a DCF cost rate of 7.08%. For NU in particular, Value Line expects the Company to reach its highest earnings level since 1995. Id. According to a recent *Value Line Investment Survey*, published August 31, 2007, "Plusses include a full year of higher rates in New Hampshire, the aforementioned increase for Yankee Gas, and commission approval for adjusting transmission rates on a regular basis. Though interest expense may be higher, we estimate current-year earnings will rise more than 80%, to $1.50 a share, followed by a modest gain in 2008." The Department believes that these double-digit earnings projections (averaged 12.0%) in the growth component for NU skews the implied DCF equity cost rate upwardly and is not reflective of historical growth or long-term sustainable growth.

Both OCC and CIEC witnesses used the constant growth form of the DCF that assumes dividends grow at a constant rate which simplifies to $K = D_1/P_0 + g$. The Department concurs with the suggested form of the DCF and incorporates it into its analysis. In the constant growth version of the DCF model, the current dividend payment and stock price are directly observable. A major point of disagreement was the computation of the growth component in the DCF, which is discussed further below.

After selecting the twenty-four member proxy group, the first step in the DCF is to calculate the average dividend yield. Mr. Eckenroth calculated the adjusted dividend yield of 3.81% for his proxy group by the actual last four quarterly dividends paid with the average of six monthly high and low stock prices. OCC used the average of a six month period and the mean dividend yield as of September 2007 and adjusted the yield to reflect growth over the coming year to derive at 4.01% for the same proxy group. CIEC annualized the prices and dividends for a six month period through August 2007 and divided it by the corresponding monthly price resulting in a dividend yield of 3.88% for his proxy group. Mr. Baudino also adjusted his dividend yield by incorporating one plus one-half the expected growth over the coming year deriving an expected dividend yield range of 3.95% to 4.03% for CIEC's proxy group. While the Department feels that all three of these approaches are acceptable, the Department incorporated the dividends and stock prices from Mr. Eckenroth's and Mr. Baudino's analyses since it included data from both proxy groups. By applying the figures supplied by the Company and CIEC witnesses, the Department estimated a dividend yield of 3.69% and adjusted it to reflect growth over the coming year resulting in an expected dividend yield of 3.72% for the Department's 24-member proxy group. The Department notes that its estimated dividend yield for the its 24-member proxy group of 3.69% is the same as Mr. Eckenroth's for his 20-member proxy group, however, the Department adjusted the dividend yield by a lower growth rate, discussed later, resulting in a lower dividend yield.

Next step is the calculation of long-term earnings per share growth rates. Mr. Eckenroth's sole reliance on projected EPS growth rates with the Company's proxy group was the subject of considerable controversy. Although Mr. Eckenroth recognizes that this model is derived from dividend growth rates, he dismissed any dividend or historical growth rate measures believing that most cost of capital experts rely on earnings growth rates in their DCF analysis. While Mr. Eckenroth relied primarily on earnings growth rate projections published by three analyst services, he also used a FERC range of reasonableness approach that utilizes only the highest and lowest ROE results from his proxy group as well as the expected growth in GDP for the long-term growth component. However, he makes no attempt to represent the anticipated growth

rate in dividends per share, book value per share, or stock price or historical growth measures.

The OCC witness argues that reliance on forecasted EPS growth rates, ignoring all other indicators of expected growth, especially historic growth, produces upwardly biased or overstated growth rate range. Both Dr. Woolridge and Mr. Baudino present evidence that clearly shows that EPS forecasts of securities' analysts have been overly optimistic for years indicating that CL&P's growth rate estimates are upwardly biased. In addition to the already inflated growth rates, both the OCC and CIEC witnesses concur that a major error with Mr. Eckenroth's FERC range of reasonableness approach is that he arbitrarily eliminated DCF equity cost rate results that were to low for over one-third of his companies which is inappropriate and should be rejected. In fact, if all his DCF outcomes were considered, Mr. Eckenroth's DCF result would be 9.77%. Woolridge PFT, p. 88. Furthermore, the CIEC witness argues that Mr. Eckenroth failed to include dividend growth forecasts from his analysis merely because they are lower than earnings growth forecasts at the time. Baudino PFT, p. 53.

A large debate revolved around the selection of the growth rates in the DCF models. The simple version of this debate is that the Company relied solely upon the analysts' forecasts for EPS growth rates in his DCF, while both Dr. Woolridge and Mr. Baudino recommend considering historical growth as well as DPS, BVPS and the retention growth approach. The Department agrees that analyst forecasts of EPS should be incorporated into the analysis, but its practice has been to temper analyst forecasts with historical growth figures. The rationale for the conclusion is based on the evidence suggested in this case and those before it that the Wall Street analysts forecasts are somewhat biased upwards. Investors may not prefer historical growth estimates to analyst forecasts, but the Department does not believe investors ignore past history. Also, the Department understands that the traditional DCF application requires that the long-term sustainable or retention growth rate must be incorporated into the DCF. According to financial theory, the sustainable growth formula (g = ROE x retention rate) is the best measure to estimate long-term growth rate expectations and the growth component of the DCF. Thus, the Department incorporates Value Line's historical growth estimates, analysts' EPS forecasts and DPS as well as a measure of sustainable growth into its DCF analysis.

In its analysis, the Department includes Value Line's historical and forecasted growth rate estimates for dividends, projected earnings growth rates as presented by Value Line, Zacks and First Call/Thomson as well as growth rates computed using the sustainable or retention growth formula. The Department used the data in the record and developed several scenarios using different measures of growth. Although the Department finds considerable evidence supporting both historical and forecasted growth rates, a careful examination was made of the Company's earnings growth forecasts and applied to the 24-member proxy group. First, if the Department used only the various analysts' EPS growth forecasts it implied an average earnings growth rate of 6.45% for the 24-member proxy group, resulting in a DCF equity cost rate of 10.17%. However, as discussed above, reliance on forecast growth rates alone, absent examination of all the underlying determinant of long-run dividend growth, gives no consideration to actual past earnings performance and will produce inaccurate DCF results. The Department believes focusing solely on forecasted earnings would simply

be overstating the constant-growth DCF cost rate because it ignores the other components of the long-term growth rate such as dividends, historical growth and more importantly the retention rate. In making its DCF computations, the Department computed an overall average of all the growth rates, but excluded negative historical growth rates provided by Value Line since sporadic negative growth rates are not reasonable to include in a predictive model. As such, the Department calculated an average expected long-term growth rate of 5.26% for the 24-member proxy group. Combining the adjusted dividend yield of 3.72% with the overall average expected growth rate of 5.26%, resulted in a DCF cost of equity of 8.98%. Based upon review of the data and the application of the constant growth DCF as described, the Department believes an overall range of 8.98% (includes average of all components of growth) to 10.17% (includes only EPS forecasted growths) to be reasonable and estimates that 9.0% is a reasonable estimate for the DCF.

The Department must address Mr. Eckenroth's exercise of a FERC method that develops a range of reasonableness in which he applies against his proxy group of companies before estimating his DCF cost rate. According to Mr. Eckenroth, this exercise was to eliminate those proxy group companies that he considered problematic in that they did not fall within the ROE range that he felt was reasonable. This exercise had the effect of eliminating over one-third of the companies DCF results because the returns were too low using Mr. Eckenroth's arbitrary range of acceptable ROEs. In fact, as both the OCC and CIEC witnesses point out, if all of Mr. Eckenroth's DCF results were considered, his DCF equity cost rate would be reduced to 9.77%. The Department reviewed this approach and finds this exercise to be unreasonable and one-sided since it clearly ignores over one-third of the proxy group companies simply because the results were too low. In actuality, if any proxy group company did not closely represent CL&P, then it should have been eliminated by the selection criteria in developing Mr. Eckenroth's peer group. In other words, Mr. Eckenroth should have eliminated these companies thought to be problematic in the selection process not because it produced results that were not supporting the Company's recommended ROE. Therefore, the Department finds this exercise not very meaningful in the overall review of the cost of capital, and does not incorporate it into its analysis.

Lastly, Mr. Eckenroth estimated a 2.0% upward adjustment to his DCF calculation (market-to-book value adjustment) to account for the difference between the market capitalization of the proxy group and the ratemaking capitalization. Mr. Eckenroth suggests that this leverage modification is needed since market values are greater than book values for utility companies and the overall rate of return is determined from market value methods (DCF, CAPM and Risk Premium) which are then applied to book value capitalization for ratemaking. According to CL&P, the DCF only provides reasonable estimates when the market-to-book ratio is close to unity or equals 1. Under current conditions, when it is greater than 1, the DCF is understating the cost of equity. Both the OCC and CIEC witnesses disagree with this type of leverage adjustment claiming that it is erroneous and unwarranted because market-to-book values are expected to exceed book values especially when a company is earning a return that is more than its cost of equity. Dr. Woolridge also states that capitalization is reported on book value not on market value.

The Department finds that the current market price of stocks being greater than book value is not unexpected. Typically, a company's market value is different from book value. This is the result of market trading in the stock and accumulated retained earnings over the life of a company. These factors combined should cause the market price to deviate from book value. The Department does not believe that this is a matter for ratemaking. Consequently, the Department concurs with the OCC and CIEC witnesses and rejects the market-to-book leverage adjustment. The Department also notes that this type of leverage adjustment has been explicitly rejected in past decisions before this Department. Although Mr. Eckenroth makes a lengthy discussion as to why it should be included in the DCF analysis, the Department finds the end result of the application to be counter intuitive. In reviewing the principles of the leverage adjustment to the DCF, it in effect increases the cost of equity to companies earning above their cost of equity and decrease the cost of equity to those earning below their cost of equity. Basically, the application of the Market-to-Book leverage adjustment would additionally help those companies presently doing well and hurt those doing poorly (earning below their cost of capital). Therefore, the Department rejects this Market-to-Book adjustment, and hence it is not incorporated into its own DCF analysis.

ii. Analysis of the Capital Asset Pricing Models

The Department evaluated the CAPM approaches employed by the Company as well as the OCC and CIEC witnesses. There are several debates surrounding the application of CAPM methodology, such as the correct risk free rate, historical betas to measure risk and the inclusion of either an explicit or implicit size premium. The major controversy surrounding the CAPM is the calculation of the equity or market risk premium.

Mr. Eckenroth used 5.20% as the risk-free rate of interest (Rf) based upon the 30-year Treasury yield as of June 2007. Dr. Woolridge disagrees by stating that recent long-term yields for the 10-year and 30-year Treasuries as of September 21, 2007, are now 4.64% and 4.90%, respectively, and elected to use 5.0% as the approximation for the risk-free rate. Mr. Baudino employed the average yields on both the 20-year and 5-year Treasuries over the six month period from March through August 2007, of 5.04% and 4.68%, respectively, as his risk-free rates. As of the last day of hearings, November 8, 2007, the Department reviewed the most recent long-term US Treasury yield data and found that the current yield for the 10-year was 4.28%, 20-year was 4.70%, and 4.67% for the 30-year Treasury. The Department also reviewed the monthly and annual average of the 30-year Treasury yield which was 4.52% and 4.84%, respectively. Based upon these yields, the Department finds 4.80% more reasonable.

The Department obtained betas for each of the 24-member proxy group from the Value Line reports as supplied by the cost of capital witnesses resulting in an average beta of 0.87 for the Department peer group. The Department notes that Mr. Eckenroth's average beta for his proxy group companies of .95 is almost equivalent to the risk of the overall market 1.0. The Department concurs with Mr. Baudino, that it is highly unlikely that a beta of .95 reflects the expected beta of a lower risk regulated T&D company such as CL&P. According to Mr. Eckenroth's use of a .95 beta, CL&P would not be considered a low beta stock. The Department also points out that Mr. Eckenroth's CAPM results ranged from 12.07% to 13.48%, well outside the Company's

recommended ROE of 11.0%. Based on these elevated CAPM results and the relatively high beta, the Department does not agree with Mr. Eckenroth's assessment that the CAPM substantially understates ROEs with low beta stocks. In fact, the Department finds the opposite is true. Furthermore, NU would be considered less risky than the overall proxy group as evidenced by the Value Line beta of .85. Therefore, the Department finds that its beta of 0.87 for the 24-member proxy group is reasonable.

The primary concern with the CAPM is the estimation of the equity or market risk premium. Mr. Eckenroth exercised three different equity risk premiums using strictly historical data in each case. Considerable amount of time was spent by the OCC witness discussing the numerous errors in using historic returns to estimate an expected or ex ante equity risk premiums. Alternatively, Dr. Woolridge examined the RP by compiling the results of over thirty recent academic studies and surveys, including the Ibbotson historical approach incorporating the arithmetic and geometric approaches which resulted in an overall average of 4.39% which was employed in OCC's CAPM. The CIEC witness also cautions the use of historical earned returns because it assumes investors expect history to continue unchanged regardless of current market conditions. Mr. Baudino's contention is with Mr. Eckenroth's use of the arithmetic mean versus the more appropriate geometric mean to measure the historical returns on the S&P 500 from the Morningstar 2007 Yearbook. As such, Mr. Baudino presented the most recent study conducted by Ibbotson/Chen suggesting a market RP in the range of 4.3% - 6.35% using geometric and arithmetic historical returns, respectively. Using the most recent figures for the arithmetic mean return, has the effect of reducing Mr. Eckenroth's CAPM estimate to 11.29%.

The Department has reviewed the market risk premiums as presented by all three of the cost of capital witnesses. The range of market risk premiums estimates among the three witnesses vary from 4.3% to 8.60%, based on using different debt and equity securities and different time periods for its measurement, and the many interpretations of how it may be measured (geometric versus arithmetic), it is reasonable to conclude that the risk premium approach suffers from so much subjectivity that it can be essentially used to produce whatever outcome is desired. The Department notes that Dr. Woolridge's market risk premium of 4.39% includes both historical and recent academic studies as well as both the geometric and arithmetic measurements. This market risk premium of 4.39% falls within the low range of studies by Ibbotson using both geometric (4.3%) and arithmetic means (6.35%), while Mr. Eckenroth's range of 7.10% to 8.60% is well outside the region. Absent any attempt to transform historic risk premium data into meaningful forward-looking estimate, the Department has elected to conduct its own CAPM using both the geometric and arithmetic measures to estimate a reasonable range.

The Department also reviewed the matter regarding the incorporation of a size premium to the CAPM formula. Mr. Eckenroth included an upward adjustment of 0.81% to CAPM to account for companies that have smaller market capitalizations. The OCC witness disagreed with the size adjustment premium stating that Mr. Eckenroth again supports his size premium on the basis of a historical return analysis which is a poor measure for any risk adjustment to account for size of the Company. Woolridge PFT, p. 80. The CIEC witness also argues that Mr. Eckenroth's size premium of 0.81% based on Decile 3 size companies includes many unregulated companies and carries far

greater risk and is inappropriate for CL&P. Baudino PFT, p. 47. The Department notes that incorporating the size adjustment in such a manner is not traditionally considered with the CAPM. In actuality, the size premium is already considered in the Ibbotson Build-up Approach as noted in the 2007 Ibbotson Yearbook. Overall, in terms of regulation, government oversight, performance review, accounting standards, and information disclosure, utilities are different from industrials. The Department finds that size premiums are inappropriate for public utilities due to the effects of regulation and scrutiny these companies receive from regulators. Given the traditional form of CAPM does not include a size adjustment and the results of the empirical study reviewed, the Department rejects the incorporation of the proposed size adjustment to the CAPM.

With regard to the Company's approach to an alternative CAPM, the Department reviewed Mr. Eckenroth's proposed ECAPM and finds that the only difference between the traditional CAPM and the ECAPM is the use of the Alpha factor which is an arbitrary figure. In reviewing the proposed leverage adjustment or weighting of beta in the CAPM, the Department believes that it basically represents the same principle as the Market-to-book concept in the DCF. The Department believes that the Alpha factor incorporates another level of conjecture that is unnecessary given that the simple CAPM formula is widely accepted in the cost of equity literature. The Department finds the simple CAPM appropriate as it avoids the need to incorporate arbitrary factors. As a result, the Department relies on the simple CAPM formula where K is equal to $R_f + B (R_m - R_f)$.

Subsequently, the Department implemented a simple CAPM cost of equity using the standard formula. To present a comparable range, the Department estimated the CAPM using both the geometric and arithmetic mean as the market risk premium component as published by the most recent Ibbotson/Chen study. This calculation utilized a risk-free rate of 4.80% (2007 average interest rate on 30-year Treasuries), the peer group beta of 0.87, and the arithmetic or geometric mean of 4.30% and 6.35%, respectively. Accordingly, the Department computed a range of 8.54% to 10.32% cost of equity under the CAPM. The Department finds that Mr. Eckenroth's 12.08% - 13.48% risk premium results are overstated and outside any reasonable range as indicated by Dr. Woolridge's, Mr. Baudino's and the Department's own analyses of the risk premiums/CAPM.

iii. Analysis of the Risk Premium

The Department also reviewed the risk premium methods employed by the Company witnesses. The major contention with the risk premium methods developed by the Company, involves the use of strictly historic stock returns to compute an expected market risk premium, similar to the problems discussed with the CAPM approach.

Mr. Eckenroth developed the risk premium utilizing two different methods: RP Historical and RP Allowed. In the RP Historical method, Mr. Eckenroth employed the use of historic stock and bond returns to compute an expected or ex ante market return over two time periods (1931-2006 and 1945-2006) incorporating the arithmetic mean approach. In the RP Allowed method, Mr. Eckenroth computed the risk premium using the average allowed returns from regulatory commissions and the average yield on

public utility bonds during the period from 1974 through the second quarter of 2007. In both approaches, Mr. Eckenroth used 6.68% as the base yield, and historic returns to compute the expected market return. Both the OCC and CIEC witnesses assert that Mr. Eckenroth's historical equity risk premium is subject to the myriad of empirical errors discussed above in the CAPM analysis involving the use of historical stock and bond returns to measure an expected equity risk premium. Mr. Baudino argues that this approach naively assumes that earned returns and the resulting risk premiums in an historical period are reflective of current investor expectations. Baudino PFT, p. 50. Dr. Woolridge and Mr. Baudino also allege that the use of commission-allowed returns implies that the Department should review the returns that other jurisdictions are providing without evaluating evidence that is specific to CL&P.

The Department also evaluated the Company's base yield[9] of 6.68% that Mr. Eckenroth uses in both RP approaches. The Department finds the base yield of 6.68% is inflated because it is based off the June 2007 30-year bond yield of 5.20% whereas the annual average 30-year bond yield is 4.80%. Applying the current 30-year Treasury reduces the base yield to 6.28%. The OCC witness further contends that Mr. Eckenroth's 1.48% credit spread based on the yield of risky BBB securities inflates the required ROE because the risk premium study is now subject to credit risk since it is not default risk-free like an US Treasury obligation. Woolridge PFT, p. 83. The Department also notes that CL&P is projecting an embedded cost of debt 6.19% which not only reflects the Company's yield spread over comparable treasuries, but also includes all the transaction costs to finance the debt. Therefore, the Department agrees with OCC in that the base yield is inflated and finds that CL&P's cost of debt or base yield should be something less than CL&P's actual embedded cost.

Similar to the CAPM, a continuous area of debate revolves around the use of the arithmetic mean as opposed to the geometric mean in the estimation of the risk premium using the Ibbotson method. The Department believes that geometric mean is a measure of performance and provides the best estimate of investment performance over a long period of time. The risk premium approach attempts to measure the relative differences in bond yields as compared to stock returns over a long period of time. Thus the geometric mean is the relevant measure. The Department finds that, on average, the arithmetic calculation is higher than the geometric average. The Department re-affirms this position and recalculated the risk premium using the geometric approach. Based upon the evidence in the record, the Department recomputed the risk premium using the geometric (4.3%) approach over the 1928 to 2006 time horizon.

Comparing the testimonies of the three cost of capital witnesses, it is evident that the interpretation of a risk premium study is extremely subjective, requiring a great amount of professional judgment. The Department points out that neither the OCC nor the CIEC witness conducted their own risk premium analyses in this proceeding because they primarily relied on the widely accepted DCF model to frame the recommended cost of capital. The Department believes that the objective of using any cost of equity model should be to enhance the accuracy of the final result. Nevertheless, the Department recomputed the RP using the geometric mean over the

[9] The base yield is also referred to as the cost of debt.

1928 to 2006 time period to estimate an acceptable range using the risk premium approach. Combining the recomputed cost of debt of 6.28% and the RP of 4.30% geometric mean, implies a ROE of 10.58%.

For all the reasons discussed above, absent any attempt to transform historic risk premium data into meaningful forward-looking estimate, the Department has evaluated the results of the risk premium analyses, however, places greater emphasis upon the DCF analyses and less upon the risk premium results.

e. Flotation Costs

The Department considered the Company's recommendation for a return for its selling and issuance costs. The Company is requesting a maximum flotation cost adjustment of approximately 35 basis points, based on NU's actual December 2005 equity issuance costs that occurred one month before the 2006 test year. While CL&P admits that flotation costs have been denied in cases when no actual equity issuance took place, Mr. Eckenroth believes it should be permitted in this case since NU's 2005 Offering Prospectus stated that the use of proceeds were to finance capital expenditures by its utility subsidiaries. Eckenroth PFT, p. 38. Mr. Eckenroth used six various methods to determine the appropriate amount in equity flotation costs.

The OCC argues that the Company has provided no evidence that CL&P has incurred any flotation costs in this proceeding thus there is no need for such an adjustment and recommends flotation costs be rejected. OCC Brief, pp. 34-37. Also, Dr. Woolridge rebuts the argument that a flotation cost adjustment is necessary to prevent the dilution of existing shareholders in that issuance costs are recovered by including the amortization of bond flotation costs in annual financing costs. Id. However, Dr. Woolridge further asserts that such an argument is erroneous for several reasons. First, the fact that the market-to-book ratios for electric utility companies are over 2.0 actually suggests that there should be a flotation cost reduction (not an increase) to the equity cost rate. The amount by which market values of electric utilities are in excess of book values is much greater than flotation costs. Secondly, the reduction or dilution of the book value of stockholder investment associated with flotation costs can occur only when a company's stock is selling at/or below its book value. Furthermore, flotation costs consist primarily of underwriting fees which are not out-of-pocket expenses and are not expenses that must be recovered through the regulatory process. Lastly, had either Mr. Eckenroth or Dr. Woolridge accounted for these market transaction costs (flotation costs) in their DCF analyses, the higher effective stock prices paid for stocks would lead to lower dividend yields and equity cost rates. Woolridge PFT, pp. 62- 65.

Mr. Baudino testified that it is not appropriate to include flotation costs because it is double counting. He believes that in effect it is already in the stock price. Also, CIEC supports OCC's position that given that market-to-book ratios are greater than one, there is no need for a flotation cost adjustment at this point. Tr. 10/17/07, pp. 1305-1307. In addition, Mr. Baudino found that no evidence was provided that NU issued any equity for the purposes of investment and/or on behalf or CL&P, adding a flotation cost adjustment to recover costs that were not actually incurred by the utility would be inappropriate and should be disallowed by the Commission. Baudino PFT, p. 59. In

response to the NU's equity issuance in December 2005, Mr. Baudino states that those costs were certainly incurred outside the test period and it is also very difficult to trace the actual use of the funds and how those costs were allocated among the affiliated companies. Id.

In reviewing the evidence related to the practice of flotation costs, the Department concludes that practice is reviewed on a case by case basis. While the Department has awarded CL&P flotation costs in the past, it is unclear in this proceeding how much, if any, new equity would be issued and what that allocation of costs would be to CL&P. The Department believes the Company's 35 basis point adjustment to be excessive and rejected. Based on the fact that no equity offerings were made in the 2006 test year, the Department will not make an adjustment for flotation cost in this Decision.

f. Financial Condition

The Department analyzed a considerable breadth of information presented in this proceeding in order to determine the appropriate return on equity to allow CL&P. The Department was unable to substantiate maintaining the Company's currently allowed ROE of 9.85%, much less increase the ROE as proposed by CL&P. This was attributable to both the technical analysis and a variety of changes in key factors surrounding the financial setting of such ROE. On the technical side, CL&P's justification for increasing its current ROE concentrated on the risk premium CAPM analyses. The Company's CAPM analyses resulted in the highest ROE calculations of all the methods presented. OCC analyses, CIEC analyses, Department's own application of the cost of capital models and even Mr. Eckenroth's DCF analysis adjusted to include all his peer group results, indicate that an ROE below 9.7% is appropriate.

Several other important factors exist which support a lower allowed return at this time. Some of these factors include: 1) low capital cost rates, 2) relatively low interest rate environment, 3) CL&P's credit ratings are strong and stable, and 4) ROEs for electric and gas industries continue to decline nationally. The Company, however, did not explicitly consider these factors in their analysis. A discussion of these and other items is as follows:

First, capital cost rates for U.S. corporations are currently at their lowest levels in more than four decades. Corporate capital costs rates are determined by the level of interest rates and the risk premium demanded by investors to buy the debt and equity capital of corporate issuers. Long-term treasury rates have been in 4% to 5% range for past five years. In 2003, the yields on the 20-year treasury bonds were in the mid to lower 5% range (approximately 5.3%). 03-07-02 Decision, pp. 141 and 143. As of the last day of hearings, November 8, 2007, the yield on the 20-year treasury was 4.70%, a decrease of approximately 60 basis points. This implies a lower cost of equity for this proceeding. If the Department was to incorporate the downward trend in the 20-year treasury, the updated static allowed ROE would be 9.25% (9.85%[10] - 0.60). Long-term capital costs are also low due to the decline in the equity risk premium discussed in

[10] CL&P's last allowed ROE of 9.85% included 20 basis points for flotation costs (9.65% + 20 bp).

length in the various testimonies as presented by the OCC and CIEC cost of capital witnesses. The equity risk premium has been in the 5% to 7% range as measured over historical periods where as forward-looking equity risk premiums are in the 3% to 4% range. In summary, the relatively low long-term interest rates in today's markets as well as the lower risk premiums required by investors indicate that capital cost rates for US companies are the lowest in decades.

CL&P's business profile has strengthened and its outlook is stable as indicated by S&P's business rating profile of 3 compared to 4 at the time of CL&P's last rate proceeding in 2003 (1 being the strongest and 10 is vulnerable). S&P considers both quantitative financial factors and qualitative when it assigns a rating. Both S&P and Moody's expect CL&P's financial profile to significantly improve over the next three years as capital projects start to come online. S&P expects that the Company will eventually recover the costs of it construction program and that its financial measures will gradually improve. Moody's also noted that its ratings for CL&P were driven by the low business risk of its T&D operations and a historically predictable and constructive regulatory environment. The Department also notes that NU has completely divested itself from its more risky unregulated businesses. According to a recent *Value Line Investment Survey*, published August 31, 2007, NU is expected to reach its highest earnings level since 1995. The survey states that the earnings will grow due to a full year of higher rates in New Hampshire, increased rates for Yankee Gas, and commission approval for adjusting transmission rates on a regular basis. Although the recent report claims there may be higher interest expense, it is projected that current-year earnings will rise more than 80%, to $1.50 a share, followed by a modest gain in 2008.

The average ROEs for the electric and gas industries continue to trend downward as seen by the quarterly publications released by Regulatory Research Associates (RRA), Major Rate Case Decisions. At the time CL&P's last ROE was set at 9.85%, the average ROE for the electric industry was 11.09% in the fourth quarter of 2003 with the annual average allowed ROE at 10.97%. To date, the average allowed ROE for the third quarter of 2007 averaged 10.02%. Clearly awarded ROEs have been decreasing since 2003, thus a downward adjustment to level set in CL&P's last rate proceeding is appropriate. The Department also notes that the national average electric equity returns would still include those vertically integrated utilities that would hold a higher general risk profile than CL&P which would drive the average ROE higher. Additionally, the Department finds it worthy to note that a recent settlement that took place on May 25, 2007 for the Public Service of New Hampshire, a NU company, was awarded a 9.67% ROE on a 47.66% common equity ratio and it did not include a the adoption of a decoupling mechanism.

While the passage of P.A. 07-242 specifically contemplates an adjustment to the ROE to account for the decoupling of electric revenues from customer usage, the Department has not made an adjustment in this proceeding. The implementation of the decoupling mechanism further mitigates the earnings pressure of the Company having the impact of reducing the overall risk profile of CL&P. Risk is reduced in this proceeding since the Department is increasing the portion of distribution costs are collected through fixed customer service and demand charges. The collection of costs

through fixed charges rather than energy charges reduces the variability of earnings associated with sales.

In general, public utilities are exposed to a lesser degree of business risk than non-regulated businesses, due to the essential nature of their services as well as their regulated status. Even though the Company expressed that CL&P's beta has increased since the last rate case, the fact is that the investment risk of public utilities is still relatively low compared to the market as a whole. All these indicators discussed above, including the technical analysis, justify a decline in the overall equity cost rate.

g. Conclusion on Cost of Equity

In determining the cost of equity, the Department considered all of the witnesses' cost of equity analyses. Consequently, in regulating CL&P to allow a return commensurate with its needs, the Department has determined that investors now require less of the Company in financial return than in 2003, when the return was established at 9.85% (9.65% + .20 bp flotation costs). Therefore, in consideration of the argument of the Parties and Intervenors, the Department believes that a reasonable range is 9.0 to 9.4%. Hence, the Department determines that 9.4% is a reasonable cost of equity for CL&P, and adopts such return in this proceeding.

A summary of the Department's analysis of the cost of equity allowed is as follows:

Summary of Department Analysis
Cost of Equity Allowed

	Range	ROE
DCF	8.98% - 10.17%	9.0%
DCF for NU	10.11%	10.11%
CAPM	8.54% - 10.32%	9.4%
RPM	10.58%	10.58%
Flotation Costs	N/A	0%
Department Allowed	**8.54% - 10.58%**	9.4%

The Department also notes that transmission is no longer regulated by the Department and therefore is not considered in the analysis of the ROE for the distribution company. However, when considering the risk of investing in CL&P, the rating agencies not only look at CL&P, the distribution company, but rather the total T&D company. The Company's ROE on transmission investment is now determined by

FERC, and currently transmission owners in New England, including NU, are permitted by FERC to earn a return of 12.44% on transmission expansion projects. At the present time, CL&P is engaged in an expansive $2.4 billion transmission infrastructure project and has begun to earn this exorbitant return on its investment. This return has been considered by rating agencies and has been reflected positively in CL&P's recent earned ROE. During oral arguments, under questioning by the Commissioner, the Company conceded that it does not believe that the Department considered the transmission ROE in its calculation of the ROE.

Additionally, CL&P continues to earn additional revenues that are not considered for ratemaking purposes or the determination of the Company's ROE but increase overall returns to its shareholders. The Company is allowed up to 5% for a conservation and load management performance incentive which is projected to be over $2.8 million for 2007. Response to Interrogatory EL-63. While the allowed recovery of $11 million in transitional standard offer procurement fees ends in 2006, new legislation has been enacted for additional incentives. According to the Energy Independence Act, CL&P is allowed $25/kW for demand load response incentives which is projected to bring in approximately $5 million by the end of 2007. Id. Also, CL&P earned $200 per kW incentive for Distributive Generation to encourage the reduction of Federally Mandated Congestion Charges resulting in approximately $4.6 million by December 2007. Id. CL&P will earn $150 /kW for DG in 2008. During oral arguments, under questioning by the Commissioner, the Company conceded that it does not believe that the Department considered the additional incentives in its calculation of the ROE.

h. Weighted Cost of Capital

After study and deliberation of all cost of capital issues presented in this proceeding, the Department finds that 7.72% is a fair rate of return, reflecting a return on equity of 9.4%. The approved capital structure and capital costs on the rate-making basis are as followed:

Allowed Weighted Cost of Capital

Capital	Ratio	Embedded Cost	Weighted Cost
Long-Term Debt	47.92%	6.19%	2.97%
Preferred Stock	3.09%	4.81%	0.15%
Common Stock	48.99%	9.4%	4.60%
Total	100.00%		7.72%

The Department finds that these rates, when applied to the rate base found reasonable for the Company, should produce operating income sufficient for CL&P to operate successfully and serve its ratepayers, maintain its financial integrity, and compensate investors for risks assumed.

F. EARNINGS SHARING MECHANISM

The Department directs the Company to continue the basic mechanics of its existing earnings sharing mechanism, which provides for sharing of earnings in excess of its allowed ROE 50/50 between customers and shareholders, shall remain in effect over the distribution service plan. Accordingly, the Company's excess earnings over its allowed ROE of 9.4% calculated by the cost of capital method will be shared 50/50 ratepayers/Company. The manner of application of the ratepayers' share of such excess earnings will be determined by the Department at the time of such sharing.

G. SALES FORECAST

1. Forecasting Model

CL&P states that it traditionally has used end-use models with elasticities developed from econometric models to forecast sales by customer class. The strength of the end-use modeling approach is the ability to identify the end-use factors that are driving energy use. However, CL&P indicates that the primary disadvantage is the time and expense involved in gathering detailed end-use data. To mitigate this problem, the Company joined Itron's Energy Forecasting Group and began using their Statistically Adjusted End-Use Models (SAE) for the residential and commercial classes. CL&P notes that the industrial model is still based on a traditional econometric model. Goodwin PFT, p. 6-10.

CL&P indicates that Itron, a nationally recognized expert in end-use forecasting, developed the SAE methodology, which is being used by many electric and gas utilities around the country. The SAE models use regional end-use data from the U. S. Department of Energy's Energy Information Administration to develop independent variables that are used in traditional econometric models. This new process meets all existing standards of the industry today, is flexible enough to be easily modified to incorporate new technologies or utility-specific data, and has a faster turn-around time at a lower cost. CL&P began to use this model in 2006. Id.

CL&P states that its "improved forecasting model" for the residential and commercial classes uses regional end-use data to develop independent variables that are used in traditional econometric models. This SAE Model SAE framework begins by defining energy used in a current year and month by heating, cooling and other equipment. Although total monthly sales by customer are known, the heating, cooling and other components are not and, therefore, must be estimated. An econometric equation is then used to estimate the heating, cooling and other components for each customer class. Explanatory variables are then constructed from end-use information such as dwelling, weather, and market data. The equations used to construct these variables maintain an end-use structure in that the variables are the estimated usage levels for each of the major end uses. The estimated model can thus be thought of as a statistically adjusted end-use model, in which the estimated coefficients are the adjustment factors that scale the regional data to the Company's sales. The model then relies on an econometric equation to estimate future end-use consumption. Id.

As discussed in Section G, Decoupling, the forecast model captures the impact of the short and long-term actions customers have taken to address rising electric costs. Based on its review of CL&P's revised forecasting model, the Department finds it to be reasonable, and it therefore approved for use.

2. Sales Forecast

CL&P states that its total 2008 retail sales are forecasted to increase 0.3 percent from the 2007 projected level. This forecast assumes that electric prices will remain fairly stable and that there will be no new price shocks that would cause additional dramatic price-induced conservation similar to what has recently occurred. In the residential class consumers are expected to continue to buy more electronics, acquire large homes and add air conditioning load; however conservation measures taken in recent years, as well as some additional measures, will continue to hold down use per customer in the forecast period. A moderate economy and growth in the number of residential and commercial customers similar to past growth will both help to overcome the negative impact of high prices. The industrial class is expected to continue to lose ground, as existing companies replace inefficient equipment, relocate outside of the state or close down. Goodwin PFT, p. 11-13.

CL&P goes on by stating that its forecast also includes reductions to sales of about 135 GWH in 2008 due to the installation of DG, primarily in the industrial class. At the time the forecast was developed, many customers had expressed an interest in the DG monetary grant program. Some of those customers will ultimately not install a DG unit for various reasons, so to calculate the expected sales loss, each of these customers was assigned a probability corresponding to the progress it had reached in the installation process. For each customer, the probability was multiplied by the project's potential volume. The sum of these probability-weighted sales was the sales loss used in the forecast. To summarize, CL&P's forecast indicates that the commercial class is the only sector that is expected to have significant growth. The residential class is expected to grow slightly, and negative growth is expected for the industrial class, resulting in low sales growth in total. Id.

CL&P concludes by stating that its customers are simply responding to higher energy costs by using less electricity as consistent with fundamental economic theory. While the Company had experienced relatively strong sales growth when retail sales rates were steady or declining, beginning in late 2004 weather-adjusted sales growth has been dramatically lower than in previous years. CL&P's position is that this activity reflects the higher energy prices that are still present. Customers respond to increased energy prices in two ways: (1) by making changes in their behavior to reduce their usage, such as adjusting their thermostat, which are usually thought of as short-run measures and may be temporary, and (2) by making capital investments in energy efficiency such as appliance upgrades, greater insulation and the like, which are long-run measures and effectively permanent. In other words, if prices decline, customers may reverse their behavior (e.g., raise their thermostat) and thus increase their usage, but they don't undo the long-run energy efficiency measures in which they've invested. Therefore, with no expectation that prices will fall significantly in 2008 and as a result of the capital investments in energy efficiency already made in recent years, the forecast

projects that future sales growth will be below historical levels because price-induced conservation efforts will offset economic growth. Goodwin PFT, p. 7.

None of the Parties to this proceeding commented on CL&P's proposed forecasting model or sales forecast in their Briefs.

Historically, CL&P has experienced higher annual sales growth among its residential and commercial classes. However, the unprecedented increase in electric costs that occurred in 2006 prompted customers to changing their behavior and invest in efficient equipment, resulting in a significant decline in sales. Exhibit CRG-11. The price increases experienced in 2006 have been sustained through 2007 and into 2008. Further, it is unlikely that these prices will decline by any significant level in the near future. Therefore, the impact that these high prices have had on sales is likely to continue.

The Company submits its Monthly Electric Utility Sales and Revenue Report, aka the U.S. Department of Energy Information Administration Form EIA-826 to the Department. The Department uses this information data to closely monitor CL&P's actual sales and revenue. Department review of CL&P's actual sales data supports the Company's forecast for 2007. Therefore, the Department accepts this value. Regarding future sales, CL&P forecasts modest growth among its residential and commercial classes and expects recent declines in industrial sales to continue. Exhibits CRG 11-13. Department review of these sales trends and their values finds them to be reasonable. Based on the foregoing, the Department accepts CL&P's sales forecast.

H. RATES AND RATE DESIGN

1. General

CL&P states that it has been about 15 years since cost-based rates have been evaluated in a rate case setting. Over this time, changes to CL&P's rate design as restructuring unfolded were largely prescriptive as many unbundled components have been established by statute, and others were constrained within the previous restructuring-related rate cap. Recent changes in distribution rates have been applied in an across-the-board manner. With the rate cap behind us, this is the first time that the Company has filed a segmented distribution-only COSS and associated rate design. Not surprisingly, this filing highlights the fact that current distribution rates vary significantly from the results of the distribution COSS for most rate classes. Goodwin PFT, p. 41.

CL&P goes on to state that this background produces a number of challenges for rate design in this proceeding. The Company must attempt to balance a series of influences and objectives. In developing new rates, it must be recognized that the total distribution revenue level for each rate class will impact the class ROR relative to the COSS results, individual billing components (i.e., Customer Charge, Demand Charge and per kWh charge) should resemble the fixed cost nature of distribution service to send appropriate price signals relative to utility cost causation, this distribution rate design should ultimately be melded with modifications to other unbundled rate components, and total bill impacts will ultimately be driven by a combination of rate

changes that should balance multiple objectives. Challenges are present in any proceeding in which rate design is being addressed and balancing multiple interests in rate design can be complicated even when done so in a revenue neutral rate setting. However, the background of CL&P's rate history, coupled with the significant increase in distribution rates proposed in this filing, make this rate design proposal even more difficult. Id., p. 42.

CL&P notes that both the Company and the Department have expressed a desire to better reflect the COSS results (both class rate of return (ROR) and rate design) in future rate proceedings. However, it is simply unrealistic to expect that distribution rates will conform to full cost-based rates in one step, while maintaining some level of rate continuity among and within rate classes. The process of moving closer to cost-based rates should start now in this proceeding, but it will likely take a series of rate adjustments over time before actual rate design will mirror full cost-based rates.

The Company has addressed the challenge of rate design in this proceeding with three primary objectives in mind. The first is that, with class ROR so widely disparate, equalized class ROR cannot be achieved. Therefore, CL&P's rate design proposal is looking to narrow, not eliminate, the disparity among class ROR. Id., p. 41.

The second objective is to recognize the fixed cost nature of utility distribution service in rate design. This principle dictates that no kWh recovery of distribution rates should occur where the rate class is capable of recovering revenues via a kW-based demand charge. In meeting this objective the Company is cognizant of arguments that the lack of kWh-based charges may be perceived as anti-conservation. However, there remain ample kWh-based charges in other unbundled components to send sufficient price signals to encourage conservation and produce bill savings. Id.

CL&P indicates that the third objective of this rate design proposal is to recognize that the instant proceeding will address only changes to distribution rates, and that there are other active dockets that will address cost allocation and rate design of other unbundled components. It appears that two separate rate-related dockets are headed down a parallel path. It would be appropriate to evaluate the impacts of the proposed distribution rate design changes in the context of overall class rate changes once the Department concludes its evaluation of rate design for other unbundled components. Id., p. 43.

Through Docket No. 03-07-02RE10, Application of The Connecticut Light and Power Company To Amend Its Rate Schedules – Public Act 07-242, Seasonal Rates, Non Generation-Related Time-of-Use Pricing and Related Design Issues, (Rate Design Proceeding), the Department is addressing a number of issues that will affect customer rates. Notable among them are the allocation of costs for NBFMCC, transmission, SBC and CTA costs. In addition, the final Decision in that proceeding will address CL&P's proposals in this proceeding related to seasonal rates, time-of-use tariffs for residential and C&I customers and time-of-use pricing for non GSC rate components.

As noted by CL&P, the Rate Design Proceeding and the instant rate case proceeding are on a parallel path. As a result, it is necessary to evaluate the impacts of

the proposed distribution rate design changes in the context of the overall class rate changes once final Decisions are rendered in both proceedings.

The Department is cognizant of the concerns expressed by CL&P regarding the misalignment of rates that has occurred since year 2000 and is intent on correcting those inequities. Simply stated, as a result of the directives in the instant proceeding and the directives that will come out of the Rate Design Proceeding, changes will be made to a number of individual rate components that comprise each customer's total electric cost. Therefore, it will be necessary for CL&P to submit a consolidated compliance filing in this proceeding, combining all rate-related changes required in the two dockets, to provide the Department an opportunity to evaluate the overall impact on all rate components for all customers. Therefore, CL&P will be required to do so.

The Department has reviewed CL&P's Application and approves the proposal to close street lighting Premium Decorative Lighting categories A through D to new customers. In addition, the Department approves the proposed changes to CL&P's Terms and Conditions for Delivery and Electric Suppliers. Further, the Department accepts the distribution rate design proposals submitted by CL&P subject to any adjustments that will be required herein and under Docket No. 03-07-02RE10. For residential Rates 1, 5 and 7, CL&P will be allowed to increase the customer service charges as proposed and to balance the remainder of the distribution increase through kWh charges. For Rate 30 the Department will allow CL&P to increase its customer charge as proposed, retain distribution kWh charges with the goal of eliminating these over time and eliminate the existing "300 Hours Use" kWh block to equalize the kWh charge. For Rates 35 and 55-58, the Department accepts the proposal to recover the distribution increase through kW charges and to eliminate the small amount of revenue recovered through kWh distribution charges.

CL&P states that the last of the flexible rider contracts will expire in September of 2007 and that its economic development riders were effectively closed by Public Act 98-28 on July 1, 2000. Therefore, the Company proposes to withdraw the Long-Term Economic Development Rider, Five Year Economic Development Rider and the Competitive Pricing Rider. Further, the Company is proposing to terminate Rider A, Optional Off-Peak Service, in recognition of the future expansion of TOU rate offerings. Finally, the Company is eliminating the Power Outage Notification Tariff due to lack of participation. The Department has reviewed CL&P's proposal regarding these tariffs and finds them to be reasonable. The Department also allows CL&P to terminate its backup and supplemental service tariffs.

2. Decoupling

a. Introduction

Public Act 07-242, An Act Concerning Electricity and Energy Efficiency, (Act) requires the Department to implement decoupling of the Company's distribution revenues from the volume of electricity sales. The Act further requires the Department to achieve decoupling through one of the following means, either singly or in combination:

- ✓ a mechanism that adjusts actual distribution revenues to allowed distribution revenues,
- ✓ rate design changes that increase the amount of revenue recovered through fixed distribution charges, or
- ✓ a sales adjustment clause and/or rate design changes that increase the amount of revenue recovered through fixed distribution charges.

b. CL&P's Proposal

To comply with the Act, CL&P reviewed a number of decoupling mechanisms including greater fixed cost recovery, a Conservation Adjustment Mechanism which only captures known and measurable C&LM program impacts, full decoupling which requires approval of a multi-year revenue requirements plan and partial decoupling via a use per customer (UPC) or revenue per customer (RPC) mechanism. Based on its assessment, the Company believes it is appropriate to implement decoupling through the combination of greater fixed cost recovery (Rate Design Solution) and a partial decoupling adjustment mechanism. Id., p. 20.

As a result of its review CL&P proposes a decoupling mechanism that would work by comparing weather-adjusted RPC to the revenue requirement per customer as determined in the Company's most recent rate case. Differences from actual RPC and the revenue requirement per customer in the current calendar year would be collected from or credited to, customers in the following year. Payne PFT, pp. 11 and 12.

The proposed decoupling mechanism would be similar to the Company's existing cost tracking and recovery mechanisms used for the Competitive Transition Assessment (CTA) and System Benefits Charge (SBC), in that amounts would be tracked with the intention of, over the current period and a future true-up period, charging customers no more or less than actual costs. CL&P points out that decoupling differs from these reconciliation mechanisms in that decoupling tracks revenues, while the other mechanisms track specific costs. Id.

The Company states that proposed RPC decoupling mechanism is best explained by way of a hypothetical example. Consider the CL&P residential Rate 1 class and assume the rate year forecast called for 1,000,000 Rate 1 customers with an average monthly consumption of a 750 kWh/customer. This would translate into a forecast of 9,000 GWH associated with Rate 1 (1,000,000 customers times 12 months times 750 kWh). Using hypothetical Rate 1 distribution rates based on a $10 per month customer charge, and a 2¢/kWh variable charge, Rate 1 would be designed to recover $300 million in distribution revenue per year, or $300 per customer per year. Assume that for the calendar 2008 rate year, the actual use per customer increased to 760 kWh/month (after weather normalization has been applied) and actual customers were only 990,000. With the additional 10 kWh/month average usage and a 2¢/kWh rate, CL&P would have collected $302.40 per customer per year, or an additional $2.40 per customer (i.e., 10 kWh per month times 12 months times 2¢/kWh), but over fewer than expected customers. In this example, the RPC decoupling mechanism will return to customers in 2009 the excess $2.40 per customer collected in the 2008 rate year times the 990,000 actual Rate 1 customers (or a total customer refund of $2.376 million). This approach ensures that the Company is not insulated from the impact of

either higher or lower customer levels or any weather variances, but only the impact of the average RPC. Goodwin PFT, p. 24.

Further, the mathematical calculation is conceptually similar for business rate classes in which a kW demand charge exists. In this case the RPC will be dependent on the actual level of kW demand versus that included in the rate design assumption, as well as the level of kWh usage (if the rate class includes a kWh distribution charge). However, the same type of imputed RPC target level can easily be calculated, and compared to actual weather normalized RPC. The Company does not propose to weather normalize kW demand levels, as those demands are ratcheted based on specific customer load characteristics, set at varying times of the year, and virtually impossible to accurately adjust for weather variations. Id., p. 25.

CL&P claims that a complaint of decoupling mechanisms is that they potentially insulate utilities from traditional business risk. Of note is the significant weather risk that utilities face in their daily operations. Also of concern is the potential that decoupling may eliminate the incentive that utilities have to promote economic development and continue to seek economical customer growth on the system. The Company's RPC proposal ensures that both weather risk and the impact of the Company's ability to attract new customers are absorbed by CL&P, and not its customers. In making the decoupling calculation, any differences in actual RPC will be adjusted to account for deviations from normal weather, with the end result that the Company will continue to bear the benefit or deficiency in sales and earnings due to weather. Similarly, by deploying an RPC decoupling mechanism, CL&P retains the risks of higher or lower than anticipated customer growth. Id., p. 24.

CL&P proposes that the RPC decoupling calculation be made on a rate class specific basis to determine the total revenues subject to the mechanism, but that the actual RPC rate adjustment is applied uniformly across all applicable rate classes. The Company proposed specific rate groupings for this purpose. This rate adjustment should be applied to adjust base distribution rates effective January 1st each year. Id., p. 26.

Regarding rate design methods for decoupling, CL&P states that the Department has previously addressed the disconnect that exists between the fixed cost nature of electric distribution service and existing kWh-based rate recovery. The Company indicates that in its December 21, 2006, Decision in Docket No. 05-10-03, Application of The Connecticut Light and Power Company to Implement Time-of-use, Interruptible Load Response, and Seasonal Rates, (Rate Design Decision) the Department concluded that it was appropriate to modify the traditional approach to ratemaking that links CL&P's financial health to the volume of electricity sold by increasing the amount of distribution revenues that are recovered through fixed charges. Id., Rate Design Decision, pp. 30-33.

While CL&P agrees with the Department's assessment and recognition of the need to increase recovery of distribution revenues through fixed charges, the Company believes that this would not completely resolve the utility disincentive to fully embrace conservation and energy efficiency. Further, CL&P believes it will not be able to implement fixed residential customer charge levels to recover 100% of its distribution

revenue requirement requiring that some level of kWh-based distribution recovery will, and should continue to, exist in the residential class. For those rate classes in which distribution revenue is recovered via a kW-based demand charge, a disincentive to fully promote energy efficiency and load shifting would continue to exist if only a Rate Design Solution is applied. CL&P makes these arguments in support of its revenue per customer decoupling mechanism. Goodwin PFT, pp. 20-21.

Further, CL&P does not believe that a Rate Design Solution complies with the Act, stating that "the intent of the Act is to implement decoupling of revenues and sales. I don't believe it's to implement a small step towards a little bit more decoupling in sales. So rate design would work, but it would have to be a far greater extreme change in rate design than what we have proposed." Tr. 10/18/07, pp. 1594-1598. CL&P also agrees that the Legislative intent for implementing decoupling is to make CL&P indifferent to aggressively pursuing conservation, energy efficiency and distributed generation to encourage greater reductions in the amount of energy that its customers use. However, unless the Rate Design Solution is much more extreme, i.e., significant movement toward 100% recovery through fixed charge rates, the disincentives will remain in place and the Legislative intent will not be achieved. Id.

Finally, CL&P notes that its conservation group fully promotes conservation through its C&LM programs and is constrained only by the total level of funding made available through the C&LM charge on customer bills. The disincentive to pursue energy efficiency created by the lack of a decoupling mechanism is not related to C&LM programs. Rather, it is related to the general promotion of reduced electric use from a corporate financial and economic perspective. Id.

c. Position of Parties

The OCC acknowledges that the Department is required to consider decoupling in this proceeding. However, the Department must carefully consider its treatment of this important issue because the implementation of decoupling here will likely set a precedent for The United Illuminating Company and the three regulated gas utilities. OCC Brief, p. 97.

OCC goes on to state that decoupling mechanisms inherently harm ratepayers by shifting normal business risks of utilities onto ratepayers. Further, decoupling is not an effective means to promote energy conservation, and may in fact have anti-conservation effects. As a result, because Section 107 of the Act gives the Department substantial discretion in implementing decoupling, it should reject CL&P's proposal and approve a Conservation Adjustment Mechanism (CAM) instead. However, as directed under the Act, approval of any decoupling mechanism requires an appropriate downward adjustment to the Company's allowed ROE. OCC Brief, pp. 6 and 98-100.

Further, OCC points out that CL&P has proposed to increase fixed customer charges (e.g., Rate 1 from $9.99 to $15) and that approval of this specific change would satisfy the requirements of the Act. The OCC summarized its position by stating that broad-scale decoupling is fundamentally incompatible with traditional ratemaking principles. Therefore, the Company's decoupling mechanism should be rejected by the

Department. Instead the Department should consider a CAM to recover revenues directly associated with Company sponsored conservation programs. However, increasing fixed revenue recovery also satisfies the Act. Id.

The AG believes the Department should reject CL&P's decoupling proposal and that the evidence presented in this case demonstrates that there is no need for the adoption of any mechanism at this time. There has been no convincing evidence presented in this proceeding to show that a disincentive to actively pursuing conservation and load management exists or that the Company's decoupling proposal will result in CL&P increasing its promotion of energy efficiency or conservation in general. AG Brief, pp. 32-34.

The AG's position is that there is every reason to believe that CL&P's C&LM programs will be more effective in the rate year than they have been in the past without a decoupling mechanism. In support of its position the AG cites the financial incentive offered under the C&LM programs that encourage the Company to aggressively pursue energy efficiency. For example, CL&P has earned in excess of $4 million annually under these programs since 2004. As a result of this mechanism, and as noted by CL&P, the Company is already made whole for any distribution revenues lost due to C&LM. Id.

The AG believes CL&P's proposal is too broad and will likely harm ratepayers. As a result, the Department must take a cautious and incremental approach to decoupling. However, should the DPUC determine that a disincentive to providing meaningful C&LM programs exists and further determines that it should adopt a decoupling mechanism to address that disincentive, the Department should make sure that the mechanism is narrowly tailored to address only the disincentive it believes exists. That mechanism should be the equivalent of a CAM as recommended by the OCC. Id.

CIEC opposes CL&P's proposed decoupling mechanism stating that it is not required by Connecticut law, that CL&P's existing rate structure is not a disincentive to energy efficiency, that decoupling produces unwanted incentives, and that weather normalization as proposed by the Company is detrimental to consumers. However, should the Department approve an RPC decoupling mechanism CIEC believes that large customers and those that install DG units should be exempt. CIEC Brief, pp. 75-76.

ENE supports CL&P's decoupling proposal stating that it is an important component of the policy objectives of the Act. However, ENE states that the weather normalization component would increase the variability of distribution charges for consumers creating charges which significantly exceed allowed revenues during extreme weather conditions, is entirely unnecessary, and should be eliminated. ENE Brief, pp. 1-6.

ENE does not support CL&P's proposal to apply decoupling through substantial increases in fixed distribution charges stating that these increases could disproportionately impact low income customers, many of whom have low usage.

Finally, ENE does not support the adoption of a CAM as recommended by OCC and CIEC. Id.

d. Department Analysis

Section 107 of the Act requires the Department to decouple CL&P's distribution revenues from the volume of electric sales. The Act also requires that in making its determination on this matter the Department must consider the impact of decoupling on CL&P's ROE and to adjust the ROE as necessary. To achieve decoupling, the Act allows the Department to consider the use of the above described strategies.

The principle reason for decoupling as expressed by most non utility parties is to remove a disincentive for electric companies to promote conservation. A disincentive can occur when fixed costs are collected through variable energy and demand charges. Lower sales due to conservation reduce fixed cost recovery lowering earnings to the electric company, therefore creating a disincentive for conservation. Decoupling mechanisms can reduce this disincentive which should encourage more aggressive actions by the utility to promote conservation. However, CL&P rarely spoke about encouraging conservation and when questioned, testified that it did not have any plans to increase its conservation efforts or take any new initiatives if their proposed decoupling mechanism was approved.

CL&P believes that the potential exists for further sales erosion should these trends continue or if the Company fully embraces the promotion of conservation and energy efficiency. As a result, CL&P is concerned that it may not recover its distribution revenue requirements.

The Department does not believe that decoupling should be pursued strictly to reduce the risk of lower sales. The risk of lower sales provides an appropriate incentive for the Company to keep its rates down. Given the fact that CL&P's rates are among the highest in the country the Department does not believe that the incentive to control its costs and lower rates should be removed by adopting CL&P's revenue decoupling proposal.

Decoupling is meant to provide an assurance that CL&P will recover its distribution revenue requirement by shielding the Company from the revenue impact that energy efficiency programs or price induced conservation can have on sales. In theory, decoupling removes any disincentive the Company may have to aggressively promote energy efficiency allowing the Company to be indifferent to the level of sales it achieves.

There are currently numerous incentives in place that effectively decouple sales and create incentives for CL&P to promote conservation. These include the following:

- ✓ Conservation incentive which trues up for lost revenues;
- ✓ Bonus rate of return on conservation expenditures;
- ✓ $25-kw/yr. incentive for demand response programs;

- ✓ $150-kw incentive for DG projects in 2008;
- ✓ Recovery of lost demand revenues from DG projects
- ✓ Opportunity to request lost kWh revenues from DG projects;
- ✓ Forecasted sales at the time of a rate case.

CL&P is allowed to recover its actual conservation expenditures. Therefore there is no disincentive to spending more than its conservation budget because it is trued up at the time of the annual C&LM filing. In addition CL&P is allowed a bonus rate of return of up to 8% of certain costs to encourage conservation through the C&LM incentive mechanism. Although not specifically defined as decoupling these mechanisms allow CL&P to recover revenues that are lost to conservation, energy efficiency and other programs that support the state's energy policies. For example, CL&P views the C&LM incentive mechanism as a mechanism that makes the Company whole for the sales and revenues lost to these programs. CL&P states:

> there are dollars that the company can achieve based on performance [of its C&LM programs]. I think the term incentive is somewhat of a misnomer. The company previously had a conservation adjustment mechanism, a CAM, which was designed to recover, essentially, lost revenue associated with conservation savings. That was replaced by the so-called incentive. By my calculations, the dollars that we can achieve on the incentive are approximately equal to what the lost sales-related revenues associated with the conservation programs. Tr. 10/18/07, pp. 1544-1550.

CL&P also receives an incentive of $25-kW/yr. to encourage demand response programs. In addition, CL&P receives incentives to promote customer side generation projects. For 2008, that incentive is $150-kW. DG Programs also include provisions to accommodate revenues lost when customers install their own generation units. Id., pp. 1603-1607. The C&LM, and DG Programs are the most significant utility-sponsored conservation initiatives. These incentives already provide adequate incentives for the Company to pursue conservation. CL&P is a recognized leader in conservation spending over $80 million annually on C&LM, demand response and DG, which is more than nearly every electric utility across the country.

The Department uses a forecasted test year to set rates at the time of a rate case. This allows the Company to embed the impact of its conservation programs and any price induced conservation in rates at the time of a rate proceeding. This lowers but does not eliminate the risk of lower sales between rate cases.

CL&P expressed concern regarding the potential to experience additional price-induced sales reductions in the future. Regarding this issue, CL&P states that its improved forecasting model for the residential and commercial classes, (which model the Department is accepting in this proceeding) uses regional end-use data to develop independent variables that are used in traditional econometric models. Goodwin PFT, pp. 9 and 10.

The SAE model then uses current end-use information to develop the variables for determining forecasted usage for each customer class. The baseline consumption data used in the Company's sales forecast reflects the decline in sales from the self-induced conservation (i.e., short-term potentially reversible reductions) that occurred over the last two years as well as all past sales impacts from utility sponsored C&LM and DG Program activity (i.e., long-term/permanent reductions). Therefore, the model captures all past conservation-related activities to develop baseline sales data.

The model then relies on an econometric equation to estimate future end-use consumption. As such, the model forecasts sales based on expected customer trends. CL&P states that in response to recent increases in electric costs customers have made long-term capital investments in energy efficiency, which has yielded permanent reductions. The impact of this change to end-use consumption is captured in the SAE model. Therefore, the permanent sales impact associated with the investment in energy efficient equipment is embedded in the forecast. In addition, CL&P states that customers have taken short-term steps to reduce consumption, which reductions can be temporary. Because these measures are temporary, it is difficult to determine whether customers will modify their behavior and revert to their past, higher consumption patterns. However, the Company states "this forecast assumes that electric prices will remain fairly stable (i.e., at their current high rate) and that there will be no new price shocks that would cause additional dramatic price-induced conservation similar to what has recently occurred." Goodwin PFT, p. 11.

Based on the foregoing it is reasonable to conclude that CL&P has not forecasted consumption to return to the levels that preceded the declines experienced in 2006 and that the potential to experience another round of significant decline in sales is very limited. As a result, it is also reasonable to conclude that the risk that CL&P will not achieve its forecasted sales is also limited. To the contrary, the long-term customer response to the 2006 price increase (i.e., the behavior-related self-induced conservation) is unknown. Therefore, while the downside risk, i.e., additional sales reductions is limited, the potential exists for customers to abandon their short-term conservation efforts returning sales to pre-2006 levels. Should this occur, sales would exceed the forecast.

The Department has considered the mechanisms described in the Act and proposed by CL&P. Based on the foregoing, the Department finds that a significant portion of CL&P's distribution revenues are currently decoupled, that there are additional incentive mechanisms in place and that there is a reasonable expectation that CL&P will achieve its forecasted sales. As a result, there is no need to implement CL&P's proposed per customer revenue decoupling mechanism. However, the Act requires the Department to implement decoupling, which is discussed below.

e. Rate Design Decoupling

CL&P argues that a Rate Design Solution will not address lost demand-based kW revenues requiring an RPC mechanism to accommodate this portion of CL&P's revenues. Tr. 10/18/07, p. 1598. The Department disagrees. For example, while the installation of a generating unit under the DG Program reduces CL&P's demand revenues, the DG Program allows CL&P to recover lost kW revenues until its

demand-related distribution revenues are reset at the time of a rate proceeding. The DG program goes further, allowing CL&P to request recovery of lost kWh revenues resulting from the installation of a generating unit between rate proceedings if the Company is not earning its allowed rate of return. Like the kW-related revenues lost under the DG program, the kWh impact associated with the installation of a DG unit is also captured at the time of CL&P's next rate proceeding when its sales and revenue requirements are reset. As such, although a Rate Design Solution does not specifically target demand-based revenues, lost kW revenues associated with the DG Program are fully decoupled.

This same analysis can be applied to the revenues that are lost to C&LM initiatives. As noted by CL&P, if a utility sponsored C&LM project is installed, the C&LM incentive makes the Company whole for its lost kW and kWh distribution revenues. Again, the kW and kWh impact associated with the installation of C&LM projects is captured at the time of CL&P's next rate proceeding when its sales and revenue requirements are reset. Further, because the C&LM incentive mechanism is based on program expenditures, as budgets and related energy savings increase the incentive increases as well. Therefore, these revenues are fully decoupled.

CL&P's filing in this proceeding demonstrates that it supports the movement toward fixed recovery of its distribution costs through an increase in customer charge and demand revenues. For example, CL&P states that its COSS supports a customer charge of $45 per month and no kWh distribution component for Rate 30. The COSS also supports a customer charge in excess of $23 per month for Rate 1. CL&P's proposal regarding Rate 30 is to move toward cost-based rates by increasing the customer charge to $37.50 and to recover the remaining cost, for now, through kWh charges. CL&P states that its goal is to eventually eliminate the kWh charges under Rate 30. For Rate 1, CL&P proposes to increase the customer charge to $15 (an increase of about 50% from the current charge) and to apply the remaining revenue increase to the kWh charge. Regarding Rates 35, and 55 through 58, the Company states that each of these rate classes has current customer charges in excess of the COSS result, thus the full distribution increase is effectively being recovered in the kW demand charge and the small amount of kWh distribution recovery in current rates has been fully eliminated. Goodwin PFT, p. 49.

Under the current rate structure, CL&P recovers a portion of its distribution revenues through a fixed customer charge and a portion through residential energy-based charges. Commercial and industrial revenues are recovered through customer charge, energy and demand-based rates. For example, CL&P currently recovers 39% of its residential Rate 1 revenues through its customer charge. This percentage increases to 43% under its rate design proposal. For Rate 30, the Company currently recovers 49% of its revenues through customer and demand charges. This percentage increases to 56% under the Company's proposal and would equal 100% over time if kWh charges are eliminated as proposed. Exhibit CRG-19, pp. 1 and 23.

The Department is approving CL&P's rate design proposals which will increase the amount of distribution revenues that the Company will recover through fixed charges.

The rate plan approved in the 03-07-02 Decision, authorized CL&P to increase its distribution revenues in years 2005-2007. For 2006, the Department applied the allowed increase to residential and small C&I customer fixed charge rates. The same rate design was applied to these customer classes for the 2007 distribution rate increase. These steps were intended to implement decoupling gradually, recognizing the potential negative rate impacts that a rapid movement toward increases in fixed charges under a Rate Design Solution could yield. For example, based on evidence presented in this proceeding, if CL&P were to develop a universal customer charge that collected 100% of its residential distribution revenues, each residential Rate 1 customer would pay in excess of $42 per month for distribution services. CRG-19, p. 2. This rate would place a hardship on low use customers.

While the concept of fixed revenue recovery is straightforward, implementing this rate design is not and must be implemented gradually. As noted by CL&P, there are identifiable differentials in the cost to serve residential customers. Therefore, it may be appropriate to consider a tiered or sliding structure of residential distribution charges. The Department has considered using monthly consumption to establish sliding customer charges. However, using this standard could subject the Company to frequent changes to the applicable customer charge as customers' monthly usage changes. This in turn could result in revenue instability, a situation that this contrary to the goal of this policy. Further, basing a customer charge on consumption (i.e., increased consumption warrants the assessment of a higher charge) would continue to link sales and earnings.

The amperage rating of each service connection can provide an indication as to the potential demand that each customer can place on the electric system; the greater the amperage, the greater the potential demand. In addition, there are four 'standard' residential service connection amperages; 100, 200, 400 and 800, and the size of the connection changes infrequently.[11] Further, it appears that the cost of the service conductor and the meter required to measure consumption increases based on the amperage of the service connection. However, there is likely a wide range of consumption levels within each group of service connection amperage. Therefore, establishing customer charges based solely on amperage may not provide an equitable set of charges.

The Department believes that it is appropriate to examine the potential to establish a tiered customer charge structure to recover distribution revenues and to consider using residential service connection amperages, or alternative methods such as demand or consumption, as the basis for the scale.

Based on the foregoing, the Department will direct CL&P to examine this issue and submit a proposal in its next rate case proceeding to implement a sliding residential customer charge structure that would reduce the amount of distribution revenue that is recovered through energy-related charges. A critical component to the implementation of this standard will be CL&P's ability to establish charges that are based on a fair standard and that do not change frequently. Therefore, the Department will direct CL&P

[11] The amperage of a residential service connection can exceed 800 amps, but this is uncommon.

to consider service connection amperage, demand and broad ranges of consumption when developing these charges. CL&P's upcoming advanced meter study may be instructive in developing demand-related information for this proposal.

Implementing this rate structure in one step could prove to be disruptive. Therefore, CL&P's proposal should allow for this rate design to be phased-in over several years. In addition, depending on the bill impact to CL&P's lowest use customers, it may be appropriate to consider a separate customer charge for customers whose consumption does not exceed a few hundred kWhs per month.

The Department notes that in the Decision dated August 30, 2006, in Docket No. 05-06-04 it directed UI to submit a proposal to increase the level of residential distribution revenues that are recovered through fixed monthly charges. Decision, pp. 19-23.

Because energy-based revenues fluctuate based on sales, recovery of these 'variable' revenues is less certain than revenue recovery from CL&P's monthly customer charge or demand-based rates. As a result of this rate structure, CL&P is at risk for recovery of a percentage of its distribution revenues. Therefore, in compliance with the Act the Department concludes that it is appropriate to decouple CL&P's distribution revenues from the volume of electric sales by increasing the revenues that CL&P recovers through its fixed charges.

The Act allows the Department to utilize fixed cost recovery to implement decoupling. Based on the foregoing, the Department finds it is appropriate to continue the movement toward increased fixed distribution cost recovery that was begun in 2006. It is important to note that while the Department applied distribution increases to CL&P's fixed charges in 2006 and 2007, those increases were extremely small when compared to the increase being applied to fixed charges herein. For example, in 2007 the Department allowed CL&P to increase to the Rate 1 customer charge by $.24/month, from $9.75 to $9.99. In this proceeding, the Department is accepting CL&P's proposal to move this charge from $9.99 to $15, and is accepting other similar fixed recovery rate designs. It is also important to note that the approved Rate 1 customer charge remains well below the $23/month charge supported by the COSS.

The Department is cognizant of the concerns expressed by ENE regarding the impact of this strategy on lower use customers and continues to support the implementation of a rate design that addresses this concern. Further, the Department supports the use of service connection amperage, demand or consumption-based standards to establish a tiered customer service charge structure for residential customers and similar standards for small C&I customers. However, at present, CL&P does not track residential service connection amperage or demand. Also, consumption based thresholds can be problematic and could be contrary to the revenue stability contemplated under this policy.

Pursuant to the Decision dated December 19, 2007, in Docket No. 05-10-03RE01, Application of The Connecticut Light and Power Company To Implement Time-of-Use, Interruptible Load Response and Seasonal Rates – Review of Metering Plan, (Meter Plan Decision) the Company will undertake a study of advanced

meters in 2008. This study, which involves 10,000 advanced meters, provides an opportunity for the Company to gather the service connection amperage data, or other information such as residential or small C&I customer demand data, that may be used to advance this decoupling strategy. Therefore, CL&P will be required to gather this data as part of that study. Further, while this will provide information on approximately 10,000 customers, it remains to be seen whether CL&P will implement advanced metering system-wide. Meter Plan Decision, pp. 19-21. Therefore, CL&P must consider other ways to obtain this information.

The Department considered the use of a CAM as proposed by the OCC and AG, however, the drawbacks of this mechanism outweigh the potential benefits. There does not appear to be much added value to instituting such a proposal at this time. The numerous incentives already in place provide adequate incentives for the company to pursue conservation. CL&P had a CAM at one time, but it was discontinued. The CAM became very complicated, time consuming to administer and it was questionable whether it actually encouraged conservation. A CAM can create an incentive to report high lost revenues from C&LM while at the same time encouraging sales.

3. Interruptible Rates

CL&P states that it currently provides electric service to interruptible customers on Rates 21, 39 and applicable general service rates for demand reduction rider (DRR) customers. A Mandatory Reduction Rider (MRR) also applies to customers on Rates 21 and 39. Goodwin PFT, p. 33-35.

CL&P states that in the 2003 rate case proceeding, the Company proposed to terminate Rates 21 and 39, and the DRR, renewing a previous request to do so and highlighting that the economic value of interruptible load is derived from the competitive energy marketplace. Further, CL&P pointed out that the pre-restructuring, bundled designs of Rates 21 and 39 were obsolete and while they remained in effect they also required a subsidy by other customers for the distribution component of rates. These concerns remain. Since 2003 the economic value of interruptible load in the competitive energy marketplace has steadily increased, and the Company's interruptible tariff customers (and other tariff customers) have accordingly increased their participation in programs promulgated by the market to derive that value. With a substantial portion of interruptible and other C&I customers choosing competitive supply, steadily increasing supply-side payments to interruptible resources, and greater assurance of payments to demand-side resources, it is clear that a robust, competitive energy market now exists. Id.

The Company further states that during the implementation of PA 05-01, An Act Concerning Energy Independence, the Department had expressed concerns that such a market had not yet evolved. In part, for that reason, the Department did not allow the Company to terminate its interruptible tariffs, but instead required it to implement the MRR. This rider "pools" a portion of the interruptible load associated with the Company's interruptible tariffs, while providing flexibility with regard to the extent the remainder of that load participates in various ISO-NE demand response and related programs. The result, from a CL&P perspective, has been increased administration and

reduced levels of assured interruptible load capability. Meanwhile, the distribution rate subsidy continues. Id.

CL&P comments that ISO-NE has been developing its demand response programs and is in the process of transitioning from its interim, fixed-rate program to an auction-based system. That system will ensure increasingly larger levels and longer-term commitments of payments to demand-side resources such as that of Rate 21 and 39 customers. It is essential to note that the original basis for the interruptible rate discounts was avoided generation costs when CL&P owned generation. As such, it is now a competitive energy market, and not the distribution company, that is providing any continued value for interruptible load capability. Interruptible customers have access to legitimate alternatives, and the need to continue interim measures such as interruptible tariffs and the MRR no longer exists. Therefore, the Company reiterates its request to terminate its interruptible tariffs and place these customers under an applicable general service rate. This action has no effect on the level of electric service these customers receive, nor does it diminish the value of their interruptible load that the competitive energy market is providing. Id.

CIEC argues that interruptible rates and demand response programs provide reductions in congestion costs and increases in system reliability. CIEC comments that the elimination of current interruptible rates will require existing interruptible customers to comply with additional, more onerous ISO-NE notification and participation requirements in order to participate in demand response. Further, the elimination of interruptible rates is likely to result in fewer customers participating in demand response programs. CIEC Brief, pp. 3-10.

CIEC continues, stating that interruptible customers will be forced to take firm delivery service, thus increasing their current high energy costs. CL&P's elimination of interruptible rates is likely to result in less demand reduction, making the proposal contrary to both the language and statutory purpose of Public Act 05-01. Id.

CIEC urges the Department to maintain existing interruptible Rates 21 and 39. However, if the Department chooses to eliminate these rates, it should do so over time through an equitable phase-out while directing the parties to develop new interruptible rates. Finally, CIEC requests the Department to design rates based on the levelized rate of return resulting from the Company's COSS. CIEC Written Exceptions, p 2.

In support of its request to maintain these tariffs, CIEC states that interruptible rates and demand response programs provide economic and system benefits to the utility, its customers, and the State. These benefits include reductions in congestion costs and increases in system reliability. Further, the elimination of current interruptible rates will require existing interruptible customers to comply with additional, more onerous ISO-NE notification and participation requirements in order to participate in the ISO-NE demand response programs. As a result, the elimination of interruptible rates is likely to result in fewer customers participating in demand response programs, which will negatively affect CL&P's ability to reduce peak demand during called interruptions. This will produce detrimental impacts to both the system and the customer's individual competitiveness. Id., p 3.

Moreover, CIEC contends that elimination of these rates will require customers to take firm delivery service, increasing their already high energy costs by nearly $2 million annually, resulting in rate shock. Instead, to more efficiently address the State's peak power needs, interruptible rates should be expanded to provide additional monetary and environmental benefits to all customers. Id., pp. 5 and 6.

CIEC points to the benefits that Rates 21 and 39 and the associated Mandatory Reduction Rider (MRR) have provided through reductions to Federally Mandated Congestion Charges (FMCC) paid by all customers. For example, as of December 2006, the aggregate load of Rate 21 and 39 customers enrolled by CL&P in the ISO-NE Demand Response programs was approximately 28.25 MW. Under the MRR, CL&P is entitled to 100% of the Installed Capacity (ICAP) resource payments/credits it receives for monthly capacity from Direct and Indirect Enrollment. Based on the 2007 transitional ICAP value, CL&P's credits would total $1,033,804 for 2007. These revenues are applied to the FMCC, reducing this cost for all customers. Id., Response to Interrogatory CIEC 47.

CIEC further states that on an annualized basis the estimated demand payment associated with the CL&P enrolled interruptible customers was $2,259,860. Under the MRR, 50% of this amount that is associated with Indirect Enrollment is assigned to CL&P under the MRR. Accordingly, assuming that the referenced demand response payment is associated with Indirect Enrollment, the Company's FMCC would be further reduced by an additional $1.1 million because of the CL&P interruptible rates. In addition, the ISO-Demand response program provides additional energy payments based on spot market prices and 50% of these payments are also assigned to CL&P under the MRR. Id.

In addition to the reduction in FMCCs, CIEC states that Rate 21 and 39 customers subsidize the transmission and CTA costs paid by other rate classes. For example, pursuant to the 2006 COSS performed by the Company in Docket No. 03-07-02RE10, current interruptible customers are paying above their cost of service for the transmission and CTA charges, resulting in a subsidy of several hundred thousand dollars from interruptible rates to other rate classes. Id.

CIEC represents that existing interruptible rates also provide additional system reliability benefits. Specifically, these interruptible loads can be called upon during periods of high peak use in order to ensure that there are sufficient resources available for all of the utility's customers. This helps maintain reliable service to CL&P's customers and contributes to the reliability of the system as a whole. Moreover, because the interruptible load under Rates 21 and 39 may be curtailed at the discretion of CL&P, it may be used to assist the specific needs of Connecticut. The discontinuation of interruptible rates could also result in an increase in the number of megawatts of peaking generation that needs to be constructed in order to eliminate the penalty payment for the LFRM or decrease electricity prices through increased supply. Thus, elimination of the interruptible rates may lead to an over investment in new peaking generation, which would increase the costs borne by Connecticut ratepayers. Id., p. 7.

CIEC believes the implementation of the MRR has provided additional interruptible load capability from Rate 21 and 39 customers. For example, prior to implementation of the MRR, .36 MW of Rate 21 and 39 load was in the ISO-NE Demand Response program. Subsequent to implementation of the MRR, the aggregated load has increased to over 28 MW, resulting in the reduction to FMCC costs noted above.

CIEC states that the Department has not determined or otherwise warned customers that these rates would be eliminated. To the contrary, the record in the present docket demonstrates that the MRR has been in place for about one year and as a result, coupled with the MRR, Rates 21 and 39 have been successful in increasing customer participation in demand response and corresponding reductions in FMCCs or associated CL&P expenses of well over a million dollars.

If the Department elects to eliminate interruptible rates, such rates could be retained through at least June 1, 2010, the start of the operating price period covered by the ISO-NE's first FCM auction or phased out over a period of time. In addition, if Rates 21 and 39 are eliminated, the Department should investigate other alternatives.

The OCC disagrees with the analysis of CIEC and suggests that the Department adopt OCC's market-based approach to interruptible rates. The rates for Rate 21 and 39 customers should be reset to equal the rates of firm service rate classes and the existing compensation provision of the Alternative Proposal should be modified. Since ISO-NE pays demand payments directly to the customer or the customer aggregator participating in its demand response programs, as the aggregator CL&P should credit all demand payments it receives from the ISO to the Rate 21 and 39 customers. If there are any other payments or credits available, CL&P should pass them back to all other customers as a credit to the non-bypassable federally mandated congestion charges. OCC Reply Brief, pp. 14-21.

No other parties commented in this matter.

Department review of CL&P's prefiled testimony in this proceeding finds that the Company has accurately summarized the history of this issue. For example, in 2003 the Department addressed a request by CL&P to eliminate its interruptible rates. See, 03-07-02 Decision, p. 123. Pursuant to that Decision, the Department concluded that it was appropriate to retain the benefit of this interruptible load until the competitive market and ISO-NE load response programs were more fully developed. The Decision states:

> The Department understands CL&P's argument that interruptible rates should be offered in the market. However, nearly all of CL&P's customers receive service under standard offer generation service. There is no guarantee that the market will develop and ISO interruptible programs have had limited success at attracting customers. The Department does not want to lose the benefit of this program at this time. Therefore, the Department will not require that interruptible rates be eliminated at this time. However, to assure that these customers are providing the system value cited by CIEC, the Department will direct CL&P to modify the language of the tariff. The tariff must indicate that CL&P's interruptible customers are required to interrupt service up to five times per year for a minimum of four hours. Customers will be notified four hours in advance of said interruption. The Department views this change as a transition to market-based interruptible service. Existing interruptible customers may choose lower rates under interruptible service or return to full service rates and seek competitive supply options. The Department intends to review the need for CL&P to continue to offer interruptible rates at the end of 2005. Decision, p. 123.

While CIEC does not like the operating rules of the ISO demand response programs, these programs are available to and are workable for many customers. As demonstrated by the number of available suppliers as well as the number of customers that have migrated away from Supplier of Last Resort Service, a more robust competitive market exists than in the past. Many of the large commercial and industrial customers are now receiving generation service from competitive suppliers. If interruptible rates will provide real benefits, competitive suppliers should be willing to offer such rates.

CL&P will soon be offering real-time rates for large C&I customers. These rates will provide a new option for customers to reduce their rates. The Department is open to considering other alternative cost based interruptible rates.

The current interruptible rates can not be justified based on the costs and savings to ratepayers. The Department's past concern regarding CL&P's interruptible tariffs has centered on the lack of benefits provided by interruptible customers as compared to the reduced distribution rates assessed to them. Based on the evidence presented, it appears that since the implementation of the MRR, participation by interruptible customers in the ISO-NE load response program has increased, resulting in an increase in the revenues that are used to reduce FMCCs. However, ratepayers continue to support the overall cost to these customers through reduced distribution rates and payments provided through the Connecticut Energy Efficiency Fund.

The Department believes that interruptible rates can provide benefits to all ratepayers by reducing peak demands. Therefore a properly designed discount can be appropriate and cost based for interruptible customers. However, the benefit must outweigh the cost. This is not occurring in this case. The Department is sensitive to the concerns raised by CIEC regarding rate shock. Therefore, the Department will retain CL&P's interruptible tariffs but move to eliminate the subsidy to these rates. To do so

requires that the Department establish additional standards to govern these rates. CL&P will be directed to amend its tariffs and riders as follows:

- ✓ Any supplemental payments from the Connecticut Energy Efficiency Fund shall be eliminated from the tariffs at this time.
- ✓ For 2008, CL&P shall increase the overall cost to Rates 21 and 39 by 10%.
- ✓ CL&P shall increase the rates to Rates 21 and 39 each year by no more than 10% per year until the subsidy is eliminated.
- ✓ CL&P must also modify Rates 21 and 39 that allows the Company to terminate these tariffs upon six months notification to the customer.

4. Cost of Service Study

Standard Filing Requirements require that the Company file its "most recent" Cost of Service Study (COSS). Exhibit CRG-15 provides a summary of the COSS results, as well as the Company's proposed class rate levels The COSS indicates that the rates of return provided by the residential rate classes are generally well below the system average rate of return. For example, the rate of return for Rate 1 and Rate 5 is .20% and 1.28% respectively compared to the system average of 3.91%. On the other hand, commercial and industrial rate classes generally exceed 10%, providing a rate of return significantly higher than the overall system average. Goodwin PFT, Appendix 1.

CL&P developed its COSS using a methodology and cost allocations it has used in the past which have been previously approved by the Department. The Company then developed its rates based on the results of the COSS to bring the ROR for rate classes closer to the Company average.

During this proceeding, there was very little discussion of the COSS. The only party that took issue to the study was CIEC. In the prefiled testimony of Alan Rosenberg of CIEC, three concerns were raised.

First, the COSS fails to treat interruptible customers as a separate class. Not only did the Company treat these customers as firm customers, but the manner in which the Company incorporated Rate 39, Large Interruptible Service, in with the associated firm rate distorted the result of the study for the firm class into which these customers were inserted.

Second, Mr. Rosenberg finds the Company's choice of demarcation between Primary Distribution and Secondary Distribution facilities to be at an unreasonably low voltage level.

Third, the Company used an inappropriate allocation factor for the demand-related component of secondary distribution facilities.

According to CIEC, the result of each of these problems serves to understate the degree by which the large C&I customers are being overcharge at current rates. In

other words, while the Company's COSS shows these rate classes are being charged above their cost of service, the actual results are even more out of line than shown. CIEC PFT, pp. 2 and 3.

The Department has reviewed the COSS and finds the methodology and cost allocations to be reasonable and therefore will approve the study as proposed.

The Department notes, however, that some of the very small rate classes appear to have ROR that appear inconsistent with similar rate classes. For example, a comparison of the 2008 current and allocated average rates in response to Interrogatory OCC-4 in Docket No. 03-07-02RE10 indicates that the allocated cost of Rate 7 should be 7.15¢/kWh while the cost of Rate 1 is 5.78¢/kWh. The COSS also indicates that the cost of Rate 27 should be 9.07¢/kWh compared to 4.13¢/kWh for Rate 30. Rate 18 also appeared high at 18.02¢/kWh. During cross examination the Company attempted to justify the results based on direct allocation of cost to these classes. The Department is not concerned since these are generally optional rates. The Department and the Company should consider these and others when developing rates for these rate classes. In the future, the Department will require the Company to combine time of use rate classes with their corresponding firm requirements rate class (Rate 1 and Rate 7, Rate 30 and 27 etc.).

Since interruptible Rates 21 and 39 are being eliminated the Department will not require the Company to develop a separate rate class for interruptible customers as requested by CIEC.

CIEC states that the Company's demarcation between primary and secondary distribution plant is inappropriate, in that it classifies service above 600 volts as primary, which, according to CIEC, is an extraordinarily low voltage for this purpose. CIEC states that, according to its experience, the demarcation between primary and secondary is much higher, and residential load is almost always considered secondary. CIEC cites the 1992 National Association of Regulatory Commissioner's (NARUC) Electric Utility Cost Allocation Manual as defining primary voltages as usually greater than 4,000 volts. Rosenberg PFT, p. 4.

CIEC's position is unsupported. The Department is not aware that any significant numbers of residential class customers are served at voltage levels above 600 volts. The vast majority of residential class customers are served voltages of at 110, 120, 220 or 240 volts, depending on the construction. Furthermore, the underground secondary networks in urban areas operate at 480 volts. The Department believes CIEC has misconstrued the NARUC manual definition. Voltage classes between 600 volts and 4,000 volts are rare, which is why NARUC states that primary voltages are usually greater than 4,000 volts. The Department believes the Company's demarcation between primary and secondary plant is appropriate.

Regarding the allocation of distribution costs, on page 5 of his prefiled testimony Mr. Rosenberg states:

"The Company uses only non-coincident demands to allocate demand related distribution costs. This choice implicitly assumes that all of these distribution facilities

have diversity benefits that are these facilities are designed and built to serve all the customers in the class at once. I believe a more accurate way to allocate these facilities would be to give some recognition to individual demands. As the NARUC Manual (page 97) states:

> The facilities nearer the customer, such as secondary feeders and line transformers, have much lower load diversity. They are normally allocated according to the customer's maximum demands."

CIEC provides similar arguments in their brief but never recommends an alternative allocation method.

CIEC's arguments seem confused. The non coincident demand allocators used by CL&P are common allocators for distribution plant. Non coincident allocators do not recognize diversity benefits and are based on each individual customer's demands which appears to be what CIEC wants. As one moves further away from the customer, coincident allocations are more appropriate for transmission and generation costs. For these reasons, the Department will not order any charges to the distribution allocations as suggested by CIEC.

5. Rate Increase by Rate class

The Department has analyzed CL&P's proposal to allocate the rate increase to customer classes. Goodwin PFT, pp. 41-51; Exhibit CRG-16. The Company has allocated the rate increase to rate classes based on the results of COSS. Street lighting and residential rate classes that are providing a lower rate of return than the overall average have been allocated a higher rate increase. C&I and church and school rate classes that generally provide a higher rate of return have been allocated lower rate increases to move their rates of return closer to the Company average. The proposed distribution increase for residential Rate 1 is 37% which is approximately 33% higher than the average distribution rate increase of 27.5%. The increase for C&I rates 30, 40, 55, 56 and 58 are 18.4% which is approximately 33% lower than the average rate increase. Id.

CIEC argues that commercial and industrial customers should receive a lower rate increase than proposed because they are providing a very high rate of return and have been doing so for many years. CIEC Brief, p. 7.

The Department believes that CL&P has provided a reasonable proposal which is generally fair to all rate classes while moving the rates of return closer to the Company average. The Department will, however, modify CL&P's proposal slightly to provide an increase to the C&I customers listed above of approximately 50% of the allowed average and an increase to Rates 1, 5 and 7, which shall be approximately 50% greater than the average. The Department will also limit the maximum increase to double the approved average and limit the minimum increase to approximately 50% of the average. The Department will require CL&P to increase distribution revenues for Rate 7 so that the total rate increase for all rate components is approximately equal to that of Rate 1. Similarly, the distribution increase should be used to equalize the total

increase for all rate components for Rate 27 with that of Rate 30. For 2008, CL&P shall increase the overall cost to Rates 21 and 39 by 10%.

CIEC urges the Department to move rates toward their properly allocated cost, citing inequities in the transmission and CTA rates assessed to its members. Specifically, industrial customers are paying in excess of their allocated cost for these rate components. However, CIEC fails to mention that the NBFMCC rates paid by its members are significantly below the fully allocated cost for this portion of electric bills, providing an offset to the inequities noted above. The Department notes that the allocation of costs to rate classes is being considered in Docket No. 03-07-02RE10, Application of The Connecticut Light and Power Company To Amend Its Rate Schedules – Public Act 07-242, Seasonal Rates, Non Generation-Related Time-of-Use Pricing and Related Design Issues, (Rate Design Proceeding). If the Company's proposals are adopted in that preceding, the overall rate impact for most rate classes would move closer to the overall average.

6. Streetlighting

The International Dark Sky Society (IDSS) indicates that the technology exists to allow streetlight fixtures to be turned off at various times of the night. This would allow municipal customers to choose, for example, to shut these fixtures off at 1, 2 or 3 a.m., instead of allowing them to remain on throughout the night as is currently the standard. As a result, IDSS requests that CL&P be required to offer partial streetlighting rates.

Technological advances are providing opportunities for previously unavailable energy-related initiatives. The Department has reviewed IDSS's request and finds that it is reasonable to have CL&P investigate this matter and to develop the cost and rates to offer this service effective January 1, 2009. The Department notes that this rate would be available to all customers and would be voluntary.

I. CUSTOMER SERVICE ISSUES

1. Standard Bill Form and Termination Notice

CL&P's standard bill form, termination notice and customer rights notice were reviewed and found to be in compliance with applicable regulations. Application, Schedule H-2.0 A, and H 2.0 B. CL&P has affirmed that it does not include non-regulated charges on termination notices issued to customers. Response to Interrogatory CA-16. Besides written notification, CL&P attempts to contact commercial and residential customers by telephone at least once prior to a scheduled service termination. Commercial and industrial customers are reached during normal business hours while residential customers are contacted late afternoons and evenings. Response to Interrogatory CA-17. The Company was asked to investigate other electronic means for contacting or notifying customers. According to CL&P it already makes use of some electronic capabilities such as ingoing and outgoing e-mail for numerous tasks such as service requests for contractors and municipalities, reporting energy theft, inquiries on billing, payment options, moving and other general information. CL&P also offers electronic billing and states that approximately 5% of its customers utilize this service. Late Filed Exhibit No. 8.

2. Policies and Procedures for Estimated Billing

The Department reviewed CL&P's estimated billing procedures for compliance with applicable regulations. Conn. Agencies Regs. § 16-3-102.C.2 states:

> "When a company is unable to obtain a company reading during any billing period for which such company reading was scheduled to be made, the company shall provide the residential customer with a card requesting an immediate customer reading, instructing the customer that he may provide such customer reading to the company, and warning the customer that if no customer reading is received by the company in time to be used in preparing the bill (such time limit to be specified on the notice), an estimated bill will be issued. The company shall provide the customer with instructions for furnishing the customer reading to the company. The company may provide for customer readings by mail or by telephone or by both methods."

CL&P submitted to the Department its instructions to customers for reading a meter as well as the card requesting an immediate customer reading. Response to Interrogatory CA-18. However, according to CL&P, this information is only provided to customers that have had two successive estimated readings, and not to customers receiving their first estimated bill. Tr. 10/9/07, p. 156. The Department does note that the number of customers receiving estimated bills remains quite low. According to CL&P, no more than 1% of its customers received an estimated bill during 2006 and in 2007 the percentage of customers receiving an estimated bill was less than 1%. Late Filed Exhibit No. 11. Despite this information CL&P must still maintain its compliance with the applicable regulations. Accordingly, the Company will be so ordered to revise its procedures so as to comply with all of the provisions of Conn. Agencies Regs. § 16-3-102.

3. Service Appointments

CL&P generally attempts to schedule service appointments between 8:00 a.m. and 3:30 p.m. Monday through Friday. CL&P will work with its customers to find a more convenient appointment time if those hours are not acceptable. Application Schedule H-2.0 D; Response to Interrogatory CA-20. In some cases, appointments can be scheduled as late as 6:00 p.m. Tr. 10/9/07, p. 157. In the event that a scheduled appointment can not be kept by the Company, CL&P will contact the customer directly to reschedule a new appointment time. Response to Interrogatory CA-21.

CL&P does maintain as one its Key Performance Indicators a record of service appointments kept. To date for calendar year 2007, CL&P has met 97.9% of its service appointments. Previous year's performance is as follows:

Year	Appointments Kept
2004	93.4%
2005	94.6%
2006	98.1%

Response to Interrogatory CA-22.

CL&P maintains an internal guideline for the completion of simple service installations and streetlight repairs. For simple service installation, the guideline is within five working days after the customer has met all necessary prerequisites. Response to Interrogatory CA-13. Those prerequisites are typically the inspection and approval of internal wiring by the local building inspector, but can also include other items such as a right of way. Tr. 10/9/07, p. 151. Street light repairs are normally completed within three working days from notification from a customer. In all cases, any complexities to a service installation or streetlight repair would impact the timeframe for completion. Response to Interrogatory CA-13.

On a quarterly basis CL&P surveys contractors and customers to evaluate their experience in regards to new service requests. This survey, known as the "Yellow Truck Survey", queries contractors and customers about such issues as communication, scheduling, timeliness, knowledge of personnel and CL&P's web site. The Company states that the Yellow Truck Survey has led to a number of changes and improvements to its procedures and self-service website. Response to Interrogatory CA-26.

A review of CL&P's Yellow Truck Survey for the last three years indicates some encouraging results in the areas of quality of work, competency of line crews, professionalism of line crews and professionalism of field representatives. However, there were also certain areas that suggested improvement could be made. For instance the categories of field representatives' accessibility when there is a question and timeliness of initial call-back have been unable to maintain a favorable score of greater than 60% for the last three years. Late Filed Exhibit No. 9. The Company has stated they are aware of these results and its communications between customers and contractors is an area that it is working on to improve. Tr. 11/8/07, pp. 2384 and 2385. The overall results of the Yellow Truck Survey were not indicative of any particular problems that require any kind of corrective action. However, improving upon the communications between Company and customer would potentially help to reduce the amount of complaints filed with the Company and the Department's Consumer Service Unit (CSU).

4. Customer Security Deposits

The policies and procedures utilized by CL&P to administer customer security deposits were reviewed and found to be in compliance with Conn. Agencies Regs. § 16-3-200 and § 16-11-105. Application Schedule H 2.0 F (Policy #CCP410); Responses to Interrogatories CA-37 and CA-39. CL&P's implementation of a report to identify accounts with a credit balance due to the application of a security deposit began in February of 2004 in response to Order No. 3 in the 03-07-02 Decision. The Company's most recent review of the report resulted in the proper disposition of

unclaimed credit balances for over 19,000 accounts totaling over $1,000,000. Response to Interrogatory CA-38.

5. Telephone Answering Responsiveness

CL&P maintains a customer service call center in Windsor, Connecticut that employs approximately 354 customer service representatives (CSR). During normal business hours, approximately 116 CSR's are available to respond to a customer's telephone call. CL&P's call center, open 24-hours a day, 365 days a year maintains 696 incoming telephone lines which allows for a maximum of 696 telephone calls handled simultaneously. Response to Interrogatory CA-7. This call center also serves as the call center for customers of Yankee Gas Services Company and the Western Massachusetts Electric Company. Ramsey PFT, p. 4.

CL&P submitted statistics regarding its telephone answering responsiveness for a period between June 2006 and September 2007. The statistics indicate a need for some improvement. For example, in 2006 abandoned calls exceeded 36% and the percent of calls answered within 2 minutes was less than 70%. Late Filed Exhibit No. 6. These statistics improved slightly in 2007 as the abandoned call rate dropped to 11.3% and the percent of calls answered within 2 minutes increased to 78.6%. Id.

In its brief, the AG mentioned CL&P's telephone answering responsiveness especially in its first call resolution and call answering within 20 seconds. AG Brief, pp. 37 and 38. The AG contends that CL&P's performance in these two areas should be considered when the Department evaluates the Company's customer service performance. For example, the AG cites previous CL&P testimony from Docket No. 03-07-02 where the Company had stated that its internal goal for first call resolution was 79% of calls.[12] CL&P's statistics indicate that it has been unable to meet this internal goal since 2003, with the 2007 metric indicating that less than 70% of calls are resolved on the first contact. Late Filed Exhibit No. 32.

In its defense, CL&P states there are a couple of factors that are impacting the telephone answering statistics. The Company contends that the average call length with a customer has been increasing and that there has been an impact on its customer service resources due in part to the recent meter and billing issues raised in Docket No. 07-08-14, DPUC Investigation into the Connecticut Light and Power Company's Manner of Operation and Accuracy of its Electric Meters. CL&P continues to hire additional CSRs for its call center and also believes that there is a seasonality factor associated with this issue. The Company stated that call volume should decline as the moratorium months progress. Tr. 11/8/07, pp. 2380 and 2381.

Absent CL&P's hiring of additional CSR staff and its belief in a seasonality factor negatively affecting its statistics, the Company's telephone answering responsiveness warrants additional scrutiny by the Department. Accordingly, the Department will order CL&P to file monthly telephone answering statistics regarding information including but not limited to the number of calls received, hold times, abandoned calls and the number of customer service representatives taking said calls. Said telephone statistics shall be

[12] See page 151, Docket No. 03-07-02, December 13, 2002.

filed for 12 consecutive months upon which time the Department will evaluate CL&P's performance to determine if additional filings will be necessary. In addition, CL&P will also be ordered to file a remedial plan on the measures it will undertake to improve upon its telephone answering responsiveness.

6. Bull Hill

In its brief, the AG brought up the issue of the low voltage investigation and high bill complaints in Docket No. 07-06-30, Investigation of the Connecticut Light and Power Company's Service in the Bull Hill Area of Colchester. The AG notes that the original petition which initiated Docket No. 07-06-30 was also signed by approximately 87 other customers in the neighborhood of the original complainant. AG Brief, p. 39. In its October 10, 2007 Decision, the Department closed the matter after CL&P and the customer entered into a settlement agreement.

The matter that the AG takes issue with is the notice that was provided by CL&P to those other customers who might have been affected by the voltage levels. The AG believes that those other customers were not provided an opportunity to settle any claims or enter into a settlement process that was made available to the original complainant. AG Brief, pp. 39 and 40.

CL&P's notice to the approximately 87 other co-signers of the petition was issued on July 19, 2007, months before a settlement was reached between the Company and the original complainant. The notice mentioned that CL&P had researched the complaint history of the 87 other co-signers noting that the Company had received only 3 claims for equipment damage since 1994. Late Filed Exhibit No. 26. However, this information does not appear to reconcile with information received in Docket No. 07-06-30. According to CL&P, during the period between August 1, 2002 and August 29, 2007, the Company had received 13 voltage claims from customers in the Bull Hill area.[13] The Department is unsure that all of the affected customers within the Bull Hill area were properly advised of the availability of any claims or settlement process that was afforded the original complainant. Accordingly, the Department agrees with the AG's recommendation and will order CL&P to make available to the 87 other co-signers the opportunity to pursue any financial settlements that may be appropriate.

As for CL&P's response to high bill complaints, the Department notes that this area is a subject of a more extensive review in Docket No. 07-08-14.

7. Customer Services Integration Project

CL&P believes that the benefits associated with the CSI project will be fully realized subsequent to the implementation of C2. Response to Interrogatory CA-6. According to CL&P, some benefits, such as the consolidation of six call centers to two have already been realized. However, additional benefits such as common business practices, better storm response, improved cost management, and improved operational flexibility will be gained once C2 is implemented. CL&P also believes that the new C2 system will be better suited to support changes in areas such as regulations

[13] See Response to Interrogatory EL-11 in Docket No. 07-06-30.

and metering, something its existing 30-year old system would not have the technology to handle. Tr. 10/9/07, pp. 136-138.

The CSI project had also initially proposed to implement combined billing for CL&P and Yankee Gas Services Company (YGS) customers. According to CL&P, in December of 2005 it was decided to defer the implementation of combined billing due to the inherent complexity of the C2 system. Accordingly, combined billing for CL&P and YGS customers will not be included with the implementation of C2. Response to Interrogatory CA-11. At such time in the future when CL&P and YGS decide to reinitiate the combined billing issue, a joint proposal will be made by both companies to the Department. Tr. 10/9/07, pp. 144 and 145. The Department requests both CL&P and YGS continue to keep it advised of the status of the combined billing issue in the future.

8. Historical Complaint Levels

The Department's CSU maintains a database of complaints filed by Connecticut utility customers against regulated utility companies. According to these records, complaints against CL&P have fluctuated over the last few years:

	2007	2006	2005	2004	2003	2002	2001
Complaints	1203	1503	853	758	987	1153	1146

After a slight period of decline in 2004, complaints filed against CL&P increased steadily in 2005 and 2006 but decreased in the calendar year 2007 time period. A review of the types of complaints filed for the time period of 2004-2007 indicates that the most significant increase occurred in the categories of payment arrangement and terminations:

	Total	Billing	Payment Arrangement & Termination
2007	1203	261	665
2006	1503	264	1014
2005	853	177	453
2004	758	198	371

As can be seen, complaints regarding payment arrangements and terminations increased by almost 300% in 2006 compared to 2004. However, increases to the billing categories were not as extreme. For 2006, billing complaints increased by 33% in 2006 as compared to 2004. Recent increases to electric rates most certainly had a negative affect on the payment arrangement and termination categories. Meanwhile and as previously mentioned, the Department is presently reviewing CL&P's high bill complaint resolution process and metering issues in Docket No. 07-08-14. The Department also notes that complaints filed against CL&P in 2007 decreased approximately 20%.

Annually the CSU compiles a consumer service complaint scorecard (Scorecard) based upon the number of complaints the Department has received. The Scorecard is essentially an index reflecting the number of complaints received per 100,000 customers, allowing the Department to compare large and small companies.

Accordingly, a lower Scorecard index rating is a more desired figure. The following is CL&P's Scorecard rating since 2001[14]:

	2006	2005	2004	2003	2002	2001
Scorecard Rating	126.41	71.83	64.03	86.10	100.33	104.05

As evidenced by the complaint figures above, CL&P's Scorecard rating suffered a significant increase in 2006. However, given the slight decrease in overall complaints filed against CL&P in 2007, the Company's Scorecard rating should indicate a corresponding improvement.

According to CL&P, it routinely reviews the Department's complaint information. CL&P reviews original CSU complaint intake forms, the annual Scorecard and on a monthly basis the Department's real-time display of company complaint totals as displayed on the Department's web site[15]. CL&P states that all of this information is analyzed to identify underlying factors causing complaints and identify corrective actions that are required to reduce overall complaints. Response to Interrogatory CA-47.

9. Customer Service Summary

In the course of its review, the Department noted one area of regulatory non-compliance by CL&P with respect to the policies and documentation provided to customers who have received estimated bills. In addition, the Department noted its concerns with the Company's policies in relation to improving communications to customers during service requests, telephone answering responsiveness, and notification issues for the remaining Bull Hill customers.

During its review of the Application and interrogatory responses, the Department reviewed many aspects of CL&P's customer service policies and procedures. However and as previously mentioned, the Department also has an ongoing review of CL&P's customer service policies and procedures as they relate to meter testing, high-bill complaint resolution and supervisor responsiveness in Docket No. 07-08-14. Nothing in the Department's review of the customer service policies and procedures in this proceeding should be construed as the Department's judging or making a final determination of the adequacy or sufficiency of all of CL&P's customer service policies, procedures and processes.

Therefore, without creating a conclusion regarding CL&P's customer service functions as a whole, the Department found that for those issues covered in Sections I.1 and I.4, above, CL&P is in compliance with the relevant statutes and regulations.

[14] The Department anticipates releasing 2007 Scorecard ratings in April of 2008.

[15] http://www.dpuc.state.ct.us/CAIUI.NSF/757c11b9385a25ff8525685d0060c958?OpenView

III. FINDINGS OF FACT

1. CL&P used the operating results for the 12 months ended December 31, 2006, as its test year.

2. The rate year is the 12 months beginning February 1, 2008.

3. CL&P's proposed capital spending plan is $294 million in 2008 and $288.3 million in 2009.

4. CL&P proposes to increase its capital spending for 2008 and 2009 by approximately 15% higher than the annual capital spending in 2004-2007.

5. In the years subsequent to the 03-07-02 Decision, capital expenditures were approximately 7% higher than the Department imputed in that decision.

6. In the 03-07-02 Decision, the Department noted infrastructure aging as a major emerging issue affecting capital spending.

7. The average age of most plant equipment categories has increased since the 03-07-02 Decision.

8. In three proceedings since the 03-07-02 Decision, the Department directed the Company to make major renovations to its distribution infrastructure to improve safety and reliability.

9. The capital program includes approximately $10.2 million for a new radio system for line crews, to be deployed over the years 2007-2011.

10. The first vehicular radios compatible with the new radio system are scheduled to be installed in October, 1998.

11. The CSI is a multi-year initiative begun in 2004 to consolidate customer assistance functions and computer-based information systems.

12. The previously existing customer information system was 30+ years old.

13. The IAT phase of the C2 project began in November 2006 and was expected to last six months.

14. The IAT phase encountered significant delays, and an assessment of the IAT was begun in March 2007 and completed in May 2007.

15. The cost overruns for the CSI/C2 project are $2.574 million in expense and $20.944 million, on a CL&P basis.

16. Initially, the Company estimated the cost of the A.B. Chance cutout replacement initiative as $4.5 million per year, based on a population of 23,800 cutouts. The

Company now estimates that there are 36,000 cutouts and a replacement cost of $8.7 million in 2007 and $8.2 million in 2008.

17. Several regulatory agencies are implementing requirements to protect workers from arc-flash hazards. The impact and timing of the requirements have not been precisely established.

18. CL&P proposed a 2008 average distribution rate base of $2,308 million and a 2009 average rate base of $2,464 million.

19. CL&P retired $50.7 million of meters in account 370 in June 2007.

20. The projected rate year GSC/EAC and nonbypassable FMCC related working capital is negative $14.2 million.

21. Customer deposits were $16.1 million as of December 31, 2006 and $18.4 million as of July 2007.

22. CL&P stopped collecting customer advances for construction in the fall of 2006.

23. CL&P requested an insurance expense of $7.467 million in the rate year. Based on updated premium information, the Company reduced the request to $7.450 million.

24. Included in the insurance expense, CL&P requested a director & officer insurance expense of $1.587 million in the rate year. Based on updated premium information the Company reduced this amount to $1.317 million.

25. In Docket No. 03-07-02, CL&P requested a director & officer insurance expense rate year amount of $1.043 million and was allowed $.330 million.

26. The Department has historically allocated a portion of director & officer insurance expense to ratepayers.

27. CL&P originally proposed an insurance rate year capitalization factor of 25.3% and revised this amount to 26.6%.

28. In the years 2002 through 2006, CL&P's insurance rate capitalization factor has ranged from 25.7% to 40.5%.

29. The Company's proposed rate year capitalization factor of 26.6% is less than its actual capitalization rate in the years 2003 through 2005.

30. CL&P recovers storm expenses through two mechanisms: incremental major storm expense and the catastrophic storm reserve. The level of expenses associated with a storm determines which mechanism the Company uses.

31. Storm events that generate expenses in amounts less than $5 million are recovered through incremental major storm expense.

32. Storm events that exceed $5 million are recovered through the storm reserve accrual.

33. The Company proposed a rate year incremental major storm expense in the amount of $9.612 million.

34. The Company proposed a rate year catastrophic storm reserve accrual of $3 million.

35. CL&P used a five-year average to calculate its rate year incremental major storm expense.

36. CL&P included catastrophic storms in its five-year average.

37. CL&P requested a rate year outside services – professional expense of $6.925 million.

38. The Company's rate year assumption for outside services – professional expense was based on the recommended escalation rates for non-NU labor from the Global insight Utility Cost and Price Review.

39. CL&P requested a rate year outside services – environmental expense of $1.335 million.

40. The Company's rate year assumption for outside services – environmental expense was based on the recommended escalation rates for non-NU labor from the Global insight Utility Cost and Price Review.

41. The Company proposed a line clearance budget of $25.471 million in 2008.

42. The trim cycle length has increased from 4.5 years in 2000 to 6.4 years in 2006.

43. CL&P's cost per mile for road side tree trimming work has risen from an average of $2,852/mile in 2003 to $5,104/mile in 2007, a 79% increase.

44. The tree-related SAIDI without storms has increased from 22.0 minutes in 2000 to 43.4 minutes in 2006.

45. The line clearance program is really trimming for incidental line contact.

46. The impact of being on a particular trim cycle is not seen in any given year but occurs after a number of years.

47. Based on the July 1, 2007 regulatory assessment, CL&P calculated the rate year regulatory assessment expense to $9.66 million.

48. The projected rate year regulatory assessment related to the GSC is $5.65 million.

49. Beginning in 2003, part of the internal rent expense funds the return on equity from an equity infusion into Rocky River Realty by Northeast Utilities.

50. The cost per square foot, including the equity return, to CL&P for the Berlin Campus, 3333 Berlin Turnpike and the Windsor Facility is $12.92, $10.46 and $22.92, respectively.

51. Per Black's Guide, the market rate from 2006 for property comparable to the Berlin Campus and 3333 Berlin Turnpike is $13.50 per square foot and for the Windsor facility is $15 - $17 per square foot.

52. CL&P calculated the rate year non-hardship uncollectible expense associated with GSC revenues to be $7.455 million.

53. CL&P calculated its rate year property tax calculations to reflect the 2007 actual filed personal property assessments, actual 2007 mil rates and projections of plant additions and depreciation as used in the budget process. CL&P did not escalate the mil rates for 2008 and 2009.

54. CL&P is currently in litigation with the Department of Revenue Services to determine the amount of taxes due on other revenues.

55. Station Service Receivables are the result of CL&P billing NRG's and Dominion's generation facilities retail rates when energy is delivered to their generating plants for station service when the generating unit is not producing electricity.

56. The Department previously allowed deferral of station service receivables, allowing no return of or on the deferred amount, with final disposition to be determined in the instant proceeding.

57. The NRG station service receivable consists of a gross receivable amount of $30.1 million, reduced by a net uncollectible reserve of $7.8 million, resulting in a net receivable of $22.3 million.

58. The Dominion station service receivable consists of a gross receivable amount of $3.4 million, reduced by a net uncollectible reserve of $1.548 million, resulting in a net receivable of $1.852 million.

59. CL&P's requested increase of 238 FTEs resulted from the Company using completed individual payroll templates for each of its cost control centers within CL&P and NUSCO.

60. CL&P withdrew its proposal that ratepayers fund $3.511 million for its officer incentive plan.

61. CL&P's incentive plans include pre-defined goals and targets for corporate and business unit performance.

62. CL&P's request is based on a goal achievement rate of 100% of targeted goals.

63. CL&P received a $5.5 million income tax refund in the test year.

64. Service cost is the increase in projected benefit obligation due to the accrual of benefits that occurred in the current period.

65. Interest cost reflects the growth in present value of projected accrued benefit obligations as they come one period closer to payment.

66. To the extent that actual and expected returns on plan assets are different, this is accumulated in unrecognized net (gains) or losses.

67. Financial Accounting Standards No. 106 establishes accounting standards for postretirement benefits other than pensions, focusing principally on health care benefits.

68. CL&P capitalizes a portion of its pensions/OPEB expenses into rate base which is based on the payroll that is capitalized.

69. Key actuarial assumptions used in determining the Company's pension expense are: 1) discount rate, 2) expected return on assets, and 3) average wage increase.

70. Discount rate is used to evaluate the present value of the plan liabilities.

71. Expected return is an assumption, not an actual return, equaling the fair market value of plan assets times the expected long-term rate of return on plan assets.

72. The average wage increase is the assumed increase in annual wages for all employees in the plan.

73. In its filing, the Company used a 6.0% discount rate, 8.75% earnings rate, and 4.0% average wage increase in calculation its pension/OPEB numbers for 2008 and 2009.

74. The Company provided data on at least 66 utility companies as of year-end 2006 validating the use these actuarial assumptions.

75. In developing its discount rate, the Company's actuary developed a yield curve approach that is supported by using the Moody's Aa Corporate long term high quality index which had a yield to maturity of 5.93% and a duration of about 12.7 years as of December 31, 2006.

76. In calculating its OPEB expenses, CL&P selected a schedule that assumes a health care cost trend rate of 8.0% in 2008, 7.0% in 2009, and reducing 1% per annum to an ultimate rate of 5.0% in 2011 and beyond.

77. CL&P recommended a ratemaking capital structure consisting of 47.60% long-term debt, 2.90% preferred stock, and 49.50% equity based on the need for CL&P to achieve a projected rating agency capitalization which includes a common equity ratio of 45%.

78. CL&P's proposed capital structure assumes the reinvestment of 60% of the Company's earnings, infusions of $703 million new equity and the issuance of $400 million of new long-term debt.

79. The OCC witness recommended a capital structure consisting of 47.92% long-term debt, 3.09% preferred stock, and 48.98% common equity.

80. The CIEC witness recommended that the Department hold the Company's currently allowed common equity ratio at 47.2% for ratemaking purposes.

81. The Company's embedded cost of debt for the 12 months ended September 30, 2007 was 5.88%.

82. CL&P's preferred stock is assigned a 50% common equity credit which reduces the amount of true common equity that the Company must maintain in order to achieve the same credit ratings objective.

83. Based on Mr. Eckenroth's analysis, the Company advocates an allowed rate of return on equity of 11.00%.

84. Mr. Eckenroth presented the results of 5 different equity cost rate methods by applying the Capital Asset Pricing Model, Risk Premium and Discounted Cash Flow models to a group of twenty electric utility companies.

85. Mr. Eckenroth primarily relied upon the risk premium models in formulating his recommended cost of equity.

86. The OCC cost of capital witness, Dr. Woolridge, recommends a cost of equity of 9.60% based on CL&P's projected capital structure as of December 31, 2007.

87. Dr. Woolridge employed the use of the DCF and CAPM approaches in developing his recommended ROE.

88. If decoupling is approved by the Department, Dr. Woolridge recommends the allowed ROE be reduced by 50 basis points to 9.10%.

89. Dr. Woolridge primarily relied on the DCF model to estimate the cost of equity capital for CL&P and applied it to the same 20-member proxy group companies chosen by Mr. Eckenroth.

90. The CIEC cost of capital witness, Mr. Baudino, recommended a rate of return on equity of 9.60%.

91. Mr. Baudino employed the use of the DCF and CAPM approaches to a group of sixteen electric companies that he selected for the proxy group in developing his recommendation.

92. Public Act 07-242 requires the Department to implement decoupling of the Company's distribution revenues from the volume of electricity sales.

93. CL&P proposes a decoupling mechanism that would work by comparing weather-adjusted RPC to the revenue requirement per customer as determined in the Company's most recent rate case.

94. CL&P's proposed decoupling mechanism would be similar to the Company's existing cost tracking and recovery mechanisms used for the CTA and SBC.

95. CL&P proposes that the RPC decoupling calculation be made on a rate class specific basis to determine the total revenues subject to the mechanism, but that the actual RPC rate adjustment be applied uniformly across all applicable rate classes.

96. The Department has previously addressed decoupling of CL&P's revenues from sales in the Rate Design Decision.

97. CL&P does not support a Rate Design Solution to decoupling.

98. CL&P's sales forecasting model captures the impact of all lost sales resulting from previous energy efficiency-related and price-induced reductions.

99. CL&P's standard bill form, termination notice and customer rights notice were found to be in compliance with applicable regulations.

100. CL&P does not provide customers receiving their first estimated bill complete documentation as required by Conn. Agencies Regs. § 16-3-102.C.

101. CL&P's policies and procedures to administer customer security deposits were found to be in compliance with applicable regulations.

102. CL&P maintains a customer service call center that is staffed 24-hours a day, 365 days per year.

103. For the years 2006 and 2007, to date, the percent of calls answered within two minutes has been less than 80%.

104. CL&P's internal goal for first call resolution is 79%.

105. Since 2003, CL&P has not met its own internal goal for first call resolution.

IV. CONCLUSION AND ORDERS

A. CONCLUSION

Based on the evidence presented, the Department concludes that revenues of $775,539,000 in 2008 and revenues of $802,892,000 in 2009 will be sufficient to enable the Company to operate in an efficient, reliable and successful manner, maintain its financial integrity, attract capital and compensate its investors for the use of their money and the risks assumed. The overall revenue requirements will allow CL&P to earn a return on equity of 9.4%. Further, the Department will apply the increase in rates in a manner that reflects the distribution cost-of-service methodology and cost allocations as proposed by the Company with a rate design change that increases the amount of revenue recovered through fixed distribution charges.

The increase in 2008 reflects, in large part, the expiration of a generation service charge credit that had applied since 2004 and capital program expenditures required to support system reliability and safety. These expenditures include the recovery of the originally budgeted capital costs for the Company's Customer Service Integration Project in rate base, with the Department to conduct a prudence examination of capital and expense costs incurred in excess of the original budget. The Department also accepts an agreement with NRG regarding station service receivables that reduces ratepayer's obligation for unpaid delivery service charges.

B. ORDERS

1. On or before January 29, 2008, CL&P shall submit rates and tariffs consistent with the directives contained herein.

2. At the time of CL&P's next rate proceeding, it shall submit a partial streetlighting tariff as discussed herein.

3. By November 30, 2008, an annually thereafter, the Company shall provide the Department with the budget of capital spending by Initiative or category for the following year. If the budgeted amount for any Initiative or category varies by more than 10% from the amount represented in this proceeding and as modified by the Department, or if the total aggregate capital spending varies by more than 10% from that represented in this proceeding, the Company shall provide an explanation for such variance in the report.

4. By March 31 of each year 2008 and 2009, the Company shall provide the Department with a report of actual capital spending by Initiative or category for the preceding year. If actual spending varies from budgeted spending by more than 10% in any Initiative or category from that represented in this proceeding, or if the total aggregate capital spending varies by more than 10% from that represented in this proceeding, the Company shall provide an explanation of the reason for such variance.

5. CL&P shall carry over to the following year's line clearance program all funds not spent in the annual line clearance allowance plus the cumulative carryover remaining from previous years beginning in 2008.

6. The Company shall maintain a minimum budget of $19.6 million starting in 2008 for line clearance until its cycle length is less than 5.2 years and a tree related SAIDI is less than 37.0 minutes for two consecutive years.

7. Beginning March 1, 2009, and annually thereafter, the Company shall report, by town, the non-storm costs for police and the miles of lines trimmed for line clearance projects

8. CL&P shall carry over to the following year's overhead line O&M program all funds not spent in the annual overhead line O&M allowance plus the cumulative carryover remaining from previous years beginning in 2008.

9. CL&P shall carry over to the following year's underground line O&M program all funds not spent in the annual underground line O&M allowance plus the cumulative carryover remaining from previous years beginning in 2008.

10. Beginning February 1, 2008, CL&P shall record generation-related working capital, regulatory assessments expense and non-hardship uncollectible expense such that they will be included in the review and recovery the GSC/bypassable FMCC revenues and expenses.

11. At the time CL&P reaches a settlement with DRS on the issue of the GET on other revenue, CL&P shall file the settlement with the Department. CL&P is also allowed to record a deferred asset for the amount of the rate year GET expense subject to review in its next rate proceeding.

12. On or before December 1, 2009, as part of the 10,000 meter study in the Meter Plan Decision, CL&P shall submit service connection amperage and residential and small C&I demand data.

13. By March 1, 2009 and annually thereafter, the Company shall calculate its ROE for the 12-month period ended December 31. The ROE shall be calculated using the cost of capital method. CL&P shall determine the excess, if any, of its earnings over the Company's allowed ROE of 9.4%, and share 50% of such excess earnings 50/50 (Company/ratepayers) unless modified by the Department. The manner of application of the ratepayer's share will be determined by the Department at the time of such sharing. The Company will continue to publish under Docket No. 76-03-07, its quarterly and 12-month ended Order No. 1 filings for Department review.

14. No later than April 30, 2008, CL&P shall revise its policies and procedures for estimated bills to insure that all customers receive all documentation and notices as required in Conn. Agencies Regs. § 16-3-102.C.

15. No later than April 30, 2008, and monthly thereafter for the next 12 months, CL&P shall submit monthly telephone answering statistics. Said statistics shall include the following information:

- Total number of calls received
- Total number of calls handled via an automated answering system
- The total number of calls that required a live customer service representative and for those calls:
  - The total number of calls abandoned
  - The percent of calls abandoned
  - The average hold time (in seconds)
  - The number of customer service representatives taking those calls
  - The ratio of calls to customer service representative
  - The total number of busy signals

16. No later than May 30, 2008, CL&P shall file its remedial plan on how the Company intends to improve its telephone answering responsiveness.

17. No later than May 30, 2008, CL&P shall inform the Department in writing that it has contacted the 87 other co-signers from the Bull Hill petition regarding the availability and opportunity to pursue any financial settlements resulting from low voltage claims that may be appropriate. CL&P shall provide the Department with copies of all correspondence provided to those customers.

18. No later than March 3, 2008, CL&P shall file a report on the Company's progress in bringing the C2 system operational. CL&P shall file monthly reports to the Department no later than the 15th of each month, beginning April 15, 2008 detailing the progress the previous month in bringing the C2 system in service. This reporting requirement expires with the report indicating that the C2 system is fully operational and all issues impeding its full functionality have been resolved.

V. INDEXES

INDEX A, INCOME STATEMENT – 2008

CONNECTICUT LIGHT AND POWER COMPANY DN 07-07-01
INCOME STATEMENT - (000)
RATE YEAR 2008
AS FILED WITH APPLICATION - JULY 2007

ALLOWED INCREASE COMPARED TO CURRENT RATES

	Percent	Amount
	11.16%	$77,835

	PRO FORMA RATE YEAR	AUTHORITY ADJUSTMENTS	TABLE II	FINAL CHANGES	TABLE III
OPERATING REV. - FIRM SALES & TRAN	$697,704	$0	$697,704		$697,704
REQUESTED INCREASE	188,798	0	188,798	(110,963)	77,835
TOTAL REVENUES	886,502	0	886,502	(110,963)	775,539
O & M EXPENSE	$340,034	(52,014)	$288,020	(409)	287,611
MISC. EXPENSE	0	0	0		0
FUEL AND ENERGY	0	0	0		0
DEPRECIATION & AMORTIZATION	154,913	(13,590)	141,323		141,323
AMORTIZATION EXPENSE	0	0	0		0
INCOME TAXES	59,455	0	59,455		59,455
TAXES OTHER THAN INCOME TAXES	131,015	0	131,015		131,015
GROSS EARNINGS TAXES	0	(5,358)	(5,358)	(7,743)	(13,101)
DPUC INCREASE TO CONSERVATION	0	0	0	0	0
PROVISION FOR DEF. INCOME TAXES, I	7,824	0	7,824	0	7,824
INVESTMENT TAX CREDIT ADJUSTMEN	(2,236)	0	(2,236)	0	(2,236)
STATE TAXES (CURRENT)	0	5,208	5,208	(7,711)	(2,503)
FEDERAL TAXES (CURRENT)	0	22,481	22,481	(33,285)	(10,804)
DPUC INCREASE TO AMORTIZATIONS	0	0	0		0
TOTAL OPERATING EXPENSES	$691,005	(43,274)	$647,731	(49,148)	$598,584
OPERATING INCOME	$195,497	$43,274	$238,771	(61,815)	$176,956

INDEX A, RATE BASE - 2008

CONNECTICUT LIGHT AND POWER COMPANY DN 07-07-01
RATE BASE
RATE YEAR 2008

	REVISED PROFORMA	AUTHORITY ADJUSTMENTS	TABLE I
UTILITY PLANT IN SERVICE	$3,743,632	($13,028)	$3,730,604
PENSION CAPITALIZATION ADJ'S	0	0	0
LESS: CONS. WORK IN PROGRES	0	0	0
LESS: ACCUM DEP AND AMORT	1,134,720	(2,379)	1,132,341
NET PLANT	2,608,912	(10,649)	2,598,263
PLUS:			
MATERIALS AND SUPPLIES	$22,478	0	22,478
REGULATORY ASSET - FAS 109	212,932		212,932
WORKING CAPITAL	26,257	4,530	30,787
PREPAYMENTS	6,959	(1,282)	5,677
MISCELLANEOUS	0		0
DEFERRED TAXES ON CIAC,NET (	22,425	0	22,425
MIBS UNAMORTIZED DEFERRAL,	0	0	0
DEFERRED ASSETS, NET OF TAX	11,544	(3,252)	8,292
LESS:			
DEFERRED INCOME TAXES	$353,882	(431)	353,451
CUSTOMER ADVANCES FOR CON	2,182	(2,182)	0
CUSTOMER DEPOSITS	16,145	7,500	23,645
RESERVES, NET OF TAXES	18,251	19	18,270
DEFERRED INCOME TAXES - FAS	212,932	0	212,932
REGULATORY LIABILITY - FAS 10	0	0	0
SERP 401K	0	289	289
PENSION LIABILITY - DEFERRED	0	0	0
MISCELLANEOUS	0	0	0
RATE BASE	2,308,115	(15,848)	2,292,267
RETURN ON RATE BASE	8.46%	7.72%	7.72%
OPERATING INCOME	195,359	(18,403)	176,956

INDEX B, INCOME STATEMENT - 2009

CONNECTICUT LIGHT AND POWER COMPANY DN 07-07-01
INCOME STATEMENT - (000)
RATE YEAR 2009
AS FILED WITH APPLICATION - JULY 2007

ALLOWED INCREASE COMPARED TO CURRENT RATES

	Percent	Amount
	13.90%	$97,978

	PRO FORMA RATE YEAR	AUTHORITY ADJUSTMENTS	TABLE II	CHANGES	TABLE III
OPERATING REV. - FIRM SALES & TRAN	$704,914	$0	$704,914		$704,914
REQUESTED INCREASE	216,843	0	216,843	(118,865)	97,978
TOTAL REVENUES	921,757	0	921,757	(118,865)	802,892
O & M EXPENSE	$340,137	(52,014)	$288,123	(438)	287,685
MISC. EXPENSE	0	0	0		0
FUEL AND ENERGY	0	0	0		0
DEPRECIATION & AMORTIZATION	164,071	(15,346)	148,725		148,725
AMORTIZATION EXPENSE	0	0	0		0
INCOME TAXES	66,840	0	66,840		66,840
TAXES OTHER THAN INCOME TAXES	138,224	0	138,224		138,224
GROSS EARNINGS TAXES	0	(7,858)	(7,858)	(8,294)	(16,152)
DPUC INCREASE TO CONSERVATION	0	0	0	0	0
PROVISION FOR DEF. INCOME TAXES, I	6,043	0	6,043	0	6,043
INVESTMENT TAX CREDIT ADJUSTMEN	(2,236)	0	(2,236)	0	(2,236)
STATE TAXES (CURRENT)	0	5,538	5,538	(8,260)	(2,722)
FEDERAL TAXES (CURRENT)	0	23,906	23,906	(35,655)	(11,749)
DPUC INCREASE TO AMORTIZATIONS	0	0	0		0
TOTAL OPERATING EXPENSES	$713,079	(45,773)	$667,306	(52,648)	$614,658
OPERATING INCOME	$208,678	$45,773	$254,451	(66,217)	$188,234

INDEX B, RATE BASE - 2009

CONNECTICUT LIGHT AND POWER COMPANY DN 07-07-01
RATE BASE
RATE YEAR 2009

	REVISED PROFORMA	AUTHORITY ADJUSTMENTS	TABLE I
UTILITY PLANT IN SERVICE	$3,979,163	($25,930)	$3,953,233
PENSION CAPITALIZATION ADJ'S	0	0	0
LESS: CONS. WORK IN PROGRES	0	0	0
LESS: ACCUM DEP AND AMORT	1,196,378	(6,468)	1,189,910
NET PLANT	2,782,785	(19,462)	2,763,323
PLUS:			
MATERIALS AND SUPPLIES	$22,523	0	22,523
REGULATORY ASSET - FAS 109	218,592		218,592
WORKING CAPITAL	26,257	1,211	27,468
PREPAYMENTS	6,892	(1,282)	5,610
MISCELLANEOUS	0		0
DEFERRED TAXES ON CIAC,NET (	23,579	0	23,579
MIBS UNAMORTIZED DEFERRAL,	0	0	0
DEFERRED ASSETS, NET OF TAX	7,696	(1,773)	5,923
LESS:			
DEFERRED INCOME TAXES	$368,717	(1,576)	367,141
CUSTOMER ADVANCES FOR CON	2,182	(2,182)	0
CUSTOMER DEPOSITS	16,145	7,500	23,645
RESERVES, NET OF TAXES	18,962	19	18,981
DEFERRED INCOME TAXES - FAS	218,592	0	218,592
REGULATORY LIABILITY - FAS 10	0	0	0
SERP 401K	0	289	289
PENSION LIABILITY - DEFERRED	0	0	0
MISCELLANEOUS	0	0	0
RATE BASE	2,463,726	(25,356)	2,438,370
RETURN ON RATE BASE	8.46%	7.72%	7.72%
OPERATING INCOME	208,530	(20,296)	188,234

DOCKET NO. 07-07-01 APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY TO AMEND RATE SCHEDULES

This Decision is adopted by the following Commissioners:

Anthony J. Palermino

Anne C. George

John W. Betkoski, III

CERTIFICATE OF SERVICE

The foregoing is a true and correct copy of the Decision issued by the Department of Public Utility Control, State of Connecticut, and was forwarded by Certified Mail to all parties of record in this proceeding on the date indicated.

Louise E. Rickard

Louise E. Rickard
Acting Executive Secretary
Department of Public Utility Control

January 28, 2008

Date

AFFIDAVIT

STATE OF Michigan

COUNTY OF Wayne

BEFORE ME, the undersigned authority, personally appeared Hugh Larkin Jr, who deposed and stated that he/she provided the answers to interrogatories 19 through 41 served on January 25 2008 by Florida Public Utilities on the Office of Public Counsel and that the responses are true and correct to the best of his/her information and belief.

DATED at [illegible], Michigan, this day of February 25, 2008.

Sworn to and subscribed before me this 25th day of February, 2008.

Hugh Larkin Jr

[illegible]
NOTARY PUBLIC

State of Michigan at Large

My Commission Expires: [illegible]

NOTARY PUBLIC, WAYNE CO., MI
MY COMMISSION EXPIRES Jul 31, 2008

ARK. PUBLIC SERVICE COMM.
JUN 15 4 16 PM '07
FILED

ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF)
ENTERGY ARKANSAS, INC. FOR APPROVAL)
OF CHANGES IN RATES FOR RETAIL)
ELECTRIC SERVICE)

DOCKET NO. 06-101-U
ORDER NO. 10

ORDER

Summary

On August 15, 2006, Entergy Arkansas, Inc. ("EAI") filed in this Docket its Application seeking an increase in the rates it charges its Arkansas retail electric customers. As later amended, EAI seeks a retail revenue requirement increase of $106,534,000 or approximately 11.79% above its current authorized retail revenue requirement. However, based upon the evidence presented in this Docket, the Commission finds that EAI's retail revenue requirement is excessive and should be reduced by approximately $5.67 million effective as of June 15, 2007. Among other adjustments the Commission denied EAI's request for an 11.25% return on equity. Instead, the Commission set EAI's return on equity at 9.9%.

The Commission also denied EAI's request to recover a number of expenses from its ratepayers, including reducing the level of incentive pay and stock options requested by EAI by over $21 million, and by rejecting EAI's request for its ratepayers to pay for entertainment expenses which included tickets to sporting events and concerts, golf balls and golf tournament expenses, and dinners and alcohol to entertain political figures.

Further, the Commission approved EAI's request to recover costs relating to projects and organizations that promote new technologies and research and

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development investment. The Commission indicates its support for the development of new technologies which could provide more efficient utility operation that will lead to direct ratepayer benefit. The expenses that the Commission's order allows EAI to recover include the cost of its recently-deployed "broadband over power lines" project which is designed to study the feasibility of utilizing this new technology to enhance service delivery, outage detection and service restoration, as well as the potential future deployment of cost-effective and efficient demand response technology and advanced metering capabilities.

Other recoverable cost items that promote research and development include EAI's membership in the Electric Power Research Institute and the Southeastern Electric Exchange, as well as the percentage of EAI's membership dues for the Edison Electric Institute and Nuclear Energy Institute which are not related to promotional or lobbying activities. These recoverable costs were directed tied to ratepayer benefit. The Commission's order further allows Entergy to recover all of its costs to comply with the Commission's new corporate affiliate rules.

The Commission also conditionally approved a new Production Cost Adjustment Rider ("PCA"), which is designed to allow for the recovery of the current cost mandated by the Federal Energy Regulatory Commission ("FERC") under Entergy's System Agreement. This PCA will be reviewed annually as a part of an Annual Earnings Review ("AER") process which will, among other things, include a review of all of EAI's actions towards withdrawing from or satisfactorily amending its System Agreement that is the basis of the FERC-ordered rough production cost equalization payments. Any excess

earnings identified through the AER process will be credited to ratepayers through the PCA Rider.

With respect to these FERC-ordered payments, the Commission reiterates its intent to continue to fight the FERC order which requires EAI to make payments to other Entergy operating companies. The Commission acknowledges that existing U.S. Supreme Court precedent establishes federal preemption over this Commission regarding recovery by EAI of the FERC required production costs payments to the other Entergy operating companies.

Finally, the Commission rejected EAI's proposed Capacity Management Rider as premature and not supported by substantial evidence. The Commission also amended EAI's Energy Cost Recover Rider ("ECR") and, as amended, allowed the ECR to continue for an additional year subject to the same limitations and conditions applicable to its approval of the PCA.

Procedural History

The parties to this proceeding are: Entergy Arkansas, Inc. ("EAI" or the "Company"), the General Staff of the Arkansas Public Service Commission ("Staff"), the Attorney General of Arkansas ("AG"), the Arkansas Electric Energy Consumers ("AEEC")[1], Kroger, the Commercial Group[2], and the Federal Executive Agencies ("FEA").

[1]Members of AEEC are Acme Brick Company, Albemarle Corporation, Almatis, A. Tenenbaum Company, Inc., Arkansas Steel Associates, Bibler Brothers, Inc., Chemtura Corporation, CMC Steel – Arkansas, International Paper Company, Lion Oil Company, Norandal USA, Inc., Potlatch Corporation, Producers Rice Mill, Riceland Foods, Inc., Riviana Foods, Inc., Stratcor Incorporation, Temple-Inland Forest Products, and Weyerhaeuser Company.

[2]Members of The Commercial Group are JC Penney Corporation, Inc., Lowe's Home Centers, Inc., and Wal-Mart Stores, Inc.

On August 15, 2006, EAI filed in the above-styled Docket its Application for a general increase in the rates it charges for retail electric service[3]. In support of its Application, EAI filed the Direct Testimony and Exhibits of its witnesses, Mr. Hugh T. McDonald, Mr. J. David Wright, Mr. Phillip B. Gillam,[4] Mr. Gordon D. Meyer, Mr. Greg J. Grillo,[5] Mr. Roger A. Morin, Mr. Robert R. Cooper, Mr. Steven M. Fetter, Mr. Roger Q. Mills, III, Mr. Michael J. Goin, Mr. Michael M. Schnitzer, and Mr. Paul R. Ford.

The Commission issued Order No. 3 on September 14, 2006, suspending EAI's proposed rates and setting the initial procedural schedule. Order No. 4, issued on October 2, 2006, amended the initial procedural schedule and directed the Staff and Intervenors to file Direct Testimony by February 5, 2007; EAI to file Rebuttal Testimony by March 5, 2007; Staff and Intervenors to file Surrebuttal Testimony by March 26, 2007; and EAI to file Sur-Surrebuttal Testimony by April 2, 2007. The parties were further directed to file a detailed Joint Issues List by April 8, 2007. Order No. 4 also set an evidentiary hearing to begin April 24, 2007, at the offices of the Commission in Little Rock, Arkansas, and set public comment hearings to be held May 3, 2007, in El Dorado, Arkansas, and May 8, 2007, in Batesville, Arkansas. By Order No. 7, the Commission postponed the evidentiary hearing set for April 24, 2007, by one day, rescheduling the hearing to begin on April 25, 2007.

Pursuant to the procedural schedule, on February 5, 2007, the Staff filed the Direct Testimonies and Exhibits of its witnesses Mr. Robert H. Swaim, Mr. Clark Cotten, Ms. Anita J. Marshall, Ms. Elana Davis, Mr. Larry Walker, Ms. Adrienne R. W. Bradley,

[3]EAI subsequently filed amendments to its Application on August 23 and August 25, 2006.

[4]EAI witness Gillam filed a revised Exhibit PBG-6 on December 7, 2006.

[5]EAI Witness Grillo filed *Supplemental Direct Testimony* on October 10, 2007.

Ms. Tanya Plunkett, Ms. Donna Gray, Mr. Jeff Hilton, Mr. Ralph C. Smith and Ms. Alice D. Wright. Also on February 5, 2007, Testimony and Exhibits were filed by AG witness Mr. William B. Marcus, by AEEC witness Mr. Randall J. Falkenberg, by the Commercial Group witness Mr. Glen E. Gregory, and by Kroger witness Mr. Kevin C. Higgins.

On March 5, 2007, EAI filed the Rebuttal Testimonies and Exhibits of its witnesses McDonald, Wright, Gillam, Morin, Meyer, Fetter, Grillo, Schnitzer, Cooper, Mr. Richard A. Lynch, Mr. Kurtis W. Castleberry, Mr. William M. Mohl, Mr. William A. Eaton, Mr. Kevin G. Gardner, and Mr. Jay A. Lewis.

On March 26, 2007, Staff filed the Surrebuttal Testimony and Exhibits of its witnesses Davis, Cotten, Plunkett, Swaim, Smith, Walker, Wright, Hilton, Bradley[6], Marshall, and Gray. On that same date, the AG, AEEC, the Commercial Group, and Kroger, and the FEA filed the Surrebuttal Testimony and Exhibits of their respective witnesses, Marcus, Falkenberg, Gregory, Higgins and Mr. Larry Blank. Staff witness Hilton subsequently adopted the Direct and Surrebuttal testimonies of Ms. Plunkett at hearing.[7]

On April 2, 2007, EAI filed the Sur-Surrebuttal Testimonies and Exhibits of witnesses Mohl, Meyer, McDonald, Grillo, Gillam, Schnitzer, Wright, Morin, Lewis, Fetter, Castleberry, and Lynch.

On April 9, 2007, the General Staff, on behalf of all parties, filed the Joint Issues List and thereafter, on April 23, 2007, filed an Amended Issues List.

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[6]On March 29, 2007, Staff witness Bradley filed an Errata sheet, replacing page 6 of her Surrebuttal Testimony.

[7]References cited to Ms. Plunkett in this Order are to her pre-filed Direct and Surrebuttal Testimonies which were fully adopted by Mr. Hilton who sponsored the positions contained therein and was subject to cross examination on those positions.

On April 25, 2007, the evidentiary hearing on EAI's Application was commenced at the Offices of the Arkansas Public Service Commission (the "Commission" or the "APSC") in Little Rock and continued through May 4, 2007.

Pursuant to Ark. Code Ann. §23-2-103 (b), public comments were heard by the Commission during the evidentiary hearing in Little Rock, Arkansas, and during public comment hearings in El Dorado, Arkansas on May 3, 2007, and in Batesville, Arkansas on May 8, 2007. During the Little Rock evidentiary hearing six individuals commented on EAI's rate case Application. Of those, five spoke in favor of EAI's Application and one spoke requesting that the Commission keep in mind the impact of the issues before it on low income Arkansans. During the El Dorado public comment hearing three individuals commented on EAI's Application. All three supported the Application. During the Batesville public comment hearing five individuals commented on EAI's Application. Of those, four spoke in favor of EAI's Application and one individual urged the Company and the Commission to begin to focus attention on renewable energy and distributed generation. In addition the Commission received a total of thirty-five email or telephone comments on EAI's Application. All thirty-five opposed approval of the Application.

Though highly valued by the Commission the "public comments" of utility customers do not rise to the level of substantial evidence upon which the Commission is required by law to base its decision. The Commission cannot base its decisions upon the public comments of utility customers without violating the due process rights of the utility or other official parties to the rate case proceeding. Public comments are not subject to pre-hearing discovery by the official parties, and are not subject to adversarial

cross-examination by the official parties during the evidentiary hearing. Thus, public comments do not constitute substantial evidence upon which the Commission can lawfully base its rate case decisions. The rate case decisions of the Commission must be based upon substantial evidence of record and must fall within the rate case boundaries or parameters prescribed by the Constitution of the United States as interpreted by federal and Arkansas courts. Although not substantial evidence of record, the Commission does take such public comments into consideration in its efforts to reach a balanced rate case decision that is lawful and fair to both the utility and its customers. Public comments can certainly be helpful to the Commission regarding quality of service issues, as well as cost allocation and rate design issues that can be decided within a "range of reasonableness." However, even these issues must be supported by substantial evidence of record.

Revenue Requirement Calculations, Cost of Service and Rate Design

The primary purpose of this docket is to determine whether EAI is entitled to an increase in its base rates for retail electric service. Unlike automatic adjustment clauses or riders, base rates are fixed by the Commission and do not vary from rate case to rate case. Base rates are determined by first establishing the appropriate retail revenue requirement. The revenue requirement is calculated taking into consideration the expected, normal level of utility-related expenses plus an appropriate rate of return on the expected, normal level of rate base. Rate base is the utility's financial investment in utility-related assets, both long- and short-term. The rate of return is calculated using the weighted cost of funds of the utility, made up of the proportional equity return, or profit, and related income tax, cost of debt, and cost of other liabilities, including those

which are available at zero cost. Expenses, investment, and cost of funds are measured based on a utility-selected test year of actual costs, adjusted to recognize all known and measurable changes occurring within 12 months following that test year.

Once the revenue requirement is established, it is then assigned or allocated between the utility's Arkansas jurisdictional operations and any other jurisdiction, with the Arkansas allocated revenue requirement then assigned or allocated to each of the utility's rate classes under this Commission's jurisdiction. Components of the revenue requirement are assigned and allocated inter-jurisdictionally and to each class either directly to the jurisdiction or class incurring the cost or using factors which appropriately reflect general cost causation.

Rates are then established for each rate class using the amount of revenue requirement allocated to each class. Rate design differentiates customer related costs from those used to meet demand on the system and those used to provide each unit of energy. The resulting rate structure for each class will, where appropriate, reflect customer charges, demand charges, or unit of energy charges.

EAI's Rate Request

By its Application, EAI initially requested an increase in its current retail rate schedule revenues[8] of $150,366,000 based on its calculated revenue requirement of $1,053,942,000 (Minimum Filing Requirements ("MFR") Schedule A-1, ln 13), for an overall increase in its Arkansas retail rates of approximately 14.23%[9]. Subsequently, EAI amended its request in its Rebuttal Testimony, adjusting its proposed rate schedule

[8]Current rate revenues for Arkansas retail service, as reflected on MFR Schedule G-1, page 1, are $903,576,000.

[9]$150,366,000 requested increase divided by $903,576,000 current rate revenues.

revenue requirement to $1,010,110,000 and its projected revenue deficiency to $106,534,000 resulting in an increase in its current Arkansas retail rates of 11.79%.[10] EAI's projected revenue deficiency or rate increase is based on the Company's estimated pro forma rate base of $3,654,345,000, rate schedule revenues of $903,576,000, expenses of $771,188,000, other revenues of $37,435,000 and a required overall return of 6.42%, which is calculated using an equity return of 11.25% and a capital structure with a debt to equity ratio of 44% to 56%.

The Staff submits a fully developed EAI revenue requirement[11] in which it recommends a rate schedule revenue requirement of $925,794,000, with an expected revenue deficiency or rate increase of approximately $2,005,000. Staff's recommended $2,005,000 rate increase is based on a pro forma rate base of $3,693,152,000, operating revenues of $960,414,000, expenses of $755,621,000, and other revenues of $36,624,000. (T. Ex. 1146) Staff proposes an overall rate of return of 5.58%, which is calculated using an equity return of 9.90% (T. 829) and a capital structure with debt to total capital ratio of 52% to 48%. (T. 849) Staff's recommended rate schedule revenue requirement is approximately $84,316,000[12] less than that proposed by EAI.

As provided in the Amended Issues List, contested revenue requirement components are the capital cost, including equity return, the debt to equity ratio, adjustments to the Entergy Money Pool, and use of the Modified Balance Sheet Approach ("MBSA"), with the related elements and levels of zero-cost funds; rate base,

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[10] T. Ex. 903.

[11] The AG and CEUG each addressed certain components of EAI's proposed revenue requirement request.

[12] Staff's rate schedule revenue requirement of $925,794,000 less EAI's rate schedule revenue requirement of $1,010,110,000.

including pro forma plant and retirements and related accumulated depreciation, the levels and elements of Working Capital Assets ("WCA"), the recognition and treatment of certain costs deferred by EAI and included in rate base for prospective amortization; and expenses, including pro forma depreciation, payroll levels, incentive pay treatment, pro forma levels of storm damage expense, treatment of certain civic and industry organization dues, donations, and club memberships, costs related to Affiliate Rules compliance, Director and Officer liability insurance expense; other revenues; and income tax, including the prospective application of the normalization method for taxes and the manufacturing deduction, for calculation of both income tax expense and as part of the gross conversion factor.

Other contested issues include billing determinant levels and related revenues and cost of service allocations; overall cost of service methods affecting inter-class allocation of production costs, transmission costs, the storm damage reserve; certain customer service and service revenue accounts; and certain tariffs and riders, including EAI's proposed Production Cost Adjustment ("PCA") rider, Capacity Management ("CM") rider, Energy Cost Recovery ("ECR") rider, Irrigation Control Service rider ("M25"), Service Extension tariffs, and tariff issues related to EAI's exemption to the Commission's Master Metering rules. Also contested is the wholesale/retail allocation and the recovery of Entergy System Agreement payments ("FERC Payments") as ordered by the Federal Energy Regulatory Commission ("FERC") in its Opinion 480 and 480-A[13] (the "FERC Decision").[14] (T. 2842)

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[13]Opinion No. 480,111 FERC 7 61,311, *afd* Opinion No. 480-A, 113 FERC 7 61,282 (2005).

[14]As a result of the FERC Decision, EAI will be required to make payments to other Entergy Operating Companies ("EOCs") for certain imbalances in production costs among the EOCs to begin in June, 2007,

Revenue Requirement

Cost of Capital

The purpose of the cost of capital or rate of return calculation is to compensate the utility for its costs of capital used to finance its investment, or rate base. Those sources are generally on the liabilities side of the balance sheet, while the rate base generally encompasses items on the assets side of the balance sheet.

Generally, there are four main components to the capital structure used to calculate the overall cost of capital, or rate of return: common equity, preferred stock, debt, and accumulated deferred income taxes ("ADIT"). Common equity represents the investment made by the common shareholders; preferred stock is a type of financial instrument with some characteristics of equity and some characteristics of debt; debt encompasses specific long-term and short-term sources of debt; and ADIT is a zero-cost source of capital which reflects timing differences in the calculations of income taxes. Depending on the utility, other capital components may be included.

The various capital components are weighted by the respective proportions in the overall capital structure, each capital proportion is then multiplied by its capital cost, and then summed over all capital components to determine the rate of return. Generally, all of the capital costs, except for the cost of common equity, are readily obtainable from financial and accounting records; the cost of common equity must be inferred from market data.

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pursuant to the Company's proposed Compliance Filing now pending before the FERC. The EOCs include: EAI; Entergy Gulf States, Inc.; Entergy Louisiana, LLC (formerly Entergy Louisiana, Inc.); Entergy Mississippi, Inc.; and, Entergy New Orleans, Inc.

Cost of Common Equity

The purpose of the cost of equity calculation is to allow the utility the opportunity to earn a return that is commensurate with the returns earned by companies of comparable risk. This will allow the utility the opportunity to attract capital on financially reasonable terms and compensate it for that portion of its capital. Unlike other components of the cost of capital, the cost of equity, which is designed to reflect investors' expected return, can only be estimated.

Because the cost of equity is not explicitly stated, it must be inferred from a variety of market data, with the assistance of expert witnesses. A number of methodologies for calculating the estimated cost of equity are used by the witnesses in this case; which include: (1) the Discounted Cash Flow ("DCF") methodology; (2) the Risk Premium methodology; (3) the Capital Asset Pricing Model ("CAPM") methodology; and (4) the Comparable Earnings methodology. Each of these methodologies, with each witness's corresponding results and recommendation, is considered in turn.

The parties to this proceeding recommended various costs of equity allowances. EAI witness Morin recommended a cost of equity of 11.25%. (T. 363) Staff witness Gray recommended 9.9%, which is the midpoint of her recommended range of 9.6% to 10.2%. (T. 830) AG witness Marcus recommended 9.5% (T. 672) and Commercial Group witness Gregory recommended 10.0%. (T. 588) While allowed return on equity ranges may be inferred from the testimony of the witnesses, Staff is the only party that explicitly stated a range. (T. 840, 873-874)

Discounted Cash Flow Methodology

The DCF methodology calculates the cost of equity as the sum of the dividend yield and the investor-expected growth rate (or growth rates, if a non-constant growth rate model is employed). The growth rate is a key component of the formula, and there is not one generally-accepted source for determining this growth rate. Hence, cost of equity witnesses must reasonably infer the investor-expected growth rate from published data.

Additionally, the DCF Methodology contemplates the use of a sample of companies comparable in risk to the Company in question, which in this case is EAI. The reason to use companies comparable in risk to EAI is the well-established principle of a positive correlation between investor-perceived risk and the required return on equity, or cost of equity. Generally, investors are risk averse, which implies that investors require greater returns from those common stocks that are riskier. Further, companies that are approximately equal in risk should have approximately equivalent required returns.

In developing risk-comparable samples, it is important to realize that there is not just one correct risk-comparable sample. A number of samples may be considered reasonable as long as each company in the sample is approximately equal in risk to the Company in question. Additionally, it is not necessary that each and every company in the sample be precisely equal in risk to the Company in question. However, the Commission would expect that, taken as a whole, the sample should be approximately equal in risk to the Company in question.

EAI witness Morin used two risk-comparable groups. First, he used a group of twenty-five electric and natural gas utility companies with predominately integrated utility activities, with bond ratings of Baa3 or above, with only parent companies, with market capitalizations greater than $500 million, and with at least 50% of their revenues from regulated electric utility operations. (T. 329, T. Ex. 97-105) Dr. Morin's dividend yield for this group is 4.4%. (T. 352, T. Ex. 109-111) Second, Dr. Morin used the electric utilities that make up the Moody's Electric Utility Index. His dividend yield for that group is 4.4%. (T. Ex. 115-117)

Staff witness Gray used two risk-comparable groups. First, Ms. Gray used a sample of ten companies listed in *Value Line Investment Survey*, with at least 75% of operating revenues from electric operations, with at least an S&P bond rating of BBB, with a stable or increasing dividend history, and not currently involved in merger activity. (T. 823-825) Those dividend yields are presented in Exhibit DG-12. (T. Ex. 378) Ms. Gray's second group is a sample of twenty-eight companies listed in *Value Line*, with current cash dividends, with no reductions in cash dividends in the last five years, and with no current involvement in merger activity. (T. 828) Those dividend yields are presented in Gray's Exhibit DG-16. (T. Ex. 382)

Commercial Group witness Gregory used two samples of risk-companies. First, Mr. Gregory used those with a *Value Line* Financial Strength Rating of B+ or greater, with five year earnings per share ("EPS") growth estimates from both Zach's Investment Service and Thomson Financial Services (First Call), with current cash dividends, with a current beta of 1.0 or less, and with no current involvement in merger activity. The

second group was developed by removing the beta requirement. Those dividend yields are shown in Gregory's Schedules GEG-1 and GEG-2. (T. Ex. 208-209)

Company witness Morin argues that the Staff's common stock price data is not current enough since it uses stock prices reaching back thirteen weeks. Dr. Morin also argues that current stock prices should be consistent with the estimate of growth that is paired with it. (T. 395-396) Staff witness Gray responds that it is appropriate to use a fairly current price term and a price term that averages out daily aberrant prices. Further, Ms. Gray argues that a current stock price may be efficient in that it represents that day's investor-expected cost of equity; yet the allowed return on equity is set for a period much longer than one day. Ms. Gray explains that the stock price should be averaged over an appropriate period of time and should be a period after the publication of professional growth prognosticators, *i.e.*, Value line, Zack's, etc., since the stock price is influenced by those expected growth rates. (T. 878) The Commercial Users witness Gregory makes the same arguments as Ms. Gray. (T. 621-622)

The Commission agrees with Staff witness Gray that the DCF price term should be averaged, from a fairly recent time period, and from a period after the reporting of growth rate estimates. Ms. Gray's analysis accomplishes that and is an appropriate approach. From the record developed in this case by the Company, it is not clear that Dr. Morin met these conditions for the price term in his DCF analysis.

Another difference among the witnesses concerns the appropriate growth rate adjustment to the dividend yield term. Mr. Gregory makes no direct adjustment using the 2007 annual dividend projected for each stock as reported in recent editions of *Value Line*. Ms. Gray uses a quarterly adjustment where dividend yield is equal to D (1

+ g/4)/P. (T. 823, 877) Dr. Morin uses an annual adjustment where the dividend yield is equal to D (1 + g)/P. (T. 345)

Dr. Morin criticizes the quarterly adjustment and alleges that it understates the appropriate adjustment. (T. 392-396, 465-467) Ms. Gray responds that the model maintains consistency of the quarterly cost of equity with the revenue requirement determination and has been consistently used by this Commission for the past twenty years.

The Commission is unconvinced by Dr. Morin's arguments that the quarterly cost of equity approach is flawed and continues to believe that it is the appropriate approach. In particular, Dr. Morin alleges that the approach contains a serious error. (T. 467) Dr. Morin asserts that if the investor-required quarterly cost of equity is 3%, that the allowed return on equity should be (1.03)4 -1 = 1.1255- = 12.55%. Dr. Morin's interpretation is flawed. For example, if investors receive these quarterly returns as dividends, then investors have the opportunity to re-invest these dividends in the Company's stock, or other financial instruments as they see fit. Consequently, investors may implicitly take advantage of compounding through the receipt throughout the year of dividends every quarter. The quarterly cost of equity approach appropriately considers that early receipt of dividends.

All witnesses rely solely upon EPS forecasts by professional analysts. The Company uses EPS forecasts from *Value Line* and Zach's. Staff uses four different approaches for estimating the investor-expected growth rate for application to the DCF methodology. All involve projected growth rates in EPS derived from Value Line, Zach's and S&P. (T. 827-828) The Commercial Group witness uses projected EPS forecasts

from Zach's and First Call. (T. 580) No witness uses historical data, book value per share growth rates, or dividends per share growth rates.

Company witness Morin alleges that Staff used a stale year, 2003, and stale *Value Line* data for purposes of calculating the g1 growth rate. (T. 401, 467-468) Staff witness Gray responds that g1 is the same as one of his growth rates and is based on recent *Value Line* issues (from August and September, 2006) wherein a base period of three years is reported. (T. 824, 879)

The Commission agrees with Ms. Gray. Dr. Morin apparently believes that Ms. Gray uses an older edition of *Value Line* (from 2003). That is not correct, as can be seen from the prefiled Direct Testimony of Ms. Gray. (T.824) Further, *Value Line* reports these three-year base estimates in current *Value Line* editions. This can be seen in Surrebuttal Exhibit DG-44, p. 9 of 12, for the example of Exelon. In the far left hand column annual rates of change in earnings are reported for the period "03-05" to "09-11". (T. Ex. 433) As can be seen there Exelon's growth rate is 6.0%. Dr. Morin misunderstands Staff's data sources and, hence, his criticisms are invalid. Additionally, Dr. Morin claims that g1 and g4 are the same projections, with g1 merely being an older version of g4. (T. 467-468) This assertion is incorrect since all of the data come from the same editions of *Value Line*, as discussed earlier, and are separate sets of growth rate data that investors would likely rely upon. Consequently, for all of the above reasons the Commission disagrees with Dr. Morin that Ms. Gray's g1 growth rates should be disregarded.

Ms. Gray criticizes EAI witness Morin's DCF analysis for the inappropriate inclusion of firms that were either rated below investment grade or involved in merger

activity. Staff also criticizes the inclusion of the FPL Group, which has been involved in merger activity. Correcting Dr. Morin's Exhibits RAM-6 and RAM-7, RAM-8, and RAM-9 solely for those errors results in DCF cost of equity estimates of from 9.4 % to 10.0 %. (T. 873-874) Dr. Morin testifies that these firms should be included because they are currently either not below investment grade or are not currently involved in merger activity. (T. 417) Staff witness Gray responds that *at the time* that Dr. Morin performed his analysis these firms should not have been included. (T. 873, T. Ex. 425-436)

Company witness Morin also states that during periods when the ratio of a utility's market price to its book value ("M/B") is greater than 1.0, the DCF methodology understates the cost of equity. Dr. Morin testifies that this is particularly relevant at the present time when electric utility stocks are trading at M/B ratios above 1.0. (T. 354-356, 470) Commercial Group witness Gregory responds that investors are fully aware of the fact that regulatory commissions allow the return on the utility's investment and not on what the investor paid for his or her shares; consequently, the DCF method does not underestimate the cost of equity during periods when M/B is greater than 1.0. Further, if regulatory commissions were to make the M/B adjustments recommended by Dr. Morin, an endless cycle of increasing M/B ratios would result. Finally, Mr. Gregory notes that only a few regulatory commissions accept Dr. Morin's view. (T. 622-623)

Mr. Gregory's assessment on this point is correct. If the Commission were to make M/B adjustments, it would result in a never-ending cycle of increasing M/B ratios and a never-ending cycle of increasing allowed returns on equity. Consequently the Commission rejects Dr. Morin's argument that the DCF methodology systematically understates the cost of equity during periods when M/B is greater than 1.0

Further, on this point the Commission believes that the converse would also be true: during periods when electric utilities' M/B ratios are *less* than 1.0, the DCF methodology would *overstate* the cost of equity. We do not recall APSC-jurisdictional utilities, or for that matter EAI, making such an argument during the 1980's when electric utilities' M/B ratios were less than 1.0.

Risk Premium Analysis

The risk premium method is premised on the assumption that ownership of common stock is generally riskier than ownership of corporate debt. Because it is riskier, common stock requires a higher return than does corporate debt. If that difference in required return, the risk premium, can be adequately measured, it can be simply added to the measurable corporate bond rate to estimate the required return on common equity.

Company witness Morin utilized two risk premium analyses. One analysis was based on historical time series data using Moody's Electric Utility Index as a proxy. The second analysis employed allowed returns on equity.

For the historical analysis, Dr. Morin determined that the risk premium was 5.6% over long-term U. S. Treasury Bonds. With a current long-term U.S. bond yield of 5%, Dr. Morin derives a 10.6% risk-premium-based cost of equity. (T. 339)

Using allowed returns on equity relative to U.S. Treasury Bond yields over the period 1996-2005, Dr. Morin determines that there is an average 5.5% risk premium. He also states that there is a statistically significant relationship between risk premiums and interest rates using regression analysis. Utilizing the current 5% long-term U.S.

Treasury Bond yield in his regression model, Dr. Morin obtains a current risk premium of 5.9% and a 10.9% risk premium-based cost of equity. (T. 340-342, 419-420)

Staff witness Gray does not support the use of the risk premium approach as a primary indicator of the required return on equity because accurate measurement of the risk premium is a problem, and risk premiums are not stable over time. Ms. Gray testifies that estimates of the risk premium can vary based on the historical time period used for measurement, the underlying securities, and the end points used. She points to Dr. Morin's Exhibit RAM-3 where equity risk premiums varied from -37.34% to 71.96%, and where over 34% of the observations have negative risk premiums. (T. 831-832)

In her Direct Testimony, Ms. Gray also corrects a number of errors in Dr. Morin's historical risk premium data and, with those corrections, replicates his analysis in Staff Exhibit DG-23. This yields a historical risk premium of 4.99%. (T. 34-35) Adding this to her risk-free rate of 4.74% results in a 9.7% cost of equity. With regard to Dr. Morin's allowed return on equity analysis, Ms. Gray takes exception to his approach because six of the reported allowed returns on equity are the result of reaching either a stipulation or settlement. Nevertheless, using Dr. Morin's 5.54% risk premium with the risk-free rate of 4.74% supported by Staff produces a 10% cost of equity estimate. (T. 836)

Dr. Morin disagrees with Ms. Gray's risk premium discussion in a number of areas. First, Dr. Morin asserts that historical risk premiums are stable. Dr. Morin also states that, after correcting the errors and updating the results, the same historical risk premium of 5.5% to 5.6% was obtained. Dr. Morin testifies that using allowed returns on equity are accurate reflections of what relevant regulatory regard as fair and reasonable returns. Finally, EAI witness Morin corrects Ms. Gray's correction from 10%

to 10.28% and calculates a risk premium analysis with Ms. Gray's risk-free rate to obtain a 10.8% cost of equity. (T. 420-421)

AG witness Marcus quotes from a number of studies with findings of risk premiums in the 2.4% to 4.5% range. (T. 662-663, T. Ex. 285-318) Mr. Marcus criticizes Dr. Morin's historical risk premium analysis because it erroneously assumes a constant risk premium, uses data that precede the Great Depression, and is incorrectly estimated. (T. 664)

Commercial Group witness Gregory developed a risk premium of 4.20% based on the average risk premium from the most recent five years. Mr. Gregory adds this to the current single "A" rated utility bond yield of 5.73% to produce a risk premium-based cost of equity of 9.99%. This estimate is used by Mr. Gregory to confirm his DCF results. (T. 586-587)

Capital Asset Pricing Model

The Capital Asset Pricing Model ("CAPM") is an academic embellishment of the risk premium method which attempts to measure different risk premiums for different companies based on those particular risks of those companies. The CAPM is defined as "$K = Rf + \beta (Rm - Rf)$" where 'K' is the required return on equity, 'Rf' is the risk-free rate, 'Rm' is the market return, 'β' is the beta factor, and 'Rm –Rf' is the market risk premium. The market risk premium used in the CAPM is the difference between the overall stock market-required return and the risk-free rate. The beta of a common stock measures the volatility of the common stock price relative to the volatility of the stock market in general. A beta greater than 1.0 indicates that the stock price is more volatile

than the market; a beta less than 1.0 indicates that the stock price is less volatile than the market.

Company witness Morin uses actual and forecasted yields on 30-year U.S. Treasury Bonds for the risk-free rate, which was 5.0% in his analysis. Dr. Morin uses a beta of .85 using the same risk-comparable group of electric utilities he uses in his DCF analysis. Dr. Morin checked that with the average beta of electric utilities in Moody's Electric Utility Index. For the market risk premium Dr. Morin uses 7.5%, which was based on a variety of forward-looking and historical studies of long-term risk premiums. Dr. Morin's CAPM result is 5.0% + .85 X 7.5% = 11.4%. (T. 323-335)

Dr. Morin also utilizes an empirical form of the CAPM ("ECAPM") in his analysis. Based on some of the academic literature, statistical tests purportedly demonstrate that the beta line is not as steeply-sloped as predicted in the theoretical CAPM. The implication of this approach is that firms with low-betas (below 1.0) earn returns somewhat higher than the theoretical CAPM would predict. Using the mathematics predicated on the ECAPM, Dr. Morin estimates his ECAPM as 11.7%. (T. 335-338, T. Ex. 139-155)

Commercial Group witness Gregory performed a CAPM analysis with a long-term risk-free U.S. Treasury Bond rate of 4.88%, a beta of .74, and a risk premium of 6.5%, which results in a CAPM cost of equity of 9.66%. (T. Ex. 211) Mr. Gregory disagrees with Dr. Morin's 7.5% risk premium. (T. 593-594) Mr. Gregory also notes a general deficiency in the CAPM methodology since reported beta calculations are strictly historical and do not predict future betas. Therefore, the forward-looking DCF

methodology should receive more weight than the CAPM and other historic risk premium methodologies. (T. 626)

AG witness Marcus performed a CAPM analysis using a risk-free rate of 5.0%, a beta of .85, and a variety of risk premiums. Mr. Marcus generated a range of CAPM results of 8.05% to 9.71%. (T. 670-671)

Staff witness Gray performed a CAPM analysis as a reasonableness check on her DCF results. Ms. Gray used the 30-year U.S. Treasury bond yield of 4.74% for the risk-free rate, a beta of .80 to .85 based on the Entergy beta, and a market risk premium of 5.9% based on data from Ibbotson Associates. Ms. Gray's CAPM estimate is 9.5% to 9.8%. (T.833-835) Ms. Gray also replicated Dr. Morin's ECAPM analysis using her formula inputs, resulting in an ECAPM estimate of 9.8% to 10.0%.

Dr. Morin disagrees with all three of Ms. Gray's inputs in her CAPM analysis. In particular, Dr. Morin claims that the risk-free rate should be a current 4.9%, that the beta should be .90, and that the risk premium should be 6.5%. Dr. Morin then obtains a 10.8% estimate of his revision of Ms. Gray's CAPM analysis. (T. 409-411) Dr. Morin also disagrees with AG witness Marcus's CAPM analysis. In particular, Dr. Morin disagrees with Mr. Marcus' use of actuarial data, his market risk premium estimate, and his use of geometric averages in measuring expected return. (T. 428-430) Finally, Dr. Morin takes issue with Commercial Group witness Gregory's CAPM analysis, claiming that it understates the cost of equity by 40 basis points. (T. 446-449)

Other Methods and Checks

Commercial Group witness Gregory produces a Comparable Earning Test estimate of 10.2%. Mr. Gregory was the only witness to perform this test. (T. 585)

AG witness Marcus presented a study based on the estimated stock returns that Entergy and other utilities use to compute pension fund and nuclear decommissioning fund requirements. Mr. Marcus obtained return estimates of from 8.5% to 9.9%. (T. 656-670)

EAI witnesses Morin and Fetter allege that Ms. Gray's recommended allowed return on equity is harsh and below the mainstream of recently allowed returns on equity. (T. 382-385, 276-279) Ms. Gray responds that reliance upon the allowed returns of other Commissions is circular and that many of the reported allowed returns may be the result of stipulations or settlements with give and take among settling parties, including give and take with regards to the cost of equity. Ms. Gray also notes that that the information relied upon does not support the Company's request and that the 2006 allowed returns are in the range of 10.06% to 10.44%, which is more consistent with Staff's recommended range.

Flotation Cost Adjustment

A flotation cost adjustment is an addition to the cost of equity that attempts to reflect the issuance costs associated with a company's issuances of common stock.

Company witness Morin argues for a flotation adjustment to the cost of equity of 30 basis points. (T. 351-353) This adjustment would result in a $7 million annual impact on Arkansas ratepayers. (T. 596, 838) Dr. Morin argues that his floatation cost adjustment consists of two parts. The first reflects underwriting expenses and the second reflects market pressure. (T. 356-361, T. Ex. 156-166)

Staff witness Gray opposes the adjustment for underwriting expenses. Ms. Gray testifies that EAI's last common stock issuance was in 1983, that EAI actually

repurchased common stock in 1990, that EAI currently has no planned issuance of securities in the pro forma year, and that Entergy Corp. issued no common stock shares from 2003-05. Ms. Gray also testifies that the shares issued in the past 10 years by Entergy were for the dividend reinvestment stock purchase plan, employee stock investment plan, and stock option expenses. Ms. Gray notes that: Entergy actually repurchased common shares during 1998-2005; Entergy has no planned issuance of securities during the pro forma year; Entergy plans to continue stock repurchases during the pro forma year; and Entergy has not publicly issued common stock for more than twenty years. (T. 839-840) Ms. Gray also opposes the market pressure component of the flotation cost adjustment recommended by the Company because it is difficult to disentangle the market pressure effect from other effects that could affect a utility's stock price at the time common stock is issued. (T. 839-840)

Dr. Morin responds to Ms. Gray by stating that there are a number of studies that support market pressure impacts of between 1% and 3%. (T. 422-423)

Commercial Group witness Gregory argues that a flotation adjustment is not needed in this case for two reasons. The first reason is that there have been minimal stock flotation costs over the past ten years. The second reason is that Entergy has decreased the number of shares outstanding during the past ten years. (T. 595-596) However, Mr. Gregory states that if the Commission finds that a flotation cost adjustment is warranted, he would recommend a ten basis point adjustment rather than EAI's request for an adjustment of thirty basis points. (T. 596)

Based on the evidence presented by Staff and the Commercial Group, the Commission finds that a flotation adjustment is not appropriate in this case.

Commission Determination of the Allowed Cost of Equity

The Commission heard extensive testimony on cost of equity. As this Commission has done in the past, we continue to rely primarily on the DCF methodology. While all methodologies used to estimate the cost of equity have weaknesses, in our opinion, the DCF methodology has fewer weaknesses than other methodologies. The risk premium and CAPM methodologies rely on a number on inputs about which witnesses disagree widely, including the risk-free rate, the risk premium, and the beta. Furthermore, this Commission does not rely upon the comparable earnings method because it relies upon earned returns, rather than required returns, and is circular in nature.

A major advantage of the DCF methodology is that it is more directly market-based. A key component of the DCF formula is the price term. The price term, if correctly calculated, is *forward-looking* and directly embodies the market consensus of a utility's risk, the time value of money, and the opportunity cost of money. As can easily be seen from the DCF formula, $K = D/P + g$, if risk increases, P decreases, and K increases. If the time value of money increases, P decreases, and K increases. If the opportunity cost of money increases, P decreases, and K increases. All of these results illustrate the simplicity of the DCF methodology. None of the other methodologies employ such a simple and direct market-based measure. Instead they all are *backward-looking*, relying upon a vast array of historical data, which may or may not be applicable in the future.

The only major issue that may arise in utilization of the DCF methodology is the estimate of the investor-expected growth rate. Witnesses often develop different estimates of the investor-expected growth rate. That is not true in this case.

With regard to the mechanics of some of the inputs to the DCF methodology in this case, the Commission agrees with Staff and the Commercial Group that the price term should be recent and averaged over a period of time to remove temporary price aberrations. The Commission also agrees with the Staff with regard to the quarterly form of the dividend yield term. As discussed above, a floatation cost adjustment is not adopted in this case. Finally, we agree with Staff with regard to the composition of EAI's two risk-comparable samples. After including Staff's corrections to Dr. Morin's DCF calculation, the result is a DCF cost of equity range of 9.4% - 10%, which is consistent with Staff's recommendation. (T. 830, T. Ex. 385-388) Commercial Group witness Gregory's DCF range (using medians and means) is 9.19% to 10.0%, which is also consistent with Staff's range. (T. 580)

With the corrections to Dr. Morin's DCF analysis, the DCF results by party are: EAI's range is 9.4% to 10.0%; Staff's range is 9.6% to 10.2%; and the Commercial Group range is 9.19% to 10.0%. The intersection of these three ranges is 9.6% to 10.0%. The similarity of these three witness's DCF cost of equity estimates implies that there is very little difference, if any, in their growth rate estimates.

The Commission also agrees with the corrections that Staff witness Gray made to Dr. Morin's risk premium, CAPM, and ECAPM methodologies, and in particular the risk premiums Dr. Morin relied upon. Based on those corrections, Ms. Gray calculates Dr. Morin's risk premium, CAPM, and ECAPM results as being from 9.5% to 10.0%. (T. 837)

Ms. Gray's own risk premium, CAPM, and ECAPM results are in the range of 9.5% to 10.0%. (T. 834-835) Commercial Group witness Gregory's risk premium and CAPM analysis produced a range of 9.66% to 10.0%. (T. 588) The AG presents evidence for a CAPM cost of equity range of 8.05% to 9.71%. (T. 671)

Given this Commission's primary reliance on the DCF methodology, and noting the results of the risk premium and CAPM methods as a check on the DCF results, the Commission finds that an allowed cost of equity in the range of 9.6% to 10.2% is reasonable in this case.

Furthermore, the Commission notes that there is one other matter that is important to consider. As noted by Ms. Gray, approximately 40% of EAI's revenues to be collected from EAI retail ratepayers will be collected through automatic adjustment clauses (the PCA, ECR, and other existing riders). There is no doubt that automatic adjustment clauses make utilities less risky, which implies a correspondingly lower cost of equity. In this case, 40% of EAI's revenues are at minimal risk of sales fluctuations or fuel cost fluctuations. Because of this reduced risk, we believe that an allowed return on equity of 9.9%, the mid-point of Staff's 9.6 to 10.2% range, is appropriate in this case. This return is commensurate with returns on utilities comparable in risk. Further, as discussed in our section concerning the capital structure, this return will maintain and support EAI's credit rating and allow it to continue to attract capital.

Capital Structure/Debt to Equity Ratio

A key aspect of the overall rate of return calculation is the determination of the appropriate capital structure. It is incumbent upon this Commission to ensure that the capital structure is reasonable, since it significantly affects the rates charged to the

Company's customers. The appropriate debt/equity ratio to be used in the capital structure is often contested by the parties since: (1) the cost of common equity is greater than the cost of debt and (2) the cost of equity is "marked-up" in the calculations of revenue requirement to cover income taxes, while the cost of debt is not. A smaller debt/equity ratio, other things being equal, will necessarily increase the overall cost of capital, and, ultimately customers' rates. In this case, EAI argues for a smaller debt to equity ratio than do the other parties.

EAI's basis for calculating its debt to equity ratio is a forecast of capital proportions as of June 30, 2007.[15] Furthermore, the actual debt to equity ratio as of June 30, 2006 reflected in the MFR, Schedule D-1 (a) is 45.5/54.5% rather than EAI's requested 44/56% ratio, which is a slightly higher debt proportion.

The parties in this case have recommended a variety of debt-to-equity ratios. They range from 44% debt and 52% equity as advocated by EAI to 52% debt and 48% equity as recommended by Staff and the AG. These ratios are expressed on a comparable basis, wherein the percentage equity component includes common equity and preferred equity, and the percentage debt component includes all interest-bearing debt, such as long-term debt, capital leases, and the Department of Energy ("DOE") obligation. The DOE obligation is a financial obligation that EAI has for spent nuclear fuel disposal services associated with the Company's nuclear units ANO-1 and ANO-2.

Staff witness Gray testifies that there are a number of reasons for rejecting EAI's proposed debt to equity ratio and using her hypothetical debt to equity ratio of 52/48%. First, in EAI's last two rate cases in which an order was issued making an explicit finding

[15] MFR Schedule D-1-(a)

on the overall cost of capital, the debt to equity ratios were 55/45% and 52/48% in Docket Nos. 84-199-U and 96-360-U, respectively. (T. 814-815) Additionally, in the two most recent Arkansas electric utility rate cases, the debt to equity ratios were 51/49%. [16](T. 815)

Ms. Gray testified that the four-quarter debt to equity ratio average ending September 30, 2006, for her risk-comparable sample is 52/48% and the four-quarter debt to equity ratio average ending September 30, 2006 for her broader industry sample is 52/48%. (T. 815) Ms. Gray also found that the debt to equity ratio of Entergy Corp., EAI's parent company, for the four quarters ending September 30, 2006 is 52/48%. (T. 816)

Ms. Gray notes that recognizing the parent-only amount of debt that Entergy Corp. uses for its investment in EAI yields a debt to equity ratio of 53/47%. (T. 816-817) Ms. Gray states that the consolidated parent corporation's total debt to total capital ratios were in the range of 51% to 61% for the years 1996 through 2001. (T. 860)

Ms. Gray testifies that the total debt to total capital ratios for EAI based on Form 10-Ks filed at the Securities and Exchange Commission ("SEC") were in the range of 53% to 57% for the years 1996 through 2001 (T. 860) and that, based on 2005 SEC Form 10-K results, the debt to equity ratio of Entergy and its other operating companies were in the range of 51% to 53%, while EAI's was at 48%, clearly outside this Entergy operating company range. (T. 860)

Commercial Group witness Gregory recommends a capital structure of 48.33% long-term debt, 1.24% preferred stock and 50.43% common equity. (T. 590)

[16]Docket No. 06-070-U, Oklahoma Gas and Electric and Docket No. 04-100-U, Empire District Electric Company.

In response to Staff's recommendation, EAI witness Lewis testifies that Staff's recommended debt to equity ratio would not meet Standard and Poor's ("S&P") Benchmarks for maintaining a BBB bond rating. (T. 215-216) Mr. Lewis calculated the impact of Staff's recommendation on three S&P ratios: (1) Funds from Operations ("FFO") to debt; (2) FFO to interest; and (3) debt to total capital, and testified that by adopting Staff's recommendation, these three ratios for EAI would be significantly and negatively impacted. Mr. Lewis states that this would have a detrimental effect on EAI's credit quality. (T. 216-217, 225-226) Further, EAI's witnesses argue that Ms. Gray's debt ratio calculations fail to utilize off-balance sheet obligations such as operating leases and post-retirement benefit obligations in her calculations of debt to equity ratios. (T. Ex. 51 and T. 263) Mr. Lewis also asserts that the negative outlook for Entergy Corp.'s credit rating is partially attributable to concerns about Arkansas regulatory climate. (T. 226)

EAI witnesses Lewis and Fetter contend that the adoption of Ms. Gray's hypothetical capital structure could lead to credit rating downgrades and higher interest costs over time. They also contend that such credit rating downgrades could result in EAI having to put up cash as collateral in various contracts as well as limiting access to capital markets, and that all of these results would be detrimental to EAI's customers. (T. 219, 266-267) In addition, EAI witness McDonald states there could be less capital investment by EAI and lower quality of service if Staff's proposed debt to equity ratio is adopted. (T. 126) However, during the hearing, Mr. McDonald, in response to questions from Staff Attorney Boyce, stated that EAI's commitment to reliable service quality will not diminish. (T. 198)

Mr. Fetter also asserts that adoption of Ms. Gray's recommendations on the cost of equity and debt to equity ratios would be perceived negatively by Fitch and Moody's in addition to S&P. (T. 269)

Ms. Gray responds to Entergy's bond downgrade assertions and provides calculations of various financial ratios for EAI using her recommended debt to equity ratio and cost of equity. She explains that her calculated FFO to interest ratio of 5.3 for EAI exceeds the S&P benchmark of 2.3 to 3.8 for EAI. She also explains that her calculation of the FFO to total debt ratio is 27%, which exceeds the S&P benchmark of 15% to 22%. Ms. Gray states that, utilizing her recommendation for the debt to equity ratio, total debt to total capital is 52%, which is within the S&P benchmark range of 50% to 60%. (T. 848, T. Ex. 410-411) She testifies that, even considering S&P's imputation of debt related to retirement obligations, her recommendations remain in the benchmark ranges for EAI. (T. 855, T. Ex. 412-413) Ms. Gray also states that imputation of debt could be significantly reduced because of Company witness Wright's statement that: "The Company actually paid over $80 million in July and September 2006 to reduce [the unfunded pension] liability" and that the actual September balance "is a debit of $24.6 million." (T. 852)

During the hearing, EAI witness Lewis agreed that using Ms. Gray's calculations, which include all aspects of Staff's cost of capital recommendations, would result in all of these ratios falling within S&P's benchmarks for BBB ratings. (T. 231)

Ms. Gray notes that the "negative" S&P outlook to which Mr. Lewis and Mr. Fetter refer is applicable to Entergy Corp. and each of its operating companies and reflects, among others, two factors unrelated to EAI's regulated operations: (1)

regulatory challenges relating to the separation of Entergy Gulf States into two companies; and (2) increasing exposure of non-regulated operations. (T. 854-855) Ms. Gray also explains that the Fitch credit report to which Mr. Fetter refers states that "on a stand-alone basis...the company's ratings are constrained by the linkage to its parent, Entergy Corp." Ms. Gray points out that EAI ratepayers should pay rates on a less leveraged capital structure when the rating of the parent is a limitation on the Company. (T. 855, T. Ex. 2)

Ms. Gray also testifies that over 40% of the Company's revenues (exclusive of decommissioning) are subject to adjustments outside the context of a general rate proceeding. She states that since S&P generally views non-rate case recovery mechanisms as positive, Staff's overall recommendations in this case should not be considered detrimental by S&P but should decrease uncertainty and have a positive impact.[17] (T. 856)

In response to EAI witness Fetter, Ms. Gray notes that the Moody's report reflects a stable, not negative, outlook for EAI and that Staff's recommendations are consistent with Moody's expectations. (T. 856)

EAI witness Wright presents a calculation based on Ms. Gray's recommended capital structure blended with EAI's actual capital structure to produce an 8.9% allowed

[17]The Commission takes administrative notice of the fact that over the past twelve months Entergy's common stock has risen from the mid-60's to a recent stock price of approximately $110 per share. This represents a price run-up of approximately 65% on an annual basis. Further, during the past twelve months Entergy's common stock price has achieved a high of $120 per share. (See financial information reported by Value Line and the Arkansas Democrat Gazette Newspaper.) Further, Standard & Poors recently affirmed its BBB corporate credit rating for Entergy Corp and its subsidiary operating companies including EAI. In addition the outlook on Entergy and its subsidiaries was revised to stable from negative. Regarding EAI's pending rate increase application Standard & Poors reports that it views the recovery by EAI of FERC allocated production cost payments as "important for EAI. Nevertheless, the overall effect should be neutral for Entergy's consolidated financial profile. (See Standard & Poors Research Update dated June 4, 2007.)

return on equity. (T. 537-538, T. Ex. 187) Ms. Gray agrees with EAI witness Wright's calculation and states that is the intended purpose of her adjustment. She explains that ratepayers should not be required to pay rates based on excessive levels of equity in the capital structure, and that if EAI chooses not to adjust its actual capital structure; the observation that 9.9% may not be achieved is irrelevant for purposes of determining the appropriateness of an adjustment. (T. 863) We agree.

The Commission finds that Ms. Gray's recommended debt to equity ratio is appropriate. It is consistent with the debt to equity ratios resulting from her risk-comparable and industry samples. It is also consistent with the debt to equity ratio of Entergy Corp. for the four quarters ending September 30, 2006 and the parent-only amount of debt that EAI's parent uses for its investment in EAI. Staff's recommendation is also consistent with the total debt to total capital ratios for EAI for the years 1996 through 2001; the consolidated parent's, Entergy Corp., total debt to total capital ratios for the years 1996 through 2001; the current debt to equity ratio of Entergy and its other operating companies; and maintenance of EAI's current bond ratings.

In this finding, the Commission also emphasizes three important considerations. First, it is important that there be congruence between the estimated cost of equity and debt to equity ratio. A lower debt to equity ratio decreases financial risk and, other things being equal, decreases the cost of equity. EAI failed to make that connection. Conversely, a higher debt to equity ratio increases financial risk and, other things being equal, increases the cost of equity. Ms. Gray's analysis accomplishes that congruence since her recommendations on both cost of equity and debt to equity ratio utilize her risk-comparable samples.

Although the phrase "hypothetical capital structure" is often used, sometimes it may be appropriate to refer to it as an "optimal capital structure." Given the correlation between debt to equity ratios and the cost of equity, it can be demonstrated that there is just one capital structure, the optimal capital structure, which minimizes the overall cost of capital. It is reasonable to assume that a risk-comparable sample should reflect "best practices" in a financial sense. Those "best practices" will encompass the "optimal capital structure" for the risk-comparable sample. By relying upon a risk-comparable sample to determine the debt to equity ratio, it can be fairly asserted that that is also the "optimal capital structure" for the utility in question.

Finally, this Commission is not necessarily recommending that the Company change its current debt to equity ratio to be consistent with Staff witness Gray's recommended hypothetical or optimum debt to equity ratio. That is the Company's decision to make. Ms. Gray's debt to equity ratio is an "adjustment" like other accounting adjustments that the Commission routinely makes. When the Commission disallows certain items from rate recovery we are not requiring the utility to cease making such expenditures. The Commission's responsibility is to determine which expenses are reasonable and necessary for the provision of utility service to ratepayers. The Commission's adjustment for the debt to equity ratio is similar: this is a determination regarding the appropriate ratio for ratemaking purposes.

Given our findings of a 9.9% allowed return on equity and our determination of the other capital component proportions and costs, the appropriate capital structure applicable to this case is that shown in Staff witness Gray's Surrebuttal Exhibit-30. (T. Ex. 400)

Entergy System Money Pool Lending

The Entergy System Money Pool is an internal financing mechanism whereby the Entergy Operating Companies ("EOCs") make short-term loans to each other depending upon their daily, weekly, and monthly needs.

Staff witness Gray recommends that an adjustment be made to EAI's capital structure to reflect the net lending by EAI to the Entergy System Money Pool. Ms. Gray explains that it is not clear that EAI ratepayers benefit from EAI's net lending position, and she adjusts $32,003,676 proportionally from externally-supplied funds (long-term debt, preferred stock, and common equity). The fact that EAI is a net lender to the other EOCs implies that EAI has incurred unnecessary additional sources of external financing (stock, debt, etc.) in order to make those loans to the other EOCs. EAI's ratepayers do not benefit from those loans; and yet they pay higher capital costs of external sources because of the loans. Consequently, it is appropriate that the amount of those loans be adjusted out of the externally-supplied funds. Although this amount has increased by an additional $14 million as of February 2007, Ms. Gray did not have this information in time to be included in her surrebuttal rate of return recommendation. (T. 821, 872; T. Ex. 373-374, 407-408)

EAI witness Wright contends that, given the significant disparity between Staff's and the Company's recommended common equity ratios, EAI will not have a material amount of cash available for investment in the money pool. Mr. Wright notes that any excess cash would presumably be used to make dividend payments in order to decrease the common equity ratio. (T. 536)

Ms. Gray responds that in the years 2002-2005, EAI could have issued additional amounts of first mortgage bonds to maintain a total debt to total capital ratio within the appropriate benchmark range. Ms. Gray notes that EAI could reasonably use debt financing in the future. (T. 871-873)

The Commission finds that Ms. Gray's money pool adjustment is appropriate. It is unacceptable for EAI's ratepayers to pay the relatively high costs associated with $32 million in outside capital in order to loan money to the other EOC at lower interest rates, and it is a direct subsidy of those other EOC's ratepayers by EAI ratepayers. This problem is particularly egregious at this particular time when EAI's ratepayers will be significantly subsidizing the other EOCs because of the FERC-mandated bandwidth remedy. Any additional subsidies from EAI to the other EOCs would only worsen a situation already unreasonable.

Current, Accrued and Other Liability ("CAOL") Zero Cost Funds

Accrued Interest Payable

EAI witness Wright and Staff witness Walker each included Accrued Interest Payable as part of zero cost funds. (T. 515, 1311) Accrued interest payable reflects the fact that the Company receives customer payments for interest on debt on a daily basis and prior to the time when the Company must make explicit interest payments to the bondholders. During that period of time the Company has interest-free use of the money provided by ratepayers, and it should be considered a zero-cost source of capital.

EAI witness Wright recommends that the Commission include the 13-month average of accrued interest payable in the capital structure. (T. 514-515) Staff witness Walker calculated his balance for this account using current debt cost and debt levels

reflected in Staff's proposed capital structure. (T. 1311) The Commission adopts the Staff's approach, which uses updated debt outstanding and respective interest rate information consistent with Staff's surrebuttal capital structure recommendation. With the adoption, as discussed elsewhere in this Order, of Staff's capital structure recommendation, it is appropriate to use the pro forma interest data that is consistent with that capital structure.

Dividends Payable

No party disputed the inclusion of dividends payable in the MBSA. However, EAI disputes the calculation of the common dividend lag calculated by Staff witness Walker. Mr. Walker calculated the lag based on the declaration and payment dates made by Entergy Corp. to its investors. (T. 1299, 1311) EAI witness Wright asserts that the lag should be based on the declaration and payment dates made by EAI to its parent, Entergy Corp. (T. 514)

The Commission adopts Staff witness Walker's method for calculating the common dividend lag. The purpose of the inclusion of dividends payable in CAOL is that investors in Entergy stock recognize that there is a lag between the time that Entergy's dividends are declared and the time when dividends are actually paid. Because of this lag, and to compensate for the time value of money, investors require a slightly higher return on equity. Any cost of equity methodology that is market-based, such as the DCF method, will already include that effect in the estimated cost of equity. In this case we are estimating Entergy Corp.'s cost of equity, and using that as a surrogate for EAI's cost of equity since EAI has no market-traded common stock.

Consequently, to match the estimated cost of equity with the calculation of dividends payable it is appropriate to use the dividend payment lag of Entergy Corp.

Unfunded Pension Liability

EAI witness Wright includes in his calculation of CAOL a debit balance of $17.396 million in its accrual liability account, Unfunded Pension Expense,[18] representing the 13-month end average in that account, ending June 2007. (T. 1307) Staff witness Walker proposes that a credit balance of $30.086 million, representing the 13-month end average for that account, ending December 2006, be included for purposes of measuring the available cost-free funds for Unfunded Pensions. (T. 1307)

Mr. Walker contends that the debit balance requested by EAI is not representative of the normal level for that account, and that, based on the account's recent historical activity, the account normally carries a credit balance rather than a debit balance, and that his credit balance of $ 30.086 million is more indicative of that normal balance. (T. 1307) Mr. Walker explains that, from 2002 through year-end 2005, by making no payments into the account, EAI allowed the credit balance to increase by over 350%, from a credit balance of $20.1 million to one of $70.3 million. Mr. Walker notes that, primarily within the pro forma year, EAI made payments to that account which resulted in the $17.396 excess, which he asserts does not reflect a representative balance for that account. (T. 1308)

EAI witness Wright contends in his Rebuttal testimony that, assuming a Pension Expense and corresponding accrual of $23.2 million per year, it would take some 2 to 3

[18]Accruals are credited to this account each month, based on actuarial reports related to pensions, with the corresponding monthly debit made to Pension Expense. Payments for these Unfunded Pensions are then debited to the liability account when made, with the balance in Unfunded Pensions normally reflective of a credit balance. (T. 1307)

years before EAI would reach the credit balance of $49 million Staff had originally included as part of CAOL in Direct testimony and, thus, Staff witness Walker's balance will not be representative of this account when rates become effective. (T. 512-513, 1308) Responding to Mr. Wright's contention, Mr. Walker testifies that, Staff's currently proposed $30.086 million balance approximates the actual 5-year average, or midpoint, balance in that account. Thus, assuming a 5-year interval between rate filings, on average, EAI will recover all of its costs. Further, Mr. Walker notes that, should EAI duplicate its 10-year interval between its most current rate filings, EAI could actually collect more than that balance over the additional 5 years. (T. 1309)

In response, EAI witness Wright testifies that "Walker's approach would normalize a balance sheet account the same way you would normalize an expense account...(but) (t)he concept is not the same." (T. 561-J) Mr. Wright contends that "(w)e are looking to establish rate levels that take effect in mid-2007 to reflect costs that will exist in mid-2007...," (T. 561-J) so that, even assuming no additional payments, the projected 13-month average for this account through end of the pro forma year would be a debit balance of $2.1 million. That average balance, Wright further contends, is "surely the highest level at which this expense could logically be set for the purposes of establishing rates under any set of reasoning...." Mr. Wright states, that, however, "(t)o reflect reality, the Company recommends an average amount of (a debit balance) of ($17.4) million...to account for the contributions actually made in July and September." (T. 561-I – 561-J)

The Commission disagrees with Mr. Wright. The concept of normalization in ratemaking is not applicable only to expenses. [19] As a general rule, all components used to calculate rates should reflect the expected, normal level[20] of that component - a policy the Commission has consistently applied in its rate orders. With regard to measurement of working capital needs under the MBSA, the balances used should reflect the daily average expected balances of those accounts.

The record is clear. Staff witness Walker reviewed the account activity over a period of several years. The result is that his recommended $30.1 million credit balance approximates the actual average balance in that liability account over the last five years. (T. 1308-1309) The Commission also finds that EAI witness Wright provides no evidence to support a finding that Mr. Walker's recommended level, which was based on historical balances, is not reflective of the average, normal level expected for this account. Mr. Wright also does not assert that his recommendation of a $17.4 million debit balance for this account is indicative of expected normal daily levels. Mr. Wright does not dispute that, although recovering the expense for the entire period, EAI did not, for several years, make payments to reduce its corresponding Unfunded Liability, with that inaction resulting in the substantial annual growth of the liability - some $70 million by 2005. (T. 1308) Mr. Wright also acknowledges that EAI made large payments against this liability within the months immediately prior to and after the

[19]The Commission notes that EAI proposes a weather adjustment be applied to its billing determinants in this case. A weather adjustment removes any "abnormal" usage related to "abnormal" weather.

[20]The Commission would also like to point out that "normal" does not always mean "average". If it is reasonably known and measurable within the pro forma year that any rate base, income, expense, or capital structure account will prospectively and consistently reflect a higher or lower balance than that reflected in the test year, whether based on specific changes or based on historical trend analysis, such amount would be recognized, where appropriate, as the 'normal' level of that account for rate purposes.

filing of its current rate case, actually over-paying the liability, the result of which is the basis for the $17.4 million average debit balance EAI asks be used to offset its zero cost funds. (T. 512) Finally, Mr. Wright acknowledges that, although EAI recognizes some $23.2 million of Pension Expense in its current requested rate, EAI will, in the future, again withhold payments to fund Pension Expense and allow the credit balance in this liability account to increase. (T. 561-J)

The use of an expected, normal balance for this account neither disadvantages EAI nor thwarts EAI's opportunity to earn a fair return as Mr. Wright implies.[21] Staff witness Walker correctly points out that, assuming EAI rate filings are made on the average[22] of every five years, his recommendation for the Unfunded Pensions Expense balance will provide EAI the opportunity to recover its actual cost over that next five years. (T. 1308-1309)

EAI's proposal to include an aberrant debit balance in its liability account, Unfunded Pensions Expense, does not reflect appropriate ratemaking treatment. The proposal is therefore rejected. The Commission finds that Staff's recommended $30.1 million balance for Unfunded Pension Expenses is representative of the expected, average, and normal level for this account and is consistent with the corresponding Pension Expense recommended by both EAI and Staff. Therefore, the Commission approves $30.1 million for Unfunded Pension Expenses.

[21]Mr. Wright testifies that "the Company will not have the CAOL liability for unfunded pension expense proposed by Mr. Walker at the time rates go into effect and will not for at least two years." (T. 561-K)

[22]Averaging costs over expected periods between a utility's rate case filings is a standard and accepted method in measuring costs to be used to set prospective rates and does not constitute a form of "single-issue" ratemaking. (T. 1342-1344)

Storm Damage Reserve Account / Storm Damage Expense

EAI witness Wright includes, in his calculation of CAOL, an average debit balance of $46,585,000 for the liability account, Storm Reserve. (T. 1299) Mr. Wright recommends that this debit balance be used to offset CAOL or, alternatively, be included in rate base for a return. (T. 513) Mr. Wright argues that these costs are appropriately booked using "reserve accounting." According to Mr. Wright, under that accounting treatment, this liability account and its related expense, Storm Damage Expense, should, for ratemaking purposes, be treated differently than other Operations and Maintenance ("O&M") items which do not use reserve accounting. Mr. Wright testifies that, in reserve accounting, "the storm accrual approved in rates" is debited to Storm Damage Expense and credited to the Storm Reserve. When actual storm damage costs are incurred, they are debited against the accrued credit balance. (T. 502-503) According to Mr. Wright, for ratemaking purposes, any debit balance[23] in the account should either be added to rate base or be used to reduce CAOL. Additionally, Mr. Wright testified that an amortization of that debit balance, representing unrecovered costs, should also be added to the current storm accrual and recovered prospectively from ratepayers. Conversely, Mr. Wright asserts, any credit balance in the Reserve account would be included as an increase to CAOL for rate purposes. (T. 502-503)

Mr. Wright also recommends that the Reserve's related Storm Damage Expense be set at $29,720,000 for the pro forma year. (T. 508, 561-F) Mr. Wright testifies that the $29.7 million is based on three elements: (1) a proposed 5-year amortization of the Reserve's almost $50 million in prior period costs, or $9,854,000 per year (T. 508, 1310,

[23]The debit balance in the Storm Accrual Account represents storm costs incurred which were in excess of the annual expense accruals allowed in EAI's last approved rates.

1475); (2) $14,449,000 in the expected, normalized level of Storm Damage annual expense, the amount of which is not in dispute (T. 508, 1475); and, an extra "$5,417,00 for a 30-year amortization of the 2000 ice storm costs to build a reserve balance." (T. 508)

In support of this treatment, Mr. Wright testifies that "(t)he use of reserve accounting for storm costs is appropriate because of the nature of storm costs... (given that)... (t)he severity and number of storms are clearly out of the Company's control." (T. 503-504) Mr. Wright states that normalization[24] rather than the use of the reserve method "would improperly provide no recovery of previously incurred storm costs above the current level of accrual." (T. 504) Mr. Wright also advises that some 62% of these costs would be considered "production costs" in the calculation of payments required by the FERC in Opinions Nos. 480 and 480-A ("FERC Payment").[25] (T. 501) Finally, Mr. Wright testifies that, in EAI's last rate case, Docket No. 96-360-U, the Commission accepted the reserve method and used the then-credit balance in that account as an increase in the CAOL. (T. 561-C)

EAI witness McDonald also supports this rate treatment and urges the Commission to consider, from a public policy standpoint: (1) that service restoration is a health and safety issue as well as one of commerce, the disruption of which affects businesses, customers, and employees; (2) that, because Staff will thoroughly review any recovery request, EAI needs no other incentive to control costs; (3) that storm costs are

[24]*Mr. Wright responds to Staff's recommendation to include only a normal, expected expense amount for Storm Damage cost.* (T. 504)

[25]Pursuant to the System Agreement under which EAI operates with its affiliated utility Companies in Mississippi, Louisiana and Texas, FERC has proscribed a cost equalization formula, the results of which are that the higher the production cost experienced by each Entergy Operating Company, the lower its obligations to the other Entergy Operating Companies will be.

volatile and are caused by natural weather disasters, which are unusual and non-recurring events, and therefore are not comparable to other expenses; and (4) that the Commission should "encourage prompt action by utilities in emergency situations" by approving full recovery of these costs under reserve accounting. (T. 183)

Alternatively, Staff witness Walker, addressing the balance sheet's Reserve account, recommends elimination of the Reserve's debit balance from CAOL. Mr. Wright testifies that Staff has appropriately included a normalized level of these costs in Storm Damage expense and, therefore, there is no need to recognize the Reserve balance. (T. 1299) Staff witness Walker testifies that "EAI is not guaranteed 100% recovery of ... costs," and therefore it is not appropriate to allow rate treatment which would allow EAI to "retroactively recover these (past) costs both through a five-year amortization in expense and by either reducing the CAOL balances included in the capital structure or increasing the WCA balances in Rate Base." (T. 1310)

Staff witness Plunkett recommends approval of only the normal expected Storm Repair Expense of $14,449,000.[26] (T. 1470-1471) Ms. Plunkett recommends that the Commission reject both EAI's proposed amortization of past expense and its proposed accrual to build its reserve as not appropriate for rate purposes. Ms. Plunkett testifies that *some $9 million or more of the request is for* EAI's recovery of almost $50 million in prior period costs. Ms. Plunkett also testifies that EAI's request for $5.4 million annually to "build" reserves rests largely on the remote possibility that EAI will

[26] Ms. Plunkett calculated the normal, expected level of Storm Damage expense using a five-year historical average from which she had removed all abnormal storm costs, including those related to the 2000/2001 ice storms and Hurricanes Katrina and Rita. (T. 1470-1471)

experience two more "back to back hundred years storms."[27] (T. 1476-1479) Ms. Plunkett testifies that, notwithstanding EAI's use of reserve accounting or Storm Repair cost volatility, EAI provides no convincing reason to isolate and afford this one expense rate treatment that differs significantly from all other expenses. (T. 1476-1477) More appropriately, these costs should be included at a normal level which, witness Plunkett testifies, will provide EAI due incentive to control those costs in the future. (T. 1476)

AG witness Marcus recommends that the Commission allow annual recovery of $14.4 million in normalized expected expense but does not recommend approval of EAI's proposed $5.4 million accrual to build a reserve, citing concerns regarding both the propriety of allowing ratepayers to fund "additional" reserves as well as the timing of that additional ratepayer burden, given other cost increases expected for ratepayers. Mr. Marcus advises further that, although initially recommending EAI's proposed amortization of prior period costs as reduced for approximately $3.4 million in inappropriate charges, he no longer has a recommendation with regard to its inclusion in rates. (T. 752, 1273)

The Commission finds that EAI's proposed treatment of its Storm Reserve balances, if approved, would constitute retroactive ratemaking and, therefore, is rejected. The Commission makes this finding given both the almost $50 million[28] of admittedly prior period costs EAI accumulated in the Reserve account which it includes as a reduction to CAOL and its amortization of that same prior period cost as a current expense. (T. 1388-1389) The Commission also rejects EAI's proposed treatment for

[27]Ms. Plunkett notes that this is the description provided by EAI's current witness McDonald for the ice storms of 2000-2001 in his testimony in Docket No.01-084-U-U. (T. 1479)

storm costs as single-issue ratemaking and agrees with Staff witnesses Hilton and Walker that it is inappropriate to isolate only one component of revenue requirement for year to year measurement and to ignore the changes in all other components. (T.1391, 2209-2210) The Commission also finds EAI's proposed isolated rate treatment of this one element inconsistent with its own testimony. EAI witness McDonald, when asked about EAI's significant sales and revenue increases over the same period EAI accumulated its 'excess' Storm costs, responded that it is inappropriate to isolate the import of that growth to "just one component of the business," (T. 1553-1544) at the same time he requests isolated rate treatment for the same "one component of the business".

The Commission rejects EAI's proposed rate treatment for both the Reserve for Storm Damage and Storm Damage Expense and adopts Staff's recommendations. The Commission finds that Staff's recommendation appropriately includes a normal, expected annual level of Storm Damage costs of $14.449 million, the amount of which is not in dispute. (T. 1380-1388, 1470-1471) The Commission also finds that Staff's recommendation to reduce the related Reserve to zero is consistent with the averaging method Staff used in determining a normal expense level and will result in the Reserve reflecting, on average, a zero balance.

Transmission Reserve

EAI witness Wright testifies that Staff witness Walker incorrectly included a liability, Transmission Reserve, in Staff's proposed zero cost funds. As a reserve account, the Transmission Reserve is established when its related expected transmission

[28]Mr. Wright has included in CAOL a thirteen month-end debit balance for the Reserve Account in the amount of $46,585,000 which captures the amount EAI requests be amortized. (T. 513)

expense is recognized prior to actual expenditures, with actual expenditures used to offset the reserve when made. Mr. Wright testifies that Mr. Walker's inclusion of this liability is inappropriate because Staff witness Plunkett excluded the Transmission Reserve's related expense, resulting in "no cash flow impact for this accrual." Mr. Walker testifies, however, that Staff witness Davis made an offsetting adjustment to Ms. Plunkett's, adding back the corresponding expense. Mr. Walker further testifies that, in addition, he found that the Transmission Reserve account remains a liability on EAI's records as of December 31, 2006, and, consequently, that liability should remain in the calculation of EAI's zero cost funds. (T. 1312) Rebutting Mr. Walker, EAI witness Wright further testifies that Staff witness Davis' addition, although close in amount, was unrelated to Staff witness Plunkett's eliminated account, that the expense Ms. Davis included is not being accrued to the Transmission Reserve account, and, therefore, the Transmission Reserve should be eliminated. (T. 561-L) Staff witness Walker, however, explains that, in fact, Ms. Davis' addition to the transmission expense account was a replacement for the same costs removed by Ms. Plunkett, that it approximated the amount remaining on EAI's books, and, thus, Mr. Walker appropriately included the Transmission Reserve liability in his zero cost calculation. (T. 1360-1363)

The Commission finds that the reserve-related transmission expense has been accounted for by Staff, that the current per book information as of December 31, 2006, indicates there remains a balance in the Transmission Reserve, and although given ample opportunity to do so, EAI provides no exhibit or other substantive evidence to support its position that this per book liability should be removed from consideration as

a zero cost element. Therefore, the Commission finds that Staff's inclusion of its calculated balance as a zero cost component is appropriate.

Rate Base

Plant

Plant Additions and Expenses Related to Broadband Equipment

Staff witness Davis testifies that EAI has increased its test year plant and expenses to recognize its expenditures for its Broadband Over Power Lines ("BPL") pilot program, adding more than $300,000 to rate base and $90,000 in expense. Ms. Davis testifies that, although expected to be operational by June 2007, EAI fails to provide sufficient evidence to verify the expected in-service date and recommends that the Commission disallow the BPL program costs, finding it premature for ratepayers to pay these costs during the evaluation stage. (T. 2067-2068) In addition, Ms. Davis testifies she is not making any finding as to the merits of the BPL pilot program, but is basing her recommendation on the uncertainty surrounding the in-service date of the program and the lack of evidence provided by EAI showing that it will benefit ratepayers. (T. 2072-2073) AEEC witness Falkenberg expresses concerns regarding the cost effectiveness of the program and its application for non-utility uses. AG witness Marcus suggests that it is more appropriate to address the implications of this type of pilot program in a separate docket outside of a general rate case. Both witnesses recommend that the Commission not approve such costs at this time. (T. 705-706, 1865)

EAI witness Castleberry testifies that its current BPL pilot program has reflected potential utility-related benefits in carrying data over power lines, including "remote metering, remotely connecting and disconnecting power at the customer premises, and enabling security cameras through the power line." He further asserts that the BPL pilot

program is used and useful as a pilot which is currently operational and being tested in two separate locations. He testifies that its continuation will allow the testing of technology that "has the potential to improve electric reliability, reduce outage response times, and reduce operational costs." (T. 1614-1615)

The Commission finds that the potential utility reliability and cost benefits for ratepayers justify current rate treatment of EAI's BPL pilot program. The Commission notes that this technology may provide a means by which programs such as the Irrigation Switch Program and other demand response programs may be successfully offered, helping to reduce peak load, and to reduce overall capacity costs. (T. 1603-1604) However, the Commission appreciates the concerns expressed by the other parties in this docket regarding the potential non-utility application of the technology and potential ratepayer subsidy current ratepayer funding may provide. Although approving the BPL investment and related expenses in this case, the Commission reserves judgment regarding the future assignment of costs of implementation of the BPL program to ratepayers and the sharing of these technologies with non-utility functions, including appropriate pricing to those functions in the context of any future rate determination and under the Commission's Affiliate Transaction Rules.

Pro Forma Plant Levels

Staff witness Marshall testifies that, based on information provided by EAI, she has adjusted her proposed levels of pro forma plant to add certain plant as recommended by EAI and made certain mathematical corrections. (T. 1432-1434) With these changes, there are no outstanding issues among the parties related to the level of plant to be included in rate base. For simplicity, the Commission, therefore, adopts

Staff's most current recommendation for plant to be included in rate base, except that the Commission approves EAI's inclusion of broadband equipment.

Accumulated Depreciation/Depreciation Expense

Blytheville Turbine Removal Costs

Staff witness Marshall testifies that EAI has held $18,236,966 in costs it incurred in 2001 for refurbishing its Blytheville turbine and now seeks to transfer that full debit balance to the Accumulated Depreciation account, labeling it a cost of removal and thereby increasing rate base. Witness Marshall testifies that, as indicated in protected information supplied by EAI, the adjustment made by EAI is not appropriate, and recommends the Commission disallow this $18 million increase to plant. (T. 1424) Staff witness Plunkett testifies that, in addition to rate base treatment, EAI also requests current recovery of those costs in the amount of $3,647,393 annually, assuming a five year amortization, and she recommends that this amortization also be disallowed. (T. 1469)

In support of both the rate base and expense treatment, EAI witness Wright testifies that these costs were accounted for pursuant to appropriate accounting standards when EAI capitalized and posted them to accumulated depreciation for current rate treatment as an amortization. (T. 529-530) Further he states that Staff did not challenge the capitalization treatment of these costs during its audit of EAI's previously effective Regulatory Earnings Review Tariff, ("RERT") in the year in which they were incurred and therefore these costs should be included both in rate base and as an expense at this time. (T. 529-530, 532, 561-O) Mr. Wright testifies that Staff has not asserted and does not now assert that these costs are not legitimate, reasonable, and

recoverable (T. 529), irrespective of when they were incurred (T. 530) or whether the facility's now discontinued lease payments are still reflected in current rates. (T. 561-P) He also asserts that this filing is EAI's first opportunity to request amortization of the capitalized cost. (T. 530) Mr. Wright recommends that the Commission allow "the recovery of this prudently incurred cost, and the cost should remain in rate base as it has been in previous earnings reviews." (T. 532)

In her Protected Surrebuttal Testimony[29] Staff witness Marshall describes the character or nature of the Blytheville turbine removal costs. With witness Plunkett's support, Ms. Marshall testifies that these costs were current charges when incurred in 2001 and are, therefore, out of period, non-recurring charges which should be removed from rate base with no related amortization allowed in current rates. (T. 1424, 1442, 1469, 1480) We agree with Ms. Marshall's description of those costs and with her conclusion regarding the appropriate ratemaking treatment for these costs.

The Commission finds that the record does not support EAI's proposal to include these 2001 lease-related costs in rate base nor does it support allowing the amortization of these costs in expense. Such costs are both non-recurring and clearly out of period and, based on the description provided by Ms. Marshall, are more appropriately deemed to be expense and, thus, should have been recognized in the year incurred. The Commission also finds that recognition in current rates of these six year old costs would constitute retroactive ratemaking[30].

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[29]Marshall Protected Surrebuttal Testimony at page 7, lines 13-14. (T. 1453)

[30]The Commission notes again inconsistent treatment proposed by EAI. Mr. Wright recommends a capturing of these 6 year old Blytheville costs for current accrual, asserting that this is EAI's first opportunity to seek recovery. (T.530) However, Mr. Wright does not similarly propose that the Commission capture and accrue EAI's cost reductions related to the cessation of the Blytheville lease. Mr.

The Commission also rejects Mr. Wright's inference that Staff's lack of objection to capitalization of this expense in EAI's RERT filing provides assurance of future Commission approval of prospective rate treatment in a general rate case. (T. 561-O) The Commission finds, rather, that it was EAI's choice to capitalize these costs in its RERT filing, although it had originally accounted for such costs as an expense. (T. 561-O) If EAI had wanted Commission approval of these costs as an expense under its RERT in the year incurred or if it had wanted Commission approval at that time to create a regulatory asset for future recovery, EAI could and should have petitioned the Commission for that rate treatment. EAI chose not to do so. The Commission finds no evidence to sustain EAI's contention that it had received approval for the inappropriate rate treatment it now seeks. Accordingly, recovery of the Blytheville turbine removal costs are denied.

Union Power Partners LP - FERC Order

EAI witness Wright, responding to adjustments made by Staff witness Marshall, testifies that, pursuant to FERC Order in Docket No. EL05-1-000, EAI must refund by the end of the year certain credits previously recognized as a Contribution in Aid of Construction ("CIAC"). The result of that refund, he states, will be to increase overall plant by $6.9 million and increase Depreciation Expense by $101,466. (T. 542)

Wright dismisses the fact that the Blytheville Plant lease and maintenance and tax expenses costs, which are fully recognized in EAI's currently effective rates, ended for EAI in 1998 with the lease termination. (T. 1441-1442) Instead, Mr. Wright appears to recognize that such treatment of past cost reductions would be retroactive ratemaking and that irrespective of the fact that current revenues were designed to collect costs no longer being incurred, "it is the normal result of the ratemaking process that such recovery would continue." (T. 561-P) Mr. Wright appears to conclude, correctly, that capture of these heretofore unrecognized past savings for prospective rate treatment is inappropriate retroactive ratemaking. Had Mr. Wright been consistent, he would have similarly concluded that capture of the heretofore unrecognized past Blytheville costs for prospective rate treatment is also inappropriate retroactive ratemaking.

Ms. Marshall testifies that she has now incorporated that refund into her Plant balance and has adjusted her depreciation accrual and expense appropriately, but also notes that, as reflected on Mr. Wright's Exhibit JDW-10, he has applied incorrect depreciation rates in his calculation and, thus, her recommendation in this regard differs from that of EAI. She notes that the rates for these accounts were approved in EAI's last rate filing in Docket No. 96-360-U. (T. 1443)

Therefore, the Commission finds that Ms. Marshall's calculation appropriately incorporates the current, Commission approved depreciation rates while Mr. Wright's does not. The Commission adopts Ms. Marshall's calculation.

Depreciation Expense
Compliance with Ark. Code Ann. § 23-2-304(a)(8)(C) and General Plant

Staff witness Gray, referring to the findings of Staff witness Marshall, testifies that EAI has failed to file for approval of depreciation rates related to two accounts, 320.2, Land and Land Rights/Nuclear Production Plant and 330.2, Land and Land Rights/Hydraulic Production Plant. She notes that, for purposes of the revenue requirement in this case, Staff has accepted the rates which EAI has employed. However, Ms. Gray recommends that the Commission direct EAI to "prospectively comply with the provisions of Ark. Code Ann. § 23-2-304(a)(8)(C)", by seeking approval from the Commission for the change or addition of any new rates, and filing, if necessary a request for approval of interim rates. (T. 885-886)

Ms. Gray also notes that EAI appears to have adopted amortization accounting for its General Plant accounts and, although Staff has accepted the results for purposes of the revenue requirement within this Docket, Ms. Gray recommends that the

Commission direct EAI to file, with any new rate application, a fully substantiated and supported request for that change. (T. 886-887)

EAI witness Wright disputes Ms. Gray's contention that EAI employs amortization accounting, stating that EAI accounts for General Plant equipment by schedule "in accordance with the Uniform System of Accounts 18CFR Ch.1 Electric Plant Instruction 10, Additions and Retirements of Electric Plant paragraph B(2)..." and that "(t)his is a ministerial matter and not an issue that requires APSC approval or action. (T. 561-L) Further, he testifies, EAI continues to apply the General Plant rates approved in its last rate case. (T. 1223)

Ms. Gray, however, testifies that while EAI used the rates approved in the last docket, it was EAI's unilateral change to new retirement schedules, schedules based on asset lives other than those used in the currently approved rates, which in her "estimation (is) akin to amortization accounting." (T. 1223-1226)

The Commission finds Ms. Gray's explanation persuasive and directs EAI to seek, in its next rate filing, Commission approval pursuant to Ark. Code Ann. § 23-2-304(a)(8)(C) for any new rate or any change in rates it wishes to implement. The Commission further directs EAI to appropriately request approval between rate filings of an interim rate at any time that it adds plant which has no approved depreciation rate. As to EAI's change in its retirement schedule, the Commission finds that such a change constitutes a change which may result in amortization accounting and, therefore also directs EAI to address that issue fully in its next general rate filing.

Working Capital Assets for the Modified Balance Sheet Approach

It has been this Commission's practice to provide for the working capital needs of utilities in its calculation of revenue requirement. Various methods are used to measure those needs, ranging from the simple, such as inclusion of only a few, isolated short-term assets in rate base, to the complex, such as use of a fully developed lead-lag study ("LLS"). In this regard, the Commission has used the Modified Balance Sheet Approach ("MBSA"), either in the absence of a LLS or as a check of a LLS filed by a utility.[31] Simply stated, the MBSA includes all utility assets in rate base, the impact of which is to recognize the "lead" inherent in an asset, and, at the same time, includes, as a proportionate cost of capital, all liabilities in the return calculation, which effectively recognizes the "lag" inherent in a liability.

The MBSA recognizes three basic facts: (1) a utility has investments in assets other than plant which are necessary to provide utility service, and on which a return should be allowed; (2) a utility has sources of funds, other than equity and long-term debt, which should be included in the capital structure; and (3) all liabilities are fungible sources of funds that are used to fund each and every asset of the utility. A corollary of this third point is that zero-cost liabilities should be placed in the capital structure in calculating the utility's cost of capital.

The rationale for placing all liabilities in the capital structure with the MBSA is that all liabilities are sources of funds used to finance the assets of the Company. No distinction can be made as to which asset a liability is funding because the funds

[31]Order No. 7 of Docket No. 84-199-U.

provided by liabilities are fungible. Therefore, to determine the total cost of funds for the Company, the MBSA posits that we cannot ignore CAOL.

Coal Inventory

As noted by EAI witness Wright, EAI has adjusted its per book average daily balance for investment in Coal Inventory to reflect an annual average 43-day operational inventory, increasing the book balance by $5.76 million. Mr. Wright testifies that the current average investment reflected in its accounting records translates into a 30-day operational level only. (T 552) EAI witness Mohl testifies that the average 43-day operational level upon which witness Wright based EAI's working capital investment is a result of getting the average daily operational coal inventory using EAI's currently approved Coal Inventory Policy. (T. 1018-1019) Mr. Mohl also states that adopting the 43-day operational coal inventory does not mean that a full 43 days of inventory will be available each day, only that, on average, the inventory will reflect that level of supply. (T. 1023)

Staff has included, as discussed by Staff witness Walker, a 45-day burn inventory based on EAI's historical levels. Mr. Walker testifies that this level essentially reflects an operational "average burn" 45-day supply, rather than EAI's proposed 43-day "full burn" supply. (T. 1306, 1329-1330)

The Commission finds that, as requested by EAI, its working capital should reflect the average investment in its Coal Inventory resulting from its currently approved Inventory Policy, under the assumption that this level will be maintained prospectively, representing an average, normal level. The Commission, therefore, approves EAI's proposed balance in this regard. The Commission, however, also orders

EAI to maintain that average operational supply as indicated in its approved Inventory Policy. Any failing by EAI to maintain that average daily level, as required by its current coal Inventory Policy, will be deemed imprudent and in direct violation of Commission order.

Undistributed Stores Expense and Clearing Accounts

Staff witness Walker recommends the elimination of Undistributed Stores Expense and Other Clearing accounts from rate base. Mr. Walker explains that the amounts reflected in these accounts are temporary, more akin to Construction Work In Progress ("CWIP"), and will be assigned to plant as it is completed or to operating expenses as incurred. Witness Walker testifies that, because Staff has appropriately recognized through the end of the pro forma year all used and useful plant to which these costs are assigned and has also included the most currently known and measurable pro forma level of all expense to which these costs are assigned, it is not appropriate to include the temporary accounts in rate base. (T. 1304-1305, 1306)

EAI witness Wright recommends inclusion of these accounts in rate base. Mr. Wright testifies that certain charges are accumulated in a separate account and are applied to the appropriate plant or expense as they are incurred. According to Mr. Wright, this is a regular utility practice and results in an ongoing balance carried on the balance sheet that is not reflected in either plant or operations and maintenance expense and should be included for rate purposes. (T. 517-518) Mr. Wright notes that, in EAI's last rate case, Docket No. 96-360-U, Staff witness McDowell did not eliminate these balances and, therefore, concludes that Mr. Walker's adjustment is inconsistent with prior Commission practice. (T. 518)

Therefore, the Commission finds Staff's treatment of such accounts appropriate and consistent with recent Commission practice and adopts it here. The Commission finds that these costs, which pass through such temporary accounts, are fully and appropriately recognized either as part of rate base assigned to pro forma plant or in the pro forma expenses to which they are assigned. The Commission also finds that to also allow the balances reflected in these accounts to remain in rate base and earn a return would result in recognizing them for rate purposes twice.

Deferred Board of Directors' Benefits/Deferred Capacity Solicitation Costs

Staff witness Walker also recommends the elimination of deferred balances for Board of Directors' Benefits and Capacity Solicitation Costs. Mr. Walker testifies that, similar to clearing accounts, Staff has recognized the full pro forma level of the related expense and, therefore, the deferred balance should not be included in rate base. Mr. Walker also testifies that such treatment is consistent with past Commission findings and that the Commission has found that, while inclusion of the expense may be appropriate, the deferred balance would not be allowed in rate base for purposes of a return. (T. 1305, 1380-1381) EAI witness Wright asserts that each of the accounts reflect funds the Company must expend until such time that the expense is paid, thereby benefiting the ratepayer and should be included in rate base. (T. 510-511)

The Commission finds, as it did with regard to clearing accounts, Staff's treatment appropriate and consistent with prior Commission findings and agrees that, given that Staff has included a full, normal level of pro forma expense for the costs; the related deferred accounts should not be included in rate base to earn a return.

Non-Tax Expenses

Payroll Levels for Distribution and Transmission

Staff witness Hilton disagrees with EAI witnesses Wright and McDonald on appropriate payroll levels for the pro forma year. In calculating the expected pro forma payroll levels, Mr. Hilton testifies that he uses the most current information available. He further states that he initially used current payroll levels as of October 30, 2006, which reduced the per book payroll balances by $2,625,325. (T. 1499-1450) In his Surrebuttal Testimony, Mr. Hilton notes that he further updated his recommendation for payroll, which is now based on the number of employees as of January 2007, provided in data responses from EAI (T. 1511-1512), adding $308,098 to his original reduction to test year payroll of $2,625,325 (T. 1499-1450) for a total reduction of $2,933,423.

EAI witness Wright agrees with Mr. Hilton's payroll figures, except for Wright's proposed addition of 41 new personnel[32] to be hired for Distribution and 24 new personnel[33] to be hired for Transmission. Mr. Wright testifies that the addition of these employees would increase Mr. Hilton's recommended payroll expense by $3.602 million[34] on an Arkansas-only basis.[35] (T. 541) Mr. McDonald testifies that all distribution personnel and all but four transmission personnel have been hired by EAI, with all new personnel expected to be in place by the end of the pro forma year. (T.

[32]Mr. Wright testifies that EAI intends to hire 28 linemen, 5 meter service personnel, and 8 operations coordinators, for a total of $2.438 million. (T. 541)

[33]Mr. Wright testifies that EAI intends to hire 13 relay technicians, 9 substation repairmen and 2 operations coordinators, for a total of $1.164 million. (T. 541)

[34]The sum of the Distribution personnel cost of $2.438 million plus the transmission personnel cost of $1.164 million.

[35]Mr. Wright testifies that the increase for total company would be $4.044 million. (T. 542)

1548-1549, 1561) Mr. McDonald testifies that the Company appropriately planned for these additions and that "(i)t was determined that additional manpower was required to help ensure that (EAI) safely, effectively and efficiently provides reliable service to our customers." (T. 181)

Staff witness Hilton testifies that EAI failed to provide a total and balanced picture of personnel activity at EAI, providing information only on its new hires without providing the same information regarding transfers and terminations. (T. 2120) Mr. Hilton expresses concern that he only became aware of the unplanned payroll additions upon receipt of an addendum to EAI's updated response to an open data request. (T. 1510) He expresses concern that these positions bypassed normal budgetary and approval phases and that some of the hiring forms indicated that these positions were to be filled by relocated, not new, employees. (T. 1512) Mr. Hilton further expressed concern that EAI's data shows that, historically, overall payroll levels have changed little, with new positions being created and old positions being eliminated. And, he continues, even for EAI alone and ignoring inter-affiliate personnel transfers, "over the course of the test and pro forma year, there was a negative 39 employees that...when you look at the individual details, for that same period of time, there were 85 hires, 122 terminations, 19 transfers in and 21 transfers out. So certainly all things are going on at the same time and... (T. 2121)...thus, any revision to employee count should be done in the context of a full update, not an isolated adjustment." (T. 1511) Mr. Hilton acknowledges that he received EAI's response to his request for support for the new personnel on March 21, 2007, but also testifies that the response contained limited information and did not, as the data request asked, provide evidentiary support for the

new hires. (T. 1511-1512) Mr. Hilton testifies that he has not received a complete update on overall payroll changes since receiving EAI's January 2007 update on March 14, 2007. (T. 2124)

The Commission finds that Staff's position regarding the proposed additions to pro forma payroll is balanced and appropriate. Staff acknowledges that, if it had received EAI's updated response to Staff's data request for total company payroll data, and had, after review, found that the information verified the new positions as the only change, the Staff would have routinely included those updates in its recommendation. (T. 2125-2126) The Commission finds that it is incumbent upon the utility requesting a change in its rates to timely provide full and complete information upon request. EAI has submitted a pro forma adjustment reflecting an incomplete picture of its expected payroll activity, despite the request from Staff to provide a complete picture. EAI has had ample opportunity to update both its February and March payroll information and has chosen not to do so. The Commission therefore finds that the data needed to make a decision to include these positions, from the perspective of the overall pro forma payroll level that is known and measurable, is not in evidence. Rather, the Commission finds that the Staff's proposed level is fully supported by the evidence and provides the best known and measurable level of expected pro forma payroll. Therefore, the Commission adopts Staff's position on payroll.

Incentive Pay/Executive Perquisites

EAI proposes to include "$14,432,069 for incentive compensation in O&M expense...of which approximately $2.0 million was paid by EAI, $6.0 million by ESI, and $6.6 million by nuclear operations...." (T. 689) Staff witness Hilton, addressing these

incentive packages, explains that there are multiple compensation plans, some of which are tied to operational benchmarks with others tied to certain financial benchmarks. Mr. Hilton testifies that the plans which are "predominantly-financial" incentives will benefit both shareholders and ratepayers and, therefore, recommends that these costs be equally shared. Mr. Hilton explains that, for all Entergy companies, including EAI, all incentive plans are made up of performance measures, with at least 25% of any plan made up of the incentive measure called the Entergy Achievement Multiplier, or EAM.

Mr. Hilton explains that EAM "is a measure of Entergy Corporation's financial performance using earnings per share and operating cash flow." Because EAM is tied to financial performance and benefits both stockholder and ratepayer, Mr. Hilton recommends the Commission disallow 12.5 % of incentives for plans which tie 25% of goals to EAM, 25% of incentives for those which tie 50% of goals to EAM, and 50% of incentives for plans entirely tied to the EAI measure. Mr. Hilton further testifies that EAI also offers certain incentive stock options plans, with the criteria for those plans tied entirely to increased shareholder value and, thus, tied 100% to a financial performance measure. Mr. Hilton testifies that stock option incentive plans, which are tied entirely to financial performance, should also be shared equally between stockholders and ratepayers and, therefore, recommends the Commission disallow 50% of such costs. Mr. Hilton recommends a total disallowance of $4,928,926[36] in non-stock option incentives and $7,682,797 in stock options. (T. 1500)

[36]Mr. Hilton testified he corrected an error in his Direct testimony, in which he had erroneously included other personnel benefits to the incentive payments, thus reducing his originally recommended adjustment of $6,598,908 (T. 1500) by $$1,669,982 (T. 1510) to $4,928,926. (T. 1510)

AG witness Marcus testifies that he also measured these same incentives and recommends an equal sharing of costs for incentive plans which include some operational criteria for performance. Mr. Marcus asserts, and Mr. Hilton agrees (T. 1513), that "(a)s a general rule, it is not good public policy to include 100% of incentive payments in rates". Mr. Marcus states that, to allow 100% of these costs in rates cushions stockholders from the risk that the financial goals will not be met, noting that, should employees fail to meet the assigned goals and, thus, be paid no bonuses, 100% of those bonuses remain in rates, generating revenues which help offset any negative results of under-performance. Moreover, Mr. Marcus testifies that the benefits of good performance flow to shareholders in periods between rate case test years "... (with those) EAI bonuses, for Arkansas, heavily tied to the profitability of the parent company." (T. 691, footnote omitted) Mr. Marcus states that there are several general plans, some of which are tied to both financial performance and to operational performance and some tied entirely to financial performance. Mr. Marcus testifies that financial performance is a direct measure of shareholder value. Therefore, he recommends that for these plans the incentive payments be shared equally between ratepayer and shareholder. (T. 692) Mr. Marcus further testifies that Entergy also offers other compensation plans, including plans related to "restricted stock, stock options, and stock-based long-term incentive programs...(which)...are based entirely on stock price of the parent company." (T. 692) These plans, he states, are tied entirely to the financial performance and the stock price of EAI's parent, Entergy Corp. For these, Mr. Marcus recommends that the Commission disallow all of these costs as benefiting only shareholders. (T. 692) Mr.

Marcus therefore recommends that the Commission disallow $7,606,446 in the non-stock option incentives and $15,365,000 in stock option plans. (T. 692-693)

Mr. Marcus also recommends disallowances for certain perquisites provided EAI's Chief Executive Officer and the five top executives at Entergy Corp. which are allocated to EAI, including those for club dues, financial counseling, the corporate airplane, and a tax "gross-up".[37] Mr. Marcus testifies that these types of expenditures are unnecessary in light of salaries paid and should not be borne by ratepayers. (T. 693)

EAI witness Gardner recommends that the Commission allow all of the incentives because they are necessary to attract and retain professional and managerial employees in a competitive market. (T. 1660-1661) He notes that the level of compensation paid, including the incentives, are set at the 50th percentile of similarly situated companies (T. 1655-1656), and would, if not allowed, require increases in base salaries which do not provide employee performance incentive. (T. 1662) Mr. Gardner further testifies that strong leadership is needed not only for the company's financial success but also for its operational success. (T. 1663) Mr. Gardner concludes that the overall compensation packages at issue are consistent with market practice and that:

> These metrics include a combination of operational, customer service, financial, safety and individual performance measures to ensure an appropriate alignment between the customer, employee and shareholder. Thus, it is appropriate to include recovery of all costs related to these compensation programs... (and to eliminate any of them)...would place a disproportionate weight on the base salary component of the compensation package. (T. 1665-1666)

According to Mr. Gardner, by tying employee compensation to these financial incentives, EAI shares the risk of its financial success with its employees. If these

[37]Mr. Marcus explains that these are payments which effectively pay the employee the income tax impacts of compensation to that employee. (T. 693)

incentives are disallowed, EAI would be required to change its compensation approach, and its employees would no longer share that financial success risk. (T. 1666)

EAI witness McDonald testifies that Staff's and the AG's proposed disallowance appears to be based on the theory that employee incentives tied to stockholder benefit result in the "interests of shareholders and customers ... not (being) in alignment so customers should not pay for all of the cost of these programs." Mr. McDonald asserts that tying of compensation to Entergy corporate earnings and stock prices will encourage employees to increase efficiency and reduce costs, to the benefit of customers; thus, the interests of shareholders are not at odds with those of customers. (T. 153-154) Mr. McDonald testifies further that it is not reasonable to disallow these costs under a "false assumption" that they are not a "reasonable cost of utility operations." (T. 155)

Staff witness Hilton disagrees with Mr. McDonald's equating ratepayer interest with that of Entergy Corp. stockholder interest, acknowledging that cost savings may, to some extent, be shared by ratepayers, but cost cutting to increase financial value can also be at the expense of ratepayers, *e.g.*, reductions in maintenance and repair, which will eventually result in higher rates. (T. 1514) Mr. Hilton asserts that Mr. McDonald ignores this dichotomy of interest, which is why a sharing is appropriate. Mr. Hilton further notes that a rate increase itself is a direct benefit to stockholders at the direct expense of ratepayers, who, unlike customers in a competitive market, cannot simply take their business elsewhere. (T. 1514) Mr. Hilton also testifies that tying these incentives to the financial success of Entergy Corp. rather than the success of EAI increases the disconnect between the payment of the incentive and any EAI ratepayer benefit. Finally, Mr. Hilton testifies that Staff's recommendation is not to simply

disallow these costs, but rather "to encourage objectives which yield direct benefits to ratepayers." (T. 1515)

AG witness Marcus questions the validity of EAI witness Gardner's rationale for considering these incentives as simply the cost of doing business, noting that compensation programs tied to surveys of other companies' programs and as employed by EAI, will inevitably become circular and spiral upward. Mr. Marcus rebuts Mr. Gardner's assertions that these incentives, overall, are tied to a combination of factors, stating that several of the incentive packages are tied only to financial performance and all of them have some financial incentive attached. Mr. Marcus also testifies that, in a competitive market, competitive pressures do not automatically allow higher prices as a result of paying these large incentive packages. Because prices cannot be increased, commensurate cost cutting measures must be taken to accommodate the increased expense, including lay offs, outsourcing, or increased efficiency. Absent other expense reductions, the result will be reduced profits and disgruntled stockholders. In contrast, Mr. Marcus continues, for rate regulated firms, which include 100% of these costs in rates as the "cost of doing business", the ratepayer simply pays the increase, receiving no commensurate benefits from cost cutting or increased efficiency. (T. 758)

The Commission finds that, as both witnesses Hilton and Marcus testify, the incentives tied to operating performance do increase efficiency, safety, and reliability and provide direct benefits to ratepayers in the form of better and more reliable service and should be included in rates. The Commission further finds that the incentives tied to financial performance are clearly designed to directly, materially, and measurably

increase stockholder value, and provide ratepayer benefit, and should, thus, be shared with stockholders.

The Commission, however, does not find substantive evidence of any material benefit to ratepayers attributable to those programs strictly tied to the stock prices of Entergy Corp. Although EAI witnesses testify to some general benefits ratepayers may enjoy, EAI offers no substantial evidence of ratepayer benefit which would justify including these stock-driven incentives in rates.

The Commission finds that both Staff and the AG recommend some sharing of costs for those programs which contain general financial performance measures, including the Exempt Incentive Plan, Executive Annual Incentive Plan, Management Incentive Plan, and the Team Sharing Incentive Plant. (T. 689-690) The Commission, however, finds that, while the AG recommends a simple 50% sharing of the entire incentives paid under each of these programs (T. 689-690), Staff has more precisely measured those portions of the incentives which should be shared. (T. 1500) The Commission finds that Mr. Hilton has measured the actual percentage of the financial performance measures included in each of the incentive programs, which Mr. Marcus did not do. Therefore, the Commission adopts Staff's proposed adjustments to these four incentive programs as more precise.

The Commission, however, finds that, as discussed by Mr. Marcus, the Long-Term Incentive Plan, the Equity Awards, and the Restricted Share Awards, totaling $1,879,525 (T. 689) as well as EAI's Stock Option Incentive Program, totaling $15, 365,000 (T. 690), "are based entirely on stock price of the parent company." (T. 692)

Having found no direct or measurable benefit to ratepayers of these types of incentives, the Commission directs that these costs not be included in rates.

As to Mr. Marcus' recommendation to disallow certain perquisites provided EAI's Chief Executive Officer and the five top executives at Entergy Corp. which include club dues, financial counseling, the corporate airplane, and a tax "gross-up", the Commission finds no substantial evidence to support the recovery of such expenditures from EAI's ratepayers. The Commission finds that, as noted by Mr. Marcus, these types of expenditures are unreasonable in light of the salaries paid Entergy's top executives. The Commission therefore disallows these perquisites.

Director and Officer Liability Insurance

EAI's application included $191,580[38] in expenses for Director and Officer Liability ("D&O") Insurance. Staff witness Plunkett recommends a 50% sharing of these costs, pursuant to past Commission practice and based on the benefits that D&O insurance provides for both stockholders and ratepayers. (T. 1472) Ms. Plunkett further testifies that her recommendation does not presuppose that this expenditure is unreasonable nor does it imply it is not useful in shielding officers and directors from shareholder litigation. Rather, she continues, her recommendation recognizes that the protection afforded officers and directors is primarily a benefit to shareholders, with EAI providing little evidence of benefits to ratepayers. (T. 1505)

AG witness Marcus, noting similar Commission findings in other dockets, also recommends that these costs be shared equally between shareholders and ratepayers,

[38]Ms. Plunkett removed $95,790 in D&O Insurance from EAI per book, representing 50% of actual expenses. Actual per book expenses would be twice that amount or $191,580.

testifying that the shareholders are the beneficiaries of such policies when mismanagement is the subject of litigation by shareholders. (T. 702, 767)

Mr. McDonald recommends that the Commission reject the Staff's and the AG's proposed adjustment, arguing that the cost is "a reasonable and legitimate cost...to encourage qualified individuals to serve as a member of the board of directors." Mr. McDonald also testifies that the positions taken by Staff and the AG, on this and other similar recommendations would, if carried to every EAI cost, result in leaving EAI without "its legal right to recover the reasonable costs it incurs to provide electric service to its customers." (T. 155)

The Commission agrees that ratepayers, as well as shareholders, benefit from good utility management, which D&O Insurance helps secure. However, as found in prior dockets, the direct monetary benefits of D&O Insurance flow to shareholders as recipients of any payment made under these policies. That monetary protection is not enjoyed by ratepayers. The Commission therefore finds that, because shareholders materially benefit from this insurance, the costs of D&O Insurance should be equally shared between shareholder and ratepayer.[39]

Civic Dues, Donations, and Club Memberships

Both Staff witness Plunkett and AG witness Marcus recommend disallowance of all costs related to civic club dues, club memberships, donations, and other costs such as "institutional advertising, lobbying, and donations, including support and sponsorship of local community organizations and local events." (T. 695.697, 1471) Ms. Plunkett notes that both FERC, which requires these items be listed as non-utility expenses, and

this Commission have, for many years, excluded such costs from consideration in rates as unnecessary to the provision of utility service. (T. 1480-1481) Mr. Marcus testifies that various costs he recommends for disallowance constitute activities which are in fact image advertising, charitable donations for which ratepayers should not be responsible and non-utility expenses such as football outings, golf tournaments, and country club dues. (T. 762-763)

Ms. Plunkett and Mr. Marcus each testify that they used sampling techniques in order to quantify the recommended disallowances. (T. 695-697, 764-765, 1471-1472, 1481-1482) Ms. Plunkett testifies that she limited her application to vendors supplied by EAI for review and proposes a total disallowance of $218,798. (T. 1482) Mr. Marcus tested several accounts, which resulted in proposed disallowances in accounts 500, 580, 921, 907-912, and 930.2 based on review of a sample of invoices provided by EAI in response to data requests. Mr. Marcus recommends disallowance of $652,639 in Accounts 907-912, $176,615 in Accounts 500, 580, and 930.2, and $470 in Account 921. (T. 765)

EAI witness Wright testifies that, although the Company did not intend to include country club dues in its rate request, the other costs related to community activities are reasonable, necessary expenses. Mr. Wright asserts that activities at restaurants, country clubs, football games, civic club meetings, and other local gathering places provide EAI the opportunity to build and maintain relationships, increase dialogue, disseminate information, and "recruit assistance...to support Economic Development efforts....". (T. 553-554) Mr. Wright further testifies that, in addition to certain errors

[39]Moreover, as discussed earlier, Entergy Corp. has competitive businesses. They also benefit from D&O insurance, and requiring ratepayers to pay the full cost of that insurance would constitute an improper

made by Mr. Marcus in his calculations, the samples used by Staff and the AG were not appropriately drawn. Mr. Wright asserts that the samples had been limited to certain amounts and vendor names and the results should not have been applied against the entire population in the accounts. (T. 555-557) Based on his review and corrections, Mr. Wright concludes that Staff's adjustment should be limited to a disallowance of $68,000 and that of Mr. Marcus to $65,000. (T. 557)

The Commission finds Mr. Wright's justification for ratepayer funding of these various expenses unpersuasive. The expenses include thousands of dollars for:

- football tickets and outings,
- concerts, from the symphony to Kid Rock ,
- cookies, buck knives, and bath products,
- golf balls and golf tournaments, both in and out of state,
- functions and dinners for political figures, both in and out of state,
- hot air balloon championships, and
- liquor.

Such expenditures provide no discernible ratepayer benefit and should be excluded from rates.

Although EAI admits that certain expenses, such as donations and country club dues, should only be included in non-utility accounts, (T. 1769) many of these non-utility expenses were nevertheless included in utility accounts and in EAI's requested rate increase. Because of EAI's failure to account for these costs correctly or to make appropriate corrections or disclosures when filing for a rate increase, the Commission is

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subsidy from the regulated portion of Entergy Corp.'s operations to the unregulated.

disinclined to rely on the validity of the records which EAI has provided. The Commission is also disturbed by EAI witness Wright's testimony regarding the sampling employed by Staff and the AG, in which he criticizes Staff's and the AG's use of limited data as applied to the accounts in question and recommends that disallowances be limited only to those invoices each identified as non-utility. (T. 556-557) The Commission finds such testimony especially inappropriate because it was EAI which limited the data available to both, claiming that providing all the requested and needed data would be "burdensome." (T. 765-766, 1482)

The Commission finds that EAI has provided no credible evidence to support their claim that any of these expenses in the accounts are related to the provision of utility service. The Commission further finds that the analysis performed by Staff and especially the analysis performed by the AG provide the best measure upon which the Commission can determine which costs are not utility-related. The Commission notes that EAI had three opportunities in which to put into evidence the exact costs which make up these accounts: (1) when it filed its Application; (2) when it filed its Rebuttal testimony; and (3) when it filed its Sur-surrebuttal testimony. EAI chose not to do so. The Commission, having found Mr. Marcus' examination of these accounts to be thorough despite the limitations imposed upon him by EAI, adopts the AG's total dollar disallowances for purposes of calculation of EAI's revenue requirement.

Affiliate Rules Compliance Costs

AG witness Marcus recommends that the Commission disallow 50% of the costs incurred by EAI to comply with the Commission's Affiliate Transaction Rules. (T. 761) Mr. Marcus testifies that he agrees that such costs are legitimate and needed for the

enforcement of affiliate rules created to protect ratepayers from subsidizing non-utility affiliate activity. However, Mr. Marcus also testifies that ratepayers should not be financially harmed by EAI's compliance because such rules, and the costs to comply with them, would not exist if there were no affiliates. (T. 765) Mr. Marcus acknowledges that some of these compliance costs relate to other types of rules, such as FERC's transmission's codes of conduct, which do not directly protect ratepayers from providing subsidy to affiliates. (T. 761) To recognize costs related to these other types of rules, Mr. Marcus recommends that only 50% of compliance costs be disallowed. (T. 761)

Mr. Wright testifies that, irrespective of Mr. Marcus' conclusions, none of these costs would be incurred if it were not for the existence of the Commission-mandated Affiliate Transaction Rules. Mr. Wright testifies that these Rules are enforced entirely upon the regulated utility, that any violation of those rules would result in penalties assessed against the utility alone, and that to disallow these compliance costs would be "unreasonable and could be considered an unlawful confiscation of utility property." (T. 561-N)

The Commission finds that the costs of compliance with the Affiliate Transaction Rules will provide a substantial benefit to ratepayers, especially given the substantial, material cost affiliate abuse by utilities could have on those same ratepayers. The Commission, therefore, rejects the AG's proposed sharing and will allow 100% of these costs to be included in revenue requirement. The Commission, however, reserves the right to revisit this issue, as utilities seek out new corporate configurations and additional affiliate activity in the future.

Industry Organization Dues

EAI witness McDonald recommends the Commission approve 100% of industry dues in the amount of $1,237,426[40] for the Electric Power Research Institute ("EPRI") and Southeastern Electric Exchange ("SEE"), testifying that these organizations benefit EAI and its ratepayers through research and development and sharing of best practices. (T. 113-114) EAI witness Wright recommends that the Commission allow all but $150,502 of the $570,084[41] dues for Nuclear Energy Institute ("NEI"). (T. 561-U) AG witness Marcus indicates EAI has accepted his disallowance of 49% of Edison Electric Institute ("EEI") membership fees (T. 765).[42] Staff witness Plunkett recommends 100% disallowance of these costs, noting the Commission's prior finding that these costs do not provide direct ratepayer benefits. Ms. Plunkett therefore recommends a disallowance of $269,543 for EEI, $15,017 for SEE, $1,222,409 for EPRI, and $70,085 for NEI. (T. 1485) AG witness Marcus has analyzed the expenditures of both NEI and EEI to quantify any activity which provides no direct ratepayer benefit. He concludes that portions of the membership expenses should be disallowed based on his analysis indicating that approximately 49% of EEI activities are promotional or lobbying. Additionally, he testifies that, although his access to NEI records was limited, at least 50% of activities appear to be non-utility related and, thus, recommends a 50% disallowance of NEI membership costs. (T. 699-702, 765-766, 2030)

[40] $1,222,409 EPRI dues plus $15,017 SEE dues. (T. 1485)

[41] AG witness Marcus recommended disallowance of $285,042 representing 50% of all NEI dues, with 100% of NEI dues twice that amount, or $570,084. (T. 561-U)

[42] EAI's currently proposed revenue requirement contains neither disallowance. (T. 168)

The Commission is aware that new technology and possible technological breakthroughs regarding the generation, transmission, and distribution of electric power are being explored by the utility industry. The Commission is concerned that, absent a more affirmative policy position from the Commission, there may be a diminished incentive for utilities to pursue investment in those new technologies - technologies which could provide more efficient utility operation with direct ratepayer benefit.

The Commission seriously considers the testimony as to the numerous benefits EAI and its ratepayers have received because of EAI's membership in various industry organizations. (T. 147-152, 1632-1340, 1720-1722) The Commission also finds that such testimony affirmatively ties certain benefits received to utility operations, although the witnesses have not specifically quantified these individual benefits. EAI's description of the technological advancements which are available through these organizations is persuasive.

Therefore, the Commission finds that membership in EPRI and SEE appear to provide overall benefits, as the organizations' costs are incurred primarily for technological advancement or best practices activities. With regard to NEI and EEI, the Commission is also persuaded that benefits for ratepayers do exist, but that these organizations also heavily participate in certain lobbying and promotional activities which do not provide ratepayer benefits. EAI provides little quantification of those activities which are utility-related and directly benefit ratepayers in contrast to those that do not. Therefore, the Commission, having considered EAI's failure in this regard and in view of the analysis performed by AG witness Marcus (T. 2027-2035), finds Mr.

Marcus' proposed disallowances for both NEI and EEI dues reasonable and supported by the record and adopt them here.

The Commission recognizes that this decision, regarding these costs, represents a departure from prior rulings. While the Commission will allow recovery of these costs at this time, in all future cases, the Commission will require significantly more support than EAI assertions. Therefore, the Commission directs EAI to file, with any future general rate filing or in any request it may make for recovery of these costs, a cost analysis reflecting all benefits it deems it has received over the prior 24 months from any trade organization for which it seeks membership cost recovery. That cost analysis shall quantify each utility-asserted benefit of membership, showing the tie between the organizations' activities and the benefits which are provided directly to ratepayers. EAI shall also file testimony in support of any analysis it provides.

Nuclear Outage Expense

AG witness Marcus testifies that the test year amortization of ANO One Nuclear Refueling costs are greater than the amount expected, based on the latest costs for that refueling. Mr. Marcus recommends that this amortization be adjusted to reflect that more current level. (T. 693-694) EAI witness Wright testifies that the current refueling has been completed and the actual cost amortization based on that current refueling is $21,235,135, which Mr. Marcus accepts. (T. 557, 760) Therefore, the Commission finds this level of ANO One Nuclear Refueling cost amortization appropriate and adopts that amount.

Other Operating Revenues

AG witness Marcus testifies that EAI failed to update its Trip Charge revenues, Reconnect Charge revenues, and Returned Check Charge revenues, all of which experienced fee increases during 2005 and none of which EAI updated in its pro forma year. Mr. Marcus recommends these revenues be updated to reflect expected changes. Mr. Marcus also recommends that interest on Deferred Payment Arrangements be reclassified as utility revenue rather than be considered "below-the-line" or non-utility. Mr. Marcus notes that, under the MBSA, all of the accounts receivable are included in rate base to earn a return. Mr. Marcus states that any Deferred Payment interest reflected in those accounts receivable will also earn a return. Therefore, Mr. Marcus testifies that this small level of service revenues, only $26,000 in 2006, is more appropriately shown as utility revenues. (T. 703-704)

EAI witness Meyer responded by updating his test year revenues for the fee increases. (T. 2567) In his Surrebuttal testimony, Mr. Marcus first testifies that although EAI made certain appropriate adjustments to test year for the fee updates, EAI failed to update for the pro forma year. Mr. Marcus testifies that, as indicated in a data request response from EAI, during the aftermath of Hurricane Katrina, which fell within the test year, EAI extended a moratorium on service shut offs, which resulted in abnormally low revenues for the various revenues at issue. (T. 767-768) Therefore, Mr. Marcus recommends that these accounts be adjusted to a normal, annualized pro forma level, which incorporates the fee increases during the test year, adjusts for lower revenues caused by Katrina, and updates those revenues to reflect expected pro forma levels. In addition, Mr. Marcus testifies that EAI did not respond to his

recommendation regarding reclassification of interest revenue on Deferred Payment Arrangements. (T. 703-704, 767-768)

The Commission finds Mr. Marcus' analysis, which incorporates the fee changes with normalized test year data and updates the revenues through the pro forma year, is reasonable and is the best estimate for ratemaking purposes. The Commission also finds reclassification of interest on Deferred Payment Arrangements to above-the-line Account 451 for ratemaking purposes is, as Mr. Marcus testifies, consistent with inclusion of those charges as part of Accounts Receivable, for which EAI earns a return. Therefore, the Commission adopts the AG's pro forma balance for the fee revenues in the amount of $3,977,000 (T. 768) and approves, for rate purposes, reclassification of the interest revenues reflected for the test year on EAI's books to Account 451.

Income Taxes

Conversion from Flow-Through Method to Normalization Method

Staff witness Hilton recommends that EAI be directed to: convert from the Flow-Through Income Tax method it currently employs to the Tax Normalization method, which should reduce income taxes to the ratepayer; calculate its current revenue requirement incorporating that method; and, maintain sufficient records to prospectively verify compliance in this regard. (T. 1502-1503) EAI witness Wright agreed to make this change and filed, with its currently recommended revenue requirement, income tax expense which reflects the Normalization method. Mr. Wright also recommends that the tax method be applied prospectively only. (T. 545-548) Mr. Hilton subsequently incorporated Mr. Wright's calculation into Staff's proposed revenue requirement in his Surrebuttal testimony. (T. 1516-1517) In response, Mr. Wright noted

that Staff's tax calculation had incorrectly incorporated certain aspects of EAI's current revenue requirement position rather than its own, and should be adjusted accordingly. (T. 561-V) Mr. Wright testifies further that the appropriate level of income taxes, using the Normalization Method, will be dependent upon the final Commission determinations made in this docket. (T. 561-V)

The Commission, finding no opposition to implementation of Income Tax Normalization and that the change should provide ratepayer benefit, approves that method to be applied prospectively and directs EAI to utilize the method when submitting its compliance revenue requirement and cost of service.

Manufacturing Deduction in Tax Calculation and Revenue Conversion Factor

Mr. Marcus recommends that the Commission direct EAI to incorporate the manufacturing tax deduction allowed under the American Jobs Creation Act of 2004 ("Jobs Act"). That statute, according to Mr. Marcus, is applicable to EAI's generation function and will allow a deduction of six percent of taxable income for 2006 and, beginning in 2007, a 7% deduction. Mr. Marcus calculates the credit allocating taxable income to generation based on the generation function's overall percent of rate base, using a 6% rate assuming a mid-pro forma year. (T. 712-713) EAI witness Wright testifies that EAI is in agreement with that prospective deduction, (T. 561) and Staff witness Hilton testifies that Staff also supports the deduction's incorporation into revenue requirement using Mr. Marcus' methodology. (T. 1503)

The Commission finds the proposed application of the deduction reasonable and reasonably known and directs EAI to incorporate that deduction into its compliance

revenue requirement and cost of service, using the rates and methodology proposed by AG witness Marcus.

Mr. Marcus also recommends that the deduction, which is directly tied to the generation portion of taxable net income, be incorporated into the revenue conversion factor, appropriately reflecting the tax impact of the deduction on incremental revenues. (T. 716-717, 769) Mr. Hilton testifies in support of the deduction and states that Staff appropriately incorporated the deduction into its currently recommended conversion factor. (T. 1503) EAI witness Gillam testifies that the deduction "is not a direct result of a statutory income tax rate..." and, therefore, should not be included in the factor. (T. 2280) Mr. Gillam asserts further that "it is extremely difficult to rigorously quantify a specific tax rate adjustment going forward...due to the expected year by year variability of the tax deduction..." and recommends that the deduction not be included in the revenue conversion factor because it "is not warranted." (T. 2305-2306)

The Commission finds that the deduction is directly tied to incremental taxable income and has the same general effect as that of the state tax rate. The Commission disagrees with Mr. Gillam's assertion that the annual variability of the rate for the deduction limits its applicability here. The Commission sets current revenue requirement, based on the known measurements of revenues and expenses, tax rates, and tax deductions, at one point in time. All of those elements of revenue requirement are subject to significant variability prospectively. As with any of these other revenue requirement elements, then, the prospective variability of the manufacturing rate is irrelevant. The Commission adopts Staff's proposed application of the manufacturing tax deduction as part of EAI's revenue conversion factor in this docket.

RATE SCHEDULE REVENUES

Billing Determinants/Base Rate Revenues Growth Adjustment/Weather Adjustment

EAI witness Meyer testifies that EAI's proposed pro forma billing determinants were established by first determining the individual customer actual monthly usage in 2005 to set as test year, to which EAI then applied a reasonable year end adjustment[43] and a reasonable temperature adjustment to reflect normal weather. (T. 2562) Staff witness Swaim notes that EAI has "proposed pro forma temperature normalized billing determinants[44]...as well as Peak kW demands."[45] In this regard, Mr. Swaim testifies that he verified, through testing, that EAI's proposed test year billing determinants were consistent with those underlying the financial records and revenues in the test year and concluded they were "materially accurate". (T. 2673) Mr. Swaim, however, testifies that significant differences in methods used for the customer growth adjustment and for the weather adjustment exist between Staff and EAI and result in significant differences in total billing determinants and revenues, with EAI proposing approximately $20 million[46] less in revenues. (T. 2679)

Mr. Swaim found EAI's weather adjustment overly complex, relying on hourly temperature data, multiple Heating Degree Day ("HDD") and Cooling Degree Day ("CDD") measures to be applied within each day, and which are "highly correlated to

[43]EAI witness Meyer annualized the last month's usage in the test year to calculate his "growth" adjustment or "year end adjustment". (T. 2560)

[44]Billing determinants include customer counts, kilowatt-hours [kWh], billed kilowatt volumes (kW), and lighting fixture counts. (T. 2670)

[45]KW demand methods addressed include coincident peaks ("CP"), non-coincident peaks ("NCP"), and maximum diversified demands ("MDD").(T. 2670)

[46]Rate Schedule Revenue from Staff Exhibit ARWB-3, ln. 11, of $923,790,000 (T. Ex. 1147) less EAI Rate Schedule Revenue from Exhibit PBG-7, p. 1 of 2, ln 4 of $903,576,000 (T. Ex 903), equals $20,214,000 difference between Staff and EAI.

each other," with the high correlation coupled with adjustments to each class most likely to result in unreasonable results. (T. 2675-2677) To test the reasonableness of EAI's results, Mr. Swaim explains that he applied EAI's method to internal test year revenue projections,[47] known as AGM, to weather adjust pro forma revenue and found that, after adjustment for growth, EAI's pro forma revenues were $20 million less that its own budgeted levels. (T. 2679) He further testifies that the use of AGM for purposes of a reasonableness check is an appropriate method for validation of the results. (T. 2692)

Staff witness Swaim recommends adoption of his calculated billing determinants and resulting revenues, testifying that he has applied the same Commission-approved model from recent cases, which uses five years of monthly data, to set customer base usage, upon which the weather adjustments for HDD and CDD are applied (T. 2679-2681, 2689, footnote 3) and which is also used to measure the expected growth rates. (T. 2689-2690) He further testifies that he tested the results from his billing determinant analysis against those using the AGM and found the comparison reasonable. (T. 2680-2681)

AG witness Marcus testifies that he has estimated expected residential retail determinants, the results of which, although reached using slightly different methods, are comparable to those proposed by Staff. (T. 756)

EAI witness Meyer objects to Staff's use of the AGM which is partially based on older weather models (T. 2562) and objects to Mr. Swaim's calculation of customer base usage to which the growth adjustment is applied, arguing it contains some measure of

[47]The EAI-supplied revenue calculation, Adjusted Gross Margin ("AGM"), is a measurement used by EAI for internal budgeting and reporting. (T. 2679)

weather variance[48] which overstates the adjustment (T. 2564-2565), and testifies that Mr. Swaim's model for growth may have captured the impact of Hurricane Katrina victims influx into EAI service territory. (T. 2565) Mr. Meyer also objects to both Staff's and the AG's reliance on the historical per book billing data for purposes of adjusting for growth, asserting that the adjustment inappropriately extends past the pro forma year and, therefore should not be adopted for setting rates. (T. 2559) EAI witness Wright, however, recommends that, should these billing determinants be approved and because of the extension past the pro forma year, both "additional capacity costs related to the additional sales and increased O&M costs at the June 2007 level should be included." (T. 560)

Responding to criticism of EAI's weather adjustment model, EAI witness Lynch testifies that the model does not display multicollinearity as asserted by Mr. Swaim. Mr. Lynch asserts that, rather, because it applies temperature bands in recognition that usage is not linear with regard to temperature, EAI's model will actually produce a more accurate result. (T. 2513-2515) Mr. Lynch also expresses concern that Staff's model, based on billing months which may lag usage months, inappropriately applies the monthly weather degree day adjustment to the wrong determinants. (T. 2519-2520) Finally, Mr. Lynch addresses certain concerns he has with AG witness Marcus' weather adjustment, but concludes that the Marcus results are not significantly different from those of EAI. (T. 2523)

The Commission finds the test year billing determinants as proposed by EAI and recommended by Staff reasonable and adopts them for this case. (T. 2673) The

[48]EAI witness Lynch testifies that Mr. Swaim's use of the lowest usage months to establish his "base" usage does not account for the weather impacts in that month. (T. 2520)

Commission also finds Mr. Swaim's and Mr. Marcus' use of historical billing determinant data in determining appropriate pro forma adjustments an accepted method which is reasonable and produces reasonable results.

The Commission finds that the use of the growth factor calculated based on five years' of historical data and applied to known and measurable billing determinants is an appropriate and accepted method (T. 2688) for purposes of setting rates and differs little from Mr. Meyer's own use of a year-end annualization. Both methods are employed to estimate the expected level of billing determinants which will occur in the future. In this regard, the Commission finds the five year measure of growth impacts, using Mr. Swaim's model, more reasonably measures and more accurately reflects expected growth than does EAI's method, which takes the customer count from one isolated month and simply multiplies it by twelve. In this regard, the Commission also finds that its adoption of Mr. Swaim's growth adjustment results in no need to further amend either capacity cost or O&M expenses as proposed by Mr. Wright. EAI has filed a fully developed revenue requirement which extends to the end of the pro forma year. Use of known data through the end of the pro forma year will effectively capture any cost changes which are expected to be incurred and for which Mr. Wright expresses concern. The Commission finds, rather, that, when utilizing a pro forma year to capture expected cost increases, had billing determinants not been appropriately updated, a mismatch would have occurred.

The Commission also finds that the weather adjustment applied by Mr. Swaim is reasonable and reflects prior Commission-accepted practice[49] and is adopted here.

[49]Dockets for which Staff witness Swaim's methodologies have been approved by the Commission include Docket Nos. 01-243-U, 02-024-U, 02-227-U, 04-121-U, 04-176-U, and 05-006-U. (T. 2695, footnote 8)

Therefore, the Commission finds that Staff's billing determinants have been calculated using standard practices accepted by this Commission in prior dockets. The Commission finds that Staff's methods will more accurately reflect the expected levels of billing determinants than those proposed by EAI and will thus more accurately and more appropriately reflect expected revenues than EAI's. The Commission finds that the AG's proposed level of billing determinants and resulting revenues support Staff's results, but, in view of the methodology differences, between Staff and the AG, the AG's billing determinants should not be adopted. Therefore, the Commission adopts Staff's proposed billing determinants and rate schedule revenues in their entirety.

Cost of Service

Demand Allocation Method - Production and Transmission

Production Demand Allocations

A significant component of the overall revenue requirement is the fixed costs of production. These are generally associated with the capital costs, return and depreciation of EAI'S generating plants. Because these costs are not directly assignable to customer classes, they must be allocated to the individual classes. The appropriate allocation method is not susceptible to precise "slide-rule type determination," but is a matter of informed judgment.

There are three different proposals as to the issue of the allocation of demand-related costs that are functionalized to production among EAI's retail classes. EAI witnesses Gilliam and Meyer, Staff witness Bradley, and AG witness Marcus all support the Average and Peak ("AP") method. AEEC witness Falkenberg and Federal Agency

witness Blank support the 1 Coincident Peak ("1 CP") method. Kroger witness Higgins recommends the Average and Excess ("AE") Method.

The AP method considers both average energy usage and peak usage in the determination of each rate class's allocation of production demand costs. The formula for allocation to each class is:

[(Company Load Factor) X (Class % Contribution to Average Demand)]

+ [(1- Company Load Factor) X (Class % Contribution to Peak)]

where:

Average Demand = Energy Usage/8760 hours and

Company Load Factor = Company Average Demand/Company Peak Demand.

The 1 CP method allocates production demand costs to each class based on its contribution to the Company's peak usage in the 1 hour of the year.

The AE method utilizes each class's Non-Coincident Peaks ("NCP") and energy usage in developing allocations:

[(Company Load Factor) X (Class % Contribution to Average Demand)]

+ [(1- Company Load Factor) X (Class % Contribution to Excess Demand)]

where Excess Demand for each class is the proportion of the difference between the sum of all class's NCP and the Company's Average Demand.

It is important to recognize that the determination of allocations in ratemaking is an art, not a science. A primary goal should be to allocate costs on cost-allocation principles; that is, costs should be assigned to those customers or customer classes that caused the costs to be incurred. A corollary to that principle is that costs should be assigned to the customer or class of customers who enjoy the benefits created by the

incurrence of those costs. However, in allocating long-lived assets such as production plant it is nearly impossible to rely solely on cost-causation principles. For example, in the time since the construction of a coal or nuclear plant, many customers for which the plant was built are no longer in the service territory. Further, a utility has a continual influx of new customers for which the plant was not necessarily built.

Perhaps it could be argued that the plant was built based upon projections of customer growth, customer usage growth, and class growth over time. For example, a nuclear unit may have been built in 1980 premised on projections of customers and customer usage through the year 2005. However, that approach is not viable since forecasts are unreliable, and become more so as they move further into the future. Additionally, in many prior cases there were no forecasts of usage twenty-five years into the future.

Regulators generally rely on the usage patterns of current customer classes to develop appropriate allocation factors for the costs of long-lived assets, such as production plant. This is appropriate for two reasons: (1) current customer class usage patterns may reasonably approximate usage patterns in the past; and (2) current usage patterns may be a reasonable basis for determining the current *benefits* that each class receives for production plant. Consequently this Commission considers a blend of the cost-causation principle and the benefits-received principle as a reasonable foundation to develop class allocation factors.

Given those two underlying principles, the Commission will use the AP method for allocating production demand costs among EAI's customer classes for the following three reasons:

(1) The AP method reflects the fact that production plant is built to serve load and provide reliability for 8,760 hours in the year ("Capacity Utilization");

(2) The AP method reflects the fact that much of EAI's production plant was built to provide fuel savings; and

(3) The AP method reflects the fact that much of EAI's production plant was built to provide fuel diversity.

It is also important to note that the Staff has recommended use of the AP Method in EAI's last two rate cases (Docket Nos. 84-249-U and 96-360-U).

The capacity utilization aspect of the AP method is illustrated by EAI witness Meyer. This shows how intensively the capacity is used in each hour of the year. (T. 2575-2578). Further, the fuel savings and fuel diversity aspects of the AP method are discussed by Staff witness Bradley and AG witness Marcus. (T. 720, 770, and 3275) Ms. Bradley states: "The Average and Peak methodology appropriately recognizes that system operations, fuel costs, and fuel diversity are major determinants of generation capacity planning and as such, energy consumption as well as demand are considered in the development of the customer class allocation factors." (T. 3275)

Kroger witness Higgins argues that the AP method results in "double-counting". (T. 989-991) Mr. Meyer provides an example to rebut the double-counting argument made by Mr. Higgins. (T. 2575-2578) However, the Commission disagrees. Mr. Higgins commits a fundamental error in his analysis on this point. He posits that all of the incremental capacity above the system average load that is required for peak conditions is solely attributable to one class ("Peaky Class"). Consequently, he implies that that

incremental capacity should be directly assigned to the Peaky Class. That is not correct. During peak hours it is impossible to say that a particular class is causing incremental load. All classes are causing that peak load in proportion to their demands during the peak period.

Mr. Higgins' example also fails to properly note that the AP method is a capacity utilization method and by definition does not double-count. (T. 989-991) Instead, the AP method is a two-step process. First, each time period is considered separately and is given weight proportional to that time period's proportion of total load (capacity utilization). Second, each class's contribution to load in each time period is weighted by that time period's weight and then summed. In the context of Mr. Higgins example (T. 989-991), July has a weight of 11.67% (1,400/12,000), the Peaky Class share of that 11.67% is given as 900/1,400, and the Flat Class's Share is given as 500/1,400. Similar calculations are done for the other months, the July capacity utilization factor of 11.67% is not used again for the other months' calculations, and hence there is no double-counting.

AEEC witness Falkenberg alleges that the AP method is flawed because, as one class's load changes in the off-peak period, the AP method will automatically change the other class's allocation. (T. 1960-1964, T. Ex. 846-850) Mr. Falkenberg accomplishes this through an artificial construction of an example with two 100% load factor customers.

However, the problem Mr. Falkenberg presents is present in all allocation methods, and cannot be maneuvered around or through. In particular, if one customer class's peak usage changes, the other customer's allocation would automatically change.

In the context of his example, assume two customers, with 100% load factors, 100 MW of load each, and $20 million in production fixed costs. Under either 1 CP or AP, each customer would be allocated $10 million in production costs. He assumes a change in Customer A's off-peak load, with corresponding changes in Customer B's allocation of $20 million, to attempt to impugn the AP method.

Instead, let us assume a decrease of 20 MW in Customer A's usage at the peak. Under the 1 CP method, Customer B, who has not changed usage during either the peak or off-peak, is now allocated $11.11 million automatically because of usage of the 1 CP.[50]

Neither the above example nor Mr. Falkenberg's example illustrates a fundamental flaw with either of the two methods. As discussed above, as usage changes in all customer classes, any allocation method that uses current data will result in class allocation percentages that are different than what would be obtained at the time the generating plant is built. All allocation methods proposed in this case use current data, and avoid the laborious and unnecessary process of vintaging plant allocations, *i.e.*, matching up different allocations with the years that the different units were built.

For simplicity, and in recognition that allocation is not an exact science but is based on informed judgment, utility regulators use allocations from current data as a reasonable approximation of any such complicated "vintaging" of different generating units. Further, current data more appropriately matches up costs and benefits.

Additionally, the AP method appropriately reflects the fact that EAI's baseload coal and nuclear plant, which comprise the vast majority of production demand costs, were built to provide both fuel savings and fuel diversity. The average demand

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[50]Calculated as [100 MW/180 MW] X $20 million = $11.11 million.

component used in the AP method properly weights the fuel savings and fuel diversity benefits in making the AP-based cost allocations.

It is important to point out that fuel savings and fuel diversity are two separate concepts. Fuel savings refers to expected decreases in fuel costs paid by ratepayers because of the substitution of relatively low cost coal and nuclear fuel for higher priced natural gas and oil. Fuel diversity refers to the expected decrease in the variability of overall fuel costs because of the availability of a wide variety of plants using different fuels. This provides a benefit to customers, who prefer less volatility even if there is no expected decrease in overall costs associated with the expanded portfolio of plants. This benefit is analogous to the benefits of diversification of common stock in a portfolio of common stocks, which is well-established in financial theory.

During the late 1970's and early 1980's EAI completed its plan of adding a number of coal and nuclear plants to its generation portfolio for the benefit of EAI's customers. While those plants were built with a goal of meeting future peak demand, fuel savings and fuel diversity were important goals as well.

AEEC witness Falkenberg argues that the justification for EAI's relatively expensive baseload plant was not even partially based upon a desire to provide fuel savings. (T. 1966-1976) This is not correct. It is clear that, especially for EAI's nuclear plants, potential fuel savings was an important factor in the decisions leading to the construction of those plants. The fuel savings from EAI's Arkansas Nuclear One units vastly exceed its fixed costs, which inured to the benefit of high load factor industrial customers. Even in the case of the uneconomical Grand Gulf nuclear plant, significant fuel savings have inured to the benefit of EAI's high load factor customers. From cost-

causation and benefits-received perspectives, because of the significant fuel savings associated with EAI's nuclear and coal units, the AP method's inclusion of average demand in the calculations is appropriate.

Additionally, EAI's baseload plants were built to provide fuel diversity. As discussed earlier, fuel diversity is a different concept than fuel savings. Fuel diversity also disproportionately benefits high-load factor customers. At the time EAI's nuclear and coal units were planned and constructed, the Entergy system and EAI were primarily dependent upon natural gas and oil-fired plants. A rationale for the building of the nuclear and coal units was to provide fuel diversity. From both the cost-causation and the benefits-received perspectives, the AP method's inclusion of average demand in the calculations is appropriate because of the significant fuel diversity associated with EAI's nuclear and coal units.

Consequently, the Commission finds that the AP method should be used to allocate production demand costs among EAI's retail rate classes in this case. We reject the 1 CP method since it only considers 1 hour out of 8,760 hours during the test year and does not consider the benefits of fuel savings and fuel diversity associated with EAI's nuclear and coal units. The Commission also rejects the AE method because consideration of non-coincident peaks has little bearing in cost-causation for production plant. The Federal Agencies' proposal to use minimum base usage instead of average energy usage is flawed because it does not adequately reflect all of the fuel savings and fuel diversity benefits of EAI's baseload plant. Mr. Falkenberg also proposes an alternative AP method based upon one in the 1992 National Association of Regulatory Commissioners ("NARUC") Cost Allocation Manual at page 57. (T. 1832-1833) However,

that particular method is flawed because, instead of using the system load factor for weighting purposes, it uses a factor that artificially inflates the portion of fixed costs that are considered "demand-related".

Transmission Demand Allocations

EAI, Staff, the AG, and the Commercial Group recommend or accept the use of the 12 Coincident Peak ("12 CP") method to allocate transmission demand costs. (T. 2540, 2580-2581, 2608, 3300-3301, 720, 772) AEEC and the Federal Agencies support the use of the 1 CP method to allocate transmission demand costs. (T. 1831, 1977, 1066-1069)

The parties that support the 12 CP method argue that it: reasonably reflects the mix of customers' respective electrical load characteristics and the relative costs to serve such loads throughout the year; considers the need for stable levels of reliability throughout the year; and reflects that transmission is connected to generation. Additionally, they point out that baseload generation requires more generation than peaking facilities, and that the 12 CP method is used by the FERC to allocate transmission costs. (T. 772, 2539, 3300-3301)

The parties that support the 1 CP method state that the transmission system was sized built to serve the single system peak and that, although the 12 CP method may be appropriate at the wholesale level, it would not be inconsistent to allocate transmission demand costs among EAI's retail classes using the 1 CP method. (T. 1066-1068, 1831)

The Commission agrees with the arguments in support of the 12 CP method as applied to the retail wholesale allocation and the retail rate class allocations and adopts that methodology.

Customer Service and Information Expenses

With regard to Accounts 907, 908, and 910, Customer Service and Information expenses, Mr. Marcus, based on his review of the items contained in this account, recommends that the Commission allocate these on the same basis as EAI has allocated its sales and marketing expenses. (T. 722) Mr. Marcus testifies that these accounts reflect very specific expenses related entirely to large classes or are other costs, which were listed as "economic development", but relate to civic club and charitable activities and communicating with community leaders regarding energy matters. Mr. Marcus, therefore, concludes that assigning 84% of those costs to residential customers is not appropriate. Mr. Marcus states that, while EAI witness Gillam did adjust certain accounts, the majority of information he has reviewed indicates that a customer count allocation is not appropriate, with large customers receiving almost none of these costs, and recommends that the Commission approve an allocation which reduces the "extent to which residential customers subsidize these activities." (T. 775). Mr. Gillam testifies that EAI has followed the appropriate accounting as required by the NARUC Electric Utility Cost Allocation Manual which requires that these costs be deemed "customer-related." Mr. Gilliam, therefore, applied the allocation factor which is based on "customer count", is wholly appropriate, and should be adopted. (T. 306-307)

The Commission finds that Mr. Marcus' proposal to set an allocation factor, which fairly allocates these costs based on the makeup of the "customer related" costs EAI posts to these accounts, is appropriate. The Commission finds that EAI's policy to recognize these costs as "customer related" as required by NARUC guidelines was also appropriate, as was its initial assignment of customer count as a basis to allocate these

costs. However, the Commission also finds that, in view of the analysis provided by Mr. Marcus, the actual expenditures reflect that the "customer-count" allocation would not be appropriate. Many of these costs appear to directly benefit commercial and industrial customers. (T. 773-774) Mr. Marcus' recommendation is to use a "broad based" allocation factor and proposes the Commission adopt the "total utility plant" allocator. The Commission finds this change will result in a more fair allocation of these costs and, thus, adopts it here.

Miscellaneous Service Revenues Allocation

AG witness Marcus testifies that his analysis of the Rate Schedule 29 revenues contained in "Account 451 (other than EAI's adjustments from AJ01 and AJ04) are paid (almost entirely, some 95%) by residential customers... (and are related to)...trip charges and reconnections associated with non-payment and costs of returned checks." (T. 722-723) Mr. Marcus recommends that these revenues be allocated "using the retail customer accounting costs excluding uncollectibles, with no allocation to wholesale... (which would) assign 80% of the revenues to the residential class, generally commensurate with the underlying costs." (T. 723) EAI witness Gillam amended EAI's original filing to reflect certain re-allocations but also states that "(d)ue to the general nature of these revenues, it is appropriate to allocate them based on the total revenue requirement for the Arkansas retail jurisdiction." (T. 2282) Mr. Gillam also testifies that "(t)o do otherwise, would require a level of analytical time and effort that is not warranted give the materiality of the revenue involved." (T. 2307) AG witness Marcus, however, asserts these revenues are not "general", are paid predominantly by residential customers for specific services, and should be allocated as he recommends. (T. 775)

The Commission finds that the evidence indicates the appropriate allocation of the revenues should, as Mr. Marcus points out, follow the costs associated with their generation. The Commission also notes that the "analytical time and effort" appears to have been already expended by Mr. Marcus in this regard, having identified the makeup of the revenues and makes his recommendation based on that effort. Therefore, the Commission adopts the allocation as proposed by the AG.

Storm Damage Reserve Allocation

AG witness Marcus testifies that, according to EAI witness Wright, approximately 62% of the Storm Reserve is production related. However, Mr. Marcus points out that the Storm Reserve and its related costs are allocated using only transmission and distribution factors and therefore had requested that EAI provide clarification. (T. 752-753) The Commission finds that, because it adopts no balance for the Reserve, the allocation issue will relate only to the Storm Damage expense. The Commission finds that the functional makeup of the allowed expense should dictate its allocation to class. Therefore, the Commission directs EAI to allocate the expense based on the factor which most closely reflects the functional cost incurrence of those costs used in the calculation of the Commission adopted normal expected Storm Repair Expense of $14,449,000. The Commission also directs Staff to review the subsequent allocation EAI incorporates into its compliance filing and report its determination to the Commission at that time.

Rate Design

Large General Service Time-of-Use Class ("LGSTOU") and Large Power Service Time-of-Use Class ("LPSTOU")

Combine Classes

Staff witness Bradley testifies that EAI proposes combining the two large time-of-use ("TOU") classes, Large General Service TOU, or LGSTOU, and Large Power Service TOU, or LPSTOU, into one class. Ms. Bradley recommends that, in view of the significant adverse rate impact to LGSTOU customers, the Commission should reject this proposal or, in the alternative, require a rate design which would mitigate the inter-class impact. (T. 3278, 3306) EAI witness Meyer testifies that the impact, for which Ms. Bradley expresses her concern, was related to an isolated customer, whose pattern of consumption resulted in a significant percentage increase. In this regard, Mr. Meyer also points out that, for almost 95% of LGSTOU customers, the impact is less than or equal to only 16%. Mr. Meyer states that EAI proposed merging these schedules because of the confusion regarding rate design for LGSTOU customers as they exceed the maximum demand and become eligible for LPSTOU service. Mr. Meyer continues to recommend combining these classes, but, should the Commission not wish to combine them, he recommends that each class maintain "their respective rate structure by increasing each pricing component by the same percentage increase." (T. 2582-2583)

The Commission finds a 16% shift significant and that, as large and presumably sophisticated customers, any confusion the LGSTOU customers experience does not warrant that shift. The Commission, therefore, adopts Staff's recommendation to keep these two classes separate. The Commission, however, adopts EAI's suggestion to maintain the current rate structure.

Residential Rate Block Structure, Residential Water Heating, Commercial Water Heating

AG witness Marcus recommends certain changes to rate design for residential customers and for commercial customers. Mr. Marcus testifies, first, that EAI proposes no changes be made to the current residential block structure and that any increases be assigned to each declining block in the same proportion currently reflected in rates. Mr. Marcus testifies that, because of the AG's long-term policy to encourage conservation and increased efficiency through use of natural gas, it is his proposal that fixed charges be minimized and block rates be designed on an inverted basis for residential customers. (T. 726-729) Mr. Marcus recommends that, to minimize any sudden rate impact, a gradual change in design to a "flat or inverted summer rate, a lower flat winter rate, and limited reliance on customer charges" should be implemented, the result of which should be that weather sensitive customers, who contribute to the winter peak, will be required to pay the higher cost they incur. (T. 727)

Mr. Marcus also recommends that the Commission close to all new customers the promotional rate RW residential water heater tariff and the Rider M14 commercial customer water heater tariff, testifying that the subsidized service is wasteful and promotes inefficiency. Mr. Marcus recommends that the Commission consider similarly closing the winter rate to new customers and replacing it with a flat rate. (T. 730) Mr. Marcus asserts that EAI relies upon findings made in 1992 as a basis for opposition to his proposed changes and that such findings are no longer valid. Mr. Marcus testifies that there have been changes since 1992 that include considerably higher gas costs, with the resulting increase in EAI's marginal costs, thus, making his rate design more

economic, and the increasing understanding of costs related to greenhouse gases. (T. 776-779)

Staff witness Bradley testifies that she does not oppose the AG's proposals, conceptually; however, she recommends that "(a)ny significant changes to rate design must take into consideration customer impact." (T. 33053)

EAI witness Meyer opposes Mr. Marcus' rate design changes, asserting that Mr. Marcus provides no analysis to support a change to inverted block rates nor does Mr. Marcus provide analysis to support his assertion that the current water heating and winter tail block rates are not cost justified. Additionally, Mr. Meyer testifies that the Commission has already reviewed and approved the current promotional rate structure in Docket No.90-205-R and that these rates were not at issue in EAI's last rate case. (T. 2589-2590) Mr. Meyer recommends the Commission reject these proposals as not cost justified. (T. 2590)

The Commission finds that the current rate filing is not the appropriate docket in which to raise issues related to conservation and efficiency and effecting these standards through significant changes in rate block design. The impact of the design changes Mr. Marcus proposes should be more carefully considered in a separate proceeding, with customer rate and overall bill impact measured, as well as determining what the resulting revenue impact will be. Therefore, the Commission rejects, for now, the AG's rate design changes regarding the current block structure. The Commission anticipates investigating these rate design proposals within the context of the Commission Docket No. 06-004-R, regarding conservation and efficiency.

However, the Commission is persuaded by Mr. Marcus that changes since 1992 in gas cost and the increasing understanding of the environmental costs of greenhouse gases have rendered the promotional water heater tariffs no longer appropriately efficient or cost effective as Mr. Marcus asserts. (T. 777) The Commission, therefore, adopts Mr. Marcus' proposal to eliminate the RW tariff and the commercial Rider M14, with the proviso that current customers, at their current locations, will be grandfathered under the tariff and may continue service until such time that these customers change location.

In keeping with his proposals regarding the redesign of block rates, Mr. Marcus also proposes that, for any rate decrease, the entire decrease be applied to the first block of energy charges for both summer and winter rates and, for any rate increase, that it be applied to the tail-block, with no change made to the current customer charge. (T. 730) EAI witness Meyer opposes freezing the customer charge should a rate increase be warranted, citing the results of its cost of service which indicates, from a cost-based perspective, that an increase in the customer charge rate from the current $7.73 to $13.52 should be made. (T. 2590)

Given its prior determination with regard to the AG's proposed changes in rate block structure, as well as the import of maintaining rates which are cost-based, the Commission rejects the specific adjustments Mr. Marcus proposes and adopts EAI's proposed design.

Rate Increase Assignment to Each Rate Class

Kroger witness Higgins recommends that EAI's proposed revenue increase be allocated to rate class using "the midpoint of the Energy & Peak and Average & Excess

Demand cost of service results, adjusted for incremental credits for additional facilities and standby services charges" and he provides a table which shows the percentage increase by class this method would provide. (T. 1003) EAI witness Meyer opposes Mr. Higgins' proposed variance from cost based rates, which will be reflected in the final Commission approved cost of service. (T. 2587)

Commercial Group witness Gregory recommends that any rate increase be assigned to a lesser degree to those customers which currently reflect a higher rate of return. (T. 605) In responding to Mr. Gregory's recommendation, Mr. Meyer testifies that, as he understands that proposal, it should move rate classes closer to cost of service and, therefore, he agrees it is appropriate. (T. 2588)

The Commission finds that, in keeping with its prior determinations, increases or decreases in rates should, for the most part,[51] reflect the overall cost of service. In this regard, Kroger witness Higgins' application of his allocation method in assigning increases is not appropriate and is rejected. The Commission finds, in this case, that the overall results reflected by both Staff and EAI are reasonable. The Commission therefore adopts the cost of service method as approved herein, subject to further findings should the newly run cost of service results reflect unreasonable variations from the results reflected in the record.

Tariffs and Riders

Energy Cost Recovery Rider ("ECR")

All parties agree that continuation of EAI's Energy Cost Recovery rider ("ECR") for fuel and purchased energy costs is appropriate. However, parties recommend various

[51]The Commission may find that results of an appropriately allocated cost of service do not reflect reasonable increases or decreases among the classes.

modifications to it. Subject to the limitation and conditions set forth hereinafter, the Commission agrees that the ECR should continue but that certain modifications are necessary.

EAI witness McDonald testifies that the ECR should include the EAI retail portion of the FERC-ordered bandwidth payments associated with "rough production cost equalization" among the Entergy Operating Companies. (T. 101) Mr. McDonald states that the dollars associated with those payments will flow through Service Schedule MSS-3, Exchange of Electric Energy, pursuant to the FERC's order. However, Mr. McDonald testifies that acceptable alternatives to including these payments in the ECR are a new exact recovery rider, the Production Cost Allocation ("PCA") rider, or inclusion of the payments in base rates. (T. 101)

Staff witness Smith argues that it is inappropriate to use the ECR to recover the costs associated with the FERC decision since the ECR was designed to recover net fuel and purchased energy expenses. (T. 2403/16) Kroger witness Higgins opposes EAI's ECR approach because the charges are the result of a federal mandate and not part of the normal conduct of business, and because the ECR is a straight kilowatt-hour charge while the FERC-imposed bandwidth payments reflect a blend of energy costs and fixed production costs. (T. 985-986) Similarly, AEEC witness Falkenberg agrees with the parties arguing that the bandwidth payments should not be included in the ECR. (T. 1942) However, Mr. Falkenberg also proposes that the ECR be merged with the CM rider proposed by EAI. (T. 1853-1856)

The Commission is not persuaded by the ECR approach advocated by EAI. The Commission agrees with the Staff and other parties that the costs associated with the

FERC-ordered bandwidth payments should, as limited and conditioned hereinafter, not be recovered through the ECR. Instead, these FERC-ordered payments should be recovered in a separate rider such as the PCA. Mr. Falkenberg's recommendations will be discussed elsewhere in this Order.

Staff witness Smith also recommends that the retail ratepayers of EAI should receive through the ECR, as an offset to fuel and purchased energy costs, a portion of any revenues received by the Company as compensation for using SO2 emission allowances in the production of energy. Mr. Smith states that this compensation should be credited to ratepayers through the ECR Rider and the compensation should include SO2 rider revenue received through System Schedule MSS-3 and SO2 adder revenue related to off-system sales.

Mr. Smith also testifies that the retail portion of proceeds received by EAI for the Environmental Protection Agency ("EPA") auction should be credited to ratepayers through the ECR. In addition, Mr. Smith states that, if EAI sells allowances in the market or to other EOCs in the future, those proceeds should be credited to ratepayers through the ECR. To comprehend these proposals in this case, Mr. Smith proposes that the test-year amounts of these proceeds be removed from EAI's cost of service and included in the ECR. (T. 2403/14-2403/15) AEEC witness Falkenberg agrees with Staff's proposal and notes that, because the revenues from SO2 emission sales are volatile and are the subject of a current complaint before the FERC by the Louisiana Public Service Commission, these proceeds should be included in the ECR. (T. 1858-1859, T. Ex. 769-771)

EAI agrees with the Staff's proposed treatment of SO2 revenues but expands it. EAI asserts that, in the future, compliance with a number of environmental regulations will require the purchase of NOx, mercury, activated carbon purchases related to mercury reduction emissions, and limestone purchases related to SO2 compliance. For this reason, EAI witness Gilliam recommends that the ECR should be revised to also include the future costs to the Company of obtaining the necessary allowances. (T. 2298-2299, 2311-2312) EAI witness Castleberry testifies that the costs associated with emission credits and compliance with environmental regulations are volatile and will vary with the amount of coal burned. (T. 1618-1619)

Staff opposes this expansion of the ECR because EAI has not shown that: (1) it has incurred any such costs during the test year; (2) the costs of compliance would exhibit extreme volatility and unpredictability; or (3) recovery of these costs in base rates in a future rate case would not be appropriate. (T. 2403/48)

The Commission concurs with the recommendation of Staff and AEEC on this issue. EAI is directed to include revenues associated with the sale of SO^2 emission allowances in the ECR rider. The inclusion of the other environmental costs in the ECR is not appropriate for the reasons articulated by Staff. However, since these costs have not been incurred during the test year and are not projected to be incurred until the years 2009-13, EAI may seek inclusion of those costs in the ECR at a future date closer to the time when they occur.

Turning to the issue of the appropriate carrying cost to apply to deferred fuel balances in the ECR, Staff witness Smith proposes that the carrying costs be changed from the rate of return approved for EAI by the Commission in a non-appealable final

order to the annual Commission-approved rate of interest on customer deposits. Mr. Smith makes several arguments to support Staff's position. First, Mr. Smith argues that provision of the ECR is discretionary and that the ECR provides a fair balancing of interests, even without carrying charges on any over- or under-recovered balances. Second, the true-up provision in the ECR lowers the risk of EAI under-collecting. Third, the recovery of the deferred fuel balance is not long-term in nature, but instead it is recovered through a surcharge over a projected twelve month period. Finally, Mr. Smith states that the Commission has used the same approach for determining carrying charges for Arkansas' gas distribution utilities. (T. 2403/17-2403/21)

EAI witness Gillam disagrees with Mr. Smith's proposed change in the carrying charge rate and states that the Company essentially finances the under-recovery of fuel and purchased power expense, so that the proper rate of return here is the Company's cost of money. (T. 2297)

Staff is correct regarding the appropriate carrying charge. The Commission adopts Staff's position that the carrying charge rate on the ECR should be changed to the Commission-approved customer deposit interest rate for the reasons provided by Staff. The Commission also agrees with Staff and emphasizes that the ECR is a discretionary tariff and that the new carrying charge is symmetric and fair since it applies to both under- and over-recoveries; that is, if the Company over-recovers, the interest rate that customers receive on that over-recovery is the customer deposit interest rate as well.

AEEC witness Falkenberg argues that the ECR, in addition to the proposed Riders CM and PCA, should be seasonally differentiated and voltage adjusted by customer

class. (T. 1859-1861) The results of both of Mr. Falkenberg's proposals would be to assign more costs to the residential class and less costs to the industrial class.

EAI, Staff, and the AG oppose AEEC's proposed modifications. (T. 2299-2300, 779-781) AG witness Marcus states that the marginal energy costs are similar during the summer and winter seasons for EAI and that a pronounced summer-winter differential would send the wrong price signals to customers. Staff and EAI witnesses state that the current non-seasonally differentiated ECR rider: (1) provides for levelized annual fuel cost; (2) protects customers from unnecessarily high electric bills in the summer months; and (3) would be undesirable for most customers, particularly commercial and industrial customers. Regarding the proposal on voltage adjusted rates, EAI witness Gillam states that "as a result of M1 discounts, customers taking service at primary and transmission have reduced billing determinants." (T. 2300)

For the reasons stated by EAI, Staff, and AG, the Commission rejects AEEC's proposal to modify the ECR rider for seasonal or voltage differences.

AEEC witness Falkenberg also recommends that Staff conduct an annual audit of the ECR rider. (T. 816) Staff witness Smith disagrees with this recommendation and states that Staff already reviews the ECR filings for mathematical accuracy and periodically conducts verification testing. Mr. Smith states that a requirement for an annual audit could result in a less than optimal use of Staff's limited resources. Mr. Smith states that ECR audits are best left to the discretion of Staff and the Commission. (T. 2403/48-2403/49)

Staff is correct. The timing of audits of the ECR is best left to the discretion of the Staff and Commission. A requirement for an annual audit of the ECR will not be adopted.

Staff witness Smith recommends that EAI provide the Commission with an annual report addressing fuel and purchased energy issues with its annual ECR Rider filing. Mr. Smith states that the report should, at a minimum, include eleven detailed items. Mr. Smith asserts that such a report would be useful to the Commission: (1) power markets have become much more complex and volatile than they were in the past; (2) fuel costs represent a significant portion of EAI's costs; and (3) these costs are collected through an automatic adjustment clause. (T. 2403/22-2403/23) In view of EAI's Rebuttal Testimony, Mr. Smith modified his recommendations. (T. 2403-44)

EAI agreed with Staff's reporting proposals and supports one of the modifications proposed by Mr. Smith. However, the Company does not support one item in Staff's modified reporting proposal that would require EAI to "identify when Units are being run out of economic dispatch because of transmission constraints or other factors, identify and explain the factors affecting such dispatch, and quantify and explain the associated impact on EAI's fuel and purchased energy costs." (T. 2403/44) EAI's concern with this reporting item is that it is not developed in coordination with the annual update cycle for Rider ECR. Further, the scenario of an economic dispatch with no transmission constraints represents an unrealistic situation that can never be achieved. As an alternative, EAI suggests that the Company provide the impact on EAI's fuel and purchased power costs associated with atypical events on Entergy's generation and transmission system when units need to run out of merit order.

The Commission agrees with Staff's recommendations regarding the development of an additional report to be included in the Company's annual ECR filing and directs that such report be filed. This report shall include the items as modified by Staff.

Capacity Management Rider ("CM")

In this case EAI proposes two new riders, a Capacity Management ("CM") rider and a Production Cost Allocation ("PCA") rider. The CM rider would permit EAI to recover, or credit, the APSC retail jurisdiction's share of cost changes associated with a variety of capacity-related costs. (T. 2265-2270) The cost changes recovered through this rider would reflect the incremental revenue requirement of capacity costs not recovered in base rates. Under the proposal, these costs would fall into five categories:

(A) Acquired capacity costs associated with EAI's ownership of additional generating capacity;

(B) Purchased capacity costs associated with the capacity cost component of purchased power costs;

(C) Reserve equalization costs associated with changes in the levels of Service Schedule MSS-1 of the Entergy System Agreement;

(D) Deferred capacity costs which are capacity costs deferred by order of this Commission and the balance of which will be recovered and amortized over twelve months; and

(E) Imputed debt cost associated with increased financial risk from fixed components in purchased power contracts.

EAI proposes that the costs included in this rider would be prospective only, with no true-up, and would be re-determined annually. There would be an annual review in which Staff would have approximately three weeks following EAI's submission to review the calculations. After Staff completes its review and corrections of any errors identified

by Staff are made, the annually re-determined rates would go into effect automatically, without an explicit Commission Order. (T. 2265-2270)

The Company makes a number of arguments in support of rider CM. First, EAI notes that, in the future, it will need to acquire additional generating resources to meet its resource planning objectives. The Company does not own or control enough generation to meet the planning criterion that it must control an amount of generating resources that is at least equal to projected peak plus reserves. Further, in order to have a balanced generation portfolio, EAI asserts that it will need to acquire load-following capability in the next few years. Company witnesses have testified that EAI will need to acquire additional generating resources. EAI indicates that it needs to purchase 1,462 MW of capacity in 2007, which will increase to 1,818 MW by 2012. (T. 100, 2331-2333)

EAI testifies that the CM rider would provide EAI with a maximum level of flexibility to act in its customers' interests in contracting for secure power supplies while simultaneously feeling confident that it will receive fair financial recovery for its prudent actions. (T. 97-100, 250)

EAI witness Fetter asserts that credit rating firms, such as S&P, look favorably on such clauses, which could positively impact EAI's credit ratings. (T. 251) Further, according to the Company, as a utility increases its reliance on Purchased Power Agreements ("PPA"), credit agencies, such as S&P, impute a portion of the stream of future fixed PPA payments as debt, which brings about a reduction in the common equity ratio. Mr. Fetter states that this increases perceived risk and the cost of equity will also increase. Rider CM allows for a change in the allowed return on equity between normal rate cases to compensate for the alleged increased risk. (T. 252-255)

EAI witnesses McDonald and Cooper state that the costs covered by Rider CM are material, volatile, and outside the control of the Company and should be considered for automatic adjustment clause purposes. (T. 100-103, 2335-2338, 137-140, T. Ex. 936-937) Mr. McDonald also argues that other State Commissions have approved similar mechanisms to recover purchased capacity costs between rate cases. (T. 141)

Finally, Mr. McDonald notes that, because of the FERC-imposed bandwidth remedy, any increase in CM rider costs between EAI rate cases will decrease EAI's bandwidth payments. Mr. McDonald states that for every $1 increase in the Company's production costs, FERC-imposed bandwidth payments decrease by 80 cents. (T. 145-146, 179)

With the exception of AEEC, all of the other parties oppose implementation of the CM rider. AEEC proposes a significant modification to the Company's CM rider which we will address later.

The Commission is not convinced that the proposed CM rider is appropriate at this time. We agree with the parties' arguments in opposition to the rider. First, the CM rider shifts the risk of fluctuations in capacity costs from EAI and onto customers without providing commensurate benefits to customers. This shift in risk does not adequately balance Company and ratepayer interests. (T. 2403/09) Further, EAI proposes this risk-reduction measure for its shareholders, yet does not propose a corresponding decrease in the allowed return on equity.

Second, the level of costs is not material and currently represents only 1% of EAI's rate schedule revenue requirement. (T. 2403/10) Also, the costs are not volatile. For the period 2000 through 2005, capacity purchase costs have ranged from $1.4 million to

$7.2 million, which does not constitute extreme volatility. In addition, for the most recent three years, 2004 through 2006, capacity purchase costs have not exhibited extreme volatility. (T. 2403/10, 2403/36, 613) Further, the Commission does not agree with EAI that the Company has no control over the costs covered by the CM rider. In contrast with the ECR rider, whose costs are determined by prior portfolio decisions as well as market forces, the Company has significant control over decisions regarding the plant's type, size, location, and dates of construction.

While many utilities have fuel adjustment riders, only a few have capacity adjustment riders similar to rider CM. Furthermore, there does not appear to be an industry-wide movement toward granting capacity adjustment riders in traditional non-retail access jurisdictions. (T. 2403/36-2403/38)

A comprehensive rate review provides a better forum for review and scrutiny of these costs than does the procedure in the CM rider. Moreover, the time constraints embedded in rider CM limit the time for an adequate Staff review and limit participation by other parties in the process. (T. 611-612)

The imputed debt cost component of the CM rider is actually an adjustment to the Company's allowed return on equity. It is neither just nor reasonable for this Commission to give EAI an increase in the allowed ROE though a rider without a full review of existing economic and financial conditions and EAI's overall required rate of return. This is an example of single-issue ratemaking. (T. 614, 982)

In addition, the proposed CM rider creates a mismatch between costs and revenues. The cost of new capacity would be automatically recovered through this mechanism, while existing base rates would allow shareholders to keep all excess

revenues arising from load growth and decreases in existing rate base because of accumulated depreciation. (T. 651, 745, 1853-1854)

To address this last problem and because of the FERC-imposed bandwidth remedy, AEEC witness Falkenberg proposes a broader recovery mechanism in conjunction with the ECR. Mr. Falkenberg proposes that all of EAI's production costs, including those in the ECR rider, the proposed CM rider, and the EAI bandwidth payments proposed for the PCA rider be subject to an exact recovery cost rider with seasonal differentiation. Mr. Falkenberg testifies that this approach is beneficial since it would eliminate the likelihood of over-recovery of the costs of a new plant in the subsequent years after its costs are placed in base rates. Mr. Falkenberg also notes that any incentives for "gaming" accounting entries or inefficient management, which normally occur with pass-through recovery mechanisms, are mitigated by his proposal since most of EAI's production costs are reflected in the bandwidth remedy. (T. 1853-1856)

Staff witness Smith opposes Mr. Falkenberg's proposal. (T. 2403/35) AG witness Marcus also opposes the proposal but considers it a significant improvement over EAI's original proposal. However, Mr. Marcus notes that if this revised proposal is adopted there should be a commensurate downward adjustment in the allowed return on equity because of the decrease in risk. (T. 744-745)

EAI's witnesses indicate that Mr. Falkenberg's proposed modification to the CM rider would be acceptable with the exception of the seasonal rate differential. (T. 143, 2300-2302, 178-180, 2313, T. Ex. 925-931)

The Commission will not approve AEEC's alternative approach to a CM rider (T. Ex. 925-931) for many of the same reasons that we discussed above with regard to EAI's proposed Rider CM. First, this proposal does not appropriately balance the interests of ratepayers and shareholders. If this proposal were approved, a significant proportion of EAI's costs would be automatically flowed through to customers. The only remaining costs not automatically flowed through would be transmission and distribution costs. That significantly increases the risk to ratepayers, without any commensurate benefits.

Second, rather than the expedited and truncated process envisioned in a revised CM rider, the Commission believes that a comprehensive rate review process provides a better forum for review and scrutiny of these costs. The time constraints embedded in rider CM severely limit Staff, intervenor, and Commission review.

Production Cost Adjustment Rider ("PCA") –
FERC-Imposed Production Costs

In 2001, the Louisiana Public Service Commission ("LPSC") filed a complaint at the FERC alleging that production costs among the Entergy Operating Companies are no longer "roughly equal" and thus are not just, reasonable and not unduly discriminatory as required by the Federal Power Act. The LPSC asked the FERC to fully equalize all the Operating Companies' production costs. The Commission intervened on behalf of Arkansas ratepayers and vigorously contested the LPSC's complaint. The FERC, in its Opinion Nos. 480 and 480-A, denied the LPSC's demand for full production cost equalization but determined that rough equalization should be maintained through a bandwidth of +/-11% of the system average production cost. Because EAI's production costs are more than 11% below the system average, it will be required to make significant payments to the other Operating Companies. The Commission has appealed the FERC's

orders to the United States Court of Appeals for the District of Columbia Circuit, and that appeal is awaiting oral argument and the Court's decision.

In the meanwhile, EAI must begin making payments under the bandwidth beginning in July, 2007. In light of United States Supreme Court precedent, particularly *Mississippi Power & Light v. Mississippi*, 487 U.S. 354 (1988), there is little likelihood that a Commission order refusing to pass the costs of those payments to ratepayers would be sustained. The Commission therefore believes that allowing those costs to be passed through to customers at this time is the most prudent course of action. If the Commission's appeal is granted, those costs will be refunded to EAI ratepayers. If it is not, the Commission will pursue its appeal to the United States Supreme Court.

Method of Recovery

EAI proposes three methods for recovering the production costs imposed by the FERC: rider ECR; a new exact recovery rider, *i.e.*, the Production Cost Allocation ("PCA") rider; or base rates. (T. 101) Other parties argue that is inappropriate to recover these costs in base rates or through the ECR rider.

EAI, Staff, and AEEC agree that, because of the volatility of these costs, base rate recovery is inappropriate. (T. 103-105, 2844-2847, 1834-1837, 2972-2973) EAI argues for inclusion of these costs within the ECR rider because FERC has ordered that they be included in Entergy Service Schedule MSS-3. (T. 101) Other parties argue that these costs should be recovered through a separate rider, and should not be recovered through the ECR rider because the costs are not all energy-related. They also argue that the ECR rider is already too complex and customers should be able to directly see the amount of the FERC-imposed charge without the camouflage of the ECR rider. (T. 2403/16, 2972-

2973, 1838-1839) EAI witnesses Gilliam and McDonald agreed that the Company would not oppose a separate and properly designed rider. (T. 2287, 128)

The Commission agrees with Staff and AEEC that these charges should be recovered from ratepayers through a separate PCA rider[52] because these FERC-imposed charges are of a different nature than the costs included in the ECR rider.

Wholesale-Retail Allocations

EAI witness Schnitzer argues that in the initial year the approximately $284 million of the FERC-imposed charges should be allocated to EAI retail customers using a ninety-three percent (93%) energy allocation factor. (T. 2851-2862, 2866-2879, 2307-2308, T. Ex. 933-934) Mr. Schnitzer makes three arguments to support a 93% energy allocation factor.

First, according to Mr. Schnitzer, the reason for the FERC-imposed bandwidth remedy is the disparities in production costs among the Entergy Operating Companies ("EOCs"), and these recent disparities are driven primarily by increases in natural gas prices. Since the EOCs in Louisiana are more dependent upon natural gas plants, this increase in the price of natural gas has affected them disproportionately. Consequently, EAI's bandwidth payments are caused by an increase in the price of natural gas. (T. 2860-2861, 2868-2869)

Second, Mr. Schnitzer states that the amount that EAI will have to pay to other EOCs is solely attributable to EAI being below the system average in energy-related costs; EAI is above the system average in demand-related costs. Thus, to accomplish the

[52]The PCA amount shall appear on ratepayer bills as a separate line-item labeled "FERC Imposed Entergy System Agreement Production Cost Equalization Payment".

bandwidth remedy mandated by FERC, the only reason for the disparity is EAI's below-average energy costs. (T. 2870-2872)

Third, Mr. Schnitzer states that FERC has determined that these bandwidth payments should be included in Account 555 and flowed through Service Schedule MSS-3, which has been solely related to fuel and purchased power costs. (T. 2874-2876, T. Ex. 1347)

Staff witness Wright argues that the retail allocation should be set at 86.13%, which is the Production Demand Allocation Factor ("PDAF") established by the Commission in Docket No. 96-360-U. Ms. Wright argues that pursuant to a Settlement Agreement in that Docket, which was agreed to by EAI, the retail production demand allocator used in any future proceeding will never exceed 86.13%. According to Ms. Wright, this specific provision was included to protect retail ratepayers from additional production costs resulting from the loss of EAI wholesale load. (T. 2958-2960, 2969-2972, 2981-2983) Ms. Wright also states that the FERC-mandated bandwidth payments are not properly classified as energy since the differences between EAI's fuel mix and the other EOCs' fuel mixes are ultimately the direct result of the type and vintage of generation capacity owned by the companies. (T. 2989)

Additionally, Ms. Wright asserts that EAI, in Docket No. 03-028-U, proposed to protect retail ratepayers from any negative effects which might result from approval of the PPAs due to the operation of the ECR rider, the Grand Gulf rider, and the Arkansas Nuclear One decommissioning cost rider. According to Ms. Wright, the intent of these provisions is to protect retail ratepayers from additional costs associated with

jurisdictional allocation issues resulting from the approval of the PPAs and/or the loss of wholesale load. (T. 2960-2961, 2969-2972, 2983-2987)

AG witness Marcus recommends that the bandwidth payments be considered 50% energy-related and 50% demand-related for two reasons. First, the reason for the cost inequities among the EOCs is fuel mix and EAI's historical generation capacity. Second, the cost inequality arises from a combination of demand and energy costs on the various Companies. Mr. Marcus's recommendation is that 86.18% of these costs be allocated to retail. (T. 649-650)

AEEC witness Falkenberg recommends that the bandwidth payments be classified between fixed and variable in the same proportion as EAI's underlying average production costs. Using those factors Mr. Falkenberg recommends an 88.43% retail allocation factor. (T. 1846-1847)

Company witness Schnitzer responds to those proposals with a number of arguments. First, Mr. Schnitzer argues that any retail allocator less than 93% is inconsistent with the FERC decision because that would implicitly allocate part of EAI's bandwidth payments to the affiliated PPAs' loads. Further, such an approach would fail to move EAI's production costs to 89% of the system average. (T. 2852-2858)

Second, the cause of EAI's bandwidth payments is the recent increase in natural gas prices, which disproportionately affect the Louisiana companies. (T. 2859-2860)

Third, the FERC used Service Schedule MSS-3, an energy-related rate schedule, for purposes of flowing through bandwidth payments and receipts among the EOCs. (T. 2861)

Fourth, Mr. Schnitzer argues that the amount that EAI has to pay is solely attributable to EAI's being below the system average in energy-related costs; EAI is above the system average in demand-related costs. (T. 2870-2872)

Fifth, Mr. Schnitzer states that since these bandwidth costs were not addressed in the 96-360-U Settlement, the PDAF factor is not applicable in this instance. (T. 156-158, 169-173)

Finally, Mr. Schnitzer argues that the retail protection mechanisms in Docket No. 03-028-U are not applicable here. (T. 161-162, 174-177)

The two primary reasons for EAI now being required to make payments under the bandwidth approach are the significant decreases in the net plant book values of EAI's expensive nuclear and coal plants since the 1980's because of accumulated depreciation and the recent run-ups in natural gas prices. Since the bandwidth calculations focus on the most recent prior year, the amount of fixed costs, then, is relatively small, while the variable costs are relatively high, caused by high natural gas prices. This means that the primary remaining cause of the bandwidth payments is the recent increases in natural gas prices. That means that the bandwidth payments are predominately energy-related and consequently the PDAF factor does not apply.

Staff's arguments regarding the retail protections provided in Docket No. 03-028-U are misplaced. The retail protections from that docket concern negative impacts flowing from the sale of the EAI baseload units through the PPAs. The sale of those units did not cause the loss in wholesale load. The direction of causation is exactly opposite: It is the loss of wholesale load, specifically the North Little Rock load, which opened up the possibility of the PPAs. Consequently, the reason that the retail

allocation factor has increased is not because of the 03-028-U PPAs *per se*, but because of the loss in wholesale load as EAI's wholesale contracts expire.

The only record evidence of the appropriate retail energy factor is shown in EAI Exhibit PBG-13. (T. 933-934) The retail allocation derived from that exhibit is 92.13%, and that is the retail allocation factor to be used here. Until EAI leaves the System Agreement in 2013, in future PCA filings a similarly appropriate retail energy allocation factor should be used, unless it can be shown that the bandwidth payments are not energy-related. Because of our decision on this issue, the EAI retail allocations of the bandwidth payments will also be based on a 93% retail energy allocator.

Other PCA Rider Issues

EAI witness Gillam proposes that a carrying charge be applied to any under- or over-recoveries during the PCA rider year. (T. 2259-2261) The FERC has ordered that EAI's bandwidth payments, based on the year 2006 production costs, will be made over a seven-month period, June through December of 2007. This will be true in the following years as well. EAI proposes that its bandwidth payments be recovered from retail ratepayers over a twelve-month period. According to Mr. Gillam, this will significantly and consistently result in EAI making payments prior to the rate recovery of such payments from Arkansas retail ratepayers. (T. 2288-2290, 2308-2309, T. Ex. 909-910) Mr. Gillam argues that this consistent result is analogous to working capital because of the revenue lag. (T. 2308-2309)

Staff witness Wright responds by stating that a lag in a rate rider such as the PCA does not necessitate a carrying charge. Any lag in the collection of the bandwidth payments could be mitigated by excess earnings as a result of sales growth and

depreciation of existing plant over time. Ms. Wright recommends that the proper treatment of any over-or under-recovery balance should be determined closer to the time when EAI exits the Entergy system agreement and based on the circumstances at that time. (T. 2992-2994)

Because of the extremely unusual manner in which FERC has ordered the bandwidth payments be made (over seven months instead of twelve months), EAI's proposed retail recovery over twelve months will consistently result in an under-recovery. For this reason, the Commission finds that it is appropriate to allow EAI a carrying charge equal to the customer deposit interest rate in the context of an annual true-up adjustment for differences between projected sales and actual sales during the recovery year.

Thus, the calculations will be performed in the following steps:

(1) Allocate the FERC-imposed payment to retail rate classes based on the annual energy class allocators;

(2) Determine the class-specific kwh rate by dividing the class-specific FERC-imposed payment by that class's projected annual energy usage during the billing year;

(3) For each rate class and each billing month in the twelve-month period ending with the last day of February in the billing year, accumulate over- and or under recoveries using: (a) the difference between actual class recovery and actual retail payment of the FERC-imposed payment (using the energy allocator for that class); and (b) apply a monthly carrying charge for each class and for each month to the end of the twelve-month period referred to above; and

(4) Sum the over- and over-recoveries with accumulated carrying charges for each class during the twelve-month period ending in February and apply that as a true-up adjustment to be applied to the corresponding class in the following year's annual redetermination.

Additionally, the threshold for an interim adjustment will be 55% of the FERC bandwidth payment included in the most recently filed rate determination under the PCA rider. Seasonal rates are not appropriate for the PCA since the FERC-imposed costs are not seasonal, but fixed monthly over a seven-month period in each calendar year.

The Commission also clarifies that this PCA rider does not include refunds that the FERC may possibly order to be paid by EAI to the other EOCs in FERC Docket No. EL01-88-000. If refunds are ordered by the FERC, EAI must file a separate request to ask for retail recovery of such refund.

Optional Irrigation Control Service Rider - M25

Staff witness Bradley testifies that EAI is proposing the elimination of its Optional Irrigation Control Service Rider, or Rider M25, ("Irrigation Rider"), a rider designed to give irrigation customers a credit for allowing EAI to control the operation of irrigation pumps during periods of curtailment. Ms. Bradley testifies that there were approximately 2,200 customers participating in the program in 2005 and 2006. (T. 3284) Ms. Bradley notes that EAI proposes to eliminate the Irrigation Rider because the control equipment is no longer functional and is not repairable and that, based on the results of the Ratepayer Impact Measure ("RIM") test, continuation of the program is no longer economic. (T. 3285) Ms. Bradley, however, recommends that the program continue because of: the negative impact abrupt cessation would have on over 2,000

customers; her ongoing concern that the RIM test results are not accurate; and the possible hindrance that cessation of the program would have on the Commission's conservation and energy efficiency initiatives of Docket No. 06-004-R.[53] (T. 3285, 3305) Ms. Bradley also asserts that, with certain corrections to the RIM test as well as some changes to the provisions of the tariff, the program could be found economically viable. (T. 3285-3286, 3305)

EAI witness Cooper testifies that he has calculated the RIM test using both his original five year payback period and, in response to Ms. Bradley's concerns, a ten year pay back period, both of which continue to reflect that continuation of the program is not economic. (T. 2343-2344) EAI witness Castleberry testifies that the equipment to control the irrigation pumps has been removed and that EAI no longer has control over the pumps at peak. Thus, Mr. Castleberry continues, should the Irrigation Rider credit remain in place, the reduced rates to these customers will be subsidized by all other customers. (T. 1603) The cost of that subsidy, according to Mr. Castleberry, is approximately $771,068.

The Commission approves the discontinuation of the program in view of the subsidy provided this service by other ratepayers. The Commission finds that the program can no longer be offered economically, given both the RIM test results and the disappointing fact that the older equipment has been removed and cannot be used to reinstate pump control. During the hearing it became apparent to the Commission that while the equipment is no longer usable, because the Company did not maintain the equipment in working order. This is unfortunate given that similar programs are used

[53]In the Matter of a Notice of Inquiry Regarding a Rulemaking for Developing and Implementing Energy Efficiency Programs.

by the electric cooperatives in Arkansas to the benefit of both the customer and the cooperatives.[54] Given the importance that the Commission is placing on demand response and energy efficiency measures in Docket No. 06-004-R, the Commission directs EAI to investigate reinstatement of this program as its BPL pilot project progresses and that EAI address this service in the context of any conservation or efficiency initiatives it may propose.

Master Metering Exemption - GSR 5.20

Ms. Bradley recommends EAI's exemption to General Service Rule ("GSR") 5.20, Master Metering, be rescinded. Ms. Bradley asserts that EAI failed to properly satisfy the Rule's provisions related to a prior application by EAI to replace multiple meters with a single meter. Ms. Bradley testifies that EAI has not appropriately provided the explanations required under Section C of the Rule. (T. 3286, 3307-3309) In response, EAI witness Meyer indicates that EAI is opposed to the rescission. (T. 2586) Ms. Bradley, although recommending rescission, also recommends that customers currently served under the exemption be grand-fathered under EAI's prior service, until such time EAI files for and receives exemption. (T. 3309)

The Commission finds, based on Ms. Bradley's description of EAI's application process, that EAI has failed to comply with the requirements under General Service Rule 5.20 and hereby rescinds EAI's exemption to this rule but reserves the exemption applicable to customers it currently serves under that exemption.

[54]Presentation by Arkansas Electric Cooperative Corporation ("AECC"), May 25, 2007, and comments filed in Docket No. 06-004-R by AECC.

Extension of Facilities and Underground Extension
("EOFP" & "UGP") and Meter Charge

AG witness Marcus recommends changes to EAI's amended line extension policies, Rate Schedule No. 60, Extension of Facilities Policy ("Line Extension Policy") and Rate Schedule No. 61, Tariff Governing The Installation Of Electric Underground Residential Distribution Systems and Underground Service Connections ("Underground Policy"). Mr. Marcus proposes that the calculation which sets the basis for the number of feet provided to customers at no cost - 800 feet in EAI's proposal – be corrected. Mr. Marcus testifies that EAI erroneously established that footage based on a payback period from estimated sales at the new location using the entire bundled rate, rather than just the distribution portion of the rate. Mr. Marcus asserts that this error will result in other ratepayers subsidizing line extensions, particularly to developers. (T. 731-737) When calculated based on the distribution function alone, Mr. Marcus continues, customers would receive only 218 feet at no cost. (T. 735) However, to prevent significant costs to new rural customers taking overhead service, Mr. Marcus testifies that he will accept the 800 feet allowed in the Line Extension Policy. However, with regard to the Underground Policy, Mr. Marcus recommends that base overhead footage be limited to 300 feet. Mr. Marcus assets this is necessary to avoid significant subsidy to developers, who are more likely to opt for underground lines. In conjunction with that limitation, Mr. Marcus recommends that EAI directly charge these customers for meters, rather than include the costs in base rates, noting that this small change will more appropriately balance the interest of developers with the interest of ratepayers. (T. 736-737)

EAI witness Grillo and Staff witness Cotten do not support Mr. Marcus' proposed amendments to the revised tariffs nor do they support separately charging for meters. Mr. Grillo testifies that EAI's originally proposed tariff provisions are cost justified, with the Underground Policy appropriately charging for any differential costs. Both Mr. Cotten and Mr. Grillo testify that the proposed payback calculation used to set the allowed footage in the amended tariffs is no different than that in EAI's current tariffs. Mr. Grillo and Mr. Cotton therefore recommend that the Commission reject Mr. Marcus' changes and his proposal to separately charge for meters and approve the tariffs as recommended by Mr. Cotten. (T. 1088-1091, 1713-1715, 1728-1730)

The Commission finds, for purposes of calculating the pertinent payback period, that limiting the revenue stream to the distribution-only, unbundled portion of the tariff is not appropriate. New customers will contribute incrementally based on collection of the entire bundled rate, and Mr. Marcus does not establish in the record sufficient justification or need for a change from the currently approved methodology. The Commission therefore rejects those proposed changes and adopts both the Line Extension Policy and the Underground Policy as recommended by Staff witness Cotten.

Annual Earnings Review

Under applicable Arkansas law the Company is entitled in this case to a timely final order establishing a prospective retail revenue requirement and appropriate retail rates and tariffs to be effective as of June 15, 2007. Such prospective revenue requirement, rates and tariffs must satisfy the requirements of Arkansas law and fall within the regulatory ratemaking parameters established by the United States Supreme

Court in the Hope and Bluefield cases.[55] The Commission's findings in this order regarding the Company's prospective revenue requirement, rates and tariffs are based upon substantial evidence of record and are just and reasonable. Therefore, such findings are in compliance with both Arkansas and federal law.

However, there are no state or federal legal requirements that require this Commission to approve the Company's proposed Production Costs Adjustment rider[56] ("PCA") or its proposed Capacity Management rider ("CM"). Nor are there any state or federal legal requirements that require this Commission to approve the continuance of the Company's Energy Cost Recovery rider ("ECR"). Clearly the Company is legally entitled to a just and reasonable retail revenue requirement and rates and tariffs that allow the Company the opportunity to recover its prudently incurred public utility operating expenses and to earn a fair return on its capital investment dedicated to the public use. Such revenue requirement must fairly comprehend, among other elements, the Company's prudently incurred costs for energy and fuel expenses as well as for historic and/or new electric generation capacity and associated plant prudently acquired, installed and operated for the public use in furtherance of the Company's public utility obligations.[57] However, the Company is not legally entitled to recover such

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[55] *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944); *Bluefield Water Works & Improvement Co. v. Public Sservice Commission of West Virginia*, 262 U.S. 679 (1923)

[56] The Commission does not concede that the Company is entitled to immediate recover from its ratepayers of the System Agreement payments which the Federal Energy Regulatory Commission ("FERC") has ordered it to make to its affiliated operating companies. Further, this Commission continues to pursue its appeal of the FERC's System Agreement orders in the federal courts.

[57] The Commission notes that Entergy Services, Inc., has made a filing with the FERC in Docket No. ER07-93-000 seeking to include in its Open Access Transmission Tariff ("OATT") those costs related to Entergy's unsuccessful efforts to join or form a Regional Transmission Organization ("RTO"). This FERC proceeding has been the subject of ongoing settlement processes at the FERC. This Commission specifically reserves judgment on all issues concerning such costs in any future proceedings before this

costs through automatic riders, such as the PCA, the CM, and the ECR. Under Arkansas law the Commission could require that costs associated with the Company's PCA, the CM, and the ECR be recovered through the normal rate case processes available to the Company.

Though not legally obligated to do so, the Commission has determined herein that conditional approval of the PCA and conditional continuance of the ECR are in the public interest. However, the Commission has determined that approval of the CM is premature and not in the public interest and, therefore, has rejected the CM for the reasons cited elsewhere.

The PCA and the ECR, as modified hereinabove, are approved for a limited-time trial period to end on December 31, 2008, unless expressly authorized by the Commission to be continued beyond December 31, 2008, and subject to the development and implementation of an annual earnings review process ("AER") for the Company. The Commission directs the parties to expeditiously develop and file a proposed AER process for the Commission's consideration. The AER should be designed to be fair and reasonable for both ratepayers and the Company and should comprehend prudently incurred substantial changes to the Company's financial circumstances occurring during the course of the review year, including but not limited to the acquisition by the Company of additional electric generation resources and associated plant as pre-authorized by the Commission. Another objective of the AER shall be to capture any excess earnings above the revenue requirement authorized herein and to credit such excess earnings to the benefit of ratepayers through the PCR. The

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Commission examining whether EAI's retail rates are just and reasonable, including the AER process to be developed pursuant to this Order.

Commission envisions an AER process similar to the Regulatory Earnings Review Tariff ("RERT") approved for the Company in Commission Docket No. 98-114-U.[58] However, in the development of the proposed AER, the parties are not obligated to strictly duplicate the RERT process.

The Commission is of the opinion that the proposed AER process can be developed by the parties and submitted for the Commission's consideration and approval within a relatively short period of time, especially if the RERT process is used as the model for the AER. Accordingly, the parties are directed to file the proposed AER process within sixty days of the date of this Order. Allowing for an appropriate procedural schedule for consideration of the proposed AER process, the Commission would hope to approve an acceptable AER to be effective as of July 1, 2007, within 60 to 90 days of the date of filing the AER process.[59]

Assuming an acceptable AER process can be implemented effective July 1, 2007; the Commission will allow the PCA and the ECR to remain in effect until December 31, 2008. Prior to the sunset of the PCA and the ECR on December 31, 2008, the Commission will consider whether such riders should be allowed to continue for calendar year 2009. The Commission's decision to allow the riders to continue for calendar year 2009 will be substantially influenced by the Company's progress towards the development and approval of an amended Entergy System Agreement acceptable to this Commission and the continued effectiveness of the Company's December 19, 2005, Notice to Withdraw from the Entergy System Agreement.

[58]The RERT was approved by the Commission in Order No. 3.

Uncontested Issues

The Commissions finds that the Amended Issues List also delineates those issues upon which the parties have reached agreement. The Commission has considered the record on the issues for which agreement has been reached and finds substantial evidence within the record for the final positions taken. Therefore, for those issues upon which the parties agree, the Commission approves those positions and rate treatment as outlined within the Amended Issues List filed April 23, 2007.

Conclusion

1. Revised retail rates and tariffs in compliance with this Order shall be effective for all electric usage on and after June 15, 2007.

2. EAI shall file with the Commission such revised retail rates and tariffs for review and approval as expeditiously as possible.

3. EAI shall otherwise fully comply with the directives set forth in this Order.

[59]The Commission recognizes that the first earnings review under the AER will cover only 6 months, i.e., July 1, 2007 through December 31, 2007. The second earnings review will cover calendar year 2008.

BY ORDER OF THE COMMISSION.

This 15th day of June, 2007.

Paul Suskie, Chairman

Sandra L. Hochstetter, Commissioner

Daryl Bassett, Commissioner

Diana K. Wilson
Secretary of the Commission

I hereby certify that the following order issued by the Arkansas Public Service Commission has been served on all parties of record this date by U.S. mail with postage prepaid, using the address of each party as indicated in the official docket file.

Diana K. Wilson
Secretary of the Commission
Date 6/15/07

PUC DOCKET NO. 33309
SOAH DOCKET NO. 473-07-0833

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PUBLIC UTILITY COMMISSION FILING CLERK

APPLICATION OF AEP TEXAS CENTRAL COMPANY FOR AUTHORITY TO CHANGE RATES	§ § §	**PUBLIC UTILITY COMMISSION OF TEXAS**

ORDER

On November 9, 2006, AEP Texas Central Company (TCC) filed an application for authority to change rates pursuant to PURA,[1] Chapter 36, requesting an increase in base rates that would produce an annual base revenue increase of $62,709,174. During the course of this proceeding, TCC reduced this amount to approximately $49,952,000.[2] TCC also seeks to terminate the merger savings and rate reduction riders implemented in Docket No. 19365,[3] further increasing its revenues by $19,988,359 annually. Therefore, the total revenue increase sought by TCC in this proceeding is $69,940,359.

The administrative law judges (ALJs) filed a proposal for decision (PFD) on August 30, 2007. In their PFD, the ALJs recommend that the Commission approve TCC's application, including termination of the merger savings and rate reduction riders, subject to the adjustments recommended in the Proposal for Decision (PFD). The recommendations reduce TCC's adjusted test year total revenue requirements from $581,127,359 to $531,123,478, a reduction of $50,004,479. TCC identified several number-run adjustments required to implement the ALJs' decision.[4] The Commission ordered Commission Staff to incorporate TCC's number-run corrections, which resulted

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[1] Public Utility Regulatory Act, TEX. UTIL. CODE ANN. §§ 11.001 – 64.158 (Vernon Supp. 2007) (PURA).

[2] TCC Ex. 78, RWH-1R.

[3] *See Application of Central and Southwest Corporation and American Electric Power Company, Inc. Regarding Proposed Business Combination,* Docket No. 19365, Integrated Stipulation and Agreement (Nov. 18, 1999).

[4] AEP Central Company's Exceptions to the Proposal for Decision and Request for Number Running Corrections, Attachment E at 87-91(Sept. 20, 2007).

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in a revenue requirement of $540,879,671 or a reduction of $40,247,688[5] from TCC's original request. The Commission adopts the PFD issued by the ALJs, including the findings of fact and conclusions of law, with the number run corrections recommended by TCC in its exceptions to the PFD.[6] Finding of Fact No. 42 is modified to reflect Commission Staff's updated number runs.

I. Findings of Fact

Procedural History

1. AEP Texas Central Company (TCC or the Company) is an electric utility operating company and wholly owned subsidiary of American Electric Power Company (AEP), a public utility holding company.

2. TCC has been functionally unbundled, and its costs have been separated for accounting purposes among Transmission, Distribution, and Generation functions since the onset of retail competition in 2002.

3. TCC filed its application with the Public Utility Commission of Texas for authority to increase its transmission and distribution (T&D) rates on November 9, 2006, requesting an overall increase of approximately $62.7 million.

4. As part of its application, TCC gave notice of its intent to terminate approximately $20 million in credits to customers that are provided by separate riders implemented in connection with the Commission's approval of the AEP/CSW merger in *Application of Central and Southwest Corporation and American Electric Power Company, Inc. Regarding Proposed Business Combination*, Docket No. 19265 (Nov. 18, 1999).

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[5] *See generally* Accounting and Depreciation Schedules and Related Workpapers (Nov. 12, 2007).

[6] *See generally* Corrected Page to the Proposal for Decision and Request for Number Running (Sept. 20, 2007).

5. Concurrent with its filing with the Commission, TCC filed a similar petition and statement of intent with each incorporated city in its service area that has original jurisdiction over its retail rates.

6. Notice of TCC's application was published once a week for four consecutive weeks in newspapers having general circulation in each county in TCC's service territory and was completed on December 14, 2006.

7. Individual notice of the TCC's application was provided on November 9, 2006, to the Commission Staff and the Office of Public Utility Counsel (OPC).

8. On October 4, 2006, TCC mailed notice to each municipality in TCC's service area of its intent to change rates charged to retail electric providers (REPs) and certain end-use customers.

9. On November 8, 2006, TCC mailed notice of its petition and statement of intent to each municipality within TCC's service area.

10. Individual notice of the TCC's application was provided and completed by November 9, 2006, to all REPs who have been certified by the Commission and who serve end-use customers in TCC's service area. Notice was provided to all certified REPs.

11. Individual notice of the Application was provided to each party that participated in *Application of AEP Texas Central Company for Authority to Change Rates*, Docket No. 28840 (Aug. 15, 2005), TCC's last T&D rate case.

12. The Commission referred this proceeding to the State Office of Administrative Hearings (SOAH) on November 14, 2006. The Commission issued its Preliminary Order setting forth the issues to be addressed in this proceeding on December 19, 2006.

13. The following parties were granted intervention: Alliance for Retail Markets (ARM); Cities served by TCC (Cities); City of Garland; Commercial Customer Group (CCG); CPL Retail Energy, L.P. (CPL); Efficiency Texas; Federal Executive Agencies (Department of the Navy); Occidental Power Marketing, L.P.; OPC; Reliant Energy Retail Services, LLC; South Texas Electric

Cooperative; Sharyland Utilities, L.P.; State of Texas; Texas Cotton Ginners' Association; Texas Industrial Energy Consumers (TIEC); Texas Legal Services Corporation (TLSC); Texas Ratepayers Organization to Save Energy (Texas ROSE); Texas State Association of Electrical Workers; Oncor Electric Delivery Company; TXU Energy, Wholesale and Power Companies; and Wal-Mart Stores Texas, L.P. and Texas Retail Energy LLC (Wal-Mart).

14. TCC timely filed appeals with the Commission of the rate ordinances of the municipalities exercising original jurisdiction within its service territory. All such appeals were consolidated for determination in this proceeding.

15. TCC's application is based on a test year ending June 30, 2006.

16. On January 26, 2007, TCC filed an update to its rate filing that reduced its overall rate increase request by approximately $1.6 million.

17. When TCC filed its rebuttal case, it unilaterally decreased its total requested T&D base rate increase to approximately $50 million, a reduction of approximately $12 million from its initial request. This reduction included the impact of the January 26, 2007 update, as well as other reductions agreed to by the Company as a result of changed circumstances since its initial filing, or based on its review of Commission Staff and intervenor positions.

18. The hearing on the merits commenced on April 12, 2007 and lasted seventeen hearing days, concluding on May 4, 2007.

19. TCC proposed an effective date of December 14, 2006, for the proposed rates. The effective date was suspended for 150 days until May 13, 2007. The Company agreed to further extend the effective date in order to allow the ALJs and the Commission to process the case.

20. On April 17, 2007, TCC filed notice of its intent to put into effect, under bond, the rates set out in attached, filed tariff sheets. The rates will produce an annual base revenue increase of $50,061,000. TCC stated its intent to implement such bonded rates on a system-wide basis on or after May 30, 2007, in order to maintain uniform system-wide rates throughout its service territory.

21. On May 15, 2007, the ALJs issued an interim order finding that a bonded rate is a changed rate under the ISA and PURA § 36.110; therefore, TCC is allowed to terminate the merger savings and the rate reduction riders ordered in Docket No. 19265, upon implementation of bonded rates.

22. On June 27, 2007, the Commission denied an interim appeal of the order identified in the above Finding of Fact No. 21, affirming the ALJs' ruling.

Rate Base

23. TCC's used and useful total transmission plant in service is $944,552,252, and its used and useful transmission plant in service net of accumulated depreciation is $661,911,522.

24. TCC's used and useful total distribution plant in service is $1,719,634,015, and its used and useful distribution plant in service net of accumulated depreciation is $1,135,195,148.

25. TCC included in rate base a pension prepayment asset of $112.4 million.

26. The pension prepayment asset arises under Generally Accepted Accounting Principles (GAAP) in accordance with Statement of Financial Accounting Standards No. 87 (SFAS 87) and represents the amount by which the pension fund exceeds the accumulated pension obligations.

27. Investment income on the pension prepayment asset reduces pension cost calculated under SFAS 87.

28. Accounting in accordance with GAAP requires that both the balance sheet and income statement effects be taken into account.

29. The pension prepayment asset contains $22.799 million included in construction work in progress (CWIP).

30. Only the non-CWIP portion of the income earned on the pension prepayment asset is reflected in the total pension expense and the revenue requirement.

31. The pension prepayment asset should not be included in TCC's rate base to the extent that TCC's pension cost is capitalized to CWIP.

32. The pension prepayment asset of $112.4 million, less the $22.799 million portion included in CWIP, should be included in rate base.

33. All of TCC's operations and maintenance (O&M) and administrative and general (A&G) expenses are included in its cash working capital calculation.

34. The leads and lags in paying these items, which give rise to the amounts recorded in Account 190, have been appropriately included in the calculation of rate base through this process.

35. Accumulated Deferred Federal Income Tax (ADFIT) of $323.9 million is reasonable and should be included in rate base.

36. In arriving at its adjusted test-year-end rate base, TCC reclassified $7.3 million in transmission projects that were classified as CWIP and that had not been closed out to plant-in-service as of June 30, 2006 but which were actually providing service to customers as of that date.

37. TCC also removed from rate base allowance for funds used during construction (AFUDC) of $368,625 related to the transmission projects that were reclassified.

38. The $7.3 million reclassification of these projects to plant-in-service is reasonable and should be adopted.

39. TCC's construction accounts payable were included in TCC's cash working capital calculation. Accordingly, the leads and lags associated with these construction accounts payable are appropriately included in the calculation of rate base.

40. Based on Findings of Fact Nos. 72 through 77, TCC's affiliate capital costs assigned to TCC Distribution should be reduced by $2,454,762, and affiliate capital costs assigned to TCC Transmission should be increased by $211,520.

41. TCC included in rate base $10.2 million in debt restructuring costs related to business separation. TCC also included in cost of service an annual amortization

expense of $914,892 for amortization of these debt restructuring costs over a 15-year period.

42. TCC has a current cash working capital requirement of $2,191,723 for distribution and ($4,532,467) for transmission.

43. TCC's current working capital request reflects a modification of the monthly payment dates from TCC to American Electric Power Service Corporation (AEPSC) from the actual date of payment (usually the second or third working day after receipt) to the thirtieth day after receipt of the bill, as authorized by the TCC-AEPSC Service Agreement.

44. TCC must pay additional AEPSC financing costs for delaying payment of its bill from the second or third day until the thirtieth day after receipt.

45. TCC's own financing costs equal the financing costs charged to it by AEPSC. Thus, TCC will save the same amount of financing costs that AEPSC will charge it for delaying payments to AEPSC, so TCC will not incur any net increase in finance charges by delaying payment to AEPSC.

46. For TCC's cash working capital calculation, it is more appropriate to use the mid-point of the service period than the invoice date in the calculation of third-party expense lead days.

47. Cities' calculation of the third-party payment lead from samples of TCC's third-party invoices is reasonable and should be adopted, resulting in an additional third-party expense lead period of 2.26 days for distribution and an additional third-party expense lead period of 5.63 days for transmission.

48. The additional lead days for third-party expenses reduces TCC's request for cash working capital and rate base by $9,314,603.

49. Beginning with calendar year 2005, TCC was required to implement for financial reporting purposes accounting for legal asset retirement obligations (AROs) associated with the cost of removal of asbestos from buildings in accordance with SFAS 143.

50. In its filing, TCC incorporated appropriate accounting changes for ratemaking purposes to account for the AROs associated with the cost of removal of asbestos from buildings in accordance with SFAS 143. This involved the establishment of offsetting ARO assets and liabilities, the inclusion of SFAS 143 depreciation and accretion in cost of service, and the exclusion of the cost of removal of asbestos from buildings from the net salvage component of the calculation of depreciation rates for Account 390.

51. TCC's use of SFAS 143 accounting for ratemaking purposes for the cost of removal of asbestos from buildings aligns the regulatory treatment with GAAP and should be approved.

Return on Equity and Capital Structure

52. A return on equity of 9.96% will allow TCC a reasonable opportunity to earn a reasonable return on its capital investment.

53. TCC's energy conservation efforts, the quality of its services, the efficiency of its operations, and the quality of its management support a 9.96% return on equity.

54. A 9.96% return on equity is consistent with the level of financial risk associated with TCC's capital structure.

55. A reasonable application of the discounted cash flow, risk premium, and capital asset pricing models supports a return on equity of 9.96%.

56. TCC presented a revised pro forma cost of debt of 5.8586% based on updated information resulting from the retirement and refunding of its debt using the proceeds of the securitization approved in *Application of AEP Texas Central Company for a Financing Order*, Docket No. 32475, Financing Order (June 21, 2006).

57. The $1,669,612 in debt issuance costs related to Matagorda Navigation District No. 1 Pollution Control Bonds Series 2005 and B in 2005 were not incurred in connection with the issuance of transition bonds and are properly included in the cost of debt calculation in this docket.

58. TCC could not have included the $1,669,612 in cost of debt in Docket No. 33541, because that docket was a proceeding expressly designed for addressing only qualified costs.

59. TCC's cost of debt for purpose of this docket is 5.8586%.

60. The appropriate capital structure for purposes of setting rates in this proceeding consists of 60% debt and 40% equity.

61. A 60/40 capital structure is consistent with existing Commission precedent for T&D utilities.

62. A 60/40 capital structure is consistent with current rating agency expectations for TCC.

63. TCC's overall rate of return is as follows:

Component	% of Total Capitalization	Cost of Capital Rate	WACC (%)
Long Term Debt	60.00%	5.8586%	3.5152%
Common Equity	40.00%	9.9600%	3.9840%
Total	100.00%		7.4992%

Cost of Service

64. AEPSC is the service company for the AEP System. It provides services to AEP's utility companies, including TCC.

65. TCC provided evidence supporting the primary allocation factors used to allocate costs and why such allocation factors are appropriate for the cost they support for fourteen classes of service involving affiliate transactions between AEPSC and TCC: customer service, distribution; transmission; external affairs; regulatory; Texas administration; information technology; business logistics; human resources; finance; accounting and strategic planning; internal support; safety and environmental; legal; and corporate communications.

66. TCC established cost trends, budget comparisons, benchmark studies, if available, or other proof suggested by the Commission's rate filing package Guiding Principles to support its level of requested affiliate costs.

67. TCC provided a schedule that shows how each allocator used by TCC is calculated and how often the calculation is updated.

68. The functions performed by AEPSC allow TCC to reduce its costs by capturing economies of scale.

69. AEPSC has been consistently reducing service company costs over the last several years, including costs to TCC.

70. The activities performed for TCC are necessary and provide direct benefits to TCC and its customers in terms of lower costs and reliable operations.

71. Of the approximately 90 discrete activities that define the full scope of AEPSC services, 19 activities were assessed to determine the potential for overlap of activities between AEPSC and TCC and other AEP utility subsidiaries. These 19 areas had activity descriptions that indicated potential similarity. Detailed assessment of these activities established that there was no duplication between AEPSC and TCC.

72. The manner in which AEPSC charges costs to TCC is properly designed to ensure that the equitable distribution and the allocation process are generally reasonable, except for the use of TCC's total assets allocator.

73. TCC uses a total assets factor to allocate the cost of certain services provided to itself and to other AEP affiliates by AEPSC.

74. After deregulation pursuant to Senate Bill 7, the Commission quantified TCC's stranded costs, and TCC chose to recover those costs through the securitization process rather than through a competition charge. The Commission issued financing orders allowing TCC to issue securitization bonds, providing TCC with the full amount of its stranded costs. Once the Commission issued the financing orders, TCC placed these regulatory assets on its books, assigned to TCC Distribution.

75. TCC included the regulatory assets noted in the above finding of fact and relating to stranded costs and securitization of generation assets in Allocator 58, its total assets allocator.

76. The inclusion of regulatory assets in Allocator 58 inflates the allocation of costs charged by AEPSC to the TCC distribution company.

77. Although TCC is required by accounting standards to include its regulatory assets on its balance sheet, these regulatory assets are not related to the provision of distribution service and should not be included in TCC's cost of service.

78. TCC adequately reviews and questions the monthly services bill that it receives from AEPSC.

79. Any corrections requested by TCC or by other AEP affiliates, which AEPSC adopts, are applied to bills for all affiliate companies. Thus, a correction requested by another affiliate can benefit TCC.

80. TCC's adjustment to account for the creation of a new affiliate, Electric Transmission Texas, LLC (ETT) is reasonable.

81. TCC's adjustment to Allocator 70, Non-Electric Other Accounts Receivable, is reasonable.

82. TCC's inclusion of annual and long-term incentive compensation related to financial incentives in cost of service is unreasonable because it is not necessary for the provision of T&D utility services.

83. TCC reasonably determined group life insurance expense using an annualized June 2006 amount, with proper adjustments to cost of service to eliminate the portion of capitalized costs.

84. TCC reasonably determined savings plan (401k) expense using an annualized June 2006 amount, with proper adjustments to cost of service to eliminate the portion of capitalized costs, as adjusted in its rebuttal testimony.

85. TCC's pension expense of $1,627,376, which reflects a reduction of $456,000 for negative pension expense under SFAS 87 related to former generation employees, is reasonable and necessary.

86. TCC's requested adjusted test-year amount of $5,953,937 for postretirement benefits under SFAS 106, which included $886,264 in SFAS 106 transition adjustment amortization related to former generation employees, is reasonable.

87. Additional SFAS 106 postretirement benefit costs of $564,736 related to the former generation employees should be included in cost of service.

88. Total SFAS 106 postretirement benefit costs of $6,518,673 are reasonable and necessary.

89. A catastrophic property damage loss self-insurance program with an annual accrual of $1,300,000 and a target reserve amount of $13 million is in the public interest.

90. TCC's distribution O&M expenses, with the removal of the payment to the Public Utilities Board of Brownsville from distribution station maintenance expense, are reasonable and necessary.

91. TCC's transmission O&M expenses are reasonable and necessary.

92. TCC's request to recover the amount of its calendar year 2006 energy efficiency costs is known and measurable because TCC has used the actual 2006 costs to calculate its energy efficiency goal to be achieved by January 1, 2008.

93. For energy efficiency cost recovery, it is more reasonable to use costs incurred in a calendar year because such recovery more closely tracks statutory and regulatory energy efficiency goals.

94. It is reasonable for TCC's cost of service to include $6,334,949 in energy efficiency costs, as reflected in its calendar year 2006 costs.

95. TCC's proposed net salvage values for all FERC accounts are reasonable and appropriate estimates of future net salvage recoveries.

96. In its application, TCC submitted a depreciation study based on plant-in-service as of December 31, 2005. This study reduced TCC's depreciation rates relative to the rates adopted by the Commission in Docket No. 28840.

97. TCC accepted Cities' recommended service life and survivor curves for two FERC accounts and net salvage for one FERC account. Differences exist between TCC and Cities and/or Commission Staff with respect to service life and survivor curves for seven FERC accounts and with respect to net salvage for 20 FERC accounts.

98. TCC's service life and survivor curves, as modified by the above finding of fact, are reasonable and should be adopted for all FERC accounts, except FERC accounts 365, 368, 371, and 373.

99. Commission Staff's recommendations should be adopted regarding the survivor curves (but not its proposed net salvage values), and the resultant depreciation rate should be adopted for FERC accounts 365, 368, and 371.

100. Cities' recommendation regarding the survivor curve and depreciation rate for FERC account 373 is reasonable and should be adopted.

101. TCC properly removed net proceeds from 1999 and 2005 building sales from consideration of net salvage value regarding FERC Account 390, because the net salvage received from sales of various buildings in those years were not generated in the ordinary course of TCC's business.

102. The inflation embedded in TCC's historical information will likely be experienced in the future.

103. TCC's historical information regarding cost and retirements of its assets properly imposes costs on the customers who benefit from the use of those assets.

104. The depreciation rates requested by TCC as set forth in TCC Exhibit 66 are reasonable and should be approved for all FERC accounts except FERC accounts 365, 368, 371, and 373. TCC's depreciation rates should be applied to the adjusted plant-in-service as of June 30, 2006, in order to calculate the reasonable and necessary depreciation accrual expense for cost of service.

105. The survival curves and resultant depreciation rates recommended by Commission Staff (but not its net salvage values) are reasonable and should be approved for FERC accounts 365, 368, and 371. The depreciation rates resulting from the survival curve recommended by Commission Staff should be applied to the adjusted plant-in-service as of June 30, 2006, in order to calculate the reasonable and necessary depreciation accrual expense for cost of service in FERC accounts 365, 368, and 371.

106. The survival curve and resultant depreciation rate requested by Cities is reasonable and should be approved for FERC Account 373. The depreciation rate resulting from the survival curve requested by Cities as set forth in TCC Exhibit 66 should be applied to the adjusted plant-in-service as of June 30, 2006, in order to calculate the reasonable and necessary depreciation accrual expense for cost of service in FERC account 373.

107. Regarding sales of certain buildings in FERC Account 390, TCC removed from its depreciation study the proceeds from sales in 1999 and 2005, along with the associated costs of removal, and the original costs of the buildings.

108. The approach TCC used regarding sales of buildings in FERC Account 390 is reasonable, comports with the applicable accounting requirements, and provides the full benefit of the sale, including the gain, to customers, through reduction of rate base and associated reduction of the depreciation accrual.

109. TCC experienced 50% or higher net salvage results for FERC Account 390 in six of 22 years (1984-2005) included in its depreciation study.

110. After 1999, 2005 was the first year in which TCC received net gains from salvage of buildings in FERC Account 390 that exceeded 50%.

111. The last year that a net salvage rate of greater than 50% occurred for FERC Account 390 was 1994.

112. TCC's net salvage results for 1999 and 2005 from sales of buildings are not likely to recur regularly on the same scale.

113. As part of its implementation for ratemaking purposes of SFAS 143 ARO accounting for the legal obligations related to costs of removal of asbestos from buildings, TCC included an accretion expense of $73,000, which substitutes for the cost of removal of asbestos previously included in the cost of removal for depreciation purposes.

114. Because it is reasonable to implement for ratemaking purposes SFAS 143 ARO accounting for the legal obligations related to costs of removal of asbestos from buildings, the related accretion amount is reasonable and necessary.

115. TCC appropriately collected late payment charges in compliance with the existing tariff, using reasonable accounting practices.

116. During the test year, TCC performed transmission-related construction services, engineering, procurement, and other related construction services for the Lower Colorado River Authority (LCRA) on lines that will be owned by LCRA.

117. TCC is exiting the third-party construction business; thus, it reduced its test year margins (revenues less expenses) of $3.3 million down to $789,714, as a known and measurable adjustment to miscellaneous revenues.

118. TCC's adjustment to miscellaneous revenues to account for the decrease in third-party margins is reasonable, known, and measurable.

119. TCC is a member of an affiliated group eligible to file a consolidated federal income tax return.

120. The amount of the fair share of consolidated federal income tax savings allocated to TCC is $1,901,184 before gross up and $2,924,898 after gross up.

121. Ad valorem property taxes in the amount of $27,853,898 are reasonable and necessary expenses.

122. The transmission cost of service (TCOS) included in the final distribution cost of service should be synchronized with the transmission rates applied to the TCC distribution function based on the TCOS established for the TCC transmission function as a result of this case.

123. TCC's historical actual bad debt cost for the test year of $138,776 should be included in cost of service.

124. TCC's proposal to include $328,009 in rates for business and economic dues was unsupported by the preponderance of the evidence because some dues may have included legislative advocacy or lobbying expenses.

125. It is reasonable to sever from this proceeding issues related to Cities' and TCC's recovery of rate case expenses.

Load Research

126. In *Application of AEP Texas Central Texas Company for Authority to Change Rates*, Docket No. 28840 (Aug. 15, 2005), TCC was ordered to file TCC-specific load research data in its next rate case.

127. TCC filed company-specific load research data in this case.

128. TCC employed industry-accepted standard load research practices in developing the load research samples and demand estimates, which accurately represent the TCC rate class populations.

129. The overall result of TCC's load research study is a reasonable estimate of class demands for use in allocating costs in this case.

130. The changed load characteristics result from class usage changes.

131. The final numbers produced by TCC's load research study consistently represent the customers that moved from the non-interval data recorder (IDR) class to the IDR class as if they were members of the IDR class for the entire test year.

Cost-of-Service Study

132. In Docket No. 28840, the Commission's Order required TCC to perform a new distribution field study. TCC completed that study and used its results to allocate demand related distribution costs in the cost-of-service study used in this docket.

133. The cost-of-service studies performed by TCC were performed in a manner that is consistent with that used in TCC's most recent rate case, are reasonable, and should be approved.

134. It is appropriate to use a 100% demand allocator for distribution accounts 364 through 368.

135. The data in the cost-of-service study supporting the development of charges for IDR metered customers, the schedules, and workpapers collectively support the changes proposed by TCC for IDR metered customers.

136. All customers within a class pay the same metering charge, regardless of the type of meter they use.

137. IDR-metered customers receive a higher Customer Charge than non-IDR-metered customers in the same class, primarily due to the complexity of preparing the IDR-metered customer's bill.

Rate Design

138. TCC's rate design uses the same customer classes ordered by the Commission in Docket No. 22344, Order No. 40.

139. TCC's proposed textual changes and changes to the standard allowance values in the Facilities Extension Schedule are unopposed and are reasonable.

140. TCC's proposed pilot program for front-of-the-lot subdivisions, as modified by Commission Staff, is reasonable.

141. TCC's request to continue to provide facilities rental services under the Distribution Voltage Facilities Rental Service and System Integral Facilities Rental Service tariff schedules, as updated in this proceeding, until January 1, 2011, is unopposed and is reasonable.

142. The increases assigned to each of the generic rate classes are the result of moving each rate class to unity (*i.e.*, an equalized rate of return or full recovery of allocated costs).

143. Applying an across-the-board increase when actual cost data is available is contrary to Commission precedent, unjustified, and should be rejected.

144. An adjustment to the revenue allocation for the intra-class functions is neither necessary nor appropriate.

145. Modification of the customer service, metering, and distribution function revenue requirements unjustifiably strays from the equalized cost-of-service study.

146. TCC's proposed changes to the customer charges are based on cost, are consistent with Commission precedent, and should be approved.

Riders

147. TCC's proposed Municipal Franchise Fee Adjustment–City (MFFA-C) rider would be used to reflect a change to a specific municipality's franchise fee.

148. Under the proposed MFFA-C rider, municipal franchise fee adjustment that applies to a specific municipality would be applied to bills of retail customers who are located within the specific city's municipal limits.

149. TCC's proposed Rider MFFA-C should be rejected as it would create confusion with potentially over 100 different rates.

150. Having different rates in each municipality in TCC's service territory is contrary to the Commission's desire for uniform, simple rates.

151. The Commission has a pending rulemaking to change the energy efficiency rules in *Amendments to Energy Efficiency Rules and Templates*, Project No. 33487, which was put on hold pending proposed legislation.

152. It is premature to adopt a new method of energy efficiency cost recovery, such as the rider TCC proposed in its application, until the Commission adopts new rules, as required by recent legislation.

Discretionary Service Fees

153. Discretionary service fees are billed to the REPs or distribution end-use retail customers for the cost of performing a specific distribution service requested by the REP or end-use retail customer.

154. Discretionary service fees are charged to the party that causes the cost to be incurred so that other parties not requiring the service do not have to pay for the cost through base rates.

155. All TDUs must offer the discretionary services defined in the Standardized Discretionary Services Section of the Tariff.

156. TCC's proposed discretionary service fees are based on the cost to perform each discretionary service.

157. TCC's proposed discretionary fees, including the disconnect and reconnect fees, are reasonable and should be approved.

Tariff Formatting and Language

158. Several areas in TCC's filed Standardized Discretionary Services portion of its tariff do not conform to the pro forma tariff approved in Project No. 29637.

159. The formatting changes recommended by Commission Staff should be made in order to comply with the Commission's rule.

160. Commission Staff's recommended changes to the proposed Broken Meter Seal and After Hours Temporary Removal fees should be made.

161. Commission Staff's recommended language changes to Section 6.2.3.3.7, Meter Enclosure Seal Breakage, should be approved.

Termination of the ISA Riders

162. Pursuant to the ISA entered in Docket No. 19265, the merger savings and rate reduction riders related to the merger of AEP and Central and Southwest Corporation (CSW) terminate with a change in TCC's rates.

163. TCC was allowed to terminate the Docket No. 19265 merger savings and rate reduction riders upon its filing of bonded rates, effective May 30, 2007.

164. TCC should continue to be allowed to terminate the Docket No. 19265 merger savings and rate reduction riders upon the entry of a final order in this proceeding that changes TCC's rates.

II. Conclusions of Law

1. TCC is an electric utility as defined by PURA § 31.002, and, therefore, it is subject to the Commission's jurisdiction under PURA §§ 32.001, 33.051, and 36.102.

2. TCC is a T&D utility as defined in PURA § 31.002(19).

3. SOAH has jurisdiction over all matters relating to the conduct of the hearing in this case, including the preparation of a Proposal for Decision, pursuant to PURA § 14.053 and TEX. GOV'T CODE ANN. § 2003.049(b).

4. TCC provided adequate notice of this proceeding in compliance with P.U.C. PROC. R. 22.51.

5. Pursuant to PURA § 33.001, each municipality in TCC's service area that has not ceded jurisdiction to the Commission has jurisdiction over the Company's application, which seeks to change rates for distribution services within each municipality.

6. The Commission has jurisdiction over an appeal from a municipality's rate proceeding pursuant to PURA § 33.051.

7. PURA § 36.110 authorizes a utility to put changed rates, not to exceed its proposed rates, into effect in all areas in which the utility sought to change its rates under bond if the Commission fails to make its final determination before the 151st day after the date that the proposed change would otherwise have gone into effect had the operation of the proposed rates not been suspended. TCC's proposed effective date for its proposed rates was December 14, 2006, because TCC was authorized to implement a changed rate under bond effective with usage beginning on May 14, 2007, subject to refund, because the Commission did not make its final determination of rates on or before May 13, 2007.

8. The effective date of the change in rates approved in this case was extended to be consistent with P.U.C. SUBST. R. 25.241(i) and by agreement of TCC, consistent with P.U.C. PROC. R. 22.33(c).

9. The rates approved in this proceeding are based on original cost, less depreciation, of property used and useful to TCC, consistent with PURA § 36.053.

10. TCC's treatment of its debt restructuring costs conforms to the determinations the Commission made regarding these costs in its orders in *Application of Central Power and Light Company for Approval of Unbundled Cost of Service Rate Pursuant to PURA § 39.201 and Commission Substantive Rule 25.344*, Docket No. 22352 (Oct. 5, 2001) and Docket No. 28840 (Aug. 15, 2005), should be approved.

11. PURA § 36.065(a) provides that electric utility rates shall include "expenses for pensions and other postemployment benefits, as determined by actuarial or other similar studies in accordance with generally accepted accounting principles, in an amount the regulatory authority finds reasonable."

12. TCC's requested pension expense, which accounts for negative pension expense under SFAS 87 related to former generation employees, is in accordance with PURA § 36.065.

13. TCC's requested adjusted test-year amount of postretirement benefits under SFAS 106, which included a transition adjustment amortization related to former generation employees, is in accordance with PURA § 36.065.

14. GAAP, with respect to pension cost, are determined in accordance with SFAS 87 and SFAS 88.

15. P.U.C. SUBST. R. 25.231(c)(2)(D) prohibits including in rate base the portion of TCC's pension prepayment asset capitalized to CWIP.

16. Inclusion in rate base of TCC's approved pension prepayment asset and offsetting accumulated deferred income taxes comports with GAAP and PURA § 36.065.

17. No modification would be proper to the rate base treatment or to the 15-year amortization to cost of service of the debt restructuring costs TCC incurred in connection with business separation ordered in Docket Nos. 22352 and 28840.

18. The return on equity and overall return authorized in this proceeding are consistent with the requirements of PURA §§ 36.051 and 36.052.

19. PURA § 39.302(4) allows "the costs of issuing, supporting, and servicing transition bonds and any costs of retiring and refunding the electric utility's debt and equity securities in connection with the issuance of transition bonds" to be included in qualified up-front costs of securitization. Costs in the amount of $1,669,612 that TCC incurred in issuing Matagorda Navigation District No. 1 Pollution Control Bonds Series 2005 and B in 2005 were not incurred in "retiring and refunding . . . [TCC's] debt and equity securities in connection with the issuance of transition bonds," which occurred in late 2006.

20. The costs in the amount of $1,669,612 initially incurred in issuing Matagorda Navigation District No. 1 Pollution Control Bonds Series 2005 and B in 2005 are properly included in TCC's cost of debt calculation. P.U.C. SUBST. R. 25.231(c)(1)(C)(i).

21. TCC's decisions to retire and refund debt using the proceeds of the securitization were prudent under the prudence standard articulated in *Application of Gulf States*

Utilities Company to Change Rates, Docket No. 7195, 14 P.U.C. Bull. 1943, 1969-1970, 2429 (CoL 14) (May 16, 1998).

22. For ratemaking purposes, P.U.C. SUBST. R. 25.231(c)(1)(C)(i) requires the cost of debt to be "the actual cost of debt at the time of issuance, plus adjustments for premiums, discounts, and refinancing and issuance costs."

23. The affiliate expenses included in TCC's rates are consistent with the requirements of PURA § 36.058.

24. PURA § 36.065(a) authorizes an unbundled transmission and distribution utility to include in rates the "pension and other postemployment benefits" related to the employees of its predecessor's generation function.

25. As used in PURA § 36.065(a), "pension and other postemployment benefits" (OPEB) includes pension costs under SFAS 87, postretirement benefits under SFAS 106, and postemployment benefits under SFAS 112.

26. Pursuant to P.U.C. SUBST. R. 25.231(b)(1)(H), OPEB shall be included in an electric utility's cost of service for ratemaking purposes based on actual payments made.

27. PURA § 36.064 permits a utility to self-insure "potential liability or catastrophic property loss, including windstorm, fire, and explosion losses, that could not have been reasonably anticipated and included under operating and maintenance expenses." The Commission shall approve a self-insurance plan under that section if it finds the coverage in the public interest, the plan, considering all of its costs, is a lower cost alternative to purchasing commercial insurance, and ratepayers receive the benefits of the savings.

28. A catastrophic property damage loss self-insurance program with an annual accrual of $1,300,000 and a target reserve amount of $13 million is in accordance with PURA § 36.064 and P.U.C. SUBST. R. 25.231(b)(1)(G).

29. PURA § 36.060 requires the use of a consolidated tax savings (CTS) adjustment when computing an electric utility's federal income taxes.

30. PURA §§ 36.061 and 36.062 and P.U.C. SUBST. R. 25.231(b)(2)(A) disallow recovery of legislative advocacy expenses included in professional or trade association dues.

31. PURA § 39.903(g) no longer applies to TCC, which is subject to competition.

32. TCC's proposed level of energy efficiency funding complies with PURA § 39.905(f).

33. P.U.C. SUBST. R. 25.342(f)(1)(D)(ii)(III) requires a utility to "credit all revenues received . . . during the test year after known and measurable adjustments are made to lower the revenue requirement" of the T&D utility. TCC's proposal to make a known and measurable change to its test year margins of $3.3 million and then reduce its revenue requirement by the adjusted margin of $789,714 complies with this requirement.

34. TCC's proposed rate design and cost allocation are consistent with the requirements of PURA §§ 36.003 and 36.004.

35. Termination of the rider credits associated with the Commission's order in Docket No. 19265, contemporaneous with implementation of bonded rates in this proceeding, is consistent with the provisions of PURA § 36.110 and with the express language of the Integrated Stipulation and Agreement approved by the Commission in Docket No. 19265.

III. Ordering Paragraphs

The proposal for decision prepared by the SOAH ALJs is adopted to the extent consistent with this Order.

1. TCC's application is granted to the extent provided in this Order.

2. All issues relating to the recovery of Cities' and TCC's rate case expenses are severed from this proceeding and consolidated with Proceeding to Consider Rate Case Expenses Severed from Docket No. 33310 (*Application of AEP Texas North company for Authority to Change Rates*, Docket No. 34301 (pending)).

3. TCC shall file tariff sheets consistent with this Order no later than 20 days after receipt of this Order. The compliance tariff, and all filings related to it, shall be filed in Tariff Control Number 35093, and shall be styled: *Compliance Tariff of AEP Texas Central Company Pursuant to Final Order in P.U.C. Docket No. 33309, (Application of AEP Texas Central Company for Authority to Change Rates)*. The filing shall include a transmittal letter stating that the tariffs attached are in compliance with the order, giving the docket number, date of the order, a list of tariff sheets filed, and any other necessary information. No later than 10 days after the date of the tariff filings, Commission Staff shall file its comments recommending approval, modification, or rejection of the individual sheets of the tariff proposal. Responses to the Commission Staff's recommendation shall be filed no later than 15 days after the filing of the tariff. The Commission shall by letter approve, modify, or reject each tariff sheet, effective the date of the letter.

4. Pursuant to PURA § 36.110(d) TCC shall (1) refund or credit bills for money collected under the bonded rates put into effect on or after May 30, 2007 in excess of the base rate revenue increase ordered in this docket; and (2) include interest on that money at the current approved Commission approved interest rates. TCC shall file in Tariff Control Number 35093 calculations supporting the amounts and a tariff to implement the refund or credit.

5. The tariff sheets shall be deemed approved and shall be become effective upon the expiration of 20 days from the date of filing, in the absence of written notification of modification or rejection by the Commission. If any sheets are modified or rejected, TCC shall file proposed revisions of those sheets in accordance with the Commission's letter within 10 days of the date of that letter, and the review procedure set out above shall apply to the revised sheets.

6. Copies of all tariff-related filings shall be served on all parties of record.

7. All other motions, requests for entry of specific findings of fact and conclusions of law, and any other requests for general or specific relief, if not expressly granted, are denied.

SIGNED AT AUSTIN, TEXAS the 13th day of December 2007.

PUBLIC UTILITY COMMISSION OF TEXAS

BARRY T. SMITHERMAN, CHAIRMAN

JULIE PARSLEY, COMMISSIONER

PAUL HUDSON, COMMISSIONER

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STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

DE 06-028

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Petition for Approval of Delivery Service Rates

Order Approving Settlement Agreement

ORDER NO. 24,750

May 25, 2007

APPEARANCES: Robert A. Bersak, Esq. and Gerald M. Eaton, Esq. for Public Service Company of New Hampshire; Meredith A. Hatfield, Esq. of the Office of Consumer Advocate on behalf of residential ratepayers; Amy Ignatius, Esq. for the New Hampshire Office of Energy and Planning; and Suzanne G. Amidon, Esq. of the Staff of the New Hampshire Public Utilities Commission.

I. BACKGROUND AND PROCEDURAL HISTORY

On April 12, 2006, Public Service Company of New Hampshire (PSNH) filed a petition requesting a series of rate adjustments, for effect July 1, 2006, as follows: (1) a reduction to the stranded cost recovery charge (SCRC), (2) a reduction to the energy service charge, (3) a permanent increase to the retail transmission and distribution rates, and (4) in connection with the request for permanent delivery rate base increases, a temporary increase to delivery rates. The Commission considered the first two requests in other proceedings (Docket Nos. DE 06-078 and DE 05-164, respectively). This docket concerns the transmission and distribution rates; in this order, we approve a settlement agreement establishing new charges.

The Commission issued an order of notice on April 27, 2006, scheduling a prehearing conference for May 10, 2006. The Office of Consumer Advocate (OCA) entered an appearance on May 2, 2006. There were timely intervention requests from four jointly appearing wood-

burning independent power producers (Pinetree Power, Inc., Pinetree Power-Tamworth, Inc., Bridgewater Power Company, L.P., and Hemphill Power and Light Company; collectively, the Wood IPPs), Unitil Energy Systems, Inc. (UES), Granite State Electric Company d/b/a National Grid (National Grid) and the New Hampshire Office of Energy and Planning (OEP).

The prehearing conference took place as scheduled on May 10, 2006. At the prehearing conference, the Commission granted all pending petitions to intervene. With respect to National Grid and UES, the Commission granted intervention, as requested by the companies, limited to the receipt of documents exchanged between PSNH and Staff and participation in technical sessions.

On May 17, 2006, the Commission issued a secretarial letter approving a procedural schedule agreed upon by the parties and Staff. On May 30, 2006, PSNH filed a proposed revised delivery service tariff accompanied by supporting testimony of President Gary A. Long, Vice President John M. MacDonald, Rates and Regulatory Services Manager Stephen R. Hall, as well as two witnesses employed by PSNH affiliate Northeast Utilities Service Company: Director of Corporate Financial Policy George J. Eckenroth and Director of Revenue Regulation and Load Resources Robert A. Baumann.

A hearing on temporary rates was held on June 22, 2006, at which the Commission heard testimony in support of a settlement agreement resolving this phase of the proceeding. The settlement agreement provided for temporary increases of $8 million to transmission revenues and $16.5 million to distribution revenues, effective with bills rendered on and after July 1, 2006. On June 30, 2006, the Commission approved the temporary rates settlement agreement in Order No 24,645. On the same date, the Commission issued Order No. 24,643 suspending the tariff revisions proposed by PSNH and scheduling a prehearing conference on the permanent delivery

rate case filing for July 19, 2006. Pursuant to the procedural schedule approved by the Commission on July 26, 2007, the parties conducted discovery.

The Business and Industry Association (BIA) filed a motion for late intervention on August 25, 2006, which the Commission granted on September 19, 2006.

On November 17, 2006, PSNH filed updated pro forma adjustments and revisions to the company's initial revenue request. Staff and the OCA filed testimony on December 8, 2006.[1] Pursuant to the procedural schedule, settlement discussions took place on January 30 and 31, and February 21 and 22, 2007, which resulted in a settlement agreement signed by PSNH, the OCA and Staff. PSNH filed the Settlement on February 26, 2007. On March 9, 2007, PSNH submitted a list identifying the exhibits to be introduced at hearing. The hearing on the Settlement was held on March 13, 2007, as scheduled.

II. INITIAL POSITIONS OF THE SETTLING PARTIES AND STAFF

A. PSNH's May 2006 Petition

In its petition,[2] PSNH requested a permanent increase in delivery (distribution and retail transmission) revenues of $49.8 million ($11 million associated with transmission charges and $38.8 million associated with distribution charges) to take effect on July 1, 2006. PSNH said that its existing permanent delivery rates were inadequate to provide cost recovery and a reasonable return to investors on its installed plant providing service to customers.

[1] Staff testimony was filed as follows: Steven E. Mullen filed testimony regarding revenue requirements and operating expenses, Pradip K. Chattopadhyay filed testimony regarding cost of capital, George R. McCluskey filed testimony regarding the proposed transmission cost adjustment mechanism (TCAM) and Rate B rate design, and Michael D. Cannata, Jr. of the Liberty Consulting Group filed testimony regarding reliability programs and vegetation management issues. For the OCA, Kenneth E. Traum filed testimony regarding revenue requirements and operating expenses; consultant Stephen G. Hill filed testimony regarding cost of capital.

[2] The petition also included PSNH's positions with respect to its request for temporary rates. For a discussion of temporary rates, *see* Order No. 24,645.

According to the Company, it needed to make significant investments in its distribution system, primarily to accommodate load and peak demand growth and to replace aging and obsolete equipment. PSNH indicated that it did not anticipate an increase in energy sales sufficient to support the necessary capital investment. Therefore, it requested an additional adjustment to rate base to reflect base additions through December 31, 2006.

For the twelve-month period ending December 31, 2005, PSNH said its delivery business segment earned a return on equity (ROE) of 6.59 percent which, it stated, was significantly below any measure of a fair and reasonable return. Consequently, PSNH requested a 10.5 percent ROE based on a capital structure of 51.87 percent long-term debt and 48.13 percent common equity.

PSNH proposed implementing a reliability enhancement program (REP) to provide an additional $5 million in distribution revenue requirements. According to PSNH, the program would improve reliability through enhanced capital and O&M (operations and maintenance) expenditures. PSNH based its REP, in part, on recommendations made by Stone and Webster Management Consultants, a firm engaged by PSNH to perform an independent review of PSNH's distribution system pursuant to the Commission's decision resolving the previous delivery service rate case filed by the Company.[3]

According to PSNH, since the last delivery rate case pension expenses had increased to an annual level of $11 million per year, and medical expense associated with both current and retired employees had increased over 40 percent. In addition, PSNH requested approval to increase the annual contribution to the major storm cost reserve (MSCR) fund from $1 million to

[3] *See Public Service Co. of New Hampshire* 89 NH PUC 523, 526-527 (2004).

$3 million to recognize actual storm costs which had caused the reserve to have a negative balance of $2.5 million.

To provide electric service to its customers, PSNH acquires wholesale transmission service from parent company Northeast Utilities (local network service) and from regional transmission organization ISO-New England (regional network service). PSNH stated that, during the test year, transmission expense was the single most significant area of cost increase. The increase in transmission expense reflected increased transmission rates, both for regional and local service, approved by the Federal Energy Regulatory Commission (FERC). According to PSNH, the FERC sets these rates to recover transmission-related revenue requirements and adjusts them each year.[4] Unlike revenue requirements calculations in New Hampshire, the FERC determines wholesale transmission revenue requirements based upon year-end investment in transmission plant for the prior year and includes forecasts of transmission costs (regional and local) and construction work in progress (CWIP) for local network service.

Currently, PSNH recovers these costs through a separate line item on customer bills. According to the Company, these costs have continued to increase, creating additional risk of non-recovery for PSNH in the test year and the 2006 rate year. Consequently, PSNH proposed to adjust this line item periodically to maintain an equal balance between actual retail transmission expenses incurred by PSNH and the payments made by PSNH retail customers for these costs. Specifically, similar to the energy service rate mechanism, PSNH proposed to set its retail transmission rates based on forward looking cost and revenue estimates that would be reconciled to actual values annually, each January 1. PSNH refers to this proposed adjustment clause as TCAM, for transmission cost adjustment mechanism.

PSNH also proposed six tariff changes in addition to the TCAM as follows:

[4] The rates are adjusted twice yearly for local network service and once yearly for regional network service.

- Closing the sawmill retention delivery service Rate SR to new applicants.
- Increasing certain service charge fees and field collection fees.
- Increasing the surcharge for new, single-phase overhead line extensions along a public way.
- Updating the interruption credits section of the voluntary interruption program, Rate VIP, and offering the program during winter months.
- Eliminating all references to transition service Rate T and all references to transition energy service or transition service.
- Updating the fixed price estimate under Rate EOL (efficient outdoor lighting).

B. PSNH's November 17, 2006 Updated Filing

On November 17, 2006, PSNH filed updated pro forma adjustments[5] and revised its request for a revenue increase. PSNH asked for an additional $5 million for the REP, making its total request $10 million per year for reliability improvements. In addition, the Company requested an increase to rate base to account for additional electric plant in service during 2006. As a result of various adjustments in the revised pro formas, PSNH's requested increase to delivery service revenue requirements rose from $49.8 million per year to approximately $60.2 million per year. It proposed to recover the $60.2 million by increasing distribution rates, transmission rates and various service charges by $44.3 million, $13.5 million and $2.4 million, respectively.

C. Office of Consumer Advocate

In his prefiled written testimony, OCA witness Kenneth Traum stated that PSNH had improperly matched rate base, revenues and expenses. As a result, he recommended a revenue increase of only $17.321 million, with an equal percentage increase to all customer classes. Mr.

[5] In general terms, a "pro forma adjustment" is a change to a utility's revenue requirements that includes known and quantifiable recurring expenses that were not part of the expenses incurred during the test year used to develop the initial revenue requirement. In this case, the test year was the year ended December 31, 2005. The pro forma adjustments include changes to revenues and expenses occurring in the 12 months of 2006.

Traum opposed the requested transmission cost adjustment mechanism, provided for a $1.72 million annual funding level for the major storm cost reserve, and did not support any specific increase for system reliability except for tree trimming.

OCA consultant Stephen Hill testified in support of an ROE of 9.00 percent, which, with a recommended capital structure consisting of 46 percent common equity and 54 percent total debt, resulted in a recommended overall cost of capital of 7.20 percent.

D. Commission Staff

Staff witness Steven Mullen supported a recommended revenue requirement of $285.469 million, an increase of $39.928 million as compared to the Company's proformed test year operating revenues. In calculating the revenue requirement, Mr. Mullen removed post-test year plant additions and related adjustments from the calculations of rate base and revenue requirements. Based on the recommendations of Michael Cannata, Staff's consultant on reliability issues, Mr. Mullen included an incremental $7.5 million to his recommended annual revenue requirements. Finally, he proposed a $1.7 million annual funding level for the major storm reserve fund, with an additional proposal that PSNH bring the fund into a positive balance by including the negative reserve balance, plus $1 million, to the temporary rate reconciliation that would take place in this proceeding.

Additional Staff testimony was offered by Pradip Chattopadhyay, who recommended an ROE of 9.12 percent. Using a capital structure that consisted of 47.66 percent common equity, 51.17 percent long-term debt and 1.18 percent short-term debt, Mr. Chattopadhyay recommended an overall cost of capital of 7.29 percent.

Staff witness George McCluskey supported PSNH's request to establish a TCAM to reconcile its transmission costs and revenues. In addition, Mr. McCluskey proposed changes to

PSNH's existing rate design for the transmission and distribution components of its backup delivery service Rate B. According to Mr. McCluskey, his proposed changes would allocate costs to customers on the basis of their use of backup service and would enhance fairness and efficiency.

Finally, Mr. Cannata made certain recommendations regarding PSNH's distribution system practices and procedures. He also recommended an annual funding level of $7.5 million for the REP for a period of five years, with recommendations for revisions to PSNH's proposed REP. Regarding vegetation management, Mr. Cannata supported annual funding of $11 million, an increase from PSNH's requested $8.6 million. Mr. Cannata also made certain recommendations concerning the MSCR that were incorporated into the testimony of Mr. Mullen.

III. SETTLEMENT AGREEMENT

At the March 13, 2007 hearing, the settlement was presented by a joint panel of witnesses representing PSNH, the OCA and the Staff. A summary of the substantive provisions of the settlement follows.

A. Delivery Service Rate Changes

The Settlement provides for three changes to PSNH's delivery service rates. The first is an increase that would be effective on July 1, 2007, reflecting a $37.681 million increase to PSNH's delivery service revenue requirement. That increase comprises an increase to the distribution and transmission components of PSNH's delivery service revenues of approximately $26 million and an estimated $11 million, respectively. The July 1, 2007 rate increase would also include a one-year recoupment (described below) of the difference between revenues received using the temporary rates effective July 1, 2006, and the permanent rates to be

implemented effective July 1, 2007. The second recommended change to the delivery service rates is a step increase to be effective January 1, 2008, designed to recover additional distribution capital additions placed in service between July 1, 2007, and December 31, 2007. The final recommended change to delivery service rates is a decrease to remove the recoupment amount. That change would take place on July 1, 2008. Additional terms related to the delivery service rate changes are described below:

1. Uncollectible Expense

Beginning July 1, 2007, the portion of uncollectible expense related to energy service would be removed from delivery service revenue requirements and included in the determination of energy service rates. Based on calculating the proportion of energy service revenue to total revenue in the test year, the amount to be shifted to energy service revenue requirements is $2,030,000, or 52 percent of the total uncollectible expense. In addition, in order to reduce the potential for uncollectible expense associated with large customer accounts, PSNH agreed to review its deposit and credit policy for large customers and provide a report of its review to Staff and the OCA, by November 1, 2007, for their review and comment.

2. Stipulated Cost of Capital

For all periods covered by the settlement, the distribution revenue requirement would be calculated using an overall cost of capital of 7.55 percent, determined using a return on common equity of 9.67 percent and PSNH's test year capital structure including short term debt as shown in the table below:

	Proformed Total Amount in $ (000s)	Weight	Cost of Capital	Actual Weighted Cost
Total Common Equity	454,649	47.66%	9.67%	4.61%
Long Term Debt	488,157	51.17%	5.63%	2.88%
Short Term Debt	11,220	1.18%	5.25%	0.06%
Total Capitaliation	954,026	100.00%		7.55%

3. Maintenance Tree Trimming Expense

The distribution revenue requirement was reduced by $506,000 in the settlement to recognize a portion of maintenance tree trimming expense incurred by PSNH that it will attempt to recover from Verizon. The OCA and Staff agreed to support PSNH in its attempts to seek recovery from Verizon.

4. Major Storm Cost Reserve (MSCR)

The settlement provides that, effective July 1, 2007, PSNH would be allowed to increase its annual accrual to its MSCR from $1 million to $1.7 million. In addition, in recognition of a negative balance in the current MSCR account, the settlement provides that PSNH would amortize and recover from customers over a period of three years, beginning July 1, 2007, the negative balance including a return at the stipulated cost of capital as well as an additional $1 million, with the objective of having a $1 million balance in the MSCR at the end of the three year period. For settlement purposes, the amount to be amortized and recovered over the three year period is estimated at $9.2 million. The MSCR would be reconciled using actual costs including a return at the stipulated cost of capital. Additionally, the signatories to the settlement agreed to review the status of the MSCR no later than January 1, 2009 to determine whether any changes to the $1.7 million annual accrual amount or the reserve recovery level are necessary.

5. Rate Base

The agreed upon distribution revenue requirement for effect on July 1, 2007 is based on PSNH's December 31, 2006 distribution rate base plus an additional $25 million to recognize a portion of the distribution capital additions PSNH will place in service between January 1, 2007 and June 30, 2007. If two-thirds of PSNH's actual total distribution capital additions during that period amounts to less than $25 million, the adjustment to rate base would include the two-thirds amount rather than the $25 million. In such a case, the distribution rate levels for effect July 1, 2007 would be adjusted accordingly.

6. Reliability Enhancement Program (REP)

The settlement calls for adoption of the REP that was proposed and later modified by PSNH along with the additional measures and practices recommended in the testimony of Staff's consultant, Mr. Cannata. The REP would remain in effect for the five-year period specified in Mr. Cannata's testimony, funded at an annual level of $10 million beginning July 1, 2007, with such funding level included in the July 1, 2007 distribution revenue requirement increase. On or about April 1 of each subsequent year, PSNH would file a report with the Commission that includes (1) detail regarding PSNH's actual REP activities and costs for the previous calendar year, (2) PSNH's planned REP activities and costs for the current calendar year, (3) an explanation of the process it used to determine the REP activities undertaken in the subject year, and (4) an identification of which REP activities recommended by Mr. Cannata were performed in the subject year. The report would also include the revenue requirements associated with the actual and planned capital additions and expenses since the inception of the REP.

7. January 1, 2008 Distribution Rate Change

As described earlier, the settlement includes a recommendation that PSNH be allowed to implement a step increase to its distribution rates effective January 1, 2008. That increase would consist of the incremental revenue requirements associated with an additional $20 million of distribution capital additions placed in service between July 1, 2007 and December 31, 2007. To the extent two-thirds of the actual total distribution capital additions made during that six-month period is less than $20 million, the two-thirds amount would be used as the adjustment to rate base, with the resulting revenue requirements and rate levels adjusted accordingly.

Related to the issue of delivery service rate changes, the settlement provides that the delivery service rate adjustments be implemented on a bills-rendered basis, consistent with the implementation of temporary rates.

B. Recoupment

The Commission previously authorized PSNH to implement temporary rates effective July 1, 2006. The Settlement allows for a twelve-month recovery period for the difference between revenues received by PSNH pursuant to those temporary rates and the permanent rate level established per the settlement during the period July 1, 2006 through June 30, 2007. The twelve-month recoupment period would begin July 1, 2007 and end June 30, 2008, with a return at the stipulated cost of capital. The recoupment amount for the period July 1, 2006 through June 30, 2007 would be $3.035 million, with certain adjustments made during that period to arrive at the total recoupment amount. Specifically, the portion of the recoupment amount attributable to the period July 1, 2006 through December 31, 2006 is based on the distribution revenue requirement set forth in the testimony of Staff witness Mullen with the following adjustments: (1) uncollectible expense would be included at the test year amount of $3.904

million, (2) the overall cost of capital would be 7.55 percent, (3) the annual MSCR accrual would be $1 million, and (4) the REP revenue requirements would be removed. The recoupment amount for the final six months of the recoupment period, January 1, 2007 through June 30, 2007, takes into account those same adjustments along with one additional adjustment to adjust the rate base for that period to reflect the five-quarter average rate base as of December 31, 2006. Also, the overall recoupment has been reduced to reflect the $514,000 gain on the sale of the Laconia area work center, resulting in the gain accruing to the benefit of PSNH's customers.

C. Transmission Cost Adjustment Mechanism (TCAM)

As contemplated by the settlement, the TCAM would be a fully reconciling mechanism whereby PSNH would recover all of its costs for transmission-related services. The signatories to the settlement agreed to the adoption of the TCAM beginning July 1, 2006. PSNH agreed to make a filing, no later than June 1, 2007, to set the TCAM rate level for effect on July 1, 2007. As part of that filing, PSNH agreed to reconcile the actual and estimated transmission revenues and expenses – determined on an accrual accounting basis – for the period July 1, 2006 through June 30, 2007. For the purpose of establishing transmission rates going forward, the filing would also include a forecast of transmission expenses for the period July 1, 2007 through December 31, 2007. After 2007, the TCAM would be adjusted annually for effect on January 1.

D. Rate Design

The settlement includes the recommendation that the allocation of revenue responsibility to class and rate design as set forth in PSNH's permanent rates filing be approved, with certain modifications. The modifications relate to PSNH's backup delivery service (Rate B). The settlement sets the initial transmission demand charge for Rate B at $0.30 per kilowatt (kW) or kilovolt-ampere (kVA), whichever is applicable, of backup contract demand in each month with

potential adjustment for (1) reconciliation of transmission charges for the period July 1, 2006 through June 30, 2007, and (2) projected transmission costs to be incurred in the period July 1, 2007 through December 31, 2007.The Rate B distribution demand charge would be $3.00 per kW or kVA of backup contract demand in each month, prior to any adjustment for recoupment.

The signatories agreed that changes to Rate B transmission charges would be made by splitting the initial Rate B transmission charge into two components: a "base component" of $0.13 per kW or kVA per month and an "incremental component" of $0.17 per kW or kVA per month, with separate procedures for adjusting each of the components. Changes to the incremental component would be adjusted on a pro forma basis in the same manner that transmission prices for all other classes are changed. If the transmission pricing for Rate B results in undue shifting of costs to other classes of customers or among Rate B customers, the settling parties and Staff agreed to consult on remedies to propose to the Commission.

Regarding recoupment, the signatories agreed that it will be recovered from each class on a proportionally equal basis. Similarly, the same method will be used to decrease rates and charges at the end of the recoupment period.

E. Other Tariff Changes

The Settling Parties and Staff recommended that the following tariff changes proposed by PSNH be implemented:

- Sawmill retention delivery service Rate, Rate SR, closed to new applicants;
- Establishment of a new field collection fee and revisions to certain existing service charges;
- An increase in single-phase line extension monthly surcharges from 8 cents per foot per month to 14 cents per foot per month;
- An increase in the three-phase line extension credit from $300 to $325;

- The cost of line extensions built on private property be based on up-front estimated costs with no adjustments to reflect actual costs when construction is complete;[6]

- The voluntary interruption program, Rate VIP, revised to (1) clarify that customers participating in the program will receive interruption credits for hourly interruption periods in which they are receiving energy service from PSNH, (2) provide PSNH the option to offer Rate VIP during the winter months, and (3) provide PSNH the flexibility to offer the ISO-New England demand response programs in lieu of or in addition to Rate VIP;

- PSNH to be allowed to provide fixed price estimates at the customer's option under Rate EOL and Rate SSP; and

- Other housekeeping revisions to the tariff as summarized in the testimony of Mr. Hall for PSNH.

IV. POSITIONS OF NON-SETTLING PARTIES

A. Office of Energy and Planning

At hearing, the Office of Energy and Planning stated that, while it is not a signatory, it did not oppose the settlement. OEP added that the settlement appeared to resolve the delivery rate case in the best interest of both PSNH and ratepayers.

B. BIA and Wood IPPs

Neither the BIA nor the Wood IPPs participated in the settlement negotiations. At hearing, Staff stated that both the BIA and the Wood IPPs had authorized Staff to represent that neither party objected to the settlement.

V. PENDING MOTIONS FOR CONFIDENTIAL TREATMENT

Between May 19, 2006 and March 9, 2007, PSNH filed seven motions for confidential treatment of certain discovery responses as follows:

1. May 19, 2006

[6] On an annual basis, PSNH agreed to review the aggregate costs of private property line extensions, compare the total actual costs to the total estimated costs billed to customers and provide the results of its review to the Staff and the OCA.

PSNH sought confidential treatment of customer-specific usage information regarding the University of New Hampshire (UNH) and Groveton Paper Board. PSNH stated that the requested information is financially or commercially sensitive to UNH and Groveton, and public disclosure of the information would likely constitute an invasion of privacy within the meaning of RSA 91-A:5, IV. PSNH contended that the limited benefits of disclosing customer-specific usage data were outweighed by the invasion of customer privacy if such information were publicly disclosed.

2. May 30, 2006

PSNH sought confidential treatment pursuant to RSA 91-A:5, IV on invasion-of-privacy grounds for information related to compensation of corporate officers, information which a utility is required by N.H Code Admin. Rules Puc 1604.01(a)(14) to submit in connection with a rate case. PSNH stated that compensation to certain trustees and top officers of its parent corporation, Northeast Utilities, is publicly disclosed in documents filed with the Securities and Exchange Commission (SEC) and the FERC, and that copies of these filings are routinely provided to the Commission. However, PSNH noted that the details of compensation paid to other officers of PSNH are not publicly disclosed or otherwise disseminated or reported to other regulatory agencies.

Similarly, PSNH sought confidential treatment of the list of all voting stock owned or controlled, directly or indirectly, by PSNH officers and directors. PSNH noted that this information is also part of standard rate-case filing requirements pursuant to Puc 1604.01(a)(15). PSNH stated that it reports stock ownership of the trustees and certain top officers of NU to the SEC and routinely files the same information with the Commission. PSNH avers that the details of stock ownership by other officers of PSNH is not publicly disclosed or otherwise

disseminated. PSNH contends that the public disclosure of NU common stock ownership by officers of NU which is not reported to other regulatory agencies would constitute an invasion of employee privacy for those employees and is therefore is exempt from disclosure pursuant to RSA 91-A:5, IV. PSNH noted that, in its last general rate case, the Commission found that confidential treatment was justified for individual compensation for officers whose salaries were not publicly reported.

3. March 8, 2007

PSNH requested confidential treatment of the response to Staff data request TS-03, Q-TS-007, which asked for a copy of financial statements presented to NU's board of trustees. PSNH asserts that these statements represent financial information maintained as confidential by the company and, therefore, are exempt from disclosure pursuant to RSA 91-A:5, IV.

PSNH stated that the financial statements provided in response to this request include NU's consolidated income statement, balance sheet and the statement of cash flows for the 2006 Budget and the 2006-2010 forecast presented to the NU trustees. PSNH averred that the trustees need access to this information presented in an unconstrained manner in order to decide upon the best corporate direction to follow in the future. PSNH states that the management who prepare these financial statements must feel free to disclose any details of where the corporation is going, both the good news and the bad. PSNH contended that, if management or the trustees knew that these internal financial projections would be shared with the public, there would be a chilling effect upon comprehensive full disclosure by management, and less information would be available to the trustees for critical corporate decision-making. PSNH stated that the harm of disclosure clearly outweighs the need for public disclosure and that the Commission should grant the motion for protective treatment.

4. March 8, 2007 Motion re: Blackstart Units

PSNH requested confidential treatment of the company's responses to Staff data request NSTF-05, Q-STAFF-087, which requested the identification of generators in New England that are designated as Blackstart units. PSNH requests protective treatment pursuant to both paragraphs IV (concerning confidential, commercial or financial information) and VI (concerning records related to emergency functions) of RSA 91-A:5 . PSNH explained that Blackstart units are generators that have their own source of power and, therefore, can start themselves and produce power to start other generators at the same site and generators at other generating stations that lack Blackstart capabilities. PSNH stated that Blackstart units can bring the New England generating and transmission system back from a catastrophic shutdown of the entire grid. Consequently, PSNH asserted that the location and identification of Blackstart units is very sensitive. PSNH averred that the disclosure of the identification of Blackstart units would make it possible for persons who wanted to cause harm to the region to attack the bulk power supply system.

In support of its motion, PSNH stated that the regional transmission organization, ISO-New England, treats generator information needed for the operation of the bulk power supply system confidentially, hence the information requested by Staff data request NSTF-05, Q-STAFF-087 is confidential commercial or financial information exempt from disclosure pursuant to RSA 91-A:5, IV. In addition, PSNH pointed out that RSA 91-A:5, VI contains a separate exemption for "records pertaining to matters relating to the preparation for and the carrying out of emergency functions. . . that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life." PSNH

asserted that the identity and location of Blackstart generation units should be kept confidential under this exemption as well.

According to PSNH, using a balancing test to weigh the importance of keeping the record of this proceeding public with the harm from disclosing PSNH's Blackstart generators, the harm clearly outweighs the need for public disclosure. Therefore, PSNH requested that the Commission grant its request for confidential treatment of the responses to Staff data requests NSTF-05 and Q-STAFF-087.

5. March 8, 2007 Motion re Customer-Specific Usage Information.

PSNH requested confidential treatment of the responses to OCA data request NOCA-01, Q-OCA-014, Staff data requests NSTF-04, Q-STAFF-027 and-029, and Staff data requests NSTF-05, Q-STAFF-065, -080, and -088 because the responses and the attachments contain historical consumption, and demand or revenue totals for several individual PSNH customers. PSNH based its request on RSA 91-A:5, IV which exempts from disclosure confidential commercial and financial information.

PSNH contended that the limited benefits of disclosing customer specific information is outweighed by the harm done to the customers by disclosing their customer specific information. Further, PSNH states that the responses do not form the basis of the settlement filed in this proceeding, and will not be part of the evidentiary record.

6. March 8, 2007, Motion re Contract with Wiggins Airways

PSNH requests the Commission grant confidential treatment for responses to Audit Staff data request AUDIT-13, Q-AUDIT-004, which sought a copy of PSNH's contract with Wiggins Airways. According to PSNH, since the acquisition of PSNH by Northeast Utilities, the two companies have contracted for air services between Manchester-Boston Regional Airport

(Manchester) and Brainard Airport in Hartford, Connecticut. PSNH stated that the contract with Wiggins Airways was a product of a solicitation of bids and that the bids were kept confidential. PSNH argues that disclosure of the contract may put Wiggins at a competitive advantage during the next solicitation of bids and PSNH would then have less opportunity to obtain the lowest price for this service, or to choose from a number of potential bidders. PSNH contended that the contract represents confidential commercial or financial information and therefore is exempt from disclosure pursuant to RSA 91-A:5, IV.

PSNH asserted that the harm from disclosure of the confidential terms of the contract outweighs the importance of public disclosure, and that while Staff needed the information to conduct the audit, PSNH was confident that the response to AUDIT-13, Q-AUDIT-004 will not be introduced into evidence in this proceeding.

VI. COMMISSION ANALYSIS

A. Settlement Agreement

N.H. Code Admin. Rules Puc 203.20(b) provides that the Commission shall approve disposition of any contested case by settlement "if it determines that the result is just and reasonable and serves the public interest." *See also* RSA 541-A:31, V(a) (authorizing resolution of contested cases "by stipulation, agreed settlement, consent order or default"). In general, the Commission encourages parties to attempt to settle issues through negotiation and compromise "as it is an opportunity for creative problem-solving, allows the parties to reach a result more in line with their expectations, and is often a more expedient alternative to litigation." *Concord Electric Co.*, 87 NH PUC 694,708 (2002). However, even where all parties enter into a settlement agreement, the Commission cannot endorse the terms of the settlement "without independently determining that the result comports with applicable standards." *Id.*

We have examined the proposed settlement and, based on the record in this proceeding, find that implementation of the settlement will be in the public interest and will result in rates that are just and reasonable. PSNH originally requested a total permanent rate increase of $49.801 million that it amended on November 17, 2006 to include several pro-forma adjustments resulting in a revised revenue requirement of $60.244 million. The signatories to the settlement recommended a permanent increase in PSNH's revenue requirement, for effect on July 1, 2007, of $37.681 million, with approximately $26 million allocated to distribution costs and $11 million allocated to transmission costs. The July 1, 2007 delivery increase of $37.681 million includes recoupment of revenues due to the difference between PSNH's authorized temporary rates that became effective on July 1, 2006 and the level of permanent rates we approve today for effect July 1, 2007, as provided for in RSA 378:29. The permanent revenue requirement increase of $37.681 million does not include the effect of TCAM. It also does not include the additional adjustments to the delivery revenue requirement that will occur on January 1, 2008, to reflect $20 million of additional distribution rate base additions PSNH will make as part of its capital investment between July 1, 2007 and December 31, 2007. The adjustments to revenue requirement include a final rate change on July 1, 2008, expected to be a rate decrease of slightly over $9 million, to reflect primarily the end of the one-year recovery of revenue resulting from the difference between permanent rates and temporary rates. The various rate changes, considered collectively, form a reasonable resolution of concerns associated with PSNH's investment in plant during the test year and potential earnings erosion due to investment in non-revenue producing capital additions made outside the test year that are needed to meet an increasing peak load.

The deteriorating load factor of PSNH, a characteristic seen throughout New Hampshire and New England, will require solutions beyond the scope of this proceeding. Nonetheless, PSNH should be taking all reasonable steps to improve its load factor in a cost-effective manner. Further, the step adjustments proposed in the settlement are consistent with what we have approved in the past. See *Unitil Energy Systems, Inc.* Order No. 24,677 (October 6, 2006) slip op. at 20 and cases therein cited. The step adjustments will allow PSNH to include in distribution rates base non-revenue producing plant that is used and useful, consistent with RSA 378:28. We will require PSNH to file a report with the Commission detailing the magnitude of these costs as these step adjustment requests are made so we can determine that the plant being added to rate base is prudent, used and useful as required by RSA 378:28.

The signatories to the settlement stipulated to a 9.67 percent return on equity to use in the overall cost-of-capital. The ROE is consistent with our most recent delivery rate case, a case similar enough in scope and time to this stipulated ROE to assure us that the 9.67 percent continues to represent an appropriate return for investors facing the risks associated with a franchised distribution utility such as PSNH. See *Unitil Energy Systems, Inc.* Order No. 24,677 (October 6, 2006) and dockets therein cited. We point out that approval of the settlement includes our approval of the transmission cost adjustment mechanism (TCAM), an adjustment clause that allows PSNH to recover the increasing costs of transmission in a timely manner and a mechanism that significantly reduces PSNH's financial risk. We find that the overall cost-of-capital, as shown in Attachment 2 to the Settlement, is appropriate.

A key component to the settlement is the importance and level of funding for reliability. The signatories recommend $10 million in annual revenue requirements to fund the reliability enhancement program. We accept the initiatives contained in the reliability enhancement

program, including the additional measures and recommendations of Staff's consultant, Mr. Cannata, and will approve them as proposed. The proposed revenue requirement to improve reliability represents a significant increase in funding. We will closely monitor the reports that PSNH will provide detailing its expenditures and programs to ensure that customers will experience improved reliability.

In the decision resolving PSNH's most recent delivery service rate case, *Public Service Company of New Hampshire* 89 NH Puc 523 (2004), the Commission declined PSNH's request to authorize the use of a transmission cost adjustment mechanism for purposes of reconciling transmission expenses and revenues. At that time, transmission investment had not escalated to the levels seen over the past few years. Those costs, driven primarily by large transmission investment in southwest Connecticut, are approved by the Federal Energy Regulatory Commission and reflected in the tariff of ISO-New England. The increasing level of transmission costs has clearly added financial pressure to PSNH. In fact, during the test year, transmission expenses were PSNH's single largest area of cost increase. Adoption of the proposed transmission cost adjustment mechanism, which allows PSNH to reconcile its actual transmission costs with the transmission revenue contained in the settlement, will reduce the risk of increasing transmission expenses to the Company. We will accept the recommendation of the settling parties and Staff to allow PSNH to institute a TCAM, subject to PSNH continuing to comply with its responsibilities to support cost-effective transmission solutions when participating in New England Power Pool committees before ISO-New England and at FERC.

We also have reviewed the rate design and tariff changes set forth in the settlement and find them just and reasonable. The changes to Rate B appear to reflect more accurately the actual costs incurred by that customer class. We agree that undue cost shifting could occur as

Rate B is structured although we note that, under the settlement, Rate B customers will pay significantly lower distribution and transmission costs than they would have paid under the existing tariff or as proposed by PSNH.

The settlement increases line extension surcharges from $0.08 per foot per month to $0.14 cents per foot per month, a result that is reasonable considering the existing rate has not changed in many years. We also approve of the changes to the voluntary interruptible rate (Rate VIP). The program changes will provide more value to PSNH and its customers. We support the provision to add a section to Rate VIP that may include ISO-New England's demand response programs.

Finally, the Staff and settling parties propose to investigate several matters and report their findings by November 1, 2007. These requirements include investigations of: non-capital intensive methods to address the increasing usage in peak-price hours; whether customers are charged the actual costs the company incurs in initiating or expanding service; whether it is appropriate to charge customers an estimate or actual costs for installation or expansion of facilities; and whether the company needs to take additional steps to avoid commercial customers from leaving service with large, unpaid accounts. We direct Staff to commence these investigations and to schedule technical sessions, as needed, to conduct an appropriate review of outstanding issues by the November deadline.

In conclusion, we accept the recommendations of the settling parties and Staff as resolution of the issues in this docket.

B. Confidentiality

The Right-to-Know law provides citizens with the right to inspect all public records in the possession of the Commission. RSA 91-A:4, I. The statute contains an exemption, invoked

here, for "confidential, commercial or financial information." RSA 91-A:5, IV. In most cases, a balancing test weighing the interests for and against confidential treatment is used to determine whether confidential treatment should be granted. *See Union Leader Corp. v. New Hampshire Housing Fin. Auth.*, 142 N.H. 540 (1997).

We separately address the motion claiming confidential treatment of the identification of New England "blackstart" generation units. RSA 91-A:5, IV, provides that

> [r]ecords pertaining to matters relating to the preparation for and the carrying out of all emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life

are also exempt from disclosure. PSNH invokes this statutory provision for the protective treatment of the identification of blackstart units.

In our view, it is not clear that when the Legislature adopted the "emergency functions" exemption it intended to include within that exemption information developed by a private party as opposed to that developed by local or state safety officials. We need not resolve the issue, however, because any reasonable application of the requisite balancing test under the "confidential, commercial or financial information" exemption would lead to a determination that the information about blackstart units is exempt from disclosure. PSNH makes a compelling argument that these generation facilities perform functions which support essential power supply in New England. The potential for grave harm to the New England power system that could result from the release of this information greatly outweighs the public interest in this information and we, therefore, grant PSNH's request for confidential treatment of the identification of the blackstart units.

We note that no parties have objected to any of the motions for protective treatment and that the information for which confidential, protective treatment is sought is similar to information for which the Commission has granted protective treatment in the past. Accordingly, we will grant the remaining motions. Consistent with past practice, the protective treatment provisions of this Order will be subject to the ongoing rights of the Commission, on its own motion or on the motion of Staff, any party, or any other member of the public to reconsider in light of RSA 91-A, should circumstances so warrant.

Based upon the foregoing, it is hereby

ORDERED, that the terms of the Settlement Agreement among Public Service Company of New Hampshire, the Office of Consumer Advocate and Commission Staff are hereby APPROVED; and it is

FURTHER ORDERED, that the Motions for Protective Order are hereby APRPOVED; and it is

FURTHER ORDERED, that Public Service Company of New Hampshire shall make tariff filings conforming with this Order within 30 days hereof pursuant to N.H Code Admin. Rules Puc 1603.02(b).

By order of the Public Utilities Commission of New Hampshire twenty-fifth day of May, 2007.

Thomas B. Getz	Graham J. Morrison	Clifton C. Below
Chairman	Commissioner	Commissioner

Attested by:

Debra A. Howland
Executive Director & Secretary

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held in the City of Albany on October 17, 2007

COMMISSIONERS PRESENT:

Patricia L. Acampora, Chairwoman
Maureen F. Harris, dissenting
Robert E. Curry, Jr.
Cheryl A. Buley

CASE 06-E-1433 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Orange and Rockland Utilities, Inc. for Electric Service.

CASE 06-E-1547 - Petition of Orange and Rockland Utilities, Inc. Regarding Disposition of Property Tax Benefits from the Towns of Haverstraw and Orangetown.

ORDER SETTING PERMANENT RATES, RECONCILING OVERPAYMENTS DURING TEMPORARY RATE PERIOD, AND ESTABLISHING DISPOSITION OF PROPERTY TAX REFUNDS

(Issued and Effective October 18, 2007)

BY THE COMMISSION:

INTRODUCTION

By this order, we establish permanent electric rates for Orange and Rockland Utilities, Inc. (Orange and Rockland or the Company). Rates will be unchanged from those currently in effect, so that Orange & Rockland's tariff will not change except for the removal of its temporary status. However, we are increasing the allowance included in rates for the costs of pensions and other post-employment benefits (OPEBs) incurred by Orange and Rockland. Consequently, it is likely that the Company's prospective earnings will appropriately be nearer to the allowed return established herein, rather than at the excessive levels experienced by the Company most recently.

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

CASE 06-E-1433 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Orange and Rockland Utilities, Inc. for Electric Service.

CASE 06-E-1547 - Petition of Orange and Rockland Utilities, Inc. Regarding Disposition of Property Tax Benefits from the Towns of Haverstraw and Orangetown.

ORDER SETTING PERMANENT RATES, RECONCILING OVERPAYMENTS DURING TEMPORARY RATE PERIOD, AND ESTABLISHING DISPOSITION OF PROPERTY TAX REFUNDS

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Our concern regarding excessive earnings by the Company, resulting in rates that were not just and reasonable, led us to institute this case and to make Orange and Rockland's rates temporary as of March 1, 2007. In this order, we determine that ratepayers have overpaid since March 1, 2007 and order that such overpayments be applied to the deferred balances due for pension and OPEB expense.

Also in this order, we address Orange and Rockland's petition regarding the disposition of tax benefits received as a result of its litigation with the Town of Orangetown and the Town of Haverstraw. We will allow the Company to retain 10% of those net benefits for shareholders as recognition and incentive for the Company to undertake such efforts to reduce its costs.

PROCEDURAL HISTORY

We have considered this case on several previous occasions. We instituted the proceeding by Order to Show Cause on December 15, 2006. Thereafter we issued an order on interlocutory appeals regarding the schedule for consideration of temporary rates, requiring the matter to be ready for our consideration in February of 2007.[1] Following our February session, we made Orange and Rockland's electric rates temporary at their current levels by order issued March 1, 2007. We also denied a petition for rehearing of the Order Concerning Interlocutory Appeals by our order dated May 18, 2007. The relevant procedural developments leading to each of those orders is set forth in them, and we will not repeat it here.

Consequently, we will recount the procedural history that begins with the establishment of procedures and a schedule for consideration of permanent rates in this case. After canvassing the parties, the presiding ALJ issued a ruling

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[1] Order Concerning Interlocutory Appeals (issued February 1, 2007).

establishing the schedule for consideration of permanent rates on March 8, 2007. Pursuant to that ruling, the Company filed supplemental and updated testimony on March 16, 2007. Staff filed responsive testimony on May 3, 2007, and Orange and Rockland submitted rebuttal testimony on May 10, 2007.

Meanwhile, on December 19, 2006, Orange and Rockland had filed a petition pursuant to Public Service Law (PSL) §113 regarding the disposition of property tax benefits from the Towns of Haverstraw and Orangetown in Rockland County, in which the Company asked that property tax benefits allocable to Orange and Rockland's electric service be shared by the Company and its customers. That petition was assigned Case No. 06-E-1547. On April 11, 2007, DPS Staff Counsel, by letter to the ALJ presiding in Case 06-E-1433 served on all parties in both cases, requested that the hearing on the property tax petition be held in conjunction with the hearing in Case 06-E-1433. Orange and Rockland consented to this process, and no other party objected to the consolidation of the two cases for hearing purposes. Consequently, Staff included its analysis and recommendation regarding the Company's property tax refund petition in its May 3, 2007 pre-filed testimony, and Orange and Rockland's May 10, 2007 rebuttal testimony included a response on the property tax issue.

Thereafter, the parties engaged in a series of settlement negotiations in an attempt to resolve all pending issues. Based on representations by the parties that those negotiations were productive, the schedule for conducting an evidentiary hearing to consider the pre-filed testimony was postponed several times in rulings and corresponding notices issued May 18, 2007, June 1, 2007, June 11, 2007 and June 20, 2007. When it was determined that the settlement negotiations would not lead to resolution of the case, the litigation schedule was resumed, and the parties appeared before the ALJ

for evidentiary hearings on July 11, 2007 and July 13, 2007. As noted, those hearings included testimony and cross-examination on the issues pending in both Case 06-E-1433 and Case 06-E-1547.

Pursuant to a briefing schedule established at the conclusion of the evidentiary hearings, as subsequently modified on request of a party, the parties submitted post-hearing briefs on August 3, 2007 and reply briefs on August 10, 2007. Initial briefs were submitted by Orange and Rockland, Department of Public Service Staff, the Town of Ramapo by Supervisor Christopher P. St. Lawrence, and the New York State Consumer Protection Board (CPB). Reply briefs were received from Orange and Rockland and Staff.[2]

On July 2, 2007, Orange and Rockland filed a petition and complaint pursuant to CPLR Article 78 in the New York State Supreme Court of Albany County seeking a judgment and order annulling and vacating the temporary rates order. At present, that case remains pending before the state court.

Notice of these cases has been published in the New York State Register. In addition, a Notice and press release soliciting comments were issued in August of 2007. No non-party comments have been received.

RATE OF RETURN

Capital Structure

Staff and the Company have two disputes regarding the appropriate capital structure to be used to calculate the rate of return in this case. First, whereas Orange and Rockland relies on its stand-alone capital structure, without regard to

[2] As set forth in a July 30, 2007 Ruling Establishing Procedures for Consideration of Revenue Decoupling and Energy Efficiency on July 30, 2007, consideration of a revenue decoupling mechanism and the specifics of an energy efficiency plan for Orange and Rockland will occur in a further phase of Case 06-E-1433.

its corporate parent, Consolidated Edison, Inc. (CEI), Staff readjusts Orange and Rockland's capital structure in light of all of CEI's holdings, attributing similar equity ratios for both regulated and non-regulated subsidiaries. Second, Staff and the Company present information at different points in time and dispute which information should be considered in making a forecast for the rate year ending June 30, 2008. We will address each of these issues in turn.

We will adopt Staff's adjustments to Orange and Rockland's capital structure to reflect the consolidated capital structure of its parent holding company. Staff's adjustment provides the more realistic estimate of the appropriate ratios on which to develop Orange and Rockland's overall cost of capital. This practice is consistent with the approach we followed recently in setting rates for New York State Electric and Gas Corporation and with the other precedents cited in that order.[3] We are not persuaded to deviate from this established practice by the arguments Orange and Rockland raises here.

The Company notes that both Moodys and Fitch establish their bond ratings for Orange and Rockland based on its stand-alone corporate structure. While the rating agencies are entitled to exercise their judgment in carrying out their evaluations, their practices are not binding or dispositive for us in our ratemaking practices. In any event, we note that Standard & Poors relies on the consolidated entity to determine its ratings. Further, even those agencies that rate Orange and Rockland separately from its corporate parent consider the financial and business position of the parent when establishing the subsidiary's bond rating.

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[3] Case 05-E-1222, New York State Electric and Gas Corporation-Electric Rates, Order Adopting Recommended Decision with Modifications (issued August 23, 2006), p. 87.

Orange and Rockland also argues that Staff's position is inconsistent with our recent adoption of a joint proposal in a Consolidated Edison steam case, in which the capital structure was established on a stand-alone basis for Consolidated Edison Company of New York.[4] We do not regard that order as an expression of general policy regarding capital structure. Cases presented to us as joint proposals based upon settlements among the parties reflect numerous trade-offs and, therefore, must be considered as a whole. In such a case, the resolution of a particular item such as capital structure does not establish a precedent or our definitive policy on that particular issue.

We also find Staff's forecast to be more accurate in other respects. Staff forecasts capital structure for the year ending June 30, 2008 by starting with the structure for December 31, 2006, and then updating for later events reflected in forecasts submitted by Company witnesses in the Con Edison gas rates proceeding.[5] Staff assumes that such changes for the forecast rate year would result in an increase of $66.8 million of Orange and Rockland common equity for the second quarter of 2007.[6] That level of increase would bring the Company's common equity to a level consistent with the equity ratio forecast by Company witnesses.[7]

In contrast, the Company appears to rely upon capital structure information that was submitted in the temporary rate phase of this case for the year ending December 31, 2007. Although the Company purported to submit an updated filing for

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[4] Case 05-S-1376, Consolidated Edison Company of New York, Inc. - Steam Rates, Order Determining Revenue Requirement and Rate Design (issued September 22, 2006).

[5] Tr. 1033, citing testimony of Company Witness Cunha in Case 06-G-1332, Consolidated Edison Company of New York, Inc.-Gas Rates.

[6] Tr. 1032.

[7] Id.

the rate year ended June 30, 2008, that presentation is identical to what was presented for the year ending December 31, 2007.[8] As a consequence, only Staff's presentation accounts for the proper time period on which our rate determination here is based. We therefore rely upon Staff's capital structure presentation.

Cost of Debt

Staff and Orange and Rockland differ in their cost of debt calculations due to differing estimates for the cost of an issuance of 10-year debentures contemplated for September 2007. Because the issuance has not yet occurred but is still contemplated, we must select the most appropriate forecast in lieu of the unknown actual cost. We also take into account the delay in issuance by reducing the time during the rate year that the debt is outstanding by one month.

The Company's presentation estimates the cost for this debt issuance based on Blue Chip Financial Forecasts of Treasury rates and a spread to that Treasury rate "based on current spreads in the near term and average historical spreads for later periods." The result is an interest rate for the new debentures of 6.48%.

Staff asserts that the Company's estimate results in a spread above Treasury rates of 176 basis points, which Staff views as excessive.[9] Staff instead calculated the cost of the September 2007 debt issuance by using an 83 basis point spread above the Treasury rate, to mirror the spread above the Treasury rate reflected in the Company's debt issuance of October 2006.

Neither estimate is consistent with current market conditions. Moody's Credit Perspectives reports a current

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[8] Staff Initial Brief, at 29. See Ex. 27, E-10, p. 15; Ex. 27, E-11, p. 13; Ex. 27, E-13, p. 1 (using the same capital structure for years ending December 31, 2007, December 31, 2008, and June 30, 2008).

[9] Staff Reply Brief at 15; Staff Initial Brief at 32.

spread of about 130 basis points on bonds of similar credit quality to Orange and Rockland. We updated our cost of debt estimate for Orange and Rockland consistent with the latest information on spreads and Treasury rates. The overall cost of debt based upon this information is 6.24%.

Cost of Equity

The evidence in this proceeding indicates the parties' understanding and agreement that the cost of equity should properly be set at a level that will furnish sufficient earnings to assure the financial integrity and creditworthiness of the firm in order to attract capital on reasonable terms. These standards are well established by court precedents such as Bluefield Waterworks[10] and Hope.[11] Those parties submitting testimony regarding an appropriate return on equity (ROE) generally support a combination of methods, rather than reliance on a single method of computing ROE. Thus, both the Staff and Company witnesses perform analyses using the discounted cash flow (DCF) and the capital asset pricing model (CAPM) methodologies. Orange and Rockland also employs a third risk premium analysis. Both Staff and the Company rely on the use of proxy groups in conducting their analyses. The use of more than one method applied to proxy groups tends to correct for aberrations that might otherwise skew results if one specific approach were applied solely to the utility for which the Commission was setting rates.

The disagreements between Staff and the Company relate to the technical application of the various methodologies, the selection of the proxy groups, and the use of other data inputs necessary to the calculations. Staff generally follows the

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[10] Bluefield Waterworks & Improvement Co. v. Public Service Commission of West Virginia, 262 U.S. 679 (1923).

[11] Federal Power Commission v. Hope Natural Gas Company, 320 U.S. 391 (1944). Bluefield and Hope are cited by Orange and Rockland witness Morin at Tr. P-724-25.

methodology recommended by the Recommended Decision in the Generic Finance Proceeding,[12] arriving at an ROE recommendation of 8.95%. CPB and Ramapo support and adopt the Staff position.[13] Orange and Rockland performs some alternative calculations and arrives at an ROE of 11.2%. Based on our analysis of this record, we find that an appropriate allowed ROE for Orange and Rockland is 9.1%, as discussed below.

1. Discounted Cash Flow (DCF)

Staff uses a two-stage methodology, making separate calculations of the forecasted growth in dividends in the short term and the long term sustainable growth in dividends.[14] The two-stage methodology is based on the calculation that was recommended in the Generic Finance proceeding Recommended Decision and has been generally employed in our cases. The calculation of long-run sustainable growth is based upon each proxy group company's projected earnings retention growth as well as the likely effect of future issuances of common stock.[15]

In contrast, Orange and Rockland uses a single-stage methodology, relying upon forecasts of earnings growth as a surrogate for future dividend growth. The Company is highly critical of the earnings retention growth calculation performed by Staff in the second stage of Staff's DCF analysis. According to the Company's testimony, there is circularity in this approach because an ROE forecast--i.e., the end result of the analysis--is used as a data input to implement the method.

Orange and Rockland's use of single stage earnings per share growth as the appropriate DCF growth rate is not reliable,

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[12] Case 91-M-0509, Proceeding on Motion of the Commission to Consider Financial Regulatory Policies for the New York State Utilities, Recommended Decision (July 19, 1994).

[13] CPB Initial Brief, p. 2; Ramapo Initial Brief, p. 4

[14] Tr. 1048.

[15] Id.

and we will not adopt it here. The company has not demonstrated any link between its earnings per share growth estimate and the future dividend growth of the proxy group based on the actual dividend pay-out policies of the companies in that group. Moreover, there is no evidence suggesting that Orange and Rockland's earnings growth rate estimate is sustainable over time.[16] The Company effectively concedes these points and supports the two-stage approach when it notes that it is widely expected that utilities will continue to lower their dividend pay-out ratios over the next several years.[17] Such declines in dividend pay-out ratios will typically result in declines in dividend growth. Consequently, short run dividend growth is likely to differ from longer run sustainable dividend growth.

Orange and Rockland's argument regarding the circularity of Staff's sustainable growth calculation is overstated. The retention growth component of the sustainable growth calculation relies on a prediction of expected future earned rates of return on common equity for a proxy group composed mainly of holding companies owning both regulated utilities and unregulated businesses. While these forecasts of expected future earnings will consider the return that investors expect regulators to allow for the utility subsidiaries, these earnings forecasts also reflect investor expectations about how a wide variety of other factors, unrelated to the allowed cost of equity, will affect the overall earnings of the holding company.

We also find the proxy group employed by Staff in its DCF calculation superior to the Company's proxy group. Staff carefully explains and supports its selection of comparable companies to make up the proxy group of companies used in the

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[16] Tr. 1061

[17] Tr. 766.

DCF analysis.[18] Notably, Orange and Rockland does not challenge or criticize Staff's proxy groups, but merely offers its own alternative. In contrast, Staff is highly critical of the Company's proxy groups. The record here supports a finding that these groups are too risky because Orange and Rockland includes companies that do not receive 70% or more of their operating revenues from utility operations, companies that are not investment grade, and companies involved in various restructuring activities.[19]

We continue to endorse the annual DCF model used by Staff here. We reject Orange and Rockland's criticism that this model ignores the time value of quarterly dividend payments.[20] As Staff points out, we rejected this theory long ago.[21]

We also continue to support the use of six months' worth of stock prices as the input into the DCF calculation, rather than the current stock price. Orange and Rockland is correct in noting that such data can be stale.[22] Consequently, it might be appropriate to use current prices in conducting DCF analyses in other circumstances, and we would not necessarily reject such an input out of hand. However, use of the six-month data does serve to limit volatility, and it assures better alignment of the dividend yield calculation and the underlying data used to estimate investors' expected growth. Consequently, particularly in this case, where Staff has otherwise put forward a superior and reliable DCF analysis, we see no need to disturb

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[18] Tr. 1040-47.

[19] Tr. 1059-60.

[20] Orange & Rockland Initial Brief at 24.

[21] Cases 27651 & 27710, New York Telephone Company-Rates, Opinion No. 81-3 (issued January 19, 1981), cited in Generic Finance Recommended Decision, supra.

[22] Tr. P-795, Orange & Rockland Initial Brief at 24.

its calculation here to substitute the current price of stock as an input.

In sum, then, we adopt Staff's DCF calculation without change as one important component into the ROE calculation.

2. Capital Asset Pricing Model (CAPM)

Both Staff and the Company rely on the same methodology to perform their CAPM analyses. They disagree regarding the input for the market risk premium used in the analysis. The Company witness uses two sources for the market risk premium. The first source is data compiled in the study, *Stocks, Bonds, Bills, and Inflation, 2006 Yearbook*, produced by Ibbotson Associates, which includes historical returns from 1927 through 2005. The second source for the Company's market risk premium is a DCF analysis used to predict a prospective market risk premium, which the Company then averages with the historical Ibbotson figure. In contrast, Staff relies exclusively upon Merrill Lynch data published in Quantitative Profiles, containing the Market-Required Return for the S&P 500.[23]

Staff's calculation of the risk premium is superior here. As Staff explains, the Ibbotson data are stale and much less reliable than the up-to-date estimates available from Merrill Lynch. Although the Ibbotson data were relied upon in the Generic Finance RD, Staff explains that the Merrill Lynch publication was not available at the time of the Generic Finance RD and, since the Quantitative Profiles has been published, Staff has consistently recommended its substitution as a more preferable data source. For this reason, we have accepted use of the Merrill Lynch data, in our recent decision establishing

[23] Henry Testimony at 35.

rates for New York State Electric and Gas Corporation.[24] Staff also aptly criticizes the Company's forward-looking market risk premium calculation. The 11.27% dividend growth rate used in this method exceeds the total market return forecast by Merrill Lynch, and, without evidence to show that such a growth rate is sustainable, is unreliable.

On this record, there are serious criticisms that point to the unreliability of the Company's CAPM analysis. Staff's implementation of the method is therefore far more reliable and we adopt Staff's CAPM forecast.

3. Risk Premium Methodology

Staff did not conduct a further ROE analysis using the risk premium methodology, whereas Orange and Rockland submits two such analyses as part of its presentation. The Company's witness conducted a historical analysis for the industry as a whole, using Moody's Electric Utility Index.[25] Orange and Rockland then conducted a second, forward-looking analysis, relying on Regulatory Associates' Regulatory Focus to compare allowed returns of other utilities. Staff criticizes both of these methods for their failure to evaluate how Orange and Rockland compares with other utilities being studied. In response to Staff's criticism regarding the historical study, the Company asserts that Orange and Rockland is at least as risky as the average electric utility.[26] On reply, Staff asserts that this statement is incredible, given that the average debt rating for the industry as a whole is three full notches lower than the debt rating for Orange and Rockland.

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[24] Case 05-E-1222, New York State Electric and Gas Corporation-Rates, Order Adopting Recommended Decision with Modifications (issued August 23, 2006); see also Case 95-G-1034, Central Hudson Gas & Electric Corporation-Rates, Opinion No. 96-28 (issued October 3, 1996).

[25] Orange & Rockland Initial Brief at 27.

[26] Tr. P-810.

We agree with Staff that the hazards of comparing apples and oranges make the Company's risk premium analysis too unreliable to use in this proceeding. The significant differences among utilities and among the ways that allowed returns are set by regulatory commissions render such comparisons unreliable, absent careful effort and analysis to ensure comparability. For this reason, we will reject the risk premium methodology analysis proffered by Orange and Rockland and will rely instead solely on the DCF and CAPM analyses on this record.

4. Appropriate Weighting of ROE Methods

Orange and Rockland argues that the DCF methodology has inherent flaws such that it is inappropriate to accord it undue weight. Instead, Orange and Rockland proposes equal weighting of the DCF, CAPM and risk premium analyses it has performed. As noted above, we are forced to disregard the Company's risk premium analyses as too unreliable for use in this proceeding. Instead, we will take the results of Staff's DCF and CAPM analyses to make our ROE determination.

We will continue to accord two-thirds weight to the DCF result and one-third to the CAPM result as we have in past decisions. This result is consistent with the recommendation of the co-facilitators in the Generic Financing proceeding. We note some of the concerns raised by Orange and Rockland regarding undue weight on the DCF methodology. Many of these concerns are addressed by the two-stage DCF method employed by Staff. Moreover, the method offers the significant benefit of reliance on readily available, objective data to measure an indicator of real importance to investors.

Our decision to retain the current weighting of the two approaches is also based on concerns we have regarding the application of the CAPM. It is our general observation that, while the business risks of New York's electric utilities have

declined as generation assets have been divested, the betas of the holding companies owning electric utilities have in fact increased. While this increase in the volatility of holding company stock prices relative to the market could reflect increased utility risk, it could just as easily be attributable to the higher risks of holding company non-utility businesses. Also, it is possible that earnings volatility in the utility industry may be reduced in the future, if the industry adopts revenue decoupling mechanisms similar to those now under consideration in New York. Given concerns such as these, we are not now inclined to deviate from our long-held view that the CAPM methodology should not be entitled to more than one-third of the weight in our ROE determination.

5. Flotation Costs

There is a dispute between Staff and the Company as to the appropriate amounts to include in the ROE calculation to account for the cost of stock issuance. Whereas Orange and Rockland's witness includes 30 basis points to account for all issuance costs, both past and future, the Staff witness includes only nine basis points to anticipate an actual issuance during the forecast rate year. We will accept the Staff adjustment. Traditionally, we have only allowed recovery of such costs when there is a reasonable expectation that such costs will be incurred. The Company's attempt to reach back to past issuances is supported only by a hypothetical statement that such costs may not have been collected, rather than any proof to that effect.

6. Summary of ROE Analysis

Relying on the analysis presented by Staff, including the 2/3rds-1/3rd weighting of the DCF and CAPM methods, adopting Staff's credit quality adjustment and its estimate of flotation costs, we arrive at an allowed return on equity for the Company of 9.09%, which we will round up to 9.1%.

Summary of Overall Rate of Return

Based upon the foregoing discussion, we calculate Orange and Rockland's overall rate of return for the rate year as follows:

Component	Percentage	Cost Rate	Weighted Average
Long-Term Debt	49.95%	6.24%	3.12%
Customer Deposits	1.26	3.65	0.05
Preferred Stock	1.25	5.34	0.07
Common Equity	47.54	9.10	4.33
	100.00%		7.56%

EXPENSES

Labor Expense

The Company's presentation in this case includes an increase in labor expense for additional personnel to implement a new circuit reliability program and an emergency management and preparedness initiative. Staff accepts these expenses without adjustment, and we agree they are supported by the record. There remain disputes regarding (1) the impact of the Company's overhead line training program on its workforce of linemen, and (2) the scope of a productivity adjustment to be applied here.

1. Number of Linemen

Orange and Rockland proposes an adjustment in the budget for linemen of $316,000 to account for the employment of 10.5 additional linemen positions. It arrives at this figure by comparing the average employee level for the 12 months ended June 30, 2006 of 202.5 and comparing it with the actual employee level as of December 31, 2006, which was 213.[27] Staff asserts that levels as of December 31, 2006 are unusually high, due to the recent completion of the overhead line training program. Staff asserts that, since the training program is intended to maintain employee levels by replacing anticipated retirements,

[27] Tr. P-700-P-702; Staff Initial Brief at 9.

it is reasonable to anticipate a decline after December 31, 2006.[28] According to Staff, the employee level for the 12 months ending April 2007 averages 208. Consequently, on brief, Staff revises the initial position it put forth in testimony and supports an adjustment of an additional 5.5 positions to increase the budget by $166,000.

According to Orange and Rockland, its recent linemen training program, while ultimately intended to replace retiring workers, will result in an overall increase in the workforce in the short term. The Company notes that 20% of its employees are 55 or over and eligible for retirement, and an additional 20% of employees fall between the ages of 50-55.[29] It takes three and a half years for linemen to achieve the capability to perform live line work. Therefore, the Company explains, it is necessary to bring on new employees now in order to have a fully qualified staff when existing employees retire.

We will adopt the Company's normalizing adjustment of $316,000 rather than the Staff allowance of $166,000. The phenomenon of an aging workforce pervades the electric utility industry. Orange and Rockland appears to be taking proactive steps to ensure an appropriate transfer of knowledge to newer employees before its most experienced linemen retire. If, in the short term, this necessitates an increase above of what otherwise would be optimum staffing levels, we are supportive of those levels at this time to encourage appropriate training.

Of course, by building the higher number into rates at this juncture, we run the risk that rates will be overstated in the future as employee levels may ultimately decline at Orange and Rockland. We are confident that there will be an opportunity to reassess the number of linemen in setting rates for Orange and Rockland at some appropriate juncture in the

[28] Tr. P-892; Staff Initial Brief at 10.

[29] Tr. P-707.

future, however. Any correction in the appropriate number of linemen can be made at that future time. To aid us in that future assessment and to ensure that Orange and Rockland's efforts are successful, we will require Orange and Rockland to report to Staff its employee counts in this category through June 30, 2008.

2. Productivity Adjustment

In its updated testimony proposing permanent rate levels in this proceeding, the Company noted that this Commission traditionally imposes a one percent productivity adjustment upon the labor budget to account for anticipated productivity. Staff and the Company differ only as to the scope of this adjustment. Whereas the Company applies the one percent factor solely to wage rates, Staff applies the adjustment to a broader base of labor costs, fringe benefits and payroll taxes.[30]

According to Orange and Rockland, it is inappropriate to extend the adjustment to benefits, since reduction of benefits would imply an actual reduction in employees (rather than, for example, reduction in overtime).[31] Orange and Rockland further asserts that application of the adjustment to pensions and OPEBs violates the Commission's Policy Statement on Pensions and OPEBs, which provides for deferral and full payment of such costs.[32]

Staff is correct that our longstanding practice is to apply the productivity adjustment to total employment

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[30] Tr. P-894.

[31] Orange and Rockland Initial Brief at 11-12.

[32] Orange and Rockland Initial Brief at 12 citing Case 91-M-0890, Development of a Statement of Policy Concerning the Accounting and Ratemaking Treatment for Pension and Post Retirement Benefits Other Than Pensions, Statement of Policy and Order (issued September 7, 1993)(Policy Statement on Pensions and OPEBs).

compensation, including wages and benefits.[33] As Staff notes, the adjustment is a surrogate for specific adjustments to overall productivity gains. It is not intended to equate directly to either reduction in employee levels or denial of recovery of pension, OPEB, or any other benefits expense.[34] Consequently, we will adopt the full Staff adjustment of $112,000.

Tree Trimming

While Staff accepts the majority of the Company's forecasted budget for tree trimming and other transmission and distribution operation and maintenance expense, there is a dispute among the parties regarding the level of expense attributable to contractor tree trimming. Orange and Rockland claims justification for an allowance of $5.88 million. According to the Company, it is justified in allocating an additional one million dollars to contractor tree trimming expense for the year ending June 30, 2008, to reflect a significant expansion of "danger tree" programs on both its distribution and transmission systems. These expansions will result in an increase of $500,000 annually for each program.[35] Moreover, additional costs of $150,000 will be required to address new regulations.

Staff proposes to reduce the Company's request by $1.335 million, to $4.752 million.[36] Staff asserts that the Company has not met its burden of proof on this issue, because

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[33] Cases 90-E-0647, et al., Rochester Gas and Electric Corporation-Rates, Opinion No. 91-13 (issued June 25, 1991), p. 20; Case 28656, New Rochelle Water Company-Rates, Opinion No. 84-21 (issued August 16, 1984), pp. 9-10; Case 89-G-179, National Fuel Gas Distribution Corporation-Rates, Opinion No. 90-20 (issued July 19, 1990), pp. 16-18.

[34] Staff Initial Brief at 17-18.

[35] Staff Initial Brief at 14, Tr. P-622.

[36] Staff Initial Brief at 13, Tr. P-898.

it cannot accurately predict its actual danger tree work volume going forward. Ramapo supports the Staff position. It asserts that Orange and Rockland has spent less than it requested for tree trimming throughout the past four years.[37]

In response, the Company acknowledges that it cannot predict with specificity the exact number of danger trees that will need to be removed in the future. However, it argues that the inability to forecast with certainty is beside the point. Instead, the Company notes its "deep-seated belief that its proposed tree trimming expenditures are critical to improving service reliability."[38] The Company asserts that it will accept a one-way true up of these expenditures, such that the Company would defer for customer benefit the amount of any shortfall between budgeted amounts and actual expenditures.

We will accept both the Company's budgeted amount for tree trimming expense and its offer to defer shortfalls for customer benefit. In this way, we can best assure that critical reliability programs are fully funded and carried out, while at the same time, ensuring that ratepayers do not overpay for expenses that are not actually incurred. Staff's adjustment is therefore denied. Staff should continue to audit the Company's tree trimming program and the Company's expenditures.

Workers Compensation Expense

Staff proposes an adjustment to the Company's forecast for workers compensation costs, in order to set a level based on the annual three-year average of workers compensation expense for 2004-06.[39] However, Staff proposes to use reserve accounting, so that Orange and Rockland's actual expenditures are fully funded by ratepayers. It appears that the Company accepts this proposed accounting treatment. In any event, we

[37] Ramapo Initial Brief at 4-5

[38] Orange and Rockland Reply Brief at 5.

[39] Staff Initial Brief at 12-13.

will adopt Staff's estimate as reasonable and the use of reserve accounting to protect the both the Company's and ratepayers' interests.

Pension and OPEB Expense

Staff proposes to increase the expense allowance for pension and OPEB expense by $15.255 million to lower the Company's rate of return to Staff's recommended 8.95% level. Staff asserts that this adjustment is preferable to a reduction in base rates, because it addresses the concern we expressed when we instituted this proceeding regarding Orange and Rockland's growing deferral balances for pension and OPEB expense.

Orange and Rockland notes on brief that it and Staff agree that the current expense allowance contained in rates in inadequate. It proposes to address the issue either by increasing rates or implementing a surcharge. It characterizes the Staff position as a refusal to confront the issue of the need to increase the base rate allowance.

We adopt the Staff recommendation as the most reasonable means of addressing the dual concerns in this case of company over-earnings, on the one hand, and an understated OPEB and pension expense allowance, on the other hand. We have revised the dollar figure recommended by Staff to reflect our update to the ROE and our decisions regarding other revenue requirement matters reflected in this order. The result is an increase to the OPEB and pension expense allowance included in base rates of $13,084,000. The calculations supporting this expense allowance, which essentially falls out from our other determinations herein, are set forth in the Appendix to this order.

RATE BASE

The record reflects agreement among the parties regarding rate base issues, leaving no disputed matters for us

to decide here. Orange and Rockland proposed several additions to its transmission and distribution plant in this case. Staff asserts that it has reviewed the proposals and finds them warranted to improve and upgrade Orange and Rockland's system. Staff states that the upgrades will enhance Orange and Rockland's ability to satisfy load growth and improve the electric system's overall reliability.

REVENUE

Joint Operating Rents

Because Orange and Rockland, through subsidiaries, conducts operations in New Jersey and Pennsylvania, it must allocate shared costs and the use of common facilities among itself and its affiliates. Reimbursement for common costs and payment for use of joint facilities takes the form of joint use rents received by Orange and Rockland from its affiliates. The only outstanding dispute between Staff and Orange and Rockland concerns the recovery of state taxes in the forecast for joint use rents. Both Staff and the Company agree that the agreement for joint use rents should be structured so that taxes to New York, New Jersey, and Pennsylvania are properly allocated to the customers in those jurisdictions.[40] Orange and Rockland proposes to follow what it calls a traditional approach to the recovery of state taxes, and it rejects Staff's proposed modification, which would require that the forecast of joint use rents billed to affiliates provide for recovery of state income taxes. As Staff points out, a modification is necessary to reflect the change in New York State tax structure, whereby the gross receipts tax was eliminated and replaced with an income-based tax. Therefore, we will accept the Staff adjustment as

[40] Orange and Rockland Initial Brief at 13-14; Staff Reply Brief at 5-6.

necessary to ensure that the costs related to jointly used plant are recovered from the appropriate group of ratepayers.

ACCOUNTING MATTERS

Netting of Deferred Credits and Debits

Both Orange and Rockland and Staff note that the Company is maintaining deferral balances in a variety of categories of both credits and charges. Orange and Rockland proposes to use all available credits to offset deferred charges to the extent practical.[41] According to the Company, there is no compelling rationale for eliminating only a percentage of certain deferred charges if credits are available to cover them. Staff, on the other hand, proposed using only a portion of available credits. Staff's stated rationale is to provide some limited flexibility to mitigate rates when dealing with remaining deferred charges in the future.[42]

Neither proposal is unreasonable. In this instance, we will adopt the Company's position. The current situation, where rates are not changing, presents an ideal opportunity to "clean up" the Company's outstanding deferral balances without any adverse ratepayer impact.

Accounting Deferrals

1. Storm Reserve

In general, Staff and the Company have, through the process of discovery and litigation, reconciled virtually all the initial disputes relating to the treatment of certain deferred expenses. To the extent there remains a dispute regarding the appropriate amount of the storm reserve, we will adopt Staff's proposal to fund the storm reserve at the level of $1 million. Staff's proposal properly adjusts for the single year forecast otherwise being used here, whereas the Company's

[41] See Tr. P-660.

[42] Staff Initial Brief at 34.

forecast was based on a two-year budget. In any event, actual storm costs will continue to be reconciled, such that the Company will be made whole for its reasonably incurred storm-related costs.

2. Property Tax Benefits

The Company proposes that we grant advance authorization to the Company to retain 14% of any benefits achieved through challenges to property tax assessments in the future.[43] It notes that such an 86% customer/14% shareholder allocation has been approved by the Commission in the past. However, the Company fails to note that such Commission approval in the past has been given in the context of approving consensual joint proposals establishing rate plans for a defined term of years. In such cases, the plan attempts to anticipate the proper balance to be struck between shareholders and ratepayers over the term of the plan. In this case, where the rates we order today will not extend for any particular defined term, there is no need or basis for us to anticipate future property tax disputes or their resolution. Rather, we will address any property tax benefits only when they occur and are presented to us by Orange and Rockland.

LOW INCOME PROGRAM

Initially, there was a dispute among the parties as to the continuation and scope of the Company's program to provide a credit to low-income heating customers. Through the litigation process, the parties have agreed to an expansion of the program so that low-income heating customers receive a credit of $10 rather than $5 per month and so that non-heating HEAP-eligible customers receive a $5 bill credit every month rather than just during the months of May through September. This expansion of

[43] Orange and Rockland Initial Brief at 48.

the program results in a total annual cost of $430,000. The parties agree that such a program can appropriately be funded through the use of available credits, at least through the upcoming rate year. We will therefore adopt the proposal for the expansion of the program, to be funded by these credits, which is supported by Orange and Rockland, Staff, and Ramapo.

INCENTIVE PROGRAMS

Customer Service Performance Incentive

Staff and the Company are in accord that the Company will continue to operate under a customer service performance incentive program, under which the Company is subject to negative revenue adjustment if it fails to maintain targeted levels of customer service. The parties are generally in accord as to the appropriate targets for measuring such performance, with the exception of two changes proposed by Orange and Rockland. The primary dispute is whether the amount at risk under the program should be increased.

Orange and Rockland proposes two modifications of the survey portion of its customer service incentive mechanism. First, it proposes that it not be judged by customers' responses that reflect their "price opinion" on the surveys. According to Orange and Rockland, the Company is judged on the basis of "price opinions" that reflect customers' views of both gas and electric prices. Particularly in the case of gas prices, the Company has little control over the cost, yet is affected negatively on the surveys if such costs go up. Therefore, the Company proposes to eliminate the "price opinion" factor from its survey target.

Second, the Company proposes that the survey portion of its incentive mechanism have tiered incentives similar to those relating to the complaint rate portion of the program. At present, there is a single target such that the incentive

mechanism works on an "all or nothing" basis. Orange and Rockland notes its willingness to work collaboratively with Staff and other interested parties to establish the tier levels for the survey portion of its incentive mechanism.

Staff responds by noting that price remains an important factor in customer satisfaction, as it was when the survey target was implemented a year ago. Staff argues that Orange and Rockland has not provided sufficient reason or rationale to modify the survey mechanism. On the contrary, we find Orange and Rockland's suggestions to be reasonable, based on the experience it has now acquired through use of the survey mechanism for one year. We will accept its proposal to eliminate price opinion from the incentive target, although the question should continue to be part of the survey. With the elimination of the price opinion of the target, the amount by which the Company is at risk should be re-apportioned among the other factors included in the customer satisfaction survey. Moreover, we will direct Orange and Rockland to work with Staff and other parties, as proposed, to develop tiered amounts at risk for the survey mechanism. If the parties agree, their consensus proposal can be submitted in compliance with this order. If they are unable to agree, they can submit the dispute to us for a decision.

Staff has proposed to increase the total amount at risk under the customer service incentive program to $1.1 million from the current level of $450,000 (measured in terms of its equivalence of basis points). The Company opposes the Staff proposal. It notes that the Company has not shown any deterioration in service quality based on customer complaints and that its recent customer service performance has been satisfactory. The Company asserts that its record of performance weighs in favor of maintaining its performance incentive at the current level.

We will adopt the Staff proposal to increase the level of revenue at risk to Orange and Rockland under the customer service performance incentive. Such an increase will bring Orange and Rockland's performance incentive more in line with those of other utilities in the state, which all operate under similar performance incentives with significantly greater amounts at risk. We commend Orange and Rockland on its good service to date. We reject the Company's view that increasing the amounts at risk is somehow a punishment that is meted out to companies with poor service. On the contrary, our goal, of course, is to ensure that companies achieve their customer service goals and that the incentive mechanisms not result in revenue adjustments. Here, an increase of the amount at risk is necessary to continue to make the incentive program meaningful.

Service Reliability Performance Incentive

Staff and the Company agree that Orange and Rockland should continue to operate pursuant to a service reliability performance incentive program. They further agree to the changes in the performance targets, as proposed initially by the Company, to reduce the target frequency of service interruption from 1.70 times to 1.36 times per year and to increase the existing target of the duration of a customer's interruption from 1.54 hours to 1.70 hours.

The parties disagree as to the consequences of the Company failing or exceeding the proposed targets, however. Although Orange and Rockland initially proposed a positive incentive award for meeting and exceeding the targets, it appears to have abandoned that proposal on brief. Staff proposes the amount by which the Company is at risk for a negative revenue adjustment be increased from four basis points per target to ten basis points per target, for a possible total of 20 basis points for the failure of both service reliability targets. Orange and Rockland opposes the Staff request.

We will accept the Staff proposal. We agree that increasing the amounts at risk begins to move Orange and Rockland in line with other New York State utilities operating under similar incentive mechanisms. Given the small amounts at risk for Orange and Rockland, we would be open to consideration of further increasing the amounts by which the Company is at risk in the future. Again, as is the case with the customer service performance mechanism, we do not expect companies to fail the incentive targets, and we are not increasing the amounts at risk out of some fear or expectation of a deterioration in Orange and Rockland's service reliability. Rather, the amounts at risk are increased simply to make the mechanism a meaningful one.

Our expectations of the reliability of Orange and Rockland's service reflect our inclusion in base rates of requested expense increases to fund system improvement programs such as the proposed comprehensive pole inspection and treatment program, the addition of overhead and underground linemen, and the emergency management and preparedness program, as well as the cost for tree trimming, stray voltage testing and the increase in the overall complement of employees to ensure appropriate knowledge transfer. We are accepting, as well, Orange and Rockland's proposed additions to rate base, some of which will improve and upgrade existing transmission and distribution equipment. Our allowance for all of these capital improvements and expenses should ensure that Orange and Rockland will meet the reliability targets for the outage frequency and duration measures.

ENERGY EFFICIENCY PROGRAM

Pursuant to the ruling of the ALJ in this proceeding, issues relating to the design of an energy efficiency program and a revenue decoupling mechanism are not before us at this

time. Rather, the parties are considering those issues in a second phase of this proceeding, in a collaborative and paper process. However, Orange and Rockland seeks clarification in its brief that the Company is authorized to proceed in the immediate term to use some unexpended funds attributable to Demand Side Management and low income aggregation to fund a study and to hire staff in contemplation of implementing a future energy efficiency program, at a cost of $150,000-$200,000 for the study and $140,000-$160,000 for the staff.[44] The record reflects the agreement of the parties to the proposal. Orange and Rockland should proceed to take these steps now, in anticipation of the program that will come before us at a later date.

STRAY VOLTAGE PETITION

There is no issue to be resolved in this case regarding Orange and Rockland's expense allowance to perform necessary inspections for stray voltage as required by our order in Case 04-M-0159.[45] The parties are in agreement as to the appropriate budget allowance to be included in rates. However, Orange and Rockland uses this forum to urge our action on its pending petition in that other proceeding to be relieved of the obligation to perform stray voltage testing as often and as thoroughly as is currently required. We are continuing to monitor all utilities' inspections and actions to address this critical problem in our generic proceeding. There is no record developed in this case on which we could or should make any change in Orange and Rockland's compliance requirements. Rather, we will continue our investigations in Case 04-M-0159

[44] Tr. 536, 563-64.

[45] Case 04-M-0159, Proceeding on Motion of the Commission to Examine the Safety of Electric Transmission and Distribution Systems, Order Instituting Safety Standards (issued January 5, 2005).

and consider Orange and Rockland's petition in that context, rather than here.

DISPOSITION OF OVERPAYMENTS FROM TEMPORARY RATE PERIOD

The parties are in accord that whatever ROE we determine for Orange and Rockland's permanent rates in this proceeding should be used as well as a guide to the proper level of earnings for the time that rates have been temporary, since March 1, 2007. There remain disputed issues regarding the amount of ratepayer overpayments that should be allocated for customer benefit as well as the form such customer benefits should take.

Staff, supported by CPB, proposes that all earnings in excess of the ROE established by this Order be applied against the deferral balance maintained by the Company for pension and OPEB expense. According to Staff, any and all earnings above the allowed ROE should be viewed as above and beyond the level required to adequately compensate the Company and should be subject to disposition by the Commission. Staff asserts that, since earnings sharing under Orange and Rockland's prior rate plan ended on June 30, 2006, the Company has received an undue windfall. According to Staff, the institution of temporary rates was ordered to protect customers from the continuation of this circumstance.[46] CPB agrees, asserting that all earnings exceeding the allowed ROE should be used for the benefit of ratepayers, as an offset to the deferred pension and OPEB expense.[47]

Orange and Rockland, in contrast, asserts that what it calls the "bare bones" cost of equity should not be a "cap" on the Company's earnings during the temporary rate period.[48]

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[46] Staff Initial Brief at 42.

[47] CPB Initial Brief at 3.

[48] Orange and Rockland Initial Brief at 42.

Instead, Orange and Rockland argues that it should be allowed to retain at least a portion of the productivity savings it generated during the temporary rate period. According to Orange and Rockland, sharing of some earnings during the temporary rate period would be consistent with incentive ratemaking and would constitute fair treatment of Orange and Rockland, which has continued to operate its business efficiently during the temporary rate period.[49] Moreover, Orange and Rockland asserts that operating under a temporary rate regime has exposed the Company to undue and unwarranted risks. In particular, the Company has not been protected from retroactive ratemaking during this period, because, Orange and Rockland asserts, the Commission may review retroactively the Company's business decisions during the temporary rate period.[50]

Based on these considerations, the Company proposes that a deadband of 100 basis points be added to the "bare bones" return on equity before any earnings are shared with ratepayers. Beyond the 100 points deadband, the Company further proposes to share 50/50 the earnings up to a second 100 basis points, above which 100% of any earned equity return would be allocated 100% to ratepayers. The Company asserts that this result would be consistent with the testimony of Company witness Rasmussen that the minimum earnings sharing threshold should be 12.75% of common equity.

The Supervisor of the Town of Ramapo characterizes Orange and Rockland's position as "contemptible."[51] Ramapo urges us to invoke PSL §66(20), which provides, in part, that the Commission "shall have the power to provide for the refund of any revenues received by any gas or electric corporation which cause the corporation to have revenues in the aggregate in

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[49] Id. at 42.

[50] Orange and Rockland Initial Brief at 42-43.

[51] Ramapo Initial Brief at 6.

excess of its authorized rate of return for a period of twelve months."[52] Ramapo asserts that, pursuant to §66(20), the Company should disgorge and refund all earnings above the 8.95% ROE recommended in Staff's testimony that Orange and Rockland earned since July 1, 2006, when the earnings sharing provision under the former rate plan expired. Ramapo thus disagrees with the proposal to compute refunds only for the period beginning March 1, 2007, when temporary rates went into effect.

Ramapo further opposes the Staff and CPB proposal that the extra earnings be used to offset pension and OPEB expense. Instead, Ramapo argues that Orange and Rockland should pick up the cost of reducing the pension and OPEB expenses that it unreasonably deferred, and the extra earnings should be refunded directly to ratepayers. Ramapo asserts that this result is appropriate because the Company deferred the pension and OPEB expenses all the while it was making extra money.[53]

We adopt the Staff and CPB proposal for the disposition of amounts due and owing to ratepayers for the temporary rate period. That is, the Company's earnings in excess of 9.1% ROE will be applied to the outstanding deferral balances for pensions and OPEBs. In making this disposition, we reject entirely the distinction the Company attempts to create between some "bare bones" ROE and some other, allegedly "fairer" ROE at a higher level. The Company's own expert testimony makes clear that an appropriate ROE is, by definition, the sum total of earnings to which the shareholders are entitled. Having properly analyzed and set the correct allowed return here, we have no basis for awarding extra earnings to the Company's shareholders.

What Orange and Rockland characterizes as the "normal" situation of earnings sharing is indeed a common hallmark of

[52] Id.

[53] Id.

incentive rate plans. Typically, such provisions, ordinarily arrived at through settlements among Staff, the Company and Intervenors, provide protection for ratepayers and shareholders who might otherwise be disadvantaged under the multi-year terms for which such plans are set. Such ratemaking devices are not necessary or appropriate in cases such as this one, where we are not setting rates for a defined, multi-year term.[54]

Moreover, there is no need, at this juncture, to compensate Orange and Rockland for some hypothetical prospective risk for its operation under the temporary rate regime. Here, we are disposing of overearnings measured against the Company's actual earnings, which are known and quantified. There is no evidence that Orange and Rockland suffered any adverse financial consequence from operating under temporary rates. Even if it had, such consequences would already be reflected in its actual results.

We also note that the Company's characterization of the risk to which it was subjected by operating under temporary rates is exaggerated. We have the ability to examine and disallow costs that are not prudently incurred by the Company at all times, whether the Company is operating under temporary or permanent rates. We also have the authority to institute proceedings and conduct investigations into the Company's practices and rates at any time. We defined the scope of our concern in instituting this proceeding when we noted the Company's retention of excess earnings at the same time that its balances for deferred recovery of costs for OPEB and pension expense were growing. This order demonstrates how closely we have adhered to that initially announced scope. Therefore, there is no basis for the Company's assertion that somehow every dime of its revenue was placed in jeopardy in this proceeding.

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[54] Indeed, Orange and Rockland has already filed a new rate case, 07-E-0949, for rates to take effect in July 2008.

Moreover, as noted, the Company has not asserted any actual adverse financial effects from its temporary rate status.

We reject the proposal for relief of the Town of Ramapo. Initially, we note that Ramapo's proposal to proceed under PSL §66(20) and to refund all earnings above an allowed return since June 30, 2006 has been made for the first time on brief. That statute was not referenced in CPB's complaint nor in our Order to Show Cause initiating this proceeding, and it was not the subject of testimony or hearings in this case. We did not choose to proceed under that section of the Public Service Law but instead instituted this proceeding pursuant to PSL §§ 66(5), 72, and 114 to examine the Company's rates prospectively. We made rates temporary during our examination in order to prevent unjust enrichment to shareholders or undue harm to ratepayers while we carried out our inquiry. We did not, however, give notice of our intent to reach back in time, prior to the institution of the proceeding. Under these circumstances, it would be inappropriate for us now to rely on PSL §66(20).

Moreover, Orange and Rockland was operating pursuant to the terms of our prior rate order which expressly provided for the expiration of earnings sharing prior to the expiration of the rate plan itself in October of 2006. Where we did not take action to modify our prior rate order, Orange and Rockland was entitled to rely upon its provisions without vulnerability to a later complaint for disgorgement under §66(20). Given the terms of that prior order, there has not been a twelve-month period of overearnings as contemplated by §66(20). Orange and Rockland has undoubtedly enjoyed some extra earnings from November 1, 2006 until this proceeding could be instituted and proper procedures followed to make rates temporary. Much of that delay was needed, however, to ensure the proper due process was afforded to all parties and that there was indeed cause to

move forward to ameliorate the situation. Ramapo's request would effectively undo the procedural safeguards in which we have already invested considerable time and effort to ensure a fair outcome.

We further reject Ramapo's suggestion that OPEB and pension costs be the responsibility of shareholders rather than ratepayers. Such a result conflicts directly with our policy statement on pensions and OPEBs. There is no record in this proceeding that would justify such a radical departure from the ordinary cost responsibility.

PROPERTY TAX REFUNDS

As noted above, Orange and Rockland's petition for the disposition of property tax refunds from the Towns of Haverstraw and Orangetown, filed in Case 06-E-0547, was considered with this rate proceeding, Case 06-E-1433, for purposes of the evidentiary hearings and briefing of the issues. The Company's petition was included as an exhibit at the hearing.[55]

It appears that Staff and other parties accept the Company's description of the efforts expended to obtain reduced assessments and refunds of tax amounts already paid to the Towns, as well as the Company's accounting of the amount of the refunds allocable to Orange and Rockland's New York electric operations. The only issue in dispute is the difference in the parties' positions regarding the percentage that should be allocated for retention by Orange and Rockland as an incentive to pursue such tax reductions. It has been a longstanding policy of this Commission to award such incentive amounts in

[55] Exhibit 39, RAB-4.

property tax refund cases.[56] As our past precedents show, the Commission has generally awarded shareholders a percentage of the proceeds ranging from 10% to 25%. Staff advocates for 10%, while Orange and Rockland argues that it is entitled to retain 25%.

Orange and Rockland argues that its efforts produced benefits, not only in the form of refunds, but also in the reduced assessments that will continue forward. It refers to the agreement of the taxing authorities to use the Replacement Cost New Less Depreciation method in future assessments. Because of the prospective benefits, in which the Company will not share, Orange and Rockland argues that a balance should be struck by compensating the Company with a higher percentage of the refund amount.[57]

Staff responds that, while our new rate-setting here will capture the reduction in the tax assessment resulting from the Company's settlements, the Company has received the benefit of the reduced tax assessment from November 1, 2006 to February 28, 2007. In addition, Staff notes that the Company was largely expending its efforts to achieve these settlements during the term of the prior rate plan, which provided for the Company to share 10 percent of tax benefits. Therefore, Staff argues, allowing the Company to retain 10% in this case would be consistent with the expectations the Company should have had at

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[56] See, e.g., Case 04-M-0613, Central Hudson Gas & Electric Corporation - Tax Refund, Order Addressing State Tax Refund (issued December 20, 2004); Case 03-M-1148, Consolidated Edison Company of New York - Tax Refund, Order Addressing Federal Tax Refund (issued March 24, 2005); Case 88-G-180, National Fuel Gas Distribution Corporation-Rates, Opinion No. 89-22 (issued July 19, 1989), pp. 28-32; Case 98-M-061, Consolidated Edison Company of New York-Special Franchise Tax Benefits, Opinion No. 90-1 (issued January 2, 1990); Case 27879, Orange and Rockland Utilities, Inc., Order Requiring Flow-Through of Property Tax Refunds (issued April 28, 1981).

[57] Orange and Rockland's Initial Brief at 45-56.

the time it was pursuing the tax benefits.[58] Moreover, Staff notes that, under the last rate plan, the Company received the benefit of complete reconciliation between the property tax allowance in rates and actual payments for such taxes. This reduced level of risk regarding property taxes also counsels in favor of an incentive percentage at the lower end of range, according to Staff. Ramapo supports the Staff position.

Given the circumstances of this case, we believe it is appropriate to allow the Company to retain 10% of the tax refunds. We agree with Staff that the reduced assessments going forward do not provide a basis for increasing the standard percentage of a refund to be retained by the Company. Reduced assessments in the future are a common result of any tax assessment challenge. In addition, the Replacement Cost New Less Depreciation methodology is not new or extraordinary. Rather, as the Company's petition points out, it has become an accepted method for valuing utility property.[59] A retention of 10% of the benefit in this case is an ample award for the Company's efforts and an appropriate incentive to continue such activities.

The Commission orders:

1. Orange and Rockland Utilities, Inc.'s electric rates, currently in effect, will remain unchanged and become permanent as of the effective date of this Order. The Company need not file new tariff amendments. Rather, Staff will note on each affected tariff leaf currently on file that Case 06-E-1433 is closed regarding the temporary status of rates.

2. The allowance included in rates for the costs of pensions and other post-employment benefits incurred by the Company is increased as discussed herein.

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[58] Tr. 925-26, Staff Initial Brief at 44.

[59] Exhibit 39, RAB-4, pp. 2-3.

3. Orange and Rockland Utilities, Inc.'s excess earnings since March 1, 2007, calculated consistent with this order, are hereby applied to customers' benefit by applying the amount of overearnings to the deferred balances of amounts due and owing to the Company for pension and other post-employment benefits expense, as discussed herein. The Company shall submit an accounting of the customer overpayments reflected by such excess earnings during the temporary rate period to the Director of Accounting, Finance & Economics within 60 days of the date of this order except as otherwise directed by the Secretary.

4. Orange and Rockland Utilities, Inc. shall report monthly, through June 2008, to the Director of Electricity, Gas and Water regarding the number of its linemen as discussed in this order.

5. Orange and Rockland Utilities, Inc. shall work with Staff and other interested parties to this proceeding to develop a tiered incentive for the survey portion of its customer service incentive program, consistent with the discussion in this order. The Company shall file this incentive proposal with the Commission Secretary within 60 days of the date of this order except as otherwise directed by the Secretary. In the event the parties are unable to reach consensus, the Company's filing will represent its own proposal, and other parties shall file comments and/or counter-proposals in response to the Company's filing in accordance with a schedule to be set by the Secretary.

6. Orange and Rockland Utilities, Inc. may retain 10% of the tax benefits received as a result of its settlements of litigation with the Towns of Orangetown and Haverstraw for shareholders. The remaining tax benefits attributable to ratepayers are included in the netting of regulatory credits and debits discussed herein.

7. Case 06-E-1433 is continued.

8. Case 06-E-1547 is closed.

By the Commission,

(SIGNED) JACLYN A. BRILLING
Secretary

Attachment: Appendix w/Schedules 1-9

Orange and Rockland Utilities, Inc.
Electric Service
Operating Income, Rate Base & Rate of Return
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Adj. No.	Commission Adjustments	Commission Rate Year Ending 06/30/08	Pension/OPEB Expense Allowance	Per Commission After Expense Allowance Increase
Operating Revenues						
Sales to Public	$425,108			$425,108		$425,108
Surcharge for Regulatory True-ups						
Sales for Resale	28,950			28,950		28,950
Other Revenues	7,532	1	14	7,546		7,546
Total Operating Revenues	461,590		14	461,604		461,604
Operating Expense						
Purchased Power Supply Expense	255,318			255,318		255,318
Deferred Purchased Power	(1,181)			(1,181)		(1,181)
Other O&M Expense	99,609	Sch.2	1,482	101,091	13,084	114,175
Operation & maintenance expense	353,746		1,482	355,228	13,084	368,312
Depreciation expense	23,757			23,757		23,757
Taxes other than income taxes	23,937			23,937		23,937
Gains from Disposition of Utility Plant						
Total Operating Expense	401,440		1,482	402,922	13,084	416,006
Operating income before income taxes	60,150		(1,468)	58,682	(13,084)	45,598
New York State income tax	3,191	Sch.4	(113)	3,078	(929)	2,149
Federal income tax	15,194	Sch.5	(516)	14,678	(4,254)	10,424
Utility operating Income	$41,765		($840)	$40,926	($7,901)	$33,025
Rate Base	$436,153	Sch.6	$518	$436,671		$436,671
Rate of Return	9.58%					7.56%
Weighted cost of debt and preferred stock	3.21%					3.23%
Weighted return on equity	6.37%					4.33%
Equity ratio	47.54%					47.54%
Return on equity	13.40%					9.10%

Orange and Rockland Utilities, Inc.
Electric Service
Operation & Maintenance Expense
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Sch.8 Adj. No.	Commission Adjustments	Commission Rate Year Ending 06/30/08
Purchased Power Supply Expense	$255,318			$255,318
Deferred Purchansed Power	(1,181)			(1,181)
Subtotal Purchased Power Costs	$254,137			$254,137
Other O&M Costs				
Direct Labor (Excl. Shared Services)	40,653	2	319	$40,972
Shared Services	9,320			9,320
Employee and Other Insurance Costs	8,141			8,141
Regulatory Costs and Amortizations:				
R&D Deferrals				
R&D - Current Spending				
System Benefit Charge	4,672			4,672
Stray Voltage Program				
Stray Voltage Prog. - Current Spending	1,686			1,686
Storm Reserve				
Deferred 1st Installed Transformers				
Oil Supplier Refunds				
DSM Overrecoveries				
Pension and OPEBs	6,643			6,643
Uncollectible Accounts	2,318			2,318
MGP Sites & West Nyack Environmental Co				
Tree Trimming / T&D O&M	13,520	3	1,163	14,683
- Storm Charge				
- Pole Inspection	612			612
-Overhead Contractor Circuit Reliability	431			431
- Amortization of Deferred Transformer Cred				
- 1st Installation of Transformers - Ongoing (	(862)			(862)
Regulatory Commission Expenses	1,398			1,398
Other O&M Costs:				
Advertising	503			503
Information Technology Solutions	2,314			2,314
Legal & Other Professional services	420			420
Rents	1,047			1,047
Materials and Supplies	1,068			1,068
Corporate Fiscal	1,034			1,034
Other O&M	4,691			4,691
Subtotal - Other O&M Costs	$99,609		$1,482	$101,091
Total O & M Expense	$353,746		$1,482	$355,228

Orange and Rockland Utilities, Inc.
Electric Service
Taxes other than income taxes
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Adj. No.	Commission Adjustments	Commission Rate Year Ending 06/30/08	Effect of Revenue Increase	Per Commission After Increase
Property Taxes						
County and Town	$4,760			$4,760		$4,760
Village	1,226			1,226		1,226
School	10,708			10,708		10,708
Subtotal	16,694			16,694		16,694
Property Tax True Up 02-G-1553						
Amort Def. Over Recoveries						
Amort of Refunds						
Total Property Taxes	16,694			16,694		16,694
Payroll Taxes	2,590			2,590		2,590
Revenue Taxes - Sales Revenue	4,653			4,653		4,653
-Regulatory Surcharge						
All Other						
Total Taxes Other Than Income Taxes	$23,937			$23,937		$23,937

Orange and Rockland Utilities, Inc.
Electric Service
New York State Income Tax
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Adj. No.	Commission Adjustments	Commission Rate Year Ending 06/30/08	Pension/OPEB Expense Allowance	Per Commission After Expense Allowance increase
Operating Income before income taxes	$60,150	Sch.1	($1,468)	$58,682	($13,084)	$45,598
Less: Interest Expense	13,813		118	13,931		13,931
	46,337		(1,586)	44,751	(13,084)	31,667
Permanent Differences						
Add: Additional Taxable Income & Unallowable Deductions:						
Unallowable Business Expense	51			51		51
Non Taxable Income, Unallowable deductions						
Total	51			51		51
Deduct: Non Taxable Income & Additional Allowable Deductions:						
Medicare Reimbursement	(1,449)			(1,449)		(1,449)
Pre Tax Income	44,939		(1,586)	43,353	(13,084)	30,269
Normalized Items:						
Add: Additional Taxable Income & Unallowable Deductions:						
Book depreciation-Charge to Expense	23,757			23,757		23,757
Book depreciation-Charge to Clearing Acct.	1,632			1,632		1,632
Capitalized Interest	1,289			1,289		1,289
General Liability Insurance						
Workmen's Compensation						
Auto Liability Insurance						
Medicare Reimbursement						
Post Employeement Benefits Cap/Exp (FASB 106)	2,038			2,038	4,146	6,184
Reserve for Medical Insurance						
Contribution in Aid of Construction	1,375			1,375		1,375
Contribution in Aid of Constr.- Refundable	(23)			(23)		(23)
Increase in Deferred Fuel Cost	(1,181)			(1,181)		(1,181)
Environmental Reserve	112			112		112
Supplemental Pension-Non Qualified	951			951		951
Revenue Subject to Refund						
Unallowable Book Pension Expense	1,895			1,895	8,938	10,833
SIT Refund Interest						
Property Tax Refund - Net 461H						
Total Normalized Additions	31,845			31,845	13,084	44,929
Deduct: Non Taxable Income and Additional Allowable Deduction:						
NYS Tax Depreciation - Existing Book Rates	39,160			39,160		39,160
Removal costs	781			781		781
Lien Date Property Tax Deduction	103			103		103
AFUDC						
Loss on Disposition of Property	844			844		844
R&D Expense Debited to Reserve						
OPEB Funding	7,147			7,147		7,147
Competitive Enhancement Funds						
MTA Tax Deferred						
Environmental Cost - Qer Expend Sect. 198	5,270			5,270		5,270
Storm Damage Deferred on Books						
Pension Funding	18,404			18,404		18,404
Conservation/DSM/LCAPS						
Amortization - CIAC Pyramid Mall						
Stray Voltage						
Change of Accounting - Sec 263A Adj						
Software Cost - Developed CIMS-plus - Walker	2,029			2,029		2,029
Total Normalized Deductions	73,738			73,738		73,738
Total Adjustment to Book Income	(41,893)			(41,893)	13,084	(28,809)
Taxable Income	$3,046		($1,586)	$1,460		$1,460
Current NYS Income Tax Payable @ 7.1%	$216		($113)	$104		$104
Deferred NYS Income tax	2,974			2,974	(929)	2,045
Total SIT (excl MTA)	$3,191		($113)	$3,078	($929)	$2,149
MTA Tax @ 1.53%						
Deferred State MTA Taxes @ 1.53%						
NYS Income Tax Per Book	$3,191		($113)	$3,078	($929)	$2,149

Orange and Rockland Utilities, Inc.
Electric Service
Federal Income Tax
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Adj. No.	Commission Adjustments	Commission Rate Year Ending 06/30/08	Pension/OPEB Expense Allowance	Per Commission After Expense Allowance Increase
Operating Income before income taxes	$60,150	Sch.1	($1,468)	$58,682	($13,084)	$45,598
Less: NYS income tax expense	3,191	Sch. 4	(113)	3,078	(929)	2,149
Interest Expense	13,813		118	13,931		13,931
Book Income Before FIT	43,146		(1,473)	41,673	(12,155)	29,518
Flow Through Items:						
Add: Additional Taxable Income and Unallowable Deductions:						
Book depreciation - Charged to expense	23,757			23,757		23,757
Book depreciation - Charged to Clearing Accts	1,632			1,632		1,632
Capitalized interest	1,289			1,289		1,289
Unallowable Business Expense	51			51		51
Non Taxable Income, Unallowable deductions						
Total	26,729			26,729		26,729
Deduct: Non Taxable Income and Additional Deductions:						
Statutory depreciation	21,878			21,878		21,878
Removal costs	781			781		781
Medicare Reimbursement	1,449			1,449		1,449
Lien Date Property Tax Deduction	103			103		103
AFUDC						
Loss on Disposition of Property	844			844		844
Total	25,055			25,055		25,055
Pre Tax Income	44,820		(1,473)	43,347	(12,155)	31,192
Normalized Items:						
Add: Additional Taxable Income and Unallowable Deductions:						
Increase in Deferred Fuel Cost	(1,181)			(1,181)		(1,181)
Medicare Reimbursement						
Amort. Of Bond Redemption Cost	154			154		154
Post Employeement Benefits Expense	2,038			2,038	4,146	6,184
Reserve on Medical Insurance						
Deferred State Income Tax Non Deductible	2,974	Sch.4		2,974	(929)	2,045
Contribution in Aid of Construction	1,375			1,375		1,375
Contribution in Aid of Constr.- Refundable	(23)			(23)		(23)
Environmental Reserve	112			112		112
Book Amort. Computer Software	623			623		623
Revenue Subject to refund						
Unallowable Book Pension Expense	1,895			1,895	8,938	10,833
Supplemental Pension - Nonqualified						
Excess Book Over Tax Depr. - B.H.	(18)			(18)		(18)
SIT Refund Interest						
Property Tax Refund						
Total Normalized Addtions	7,949			7,949	12,155	20,104
Deduct: Non Taxable Income and Additional Deductions:						
Tax Depreciation (Norm) - ADR/ACRS/MACRS	8,116			8,116		8,116
Pension Funding	18,404			18,404		18,404
OPEB Funding	7,147			7,147		7,147
R&D Expense Debited to Reserve						
Competitive Enhancement Funds						
Excess Tax Depr. Over Vehicle Lease Exp.	(405)			(405)		(405)
MTA Tax Deferred						
Environmental Cost - Qer Expend Sect. 198	5,270			5,270		5,270
Conservation/DSM/LCAPS						
Amortization - CIAC Pyramid Mall						
Stray Voltage						
Storm Damage Deferred on Books						
Software Cost - Developed CIMS-plus - Walke	2,029			2,029		2,029
Change of Accounting - Sec 263A Adj						
Total Normalized Deductions	40,561			40,561		40,561
Total adjustments to book income	($32,612)			($32,612)	$12,155	($20,457)
Federal taxable income	$12,209		($1,473)	$10,735		$10,735
Current Federal income tax expense (35%)	$4,273		($516)	$3,757		$3,757
Deferred Federal income tax expense	11,414			11,414	(4,254)	7,160
Amort. Of Deferred FIT - Sect. 263A	(493)			(493)		(493)
Total Current Period FIT	15,194		(516)	14,678	(4,254)	10,424
Prior Years' (Over)/Under Accrual						
Total Federal income tax expense	$15,194		($516)	$14,678	($4,254)	$10,424

Orange and Rockland Utilities, Inc.
Electric Service
Rate Base
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Sch.8 Adj. No.	Commission Adjustments	Commission Rate Year Ending 06/30/08
Utility Plant:				
Plant in Service	$717,736			$717,736
Plant Held for Future Use	3,786			3,786
Common Plant	98,373			98,373
CWIP not Taking Interest	8,046			8,046
Total Utility Plant	827,941			827,941
Utility Plant Reserves:				
Accum. Prov Depr. (Inc. Future Use Plant)	(239,499)			(239,499)
Accum. Prov Depr. Of Common Plant	(51,116)			(51,116)
Total Utility Plant Reserves	(290,615)			(290,615)
Net Plant	537,326			537,326
Working Capital Requirements:				
O&M Expenditures	12,269	Sch.7	185	12,454
Materials & Supplies	4,029			4,029
Prepayments	4,806			4,806
Subtotal	21,104		185	21,289
Regulatory Assets / (Liabilities) (net of FIT)				
Deferred R&D Expenditures	644			644
Deferred Purchased Power	(7,164)	7a)	6,494	(670)
Deferred M.T.A Surtax	(236)			(236)
Deferred Low Income Program	(139)	7b)	(140)	(279)
Deferred Storm Reserve Expenditures				
Deferred Stray Voltage Expenditures	1,325	7c)	(1,325)	
Deferred Environ. Expenditures (West Nyack)	6,732	7d)	(6,732)	
Deferred DSM Recoveries	(600)			(600)
Deferred Oil Supplier Refunds				
Deferred Performance Penalties				
Deferred Gain on Sale of Wurtsbury Property				
Deferred Property Tax True Up				
Deferred Property Tax Refunds	(2,176)	7e)	2,036	(140)
Deferred 1st Installation costs Transformers				
Accrued Pension Liability - Rate Base Imputat	(6,403)			(6,403)
Customer Advances for Construction	(161)			(161)
Subtotal	(8,178)		333	(7,845)
Accum. Deferred Income Taxes				
Accum. Deferred FIT - ACRS/ADR	(72,420)			(72,420)
Accum. Deferred FIT - 263(A)	(13,489)			(13,489)
Accum. Deferred SIT	(4,444)			(4,444)
SIT Benefit - Pre 2000	379			379
Accum. Deferred MTA	206			206
Accum. Deferred Invest. Tax Credits	(1,689)			(1,689)
Subtotal	(91,457)			(91,457)
EB-Cap Adjustment	(22,642)			(22,642)
Total Rate Base	$436,153		$518	$436,671

Orange and Rockland Utilities, Inc.
Electric Service
Working Capital Allowance
For the Twelve Months Ending June 30, 2008
(000's)

	Staff Rate Year Ending 06/30/08	Sch.8 Adj. No.	Commission Adjustments	Staff Commission Rate Year Ending 06/30/08
Cash Working Capital				
Operations & Maintenance Expense	$353,746	Sch.2	$1,482	$355,228
Less:				
Purchased power expense	255,318			255,318
Uncollectibles	2,318			2,318
Regulatory Items (Deferred Charges)				
Deferred Purchased Power	(1,181)			(1,181)
R&D Amortization				
Stray Voltage Amortization				
Storm Reserve Amortization				
Environmental Remediation				
MGP Amortization Deferrals				
West Nyack Amortization				
Regulatory Items (Deferred Credits)				
Medicare Part D				
1st Installs - Transformers	(862)			(862)
Oil Supply refund				
DSM Overrecoveries				
	255,593			255,593
Net	98,153		1,482	99,635
Cash Working Capital @ 1/8	$12,269	6	$185	$12,454

Orange and Rockland Utilities, Inc.
Electric Service
Explanation of Adjustments
For the Twelve Months Ending June 30, 2008
(000's)

Appendix
Schedule 8

Adj. No.	Explanation		Amount
	Other Operating Revenues		
1	To reflect Commission's cost of capital and staff's methodology to forecast joint use rents		$14
	Operation and Maintenance Expense		
	Direct Labor		
2	To reflect company's full request for its linemen attrition program		$319
	Tree trimming and other T&D Expenses		
3	To reflect company's danger tree request level and additional compliance costs		$1,163
	State Income Taxes - Schedule 4		
4	SIT adjustment per schedule 4	tracking	($113)
	Federal Income Taxes - Schedule 5		
5	FIT adjustment per schedule 5	tracking	($516)
	Rate Base - Schedule 6		
6	To reflect additional cash working capital related to Commission's operating expense adjustments	tracking	$185
7	To reflect Commission's netting all available credits against deferred costs:		
	a) Deferred purchased power	$6,494	
	b) Deferred low income program	(140)	
	c) Deferred stray voltage expenditures	(1,325)	
	d) Deferred environmental expenditures	(6,732)	
	e) Deferred property tax refund	2,036	
			$333

Case 06-E-1433

Appendix
Schedule 9

Orange and Rockland Utilities, Inc.
Electric Service
Netting of Certain Available Deferred Credits
Against Certain Deferred Costs
For the Twelve Months Ending June 30, 2008
(000's)

Available Credits	Account	Balance	Netting Proposal	Balance After Netting	**Storm Reserve**
SIT Benefits - Pre 2000	229115	$6,973,000	($6,973,000)	$0	
SIT Benefits - Rate Changes	254700	629,700	(629,700)	0	
Deferred 1st Installation Costs - Tran	254328	1,695,326	(1,695,326)	0	
Oil Supplier Refunds	253151/064	576,921	(576,921)	0	
Gain - Sale of Wurtsboro Property	254385	94,068	(94,068)	0	
Performance Adjustment - 2001	229185	97,464	(97,464)	0	
Performance Adjustment - 2004	229190	115,000	(115,000)	0	
Performance Adjustment - 2005	229193	130,000	(130,000)	0	
Performance Adjustment - 2006	229101	246,078	(246,078)	0	
Property Tax True - up	254439/182439	5,278,593	(5,278,593)	0	
Property Tax Refunds - Ramapo	254530	612,609	(612,609)	0	
Property Tax Refunds - Clarkstown	254096	847,574	(847,574)	0	
Property Tax Refunds - Orangetown	254083	126,900	(126,900)	0	**For**
Property Tax Refunds - Haverstraw (	254084	2,004,368	(1,574,368)	430,000	**Low Income**
DSM Overrecoveries	254401	922,756	0	922,756	**DSM**
ECA Recoveries for Above Market N	253552	9,991,306	(9,991,306)	0	
Low Income Aggregation Program	254420	429,163	0	429,163	**DSM**
		30,770,826	(28,988,907)	1,781,919	
Identified Deferred Costs					
Pensions	182321	12,362,510	(2,652,451)	9,710,059	
OPEBs	182323	14,164,396	(3,047,689)	11,116,707	
OPEBs - Medicare Part D Tax Benef	254540	(3,335,665)	0	(3,335,665)	
Environmental Remediation - MGP D	182377	45,976,707			
- Accrual	242375	(34,005,063)			
- MGP Inter	182376	767,571			
- West Nyack (70.75%)	182374	153,157			
- West Nyack Ph	182372	235,428			
- Accrual West Nyack Pl	242376	(181,257)			
Environmental Remediation - Net Def. Costs		12,946,543	(12,946,543)	0	
Storm Reserve	182373	1,743,132			
Deferred Storm Costs	186044	2,198,923			
Total Storm Cost		3,942,055	(4,942,055)		($1,000,000)
Research and Development	188100	2,851,338	(2,851,338)	0	
Stray Voltage Program	182485	2,548,831	(2,548,831)	0	
		$45,480,008	($28,988,907)	$17,491,101	

BEFORE THE FLORIDA PUBLIC SERVICE MMISSION

In re: Petition for rate increase	Docket No. 070304-EI
Florida Public Utilities Company /	Filed: December 27, 2007
In Re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C. submitted by Florida Public Utility Company /	Docket No. 070300-EI Filed: December 27, 2007

DIRECT TESTIMONY OF

HUGH LARKIN, JR.

ON BEHALF OF

THE OFFICE OF PUBLIC COUNSEL

Respectfully submitted,

J.R. Kelly
Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street
Room 812
Tallahassee, FL 32399-1400

(850) 488-9330

Attorney for the Citizens
Of the State of Florida

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 27
COMPANY Office of Public Counsel (Direct)
WITNESS Hugh Larkin, Jr. - (Appendix 1)
DATE 02/27/08 - 02/29/08

KEN PRUITT
President of the Senate

MARCO RUBIO
Speaker of the House of Representatives

STATE OF FLORIDA
OFFICE OF PUBLIC COUNSEL

c/o THE FLORIDA LEGISLATURE
111 WEST MADISON ST.
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TALLAHASSEE, FLORIDA 32399-1400
850-488-9330

EMAIL: OPC_WEBSITE@LEG.STATE.FL.US
WWW.FLORIDAOPC.GOV

J. R. Kelly
Public Counsel

January 8, 2008

Ms. Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0870

RE: Docket No. 070304-EI, In re: Petition for rate increase by Florida Public Utilities Company;

Docket No. 070300 EI, In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342,F.A.C. submitted by Florida Public Utility Company.

Dear Ms. Cole:

Please find enclosed for filing on behalf of the Citizens of the State of Florida, Page 1 of 24 of Appendix 1 of Hugh Larkin, J.R.'s Testimony which was filed in Docket Nos. 070304-EI & 070300-EI. on December 27, 2007. It has come to our attention that aforementioned Page 1 of Appendix 1 was inadvertently replaced with the print document summery page. Please replace the incorrect document summary page with the attached Page 1 of 24 of Appendix 1.

Sincerely,

Patricia A. Christensen
Associate Public Counsel

Enclosures
PAC:ppg
cc: Parties of Record

DOCUMENT NUMBER-DATE
00206 JAN-8 08
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QUALIFICATIONS

Q. WHAT IS YOUR OCCUPATION?

A. I am a certified public accountant and a partner in the firm of Larkin & Associates, Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

A. I graduated from Michigan State University in 1960. During 1961 and 1962, I fulfilled my military obligations as an officer in the United States Army.

In 1963 I was employed by the certified public accounting firm of Peat, Marwick, Mitchell & Co., as a junior accountant. I became a certified public accountant in 1966.

In 1968 I was promoted to the supervisory level at Peat, Marwick, Mitchell & Co. As such, my duties included the direction and review of audits of various types of business organizations, including manufacturing, service, sales and regulated companies.

Through my education and auditing experience of manufacturing operations, I obtained an extensive background of theoretical and practical cost accounting.

I have audited companies having job cost systems and those having process cost systems, utilizing both historical and standard costs.

I have a working knowledge of cost control, budgets and reports, the accumulation of overheads and the application of same to products on the various recognized methods.

Additionally, I designed and installed a job cost system for an automotive parts manufacturer.

I gained experience in the audit of regulated companies as the supervisor in charge of all railroad audits for the Detroit office of Peat, Marwick, including audits of the Detroit, Toledo and Ironton Railroad, the Ann Arbor Railroad, and portions of the Penn Central Railroad Company. In 1967, I was the supervisory senior accountant in charge of the audit of the Michigan State Highway Department, for which Peat, Marwick was employed by the State Auditor General and the Attorney General.

In October of 1969, I left Peat, Marwick to become a partner in the public

orothy Menasco

rom: DAVIS.PHYLLIS [DAVIS.PHYLLIS@leg.state.fl.us]

Sent: Tuesday, January 08, 2008 3:25 PM

To: Filings@psc.state.fl.us

Cc: ateitzman@psc.state.fl.us; Beth Keating; hmann@psc.state.fl.us; greg.follensbee@att.com; mariabrowne@dwt.com; Susan Masterton; mcutshaw@fpuc.com; nhorton@lawfla.com; eyoung@psc.state.fl.us; jenglish@fpuc.com; Katherine Fleming; CHRISTENSEN.PATTY; MERCHANT.TRICIA

Subject: 070304-EI & 070300-EI Filing

Attachments: Correction letter - Page 1 of Larkin Appendix.doc.pdf

CMP ____
COM 5
CTR 1
ECR 1
GCL 1
OPC ____
RCA ____
SCR ____
SGA ____
SEC ____
OTH ____

Electronic Filing

a. Patricia A. Christensen, Associate Public Counsel

Office of Public Counsel

c/o The Florida Legislature

111 West Madison Street, Room 812

Tallahassee, FL 32399-1400

(850) 488-9330

Christensen.patty@leg.state.fl.us

b. Docket No. 070304-EI In Re: Petition for rate increase by Florida Public Utilities Company

Docket No. 070300-EI In Re: Review of 2007 Electric Infrastructure Storm hardening Plan filed pursuant to Rule 25-6.0342,F.A.C. submitted by Florida Public Utility Company

c. Document being filed on behalf of Office of Public Counsel

d. There are a total of two pages.

e. The documents attached for electronic filing is Citizens' Page 1 of Appendix 1 of Hugh Larkin. Jr.'s Testimony filed in Docket Nos. 070304-EI & 070300-EI on December 27, 2007

Phyllis Davis

Secretary to Patricia A. Christensen, Associate Public Counsel.

Office of Public Counsel

Telephone: (850) 488-9330

Fax: (850) 488-4491

DOCUMENT NUMBER-DATE
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Filename:	larkin testimony 12.27.doc
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accounting firm of Tischler & Lipson of Detroit. In April of 1970, I left the latter firm to form the certified public accounting firm of Larkin, Chapski & Company. In September 1982 I re-organized the firm into Larkin & Associates, a certified public accounting firm. The firm of Larkin & Associates performs a wide variety of auditing and accounting services, but concentrates in the area of utility regulation and ratemaking. I am a member of the Michigan Association of Certified Public Accountants and the American Institute of Certified Public Accountants. I testified before the Michigan Public Service Commission and in other states in the following cases:

U-3749	Consumers Power Company - Electric Michigan Public Service Commission
U-391	Detroit Edison Company Michigan Public Service Commission
U-4331	Consumers Power Company - Gas Michigan Public Service Commission
U-4332	Consumers Power Company - Electric Michigan Public Service Commission
U-4293	Michigan Bell Telephone Company Michigan Public Service Commission
U-4498	Michigan Consolidated Gas sale to Consumers Power Company Michigan Public Service Commission
U-4576	Consumers Power Company - Electric Michigan Public Service Commission
U-4575	Michigan Bell Telephone Company Michigan Public Service Commission
U-4331R	Consumers Power Company - Gas - Rehearing Michigan Public Service Commission
6813	Chesapeake and Potomac Telephone Company of Maryland, Public Service Commission, State of Maryland
Formal Case No. 2090	New England Telephone and Telegraph Co. State of Maine Public Utilities Commission
Dockets 574, 575, 576	Sierra Pacific Power Company, Public Service Commission, State of Nevada

U-5131	Michigan Power Company Michigan Public Service Commission
U-5125	Michigan Bell Telephone Company Michigan Public Service Commission
R-4840 & U-4621	Consumers Power Company Michigan Public Service Commission
U-4835	Hickory Telephone Company Michigan Public Service Commission
36626	Sierra Pacific Power Company v. Public Service Commission, et al, First Judicial District Court of the State of Nevada
American Arbitration Association	City of Wyoming v. General Electric Cable TV
760842-TP	Southern Bell Telephone and Telegraph Company, Florida Public Service Commission
U-5331	Consumers Power Company Michigan Public Service Commission
U-5125R	Michigan Bell Telephone Company Michigan Public Service Commission
770491-TP	Winter Park Telephone Company, Florida Public Service Commission
77-554-EL-AIR	Ohio Edison Co., Public Utility Commission of Ohio
78-284-EL-AEM	Dayton Power and Light Co., Public Utility Commission of Ohio
0R78-1	Trans Alaska Pipeline, Federal Energy Regulatory Commission (FERC)
78-622-EL-FAC	Ohio Edison Co., Public Utility Commission of Ohio
U-5732	Consumers Power Company - Gas, Michigan Public Service Commission

77-1249-EL-AIR, et al	Ohio Edison Co., Public Utility Commission of Ohio
78-677-EL-AIR	Cleveland Electric Illuminating Co., Public Utility Commission of Ohio
U-5979	Consumers Power Company, Michigan Public Service Commission
790084-TP	General Telephone Company of Florida, Florida Public Service Commission
79-11-EL-AIR	Cincinnati Gas and Electric Co., Public Utilities Commission of Ohio
790316-WS	Jacksonville Suburban Utilities Corp., Florida Public Service Commission
790317-WS	Southern Utility Company, Florida Public Service Commission
U-1345	Arizona Public Service Company, Arizona Corporation Commission
79-537-EL-AIR	Cleveland Electric Illuminating Co., Public Utilities Commission of Ohio
800011-EU	Tampa Electric Company, Florida Public Service Commission
800001-EU	Gulf Power Company, Florida Public Service Commission
U-5979-R	Consumers Power Company, Michigan Public Service Commission
800119-EU	Florida Power Corporation, Florida Public Service Commission
810035-TP	Southern Bell Telephone and Telegraph Company, Florida Public Service Commission
800367-WS	General Development Utilities, Inc., Port Malabar, Florida Public Service Commission

TR-81-208**	Southwestern Bell Telephone Company, Missouri Public Service Commission
810095-TP	General Telephone Company of Florida, Florida Public Service Commission
U-6794	Michigan Consolidated Gas Company, 16 refunds Michigan Public Service Commission
U-6798	Cogeneration and Small Power Production -PURPA, Michigan Public Service Commission
0136-EU	Gulf Power Company, Florida Public Service Commission
E-002/GR-81-342	Northern State Power Company Minnesota Public Utilities Commission
820001-EU	General Investigation of Fuel Cost Recovery Clauses, Florida Public Service Commission
810210-TP	Florida Telephone Corporation, Florida Public Service Commission
810211-TP	United Telephone Co. of Florida, Florida Public Service Commission
810251-TP	Quincy Telephone Company, Florida Public Service Commission
810252-TP	Orange City Telephone Company, Florida Public Service Commission
8400	East Kentucky Power Cooperative, Inc., Kentucky Public Service Commission
U-6949	Detroit Edison Company - Partial and Immediate Rate Increase Michigan Public Service Commission
18328	Alabama Gas Corporation, Alabama Public Service Commission
U-6949	Detroit Edison Company - Final Rate Recommendation Michigan Public Service Commission

820007-EU	Tampa Electric Company, Florida Public Service Commission
820097-EU	Florida Power & Light Company, Florida Public Service Commission
820150-EU	Gulf Power Company, Florida Public Service Commission
18416	Alabama Power Company, Public Service Commission of Alabama
820100-EU	Florida Power Corporation, Florida Public Service Commission
U-7236	Detroit Edison-Burlington Northern Refund Michigan Public Service Commission
U-6633-R	Detroit Edison - MRCS Program, Michigan Public Service Commission
U-6797-R	Consumers Power Company - MRCS Program, Michigan Public Service Commission
82-267-EFC	Dayton Power & Light Company, Public Utility Commission of Ohio
U-5510-R	Consumers Power Company - Energy Conservation Finance Program, Michigan Public Service Commission
82-240-E	South Carolina Electric & Gas Company, South Carolina Public Service Commission
8624 8625	Kentucky Utilities, Kentucky Public Service Commission
8648	East Kentucky Power Cooperative, Inc., Kentucky Public Service Commission
U-7065	The Detroit Edison Company (Fermi II) Michigan Public Service Commission
U-7350	Generic Working Capital Requirements, Michigan Public Service Commission

820294-TP	Southern Bell Telephone Company, Florida Public Service Commission
Order RH-1-83	Westcoast Gas Transmission Company,Ltd., Canadian National Energy Board
8738	Columbia Gas of Kentucky, Inc., Kentucky Public Service Commission
82-168-EL-EFC	Cleveland Electric Illuminating Company, Public Utility Commission of Ohio
6714	Michigan Consolidated Gas Company Phase II, Michigan Public Service Commission
82-165-EL-EFC	Toledo Edison Company, Public Utility Commission of Ohio
830012-EU	Tampa Electric Company, Florida Public Service Commission
ER-83-206**	Arkansas Power & Light Company, Missouri Public Service Commission
U-4758	The Detroit Edison Company (Refunds), Michigan Public Service Commission
8836	Kentucky American Water Company, Kentucky Public Service Commission
8839	Western Kentucky Gas Company, Kentucky Public Service Commission
83-07-15	Connecticut Light & Power Company, Department of Utility Control State of Connecticut
81-0485-WS	Palm Coast Utility Corporation, Florida Public Service Commission
U-7650	Consumers Power Company - (Partial and Immediate), Michigan Public Service Commission
83-662**	Continental Telephone Company, Nevada Public Service Commission

U-7650	Consumers Power Company – Final Michigan Public Service Commission
U-6488-R	Detroit Edison Co. (FAC & PIPAC Reconciliation), Michigan Public Service Commission
Docket No. 15684	Louisiana Power & Light Company, Public Service Commission of the State of Louisiana
U-7650	Consumers Power Company (Reopened Reopened Hearings) Michigan Public Service Commission
38-1039**	CP National Telephone Corporation Nevada Public Service Commission
83-1226	Sierra Pacific Power Company (Re application to form holding company) Nevada Public Service Commission
U-7395 & U-7397	Campaign Ballot Proposals Michigan Public Service Commission
820013-WS	Seacoast Utilities Florida Public Service Commission
U-7660	Detroit Edison Company Michigan Public Service Commission
U-7802	Michigan Gas Utilities Company Michigan Public Service Commission
830465-EI	Florida Power & Light Company Florida Public Service Commission
U-7777	Michigan Consolidated Gas Company Michigan Public Service Commission
U-7779	Consumers Power Company Michigan Public Service Commission
U-7480-R	Michigan Consolidated Gas Company Michigan Public Service Commission
U-7488-R	Consumers Power Company – Gas Michigan Public Service Commission

U-7484-R	Michigan Gas Utilities Company Michigan Public Service Commission
U-7550-R	Detroit Edison Company Michigan Public Service Commission
U-7477-R	Indiana & Michigan Electric Company Michigan Public Service Commission
U-7512-R	Consumers Power Company – Electric Michigan Public Service Commission
18978	Continental Telephone Company of the South - Alabama, Alabama Public Service Commission
9003	Columbia Gas of Kentucky, Inc. Kentucky Public Service Commission
R-842583	Duquesne Light Company Pennsylvania Public Utility Commission
9006*	Big Rivers Electric Corporation Kentucky Public Service Commission *Company withdrew filing
U-7830	Consumers Power Company - Electric (Partial and Immediate) Michigan Public Service Commission
7675	Consumers Power Company - Customer Refunds Michigan Public Service Commission
5779	Houston Lighting & Power Company Texas Public Utility Commission
U-7830	Consumers Power Company - Electric – "Financial Stabilization" Michigan Public Service Commission
U-4620	Mississippi Power & Light Company (Interim) Mississippi Public Service Commission
U-16091	Louisiana Power & Light Company Louisiana Public Service Commission

9163	Big Rivers Electric Corporation Kentucky Public Service Commission
U-7830	Consumers Power Company - Electric - (Final) Michigan Public Service Commission
U-4620	Mississippi Power & Light Company - (Final) Mississippi Public Service Commission
76-18788AA & 76-18788AA	Detroit Edison (Refund - Appeal of U-4807) Ingham County Circuit Court Michigan Public Service Commission
U-6633-R	Detroit Edison (MRCS Program Reconciliation) Michigan Public Service Commission
19297	Continental Telephone Company of the South - Alabama, Alabama Public Service Commission
9283	Kentucky American Water Company Kentucky Public Service Commission
850050-EI	Tampa Electric Company Florida Public Service Commission
R-850021	Duquesne Light Company Pennsylvania Public Service Commission
TR-85-179**	United Telephone Company of Missouri Missouri Public Service Commission
6350	El Paso Electric Company The Public Utility Board of the City of El Paso
6350	El Paso Electric Company Public Utility Commission of Texas
85-53476AA & 85-534855AA	Detroit Edison-refund-Appeal of U-4758 Ingham County Circuit Court Michigan Public Service Commission
U-8091/ U-8239	Consumers Power Company-Gas Michigan Public Service Commission
9230	Leslie County Telephone Company, Inc. Kentucky Public Service Commission

85-212	Central Maine Power Company Maine Public Service Commission
850782-EI & 850783-EI	Florida Power & Light Company Florida Public Service Commission
ER-85646001 & ER-85647001	New England Power Company Federal Energy Regulatory Commission
Civil Action * No. 2:85-0652	Allegheny & Western Energy Corporation, Plaintiff, - against – The Columbia Gas System, Inc. Defendant
Docket No. 850031-WS	Orange Osceola Utilities, Inc. Before the Florida Public Service Commission
Docket No. 840419-SU	Florida Cities Water Company South Ft. Myers Sewer Operations Before the Florida Public Service Commission
R-860378	Duquesne Light Company Pennsylvania Public Service Commission
R-850267	Pennsylvania Power Company Pennsylvania Public Service Commission
R-860378	Duquesne Light Company - Surrebuttal Testimony - OCA Statement No. 2D Pennsylvania Public Service Commission
Docket No. 850151	Marco Island Utility Company Before the Florida Public Service Commission
Docket No. 7195 (Interim)	Gulf States Utilities Company Public Utility Commission of Texas
R-850267 Reopened	Pennsylvania Power Company Pennsylvania Public Service Commission
Docket No. 87-01-03	Connecticut Natural Gas Corporation Connecticut Department of Public Utility Control
Docket No. 5740	Hawaiian Electric Company Hawaii Public Utilities Commission

1345-85-367	Arizona Public Service Company Arizona Corporation Commission
Docket 011	Tax Reform Act of 1986 - California No. 86-11-019 California Public Utilities Commission
Case No. 29484	Long Island Lighting Company New York Department of Public Service
Docket No. 7460	El Paso Electric Company Public Utility Commission of Texas
Docket No. 870092-WS*	Citrus Springs Utilities Before the Florida Public Service Commission
Case No. 9892	Dickerson Lumber EP Company - Complainant vs. Farmers Rural Electric Cooperative and East Kentucky Power Cooperative – Defendants Before the Kentucky Public Service Commission
Docket No. 3673-U	Georgia Power Company Before the Georgia Public Service Commission
Docket No. U-8747	Anchorage Water and Wastewater Utility Report on Management Audit
Docket No. 861564-WS	Century Utilities Before the Florida Public Service Commission
Docket No. FA86-19-001	Systems Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. 870347-TI	AT&T Communications of the Southern States, Inc. Florida Public Service Commission
Docket No. 870980-WS	St. Augustine Shores Utilities Inc. Florida Public Service Commission
Docket No. 870654-WS*	North Naples Utilities, Inc. Florida Public Service Commission
Docket No. 870853	Pennsylvania Gas & Water Company Pennsylvania Public Utility Commission

Civil Action* No. 87-0446-R	Reynolds Metals Company, Plaintiff, v. The Columbia Gas System, Inc., Commonwealth Gas Services, Inc., Commonwealth Gas Pipeline Corporation, Columbia Gas Transmission Corporation, Columbia Gulf Transmission Company, Defendants - In the United States District Court for the Eastern District of Virginia - Richmond Division
Docket No. E-2, Sub 537	Carolina Power & Light Company North Carolina Utilities Commission
Case No. U-7830	Consumers Power Company - Step 2 Reopened Michigan Public Service Commission
Docket No. 880069-TL	Southern Bell Telephone & Telegraph Florida Public Service Commission
Case No. U-7830	Consumers Power Company - Step 3B Michigan Public Service Commission
Docket No. 880355-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. 880360-EI	Gulf Power Company Florida Public Service Commission
Docket No. FA86-19-002	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket Nos. 83-0537-Remand & 84-0555-Remand	Commonwealth Edison Company Illinois Commerce Commission
Docket Nos. 83-0537 Remand & 84-0555 Remand	Commonwealth Edison Company Surrebuttal Illinois Commerce Commission
Docket No. 880537-SU	Key Haven Utility Corporation Florida Public Service Commission
Docket No. 881167-EI***	Gulf Power Company Florida Public Service Commission
Docket No. 881503-WS	Poinciana Utilities, Inc. Florida Public Service Commission

Cause No. U-89-2688-T	Puget Sound Power & Light Company Washington Utilities & Transportation Committee
Docket No. 89-68	Central Maine Power Company Maine Public Utilities Commission
Docket No. 861190-PU	Proposal to Amend Rule 25-14.003, F.A.C. Florida Public Service Commission
Docket No. 89-08-11	The United Illuminating Company State of Connecticut, Department of Public Utility Control
Docket No. R-891364	The Philadelphia Electric Company Pennsylvania Public Utility Commission
Formal Case No. 889	Potomac Electric Power Company Public Service Company of the District of Columbia
Case No. 88/546*	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (In the Supreme Court County of Onondaga, State of New York)
Case No. 87-11628*	Duquesne Light Company, et al, plaintiffs, against Gulf + Western, Inc. et al, defendants (In the Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
Case No. 89-640-G-42T*	Mountaineer Gas Company West Virginia Public Service Commission
Docket No. 890319-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. EM-89110888	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 891345-EI	Gulf Power Company Florida Public Service Commission
BPU Docket No. ER 8811 0912J	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 6531	Hawaiian Electric Company Hawaii Public Utilities Commissioners

Docket No. 890509-WU	Florida Cities Water Company, Golden Gate Division Florida Public Service Commission
Docket No. 880069-TL	Southern Bell Telephone Company Florida Public Service Commission
Docket Nos. F-3848, F-3849, and F-3850	Northwestern Bell Telephone Company South Dakota Public Utilities Commission
Docket Nos. ER89-* 678-000 & EL90-16-000	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. 5428	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 90-10	Artesian Water Company, Inc. Delaware Public Service Commission
Case No. 90-243-E-42T*	Wheeling Power Company West Virginia Public Service Commission
Docket No. 900329-WS	Southern States Utilities, Inc. Florida Public Service Commission
Docket Nos. ER89-* 678-000 & EL90-16-000	System Energy Resources, Inc. (Surrebuttal) Federal Energy Regulatory Commission
Application No. 90-12-018	Southern California Edison Company California Public Utilities Commission
Docket No. 90-0127	Central Illinois Lighting Company Illinois Commerce Commission
Docket No. FA-89-28-000	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. U-1551-90-322	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. R-911966	Pennsylvania Gas & Water Company The Pennsylvania Public Utility Commission
Docket No. 176-717-U	United Cities Gas Company Kansas Corporation Commission

Docket No. 860001-EI-G	Florida Power Corporation Florida Public Service Commission
Docket No. 6720-TI-102	Wisconsin Bell, Inc. Wisconsin Citizens' Utility Board
(No Docket No.)	Southern Union Gas Company Before the Public Utility Regulation Board of the City of El Paso
Docket No. 6998	Hawaiian Electric Company, Inc. Before the Public Utilities Commission of the State of Hawaii
Docket No. TC91-040A	In the Matter of the Investigation into the Adoption of a Uniform Access Methodology Before the Public Utilities Commission of the State of South Dakota
Docket Nos. 911030-WS & 911067-WS	General Development Utilities, Inc. Before the Florida Public Service Commission
Docket No. 910890-EI	Florida Power Corporation Before the Florida Public Service Commission
Docket No. 910890-EI	Florida Power Corporation, Supplemental Before the Florida Public Service Commission
Case No. 3L-74159	Idaho Power Company, an Idaho corporation In the District Court of the Fourth Judicial District of the State of Idaho, In and For the County of Ada - Magistrate Division
Cause No. 39353*	Indiana Gas Company Before the Indiana Utility Regulatory Commission
Docket No. 90-0169 (Remand)	Commonwealth Edison Company Before the Illinois Commerce Commission
Docket No. 92-06-05	The United Illuminating Company State of Connecticut, Department of Public Utility Control
Cause No. 39498	PSI Energy, Inc. Before the State of Indiana - Indiana Utility Regulatory Commission

Cause No. 39498	PSI Energy, Inc. - Surrebuttal testimony Before the State of Indiana - Indiana Utility Regulatory Commission
Docket No. 7287	Public Utilities Commission - Instituting a Proceeding to Examine the Gross-up of CIAC Before the Public Utilities Commission of the State of Hawaii
Docket No. 92-227-TC	US West Communications, Inc. Before the State Corporation Commission of the State of New Mexico
Docket No. 92-47	Diamond State Telephone Company Before the Public Service Commission of the State of Delaware
Docket Nos. 920733-WS & 920734-WS	General Development Utilities, Inc. Before the Florida Public Service Commission
Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket Nos.EC92-21-000 & ER92-806-000	Entergy Corporation Before the Federal Energy Regulatory Commission
Docket No. 930405-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. UE-92-1262	Puget Sound Power & Light Company Before the Washington Utilities & Transportation Commission
Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation, Supplemental State of Connecticut, Department of Public Utility Control
Docket No. 93-057-01	Mountain Fuel Supply Company Before the Utah Public Service Commission

Cause No. 39353 (Phase II)	Indiana Gas Company Before the Indiana Utility Regulatory Commission
PU-314-92-1060	US West Communications, Inc. Before the North Dakota Public Service Commission
Cause No. 39713	Indianapolis Water Company Before the Indiana Utility Regulatory Commission
93-UA-0301*	Mississippi Power & Light Company Before the Mississippi Public Service Commission
Docket No. 93-08-06	SNET America, Inc. State of Connecticut, Department of Public Utility Control
Docket No. 93-057-01	Mountain Fuel Supply Company - Rehearing on Unbilled Revenues - Before the Utah Public Service Commission
Case No. 78-T119-0013-94	Guam Power Authority vs. U.S. Navy Public Works Center, Guam - Assisting the Department of Defense in the investigation of a billing dispute. Before the American Arbitration Association
Application No. 93-12-025 - Phase I	Southern California Edison Company Before the California Public Utilities Commission
Case No. 94-0027-E-42T	Potomac Edison Company Before the Public Service Commission of West Virginia
Case No. 94-0035-E-42T	Monongahela Power Company Before the Public Service Commission of West Virginia
Docket No. 930204-WS**	Jacksonville Suburban Utilities Corporation Before the Florida Public Service Commission
Docket No. 5258-U	Southern Bell Telephone and Telegraph Company Before the Georgia Public Service Commission
Case No. 95-0011-G-42T*	Mountaineer Gas Company Before the West Virginia Public Service Commission
Case No. 95-0003-G-42T*	Hope Gas, Inc. Before the West Virginia Public Service Commission

Docket No. 95-02-07	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 95-057-02*	Mountain Fuel Supply Before the Utah Public Service Commission
Docket No. 95-03-01	Southern New England Telephone Company State of Connecticut, Department of Public Utility Control
BRC Docket No. EX93060255 OAL Docket 94	Generic Proceeding Regarding Recovery of Capacity Costs Associated with Electric Utility Power Purchases from Cogenerators and Small Power PUC96734-Producers Before the New Jersey Board of Public Utilities
Docket No. U-1933-95-317	Tucson Electric Power Before the Arizona Corporation Commission
Docket No. 950495-WS	Southern States Utilities Before the Florida Public Service Commission
Docket No. 960409-EI	Prudence Review to Determine Regulatory Treatment of Tampa Electric Company's Polk Unit 1
Docket No. 960451-WS	United Water Florida Before the Florida Public Service Commission
Docket No. 94-10-05	Southern New England Telephone Company State of Connecticut Department of Public Utility Control
Docket No. 96-UA-389	Generic Docket to Consider Competition in the Provision of Retail Electric Service Before the Public Service Commission of the State of Mississippi
Docket No. 970171-EU	Determination of appropriate cost allocation and regulatory treatment of total revenues associated with wholesale sales to Florida Municipal Power Agency and City of Lakeland by Tampa Electric Company Before the Florida Public Service Commission

Case No. PUE960296 *	Virginia Electric and Power Company Before the Commonwealth of Virginia State Corporation Commission
Docket No. 97-035-01	PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. G-03493A-98-0705*	Black Mountain Gas Division of Northern States Power Company, Page Operations Before the Arizona Corporation Commission
Docket No. 98-10-07	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 98-10-07	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket NO. 99-02-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-36	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-35	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-04	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-08-02	Yankee Energy System, Inc. State of Connecticut Department of Public Utility Control
Docket No. 99-08-09	CTG Resources, Inc. State of Connecticut Department of Public Utility Control
Docket No. 99-07-20	Connecticut Energy Corporation / Energy East State of Connecticut Department of Public Utility Control

Docket No. 99-09-03 Phase II	Connecticut Natural Gas State of Connecticut Department of Public Utility Control
Docket No. 99-09-03 Phase III	Connecticut Natural Gas State of Connecticut Department of Public Utility Control
Docket No. 99-04-18 Phase II	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 99-057-20*	Questar Gas Company Public Service Commission of Utah
Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. T-1051B-99-105	U.S. West Communications, Inc. Arizona Corporation Commission
Docket No. 01-035-10*	PacifiCorp dba Utah Power & Light Company Public Service Commission of Utah
Docket No. 991437-WU	Wedgefield Utilities, Inc. Before the Florida Public Service Commission
Docket No. 991643-SU	Seven Springs Before the Florida Public Service Commission
Docket No. 98P55045	General Telephone and Electronics of California California Public Utilities Commission
Docket No. 00-01-11	Consolidated Edison, Inc. and Northeast Utilities Merger State of Connecticut Before the Department of Public Utility Control
Docket No. 00-12-01	Connecticut Light & Power Company State of Connecticut Before the Department of Public Utility Control
Docket No. 000737-WS	Aloha Utilities/Seven Springs Utilities Before the Florida Public Service Commission

Consolidated Docket Nos. EL00-66-000 ER00-2854-000 EL95-33-000	Entergy Services, Inc. Before the Federal Energy Regulatory Commission
Docket No. 950379-EI	Tampa Electric Company Before the Florida Public Service Commission
Docket No. 010503-WU	Aloha Utilities, Inc. – Seven Springs Water Division Before the Florida Public Service Commission
Docket No. 01-07-06*	The Towns of Durham and Middlefield State of Connecticut Before the Department of Public Utility Control
Docket No. 99-09-12-RE-02	Connecticut Light & Power/Millstone State of Connecticut Before the Department of Public Utility Control
Civil Action No. C2-99-1181	The United States et al v. Ohio Edison et al U.S. District Court, S.D. Ohio
Docket No. 001148-ET****	Florida Power & Light Company Before the Florida Public Service Commission
Civil Action No. 99-833-Per *	The United States et al v. Illinois Power Company U.S. District Court, S.D. Illinois
Civil Action No. IP99-1692-C-M/s *	The United States et al v. Southern Indiana Gas and Electric Company U.S. District Court, S.D. Indiana
Docket No. 02-057-02*	Questar Gas Company Public Service Commission of Utah
Docket No. EL01-88-000	Entergy Services, Inc. et. al. Mississippi Public Service Commission
Docket No. 9355-U	Georgia Power Company Before the Georgia Public Service Commission
Case No. 1016	Washington Gas Light Company Before the Public Service Commission of the District of Columbia

Civil Action Nos. C2 99-1182 C2 99-1250 (Consolidated)	The United States et al v. American Electric Power Company, ET, AL
Docket No. 030438-EI *	Florida Public Utilities Company Before the Florida Public Service Commission
Docket No. EL01-88-000	Entergy Services, Inc., et al Before the Federal Energy Regulatory Commission
Application No. 02-12-028	San Diego Gas & Electric Company Before the California Public Utilities Commission
Civil Action No. 1:00 CV1262	The United States et al v. Duke Energy Company
Docket No. 050045-EI *	Florida Power & Light Corporation Before the Florida Public Service Commission
Docket No. 050078-EI *	Progress Energy Florida, Inc. Before the Florida Public Service Commission
Civil Action No. 1P99-1693 C-M/S	The United States et al. v. Cinergy Corporation, ET AL.
Civil Action No. 04-34-KSF	The United States et al. v. East Kentucky Power Cooperative, Inc. ET AL.
Case No. 05-0304-G-42T *	Hope Gas, Inc. d/b/a Dominion Hope Consumer Advocate Division of the Public Service Commission of West Virginia
Case No. 05-E-1222	New York State Electric & Gas Corporation Before the New York Public Service Commission
Case Nos. 05-E-0934 05-G-0935	Central Hudson Gas & Electric Corporation Before the New York Public Service Commission
Case No. 05-G-1494	Orange and Rockland Utilities, Inc. Before the New York Public Service Commission
Docket No. 060038-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 060154-EI*	Gulf Power Company Before the Florida Public Service Commission

Docket No. 060300-TL	GTC, Inc. d/b/a GT Com Before the Florida Public Service Commission
Case Nos. 06-G-1185 06-G-1186	KeySpan Gas East Corporation Before the New York Public Service Commission
Docket No. U-29203 (Phase II)	Gulf States, Inc. and Entergy Louisiana, Inc. Before the Louisiana Public Service Commission
Formal Case No. 1053	Potomac Electric Power Company Before the Public Service Commission of the District of Columbia
Application No. 06-12-009	San Diego Gas & Electric Company Before the California Public Utilities Commission

*Case Settled
**Issues Stipulated
***Testimony Withdrawn
****Case Settled, Testimony Not Filed

Exhibit__(HL-1)

FLORIDA PUBLIC UTILITIES
Dockets Nos. 070304-EI and 070300-EI

Exhibits of Hugh Larkin, Jr.

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D-1	Overall Cost of Capital, per OPC

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 28
COMPANY Office of Public Counsel (Direct)
WITNESS Hugh Larkin, Jr. (HL-1)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Revenue Requirement

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule A-1
Page 1 of 1

Line No.	Description	Per Company Amount (A)		Per OPC Amount (B)		Reference:
1	Adjusted Rate Base	43,020,997	[1]	38,913,742	[2]	
2	Required Rate of Return	8.07%	[3]	7.09%	[4]	
3	Income Required	3,471,794		2,758,984		Line 1 x Line 2
4	Adjusted Net Operating Income	206,341	[5]	1,577,105	[6]	
5	Income Deficiency (Sufficiency)	3,265,453		1,181,879		Line 3 - Line 4
6	Earned Rate of Return	0.480%		4.053%		Line 4 / Line 1
7	Gross Revenue Conversion Factor	1.60771	[7]	1.60634		Schedule A-2
8	Revenue Deficiency (Sufficiency)	5,249,895		1,898,502		Line 5 x Line 7

Source/Notes:
[1] MFR Schedule B-1, p.3
[2] Schedule B-1
[3] MFR Schedule D-1a, p.3
[4] Schedule D-1
[5] MFR Schedule C-1
[6] Schedule C-1
[7] Company: MFR Sch. C-44 (p. 93), OPC: Schedule A-2

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

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Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule A-2
Page 1 of 1

Revenue Expansion Factor
(Gross Revenue Conversion Factor)

Line No.	Description	Percentage Per Company	Percentage Per OPC
1	Revenue Requirement	100.0000%	100.0000%
2	Gross Receipts Tax Rate	0.0000%	0.0000%
3	Regulatory Assessment Rate	0.0720%	0.0720%
4	Bad Debt Rate	0.2000%	0.1152%
5	Net Before Income Taxes (1) - (2) - (3) - (4)	99.7280%	99.8128%
6	State Income Tax Rate	5.5000%	5.5000%
7	State Income Tax Rate (5) x (6)	5.4850%	5.4897%
8	Net Before Federal Income Tax (5) - (7)	94.2430%	94.3231%
9	Federal Income Tax Rate	34.0000%	34.0000%
10	Federal Income Tax Rate (8) x (9)	32.0426%	32.0699%
11	Revenue Expansion Factor (8) - (10)	62.2004%	62.2532%
12	Net Operating Income Multiplier	1.6077	1.6063

Source/Notes:
MFR Schedule C-43, p. 94

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-1
Page 1 of 2

Adjusted Rate Base

Line No.	Rate Base Components	Adjusted Total Amount per Company (A)	OPC Adjustments (B)	Adjusted Total Amount per OPC (C)	
	Utility Plant				
1	Plant Closed & In Service	79,641,581	(1,010,809)	78,630,772	
2	Common Plant Allocated	1,853,396		1,853,396	
3	CWIP	75,000	(75,000)	-	[1]
4	Non-regulated propane operations	(57,464)		(57,464)	
5	Total	81,512,513		80,426,704	
	Deductions				
6	Accumulated Depreciation Utility Plant	(35,667,257)	128,791	(35,538,466)	
7	Accumulated Depreciation Common Plant	(660,224)		(660,224)	
8	2520 Cust. Advances for Construction	(878,824)		(878,824)	
9	Non-regulated propane operations	25,443		25,443	
10	Total	(37,180,862)		(37,052,071)	
11	Utility Plant - Net	44,331,651		43,374,633	
	Allowance for Working Capital				
12	Working Capital - Balance Sheet Method	(1,310,654)	(3,150,236)	(4,460,890)	
13	Total Rate Base	43,020,997		38,913,742	

Source/Notes:
Col. (A): MFR Sch. B-1, p. 3; B-3, pp. 19, 23
Col. (B): See page 2
[1] T. Merchant Testimony

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Adjusted Rate Base - Summary of Adjustments

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-1
Page 2 of 2

Line No.	Adjustment Title	Reference	Amount
	Plant Adjustments:		
1	Reflects Staff audit adjustments to Plant	Schedule B-7	2,630
2	Missing invoices (Staff Audit Finding 1)	T. Merchant Testimony	(900,539)
3	Replacement of Wood Poles with Concrete	T. Merchant Testimony	8,638
4	13-Month Average of 2008 Transformer Addition	T. Merchant Testimony	(121,538)
5	*Total Common Plant Allocated*		(1,010,809)
	Construction Work in Progress:		
6	Remove Construction Work in Progress from Rate Base	T. Merchant Testimony	(75,000)
	Accumulated Depreciation Adjustments Plant:		
7	Reflects Staff audit adjustments to Plant Allocated	Schedule B-7	(26)
8	Missing invoices (Staff Audit Finding 1)	T. Merchant Testimony	125,449
9	Replacement of Wood Poles with Concrete	T. Merchant Testimony	(126)
10	13-Month Average of 2008 Transformer Addition	T. Merchant Testimony	3,494
11	*Total Accumulated Depreciation Plant*		128,791
	Working Capital Adjustments:		
12	Reduction to Working Capital	Schedule B-2	(3,150,236)

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Working Capital

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Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-2
Page 1 of 1

Line No.	Account Number(s)	Primary Account	FPU Proposed WC 13 Month Avg. (A)	OPC Adjustments (B)	Adjusted Total per OPC (C)
		Assets			
1	1280.1	Other Special Funds	$ 3,100	$ (3,100)	$ -
2	1310	Cash	$ 70,678	$ (60,678)	$ 10,000
3	1340	Special Deposits - Elect.	$ 317,836	$ (317,836)	$ -
4	1350.1	Working Funds - Petty	$ 8,000	$ -	$ 8,000
5	1350.1	Working Funds - Petty	$ 125	$ -	$ 125
6	1420, 1430	Accounts Receivable	$ 5,042,458	$ (1,030,667)	$ 4,011,791
7	1440	Allowance for Uncollectibles	$ (36,745)	$ (7,986)	$ (44,731)
8	1540.1	Materials & Supplies	$ 940,015	$ -	$ 940,015
9	1630.3	Stores Expense	$ -	$ -	$ -
10	1650.2, 5	Prepaid Expense - Insurance	$ 195,194	$ (37,779)	$ 157,415
11	1650.4	Prepaid Expense - Other	$ 62,910	$ -	$ 62,910
12	1650.41	Prepaid Expense - Maintenance	$ 17,062	$ -	$ 17,062
13	1730.1	Unbilled Revenues	$ 548,394	$ (88,808)	$ 459,586
14	1820.2	Reg Asset - Ret Plans	$ 460,155	$ (119,159)	$ 340,996
15	1840.7	Clearing Account Refunds	$ -		$ -
16	1850.1	Temporary Services	$ 16,961	$ (16,961)	$ -
17	1860.1	Deferred Debits - Other	$ 50,954		$ 50,954
18	1860.1	Deferred Debits - Rate Case	$ 608,236	$ (304,836)	$ 303,400
19	1860.3	Misc Defd DR-Undist	$ 15,066		$ 15,066
20	1860.21	Deferred Debits - Under Rec Fuel	$ 1,143,377	$ (1,143,377)	$ -
21		**Total Assets**	$ 9,463,776	$ (3,131,187)	$ 6,332,589
		Liabilities			
22	2280.11	Electric Storm Reserve	$ (1,809,677)	$ (8,871)	$ (1,818,548)
23	2280.31	Pensions Reserve	$ (1,630,273)		$ (1,630,273)
24	2280.32	Medical Post-Retirement	$ (606,115)		$ (606,115)
25	2280.34	401(k) Accrual Company SH	$ -		$ -
26	2280.201	Accrued Liability Insurance	$ (63,110)		$ (63,110)
27	2320	Accounts Payable -Fuel	$ (3,524,452)		$ (3,524,452)
28	2320	Accounts Payable - Net of Gas & Fuel	$ (912,711)		$ (912,711)
29	2320	Accounts Payable - Other	$ (216,064)		$ (216,064)
30	2360.1	Taxes Accrued - Ad Valorem	$ (197,240)		$ (197,240)
31	2360.2	Taxes Accrued - State Gross Receipts	$ (109,896)		$ (109,896)
32	2360.3	Taxes Accrued - FPSC Assessment	$ (42,859)		$ (42,859)
33	2360	Taxes Accrued - Unemployment & FICA	$ (3,168)		$ (3,168)
34	2360	Taxes Accrued - Income Tax	$ (596,675)		$ (596,675)
35	2370	Interest Accrued - Customer Deposits	$ (66,955)	$ (10,178)	$ (77,133)
36	2370	Interest Accrued - Notes and Loans	$ (325,764)		$ (325,764)
37	2380	Dividends Declared - Preferred	$ (340)		$ (340)
38	2410	Withholding Taxes Payable	$ (340)		$ (340)
39	2410	Tax Collections Payable	$ (304,279)		$ (304,279)
40	2420	Employee Fund	$ (908)		$ (908)
41	2420	Accrued Vacation	$ (309,441)		$ (309,441)
42	2420	Professional Fees & Expenses Accrued	$ (53,600)		$ (53,600)
43	2530.1	Other DF CR - Cashier	$ 64		$ 64
44	2530.21	Over Recovery - Fuel	$ -		$ -
45	2530.61	Over Recovery - Conservation	$ (627)		$ (627)
46		**Total Liabilities**	$ (10,774,430)	$ (19,049)	$ (10,793,479)
47		**Total Working Capital**	$ (1,310,654)	$ (3,150,236)	$ (4,460,890)

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Receivables - Working Capital

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-3
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13-Month Average December 31, 2006

	Marianna Division	Fernandina Beach Division	Total
Account 1420.21			
Accounts Receivable Customers A/R Billed		$ 84,607	$ 84,607
Account 1420.22			
Accounts Receivable - Jobbing	$ (66)	$ 19,986	$ 19,920
Account 1430.1			
Other Accounts Receivable - Employees	$ 2,831	$ 622	$ 3,453
Account 1430.2			
Other Accounts Receivable - Miscellaneous	$ 60,630	$ 37,770	$ 98,400
Total	$ 63,395	$ 142,985	$ 206,380

Source/Notes:
POD Exhibit 11

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Utility Accounts Receivable
(1998 to 12-months ended August 2007)

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-4
Page 1 of 1

Year	13-Month Average Accounts Receivable	12-Months Operating Revenues	Receivable as a Percentage of Revenues
1998	$ 3,528,591	$ 40,253,776	8.77%
1999	3,476,995	37,544,667	9.26%
2000	3,545,382	39,304,084	9.02%
2001	3,023,955	39,049,631	7.74%
2002	3,023,156	40,929,682	7.39%
2003	3,055,102	39,519,249	7.73%
2004	2,936,145	42,909,848	6.84%
2005	3,375,984	47,449,558	7.11%
2006	3,237,585	48,527,231	6.67%
12-months Ended August 2007	$ 3,407,042	$ 53,095,703	6.42%

Source/Notes:
Prior case, Form 1

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Uncollectibles

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-5
Page 1 of 1

Year	13-Month Average Accounts Receivable	13-Month Provision for Uncollectible Accounts	Percentage of Uncollectibles to Accounts Receivable
1998	3,528,591	(43,682)	1.24%
1999	3,476,995	(83,798)	2.41%
2000	3,545,382	(94,155)	2.66%
2001	3,023,955	(101,037)	3.34%
2002	3,023,156	(91,567)	3.03%
2003	3,055,102	(56,354)	1.84%
2004	2,936,645	(73,730)	2.51%
2005	3,375,984	(95,597)	2.83%
2006	3,237,585	(30,063)	0.93%
2007 (13-Months Ended September)	$ 3,485,864	$ (45,173)	1.30%
Average of 2006 & 2007			1.12%

Source/Notes:
Prior case, POD Exhibit 11

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Charges to Storm Reserve, 1989 - 2007

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-6
Page 1 of 1

Year	Combined Total	Marianna	Fernandina
1989 - 1993	$ -	$ -	$ -
1994	22,576	11,608	10,968
1995	142,850	142,850	-
1996	8,089	8,089	-
1999	72,395	-	72,395
2001	6,155	-	6,155
2003	21,066	-	21,066
2004	810,502	280,081	530,421
2005	164,772	108,306	56,466
2006	9,148	9,148	-
Totals	$ 1,257,554	$ 560,082	$ 697,472

Source/Notes:
Company's response to Interrogatory 80

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule B-7
Page 1 of 1

Plant In Service Adjustments

Line No.	Description	Total Plant Adjustment	
	Plant in Service Adjustment		
1	Adjustment to PIS - 2006 (Audit Finding 8)	$ 1,707	
2	Adjustment to PIS - 2006 (Audit Finding 10)	$ 923	
3	Increase to Plant in Service	$ 2,630	
	Depreciation Expense Increase/(Decrease) Adjustment		
4	Depreciation Expense Increase (Audit Finding 8)	$ 37	
5	Depreciation Expense Increase (Audit Finding 10)	$ 42	
6	Depreciation Expense - Transformer Addition	(3,950)	[1]
7	Depreciation Expense - Missing Invoices (Staff Audit Finding 1)	(43,391)	[1]
8	Depreciation Expense - Replace Wood Transmission Poles with Concrete	$ 235	[1]
9	Increase in Depreciation Expense	$ (47,027)	
	Reserve for Depreciation Adjustment	Total Reserve (Decrease)/Increase	
10	2006 - Additions (Audit Finding 8)	$ (16)	
11	2006 - Additions (Audit Finding 10)	$ (10)	
12	Net Increase in Depreciation Reserve	$ (26)	

Source/Notes:
Amounts from Staff Audit Report, Audit Control No. 07-262-4-1
[1] T. Merchant Testimony

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Adjusted Net Operating Income

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-1
Page 1 of 2

Line No.	Description	Adjusted Total per Company (A)	OPC Adjustments (B)	Adjusted Total per OPC (C)
	Operating Revenues:			
1	Base Revenue	16,484,962		16,484,962
2	Other Operating Revenues	702,003	76,069	778,072
3	Total Operating Revenues	17,186,965		17,263,034
	Operating Expenses:			
4	Operation & Maintenance	10,081,391	(2,165,357)	7,916,034
5	Depreciation & Amortization	3,418,847	(47,027)	3,371,820
6	Taxes Other Than Income	4,287,783	(5,802)	4,281,981
7	Current Income Taxes	(1,360,960)	923,492	(437,468)
8	Deferred Income Taxes	581,498		581,498
9	Investment Tax Credit-Net	(27,935)		(27,935)
10	Total Operating Expenses	16,980,624		15,685,929
11	Net Operating Income	206,341		1,577,105

Source/Notes:
Col. (A): MFR Sch. (C-2), p.6
Col. (B): See Page 2

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Adjusted Net Operating Income
Summary of Adjustments

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-1
Page 2 of 2

Line No.	Adjustment Title	Reference	Amount
	Operating Revenue Adjustments:		
1	Miscellaneous Revenues	Testimony of H. Larkin	27,150
2	Forfeited Discounts	Testimony of H. Larkin	48,919
3	*Total Operating Revenue*		76,069
	Operating Expense Adjustments:		
	Operation & Maintenance:		
4	Reduction to Storm Reserve Accrual	Testimony of H. Larkin	(82,260)
5	Reduction to Rate Case Expense	Testimony of H. Larkin	(30,000)
6	Reduction to Other Informational Advertising Expense	Testimony of H. Larkin	(114,786)
7	Removal to Tree Replacement	Testimony of H. Larkin	(31,050)
8	Reduction to Inspection & Testing of Substations (Transmission)	Testimony of H. Larkin	(25,155)
9	Reduction to Inspection & Testing of Substations (Distribution)	Testimony of H. Larkin	(49,600)
10	Reduction to Economic Development Expense	Testimony of H. Larkin	(10,701)
11	Reduction to Postage Expense	Testimony of H. Larkin	(6,030)
12	Reduction to Supervisory Training Expense	Testimony of H. Larkin	(2,938)
13	Travel for Compliance Accountant	Testimony of H. Larkin	(5,200)
14	BDO Seidman Increase	Testimony of H. Larkin	(90,675)
15	Uncollectible Expense	Testimony of H. Larkin	(145,485)
17	Staff Audit Exceptions 5-11, 16	Schedule C-2 (H. Larkin)	(347,640)
18	Revisions to Company Projection Factors	Schedule C-3 (H. Larkin)	(102,182)
19	Collaborative Research	Testimony of H. Larkin	(24,918)
20	Post-Storm Data Collection and Review	Testimony of H. Larkin	(27,000)
21	Advanced Recovery of Pole Replacements	Testimony of T. Merchant	(354,000)
22	Rental Expense	Testimony of T. Merchant	(28,582)
23	Vacant Positions	Testimony of T. Merchant	(5,310)
24	Training & Linemen Apprentices for NE Florida	Testimony of T. Merchant	(54,354)
25	Safety Coordinator Upgrade Adjustment	Testimony of T. Merchant	(3,158)
26	Clerical Position for Maintaining Compliance	Testimony of T. Merchant	(9,318)
27	Travel Expenses for Joint Use Audits	Testimony of T. Merchant	(22,838)
28	Benefits for NE Trainer/Audits/Pole Inspections & Safety	Testimony of T. Merchant	(2,358)
29	Storm Handling Salaries & Contracts	Testimony of T. Merchant	(4,635)
30	Contractor for Distribution Pole Inspections	Testimony of T. Merchant	(25,467)
31	Unsupported Distribution Pole Inspections	Testimony of T. Merchant	(28,975)
32	Vegetation Management/Tree Trimming NW FL	Testimony of T. Merchant	(353,260)
33	Personnel to be Located at EOC during Emergencies	Testimony of T. Merchant	(19,991)
34	New Positions (SOX 404 IC Requirements)	Testimony of T. Merchant	(17,098)
35	Special Audit:Inventory, Cash & Other Procedures	Testimony of T. Merchant	(17,760)
36	SOX 404 Information Technology	Testimony of T. Merchant	(38,026)
37	Executive Salaries	Testimony of T. Merchant	(41,225)
38	Salary Adjustment	Testimony of T. Merchant	(43,382)
39	*Total Operation and Maintenance*		(2,165,357)
	Depreciation and Amortization:		
40	Reflects Staff audit adjustments to Plant	Schedule B-7 (H. Larkin)	(47,027)
41			
42	*Total Depreciation and Amortization*		(47,027)
	Taxes Other Than Income:		
43	Revisions to Company Projection Factors - FICA	Schedule C-3 (H. Larkin)	(5,802)
44	*Total Taxes Other Than Income*		(5,802)
45			
46	Interest Synchronization Adjustment	Schedule C-4 (H. Larkin)	60,164
	Income Taxes:		
47	Impact of Other Adjustments	Schedule C-5 (H. Larkin)	863,328
48	*Total Income Tax*		923,492

FLORIDA PUBLIC UTILITIES
Projected Test Year Ending December 31, 2008

Staff Audit Adjustments

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-2
Page 1 of 1

Line No	Audit Finding No.	Description	Account	2006 Amount	2008 Amount	
1	5	Regulatory Commission Expense	928	34,250	(35,808)	[1]
2	5	Outside Services-postage and printing costs	923.1	6,610	(6,911)	[2]
3	6	Miscellaneous Sales Expense-Customer Survey	916	25,600	(27,397)	
4	7	Economic Development	930.23	5,000	(5,351)	
5	8	Maintenance of General Plant	935	2,219	(2,375)	
6	9	Other Distribution Expense	588.2	678	(773)	
7	10	Maintenance of Transformers	595.3	2,400	(2,738)	
8	11	Moving Expenses	580/590/ 901/1	3,734	(3,835)	
9	16	Clearing Accounts-General Liability	952.2		(52,628)	
10	16	Clearing Accounts-Pension	926.1		(88,510)	
11	16	Clearing Accounts-Medical	926.2		(120,339)	
12	16	Clearing Accounts-401K	926.4		(975)	
13		Reduction to Projected 2007 O&M Expense			(347,640)	

Source/Notes:
Amounts from Staff Audit Report, Audit Control No. 07-262-4-1

[1] Account 928 $34,249.67 x 1.022 = $35,003.16 x 1.023 = $35,808
[2] Account 923.1 $6,609.96 x 1.022 = $6,755.37 x 1.023 = $6,910.75

FLORIDA PUBLIC UTILITIES
Projected Test Year Ending December 31, 2008

Revision to Company Projection Factors

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-3
Page 1 of 3

Line No	Description		Company Adj. 2006 Amount (A)	Reduction to Proj. Factor (B)	Adjustment to 2008 Expense (C)	Comparison of FPU '07 Proj. w/Actual Thru Sept. Annualized (D)
	Accounts Projected Using Inflation X Customer Growth					
1	566	Miscellaneous Transmission Expense	112	-2.40%	(3)	5,775
2	573	Maintenace of Misc Transmission	446	-2.40%	(11)	461
3	905	Miscellaneous Customer Accounting	78,109	-2.40%	(1,875)	14,902
4	9051	Miscellaneous Customer Accounting	16,251	-2.40%	(390)	685
5	907	Supervision	73,941	-2.40%	(1,775)	(22,133)
6	908	Customer Assistance	200,295	-2.40%	(4,807)	(59,955)
7	909	Info & Instructional	159,139	-2.40%	(3,819)	(47,635)
8	910	Misc Customer Service	22,786	-2.40%	(547)	(6,820)
9	9131	Promotional Advertising Expenses	-	-2.40%	-	(400)
10	9132	Conservation Advertising Expenses	1,537	-2.40%	(37)	(3,238)
11	9133	Safety Advertising Expenses	8,224	-2.40%	(197)	1,559
12	9134	Other Info/Instr/Con	121,226	-2.40%	(2,909)	20,180
13	9135	Community Affairs Advertising Expenses	-	-2.40%	-	-
14	9136	Other Advertising	-	-2.40%	-	-
15	916	Misc. Sales Expense	13,249	-2.40%	(318)	12,938
16	9252	General Liability	331,330	-2.40%	(7,952)	(135,137)
17	9301	Institutional Goodwill	-	-2.40%	-	-
18	9302	Misc. General Expense	76,622	-2.40%	(1,839)	1,787
19	93022	Industry Association	4,390	-2.40%	(105)	(2,708)
20	93023	Economic Development	5,000	-2.40%	(120)	9,043
21	570	Maintenance of Station Equipment	99,062	-2.40%	(2,377)	19,881
22	571	Maintenance of Overhead Lines	77,953	-2.40%	(1,871)	48,400
23	591	Maintenance of Structures	10,069	-2.40%	(242)	(1,276)
24	592	Maintenance of Station Equipment	72,974	-2.40%	(1,751)	46,028
25	5931	Maintenance of Poles/Towers	44,530	-2.40%	(1,069)	26,899
26	5932	Maintenance of Overhead Co	947,135	-2.40%	(22,731)	133,019
27	5933	Maintenance of Services	133,225	-2.40%	(3,197)	13,170
28	598	Maintenance of Misc. Distribution	71,496	-2.40%	(1,716)	(2,157)
29	935	Maintenance of General Plant	159,702	-2.40%	(3,833)	66,301
30	Subtotal		2,728,803		(65,491)	139,570
31	Reduction To Replace Inflation x Customer Growth with Inflation Only (Page 1)				(65,491)	
32	Reduction To Replace Payroll x Customer Growth with Payroll Only (Page 2)				(36,691)	
33	Adjustment to Expense for Projection Factors				(102,182)	
34	Adjustment to FICA to Replace Payroll x Customer Growth with Payroll Only		241,758	-2.40%	(5,802)	

Notes/Source:

Column (A): MFR Sch. C-7 (2006)

Column (B): MFR C Schedules, p. 95Company requested projection factor of 107% less inflation only factor of 104.6%.

Column (C): Column A x Column B

Column (D): This column is provided for informational purposes. It shows a comparison of the Company's projected 2007 amounts, which used projection factors, with the September 2007 actual amounts (as recorded) annualized. As is evident from above, the projected amounts included in the MFRs, for the most part, exceed the actual year to date annualized amounts for each of these accounts. See Page 3 for calculations.

FLORIDA PUBLIC UTILITIES
Projected Test Year Ending December 31, 2008

Revision to Company Projection Factors

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-3
Page 2 of 3

Line No		Description	Company Adj. 2006 Amount	Reduction to Proj. Factor	Adjustment to 2008 Expense	Comparison of FPU '07 Proj. w/Actual Thru Sept. Annualized
			(A)	(B)	(C)	(D)
		Accounts Projected Using Payroll X Customer Growth				
1	5831	Operation of Overhead	51,417	-2.80%	(1,440)	(29,356)
2	5832	Removing & Resetting	61,388	-2.80%	(1,719)	16,075
3	585	Street Light & Signal System Expenses	11,957	-2.80%	(335)	(1,290)
4	586	Meter Expenses	255,670	-2.80%	(7,159)	13,500
5	5871	Area Light Expenses	52,046	-2.80%	(1,457)	1,973
6	5872	Other Customer Installation	41,208	-2.80%	(1,154)	2,526
7	5881	Distribution Maps &	99,182	-2.80%	(2,777)	(8,139)
8	5882	Other Distribution Office Supplies	98,065	-2.80%	(2,746)	34,545
9	5883	Misc. Distribution of	10,420	-2.80%	(292)	4,526
10	902	Meter Reading Expense	276,881	-2.80%	(7,753)	14,585
11	9264	401(K) Expense Company	5,765	-2.80%	(161)	(11,384)
12	5941	Maintenance of Underground Lines	7,461	-2.80%	(209)	(14,089)
13	5942	Maintenance of Underground Lines	128,550	-2.80%	(3,599)	(78,922)
14	5951	Maintenance of Line Transformers	64,507	-2.80%	(1,806)	13,209
15	5952	Maintenance of Line Transformers	6,977	-2.80%	(195)	(17,373)
16	5953	Maintenance of Line Transformers	54,557	-2.80%	(1,528)	8,802
17	596	Maintenance of Street Lighting/Signal Sys.	49,099	-2.80%	(1,375)	8,633
18	597	Maintenance of Meters	35,250	-2.80%	(987)	(4,341)
			1,310,400		(36,691)	(46,522)

Notes/Source:

Column (A): MFR Sch. C-7 (2006)

Column (B): MFR C Schedules, p. 95, Company requested projection factor of 114.1% less payroll only factor of 111.3%.

Column (C): Column A x Column B

Column (D): This column is provided for informational purposes. It shows a comparison of the Company's projected 2007 amounts, which used projection factors, with the September 2007 actual amounts (as recorded) annualized. As is evident from above, the projected amounts included in the MFRs, for the most part, exceed the actual year to date annualized amounts for each of these accounts. See Page 3 for calculations.

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Revision to Company Projection Factors
- Comparison of 2007 Actuals to Filing

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-3
Pages 3 of 3

Line No.	Account	Description	Marianna 2007 Actual Thru Sept.	Fernadina 2007 Actual Thru Sept.	Total	2007 Annualized Total	Projected 2007 in MFR's	Difference Over (Under) Actual
		OPERATION EXPENSES	(A)	(B)	(C)	(D)	(E)	(F)
1	562	Station Expenses (transmission)		13,033	13,033	17,377	42,501	25,124
2	566	Misc. Transmisson Expenses		4,756	4,756	6,341	12,116	5,775
3	580	Operation Supervision & Eng	98,455	119,760	218,215	290,953	380,422	89,469
4	582	Station Expenses (distribution)	8,818	36,581	45,399	60,532	94,672	34,140
5	5831	Operation of Overhead	39,118	24,084	63,202	84,269	54,913	(29,356)
6	5832	Removing & Resetting	27,502	9,613	37,115	49,487	65,562	16,075
7	5841	Underground Line Expenses	446	8,853	9,299	12,399	3,723	(8,676)
8	5842	Underground Line Expenses		22,821	22,821	30,428	27,504	(2,924)
9	585	Street Light/Signal	8,989	1,556	10,545	14,060	12,770	(1,290)
10	586	Meter Expenses	121,401	73,266	194,667	259,556	273,056	13,500
11	5871	Area Light Expense	33,686	6,523	40,209	53,612	55,585	1,973
12	5872	Other Customer Installation	6,761	24,352	31,113	41,484	44,010	2,526
13	5881	Distribution Maps &	48,757	36,792	85,549	114,065	105,926	(8,139)
14	5882	Other Distribution Office Supplies	23,191	67,550	90,741	120,988	155,533	34,545
15	5883	Misc. Distribution of	1,937	3,015	4,952	6,603	11,129	4,526
16	589	Rents	784	-	784	1,045	1,053	8
17	901	Supervision	23,942	36,282	60,224	80,299	73,765	(6,534)
18	9011	Supervision - A&G	14,189	16,197	30,386	40,515	49,056	8,541
19	902	Meter Reading Expenses	109,682	101,161	210,843	281,124	295,709	14,585
20	903	Customer Records/Collection Expenses	194,643	221,881	416,524	555,365	524,917	(30,448)
21	9031	Customer Records/Collection Expenses	89,511	102,227	191,738	255,651	275,807	20,156
22	904	Uncollectible Accounts	17,038	15,277	32,315	43,087	87,590	44,503
23	905	Misc. Customer Accounts	31,979	17,418	49,397	65,863	80,765	14,902
24	9051	Misc. Customer Accounts	5,644	6,445	12,089	16,119	16,804	685
25	9061	Underrecovery conservation						
26	907	Supervision			73,941	98,588	76,455	(22,133)
27	908	Customer Assistance			200,295	267,060	207,105	(59,955)
28	909	Informational & Instructional			159,139	212,185	164,550	(47,635)
29	910	Misc. Customer Service			22,786	30,381	23,561	(6,820)
30	912	Demonstrating & Selling Expenses			-	-	-	-
31	9131	Promotional Advertising Expenses	300		300	400	-	(400)
32	9132	Conservation Advertising Expenses	3,620	-	3,620	4,827	1,589	(3,238)
33	9133	Safety Advertising Expenses	2,657	2,552	5,209	6,945	8,504	1,559
34	9134	Other Info/Instr/Con	50,307	50,169	100,476	133,968	154,148	20,180
35	9135	Community Affairs Advertising Expenses			-	-	-	-
36	9136	Other Advertising			-	-	-	-
37	916	Misc. Sales Expense		571	571	761	13,699	12,938
38	920	Administrative & General - Salaries	321,766	435,331	757,097	1,009,463	1,071,369	61,906
39	9211	Office Supplies and Expense	4,248	4,280	8,528	11,371	10,867	(504)
40	9212	Office Supplies & Mai	2,382	2,404	4,786	6,381	7,111	730
41	9213	Office Computer Supplies & Expense	3,377	3,388	6,765	9,020	8,113	(907)
42	9214	Office Utility Expense	27,347	24,363	51,710	68,947	34,425	(34,522)
43	9215	Misc. Office Expense	40,259	40,579	80,838	107,784	93,308	(14,476)
44	9216	Company Training Expense	1,088	2,690	3,778	5,037	6,913	1,876
45	9231	Outside Services - Operation	4,215	7,049	11,264	15,019	18,306	3,287
46	9232	Legal Fees & Expense	8,323	8,839	17,162	22,883	40,283	17,400
47	9233	Outside Audit & Accounting Expense	74,022	78,440	152,462	203,283	226,660	23,377
48	924	Property Insurance	87,462	33,430	120,892	161,189	181,238	20,049
49	9251	Injuries and Damages Expense	43,976	51,421	95,397	127,196	114,957	(12,239)
50	9252	General Liability	230,170	227,879	458,049	610,732	475,595	(135,137)
51	9261	Employee Pensions	146,372	151,861	298,233	397,644	365,497	(32,147)
52	9262	Employee Benefits-O	164,069	171,618	335,687	447,583	488,303	40,720
53	9263	Retiree Benefits - Pos	19,503	20,997	40,500	54,000	54,000	-
54	9264	401(K) Expense Company	6,463	6,693	13,156	17,541	6,157	(11,384)
55	928	Regulatory Commission Expense	56,323	60,226	116,549	155,399	133,967	(21,432)
56	9301	Institutional Goodwill			-	-	-	-
57	9302	Misc. General Expense	29,746	28,334	58,080	77,440	79,227	1,787
58	93022	Industry Association	3,189	2,246	5,435	7,247	4,539	(2,708)
59	93023	Economic Development	5,000		5,000	6,667	15,710	9,043
60	931	Rents	4,299	4,333	8,632	11,509	8,490	(3,019)
61		**Total Operating Expenses less Fuel**	2,246,956	2,389,136	4,636,092	6,181,456	6,839,534	658,078
		MAINTENANCE EXPENSES						
62	554	Maintenance of Misc. Power			-	-	-	-
63	570	Maintenance of Station Equipment		61,912	61,912	82,549	102,430	19,881
64	571	Maintenance of Overhead Lines		24,152	24,152	32,203	80,603	48,400
65	573	Maintenance of Misc Transmission		-	-	-	461	461
66	590	Maintenance Supervision & Engineering	26,242	69,337	95,579	127,439	146,674	19,235
67	591	Maintenance of Structures	6,803	1,962	8,765	11,687	10,411	(1,276)
68	592	Maintenance of Station Equipment		22,070	22,070	29,427	75,455	46,028
69	5931	Maintenance of Poles/Towers	2,153	12,206	14,359	19,145	46,044	26,899
70	5932	Maintenance of Overhead Co	449,993	224,682	674,675	899,567	1,032,586	133,019
71	5933	Maintenance of Services	73,662	19,777	93,439	124,585	137,755	13,170
72	5941	Maintenance of Underground Lines	10,051	6,492	16,543	22,057	7,968	(14,089)
73	5942	Maintenance of Underground Lines	248	166,223	166,471	221,961	143,039	(78,922)
74	5951	Maintenance of Line Transformers	33,720	8,043	41,763	55,684	68,893	13,209
75	5952	Maintenance of Line Transformers	7,949	10,669	18,618	24,824	7,451	(17,373)
76	5953	Maintenance of Line Transformers		37,099	37,099	49,465	58,267	8,802
77	596	Maintenance of Street Lighting/Signal Sys	8,113	24,741	32,854	43,805	52,438	8,633
78	597	Maintenance of Meters	14,305	17,186	31,491	41,988	37,647	(4,341)
79	598	Maintenance of Misc. Distribution Plant	34,525	22,538	57,063	76,084	73,927	(2,157)
80	935	Maintenance of General Plant	31,710	44,513	76,223	101,631	167,932	66,301
81		**Total Maintenance Expenses**	699,474	773,602	1,473,076	1,964,101	2,249,981	285,880
82		**Total Operating & Maintenance Exp.**	2,946,430	3,162,738	6,109,168	8,145,557	9,089,515	943,958

Source: Col. (A) and Col. (B) from Company trial balance (POD Exhibit 11) through Septemb er 2007. Col. (E) from MFR. Sch. C-7 (2007)
Col. (D) calculated as Col.(C) / 9 x 12.

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Uncollectible Expense

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-4
Page 1 of 1

Line No.	Year	Write-offs (Retail)	Recoveries [1]	Net Write-offs Col. (C)-(D)	Adjusted Gross Revenues	Bad Debt Factor
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	2002	75,649	(38,495)	37,154	41,335,703	
2	2003	77,141	(30,512)	46,629	39,478,461	
3	2004	76,668	(27,905)	48,763	40,424,735	
4	2005	87,665	(29,153)	58,512	47,686,561	
5	2006	87,415	(29,188)	58,227	47,452,526	
6	Total	404,538		249,285	216,377,986	0.1152% [2]

Notes/Source:
Columns, C, E & F: MFR Schedule C-11, p. 31
[1] See Response to Interrogatory No. 116
[2] Column D/Column E

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Interest Synchronization Adjustment

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-5
Page 1 of 1

Line No.	Description	Amount	
1	Rate Base, per OPC	38,913,742	Schedule B-1
2	Weighted Cost of Debt (debt plus customer deposits)	3.42%	Sch. D-1
3	Interest Deduction	1,329,521	
4	Interest Deduction in filing	1,489,405	MFR Sch. C-23, p. 62, Sch. D-1a, p. 3
5	Difference	(159,884)	
6	Consolidated Tax Rate	37.630%	
7	Increase (Decrease) to Income Tax Expense	60,164	

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Income Tax Expense

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule C-6
Page 1 of 1

Line No.	Description	Amount	
1	Adjustments to Operating Income	2,294,256	[1]
2	Composite Income Tax Rate	37.63%	[2]
3	Adjustment to Income Tax Expense	863,328	

Source:

[1] Schedule C-1, p. 2

[2] Composite of State Tax Rate of 5.50% and Federal Tax Rate of 34%.

FLORIDA PUBLIC UTILITIES
Projected Test Year Ended December 31, 2008

Overall Cost of Capital, per OPC

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin Exhibit__(HL-1)
Schedule D-1
Page 1 of 1

Line No.	Description	Capital Structure	Ratio	Cost Rate	Weighted Cost Rate
1	Short-term debt	1,723,362	4.43%	5.81%	0.26%
2	Long-term debt	13,326,934	34.25%	7.96%	2.73%
3	Preferred Stock	160,638	0.41%	4.75%	0.02%
4	Common Equity	15,463,027	39.74%	9.15%	3.64%
5	Customer Deposits	2,667,242	6.85%	6.32%	0.43%
6	Deferred Taxes	5,498,400	14.13%	0.00%	0.00%
7	ITC @ Zero Cost	-	0.00%	0.00%	0.00%
8	ITC @ Overall Cost	74,140	0.19%	8.42%	0.02%
9	Total Capital Structure	38,913,742	100.00%		7.09%

Source/Reference:

The above cost rate amounts are sponsored by Citizens' witness Dr. J. Randall Woolridge and are provided h for ease of reference.

Docket No. 070304-EI
Docket No. 070300-EI
H. Larkin, Jr.
Exhibit__(HL-2)
Cover Page

OPC Interrogatory No. 1
Exhibit 50.1

NE Division – Substation Maintenance
2008 to 2012

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 29
COMPANY Office of Public Counsel (Direct)
WITNESS Hugh Larkin, Jr. (HL-2)
DATE 02/27/08 - 02/29/08
12543

Exhibit 50.1
OPC Interrogatory 1
Docket 070304-EI

NE Division - Substation Maintenance

Equipment	*2008*	*2009*	*2010*	*2011*	*2012*
Transformers	$77,000	$27,000	$27,000	$41,000	$76,000
Circuit Breakers (oil & SF6)	$8,000	$54,000	$30,000	$0	$0
Circuit Switchers	$9,000	$0	$0	$9,000	$0
Potential Transformers	$4,000	$1,000	$4,000	$1,000	$4,000
Relays	$10,000	$1,000	$10,000	$1,000	$10,000
Switches	$5,000	$5,000	$5,000	$5,000	$5,000
Infrared (all stations)	$3,000	$3,000	$3,000	$3,000	$3,000
Washing Insulators (Stepdown Only)	$10,000	$10,000	$10,000	$10,000	$10,000
Totals	$126,000	$101,000	$89,000	$70,000	$108,000

Assumptions & Notes:

- New CBs and Tx at SD & JLT require less maintenance in early years.
- Time-based maintenance schedule based on 2005 NETA's (National Electrical Testing Association) guidelines and manufacturer's recommendations
- SF6 CBs at AIP are replaced in 2009
- Above figures to change contingent upon equipment failures and repairs

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 30
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (Appendix A)
DATE 02/27/08 - 02/29/08

12545

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase Florida Public Utilities Company _____/	Docket No. 070304-EI Filed: December 27, 2007
In Re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C. submitted by Florida Public Utility Company _____/	Docket No. 070300-EI Filed: December 27, 2007

DIRECT TESTIMONY AND EXHIBITS
OF
DR. J. RANDALL WOOLRIDGE
ON BEHALF OF
THE OFFICE OF PUBLIC COUNSEL

Respectfully Submitted,

J.R. Kelly
Public Counsel

Office of Public Counsel
c/o the Florida Legislature
111 West Madison Street
Room 812
Tallahassee, FL 32399-140

(850) 488-9330

Attorney for the Citizens
of the State of Florida

APPENDIX A

EDUCATIONAL BACKGROUND, RESEARCH, AND RELATED BUSINESS EXPERIENCE

J. RANDALL WOOLRIDGE

J. Randall Woolridge is a Professor of Finance and the Goldman, Sachs & Co. and Frank P. Smeal Endowed Faculty Fellow in Business Administration in the College of Business Administration of the Pennsylvania State University in University Park, PA. In addition, Professor Woolridge is Director of the Smeal College Trading Room and President and CEO of the Nittany Lion Fund, LLC.

Professor Woolridge received a Bachelor of Arts degree in Economics from the University of North Carolina, a Master of Business Administration degree from the Pennsylvania State University, and a Doctor of Philosophy degree in Business Administration (major area-finance, minor area-statistics) from the University of Iowa. At Iowa he received a Graduate Fellowship and was awarded membership in Beta Gamma Sigma, a national business honorary society. He has taught Finance courses at the University of Iowa, Cornell College, and the University of Pittsburgh, as well as the Pennsylvania State University. These courses include corporation finance, commercial and investment banking, and investments at the undergraduate, graduate, and executive MBA levels.

Professor Woolridge's research has centered on the theoretical and empirical foundations of corporation finance and financial markets and institutions. He has published over 35 articles in the best academic and professional journals in the field, including the *Journal of Finance,* the *Journal of Financial Economics,* and the *Harvard Business Review.* His research has been cited extensively in the business press. His work has been featured in the *New York Times*, *Forbes, Fortune, The Economist*, *Financial World*, *Barron's*, *Wall Street Journal*, *Business Week*, *Washington Post*, *Investors' Business Daily*, *Worth Magazine*, *USA Today*, and other publications. In addition, Dr. Woolridge has appeared as a guest on CNN's *Money Line* and CNBC's *Morning Call* and *Business Today*.

The second edition of Professor Woolridge's popular stock valuation book, *The StreetSmart Guide to Valuing a Stock* (McGraw-Hill, 2003), was released in its second edition. He has also co-authored *Spinoffs and Equity Carve-Outs: Achieving Faster Growth and Better Performance* (Financial Executives Research Foundation, 1999) as well as a new textbook entitled Applied Principles of *Finance* (Kendall Hunt, 2006). Dr. Woolridge is a founder and a managing director of www.valuepro.net - a stock valuation website.

Professor Woolridge has also consulted with and prepared research reports for major corporations, financial institutions, and investment banking firms, and government agencies. In addition, he has directed and participated in over 500 university- and company- sponsored professional development programs for executives in 25 countries in North and South America, Europe, Asia, and Africa.

Dr. Woolridge has prepared testimony and/or provided consultation services in the following cases:

Pennsylvania: Dr. Woolridge has prepared testimony on behalf of the Pennsylvania Office of Consumer Advocate in the following cases before the Pennsylvania Public Utility Commission: Bell Telephone Company (R-811819), Peoples Natural Gas Company (R-832315), Pennsylvania Power Company (R-832409), Western Pennsylvania Water Company (R-832381), Pennsylvania Power Company (R-842740), Pennsylvania Gas and Water Company (R-850178), Metropolitan Edison Company (R-860384), Pennsylvania Electric Company (R-860413), North Penn Gas Company (R-860535), Philadelphia Electric Company (R-870629), Western Pennsylvania Water Company (R-870825), York Water Company (R-870749), Pennsylvania-American Water Company (R-880916), Equitable Gas Company (R-880971), the Bloomsburg Water Co. (R-891494), Columbia Gas of Pennsylvania, Inc. (R-891468), Pennsylvania-American Water Company (R-90562), Breezewood Telephone Company (R-901666), York Water Company (R-901813), Columbia Gas of Pennsylvania, Inc. (R-901873), National Fuel Electric utility Company (R-911912), Pennsylvania-American Water Company (R-911909), Borough of Media Water Fund (R-912150), UGI Utilities, Inc. - Electric Utility Division (R-922195), Dauphin Consolidated Water Supply Company - General Waterworks of Pennsylvania, Inc, (R-932604), National Fuel Electric utility Company (R-932548), Commonwealth Telephone Company (I-920020), Conestoga Telephone and Telegraph Company (I-920015), Peoples Natural Gas Company (R-932866), Blue Mountain Consolidated Water Company (R-932873), National Fuel Gas Company (R-942991), UGI - Gas Division (R-953297), UGI - Electric Division (R-953534), Pennsylvania-American Water Company (R-973944), Pennsylvania-American Water Company (R-994638), Philadelphia Suburban Water Company (R-994868;R-994877;R-994878; R-9948790), Philadelphia Suburban Water Company (R-994868),

Wellsboro Electric Company (R-00016356), Philadelphia Suburban Water Company (R-00016750), National Fuel Electric utility Company (R-00038168), Pennsylvania-American Water Company (R-00038304), York Water Company (R-00049165), Valley Energy Company (R-00049345), Wellsboro Electric Company (R-00049313), National Fuel Gas Utility Corporation (R-00049656), T.W. Phillips Gas and Oil Co. (R-00051178), PG Energy (R-00061365), City of Dubois Water Company (Docket No. R-00050671), R-00049165), York Water Company (R-00061322), Emporium Water Company (R-00061297), Pennsylvania-American Water Company (R-00072229),

New Jersey: Dr. Woolridge prepared testimony for the New Jersey Department of the Public Advocate, Division of Rate Counsel: New Jersey-American Water Company (R-91081399J), New Jersey-American Water Company (R-92090908J), and Environmental Disposal Corp (R-94070319).

Alaska: Dr. Woolridge prepared testimony for Attorney General's Office of Alaska: Golden Heart Utilities, Inc. and College Utilities Corp. (Water Public Utility Service TA-29-118 and Sewer Public Utility Service TA-82-97), Anchorage Water and Wastewater Utility (TA-106-122).

Arizona: Dr. Woolridge prepared testimony for Utility Division Staff of the Arizona Corporation Commission, Arizona Public Service Company (Docket No. E-01345A-06-0009).

Hawaii: Dr. Woolridge prepared testimony for the Hawaii Office of the Consumer Advocate: East Honolulu Community Services, Inc. (Docket No. 7718).

Delaware: Dr. Woolridge prepared testimony for the Delaware Division of Public Advocate: Artesian Water Company (R-00-649). Dr. Woolridge prepared testimony for the Staff of the Public Service Commission: Artesian Water Company (R-06-158).

Ohio: Dr. Woolridge prepared testimony for the Ohio Office of Consumers' Council: SBC Ohio (Case No. 02-1280-TP-UNC R-00-649), and Cincinnati Gas & Electric Company (Case No. 05-0059-EL-AIR).

Texas: Dr. Woolridge prepared testimony for the Atmos Cities Steering Committee: Mid-Texas Division of Atmos Energy Corp. (Docket No. 9670).

New York: Dr. Woolridge prepared testimony for the County of Nassau in New York State: Long Island Lighting Company (PSC Case No. 942354).

Florida: Dr. Woolridge prepared testimony for the Office of Public Counsel in Florida: Florida Power & Light Co. (Docket No. 050045-EL).
Indiana: Dr. Woolridge prepared testimony for the Indiana Office of Utility Consumer Counsel (OUCC) in the following cases: Southern Indiana Gas and Electric Company (IURC Cause No. 43111 and IURC Cause No. 43112).

Oklahoma: Dr. Woolridge prepared testimony for the Oklahoma Industrial Energy Companies (OIEC) in the following cases: Public Service Company of Oklahoma (Cause No. PUD 200600285), Oklahoma Gas & Electric Company (Cause No. PUD 200700012

Connecticut: Dr. Woolridge prepared testimony for the Office of Consumer Counsel in Connecticut: United Illuminating (Docket No. 96-03-29), Yankee Gas Company (Docket No. 04-06-01), Southern Connecticut Gas Company (Docket No. 03-03-17), the United Illuminating Company (Docket No. 05-06-04), Connecticut Light and Power Company (Docket No. 05-07-18), Birmingham Utilities, Inc. (Docket No. 06-05-10), Connecticut Water Company (Docket No. 06-07-08), Connecticut Natural Gas Corp. (Docket No. 06-03-04), Aquarion Water Company

(Docket No. 07-05-09), Yankee Gas Company (Docket No. 06-12-02), and Connecticut Light and Power Company (Docket No. 07-07-01).

California: Dr. Woolridge prepared testimony for the Office of Ratepayer Advocate in California: San Gabriel Valley Water Company (Docket No. 05-08-021), Pacific Gas & Electric (Docket No. 07-05-008), San Diego Gas & Electric (Docket No. 07-05-007), and Southern California Edison (Docket No. 07-05-003).

South Carolina: Dr. Woolridge prepared testimony for the Office of Regulatory Staff in South Carolina: South Carolina Electric and Gas Company (Docket No. 2005-113-G), Carolina Water Service Co. (Docket No. 2006-87-WS), Tega Cay Water Company (Docket No. 2006-97-WS), United Utilities Companies, Inc. Company (Docket No. 2006-107-WS).

Missouri: Dr. Woolridge prepared testimony for the Department of Energy in Missouri: Kansas City Power & Light Company (CASE NO. ER-2006-0314). Dr. Woolridge prepared testimony for the Office of Attorney General of Missouri: Union Electric Company (CASE NO. ER-2007-0002).

Kentucky: Dr. Woolridge prepared testimony for the Office of Attorney General in Kentucky: Kentucky-American Water Company (Case No. 2004-00103), Union Heat, Light, and Power Company (Case No. 2004-00042), Kentucky Power Company (Case No. 2005-00341), Union Heat, Light, and Power Company (Case No. 2006-00172), Atmos Energy Corp. (Case No. 2006-00464), Columbia Gas Company (Case No. 2007-00008), Delta Natural Gas Company (Case No. 2007-00089), Kentucky-American Water Company (Case No. 2007-00143).

Washington, D.C.: Dr. Woolridge prepared testimony for the Office of the People's Counsel in the District of Columbia: Potomac Electric Power Company (Formal Case No. 939).

Washington: Dr. Woolridge consulted with trial staff of the Washington Utilities and Transportation Commission on the following cases: Puget Energy Corp. (Docket Nos. UE-011570 and UG-011571); and Avista Corporation (Docket No. UE-011514).

Kansas: Dr. Woolridge prepared testimony on behalf of the Kansas Citizens' Utility Ratepayer Board Utilities in the following cases: Western Resources Inc. (Docket No. 01-WSRE-949-GIE), UtiliCorp (Docket No. 02-UTCG701-CIG), and Westar Energy, Inc. (Docket No. 05-WSEE-981-RTS).

FERC: Dr. Woolridge has prepared testimony on behalf of the Pennsylvania Office of Consumer Advocate in the following cases before the Federal Energy Regulatory Commission: National Fuel Gas Supply Corporation (RP-92-73-000) and Columbia Gulf Transmission Company (RP97-52-000).

Vermont: Dr. Woolridge prepared testimony for the Department of Public Service in the Central Vermont Public Service (Docket No. 6988) and Vermont Gas Systems, Inc. (Docket No. 7160).

Exhibit__(JRW-1)

Florida Public Utilities Company
Cost of Capital

Weighted Average Cost of Capital - Regulatory Capital Structure

Capital Source		Capital	Capitalization Ratio	Cost Rate	Weighted Cost Rate
Short-Term Debt	$	1,905,259	4.43%	5.81%	0.26%
Long-Term Debt	$	14,733,561	34.25%	7.96%	2.73%
Preferred Stock	$	177,593	0.41%	4.75%	0.02%
Common Equity	$	17,095,113	39.74%	9.15%	3.64%
Customer Deposits	$	2,948,763	6.85%	6.32%	0.43%
Deferred Taxes	$	6,078,743	14.13%	0.00%	0.00%
ITC @ Zero Cost	$	-	0.00%	0.00%	0.00%
ITC @ Overall Cost	$	81,965	0.19%	8.42%	0.02%
Total	$	43,020,997	100.00%		7.09%

Weighted Average Cost of Capital - Conventional Capital Structure

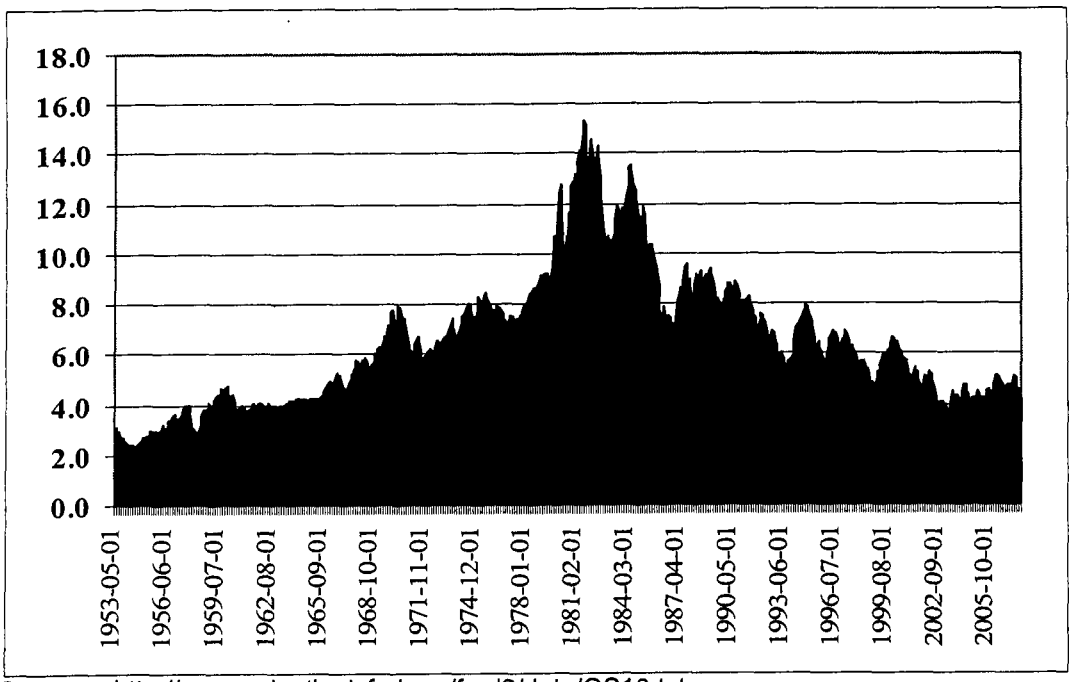
Capital Source		Capital	Capitalization Ratio	Cost Rate	Weighted Cost Rate
Short-Term Debt	$	6,436,923	5.62%	5.81%	0.33%
Long-Term Debt	$	49,777,370	43.45%	7.96%	3.46%
Preferred Stock	$	600,000	0.52%	4.75%	0.02%
Common Equity	$	57,755,879	50.41%	9.15%	4.61%
Total	$	114,570,172	100.00%		8.42%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 31
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-1)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 32
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-2)
DATE 02/27/08 - 02/29/08

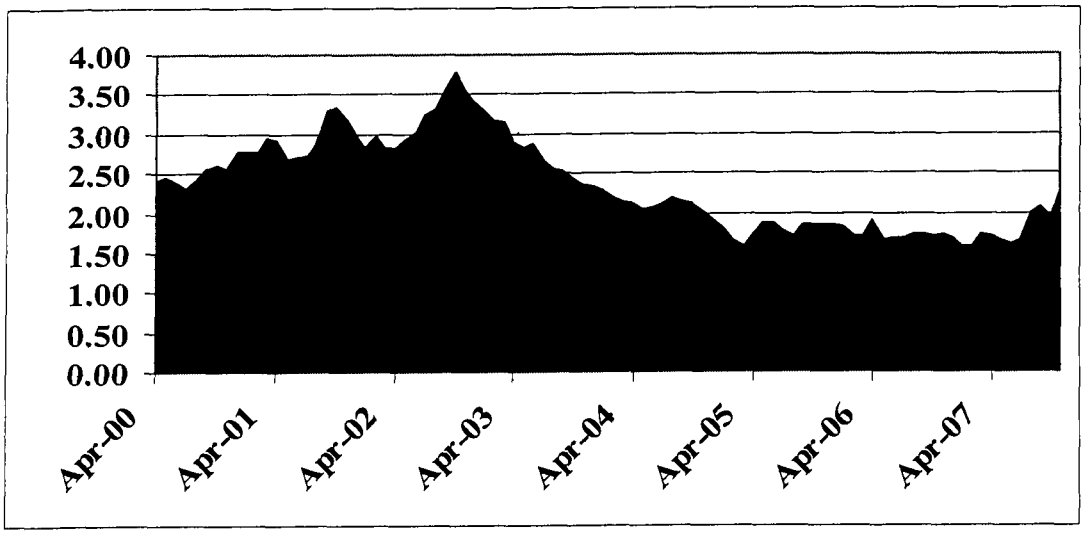
12551

Exhibit__(JRW-2)
Ten-Year Treasury Yields
1953-Present



Source: http://research.stlouisfed.org/fred2/data/GS10.txt

Yield Spreads
Baa-Rated Corporate Bond Yield Minus Ten-Year Treasury Bond Yield



Source: http://www.treas.gov/offices/domestic-finance/debt-management/interest-rate/index.html

Exhibit__(JRW-3)

Florida Public Utilities Company

Electric Utility Proxy Group
Summary Financial Statistics

Company	Symbol	Moodys Bond Rating	Operating Revenue ($mil)	Percent Electric Revenue	Net Plant ($mil)	Pre-Tax Interest Coverage	Primary Service Area	Common Equity Ratio*	Return on Equity	Price/ Earnings Ratio	Market to Book Ratio
Central Vermont Pub. Serv.	CV	NR	327.8	100%	316.7	3.7	VT	59	9.1%	18.4	1.66
Energy East Corp.	EAS	A3	5,164.4	57%	5,942.0	2.7	NY,ME,CT	44	8.6%	16.1	1.37
Florida Public Utilities	FPU	Aaa	134.5	40%	137.0	2.3	FL	45	6.8%	21.5	1.47
Great Plains Energy	GXP	A2	3,116.4	40%	3,317.2	4.1	KS,MO,KS	49	10.2%	17.6	1.68
Hawaiian Elec.	HE	Baa3	2,435.3	83%	2,400.2	2.7	HI	27	5.1%	30	1.59
MGE Energy	MGEE	Aa2	533.4	63%	807.1	4.3	WI	56	11.7%	14.5	1.74
Otter Tail Corp.	OTTR	A3	1,195.9	26%	786.0	5.7	MN,ND,SD	58	10.1%	20.7	2.02
SCANA Corp.	SCG	Baa2	4,617.0	42%	7,309.0	2.7	SC	44	10.2%	23.5	1.66
Mean		A2	2,190.6	56%	2,626.9	3.5		48	9.0%	20.3	1.65

Data Source: AUS *Utility Reports*, December, 2007; *Value Line Investment Survey*, 2007, www.yahoo.com.

Florida Public Utilities	FPU	Aaa	134.5	40%	137.0	2.3	FL	45	6.8%	21.5	1.47

Natural Gas Distribution Proxy Group
Summary Financial Statistics

Company	Symbol	Moodys Bond Rating	Operating Revenue ($mil)	Percent Gas Revenue	Net Plant ($mil)	Pre-Tax Interest Coverage	Primary Service Area	Common Equity Ratio*	Return on Equity	Price/ Earnings Ratio	Market to Book Ratio
AGL Resources	ATG	A3	2,516.0	65%	3,532.0	3.5	GA,VA	43	12.0%	14.9	1.76
Atmos Energy	ATO	Baa3	5,867.8	57%	3,757.5	2.8	LA,KY,TX, CO,KS	45	9.9%	13.1	1.22
Energy South	ENSI	NR	59.4	97%	253.9		AL	60	12.2%	32.1	3.79
New Jersey Resources	NJR	NR	2,966.0	33%	953.3	6.0	NJ,Canada	54	14.5%	15.0	2.05
Northwest Natural Gas Comp	NWN	A2	1,038.5	98%	1,420.1	3.5	OR,WA	48	12.7%	18.3	2.27
Piedmont Natural Gas, Inc.	PNY	A3	1,715.5	82%	2,116.9	4.0	NC,SC,TN	67	21.6%	18.0	2.11
South Jersey Industries	SJI	Baa1	974.2	63%	942.1	5.0	NJ	48	18.1%	13.6	2.38
Southwest Gas	SWX	Baa3	2,156.9	85%	2,797.7	2.4	AZ,NV,CA	43	9.8%	14.0	1.30
WGL Holdings, Inc.	WGL	A2	2,631.5	57%	2,127.5	5.7	DC,VA,MD	59	11.7%	14.4	1.63
Mean		Baa1	2,214.0	71%	1,989.0	4.1		52	13.6%	17.0	2.06

Data Source: AUS *Utility Reports*, December, 2007; *Value Line Investment Survey*, 2007, www.yahoo.com.

Florida Public Utilities	FPU	Aaa	134.5	40%	137.0	2.3	FL	45	6.8%	21.5	1.47

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 33
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-3)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-3)

Florida Public Utilities Company

Electric Utility Proxy Group
Value Line Risk Metrics

Company	Beta	Safety	Financial Strength	Stock Price Stability	Price Growth Persistence	Earnings Predict
Central Vermont Pub. Serv.	1.00	3	B	65	55	30
Energy East Corp.	0.80	2	B++	100	30	85
Florida Public Utilities	0.65	3	B+	90	55	60
Great Plains Energy	0.85	2	A	100	35	70
Hawaiian Elec.	0.70	2	A	100	45	75
MGE Energy	0.85	1	A	85	50	75
Otter Tail Corp.	0.75	2	A	85	45	80
SCANA Corp.	0.85	2	A	100	55	95
Mean	0.81	2	B++	91	46	71

Florida Public Utilities	0.65	3	B+	90	55	60

Data Source: *Value Line Investment Survey*, 2007.

Natural Gas Distribution Proxy Group
Value Line Risk Metrics

Company	Beta	Safety	Financial Strength	Stock Price Stability	Price Growth Persistence	Earnings Predict
AGL Resources	0.85	2	B++	100	70	80
Atmos Energy	0.85	2	B+	100	30	80
Energy South	0.80	2	B++	85	85	95
New Jersey Resources	0.85	1	A	100	70	95
Northwest Natural Gas Company	0.90	1	A	100	85	80
Piedmont Natural Gas, Inc.	0.85	2	B++	100	60	80
South Jersey Industries	0.85	2	B++	100	95	85
Southwest Gas	0.90	3	B	100	60	65
WGL Holdings, Inc.	0.85	1	A	100	50	65
Mean	0.86	2	B++	98	67	81

Florida Public Utilities	0.65	3	B+	90	55	60

Data Source: *Value Line Investment Survey*, 2007.

Exhibit__(JRW-3)

Florida Public Utilities Company

Value Line Risk Metrics

Beta - A relative measure of the historical sensitivity of the stock's price to overall fluctuations in the New York Stock Exchange Composite Index. A Beta of 1.50 indicates a stock tends to rise (or fall) 50% more than the New York Stock Exchange Composite Index. The "Beta coefficient" is derived from a regression analysis of the relationship between weekly percentage changes in the price of a stock and weekly percentage changes in the NYSE Index over a period of five years. In the case of shorter price histories, a smaller time period is used, but two years is the minimum. The Betas are adjusted for their long-term tendency to converge toward 1.00. Additionally, Value Line shows betas computed based on monthly total returns for the trailing three year, five-year and 10-year periods.

Safety Rank - A measurement of potential risk associated with individual common stocks. The Safety Rank is computed by averaging two other Value Line indexes - the Price Stability Index and the Financial strength Rating. Safety Ranks range from 1 (Highest) to 5 (Lowest). Conservative investors should try to limit their purchases to equities ranked 1 (Highest) and 2 (Above Average) for Safety.

Financial Strength Rating - A relative measure of financial strength of the companies reviewed by Value Line. The relative ratings range from A++ (strongest) down to C (weakest), in nine steps.

Price Stability Index - A measure of the stability of a stock's price. It includes sensitivity to the market (see Beta) as well as the stock's inherent volatility. Value Line Stability ratings range from 100 (highest) to 5 (lowest).

Price Growth Persistence - The historic tendency of a stock to show persistent growth compared with the average stock. Expressed as an index ranging from 100 (highest) to 5 (lowest) in increments of 5.

Earnings Predictability Index - A measure of the reliability of an earnings forecast. Predictability is based upon the stability of year-to-year comparisons, with recent years being weighted more heavily that earlier ones. The most reliable forecasts tend to be those with the highest rating (100); the least reliable, the lowest (5). The earnings stability is derived from the standard deviation of percentage changes in quarterly earnings over an eight-year period. Special adjustments are made for comparisons around zero and from plus to minus.

Exhibit__(JRW-4)
Florida Public Utilities Company
Capital Structure Ratios

Panel A - FPU Recommended Capitalization Ratios

Capital	Capitalization Ratios
Short-Term Debt	5.62%
Long-Term Debt	43.45%
Preferrred Stock	0.52%
Common Equity	50.41%
Total Capital	100.00%

Testimony of George J. Eckenroth

Panel B - Electric Utility Proxy Group - Capitalization Ratios

Capital	Capitalization Ratios			
	9/30/07	6/30/07	3/31/07	12/31/06
Short Term Debt	13.10%	7.01%	6.40%	8.10%
Long-Term Debt	38.62%	43.67%	43.30%	43.80%
Preferred Stock	0.82%	1.05%	1.08%	0.88%
Common Equity	47.46%	48.27%	49.22%	47.22%
Total	100.00%	100.00%	100.00%	100.00%

Electric Utility Proxy Group
Four-Quarter Average Capitalization Ratios

Capital	Capitalization Ratios
Short Term Debt	8.65%
Long-Term Debt	42.35%
Preferred Stock	0.96%
Common Equity	48.04%
Total	100.00%

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Exhibit__(JRW-4)

Florida Public Utilities Company

Capital Structure Ratios
Electric Utility Proxy Group

		9/30/07	6/30/07	3/31/07	12/31/06
CV	Short Term Debt	2,357	4,865	3,604	2,427
	Long-Term Debt	127,010	127,709	128,163	129,005
	Preferred Stock	10,054	10,054	10,054	10,054
	Common Equity	178,776	181,891	180,993	180,568
	Total	318,197	324,519	322,814	322,054
EAS	Short Term Debt	230,554	292,027	271,109	332,446
	Long-Term Debt	3,703,325	3,872,386	3,941,553	3,951,543
	Preferred Stock				24,592
	Common Equity	3,183,811	3,217,112	3,194,133	2,839,755
	Total	7,117,690	7,381,525	7,406,795	7,148,336
FPU	Short Term Debt	10,657	1,105	2,215	3,466
	Long-Term Debt	49,342	50,730	50,723	50,702
	Preferred Stock	600	600	600	600
	Common Equity	48,723	48,813	48,959	47,572
	Total	109,322	101,248	102,497	102,340
GXP	Short Term Debt	437256	518995	379729	782258
	Long-Term Debt	1117977	862207	621848	668656
	Preferred Stock	39000	39000	39000	39000
	Common Equity	1530176	1527307	1563726	1341916
	Total	3,124,409	2,947,509	2,604,303	2,831,830
HE	Short Term Debt	1,832,896	125,465	123,414	176,272
	Long-Term Debt	1,229,949	2,948,851	2,815,707	2,701,770
	Preferred Stock		0	0	0
	Common Equity	1,130,424	1,108,398	1,096,568	1,095,240
	Total	4,193,269	4,182,714	4,035,689	3,973,282
MGEE	Short Term Debt	104,000	58,500	62,000	72,000
	Long-Term Debt	232,330	237,315	237,299	237,284
	Preferred Stock				
	Common Equity	420,172	408,545	386,018	375,348
	Total	756,502	704,360	685,317	684,632
OTTR	Short Term Debt	81800	97052	77214	42025
	Long-Term Debt	278378	254140	254804	255436
	Preferred Stock		15500	15500	
	Common Equity	515439	508,062	495,765	490770
	Total	875,617	874,754	843,283	788,231
SCG	Short Term Debt	688,000	627,000	549,000	530,000
	Long-Term Debt	2,956,000	2,959,000	2,965,000	3,067,000
	Preferred Stock	106,000	106,000	106,000	106,000
	Common Equity	2,930,000	2,894,000	2,895,000	2,846,000
	Total	6,680,000	6,586,000	6,515,000	6,549,000

		9/30/07	6/30/07	3/31/07	12/31/06
CV	Short Term Debt	0.74%	1.50%	1.12%	0.75%
	Long-Term Debt	39.92%	39.35%	39.70%	40.06%
	Preferred Stock	3.16%	3.10%	3.11%	3.12%
	Common Equity	56.18%	56.05%	56.07%	56.07%
	Total	100.00%	100.00%	100.00%	100.00%
EAS	Short Term Debt	3.24%	3.96%	3.66%	4.65%
	Long-Term Debt	52.03%	52.46%	53.22%	55.28%
	Preferred Stock	0.00%	0.00%	0.00%	0.34%
	Common Equity	44.73%	43.58%	43.12%	39.73%
	Total	100.00%	100.00%	100.00%	100.00%
FPU	Short Term Debt	9.75%	1.09%	2.16%	3.39%
	Long-Term Debt	45.13%	50.10%	49.49%	49.54%
	Preferred Stock	0.55%	0.59%	0.59%	0.59%
	Common Equity	44.57%	48.21%	47.77%	46.48%
	Total	100.00%	100.00%	100.00%	100.00%
GXP	Short Term Debt	13.99%	17.61%	14.58%	27.62%
	Long-Term Debt	35.78%	29.25%	23.88%	23.61%
	Preferred Stock	1.25%	1.32%	1.50%	1.38%
	Common Equity	48.97%	51.82%	60.04%	47.39%
	Total	100.00%	100.00%	100.00%	100.00%
HE	Short Term Debt	43.71%	3.00%	3.06%	4.44%
	Long-Term Debt	29.33%	70.50%	69.77%	68.00%
	Preferred Stock	0.00%	0.00%	0.00%	0.00%
	Common Equity	26.96%	26.50%	27.17%	27.57%
	Total	100.00%	100.00%	100.00%	100.00%
MGEE	Short Term Debt	13.75%	8.31%	9.05%	10.52%
	Long-Term Debt	30.71%	33.69%	34.63%	34.66%
	Preferred Stock	0.00%	0.00%	0.00%	0.00%
	Common Equity	55.54%	58.00%	56.33%	54.82%
	Total	100.00%	100.00%	100.00%	100.00%
OTTR	Short Term Debt	9.34%	11.09%	9.16%	5.33%
	Long-Term Debt	31.79%	29.05%	30.22%	32.41%
	Preferred Stock	0.00%	1.77%	1.84%	0.00%
	Common Equity	58.87%	58.08%	58.79%	62.26%
	Total	100.00%	100.00%	100.00%	100.00%
SCG	Short Term Debt	10.30%	9.52%	8.43%	8.09%
	Long-Term Debt	44.25%	44.93%	45.51%	46.83%
	Preferred Stock	1.59%	1.61%	1.63%	1.62%
	Common Equity	43.86%	43.94%	44.44%	43.46%
	Total	100.00%	100.00%	100.00%	100.00%

Summary

	9/30/07	6/30/07	3/31/07	12/31/06
Short Term Debt	13.10%	7.01%	6.40%	8.10%
Long-Term Debt	38.62%	43.67%	43.30%	43.80%
Preferred Stock	0.82%	1.05%	1.08%	0.88%
Common Equity	47.46%	48.27%	49.22%	47.22%
Total	100.00%	100.00%	100.00%	100.00%

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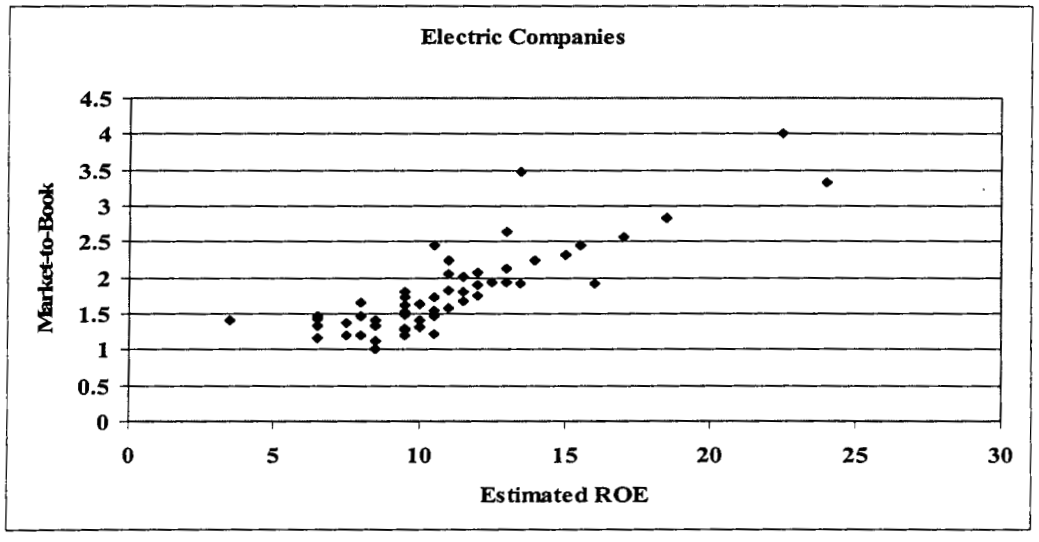
12558

Exhibit__(JRW-5)

Panel A
Electric Utility Companies



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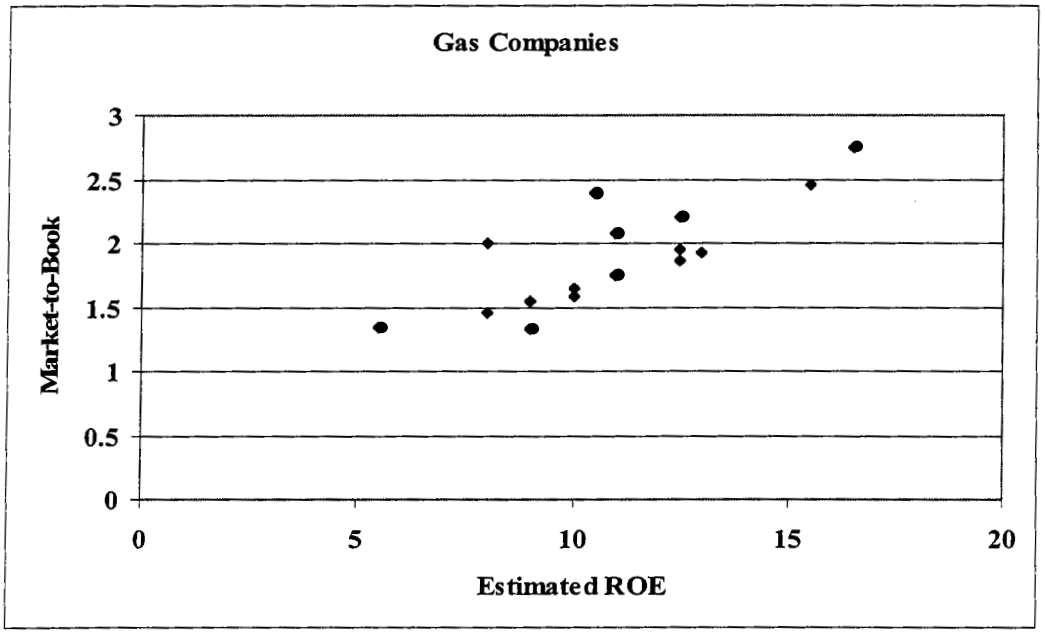
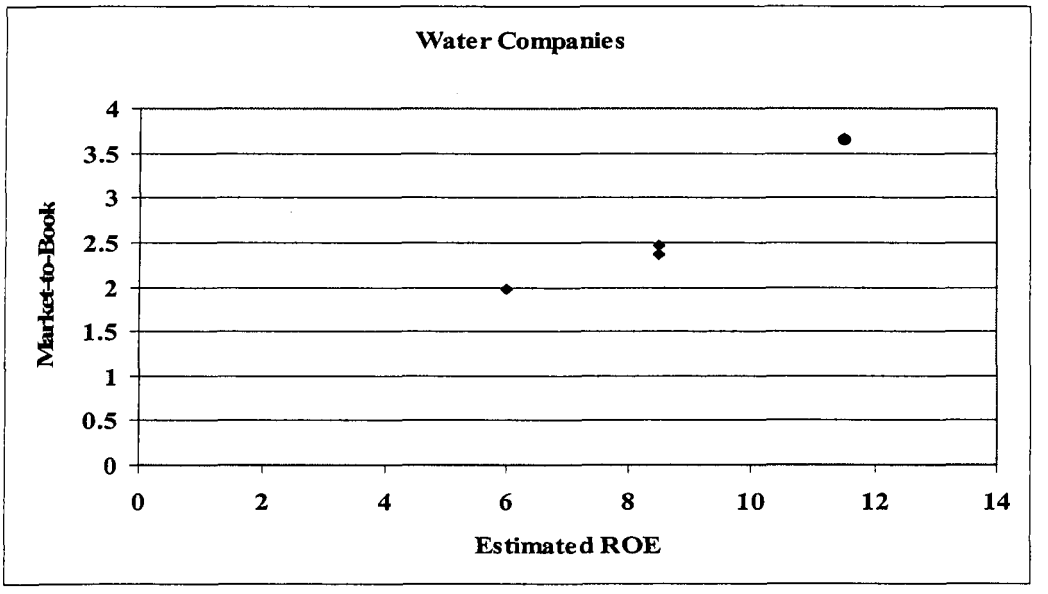
Panel B
Natural Gas Distribution Companies



R-Square = .64, N=16.

Exhibit__(JRW-5)

Panel C
Water Utility Companies



R-Square = .93, N=4.

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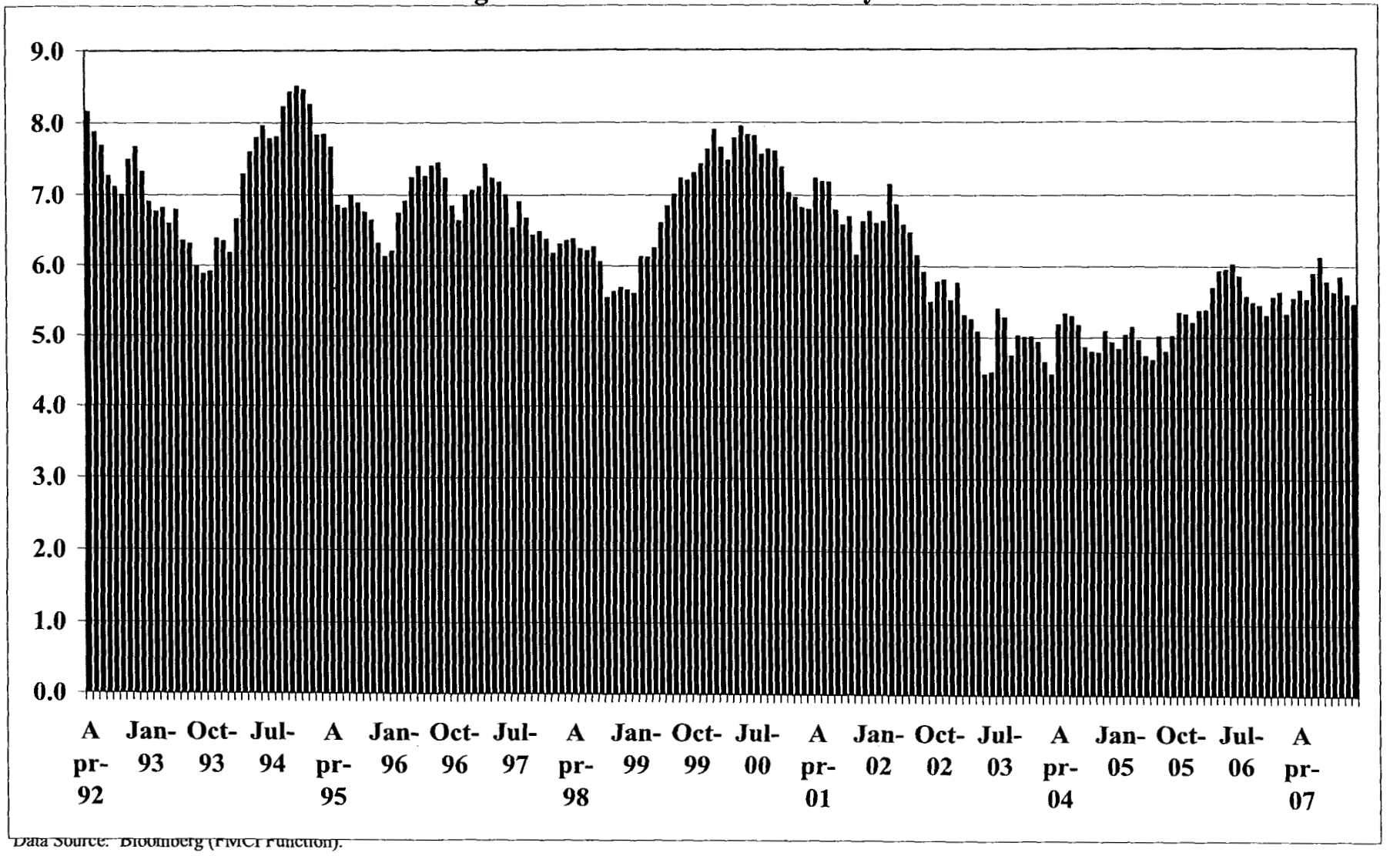
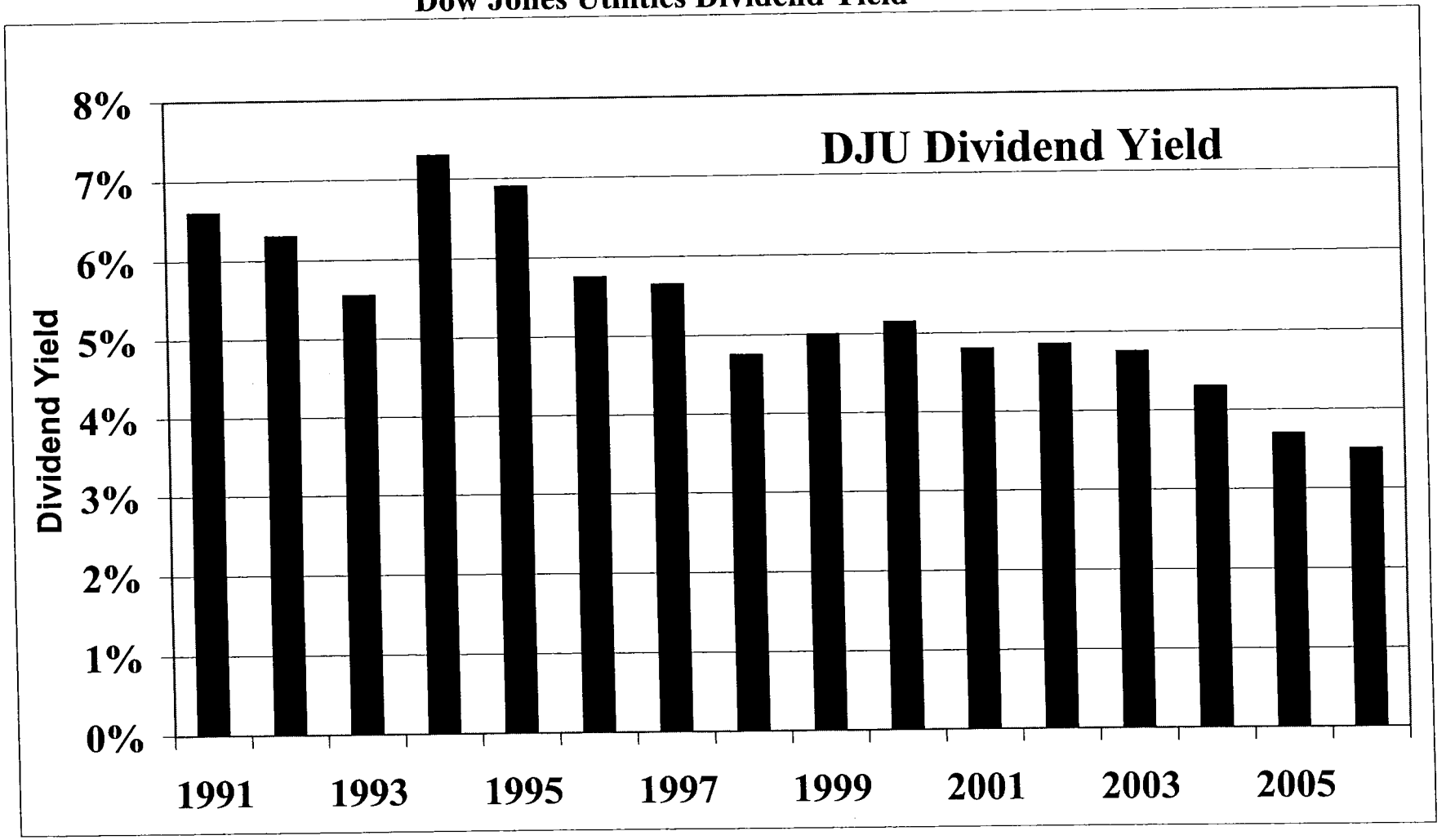
12561

Exhibit__(JRW-6)
Long-Term 'A' Rated Public Utility Bonds



Data Source: Bloomberg (PMCI Function).

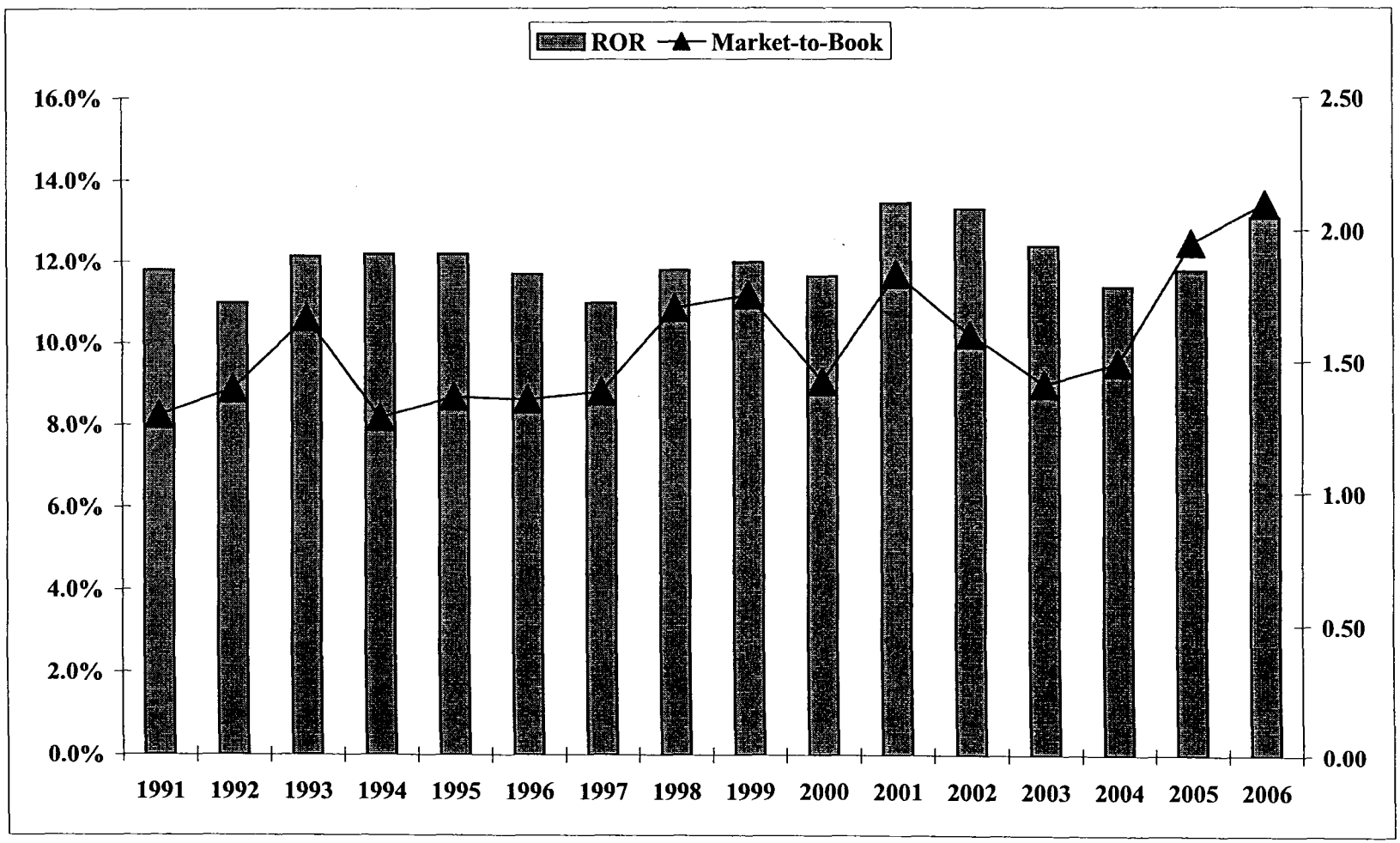
Exhibit__(JRW-6)
Dow Jones Utilities Dividend Yield



Data Source: Value Line Investment Survey

Exhibit__(JRW-6)

Dow Jones Utilities - Market to Book and ROE



Data Source: Value Line Investment Survey

Exhibit__(JRW-7)
Industry Average Betas

Industry Name	Number of Firms	Beta	Industry Name	Number of Firms	Beta	Industry Name	Number of Firms	Beta
Semiconductor Equip	14	2.95	Retail Automotive	15	1.04	Publishing	50	0.89
Semiconductor	124	2.92	Grocery	19	1.04	Petroleum (Producing)	178	0.88
Wireless Networking	73	2.41	Foreign Electronics	10	1.03	Diversified Co.	134	0.87
Power	41	2.39	Office Equip/Supplies	26	1.02	Electric Utility (East)	29	0.87
Telecom. Equipment	136	2.35	Cement & Aggregates	13	1.02	Furn/Home Furnishings	38	0.87
Internet	329	2.30	Information Services	41	1.02	Environmental	96	0.87
E-Commerce	60	2.23	Metal Fabricating	37	1.01	Packaging & Container	36	0.87
Entertainment Tech	31	2.18	Natural Gas (Div.)	34	1.01	Maritime	46	0.86
Computers/Peripherals	148	1.99	Industrial Services	230	1.01	Home Appliance	14	0.84
Computer Software/Svcs	425	1.84	Machinery	139	1.01	Paper/Forest Products	42	0.84
Bank (Foreign)	4	1.78	Utility (Foreign)	6	1.00	Toiletries/Cosmetics	21	0.83
Cable TV	23	1.76	Auto Parts	64	0.99	Insurance (Prop/Cas.)	97	0.83
Coal	16	1.75	Advertising	36	0.99	Restaurant	81	0.80
Precision Instrument	104	1.71	Manuf. Housing/RV	19	0.99	Bank (Midwest)	37	0.79
Drug	334	1.59	Homebuilding	41	0.98	Tobacco	11	0.79
Biotechnology	105	1.56	Chemical (Specialty)	94	0.98	Household Products	31	0.79
Electrical Equipment	94	1.52	Trucking	38	0.98	R.E.I.T.	143	0.77
Steel (Integrated)	16	1.50	Retail (Special Lines)	164	0.98	Hotel/Gaming	84	0.77
Electronics	186	1.49	Building Materials	47	0.98	Newspaper	18	0.76
Telecom. Services	173	1.43	Chemical (Basic)	24	0.98	Investment Co.	20	0.75
Air Transport	56	1.38	Electric Utility (West)	16	0.97	Canadian Energy	14	0.73
Entertainment	101	1.30	Chemical (Diversified)	36	0.97	Natural Gas (Distrib.)	30	0.73
Securities Brokerage	32	1.29	Tire & Rubber	10	0.96	Water Utility	16	0.73
Auto & Truck	31	1.29	Railroad	20	0.96	Food Processing	123	0.72
Human Resources	35	1.22	Petroleum (Integrated)	30	0.96	Bank (Canadian)	7	0.72
Healthcare Information	34	1.22	Retail Building Supply	9	0.95	Food Wholesalers	21	0.72
Investment Co.(Foreign)	15	1.21	Medical Services	186	0.94	Beverage (Soft Drink)	21	0.71
Steel (General)	30	1.16	Retail Store	51	0.94	Beverage (Alcoholic)	27	0.66
Recreation	84	1.12	Electric Util. (Central)	24	0.94	Bank	550	0.59
Medical Supplies	279	1.11	Pharmacy Services	20	0.93	Thrift	248	0.56
Educational Services	37	1.09	Insurance (Life)	40	0.93	**Market**	**7661**	**1.14**
Shoe	24	1.08	Apparel	64	0.93			
Other	1	1.06	Aerospace/Defense	73	0.92			
Oilfield Svcs/Equip.	110	1.05	Precious Metals	67	0.90			
Metals & Mining (Div.)	82	1.04	Financial Svcs. (Div.)	269	0.89			

Data Source: http://pages.stern.nyu.edu/~adamodar/

FLORIDA PUBLIC SERVICE COMMISSION
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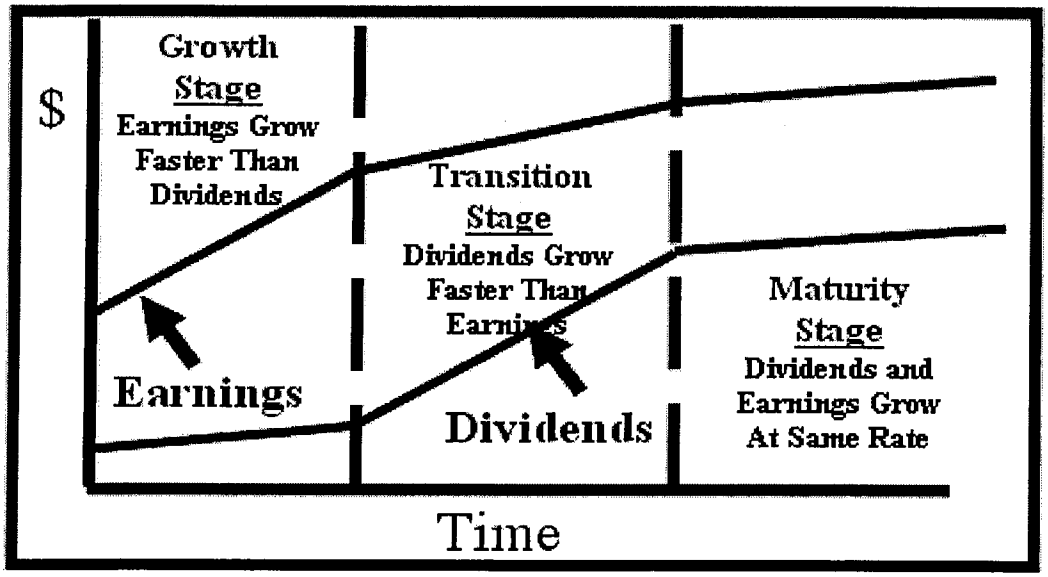
12565 DATE 07/27/07 - 07/29/07

Exhibit__(JRW-8)
Three-Stage DCF Model



Source: William F. Sharpe, Gordon J. Alexander, and Jeffrey V. Bailey, Investments (Prentice-Hall, 1995), pp. 590-91.

FLORIDA PUBLIC SERVICE COMMISSION
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WITNESS Dr. J. Randall Woolridge (JRW-8)
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Exhibit__(JRW-9)

Florida Public Utilities Company
Discounted Cash Flow Analysis

Electric Utility Proxy Group

Dividend Yield*	4.30%
Adjustment Factor	1.02375
Adjusted Dividend Yield	4.40%
Growth Rate**	4.75%
Equity Cost Rate	9.15%

* Page 2 of Exhibit__(JRW-6
** Based on data provided on pages 3,4, and 5, Exhibit__(JRW-6

Natural Gas Distribution Proxy Group

Dividend Yield*	3.40%
Adjustment Factor	1.02625
Adjusted Dividend Yield	3.49%
Growth Rate**	5.25%
Equity Cost Rate	8.74%

* Page 2 of Exhibit__(JRW-6
** Based on data provided on pages 3,4, and 5, Exhibit__(JRW-6

FLORIDA PUBLIC SERVICE COMMISSION
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DATE 02/27/08 - 02/29/08
12567

Exhibit__(JRW-9)

Florida Public Utilities Company
Monthly Dividend Yields
July 2007 - December 2007

Electric Utility Proxy Group

Company	July	Aug	Sep	Oct	Nov	Dec	Mean
Central Vermont Pub. Serv.	2.5%	2.3%	2.4%	2.8%	2.9%	3.2%	2.7%
Energy East Corp.	5.2%	4.6%	4.6%	4.5%	4.4%	4.5%	4.6%
Florida Public Utilities	3.8%	3.6%	3.8%	3.9%	3.8%	3.8%	3.8%
G't Plains Energy	5.6%	5.8%	5.7%	5.9%	5.7%	5.5%	5.7%
Hawaiian Elec.	5.3%	5.3%	5.7%	6.0%	5.6%	5.7%	5.6%
MGE Energy	4.3%	4.3%	4.0%	4.4%	4.3%	4.2%	4.3%
Otter Tail Corp.	3.6%	3.6%	3.1%	3.4%	3.4%	3.4%	3.4%
SCANA Corp.	4.4%	4.6%	4.7%	4.6%	4.5%	4.2%	4.5%
Mean	4.3%	4.3%	4.3%	4.4%	4.3%	4.3%	4.3%

Data Source: *AUS Utility Reports*, monthly issues.

Natural Gas Distribution Proxy Group

Company	July	Aug	Sep	Oct	Nov	Dec	Mean
AGL Resources	4.0%	4.0%	4.3%	4.2%	4.3%	4.5%	4.2%
Atmos Energy	4.2%	4.2%	4.7%	4.7%	4.6%	4.8%	4.5%
Energy South	2.0%	2.0%	1.9%	2.2%	1.9%	1.8%	2.0%
New Jersey Resources	2.9%	3.0%	3.0%	3.3%	3.3%	3.1%	3.1%
Northwest Natural Gas Company	2.9%	3.1%	3.0%	3.2%	3.3%	2.9%	3.1%
Piedmont Natural Gas, Inc.	3.7%	4.0%	3.7%	4.1%	4.1%	3.9%	3.9%
South Jersey Industries	2.7%	2.8%	3.0%	2.9%	2.8%	2.8%	2.8%
Southwest Gas	2.3%	2.7%	2.9%	3.0%	3.1%	3.0%	2.8%
WGL Holdings, Inc.	4.1%	4.2%	4.1%	4.2%	4.2%	4.1%	4.1%
Mean	3.2%	3.3%	3.4%	3.5%	3.5%	3.4%	3.4%

Data Source: *AUS Utility Reports*, monthly issues.

Exhibit__(JRW-9)

Florida Public Utilities Company
DCF Equity Cost Growth Rate Measures
Value Line Historic Growth Rates

Electric Utility Proxy Group

Company	Sym	*Value Line* Historic Growth					
		Past 10 Years			Past 5 Years		
		Earnings	Dividends	Book Value	Earnings	Dividends	Book Value
Central Vermont Pub. Serv.	CV	-3.5%	-1.0%	1.5%	-2.5%	1.0%	2.0%
Energy East Corp.	EAS	3.5%	3.5%	4.5%	-3.0%	5.0%	6.0%
Florida Public Utilities	FPU				3.5%	3.5%	9.5%
Great Plains Energy	GXP	2.0%	0.5%	1.0%	5.0%	0.0%	3.0%
Hawaiian Elec.	HE	0.5%	0.5%	1.5%	-1.0%	0.0%	2.0%
MGE Energy	MGEE	3.5%	1.0%	4.0%	2.5%	1.0%	7.0%
Otter Tail Corp.	OTTR	3.5%	2.5%	6.5%	1.0%	2.0%	8.0%
SCANA Corp.	SCG	4.0%	1.0%	4.0%	7.0%	5.0%	2.5%
Mean		1.9%	1.1%	3.3%	1.6%	2.2%	5.0%
Median		3.5%	1.0%	4.0%	1.8%	1.5%	4.5%
		Average of Mean and Median I			2.6%		

Data Source: *Value Line Investment Survey, 2007.*

Natural Gas Distribution Proxy Group

Company	Sym	*Value Line* Historic Growth					
		Past 10 Years			Past 5 Years		
		Earnings	Dividends	Book Value	Earnings	Dividends	Book Value
AGL Resources	ATG	7.0%	2.5%	6.5%	15.0%	4.0%	10.5%
Atmos Energy	ATO	3.5%	3.0%	6.5%	10.0%	2.0%	8.5%
Energy South	ENSI				8.5%	5.0%	7.0%
New Jersey Resources	NJR	7.5%	3.0%	6.5%	8.0%	3.5%	8.5%
Northwest Natural Gas Compa	NWN	2.0%	1.0%	4.0%	3.0%	1.5%	3.5%
Piedmont Natural Gas, Inc.	PNY	5.5%	5.5%	6.5%	5.0%	5.0%	6.5%
South Jersey Industries	SJI	8.5%	2.0%	6.0%	9.5%	3.5%	13.5%
Southwest Gas	SWX	12.0%	0.0%	3.0%	6.0%	0.0%	3.5%
WGL Holdings, Inc.	WGL	4.5%	1.5%	4.0%	6.0%	1.5%	3.0%
Mean		6.3%	2.3%	5.4%	7.9%	2.9%	7.2%
Median		6.3%	2.3%	6.3%	8.0%	3.5%	7.0%
		Average of Mean and Median I			5.4%		

Data Source: *Value Line Investment Survey, 2007.*

Exhibit__(JRW-9)

Florida Public Utilities Company
DCF Equity Cost Growth Rate Measures
Value Line Projected Growth Rates

Electric Utility Proxy Group

Company	Sym	*Value Line* Projected Growth Est'd. '04-'06 to '10-'12			*Value Line* Internal Growth		
		Earnings	Dividends	Book Value	Return on Equity	Retention Rate	Internal Growth
Central Vermont Pub. Serv.	CV	9.0%	0.0%	3.0%	8.0%	43.0%	3.4%
Energy East Corp.	EAS	0.5%	4.0%	2.0%	8.5%	22.0%	1.9%
Florida Public Utilities	FPU				8.7%	39.0%	3.4%
Great Plains Energy	GXP	1.5%	0.0%	4.5%	10.5%	25.0%	2.6%
Hawaiian Elec.	HE	1.5%	0.0%	-1.0%	11.0%	19.0%	2.1%
MGE Energy	MGEE	6.0%	0.5%	7.0%	14.0%	43.0%	6.0%
Otter Tail Corp.	OTTR	5.0%	2.0%	5.0%	11.0%	46.0%	5.1%
SCANA Corp.	SCG	3.5%	4.0%	4.5%	11.0%	38.0%	4.2%
Mean		3.9%	1.5%	3.6%	10.3%	34.4%	3.6%
Median		3.5%	0.5%	4.5%	10.8%	38.5%	3.4%
Average of Mean and Median Figures =			2.9%			Average =	3.5%

Data Source: *Value Line Investment Survey, 2007.*

Natural Gas Distribution Proxy Group

Company	Sym	*Value Line* Projected Growth Est'd. '04-'06 to '10-'12			*Value Line* Internal Growth		
		Earnings	Dividends	Book Value	Return on Equity	Retention Rate	Internal Growth
AGL Resources	ATG	3.5%	5.5%	2.5%	14.0%	42.0%	5.9%
Atmos Energy	ATO	5.0%	1.5%	5.5%	9.0%	42.0%	3.8%
Energy South	ENSI				12.6%	50.0%	6.3%
New Jersey Resources	NJR	4.0%	5.0%	10.5%	10.5%	46.0%	4.8%
Northwest Natural Gas Compar	NWN	7.0%	5.5%	3.5%	11.5%	42.0%	4.8%
Piedmont Natural Gas, Inc.	PNY	4.0%	4.5%	2.5%	12.0%	28.0%	3.4%
South Jersey Industries	SJI	NMF	5.5%	4.5%	16.5%	60.0%	9.9%
Southwest Gas	SWX	8.0%	1.5%	4.0%	10.5%	66.0%	6.9%
WGL Holdings, Inc.	WGL	2.0%	2.5%	4.5%	10.5%	33.0%	3.5%
Mean		4.8%	3.9%	4.7%	11.9%	45.4%	5.5%
Median		4.0%	4.8%	4.3%	11.5%	42.0%	4.8%
Average of Mean and Median Figures =			4.4%			Average =	5.2%

Data Source: *Value Line Investment Survey, 2007.*

Exhibit__(JRW-9)

Florida Public Utilities Company
DCF Equity Cost Growth Rate Measures
Analysts Projected EPS Growth Rate Estimates

Electric Utility Proxy Group

Company	Sym	Yahoo First Call	Reuters	Zack's	Average
Central Vermont Pub. Serv.	CV	8.9%	8.9%	-	8.9%
Energy East Corp.	EAS	5.0%	-	3.0%	4.0%
Florida Public Utilities	FPU	-	-	-	-
Great Plains Energy	GXP	3.6%	3.0%	3.3%	3.3%
Hawaiian Elec.	HE	3.1%	3.1%	4.5%	3.6%
MGE Energy	MGEE	-	-	-	-
Otter Tail Corp.	OTTR	4.7%	6.0%	4.5%	5.1%
SCANA Corp.	SCG	5.0%	4.5%	5.0%	4.8%
Mean		5.1%	5.1%	4.1%	4.9%

Data Sources: www.zacks.com, www.investor.reuters.com,http://quote.yahoo.com. December, 2007

Natural Gas Distribution Proxy Group

Company	Sym	Yahoo First Call	Reuters	Zack's	Average
AGL Resources	ATG	4.97%	5.35%	4.80%	5.04%
Atmos Energy	ATO	5.63%	5.25%	5.20%	5.36%
Energy South	ENSI	7.00%	--	--	7.00%
New Jersey Resources	NJR	5.00%	5.50%	6.00%	5.50%
Northwest Natural Gas Compan	NWN	--	5.33%	5.30%	5.32%
Piedmont Natural Gas, Inc.	PNY	4.75%	5.23%	5.70%	5.23%
South Jersey Industries	SJI	7.00%	6.50%	7.50%	7.00%
Southwest Gas	SWX	4.50%	3.50%	--	4.00%
WGL Holdings, Inc.	WGL	--	3.50%	4.00%	3.75%
Mean		5.3%	4.9%	5.7%	5.4%

Data Sources: www.zacks.com, www.investor.reuters.com,http://quote.yahoo.com. December, 2007

Exhibit__(JRW-9)

Florida Public Utilities Company
DCF Equity Cost Growth Rate Measures
Summary Growth Rate Measures

Growth Rate Indicator	Electric Utility Proxy Group	Gas Company Proxy Group
Historic *Value Line* Growth in EPS, DPS, and BVPS	2.60%	5.40%
Projected *Value Line* Growth in EPS, DPS, and BVPS	2.90%	4.40%
Internal Growth ROE * Retention rate	3.50%	5.20%
Projected EPS Growth from First Call, Reuters, and Zacks	4.90%	5.40%

Exhibit__(JRW-10)

Florida Public Utilities Company
Capital Asset Pricing Model

Electric Utility Proxy Group

Risk-Free Interest Rate	4.75%
Beta*	0.81
Ex Ante Equity Risk Premium**	4.52%
CAPM Cost of Equity	8.41%

* See page 2 of Exhibit__(JRW-7
** See page 3 of Exhibit__(JRW-7

Natural Gas Distribution Proxy Group

Risk-Free Interest Rate	4.75%
Beta*	0.86
Ex Ante Equity Risk Premium**	4.52%
CAPM Cost of Equity	8.64%

* See page 2 of Exhibit__(JRW-7
** See page 3 of Exhibit__(JRW-7

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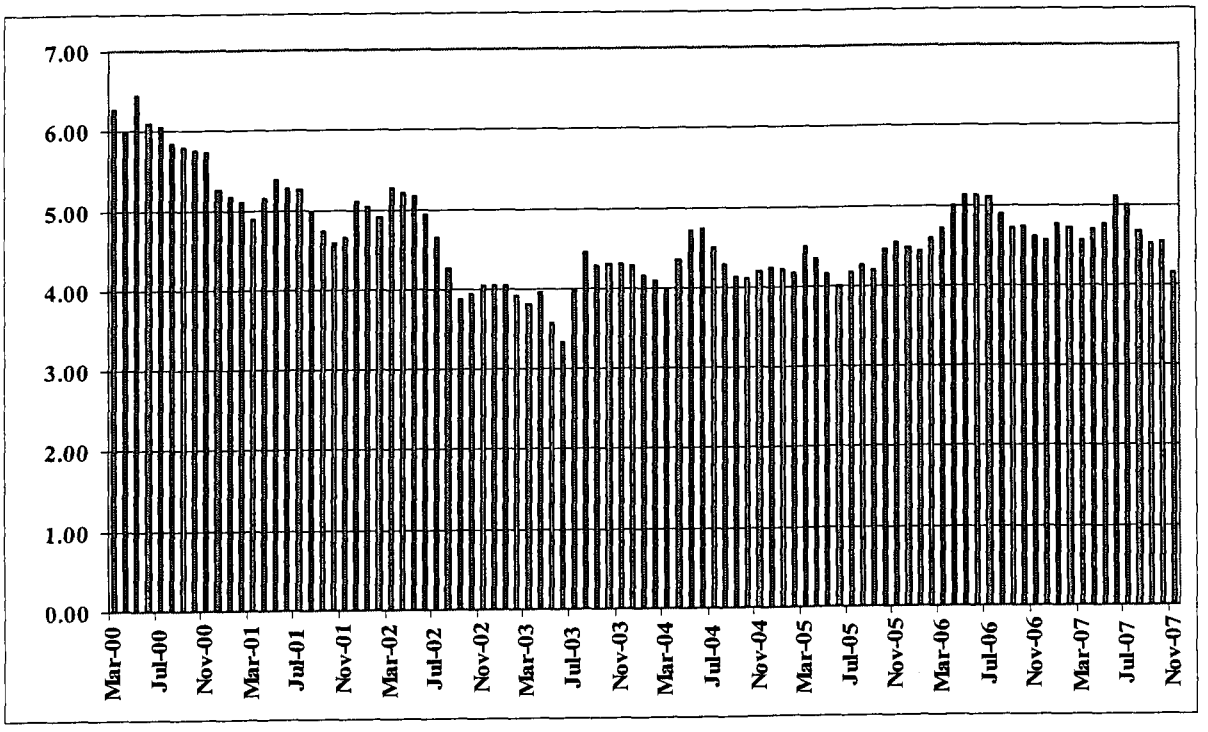
Exhibit__(JRW-10)

Ten-Year U.S. Treasury Yields
January 2000-November 2007



Source: http://www.federalreserve.gov/releases/h15/current/h15.pdf

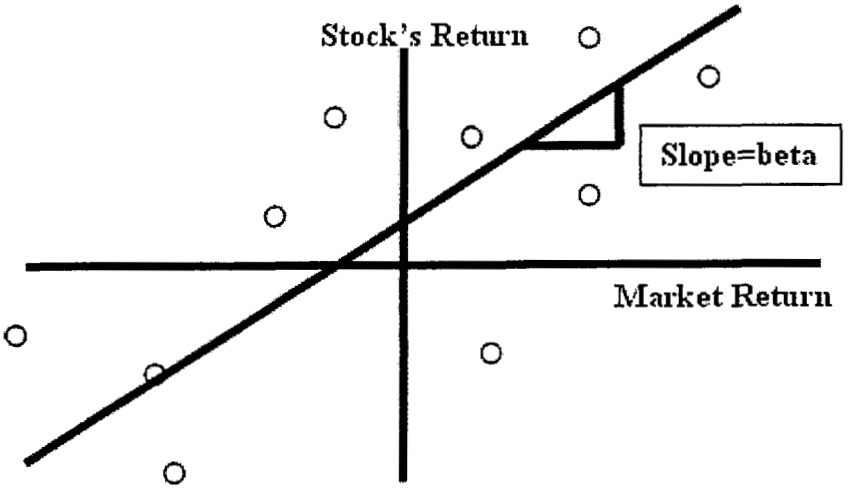
U.S. Treasury Yields
18-Dec-07

NOTES/BONDS	COUPON	MATURITY DATE	CURRENT PRICE/YIELD
2-YEAR	3.125	11/30/2009	99-27¼ / 3.20
5-YEAR	3.375	11/30/2012	99-08+ / 3.54
10-YEAR	4.250	11/15/2017	100-28+ / 4.14
30-YEAR	5.000	05/15/2037	107-01½ / 4.56

Source: www.bloomberg.com

Exhibit__(JRW-10)
Beta

Calculation of Beta



Exhibit__(JRW-10)
Beta

Electric Utility Proxy Group

Company		Beta
Cen. Vermont Pub. Serv.	CV	1.00
Energy East Corp.	EAS	0.80
Florida Public Utilities	FPU	0.65
Great Plains Energy	GXP	0.85
Hawaiian Elec.	HE	0.70
MGE Energy	MGEE	0.85
Otter Tail Corp.	OTTR	0.75
SCANA Corp.	SCG	0.85
Mean		0.81

Data Source: *Value Line Investment Survey, 2007.*

Natural Gas Distribution Proxy Group

Company		Beta
AGL Resources	ATG	0.85
Atmos Energy	ATO	0.85
Energy South	ENSI	0.80
New Jersey Resources	NJR	0.85
Northwest Natural Gas Company	NWN	0.90
Piedmont Natural Gas, Inc.	PNY	0.85
South Jersey Industries	SJI	0.85
Southwest Gas	SWX	0.90
WGL Holdings, Inc.	WGL	0.85
Mean		0.86

Data Source: *Value Line Investment Survey, 2007.*

Exhibit__(JRW-10)
Risk Premium Approaches

	Historical Ex Post Excess Returns	Surveys	Ex Ante Models and Market Data
Means of Assessing the Equity-Bond Risk Premium	Historical average is a popular proxy for the ex ante premium – but likely to be misleading	Investor and expert surveys can provide direct estimates of prevailing expected returns/premiums	Current financial market prices (simple valuation ratios or DCF-based measures) can give most objective estimates of feasible ex ante equity-bond risk premium
Problems/Debated Issues	Time variation in required returns and systematic selection and other biases have boosted valuations over time, and have exaggerated realized excess equity returns compared with ex ante expected premiums	Limited survey histories and questions of survey representativeness. Surveys may tell more about hoped-for expected returns than about objective required premiums due to irrational biases such as extrapolation.	Assumptions needed for DCF inputs, notably the trend earnings growth rate, make even these models' outputs subjective. The range of views on the growth rate, as well as the debate on the relevant stock and bond yields, leads to a range of premium estimates.

Source: Antti Ilmanen, Expected Returns on Stocks and Bonds," *Journal of Portfolio Management*, (Winter 2003).

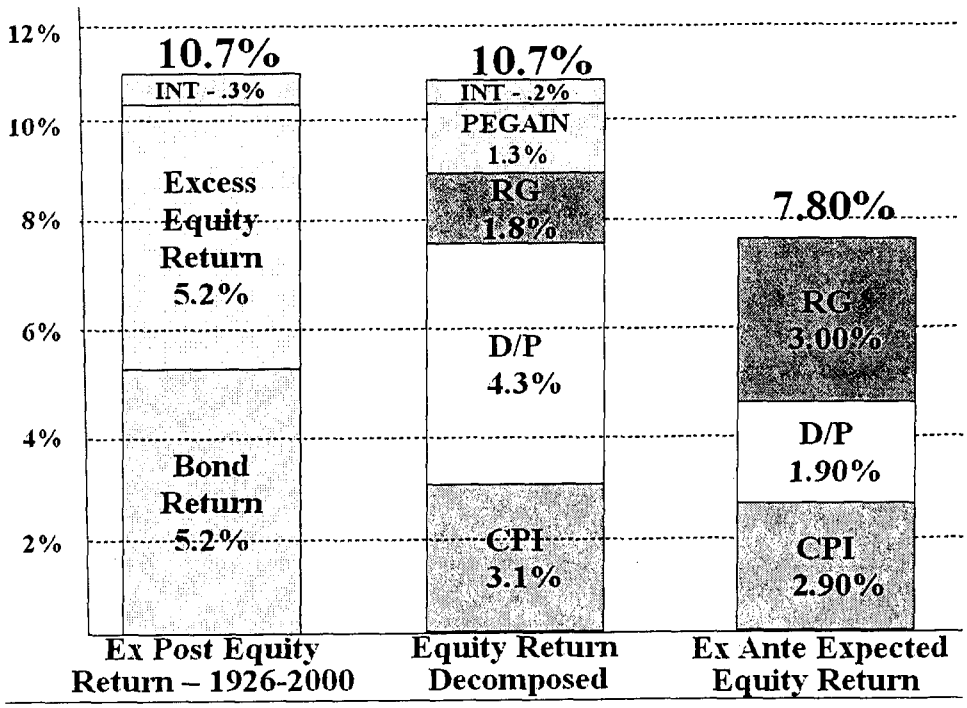
Exhibit__(JRW-10)

Capital Asset Pricing Model

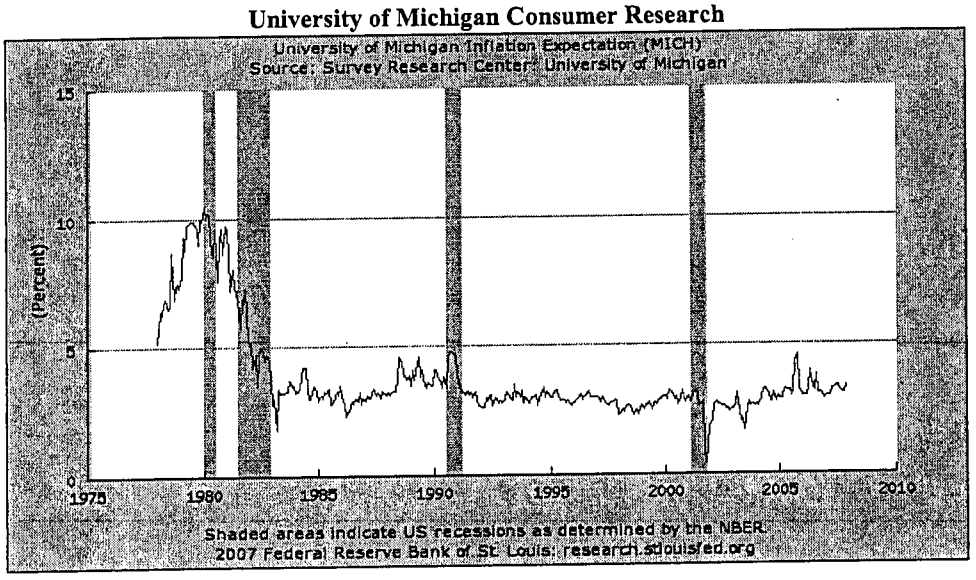
Equity Risk Premium

Category	Study Authors	Publication Date	Time Period Of Study	Methodology	Return Measure	Range Low	Range High	Midpoint of Range	Mean	Average
Historical Risk Premium										
	Ibbotson	2007	1926-2006	Historical Stock Returns - Bond Returns	Arithmetic				6.50%	
					Geometric				5.00%	
	Shiller	2006	1926-2005	Historical Stock Returns - Bond Returns	Arithmetic				7.00%	
					Geometric				5.50%	
	Damodoran	2006	1926-2005	Historical Stock Returns - Bond Returns	Arithmetic				6.70%	
					Geometric				5.10%	
	Siegel	2005	1926-2005	Historical Stock Returns - Bond Returns	Arithmetic				6.10%	
					Geometric				4.60%	
	Dimson, Marsh, and Staunton	2006	1900-2005	Historical Stock Returns - Bond Returns	Arithmetic				5.50%	
	Goyal & Welch	2006	1872-2004	Historical Stock Returns - Bond Returns					4.77%	
	AVERAGE									5.68%
Ex Ante Models (Puzzle Research)										
	Claus Thomas	2001	1985-1998	Abnormal Earnings Model					3.00%	
	Arnott and Bernstein	2002	1810-2001	Fundamentals - Div Yld + Growth					2.40%	
	Constantinides	2002	1872-2000	Historical Returns & Fundamentals - P/D & P/E					6.90%	
	Cornell	1999	1926-1997	Historical Returns & Fundamental GDP/Earnings		3.50%	5.50%	4.50%	4.50%	
	Easton, Taylor, et al	2002	1981-1998	Residual Income Model					5.30%	
	Fama French	2002	1951-2000	Fundamental DCF with EPS and DPS Growth		2.55%	4.32%		3.44%	
	Harris & Marston	2001	1982-1998	Fundamental DCF with Analysts' EPS Growth					7.14%	
	McKinsey	2002	1962-2002	Fundamental (P/E, D/P, & Earnings Growth)		3.50%	4.00%		3.75%	
	Siegel	2005	1802-2001	Historical Earnings Yield	Geometric				2.50%	
	Grabowski	2006	1926-2005	Historical and Projected		3.50%	6.00%	4.75%	4.75%	
	Maheu & McCurdy	2006	1885-2003	Historical Excess Returns, Structural Breaks,		4.02%	5.10%	4.56%	4.56%	
	Bostock	2004	1960-2002	Bond Yields, Credit Risk, and Income Volatility		3.90%	1.30%	2.60%	2.60%	
	Bakshi & Chen	2005	1982-1998	Fundamentals - Interest Rates					7.31%	
	Donaldson, Kamstra, & Kramer	2006	1952-2004	Fundamental, Dividend yld., Returns,, & Volatility		3.00%	4.00%	3.50%	3.50%	
	Fernandez	2006	Projection	Required Equity Risk Premium					4.00%	
	Social Security									
	Office of Chief Actuary		1900-1995							
	John Campbell	2001	1860-2000	Historical & Ratios (D/P & Earnings Growth)	Arithmetic	3.00%	4.00%	3.50%	3.50%	
			Projected for 75 Years		Geometric	1.50%	2.50%	2.00%	2.00%	
	Peter Diamond	2001	Projected for 75 Years	Fundamentals (D/P, GDP Growth)		3.00%	4.80%	3.90%	3.90%	
	John Shoven	2001	Projected for 75 Years	Fundamentals (D/P, P/E, GDP Growth)		3.00%	3.50%	3.25%	3.25%	
	AVERAGE									4.12%
Surveys										
	Survey of Financial Forecasters	2007	10-Year Projection	62 Fnancial Forecastsers					2.50%	
	Duke - CFO Magazine Survey	2007	10-Year Projection	Approximately 500 CFOs					4.24%	
	Welch - Academics	2005	30-Year Projection	Random Academics		5.00%	5.50%		5.25%	
	AVERAGE									4.00%
Building Block										
	Ibbotson and Chen	2007	1926-2006	Historical Supply Model (D/P & Earnings Growth)	Arithmetic			6.35%	5.34%	
					Geometric			4.33%		
	Woolridge		2007	Current Supply Model (D/P & Earnings Growth)					3.24%	
	AVERAGE									4.29%
OVERALL AVERAGE										4.52%

Exhibit__(JRW-10)
Decomposing Equity Market Returns
The Building Blocks Methodology



Exhibit__(JRW-10)
Expected Inflation Rate
University of Michigan Consumer Research



Exhibit__(JRW-10)
Survey of Professional Forecasters
Philadelphia Federal Reserve Bank
Long-Term Forecasts

TABLE FIVE
LONG-TERM (10 YEAR) FORECASTS

SERIES: CPI INFLATION RATE	
STATISTIC	
MINIMUM	1.690
LOWER QUARTILE	2.200
MEDIAN	2.350
UPPER QUARTILE	2.600
MAXIMUM	4.000
MEAN	2.410
STD. DEV.	0.400
N	46
MISSING	3

SERIES: REAL GDP GROWTH RATE	
STATISTIC	
MINIMUM	2.500
LOWER QUARTILE	2.810
MEDIAN	3.000
UPPER QUARTILE	3.200
MAXIMUM	3.500
MEAN	3.010
STD. DEV.	0.220
N	44
MISSING	5

SERIES: PRODUCTIVITY GROWTH	
STATISTIC	
MINIMUM	1.200
LOWER QUARTILE	2.000
MEDIAN	2.200
UPPER QUARTILE	2.300
MAXIMUM	3.000
MEAN	2.150
STD. DEV.	0.320
N	0
MISSING	11

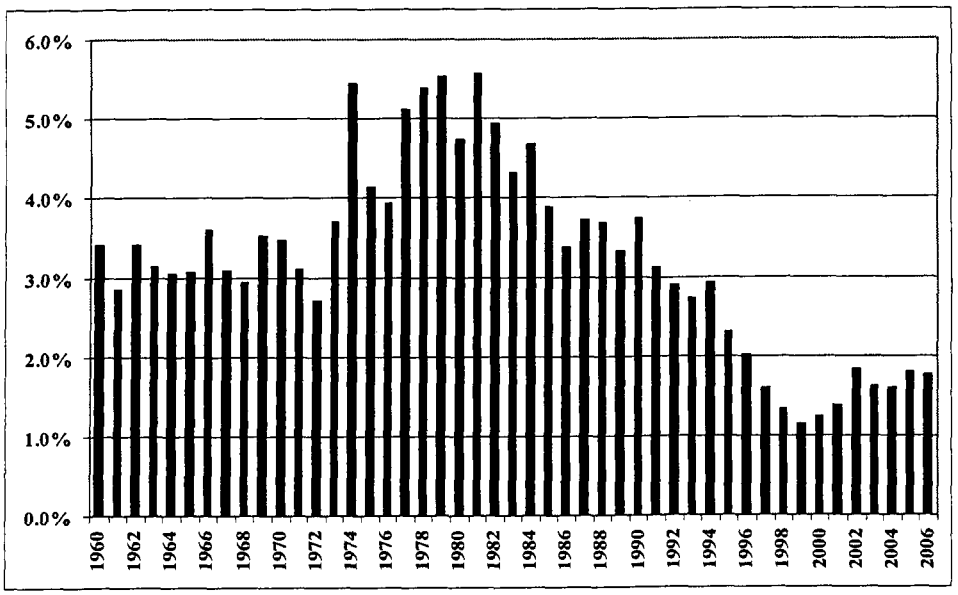
SERIES: STOCK RETURNS (S&P 500)	
STATISTIC	
MINIMUM	5.000
LOWER QUARTILE	6.400
MEDIAN	7.500
UPPER QUARTILE	8.130
MAXIMUM	15.000
MEAN	7.680
STD. DEV.	2.050
N	32
MISSING	17

SERIES: BOND RETURNS (10-YEAR)	
STATISTIC	
MINIMUM	2.000
LOWER QUARTILE	5.000
MEDIAN	5.000
UPPER QUARTILE	5.200
MAXIMUM	6.000
MEAN	5.000
STD. DEV.	0.600
N	39
MISSING	10

SERIES: BILL RETURNS (3-MONTH)	
STATISTIC	
MINIMUM	3.000
LOWER QUARTILE	4.000
MEDIAN	4.500
UPPER QUARTILE	4.680
MAXIMUM	6.000
MEAN	4.330
STD. DEV.	0.670
N	39
MISSING	10

Source: Philadelphia Federal Researve Bank, Survey of Professional Forecasters, February 13, 2007.
http://www.phil.frb.org/files/spf/spfq107.pdf

Exhibit__(JRW-10)
S&P 500 Dividend Yield

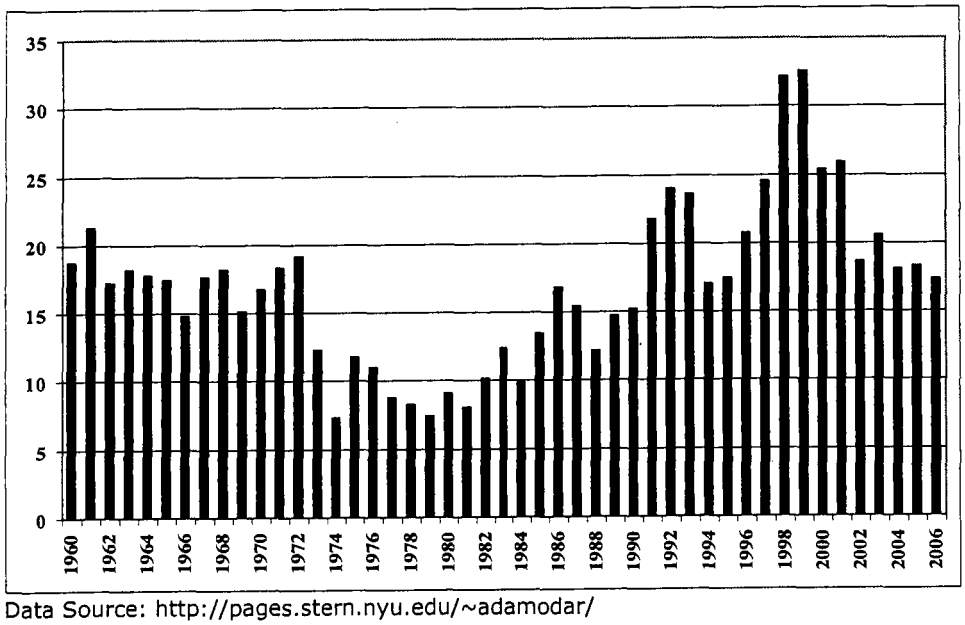


Data Source: http://pages.stern.nyu.edu/~adamodar/

Exhibit__(JRW-10)
Real S&P 500 EPS Growth Rate

Year	S&P 500 EPS	Annual Inflation CPI	Inflation Adjustment Factor	Real S&P 500 EPS	
1960	3.10	1.40		3.10	
1961	3.37	0.70	1.01	3.35	
1962	3.67	1.30	1.02	3.59	
1963	4.13	1.60	1.04	3.99	
1964	4.76	1.00	1.05	4.55	
1965	5.30	1.90	1.07	4.97	
1966	5.41	3.50	1.10	4.90	
1967	5.46	3.00	1.14	4.80	
1968	5.72	4.70	1.19	4.81	
1969	6.10	6.20	1.26	4.83	10-Year
1970	5.51	5.60	1.34	4.13	2.89%
1971	5.57	3.30	1.38	4.04	
1972	6.17	3.40	1.43	4.33	
1973	7.96	8.70	1.55	5.13	
1974	9.35	12.30	1.74	5.37	
1975	7.71	6.90	1.86	4.14	
1976	9.75	4.90	1.95	4.99	
1977	10.87	6.70	2.08	5.22	
1978	11.64	9.00	2.27	5.13	
1979	14.55	13.30	2.57	5.66	10-Year
1980	14.99	12.50	2.89	5.18	2.30%
1981	15.18	8.90	3.15	4.82	
1982	13.82	3.80	3.27	4.23	
1983	13.29	3.80	3.40	3.91	
1984	16.84	3.90	3.53	4.77	
1985	15.68	3.80	3.66	4.28	
1986	14.43	1.10	3.70	3.90	
1987	16.04	4.40	3.87	4.15	
1988	22.77	4.40	4.04	5.64	
1989	24.03	4.60	4.22	5.69	10-Year
1990	21.73	6.10	4.48	4.85	-0.65%
1991	19.10	3.10	4.62	4.14	
1992	18.13	2.90	4.75	3.81	
1993	19.82	2.70	4.88	4.06	
1994	27.05	2.70	5.01	5.40	
1995	35.35	2.50	5.14	6.88	
1996	35.78	3.30	5.31	6.74	
1997	39.56	1.70	5.40	7.33	
1998	38.23	1.60	5.48	6.97	
1999	45.17	2.70	5.63	8.02	10-Year
2000	52.00	3.40	5.82	8.93	6.29%
2001	44.23	1.60	5.92	7.48	
2002	47.24	2.40	6.06	7.80	
2003	54.15	1.90	6.17	8.77	
2004	67.01	3.26	6.37	10.51	5-Year
2005	68.32	3.52	6.60	10.35	3.00%
2006	81.96	2.50	6.76	12.12	
				Real EPS Growth	3.0%

Exhibit__(JRW-10)
S&P 500 P/E Ratio



Data Source: http://pages.stern.nyu.edu/~adamodar/

Exhibit__(JRW-11)
Summary of FPU's Equity Cost Rate Approaches and Results

Method	Eight Electric Utility Companies	Ten Gas Distribution Companies
DCF	9.63%	9.46%
CAPM	11.27%	11.28%
RP	12.50%	12.30%
RMR		
5- to 10- Year Periods	11.45%	10.10%
Per Annum, for 5-Year Periods	10.85%	10.00%
Cumulative, 5- to 10- Year Periods	11.09%	11.86%

Common Equity Cost Rate Recommendation **11.50%**

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DATE 02/27/08 - 02/29/08

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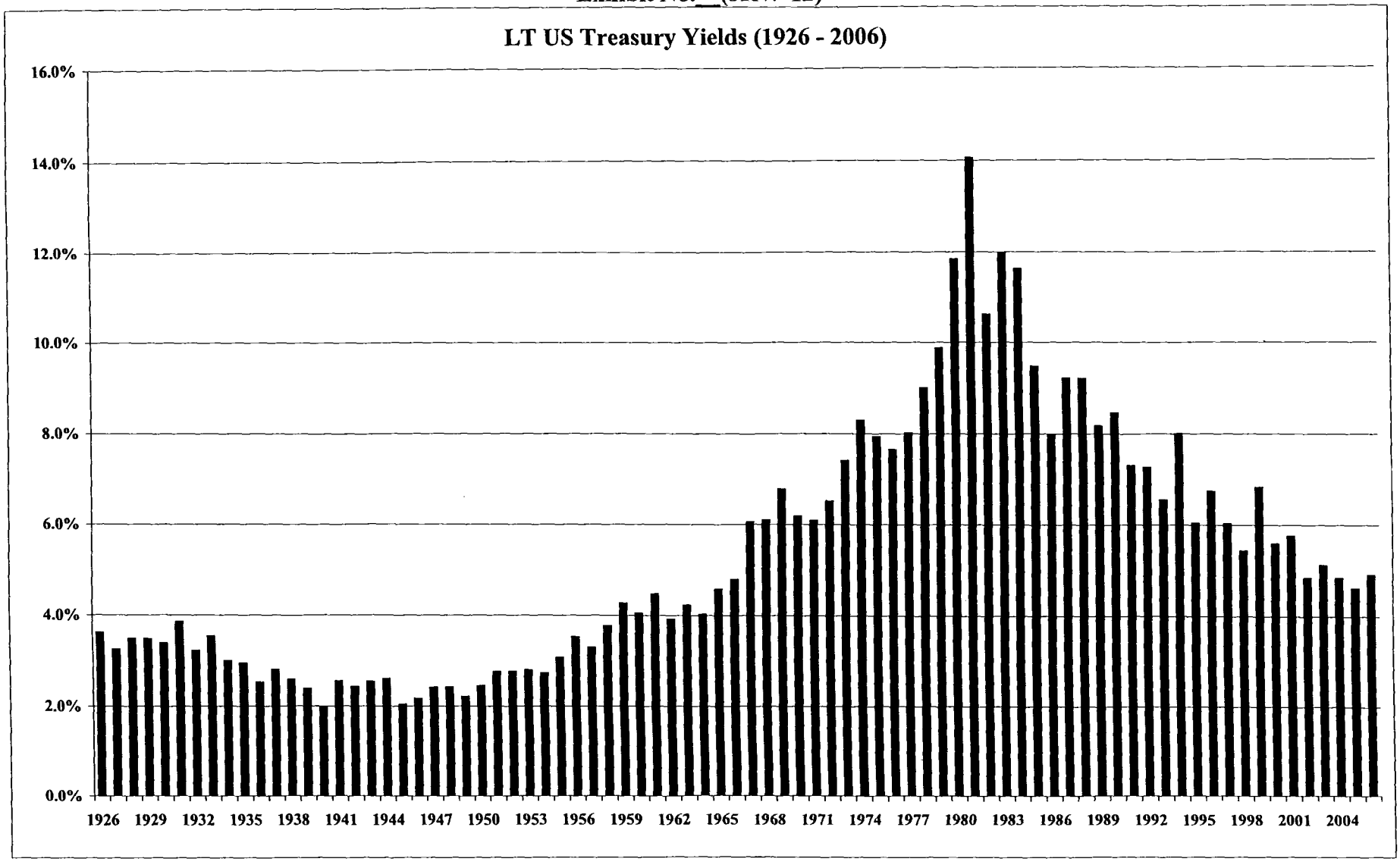
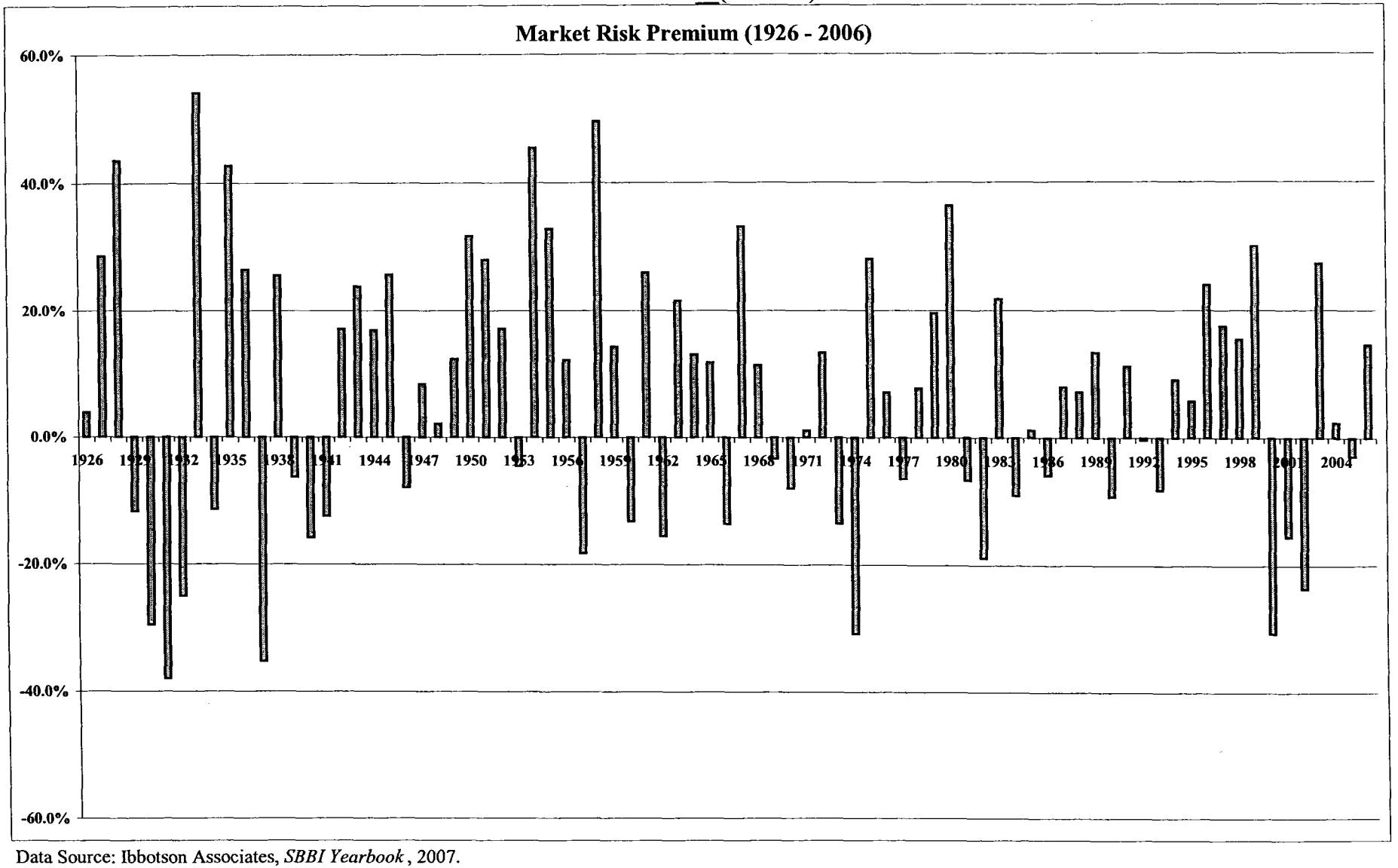
WITNESS Dr. J. Randall Woolridge (JRW-12)
DATE 02/27/08 - 02/29/08

Exhibit No.__(JRW-12)



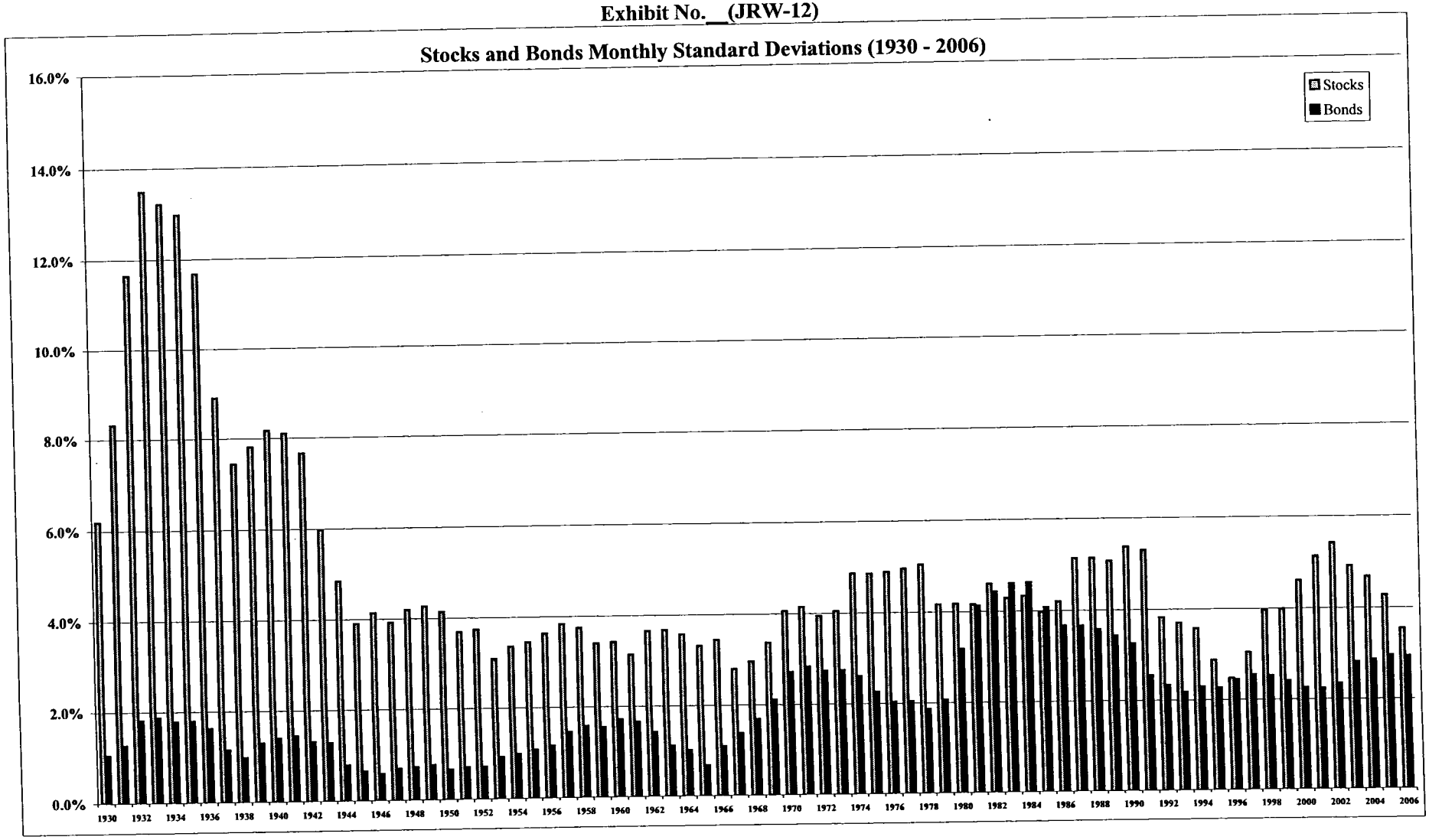
Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit No.__(JRW-12)



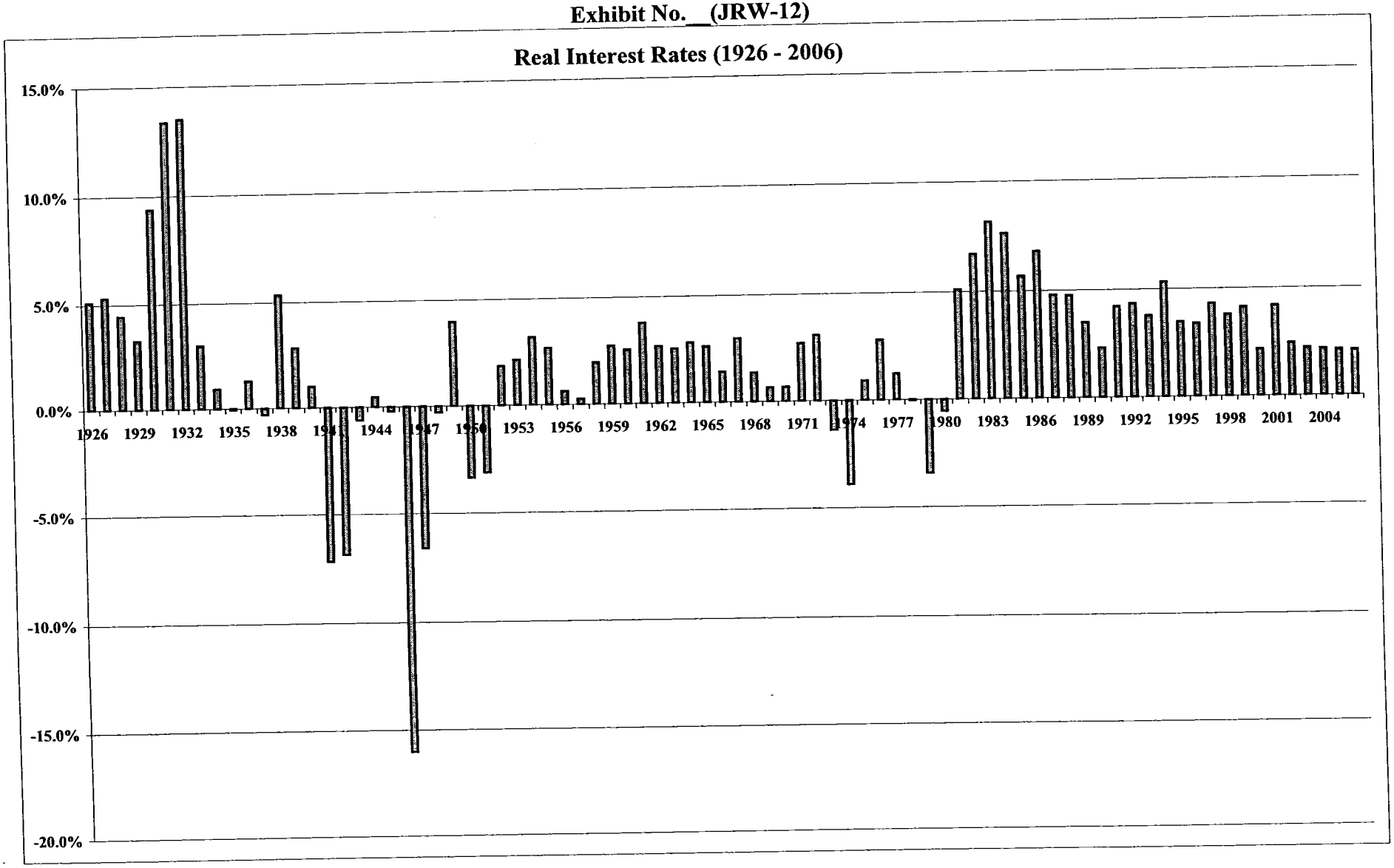
Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit No.__(JRW-12)



Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit No.__(JRW-12)



Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit__(JRW-13)
Summary of FPU's DCFResults

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Adjusted Dividend Yield	5.11%	5.11%
Expected Growth	4.19%	5.19%
DCF Equity Cost Rate	**9.30%**	**9.20%**
Flotation Cost Adjustment	0.33%	0.33%
Adjusted DCF Equity Cost Rate	**9.63%**	**9.46%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 43
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-13)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-14)
Summary of FPU's CAPM Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Risk-Free Rate	4.73%	4.73%
Beta	0.75	0.75
Equity Risk Premium	8.27%	8.27%
CAPM Equity Cost Rate	**10.94%**	**10.95%**
Flotation Cost	**0.33%**	**0.33%**
Adjusted CAPM Equity Cost Rate	**11.27%**	**11.28%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 44
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-14)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-15)
Summary of FPU's RP Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Expected Market Return	12.20%	12.20%
Diversifiable Risk	-2.20%	-2.50%
RP - Small Cap/Very Small Cap	2.20%	2.20%
RP Equity Cost Rate- Small Cap/Very Small Cap	**12.20%**	**12.00%**
Flotation Cost	0.30%	0.40%
Adjusted RP Equity Cost Rate- Small Cap/Very Small Cap	**12.50%**	**12.30%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 45
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-15)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-16)
Summary of FPU's RMR Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Per Annum - 5- to 10- Year Periods	11.12%	9.77%
Flotation Costs	0.33%	0.33%
Adjusted - Per Annum – 5- to 10- Year Periods	**11.45%**	**10.10%**
Per Annum – for 5-Year Periods	10.52%	9.67%
Flotation Costs	0.33%	0.33%
Adjusted - Per Annum – for 5-Year Periods	**10.85%**	**10.00%**
Cumulative- 5- to 10- Year Periods	10.76%	11.53%
Flotation Costs	0.33%	0.33%
Adjusted - Cumulative- 5- to 10- Year Periods	**11.09%**	**11.86%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 46
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-16)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020384-EI EXHIBIT 47
COMPANY Office of Public Counsel (Direct)
WITNESS Patricia W. Merchant (PWM-1)
DATE 02/27/02 - 02/19/02

Resume

PATRICIA W. MERCHANT, CPA

Office of Public Counsel
Room 812, 111 West Madison Street
Tallahassee, Florida 32399-1400

Phone: 850-487-8245
Fax: 850-488-4491
E-mail: merchant.tricia@leg.state.fl.us

Professional Experience:

March, 2005 to Present

Office of Public Counsel – Senior Legislative Analyst

In my current position, I perform financial and accounting analysis and reviews, and provide testimony, as required, involving utility filings before the Florida Public Service Commission on behalf of the Citizens of the State of Florida.

1981 to February, 2005 - Florida Public Service Commission

2000 to February, 2005

Public Utilities Supervisor – File and Suspend Rate Case Section, Bureau of Rate Filings, Division of Economic Regulation

In this capacity I supervised 5 to 8 regulatory professionals. This section performed financial, accounting, engineering and rate review and evaluation of rate proceedings for large water and wastewater utilities, as well as electric and gas utilities regulated by the Commission. The types of cases included file and suspend rate cases, limited proceedings, overearning investigations, annual report reviews, service availability and tariff filings, rulemaking, and customer complaints. The section reviewed utility filings, requested and reviewed Commission staff audits, and generated and analyzed discovery requests. I coordinated and prepared staff recommendations to the Commission for agenda conferences. I reviewed the analyses and written documentation of all analysts in this section for proper regulatory theory, grammar and accuracy. I also made presentations to customer groups at Commission staff customer meetings for the rate proceedings to which I was assigned. We presented recommendations at agenda conferences, providing responses to comments and questions by other parties and Commissioners. I also prepared and presented testimony, and assisted in the preparation of cross-examination questions for depositions and formal hearings. Additionally, I provided training in regulatory theory for new staff and provided training on regulatory and accounting issues for other analysts at the Commission.

1989 – 2000

Regulatory Analyst Supervisor, Accounting Section, Bureau of Economic Regulation, Division of Water and Wastewater

I supervised 5-7 regulatory accounting analysts. This section performed the same job activities as above specifically for the larger Commission regulated Class A and B water and wastewater companies.

1983 – 1989
Regulatory Analyst – Accounting Bureau, Division of Water and Wastewater

As an accounting analyst, I performed the same job activities as described above for water and wastewater companies in a non-supervisory role.

1981 – 1983

Public Utilities Auditor, Division of Auditing and Financial Analysis

As an auditor in the Tallahassee district of the Commission, I performed financial and accounting audits of electric, gas, telephone, water and wastewater utilities under the Commission's jurisdiction.

Education and Professional Licenses

1981 Bachelor of Science with a major in accounting from Florida State University

1983 Received a Certified Public Accountant license in Florida

List of Cases in which Testimony was Submitted

Dockets Before the Florida Public Service Commission:

070052-EI - Petition by Progress Energy Florida, Inc. to recover costs of Crystal River Unit 3 Uprate through fuel clause (testified at hearing)

060162-EI – Petition by Progress Energy Florida, Inc. to recover modular cooling tower costs through the Environmental Cost recovery clause. (filed testimony stipulated into record)

050958-EI – Petition for approval of new environmental program for cost recovery through Environmental Cost Recovery Clause by Tampa Electric Company. (testified at hearing)

060658-EI - Petition on Behalf of Citizens of the State of Florida to require Progress Energy Florida, Inc. to Refund Customers $143 million. (filed testimony stipulated into record)

060362-EI - Petition to Recover Natural Gas Storage Project Costs through Fuel Cost Recovery Clause, by Florida Power & Light Company. (testified at hearing)

050045-EI - Petition for Rate Increase by Florida Power & Light Company. (filed testimony, deposed, case settled prior to hearing)

991643-SU - Application for Increase in Wastewater Rates in Seven Springs System in Pasco County by Aloha Utilities, Inc. (testified at hearing)

971663-WS - Application of Florida Cities Water Company, Inc. for a limited proceeding to recover environmental litigation costs. (all testimony and exhibits stipulated into record without hearing)

940847-WS - Application of Ortega Utility Company for increased water and wastewater rates. (testified at hearing)

911082-WS - Water and Wastewater Rule Revisions to Chapter 25-30, Florida Administrative Code. (testified at hearing)

881030-WU - Investigation of Sunshine Utilities of Central Florida rates for possible over earnings. (testified at hearing)

850151-WS - Application of Marco Island Utilities, Inc. for increased water and wastewater rates. (testified at hearing)

850031-WS - Application of Orange/Osceola Utilities, Inc. for increased water and wastewater rates in Osceola County (testified at hearing)

840047-WS - Application of Poinciana Utilities, Inc. for increased water and wastewater rates (testified at hearing)

Cases Before the Division of Administrative Hearings:

97-2485RU - Aloha Utilities, Inc., and Florida Waterworks Association, Inc., Petitioners, vs. Public Service Commission, Respondents, and Citizens of the State of Florida, Office of Public Counsel, Intervenors (deposed and testified at hearing)

Florida Public Utilities Company
Projected Test Year Ended December 31, 2008

Dockets Nos. 070304-EI & 070300-EI
P. Merchant Exhibit No. ___(PWM-2)
Tranformer Plant Adjustment
Page 1 of 1

13-Month Average of 2008 Transformer Addition

	Request Per FPU Year-end	13-Month Average	OPC Recommended Adjustments
Plant in Service	$790,000	$668,462	($121,538)
Accumulated Depreciation	$11,850	$8,356	($3,494)
Depreciation Expense	$23,700	$19,750	($3,950)

Rental of transformer was included for 12 months of expense for 2006 and escalated by inflation and customer growth for 2007 and 2008

Adjustment to Rental Expense	
Monthly Rental Expense	$2,140
Number of Months	12
Expense in test year prior to inflation	$25,680
Escalation Factor for 2007-2008	1.113
Escalated Expense left in 2008	$28,582
Expense for 13-month average (1)	$4,280
Adjustment to rental-13 month average	($24,302)
Expense to allow if using full YE	$0
Adjustment to rental-full YE	($28,582)

(1) No escalation needed; used actual 2008 cost.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 42
COMPANY Office of Public Counsel (Direct)
WITNESS Patricia N. Merchant (PNM-2)
DATE 02/27/08 - 02/29/08

Acceptance Copy

Osmose Utilities Services, Inc.

GENERAL AGREEMENT

Exhibit 72.2
OPC Production of Documents 1
Docket 070304-EI

(SCHEDULE 1)
(Approximately 3,000 Distribution Poles)

ITEM	PRICE	
External Treat	$ 29.88	*
Excavated Reject	$ 27.89	
Reject w/External Treat	$ 31.15	
Visual Report	$ 6.00	
Sound and Bore	$ 7.75	*
Internal Treat: Hollow Heart CF	$ 13.66	
WoodFume®	$ 15.81	
Private Property	$ 3.95	
FastGate® Delivery	$ 0.60	*
LoadCalc™	$ 7.26	*
CATV Attachments	$ 0.60	*
Telephone Attachments	$ 0.60	*
*GPS Reading: 3-10 Meter	$ 0.98	*
**Hourly Rate: Foreman	$ 72.50	
**Hourly Rate: Crewmember	$ 39.00	

*Amounts included in FPUC estimated inspection cost per pole.(Cutshaw/Myers panel deposition pages 55-56.

* GPS Data will be collected per pole. The GPS data (per structure) includes a GPS point with an accuracy level of three to ten meters (3-10 meters). One attempt will be made to collect the GPS point. Osmose will not charge for any unattainable data collection. If requested however, Osmose can return to any pole location, for an hourly rate, to recollect data.

** Osmose is submitting prices for hourly rates for your convenience. These prices would apply for any work that Florida Public Utilities Company would request outside the scope of this proposal. These rates will not be utilized without prior approval from Florida Public Utilities Company. Submitting these prices in our proposal at this time will avoid future administrative delays and allow our crews to respond to your special requests in a more efficient and timely manner.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 49
COMPANY Office of Public Counsel (Direct)
WITNESS Patricia W. Merchant (PWM-3)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 5(
COMPANY AT+T (Direct)
WITNESS Kirk Smith - (KS-1)
DATE 02/27/08 - 02/29/08

PROCESS TO ENGAGE THIRD PARTY ATTACHERS

1. The electric utility and third-party attachers will engage in a continuous dialogue on the status of the electric utility's storm hardening plans. A third-party attacher that wishes to be part of this process ("Participant") shall provide notification in writing to the electric utility, providing the name and address of the person designated to receive communications from the electric utility. The electric utility may, no more than once a year, request that Participants confirm that they wish to continue being part of the process and update the name and address of the person designated to receive communication.

2. By September 5 of each year, the electric utility shall provide the Participants with a list of the projects identified in the electric utility's approved storm hardening plan on file with the Commission ("Plan") that the electric utility proposes to undertake in the following calendar year, pending internal budget approval. The electric utility shall provide the Participants with a list of such projects receiving final budget approval promptly as it becomes available.

3. Prior to engineering a job relative to a storm hardening project identified in its Plan, the electric utility shall initiate a meeting with Participants to discuss the electric utility's preliminary ideas for the scope of work ("Pre-Design Meeting"). At the Pre-Design Meeting, the electric utility shall (a) identify the poles involved; (b) identify whether the electric utility plans to

replace poles, change from wood poles to poles of another material (*e.g.*, steel or concrete), place poles in locations different from the existing poles, relocate overhead facilities or underground existing aerial facilities, and; (c) provide the projected commencement date, and; (d) upon request by a Participant, provide other available information that would enable the Participants to make necessary preparations and evaluate whether to seek dispute resolution pursuant to Rule 25-6.0342(7). During this pre-design phase of a project, the electric utility shall also seek input from Participants as required by Rule 25-6.0342(6).

4. The electric utility shall provide Participants with final engineering plans promptly upon completion. Prior to beginning construction, the electric utility shall initiate a meeting with Participants to discuss coordination of work and a construction schedule.

5. Information submitted to Participants pursuant to section 2, 3 or 4 above regarding projects identified in the electric utility's Plan will not be docketed unless a protest is filed in accordance with Rule 25-6.0342(7), or it is otherwise deemed necessary by the Commission.

6. If the electric utility seeks to amend its Plan by, for example, adding a project not previously identified in its Plan, it shall file a petition with the Commission requesting that the Plan be modified in accordance with Rule 25-6.0342(2).

7. The electric utility will file with the Director of Division of Economic Regulation by March 1 each year a status report of its implementation of

its Plan. Included in this status report shall be the name of storm hardening projects commenced and/or completed by the electric utility, the routes and circuits affected, and any comments on the project received from third-party attachers.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 51
COMPANY Embarq (Direct)
WITNESS Sandra A. Khazraee - (SAK-1)
DATE 02/27/08 - 02/29/08

Voice | Data | Internet | Wireless | Entertainment

EMBARQ™

Embarq Corporation
Mailstop: FLTLHQ0201
1313 Blair Stone Road
Tallahassee, FL 32301
EMBARQ.com

July 12, 2007

Mr. Mark Cutshaw, General Manager
Florida Public Utilities Company
911 South 8th Street
Fernandina Beach, Florida 32034

In RE: Florida Public Utilities Company 2007 – 2009 Storm Hardening Plan

Dear Mr. Cutshaw:

Embarq has reviewed the FPUC Storm Hardening Plan received on Sunday, June 24, 2007 for the years 2007 through 2009. While the plan provided some specifics, e.g. the intent to harden the facilities in the Northwest Division on an 18 pole route to a Prison/H.S. Shelter in 2007, additional detailed information would be necessary in order to complete a thorough cost and benefit analysis. Therefore, in order to respond regarding the impact of this plan on Embarq, certain assumptions have been made. If additional details are provided regarding the plan, Embarq will review this response and provide a more targeted estimation of the costs and benefits.

The FPUC plan indicates that approximately 170 poles in their northwest division will be hardened in the years 2007 through 2009 in the proposed plan. For purposes of this response to the plan, Embarq has assumed that all of the approximately 170 poles targeted in those years in that division have Embarq attachments and that those 170 poles will be replaced. Thus, the estimated costs to Embarq in the first three years of this plan for pole replacements and transfer of attachments would be approximately $289,000. Those costs would include Embarq's pro rata share of the cost of the new poles computed under the current pole attachment agreement between Embarq and FPUC as well as the cost to transfer Embarq's attachments to the new poles. If more detailed "street level" data such as street names and route schematics are provided these estimated dollars may be adjusted

FPUC's Hardening Plan may benefit Embarq by reducing the amount of damage to our facilities, thereby reducing the number of customer outages and reducing the time to restore service. The extent of these benefits will not be known until the next storm and they cannot be readily quantified in dollar savings; however, Embarq does not believe that it is likely these benefits will outweigh the costs.

Sincerely,

Sandra A Khazraee

Sandra A. Khazraee

cc: Henry Bowlin, Embarq
Bill Radel, Embarq
Norman Horton

Sandra A. Khazraee
REGULATORY MANAGER
LAW AND EXTERNAL AFFAIRS
Voice: (850) 847-0173
Fax: (850) 878-0777

DOCKET NO. 070304-EI: Petition for rate increase by Florida Public Utilities Company

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT KLW-1: History of Testimony Provided by Kathy L. Welch

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 52
COMPANY Staff (Direct)
WITNESS Kathy L. Welch - (KLW-1)
DATE 02/27/08 - 02/29/08

- In re: Application for approval of rate increase in Lee County by Tamiami Village Utility, Inc., Docket No. 910560-WS

- In re: Application for transfer of territory served by Tamiami Village Utility, Inc. in Lee County to North Fort Myers Utility, Inc., cancellation of Certificate No. 332-S and amendment of Certificate 247-S; and for a limited proceeding to impose current rates, charges, classifications, rules and regulations, and service availability policies, Docket No. 940963-SU

- In re: Application for a rate increase by General Development Utilities, Inc. (Port Malabar Division) in Brevard County, Docket No. 911030-WS

- In re: Dade County Circuit Court referral of certain issues in Case No. 92-11654 (Transcall America, Inc. d/b/a ATC Long Distance vs. Telecommunications Services, Inc., and Telecommunications Services, Inc. vs. Transcall America, Inc. d/b/a ATC Long Distance) that are within the Commission's jurisdiction, Docket No. 951232-TI

- In re: Application for transfer of Certificates Nos. 404-W and 341-S in Orange County from Econ Utilities Corporation to Wedgefield Utilities, Inc., Docket No. 960235-WS

- In re: Application for increase in rates and service availability charges in Lee County by Gulf Utility Company, Docket No. 960329-WS

- In re: Fuel and purchased power cost recovery clause and generating performance incentive factor, Docket No. 010001-EI

- In re: Application for staff-assisted rate case in Highlands County by The Woodlands of Lake Placid, L.P., Docket No. 020010-WS

- In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida, Docket No. 020071-WS

- In re: Petition for issuance of a storm recovery financing order, by Florida Power & Light Company, Docket No. 060038-EI

DOCKET NO. 070304-EI: Petition for rate increase by Florida Public Utilities Company

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT KLW-2: Audit Report

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 53
COMPANY Staff (Direct)
WITNESS Kathy L. Welch - (KLW-2)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY COMPLIANCE & CONSUMER ASSISTANCE
BUREAU OF AUDITING

Miami District Office

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRIC DIVISION

FILE AND SUSPEND RATE CASE INVESTIGATION

AS OF DECEMBER 31, 2006
FORECAST DECEMBER 31, 2008

DOCKET NO. 070304-EI
AUDIT CONTROL NO. 07-262-4-1

Yen Ngo, Audit Manager

Iliana Piedra, Audit Staff

Daniel Acheampong, Audit Staff

Kathy L. Welch, Public Utilities Supervisor

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DIVISION OF REGULATORY COMPLIANCE & CONSUMER ASSISTANCE AUDITOR'S REPORT

December 12, 2007

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have performed the procedures described later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request dated September 18, 2007. We have applied these procedures to the 2006 actual and 2008 projected costs on the attached schedules which were prepared by Florida Public Utilities Company-Electric Division in support of its filing for rate relief in Docket No. 070304-EI.

This audit was performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

OBJECTIVES AND PROCEDURES

RATE BASE

General

Objective: To determine that the utility's filing represents its recorded results from continuing operations. To verify, for the historical year, that all adjustments are consistent with the prior rate cases and calculated correctly.

Procedures: We reconciled the rate base supporting schedules and traced those to the general ledger. We obtained supporting documentation for all adjustments in 2006, recalculated the adjustments, traced amounts to the ledgers, and reviewed prior orders. We reviewed the board of directors' minutes, the internal audit reports and the external audit workpapers.

Utility Plant

Objective: To verify plant additions, retirements and adjustments from the last historic year through December 31, 2006 and obtain supporting documentation for the plant forecast for 2007 and 2008. To review the utility continuing property records and determine if they are in compliance with Commission Rule 25-6.014(3), Florida Administrative Code.

Procedures: We sampled plant additions for the period January 1, 2003 through December 31, 2006 for compliance with the stated objectives above. We verified that the utility properly recorded retirements when a capital item was removed or replaced. We sampled construction project additions and the corresponding source documentation. We obtained the supporting documentation for the forecast plant but no audit was completed of the data due to time constraints.

Customer Advances

Objective: To determine that additions to Customer Advances from 2003 to 2006 are properly recorded.

Procedures: We sampled Customer Advance additions for the period January 1, 2003 through December 31, 2006 for compliance with the stated objectives above and traced them to contracts.

Accumulated Depreciation

Objective: To determine that accruals to accumulated depreciation in 2006 are properly recorded in compliance with the NARUC Uniform System of Accounts. To verify that depreciation expense accruals are calculated using the Commission authorized rates and that retirements are properly recorded.

Procedures: We traced the accumulated depreciation schedules to the corresponding plant in service schedules. We verified that the utility used Commission authorized rates to depreciate its plant accounts by calculating a sample of accumulated depreciation account balances to test for calculation errors. We verified that the utility properly recorded retirements to accumulated depreciation when the corresponding plant was removed or

replaced. We recalculated a sample of accumulated depreciation account balances as of December 31, 2006.

Working Capital

Objective: To determine that the utility's working capital balance is properly calculated and consistent with the last order. Also, to determine if any interest earning or bearing accounts or any non-utility items were included in the calculation.

Procedures: We traced the working capital accounts to the general ledger, and reviewed any allocations of common accounts. We recalculated the utility's working capital balance as of December 31, 2006.

NET OPERATING INCOME

General

Objective: To determine that the utility's filing represents its results from continuing operations. To determine that the adjustments to the filing were properly calculated, and consistent with prior orders.

Procedures: We reconciled the following individual components of projected net operating income (NOI) balances to the utility's general ledger for the 12-month period ended December 31, 2006. We recalculated the adjustments, traced the components to the ledger and reviewed them with the last rate case.

Revenues

Objective: To determine that revenues in 2006 are properly recorded in compliance with Commission rules and are based on the utility's Commission approved tariff rates. To verify the calculation of unbilled revenues.

Procedures: We traced revenues to the general ledger and utility billing registers and selected a sample of customer bills from each customer rate class on a random basis, and recalculated the bills using the Commission approved tariff rates. We obtained the December entry for the unbilled calculation and traced the components to source documentation.

Operation and Maintenance Expenses (O&M)

Objective: To determine that operation and maintenance expenses in 2006 are properly recorded in compliance with Commission rules and were reasonable and prudent for ongoing utility operations. To determine if any costs related to non-regulated operations were included. To determine if any costs were out of period or non-recurring. To determine if corporate costs allocated related to electric operations. To determine if advertisements included are image enhancing or relate to conservation or fuel. To determine if refunds were properly recorded.

Procedures: We sampled O&M expense items from the general ledger based on auditor judgment. We reviewed the sample for the proper utility system, classification, amount, period and recurring nature. We examined invoices and supporting documentation to

determine if the above objectives were met. We obtained the detail for direct and allocated salaries. We reviewed the allocation methodology and recomputed clearing amounts. We compared uncollectible expense to the four year average ratio of uncollectible amounts to revenue.

Taxes-Other-Than-Income

Objective: To determine that taxes other than income tax expense in 2006 is properly recorded and reasonable and prudent for ongoing utility operations.

Procedures: We recalculated regulatory assessment fees and reconciled them to the general ledger. We reviewed the property tax bills and determined whether the amount booked reflects the discount amount. We compared the percent of payroll tax to total salaries for reasonableness.

Depreciation Expense

Objective: To determine that depreciation expense is properly recorded in compliance with Commission rules and that it accurately represents the depreciation of plant assets.

Procedures: We recalculated depreciation expense for the period using Commission approved rates.

CAPITAL STRUCTURE

General

Objective: To determine that the components of the utility's capital structure and the respective cost rates used to arrive at the overall weighted cost of capital are properly recorded and that the components accurately represent the ongoing utility operations. To verify that non-utility assets, supported by the utility's capital structure, are removed from the capital structure, in the rate base/capital structure reconciliation. To verify that the non-utility investments are removed from equity, prior to the determination of debt/equity ratios. To verify that the cost rates are appropriate. To determine how the rate base adjustments are adjusted in the capital structure.

Procedures: We reconciled the following individual components of capital structure to balances in the utility's general ledger as of December 31, 2006. We recalculated the overall weighted cost of capital for the test year ended 2006.

Long-Term-Debt

Objective: To determine that long-term debt balances represent actual obligations of the utility's parent and that they are properly recorded.

Procedures: We compared actual debt balances and interest rates to the original loan agreements.

Short-Term-Debt

Objective: To determine that short-term debt balances represent actual obligations of the utility's parent and that they are properly recorded.

Procedures: We compared actual debt balances and interest rates to the original loan agreements.

Accumulated Deferred Income Taxes

Objective: To determine that accumulated deferred income taxes are properly stated and calculated based on the recorded differences between utility book and taxable income.

Procedures: We compared actual deferred tax balances to the taxes. We reconciled the common equity components and the investment tax credit components and recalculated the investment tax credit rate.

Customer Deposits

Objective: To determine that customer deposit balances represent actual obligations of the utility and are properly recorded.

Procedures: We compared actual deposits to the utility's records.

AUDIT FINDING NO. 1

SUBJECT: MISSING INVOICES

AUDIT ANALYSIS: The utility was unable to provide invoices and supporting documentation for the following sample items. Because the utility was unable to support these items, they should be removed from rate base.

Acct. No.	Period	Description	Date	JE	Amount	Plant Allocation 2006
2003						
	2003					
100.1070.39	Jul-03	Kubra Data T	8/12/2003		10,000.00	2,900.00
100.1070.39	May-03	Sprint	6/6/2003		46,000.00	13,800.00
114.1070.36	Nov-03	PS & S Elect	12/9/2003		2,650.00	2,650.00
115.1070.36	Aug-03	Sea Coast Gi	9/9/2003		4,900.00	4,900.00
115.1070.36	Aug-03	Oldcastle Pre	9/10/2003		4,177.68	4,177.68
115.1070.36	Sep-03	Hughs Suppl	10/8/2003		17,604.71	17,604.71
115.1070.36	Sep-03	Cooper Powe	10/9/2003		54,154.00	54,154.00
		Total Depreciation Expense			139,486.39	100,186.39
2004	2004					
100.1070.37	Dec-04	Several Inv A	1/18/2005	33	111,496.44	33,448.93
114.1070.36	Dec-04	PPO	1/11/2005	33	44,255.60	44,255.60
114.1070.36	Aug-04	Utilicon Servi	9/10/2004		5,206.89	5,206.89
114.1070.36	Aug-04	P Local Non-	8/31/2004	9	3,970.00	3,970.00
114.1070.36	Dec-04	Transfer Cha	1/27/2005	5.33	30,863.16	30,863.16
114.1070.39	Jan-04	Altec Industri	2/11/2004		194,165.98	194,165.98
115.1070.36	Feb-04	Siemens Pov	3/10/2004		149,734.56	149,734.56
115.1070.36	Apr-04	Siemens Pov	5/10/2004		142,325.88	142,325.88
115.1070.36	May-04	Southern Sta	6/8/2004		106,006.49	106,006.49
115.1070.36	Dec-04	Pike Electric	1/11/2005	33	2,027.94	2,027.94
115.1070.36	Dec-04	Zero Voucher	1/18/2005		14,049.23	14,049.23
115.1070.36	May-04	Gateway to A	5/31/2004	3	12,099.00	12,099.00
115.1070.36	Nov-04	David Miller	12/8/2004		30,631.00	30,631.00
115.1070.36	Feb-04	Hughes Supp	3/10/2004		11,945.92	11,945.92
		Total Depreciation Expense			858,778.09	780,730.58
2005	2005					
115.1070.36	Aug-05	Pike Electric	9/12/2005		5,584.00	5,584.00
115.1070.37	Mar-05	GE Supply	4/11/2005		11,008.16	11,008.16
115.1070.37	Nov-05	GE Supply	12/13/2005		3,030.24	3,030.24
		Total Depreciation Expense			19,622.40	19,622.40
		Total 2006 Adjustment			1,017,886.88	900,539.37

The depreciation was calculated as follows:

Acct. No.	Period	JE	Plant Allocation 2003	2004	2005	2006	Depreciation Expense 2003	2004	2005	2006	Accumulated Depreciation Total
2003											
	2003										
100.1070.3913	Jul-03		32%	31%	32%	29%	320.00	620.00	640.00	580.00	2,160.00
100.1070.397	May-03		27%	31%	30%	30%	1,656.00	2,852.00	2,760.00	2,760.00	10,028.00
114.1070.3662	Nov-03						8.83	53.00	53.00	53.00	167.83
115.1070.3662	Aug-03						40.83	98.00	98.00	98.00	334.83
115.1070.3663	Aug-03						34.81	83.55	83.55	83.55	285.47
115.1070.3681	Sep-03						246.47	739.40	739.40	739.40	2,464.66
115.1070.3683	Sep-03						758.16	2,274.47	2,274.47	2,274.47	7,581.56
Total Depreciation Expense							3,065.10	6,720.42	6,648.42	6,588.42	23,022.36
2004											
100.1070.376	Dec-04	33	27%	31%	30%	30%		72.01	836.22	836.22	1,744.45
114.1070.362	Dec-04	33						110.64	1,327.67	1,327.67	2,765.98
114.1070.364.6	Aug-04							91.12	218.69	218.69	528.50
114.1070.3647	Aug-04	9						69.48	166.74	166.74	402.96
114.1070.3657	Dec-04	5.33						97.73	1,172.80	1,172.80	2,443.33
114.1070.3923	Jan-04							18,445.77	18,445.77	18,445.77	55,337.30
115.1070.362	Feb-04							4,117.70	4,492.04	4,492.04	13,101.77
115.1070.362	Apr-04							3,202.33	4,269.78	4,269.78	11,741.89
115.1070.362	May-04							2,120.13	3,180.19	3,180.19	8,480.52
115.1070.3648	Dec-04	33						7.10	85.17	85.17	177.44
115.1070.3656	Dec-04							44.49	533.87	533.87	1,112.23
115.1070.3662	May-04	3						161.32	241.98	241.98	645.28
115.1070.3662	Nov-04							102.10	612.62	612.62	1,327.34
115.1070.3681	Feb-04							459.92	501.73	501.73	1,463.38
Total Depreciation Expense								29,101.83	36,085.27	36,085.27	101,272.37
2005											
115.1070.3657	Aug-05								88.41	212.19	300.61
115.1070.370	Mar-05								330.24	396.29	726.54
115.1070.370	Nov-05								18.18	109.09	127.27
Total Depreciation Expense									436.84	717.57	1,154.41
Total										43,391.26	125,449.15

EFFECT ON THE GENERAL LEDGER: The following journal entry should be made to correct the utility's general ledger balances.

Accumulated Depreciation	125,449.15	
Retained Earnings	818,481.48	
Plant		900,539.34
Depreciation Expense		43,391.26

EFFECT ON THE FILING: The plant 13-month average should be reduced by $900,539.37. The accumulated depreciation 13-month average should be reduced by $125,449.15. The depreciation expense should be reduced $43,391.26.

AUDIT FINDING NO. 2

SUBJECT: TRUCKS TRANSFERRED FROM WATER

AUDIT ANALYSIS: The utility's Plant in Service includes two trucks transferred from its water company, which was sold in March 2003, a 1999 Ford 150 and a 2000 Ford. The transaction occurred in September 2006 when the trucks were discovered during the inventory.

When the electric company booked the acquisition of the trucks, it recorded the difference between the original cost and the accumulated depreciation as a gain. Since the vehicles were transferred to electric plant, the company applied the electric depreciation rate in calculating the depreciation expense from the time the trucks were purchased to the time they were transferred.

The audit recalculation of the depreciation expense revealed a different amount than the company's amount as of December 2006. Below is staff's recalculation of the depreciation expense for the trucks.

1999 Ford Truck (Truck 1)

	1999	2002
Depreciation Rate	4.70%	11.30%
Actual cost	19,410.51	

Date	Depreciation Base	Depreciation Rate	Yearly Depreciation	Book Value
Jul-99	19,410.51	4.70%	456.15	18,954.36
Dec-00	19,410.51	4.70%	912.29	18,042.07
Dec-01	19,410.51	4.70%	912.29	17,129.78
Dec-02	19,410.51	11.30%	2,193.39	14,936.39
Dec-03	19,410.51	11.30%	2,193.39	12,743.00
Dec-04	19,410.51	11.30%	2,193.39	10,549.61
Dec-05	19,410.51	11.30%	2,193.39	8,356.22
Dec-06	19,410.51	11.30%	2,193.39	6,162.84
Total Accumulated Dep.			13,247.67	

2000 Ford Truck (Truck 2)

	1999	2002
Depreciation Rate	4.70%	11.30%
Actual cost	20,098.60	

Date	Depreciation Base	Depreciation Rate	Yearly Depreciation	Book Value
Jul-00	20,098.60	4.70%	472.32	(472.27)
Dec-01	20,098.60	4.70%	944.63	(1,416.90)
Dec-02	20,098.60	11.30%	2,271.14	(3,688.05)
Dec-03	20,098.60	11.30%	2,271.14	(5,959.19)
Dec-04	20,098.60	11.30%	2,271.14	(8,230.33)
Dec-05	20,098.60	11.30%	2,271.14	(10,501.47)
Dec-06	20,098.60	11.30%	2,271.14	(12,772.61)
Total Accumulated Depr.			12,772.66	

Recalculated Accumulated Depr.	Truck 1 Above	13,247.67
	Truck 2 Above	12,772.66
		26,020.33
Company's Accumulated Depr.	Truck 1	(15,897.02)
	Truck 2	(14,183.23)
		(30,080.25)
Difference		(4,059.92)

EFFECT ON THE GENERAL LEDGER: The following journal entries should be made to correct the utility's general ledger balances. (See the differences on page 8 for explanation.)

Truck 1		
Plant	6.15	
Depreciation Expense	2,193.39	
Accumulated Depreciation	2,649.35	
Retained Earnings		4,848.89
Truck 2		
Plant	16.15	
Depreciation Expense	2,271.14	
Accumulated Depreciation	1,410.57	
Retained Earnings		3,697.86

EFFECT ON THE FILING: The plant 13-month average should be increased by $22.30. The accumulated depreciation 13-month average should be reduced by $14,532.41 (7,259.59 + 7273.02). Depreciation expense should be increased by $4,464.53. See attached schedule for the calculation of these adjustments.

13-Month Average Effect 2006

	Truck 1			Truck 2		
	Per Staff	Per Company	Diff.	Per Staff	Per Company	Diff.
Beginning Balance	11,054.29		11,054.29	10,501.52		10,501.52
Jan-06	11,237.07		11,237.07	10,690.78		10,690.78
Feb-06	11,419.85		11,419.85	10,880.04		10,880.04
Mar-06	11,602.63		11,602.63	11,069.30		11,069.30
Apr-06	11,785.41		11,785.41	11,258.57		11,258.57
May-06	11,968.20		11,968.20	11,447.83		11,447.83
Jun-06	12,150.98		12,150.98	11,637.09		11,637.09
Jul-06	12,333.76		12,333.76	11,826.35		11,826.35
Aug-06	12,516.54		12,516.54	12,015.61		12,015.61
Sep-06	12,699.33	15,897.02	(3,197.69)	12,204.87	14,183.23	(1,978.36)
Oct-06	12,882.11	15,897.02	(3,014.91)	12,394.14	14,183.23	(1,789.09)
Nov-06	13,064.89	15,897.02	(2,832.13)	12,583.40	14,183.23	(1,599.83)
Dec-06	13,247.67	15,897.02	(2,649.35)	12,772.66	14,183.23	(1,410.57)
13-Month Average	12,150.98	4,891.39	7,259.59	11,637.09	4,364.07	7,273.02

Truck 1				
Per Company				
Plant		19,404.36		
	Accumulated Depreciation		15,897.02	
	Gain		3,507.34	
Per Staff				
Plant		19,410.51		
Dep Exp		2,193.39		
	Accumulated Depreciation		13,247.67	p.8
	Retained Earnings		8,356.23	
Adjustments p.9				
Plant		6.15		
Dep Exp		2,193.39		
	Accu Dep	2,649.35		
	Retained Earnings		4,848.89	
Truck 2				
Per Company				
Plant		20,082.45		
	Accumulated Depreciation		14,183.23	
	Gain		5,899.22	
Per Staff				
Plant		20,098.60		
Dep Exp		2,271.14		
	Accumulated Depreciation		12,772.66	p.8
	Retained Earnings		9,597.08	
Adjustments p.9				
Plant		16.15		
Dep Exp		2,271.14		
	Accumulated Depreciation	1,410.57		
	Retained Earnings		3,697.86	
Total Adjustments				
Plant		22.30	p. 9	
Depreciation Expense		4,464.53	p. 9	
	Accumulated Depreciation	4,059.92	p. 8	

AUDIT FINDING NO. 3

SUBJECT: UNCOLLECTIBLE EXPENSE

AUDIT ANALYSIS: In 2006, the utility expensed $87,415 to electric operations for uncollectible expense. This amount was increased by $129,249 in the 2008 forecast for increased fuel rates and a projected increase in consumption. The $87,415 was determined as follows:

	Marianna	Fernandina	Total
Accounts due over 90 days 12/31/06	59,984.92	62,074.74	122,059.66
Less estimated to be collected by Div. managers		(27,028.15)	(27,028.15)
	59,984.92	35,046.59	95,031.51
Accounts due under 90 days	1,478,790.40	1,608,446.60	3,087,237.00
Percent estimated to be lost	0.22000%	0.90000%	
	3,253.34	14,476.02	17,729.36
Total estimated over and under 90 days	63,238.26	49,522.61	112,760.87
Less beginning balance uncollectible	18,806.00	5,121.00	23,927.00
Net to be accrued	44,432.26	44,401.61	88,833.87
Less propane and merchandising and jobbing			(1,418.87)
			87,415.00

Actual write offs in 2006 were $58,025 or .184% in Marianna and .101% in Fernandina. The actual write offs were much less than the amount actually accrued by the utility. The average rate of four years of write offs compared to revenue net of industrial customers and interdepartmental revenue is .182% for Marianna and .084% for Fernandina. The average is even less than the actual write offs. If the four year average write off of .00136 is used, uncollectible expense would be reduced by $33,762. ($39,450,684 revenue 2006 x average rate .00136=$53,653; difference between $53,653-$84,415 booked above=$33,762)

EFFECT ON THE LEDGER: This entry would be made for the filing only.

EFFECT ON THE FILING: Expenses would be reduced by $33,762.

AUDIT FINDING NO. 4

SUBJECT: PUBLIC RELATION EXPENSES

AUDIT ANALYSIS: In 2006, the utility paid Curly and Pynn for the following:

1. Developed and integrated a multi media campaign, to educate FPUC customers, which included home energy makeover events, public speaking engagements, letters to the editor of the local newspapers, talking points for employees, etc.

2. Scheduled and organized meetings with the key leadership in both divisions and worked with the division management to assign certain tasks and duties of the team to address the need to educate the public in relation to the fuel increases.

3. Scheduled and organized meetings with the entire staff of each division to educate employees about the fuel increases.

Account 913.4, Information and Instructional Advertising expense includes invoices for Curley and Pynn of $60,202.52 in Marianna and $60,203.37 in Fernandina for a total of $120,405.89. Account 916, Miscellaneous Sales Expense, was credited for an entry made to the 913.4 account of $5,354.38 for each division. The net amount recorded in the 2006 expenses was $109,697.13.

The utility increased this amount by 103.4% in 2007 and 103.5% in 2008 for customer growth and inflation. In addition $29,808 was added for informing the customers about the fuel increase. The total included in the 2008 expenses was $147,205.

Since the fuel increase is already in effect and the rate case will go into effect in 2008, the need for public relations may not extend for the four or five years that the rate increase will be in effect. We annualized actual costs in account 913.4 as of September 2007. This resulted in an amount of $67,076 which is significantly less than the $147,205 projected.

The utility should provide support that establishes the need for these costs to continue during the next four years.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 5

SUBJECT: LEGAL AND MAILING

AUDIT ANALYSIS: Included in account 928, Regulatory Commission expense, were costs paid to Messer, Caparello and Self for costs related to obtaining the new fuel contracts of $16,301.71 for each Marianna and Fernandina and $1,646.25 for expanding the territory for a total of $34,249.67 in 2006. The fuel contracts will not be renewed for another ten years. Therefore, these costs may not be recurring. These costs have been trended up by 102.2% in 2007 and 102.3% in 2008.

The utility also included postage and printing costs for mailing a letter regarding increased electric costs in account 923.1, Outside Services, for $6,609.96. This account was trended up by inflation of 102.2% in 2007 and 102.3% in 2008 for a total of $6,911.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 6

SUBJECT: CUSTOMER SURVEY

AUDIT ANALYSIS: In 2006, the utility charged to account 916, Miscellaneous Sales expense, $25,600 for a customer survey. The costs were split equally between Marianna and Fernandina. The 916 account was trended up using inflation and customer growth of 103.4% in 2007 and 103.5% in 2008 for a total of $27,397. The utility plans to continue doing surveys in the future but they may not be as extensive as this one and may cost less. Continuing surveys may only address one aspect of customer service as opposed to the extensive approach used in this one.

Schedule C-7, Operation and Maintenance Expenses, for 2008 shows less in the account due to a credit that was posted to the wrong account as described in the audit finding on public relations costs.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 7

SUBJECT: MEMBERSHIP OPPORTUNITY FLORIDA

AUDIT ANALYSIS: Marianna account 930.23, Economic Development includes $5,000 for membership dues to Opportunity Florida. The utility joined this organization for networking opportunities with other industries.

The 930.23 account was trended up using inflation and customer growth of 103.4% in 2007 and 103.5% in 2008 or a total of $5,351.

If the Commission does not determine that the membership benefits the customers, these costs should be removed.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: If the Commission does not believe the membership benefits the customers, $5,351 should be removed from 2008 expenses.

AUDIT FINDING NO. 8

SUBJECT: OFFICE WALL

AUDIT ANALYSIS: Marianna's account 935, Maintenance of General Plant, included $2,219 to construct a wall in the office in March 2006. The account was trended up using inflation and customer growth of 103.4% in 2007 and 103.5% in 2008 for a total of $2,375. This amount should be capitalized in account 114.1010.39, Structures and Improvements and depreciated at 2%

MONTH	PLANT BALANCE	DEPRECIATION EXPENSE	ACCUMULATED DEPRECIATION
MARCH	2,219.00	3.70	3.70
APRIL	2,219.00	3.70	7.40
MAY	2,219.00	3.70	11.10
JUNE	2,219.00	3.70	14.79
JULY	2,219.00	3.70	18.49
AUGUST	2,219.00	3.70	22.19
SEPTEMBER	2,219.00	3.70	25.89
OCTOBER	2,219.00	3.70	29.59
NOVEMBER	2,219.00	3.70	33.29
DECEMBER	2,219.00	3.70	36.98
TOTAL	22,190.00	36.98	
13-MONTH AVERAGE	1,706.92	2.84	15.65

EFFECT ON THE GENERAL LEDGER: The following entry should be made:

	DEBIT	CREDIT
Depreciation Expense	37	
Plant	2,219	
Accumulated Depreciation		37
Retained Earnings		2,219

EFFECT ON THE FILING: Expenses in 2008 should be reduced by $2,375. Plant in 2006 should be increased by the average of $1,707. Average accumulated depreciation should be increased by $16. Depreciation expense should be increased by $37.

AUDIT FINDING NO. 9

SUBJECT: TRAVEL

AUDIT ANALYSIS: Marianna's account 588.2, Other Distribution Expense, includes $677.69 of airline expenses for the wife of its safety contractor. This account was trended up by payroll and customer growth of 106.8% in 2007 and 106.8% in 2008 for a total of $773.

EFFECT ON THE GENERAL LEDGER: This finding has no effect on balance sheet accounts in 2006 so no adjustment is necessary to the ledger.

EFFECT ON THE FILING: Expenses should be reduced by $773 in 2008.

AUDIT FINDING NO. 10

SUBJECT: TRANSFORMER PAD

AUDIT ANALYSIS: Fernandina's account 595.3, Maintenance of Transformers, included $2,400 to remove a pad and set a new transformer at the Ritz Carlton Hotel in August 2006. The account was trended up using payroll and customer growth of 106.8% in 2007 and 106.8% in 2008 for a total of $2,738. This amount should be capitalized to account 115.1010.368 and depreciated at 4.2%.

Month	Plant	Depreciation Expense	Accumulated Depreciation
August	2,400.00	8.40	8.40
September	2,400.00	8.40	16.80
October	2,400.00	8.40	25.20
November	2,400.00	8.40	33.60
December	2,400.00	8.40	42.00
Total	12,000.00	42.00	
13-month average	923.08	3.23	9.69

EFFECT ON THE GENERAL LEDGER: The following entry should be made:

	DEBIT	CREDIT
Depreciation Expense	42	
Plant	2,400	
Accumulated Depreciation		42
Retained Earnings		2,400

EFFECT ON THE FILING: Expenses should be reduced by $2,738 in 2008. Plant in 2006 should be increased by the average of $923. Average accumulated depreciation should be increased by $10. Depreciation expense should be increased by $42.

AUDIT FINDING NO. 11

SUBJECT: MOVING EXPENSES

AUDIT ANALYSIS: The utility paid moving expenses for the new Division Manager. A deposit on a rental house and two months rent were paid in January 2006. The total costs for this expense report were $3,734.21 and were allocated to the following accounts:

		2006	2007	2008
115.4010.580	Fernandina Operation Supervision	1,172.81	1,237.31	1,305.37
115.4010.901	Fernandina Customer Account Supervision	1,136.16	1,198.65	1,264.57
115.4020.590	Fernandina Distribution Maintenance	1,136.16	1,198.65	1,264.57
995.4010.901	Propane	219.91		
115.1430.1	Fernandina	69.17		
		3,734.21	3,634.61	3,834.52

Moving costs may not be recurring. The utility should provide support that establishes the need for these costs to continue during the next four years.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 12

SUBJECT: SUBSTATION MAINTENANCE

AUDIT ANALYSIS: In it's "over and above" expenses included in 2008 projected test year expenses on filing C-7, Operation and Maintenance Expenses, the utility included an amount for annual inspection and maintenance of the substations. The utility proposes to implement this program because lack of maintenance has caused failures. We could not determine if some of the expenses found in 2006 may not have occurred if this program had been in effect sooner. The utility did not make any allowance in it's "over and above" calculation for a decrease in repairs. Some of the higher costs in 2006 are:

Account	Date	Vendor	Description	Amount
115.4020.570	4/7/2006	Megaway	Eng. Serv. For Stepdown Station	2,400.00
115.4020.570	7/7/2006	Tempaco		4,675.02
115.4020.570	6/23/2006	Hughes Supply		4,152.46
115.4020.592	5/3/2006	Industrial Electronics	Breaker and Relay testing for outage	3,483.90
115.4020.592	3/1/2006	GE International	AIP Substation Transformer failed	9,416.00
				24,127.38

Engineering staff needs to determine if these costs will be recurring if an inspection and testing maintenance program is implemented.

The utility should provide support that establishes the need for these costs to continue during the next four years.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 13

SUBJECT: STORM RESERVE

AUDIT ANALYSIS: Commission Order PSC-04-0369-AS-EI allowed for an annual increase to the storm reserve of $121,625 with additional increases if the utility did not spend the $22,641 projected for economic development. In 2006, the amount applied to the storm reserve for economic development was $16,758. In its projected expenses for account 924 for 2008, the utility proposed an increase to the annual accrual to the reserve to $203,880 plus the $16,758 of unused economic development costs calculated in 2006. The $16,745 should be removed as it should not be recurring in the future.

The utility has included $5,000 of economic development costs in its 2006 test year which were trended up to $5,351. It has also included an additional $10,350 for economic development in its estimate of over and above expenses on C-7, Operations and Maintenance Expenses, for 2008 for its Fernandina division.

EFFECT ON THE GENERAL LEDGER: There is no effect on the general ledger since these expenses are forecast.

EFFECT ON THE FILING: The 2008 forecast should be reduced by the $16,758 for economic development costs. The Commission may put a similar recommendation in this rate order for the new economic development forecast of $15,701, but if the order is worded the same, costs will only go to the storm reserve if they are not expensed as planned in the economic development forecast. The new storm allowance accruals should also be reviewed for reasonableness by staff engineers.

AUDIT FINDING NO. 14

SUBJECT: MEDICAL BENEFIT FORECAST

AUDIT ANALYSIS: In the 2008 projected expenses in C-7, Operation and Maintenance Expenses, for account 926.2, Employee Benefits, Medical, the utility included an 11.4% increase in its medical benefits for 2008. The utility has received a revised estimate from Cigna Health Care which indicates a 34.78% increase in 2008 insurance expense. This would increase the projection from $543,969 to $650,336 or an increase of $106,367 computed as follows. The utility has not re-filed this schedule.

2006 Expense	438,333.00
Increase 2007	110.0800%
2007 Projection	482,516.97
New 2008 Increase	134.78%
New 2008 Projection	650,336.37
Projection in Filing	543,969.00
Difference	106,367.37

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 15

SUBJECT: OVERHEAD IN OVER AND ABOVE FORECAST

AUDIT ANALYSIS: The utility added several salaries in it's "over and above" expense increases on C-7, Operation and Maintenance Expenses, for its 2008 expense projection for new positions and wage increases. The salary computations included a 37-38% overhead calculation. This calculation included vacation, holiday and sick leave which do not increase the base pay. Based on actual 2006 costs, we determined the actual 2006 overhead for pension, taxes and insurance to be 30.65%.

The following is a schedule of the salaries included and the overhead that were provided in supporting documentation for its "over and above" expenses in its 2008 forecast:

	A	B	C	D	E	F	G	H	
	Direct		Corporate Costs Allocated					Note A	
Account	Marianna	Fernandina	Corporate	Divided by 1.37	Benefits	Allocation	Amount Electric Used	Difference Staff/Utility Corporate	Total All
4010.580	56,497.00								
4020.5932		5,949.00							
4020.5942		6,163.00							
4010.5931	38,304.50	38,304.50							
4010.5881	10,454.50	10,454.50							
4010.928	9,995.50	9,995.50							
4010.920			51,531.00	37,613.87	13,917.13	40.00%	5,566.85	(955.39)	
4010.903			56,992.00	41,600.00	15,392.00	35.00%	5,387.20	(924.56)	
4010.920			82,200.00	60,000.00	22,200.00	40.00%	8,880.00	(1,524.00)	
4010.92			95,066.00	69,391.24	25,674.76	40.00%	10,269.90	(1,762.54)	
4010.9251			33,280.00	24,291.97	8,988.03	32.00%	2,876.17	(493.61)	
Salary Survey	21,691.00	21,691.00							
	136,942.50	92,557.50							
Divided by 1.3	99,233.70	67,070.65							
Benefits Utility	37,708.80	25,486.85							
Benefits Staff	30,415.13	20,557.15	Note B						
Difference	7,293.68	4,929.69						5,660.10	17,883.47

Note A: Column (D (payroll without overhead) x.3065 overhead rate staff x Column F (allocation rate corporate))-Column G (used by company)
Note B: Amount above without benefits x .3065 overhead rate staff

EFFECT ON THE GENERAL LEDGER: There is no effect on the general ledger.

EFFECT ON THE FILING: Expenses for 2008 should be reduced by $17,883.47.

AUDIT FINDING NO. 16

SUBJECT: ALLOCATION OF CLEARING

AUDIT ANALYSIS: The utility puts several expenses in its 1840 clearing accounts. These accounts are not allocated to all divisions but instead are charged to the divisions through the payroll entry. The allocation through payroll does not allocate as much expense to non-regulated operations as the regular allocation process. The accounts are all payroll related costs. Based on the payroll allocation used by the utility in 2006, 26% of payroll relates to propane and merchandising and jobbing. The following schedule shows how much of the costs were removed using the payroll entry instead of allocating the expenses using payroll and how it effects the electric allocation. The amounts shown below as removed were credits to the clearing accounts from the payroll journal entries. The total costs are the costs charged to the clearing accounts. The amounts charged to the electric division are the net of the first two amounts times the rates used by the utility. Staff used the total costs times the payroll allocation rate to determine what it would have charged and compared it to the amount that did get charged to electric. We then trended up the difference using the trend factors for the individual accounts.

Account	Type	Removed Non-Reg and Cons.	Total Costs	Charged Electric Co. Methodology	Charged Electric 25% Payroll Alloc.	Difference	Trend Factors	2008 Difference
925.2	Gen. Liab.	87,770.00	574,386.04	189,736.02	143,596.51	46,139.51	106.8/106.8	52,627.83
926.1	Pension	181,835.00	1,396,952.00	425,290.95	349,238.00	76,052.95	105.8/110	88,510.42
926.2	Medical	232,370.00	1,625,883.63	487,688.07	406,470.91	81,217.16	110.08/134.78	120,339.47
926.4	401K	2,490.00	17,259.28	5,169.25	4,314.82	854.43	106.8/106.8	974.58
		504,465.00	3,614,480.95	1,107,884.29	903,620.24	204,264.05		262,452.31

Expenses allocated to electric would decrease by $204,264.05 if the utility allocated the total account based on the payroll allocated.

EFFECT ON THE GENERAL LEDGER: If this methodology is accepted, the utility method would change going forward but 2006 would not be affected.

EFFECT ON THE FILING: If this methodology is accepted, expenses for 2008 should be reduced by $262,452.31.

AUDIT FINDING NO. 17

SUBJECT: COMPARISON OF 2007 TO FORECAST

AUDIT ANALYSIS: The 2007 expenses as of September 30, 2007 were annualized and compared to the forecast on schedule C-7 (2007), Operation and Maintenance Expenses, of the filing. The actual annualized costs were $488,245.33 less than the filing expenses for 2007. Many of the differences related to accounts that had "over and above" expenses. The "over and above" expenses total $574,896 in 2007. The only over and above amounts that appear to have been substantially incurred were the general liability account 925.2 and the maintenance of underground lines account 594.2. A schedule showing the computation follows.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only and does not affect booked expenses in 2006.

EFFECT ON THE FILING: This finding is for informational purposes only.

ACCOUNT	114-Marianna AMOUNT Sep-07	115-Fernandina AMOUNT Sep-07	TOTAL Sep-07	ANNUALIZED	PER C-7 2007	DIFFERENCE	OVER AND ABOVE
4010 562		4,756.00	4,756.00	6,341.33	42,501.00	(36,159.67)	25,000.00
4010 566		119.00	119.00	158.67	12,116.00	(11,957.33)	12,000.00
4010 580	98,455.00	119,760.00	218,215.00	290,953.33	380,422.00	(89,468.67)	56,408.00
4010 582	8,818.00	36,581.00	45,399.00	60,532.00	94,672.00	(34,140.00)	45,000.00
4010 5831	39,118.00	24,084.00	63,202.00	84,269.33	54,913.00	29,356.33	
4010 5832	27,502.00	9,613.00	37,115.00	49,486.67	65,562.00	(16,075.33)	
4010 5841	446.00	8,853.00	9,299.00	12,398.67	3,723.00	8,675.67	
4010 5842		22,821.00	22,821.00	30,428.00	27,504.00	2,924.00	
4010 585	8,989.00	1,556.00	10,545.00	14,060.00	12,770.00	1,290.00	
4010 586	121,401.00	73,266.00	194,667.00	259,556.00	273,056.00	(13,500.00)	
4010 5871	33,686.00	6,523.00	40,209.00	53,612.00	55,585.00	(1,973.00)	
4010 5872	6,761.00	24,352.00	31,113.00	41,484.00	44,010.00	(2,526.00)	
4010 5881	48,757.00	36,792.00	85,549.00	114,065.33	105,926.00	8,139.33	
4010 5882	23,191.00	67,550.00	90,741.00	120,988.00	155,533.00	(34,545.00)	50,800.00
4010 5883	1,937.00	3,015.00	4,952.00	6,602.67	11,129.00	(4,526.33)	
4010 589	784.00		784.00	1,045.33	1,053.00	(7.67)	
4010 901	23,942.00	36,282.00	60,224.00	80,298.67	73,765.00	6,533.67	1,428.00
4010 9011	14,189.00	16,197.00	30,386.00	40,514.67	49,056.00	(8,541.33)	
4010 902	109,682.00	101,161.00	210,843.00	281,124.00	295,709.00	(14,585.00)	
4010 903	194,643.00	221,881.00	416,524.00	555,365.33	524,917.00	30,448.33	
4010 9031	89,511.00	102,227.00	191,738.00	255,650.67	275,807.00	(20,156.33)	1,349.00
4010 904	17,038.00	15,277.00	32,315.00	43,086.67	87,590.00	(44,503.33)	175.00
4010 905	31,979.00	17,418.00	49,397.00	65,862.67	80,765.00	(14,902.33)	
4010 9051	5,644.00	6,445.00	12,089.00	16,118.67	16,804.00	(685.33)	
4010 9131	300.00		300.00	400.00		400.00	
4010 9132	3,620.00		3,620.00	4,826.67	1,589.00	3,237.67	
4010 9133	2,657.00	2,552.00	5,209.00	6,945.33	8,504.00	(1,558.67)	
4010 9134	50,307.00	50,169.00	100,476.00	133,968.00	154,148.00	(20,180.00)	28,800.00
4010 916		571.00	571.00	761.33	13,699.00	(12,937.67)	
4010 920	321,766.00	435,331.00	757,097.00	1,009,462.67	1,071,369.00	(61,906.33)	58,302.00
4010 9211	4,248.00	4,280.00	8,528.00	11,370.67	10,867.00	503.67	
4010 9212	2,382.00	2,404.00	4,786.00	6,381.33	7,111.00	(729.67)	
4010 9213	3,377.00	3,388.00	6,765.00	9,020.00	8,113.00	907.00	
4010 9214	27,347.00	24,363.00	51,710.00	68,946.67	34,425.00	34,521.67	
4010 9215	40,259.00	40,579.00	80,838.00	107,784.00	93,308.00	14,476.00	
4010 9216	1,088.00	2,690.00	3,778.00	5,037.33	6,913.00	(1,875.67)	5,200.00
4010 8231	4,215.00	7,049.00	11,264.00	15,018.67	18,306.00	(3,287.33)	
4010 9232	8,323.00	8,839.00	17,162.00	22,882.67	40,283.00	(17,400.33)	
4010 9233	74,022.00	78,440.00	152,462.00	203,282.67	226,660.00	(23,377.33)	82,150.00
4010 924	87,462.00	33,430.00	120,892.00	161,189.33	181,238.00	(20,048.67)	
4010 9251	43,976.00	51,421.00	95,397.00	127,196.00	114,957.00	12,239.00	632.00
4010 9252	230,710.00	227,879.00	458,589.00	611,452.00	475,595.00	135,857.00	133,000.00
4010 9261	146,372.00	151,861.00	298,233.00	397,644.00	365,497.00	32,147.00	
4010 9262	164,069.00	171,618.00	335,687.00	447,582.67	488,303.00	(40,720.33)	
4010 9263	19,503.00	20,997.00	40,500.00	54,000.00	54,000.00	0.00	
4010 9264	6,463.00	6,693.00	13,156.00	17,541.33	6,157.00	11,384.33	

ACCOUNT	114-Marianna AMOUNT Sep-07	115-Fernandina AMOUNT Sep-07	TOTAL Sep-07	ANNUALIZED	PER C-7 2007	DIFFERENCE	OVER AND ABOVE
4010 928	56,323.00	60,226.00	116,549.00	155,398.67	133,967.00	21,431.67	
4010 9302	29,746.00	28,334.00	58,080.00	77,440.00	79,227.00	(1,787.00)	
4010 93022	3,189.00	2,246.00	5,435.00	7,246.67	4,539.00	2,707.67	
4010 93023	5,000.00		5,000.00	6,666.67	15,170.00	(8,503.33)	10,000.00
4010 931	4,299.00	4,333.00	8,632.00	11,509.33	8,490.00	3,019.33	
4020 570		61,912.00	61,912.00	82,549.33	102,430.00	(19,880.67)	
4020 571		24,152.00	24,152.00	32,202.67	80,603.00	(48,400.33)	
4020 573		0.00	0.00	0.00	461.00	(461.00)	
4020 590	26,242.00	69,337.00	95,579.00	127,438.67	146,674.00	(19,235.33)	2,856.00
4020 591		1,962.00	1,962.00	2,616.00	10,411.00	(7,795.00)	
4020 592	6,803.00	22,070.00	28,873.00	38,497.33	75,455.00	(36,957.67)	
4020 5931	2,153.00	12,206.00	14,359.00	19,145.33	46,044.00	(26,898.67)	
4020 5932	449,993.00	224,682.00	674,675.00	899,566.67	1,032,586.00	(133,019.33)	53,248.00
4020 5933	73,662.00	19,777.00	93,439.00	124,585.33	137,755.00	(13,169.67)	
4020 5941	10,051.00	6,492.00	16,543.00	22,057.33	7,968.00	14,089.33	
4020 5942	248.00	166,223.00	166,471.00	221,961.33	143,039.00	78,922.33	5,748.00
4020 5951	33,720.00	8,043.00	41,763.00	55,684.00	68,893.00	(13,209.00)	
4020 5952	7,949.00	10,669.00	18,618.00	24,824.00	7,451.00	17,373.00	
4020 5953		37,099.00	37,099.00	49,465.33	58,267.00	(8,801.67)	
4020 596	8,113.00	24,741.00	32,854.00	43,805.33	52,438.00	(8,632.67)	
4020 597	14,305.00	17,186.00	31,491.00	41,988.00	37,647.00	4,341.00	
4020 598	34,525.00	22,538.00	57,063.00	76,084.00	73,927.00	2,157.00	
4020 935	31,710.00	44,513.00	76,223.00	101,630.67	167,932.00	(66,301.33)	2,800.00
	2,946,970.00	3,149,824.00	6,096,794.00	8,129,058.67	8,617,304.00	(488,245.33)	574,896.00

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO. 070304-EI

EXPLANATION Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Jim Mesite, Cheryl Martin

Line No.		(1) Plant in Service	(2)* Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	System Per Books (B-3)	72,376,983	(32,199,482)	40,177,500	1,461,603	-	-	41,639,104	(1,682,506)	-	39,956,598
2	Jurisdictional Factors	100%	100%	100%	100%	100%	100%		100%	100%	
3	Jurisdictional Per Books	72,376,983	(32,199,482)	40,177,500	1,461,603	-	-	41,639,104	(1,682,506)	-	39,956,598
4	Adjustments:										
5	Non-regulated Propane Operations	(67,783)	33,370	(34,413)	(7,343)	-	-	(41,756)		-	(41,756)
6	Eliminate Interest Bearing Cash Per 2003 Rate Case Proceeding								(24,312)		(24,312)
7	Eliminate 1/2 Deferred Rate Case Expense Per 2003 Rate Case Proceeding								(116,540)		(116,540)
8	Eliminate Fuel Under-Recovery Per 2003 Rate Case Proceeding								(1,716,749)		(1,716,749)
9											
10											
11											
12											
13	Total Adjustments	$ (67,783)	$ 33,370	$ (34,413)	$ (7,343)	$ -	$ -	$ (41,756)	$ (1,857,601)	$ -	$ (1,899,357)
14											
15	Adjusted Jurisdictional	$ 72,309,200	$ (32,166,112)	$ 40,143,087	$ 1,454,260	$ -	$ -	$ 41,597,348	$ (3,540,107)	$ -	$ 38,057,241
16											
17	* Includes Account 2520 - Customer Advances for Construction										

Supporting Schedules: B-2 (2006), B-3 (2006), B-7 (2006), B-9 (2006)

Recap Schedules: B-2 (2006)

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Schedule C-1 (2006)

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh, Cheryl Martin

Line No.		(1) Total Company Per Books	(2) Non-Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues:							
2	Sales of Electricity	47,452,526		47,452,526	100%	47,452,526	(30,359,021)	17,093,505
3	Other Operating Revenues	1,074,705		1,074,705	100%	1,074,705	(759,903)	314,802
4	Total Operating Revenues	48,527,231		48,527,231	100%	48,527,231	(31,118,924)	17,408,307
5								
6	Operating Expenses:							
7	Operation & Maintenance:							
8	Fuel			-	100%	-	-	-
9	Purchased Power	30,606,436		30,606,436	100%	30,606,436	(30,606,436)	-
10	Other	8,163,711		8,163,711	100%	8,163,711	(456,411)	7,707,300
11	Depreciation & Amortization	2,722,498		2,722,498	100%	2,722,498	(11,398)	2,711,100
12	Decommissioning Expense			-	100%	-	-	-
13	Taxes Other Than Income Taxes	3,982,172		3,982,172	100%	3,982,172	(22,079)	3,960,093
14	Income Taxes	772,895		772,895	100%	772,895	8,498	781,393
15	Deferred Income Taxes-Net	(195,788)		(195,788)	100%	(195,788)	-	(195,788)
16	Investment Tax Credit-Net	(32,322)		(32,322)	100%	(32,322)	-	(32,322)
17	(Gain)/Loss on Disposal of Plant			-	100%	-	-	-
18	Total Operating Expenses	46,019,602		46,019,602	100%	46,019,602	(31,087,826)	14,931,776
19								
20	Net Operating Income	2,507,629		2,507,629	100%	2,507,629	(31,098)	2,476,531

Supporting Schedules: C-2, C-4, C-5, C-7

Recap Schedules:

Schedule D-1a (2006) COST OF CAPITAL - 13-MONTH AVERAGE Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of Data Shown:
Historic Year Ended 12/31/06
Witness: Doreen Cox, Robert Camfield

Line No.	Class of Capital	(A) Company Total Per Books	(B) Specific Adjustments	(C) Pro Rata Adjustments	(D) System Adjusted	(E) Jurisdictional Factor	(F) Jurisdictional Capital Structure	(G) Ratio	(H) Cost Rate	(I) Weighted Cost Rate	(J) Interest Expense
					Regulatory Capital Structure, 2006						
1.	Long Term Debt	50,443,237			50,443,237	31.33%	15,801,612	0.4152	8.03%	3.33%	1,268,418
2.	Short Term Debt	3,309,077			3,309,077	31.33%	1,036,586	0.0272	7.29%	0.20%	75,536
3.	Preferred Stock	600,000			600,000	31.33%	187,953	0.0049	4.75%	0.02%	
4.	Common Equity	44,943,721			44,943,721	31.33%	14,078,859	0.3699	11.50%	4.25%	
5.	Customer Deposits	2,136,661			2,136,661		2,136,661	0.0561	6.07%	0.34%	129,626
6.	Deferred Income Taxes	4,674,449			4,674,449		4,674,449	0.1228	0.00%	0.00%	
7.	Tax Credits-Zero Cost	0			0		0	0.0000	0.00%	0.00%	
8.	Tax Credits-Weighted Cost	141,120			141,120		141,120	0.0037	9.55%	0.04%	
9.	TOTAL	106,248,266			106,248,266		38,057,241	1.0000		8.18%	1,473,580

	Class of Capital	Company Total Per Books	Ratio	Cost Rate	Weighted Cost Rate
		Conventional Capital Structure, 2006			
10.	Long Term Debt	50,443,237	0.5080	8.03%	4.08%
11.	Short Term Debt	3,309,077	0.0333	7.29%	0.24%
12.	Preferred Stock	600,000	0.0060	4.75%	0.03%
13.	Common Equity	44,943,721	0.4526	11.50%	5.21%
14.	TOTAL	99,296,036	1.0000		9.55%

Rate Base	$38,057,241
Direct Components	$6,952,231
	$31,105,010
Jurisdictional Factor	31.33%

Common Equity excludes Flo-Gas

Supporting Schedules: B-1 (2006), B-3 (2006), D-3, D-4a, D-5, D-6

Recap Schedules:

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DOCKET NO. 070304-EI: Petition for rate increase by Florida Public Utilities Company

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT KLW-3: Company response to staff's eleventh set of interrogatories to Florida Public Utilities Company (No. 135)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 54
COMPANY Staff (Direct)
WITNESS Kathy L. Welch - (KLW-3)
DATE 02/27/08 - 02/29/08

12643

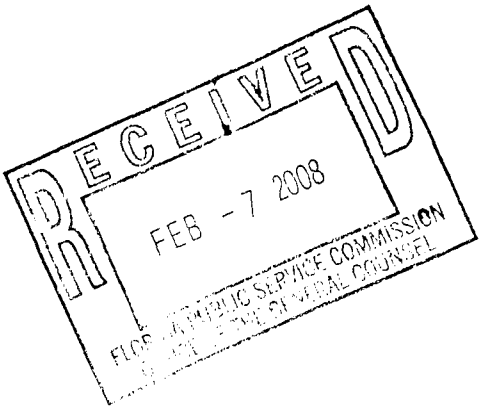
M C
& S

MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

www.lawfla.com

February 7, 2008



VIA ELECTRONIC MAIL
Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket Nos. 070300-EI and 070304-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company is an electronic version of Florida Public Utilities Company's Notice of Serving Responses to FPSC Staff's Eleventh Set of Interrogatories (No. 135) in the above referenced dockets.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb
Enclosure
cc: Ms. Cheryl M. Martin
Parties of Record

FEB
FLORIDA PUBLIC SERVICE COMMISSION

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company	)	Docket No. 070300-EI
In re: Petition for rate increase by Florida Public Utilities Company	)	Docket No. 070304-EI Date filed: January 18, 2008

FLORIDA PUBLIC UTILITIES COMPANY'S NOTICE OF SERVICE OF RESPONSES TO FPSC STAFF'S ELEVENTH SET OF INTERROGATORIES (NO. 135)

Florida Public Utilities Company ("FPUC") by and through its undersigned counsel, hereby files and serves Notice that it has served its Responses to FPSC Staff's Eleventh Set of Interrogatories (No. 135) by hand delivery on Martha C. Brown, Esq., Office of General Counsel, Florida Public Service Commission, 2540 Shumard Oaks Blvd., Tallahassee, FL 32399-0850 on this 7th day of February, 2008.

NORMAN H. HORTON, JR.
MESSER, CAPARELLO & SELF, P. A.
Post Office Box 15579
Tallahassee, FL 32317
(850) 222-0720

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by Hand Delivery(*) and/or U. S. Mail this 7th day of February, 2008 upon the following:

Martha Brown, Esq.*
Katherine Fleming, Esq.
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Patricia A. Christensen, Esq.
Office of the Public Counsel
c/o The Florida Legislature
111 West Madison St., Room 812
Tallahassee, FL 32399-1400

Jennifer S. Kay, Esq.
Tracy W. Hatch, Esq.
c/o Mr. Greg Follensbee
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Tallahassee, FL 32301

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Embarq
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Tallahassee, FL 32301

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Tallahassee, FL 32301

Dave Konuch, Esq.
Florida Telecommunications Cable
Association, Inc.
246 East 6th Avenue
Tallahassee, FL 32303

NORMAN H. HORTON, JR.

FEB - 7 2008

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company	)	Docket No.: 070300-EI
In re: Petition for rate increase by Florida Public Utilities Company	)	Docket No. 070304-EI

FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES TO FPSC STAFF'S ELEVENTH SET OF INTERROGATORIES (NO. 135)

COMES NOW, Florida Public Utilities Company ("FPUC") and in response to FPSC Staff's Eleventh Set of Interrogatories (No. 135) states as follows:

INTERROGATORIES

135. In your response to staff audit report in this docket dated December 27, 2007, please reconcile the support provided for the month of December, in Journal Entry 9, for all divisions to the Journal Entry 9 reductions in the following clearing accounts:

100.1840.9252

100.1840.9261

100.1840.9262

100.1840.9264

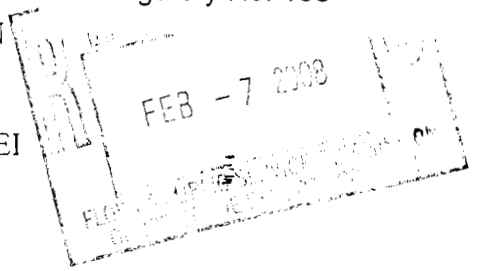
FPUC'S RESPONSE: See attached.

Respectfully submitted this 7th day of February, 2008.

Norman H. Horton, Jr.
Messer, Caparello & Self, P.A.
P.O. Box 15579
Tallahassee, FL 32317
(850) 222-0720

Attorneys for Florida Public Utilities Company

BEFORE THE PUBLIC SERVICE COMMISSION



In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company.	DOCKET NO. 070300-EI
In re: Petition for rate increase by Florida Public Utilities Company.	DOCKET NO. 070304-EI
	DATED: February 6, 2008

FPUC'S RESPONSE TO STAFF'S ELEVENTH SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY (NO. 135)

INTERROGATORIES

135. In your response to the staff audit report in this docket dated December 27, 2007, please reconcile the support provided for the month of December, in Journal Entry 9, for all divisions, to the Journal Entry 9 reductions in the following clearing accounts:

100.1840.9252
100.1840.9261
100.1840.9262
100.1840.9264

The payroll journal entry is quite complex and the benefit allocations are done within multiple steps within the journal entry 9. The reason the amounts cannot be reconciled within the clearing accounts, is that some of the benefit allocation activity credits the division expense accounts directly and do not pass through the clearing accounts. We have provided the information necessary to reconcile this activity.

The first step completed within the journal entry 9 is the nonregulated allocation. The nonregulated amount is credited to the clearing account for the benefits expense and then charged to the appropriate nonregulated capital or expense account. The second step completed within the journal entry 9 is the regulated allocation. The regulated amount is credited directly to the regulated benefit expense account for the respective division and not the clearing account, and those amounts are being capitalized or charged to other accounts such as conservation.

We have provided the details necessary for the insurance to show how this entire process works for the month of December. We have also included for the month of December, the

journal entry 9 details and the general ledger details for all benefit types being allocated on the journal entry itself to reconcile the journal entry 9 reductions.

The reason the natural gas conservation adjustment to correct a payroll journal entry error would not impact this rate proceeding, is that the journal entry 9 would have credited a natural gas benefit expense account, and then debited the natural gas conservation accounts. It would not have hit the clearing account or any electric accounts. The amounts charged to electric are accurate.

We have attached the information necessary to reconcile the support to the reductions in the accounts for benefits being capitalized and charged to nonregulated operations along with information to determine how the theory of this journal entry works.

1. Exhibit 135.1 is a summary of December's activity by benefit type.
2. Exhibit 135.2 is a calculation of the insurance transactions in the detailed journal entry 9 that make up the amounts on Exhibit 135.1.
3. Exhibit 135.3 is the detailed journal entry 9 showing all of the benefits, and what gets charged to nonregulated accounts and regulated capital accounts.
4. Exhibit 135.4 is a calculation of the insurance transactions in the general ledger that show the entries from journal entry 9 in the various clearing accounts and divisional expense accounts which ultimately tie to Exhibit 135.1.
5. Exhibit 135.5 is the general ledger transactions for December for the insurance benefit, the clearing accounts and expense accounts.
6. Exhibit 135.6 is the general ledger transactions for December for the remaining benefits, the clearing accounts and expense accounts.
7. Exhibit 135.7 is an example of the allocation theory used for benefits.
8. Exhibit 135.8 is the correcting entry for conservation as a result of the payroll overhead error.

(Martin)

FPUC
ANALYSIS OF BENEFITS
TEST YEAR ENDED DECEMBER 31, 2006

PER DETAIL AUDIT RESPONSE
TOTAL ALL

		INSURANCE	PENSION	GROUP INS	401K	TOTAL
DECEMBER	Ref.#	20,234.00	31,628.00	49,772.00	1,015.00	102,649.00
JE 9 -CLEARING ACCOUNT TO FLO-GAS	(A)	(9,628.00)	(13,806.00)	(21,724.00)	(448.00)	(45,606.00)
-FLO-GAS CONSTR	(B)	(821.00)	(1,192.00)	(1,875.00)	(38.00)	(3,926.00)
JE 9 -REGULATED ACCOUNT	(C)	(9,785.00)	(16,630.00)	(26,173.00)	(529.00)	(53,117.00)
		-	-	-	-	-

THE JE9 FOR THE REGULATED ACCOUNT REPRESENTS THE DIFFERENCE

NOTE: THE JE9 FROM THE CLEARING ACCOUNT GETS ALLOCATED TO FLO-GAS AND FLO-GAS CONSTR WHILE
THE JE9 FROM THE REGULATED ACCOUNT GETS ALLOCATED TO CONSTR, CONSERVATION, ETC.

Exhibit 135.1
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Docket No. 070304-EI
Exhibit KLW-3 (Page 8 of 71)
Interrogatory No. 135

Exhibit 135.2
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Docket No. 070304-EI
Exhibit KLW-3 (Page 9 of 71)
Interrogatory No. 135

JE 9 Report

SAMPLE

Insurance

Clearing JE9

Σ(A)	1,750.00	
	1,952.00	
	5,935.00	
	1,991.00	
Flo. Gas	9,628.00	
Σ(B)	181.00	
	150.00	
	92.00	
	498.00	
Flo. Gas Cont.	821.00	
Σ(C)	5,651.00	
	59.00	
	555.00	
	145.00	
	1,814.00	
	819.00	
	21.00	
	157.00	
	654.00	
	770.00	
	55.00	
	119.00	
	975.00	
	65.00	
	183.00	
Reg. JE9	9,783.00	

WEST PALM BEACH
MONTH END JOURNAL ENTRY 9 FOR
DEC 2006

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0010	100.1070.390	021958	692.00	43.00	15.00	26.00	41.00	1.00	126.00	566.00
0010	121.1070.376112	000003	1,419.00	89.00	31.00	54.00	84.00	2.00	260.00	1,159.00
0010	121.1070.376120	000003	21,749.00	1,359.00	482.00	821.00	1,292.00	27.00	3,981.00	17,768.00
0010	121.1070.376120	021817	866.00	54.00	19.00	33.00	51.00	1.00	158.00	708.00
0010	121.1070.376120	021827	515.00	32.00	11.00	19.00	31.00	1.00	94.00	421.00
0010	121.1070.376120	021845	455.00	28.00	10.00	17.00	27.00	1.00	83.00	372.00
0010	121.1070.376120	021896	1,373.00	86.00	30.00	52.00	82.00	2.00	252.00	1,121.00
0010	121.1070.376120	021897	1,159.00	72.00	26.00	44.00	69.00	1.00	212.00	947.00
0010	121.1070.376120	021903	2,132.00	133.00	47.00	80.00	127.00	3.00	390.00	1,742.00
0010	121.1070.376120	021909	157.00	10.00	3.00	6.00	9.00		28.00	129.00
0010	121.1070.376120	021911	766.00	48.00	17.00	29.00	45.00	1.00	140.00	626.00
0010	121.1070.376120	021927	111.00	7.00	2.00	4.00	7.00		20.00	91.00
0010	121.1070.376120	021930	134.00	8.00	3.00	5.00	8.00		24.00	110.00
0010	121.1070.376120	021937	1,007.00	63.00	22.00	38.00	60.00	1.00	184.00	823.00
0010	121.1070.376120	021941	1,066.00	67.00	24.00	40.00	63.00	1.00	195.00	871.00
0010	121.1070.376120	021953	444.00	28.00	10.00	17.00	26.00	1.00	82.00	362.00
0010	121.1070.376120	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
0010	121.1070.376120	021967	211.00	13.00	5.00	8.00	13.00		39.00	172.00
0010	121.1070.376140	000003	4,794.00	300.00	106.00	181.00	285.00	6.00	878.00	3,916.00
0010	121.1070.376140	021525	1,227.00	77.00	27.00	46.00	73.00	2.00	225.00	1,002.00
0010	121.1070.376140	021526	171.00	11.00	4.00	6.00	10.00		31.00	140.00
0010	121.1070.376140	021699	1,132.00	71.00	25.00	43.00	67.00	1.00	207.00	925.00
0010	121.1070.376140	021827	71.00	4.00	2.00	3.00	4.00		13.00	58.00
0010	121.1070.376140	021845	379.00	24.00	8.00	14.00	23.00		69.00	310.00
0010	121.1070.376140	021903	7,503.00	469.00	166.00	283.00	446.00	9.00	1,373.00	6,130.00
0010	121.1070.376140	021926	709.00	44.00	16.00	27.00	42.00	1.00	130.00	579.00
0010	121.1070.376140	021934	2,147.00	134.00	48.00	81.00	127.00	3.00	393.00	1,754.00
0010	121.1070.376140	021950	1,416.00	89.00	31.00	53.00	84.00	2.00	259.00	1,157.00
0010	121.1070.376140	021954	124.00	8.00	3.00	5.00	7.00		23.00	101.00
0010	121.1070.376140	028036	422.00	26.00	9.00	16.00	25.00	1.00	77.00	345.00
0010	121.1070.376160	021926	10,530.00	658.00	233.00	397.00	625.00	13.00	1,926.00	8,604.00
0010	121.1070.376220	000003	214.00	13.00	5.00	8.00	13.00		39.00	175.00
0010	121.1070.376240	000003	826.00	52.00	18.00	31.00	49.00	1.00	151.00	675.00
0010	121.1070.376240	021934	3,721.00	233.00	82.00	140.00	221.00	5.00	681.00	3,040.00
0010	121.1070.376240	021940	194.00	12.00	4.00	7.00	12.00		35.00	159.00
0010	121.1070.376240	021960	210.00	13.00	5.00	8.00	12.00		38.00	172.00
0010	121.1070.376260	000003	399.00	25.00	9.00	15.00	24.00		73.00	326.00
0010	121.1070.376260	021940	171.00	11.00	4.00	6.00	10.00		31.00	140.00
0010	121.1070.380105	000003	899.00	56.00	20.00	34.00	53.00	1.00	164.00	735.00
0010	121.1070.380107	000003	64,740.00	4,046.00	1,433.00	2,444.00	3,845.00	79.00	11,847.00	52,893.00
0010	121.1070.380107	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
0010	121.1070.380112	000003	11,311.00	707.00	250.00	427.00	672.00	14.00	2,070.00	9,241.00
0010	121.1070.380112	021931	1,372.00	86.00	30.00	52.00	81.00	2.00	251.00	1,121.00
0010	121.1070.380120	000003	3,310.00	207.00	73.00	125.00	197.00	4.00	606.00	2,704.00
0010	121.1070.380120	021885	340.00	21.00	8.00	13.00	20.00		62.00	278.00
0010	121.1070.380120	021945	670.00	42.00	15.00	25.00	40.00	1.00	123.00	547.00
0010	121.1070.380140	000003	244.00	15.00	5.00	9.00	15.00		44.00	200.00
0010	121.1070.380140	021903	334.00	21.00	7.00	13.00	20.00		61.00	273.00
0010	121.1070.382	000003	7,085.00	443.00	157.00	267.00	421.00	9.00	1,297.00	5,788.00
0010	121.1070.382	000004	76.00	5.00	2.00	3.00	4.00		14.00	62.00
0010	121.1070.384	000002	15.00	1.00		1.00	1.00		3.00	12.00
0010	121.1070.384	000003	2,931.00	183.00	65.00	111.00	174.00	4.00	537.00	2,394.00

Exhibit 135.3
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Docket No. 070304-EI
Exhibit KLW-3 (Page 10 of 71)
Interrogatory No. 135

IV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0010	121.1070.384	000004	31.00	2.00	1.00	1.00	2.00			6.00	25.00
0010	123.1070.376140	000004	557.00	35.00	12.00	21.00	33.00	1.00		102.00	455.00
0010	123.1070.380107	000003	418.00	26.00	9.00	16.00	25.00	1.00		77.00	341.00
	CONSTRUCTION TOTAL		165,073.00	10,318.00	3,651.00	6,229.00	9,805.00	203.00	C	30,206.00	134,867.00
0030	121.1430.2	035966	330.00	21.00	7.00	12.00	20.00			60.00	270.00
	OTHER A/R - MISCELLANEOUS DIXIE PLUMBING ON 11/24/06 THE ABOVE DAMAGED OUR 2.00IN PE SERIVCE AT										
0030	121.1430.2	035969	42.00	3.00	1.00	2.00	2.00			8.00	34.00
	OTHER A/R - MISCELLANEOUS DEEVAN INC ON 11/29/06 THE ABOVE DAMAGED OUR 1 1/4 MIAN @ 1025 US HWY										
0030	121.1430.2	035974	42.00	3.00	1.00	2.00	2.00			8.00	34.00
	OTHER A/R - MISCELLANEOUS BG GROUP ON 12/01/06 THE ABOVE DAMAGED OUR .50IN SCW LINE AT 117 W 14										
0030	121.1430.2	035975	250.00	16.00	6.00	9.00	15.00			46.00	204.00
	OTHER A/R - MISCELLANEOUS PRECAST WALL SYSTEMS ON 12/01/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERV										
0030	121.1430.2	035976	40.00	2.00	1.00	2.00	2.00			7.00	33.00
	OTHER A/R - MISCELLANEOUS LEAFE CUSTOM POOLS ON 11/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE										
0030	121.1430.2	035983	195.00	12.00	4.00	7.00	12.00			35.00	160.00
	OTHER A/R - MISCELLANEOUS THE LAZARUS GROUP INC ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE SERV										
0030	121.1430.2	035984	34.00	2.00	1.00	1.00	2.00			6.00	28.00
	OTHER A/R - MISCELLANEOUS ARVIN L RIEGER ON 12/06/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT										
0030	121.1430.2	035986	48.00	3.00	1.00	2.00	3.00			9.00	39.00
	OTHER A/R - MISCELLANEOUS STEVEN TARGONSKI ON 12/09/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE A										
0030	121.1430.2	035988	67.00	4.00	1.00	3.00	4.00			12.00	55.00
	OTHER A/R - MISCELLANEOUS COMPLETE POWER SOLUTIONS ON 12/11/06 THE ABOVE DAMAGED OUR .75IN SERV										
0030	121.1430.2	035990	41.00	3.00	1.00	2.00	2.00			8.00	33.00
	OTHER A/R - MISCELLANEOUS REAL LANDSCAPING ON 12/12/2006 THE ABOVE DAMAGED OUR 1/2' P.E. SERVIC										
0030	121.1430.2	035991	62.00	4.00	1.00	2.00	4.00			11.00	51.00
	OTHER A/R - MISCELLANEOUS NEW LEAF LANDSCAPING ON 12/12/06 THE ABOVE DAMAGED OUR .50IN STEEL SE										
0030	121.1430.2	035994	41.00	3.00	1.00	2.00	2.00			8.00	33.00
	OTHER A/R - MISCELLANEOUS DEE GRIFFIN EARTHWORKS ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE AT										
0030	121.1430.2	035997	58.00	4.00	1.00	2.00	3.00			10.00	48.00
	OTHER A/R - MISCELLANEOUS D'ALESSANDRO LANDSCAPE,INC. LANDSCAPE WORKERS DIGGING HIT AND DAMAGED										
0030	121.1430.2	036008	390.00	24.00	9.00	15.00	23.00			71.00	319.00
	OTHER A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 12/19/06 THE ABOVE DAMAGED OUR 2.00 PE AT 360										
0030	121.1430.2	036014	155.00	10.00	3.00	6.00	9.00			28.00	127.00
	OTHER A/R - MISCELLANEOUS COBRA CONSTRUCTION,INC. COBRA CONSTRUCTION HIT 2'LINE SO#680331/ ADRE										
	143 TOTAL		1,795.00	114.00	39.00	69.00	105.00		C	327.00	1,468.00
0040	121.1860.3		301.00	19.00	7.00	11.00	18.00			55.00	246.00
0040	121.1860.31	008002	4,846.00	303.00	107.00	183.00	288.00	6.00		887.00	3,959.00
0040	121.1860.32	001004	9,087.00	568.00	201.00	343.00	540.00	11.00		1,663.00	7,424.00
0040	121.1860.32	003004	1,797.00	112.00	40.00	68.00	107.00	2.00		329.00	1,468.00
	186 TOTAL		16,031.00	1,002.00	355.00	605.00	953.00	19.00	C	2,934.00	13,097.00
0045	114.4010.907	061050	1,850.00	116.00	41.00	70.00	110.00	2.00		339.00	1,511.00
0045	114.4010.908	061050	541.00	34.00	12.00	20.00	32.00	1.00		99.00	442.00
0045	114.4010.908	061250	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	114.4010.908	061350	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	114.4010.908	061650	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	114.4010.910	061050	492.00	31.00	11.00	19.00	29.00	1.00		91.00	401.00

Docket No. 070304-EI
Exhibit KLW-3 (Page 11 of 71)
Interrogatory No. 135

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0045	115.4010.907	061050	2,222.00	139.00	49.00	84.00	132.00	3.00		407.00	1,815.00
0045	115.4010.908	061050	439.00	27.00	10.00	17.00	26.00	1.00		81.00	358.00
0045	115.4010.908	061250	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	115.4010.908	061350	131.00	8.00	3.00	5.00	8.00			24.00	107.00
0045	115.4010.908	061650	71.00	4.00	2.00	3.00	4.00			13.00	58.00
0045	115.4010.910	061050	619.00	39.00	14.00	23.00	37.00	1.00		114.00	505.00
	ELECTRIC CONSERVATION		6,605.00	414.00	146.00	249.00	394.00	9.00	C	1,212.00	5,393.00
0050	141.4160.21		64.00	4.00	1.00	2.00	4.00			11.00	53.00
0050	141.4160.28		2,620.00	164.00	58.00	99.00	156.00	3.00		480.00	2,140.00
0050	141.4160.29		15,216.00	951.00	337.00	574.00	904.00	19.00		2,785.00	12,431.00
0050	141.4160.33		12,111.00	757.00	268.00	457.00	719.00	15.00		2,216.00	9,895.00
0050	141.4160.340		165.00	10.00	4.00	6.00	10.00			30.00	135.00
0050	141.4160.351		19,139.00	1,196.00	424.00	722.00	1,137.00	23.00		3,502.00	15,637.00
0050	141.4160.353		2,328.00	145.00	52.00	88.00	138.00	3.00		426.00	1,902.00
0050	141.4160.391		3,389.00	212.00	75.00	128.00	201.00	4.00		620.00	2,769.00
0050	141.4160.43		289.00	18.00	6.00	11.00	17.00			52.00	237.00
0050	141.4160.52		19,081.00	1,193.00	422.00	720.00	1,133.00	23.00		3,491.00	15,590.00
0050	141.4160.54		5,282.00	330.00	117.00	199.00	314.00	6.00		966.00	4,316.00
0050	141.4160.6		2,139.00	134.00	47.00	81.00	127.00	3.00		392.00	1,747.00
0050	143.4160.340		129.00	8.00	3.00	5.00	8.00			24.00	105.00
	416 TOTAL		81,952.00	5,122.00	1,814.00	3,092.00	4,868.00	99.00	C	14,995.00	66,957.00
0060	945.4160.340		32.00	2.00						2.00	30.00
0060	946.4160.340		32.00	2.00						2.00	30.00
0060	991.1080.374		641.00	46.00						46.00	595.00
0060	991.1080.385		226.00	16.00						16.00	210.00
0060	991.1080.386		2,113.00	150.00						150.00	1,963.00
0060	991.1860.32	003004	179.00	13.00						13.00	166.00
0060	991.4010.800		595.00	42.00						42.00	553.00
0060	991.4010.8031		43,587.00	3,097.00						3,097.00	40,490.00
0060	991.4010.8031	030998	6,221.00	442.00						442.00	5,779.00
0060	991.4010.8032		98.00	7.00						7.00	91.00
0060	991.4010.8033		6,789.00	482.00						482.00	6,307.00
0060	991.4010.8034		1,657.00	118.00						118.00	1,539.00
0060	991.4010.870		3,184.00	226.00						226.00	2,958.00
0060	991.4010.874		357.00	25.00						25.00	332.00
0060	991.4010.878		10,359.00	736.00						736.00	9,623.00
0060	991.4010.8791		3,992.00	284.00						284.00	3,708.00
0060	991.4010.8792		872.00	62.00						62.00	810.00
0060	991.4010.8793		1,759.00	125.00						125.00	1,634.00
0060	991.4010.8801		251.00	18.00						18.00	233.00
0060	991.4010.8802		6,202.00	441.00						441.00	5,761.00
0060	991.4010.901		1,380.00	98.00						98.00	1,282.00
0060	991.4010.902		2,156.00	153.00						153.00	2,003.00
0060	991.4010.903		11,190.00	795.00						795.00	10,395.00
0060	991.4010.9031		298.00	21.00						21.00	277.00
0060	991.4010.905		202.00	14.00						14.00	188.00
0060	991.4010.911		991.00	70.00						70.00	921.00
0060	991.4010.912		16,686.00	1,186.00						1,186.00	15,500.00

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DIV KEY G/L ACCOUNT REFERENCE NO		TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0060 991.4010.916		12,933.00	919.00						919.00	12,014.00
0060 991.4010.930		143.00	10.00						10.00	133.00
0060 991.4020.8439		474.00	34.00						34.00	440.00
0060 991.4020.885		480.00	34.00						34.00	446.00
0060 991.4020.886		169.00	12.00						12.00	157.00
0060 991.4020.887		44.00	3.00						3.00	41.00
0060 991.4020.892		107.00	8.00						8.00	99.00
0060 991.4020.8931		591.00	42.00						42.00	549.00
0060 991.4020.896		15,481.00	1,100.00						1,100.00	14,381.00
0060 991.4020.898		4,208.00	299.00						299.00	3,909.00
0060 991.4020.935		68.00	5.00						5.00	63.00
0060 993.4010.800		149.00	11.00						11.00	138.00
0060 993.4010.878		206.00	15.00						15.00	191.00
0060 993.4010.911		165.00	12.00						12.00	153.00
0060 993.4010.912		154.00	11.00						11.00	143.00
0060 993.4020.8931		205.00	15.00						15.00	190.00
0060 995.4010.800		298.00	21.00						21.00	277.00
0060 995.4010.912		94.00	7.00						7.00	87.00
0060 996.4010.800		149.00	11.00						11.00	138.00
0060 996.4010.8032		128.00	9.00						9.00	119.00
0060 996.4010.8035		15.00	1.00						1.00	14.00
0060 996.4010.912										
FLO GAS-GENERAL TOTAL		158,310.00	11,250.00	3,985.00	6,794.00	10,691.00	221.00	A	11,250.00	147,060.00
0062 991.1070.374	000003	124.00	8.00	3.00	5.00	7.00			23.00	101.00
0062 991.1070.376	021793	1,298.00	81.00	29.00	49.00	77.00	2.00		238.00	1,060.00
0062 991.1070.382	000003	268.00	17.00	6.00	10.00	16.00			49.00	219.00
0062 991.1070.384	000003	567.00	35.00	13.00	21.00	34.00	1.00		104.00	463.00
0062 991.1070.385	000003	5,694.00	356.00	126.00	215.00	338.00	7.00		1,042.00	4,652.00
0062 991.1070.386	000003	11,633.00	727.00	258.00	439.00	691.00	14.00		2,129.00	9,504.00
0062 991.1070.394	000003	121.00	8.00	3.00	5.00	7.00			23.00	98.00
FLO GAS-CONSTRUCTION TOTAL		19,705.00	1,232.00	438.00	744.00	1,170.00	24.00	B	3,608.00	16,097.00
DIVISION TOTAL		449,471.00	29,452.00	6,443.00	10,988.00	17,295.00	354.00		64,532.00	384,939.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	1,828.00	114.00	48.00	69.00	108.00	2.00		341.00	1,487.00
0310	123.1070.376112	000008	78.00	5.00	2.00	3.00	5.00			15.00	63.00
0310	123.1070.376112	021639	144.00	9.00	4.00	5.00	9.00			27.00	117.00
0310	123.1070.376112	021921	1,353.00	84.00	36.00	51.00	80.00	2.00		253.00	1,100.00
0310	123.1070.376112	028022	27.00	2.00	1.00	1.00	2.00			6.00	21.00
0310	123.1070.376112	028029	58.00	4.00	2.00	2.00	3.00			11.00	47.00
0310	123.1070.376112	028032	90.00	6.00	2.00	3.00	5.00			16.00	74.00
0310	123.1070.376120	000003	1,611.00	100.00	43.00	61.00	95.00	2.00		301.00	1,310.00
0310	123.1070.376120	000008	759.00	47.00	20.00	29.00	45.00	1.00		142.00	617.00
0310	123.1070.376120	021348	58.00	4.00	2.00	2.00	3.00			11.00	47.00
0310	123.1070.376120	021597	58.00	4.00	2.00	2.00	3.00			11.00	47.00
0310	123.1070.376120	021779	22.00	1.00	1.00	1.00	1.00			4.00	18.00
0310	123.1070.376120	021921	934.00	58.00	25.00	35.00	55.00	1.00		174.00	760.00
0310	123.1070.376120	021932	115.00	7.00	3.00	4.00	7.00			21.00	94.00
0310	123.1070.376120	021947	118.00	7.00	3.00	4.00	7.00			21.00	97.00
0310	123.1070.376120	028033	27.00	2.00	1.00	1.00	2.00			6.00	21.00
0310	123.1070.376120	028035	27.00	2.00	1.00	1.00	2.00			6.00	21.00
0310	123.1070.376140	000003	158.00	10.00	4.00	5.00	9.00			29.00	129.00
0310	123.1070.376140	000004	1,692.00	105.00	45.00	64.00	100.00	2.00		316.00	1,376.00
0310	123.1070.376140	021921	1,380.00	86.00	37.00	52.00	82.00	2.00		259.00	1,121.00
0310	123.1070.380105	000003	2,994.00	186.00	79.00	113.00	177.00	4.00		559.00	2,435.00
0310	123.1070.380105	000008	273.00	17.00	7.00	10.00	16.00			50.00	223.00
0310	123.1070.380107	000003	7,660.00	477.00	203.00	288.00	453.00	9.00		1,430.00	6,230.00
0310	123.1070.380107	000004	920.00	57.00	24.00	35.00	54.00	1.00		171.00	749.00
0310	123.1070.380107	000008	4,630.00	288.00	123.00	174.00	274.00	6.00		865.00	3,765.00
0310	123.1070.380112	000003	179.00	11.00	5.00	7.00	11.00			34.00	145.00
0310	123.1070.380120	021921	159.00	10.00	4.00	6.00	9.00			29.00	130.00
0310	123.1070.382	000003	2,445.00	152.00	65.00	92.00	145.00	3.00		457.00	1,988.00
0310	123.1070.384	000003	994.00	62.00	26.00	37.00	59.00	1.00		185.00	809.00
0310	123.1070.385	000003	22.00	1.00	1.00	1.00	1.00			4.00	18.00
	CONSTRUCTION TOTAL		30,813.00	1,918.00	819.00	1,159.00	1,822.00	36.00	C	5,754.00	25,059.00
0330	123.1430.2	035965	80.00	5.00	2.00	3.00	5.00			15.00	65.00
	OTHER A/R - MISCELLANEOUS CHARLES CRIM CUT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 311WILSON										
0330	123.1430.2	035971	115.00	7.00	3.00	4.00	7.00			21.00	94.00
	OTHER A/R - MISCELLANEOUS GLOBAL DEMOLITION & RECYCLING CONTRACTOR HIT 1/2" PE SERVICE CAP IN Y										
0330	123.1430.2	035980	422.00	26.00	11.00	16.00	25.00	1.00		79.00	343.00
	OTHER A/R - MISCELLANEOUS WHITE SITE DEVELOPMENT INC HIT 2" PE MAIN AT 1 RED CLEVELAND BLVD ON										
0330	123.1430.2	035993	34.00	2.00	1.00	1.00	2.00			6.00	28.00
	OTHER A/R - MISCELLANEOUS HUNGRY HOWIES REPLACED METER DAMAGED BY DELIVERY TRUCK AT 1101 N WOOD										
0330	123.1430.2	036010	41.00	3.00	1.00	2.00	2.00			8.00	33.00
	OTHER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC REPAIRED 1/2" P E SERVICE DAMAGED BY CON										
0330	123.1430.2	036012	38.00	2.00	1.00	1.00	2.00			6.00	32.00
	OTHER A/R - MISCELLANEOUS TRIPLE C HYDRO SEEDING HIT SERVICE AT 109 ASTERBROOKE DR, 12/27/06										
0330	123.1430.2	036015	82.00	5.00	2.00	3.00	5.00			15.00	67.00
	OTHER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE CUT BY LANDSCAPER										
	143 TOTAL		812.00	50.00	21.00	30.00	48.00	1.00	C	150.00	662.00
0340	123.1860.31	003000	2,076.00	129.00	55.00	78.00	123.00	3.00		388.00	1,688.00
0340	123.1860.31	004003	389.00	24.00	10.00	15.00	23.00			72.00	317.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0340	123.1860.31	008002	1,891.00	118.00	50.00	71.00	112.00	2.00		353.00	1,538.00
0340	123.1860.32	001004	840.00	52.00	22.00	32.00	50.00	1.00		157.00	683.00
186 TOTAL			5,196.00	323.00	137.00	196.00	308.00	6.00	C	970.00	4,226.00
0350	141.4160.340		83.00	5.00	2.00	3.00	5.00			15.00	68.00
0350	141.4160.6		32.00	2.00	1.00	1.00	2.00			6.00	26.00
0350	143.4160.29		6,145.00	382.00	163.00	231.00	363.00	7.00		1,146.00	4,999.00
0350	143.4160.33		1,739.00	108.00	46.00	65.00	103.00	2.00		324.00	1,415.00
0350	143.4160.340		156.00	10.00	4.00	6.00	9.00			29.00	127.00
0350	143.4160.351		5,157.00	321.00	137.00	194.00	305.00	6.00		963.00	4,194.00
0350	143.4160.353		4,003.00	249.00	106.00	150.00	237.00	5.00		747.00	3,256.00
0350	143.4160.391		1,694.00	105.00	45.00	64.00	100.00	2.00		316.00	1,378.00
0350	143.4160.43		332.00	21.00	9.00	12.00	20.00			62.00	270.00
0350	143.4160.52		4,992.00	311.00	132.00	188.00	295.00	6.00		932.00	4,060.00
0350	143.4160.6		342.00	21.00	9.00	13.00	20.00			63.00	279.00
416 TOTAL			24,675.00	1,535.00	654.00	927.00	1,459.00	28.00	C	4,603.00	20,072.00
0360	945.4160.340		16.00	1.00						1.00	15.00
0360	946.4160.340		16.00	1.00						1.00	15.00
0360	946.4160.351		267.00	19.00						19.00	248.00
0360	946.4160.391		89.00	6.00						6.00	83.00
0360	991.4010.901		55.00	4.00						4.00	51.00
0360	991.4010.903		83.00	6.00						6.00	77.00
0360	993.1080.385		65.00	5.00						5.00	60.00
0360	993.1080.386		96.00	7.00						7.00	89.00
0360	993.4010.8031		20,677.00	1,469.00						1,469.00	19,208.00
0360	993.4010.8031	030998	339.00	24.00						24.00	315.00
0360	993.4010.8032		55.00	4.00						4.00	51.00
0360	993.4010.8033		1,076.00	76.00						76.00	1,000.00
0360	993.4010.8036		3,139.00	223.00						223.00	2,916.00
0360	993.4010.870		2,841.00	202.00						202.00	2,639.00
0360	993.4010.874		468.00	33.00						33.00	435.00
0360	993.4010.878		5,785.00	411.00						411.00	5,374.00
0360	993.4010.8791		1,227.00	87.00						87.00	1,140.00
0360	993.4010.8792		178.00	13.00						13.00	165.00
0360	993.4010.8793		1,020.00	72.00						72.00	948.00
0360	993.4010.8802		1,212.00	86.00						86.00	1,126.00
0360	993.4010.901		831.00	59.00						59.00	772.00
0360	993.4010.902		3,096.00	220.00						220.00	2,876.00
0360	993.4010.903		4,378.00	311.00						311.00	4,067.00
0360	993.4010.911		3,119.00	222.00						222.00	2,897.00
0360	993.4010.912		6,662.00	473.00						473.00	6,189.00
0360	993.4010.916		1,386.00	98.00						98.00	1,288.00
0360	993.4020.8439		59.00	4.00						4.00	55.00
0360	993.4020.885		1,834.00	130.00						130.00	1,704.00
0360	993.4020.892		202.00	14.00						14.00	188.00
0360	993.4020.896		71.00	5.00						5.00	66.00
0360	993.4020.898		2,350.00	167.00						167.00	2,183.00
0360	996.4010.870		420.00	30.00						30.00	390.00
0360	996.4010.8791		30.00	2.00						2.00	28.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0360	996.4010.8793		89.00	6.00						6.00	83.00
0360	996.4010.901		345.00	25.00						25.00	320.00
0360	996.4010.911		345.00	25.00						25.00	320.00
0360	996.4010.916		279.00	20.00						20.00	259.00
0360	996.4020.885		60.00	4.00						4.00	56.00
0360	996.4020.898		178.00	13.00						13.00	165.00
FLO GAS-GENERAL TOTAL			64,438.00	4,577.00	1,951.00	2,766.00	4,352.00	90.00	(A)	4,577.00	59,861.00
0362	993.1070.313	000003	98.00	6.00	3.00	4.00	6.00			19.00	79.00
0362	993.1070.376	021669	115.00	7.00	3.00	4.00	7.00			21.00	94.00
0362	993.1070.382	000003	202.00	13.00	5.00	8.00	12.00			38.00	164.00
0362	993.1070.384	000003	75.00	5.00	2.00	3.00	4.00			14.00	61.00
0362	993.1070.385	000003	1,177.00	73.00	31.00	44.00	70.00	1.00		219.00	958.00
0362	993.1070.385	000004	187.00	12.00	5.00	7.00	11.00			35.00	152.00
0362	993.1070.386	000003	546.00	34.00	14.00	21.00	32.00	1.00		102.00	444.00
0362	996.1070.376	021319	388.00	24.00	10.00	15.00	23.00			72.00	316.00
0362	996.1070.382	000003	135.00	8.00	4.00	5.00	8.00			25.00	110.00
0362	996.1070.384	000003	17.00	1.00		1.00	1.00			3.00	14.00
0362	996.1070.385	000003	567.00	35.00	15.00	21.00	34.00	1.00		106.00	461.00
FLO GAS-CONSTRUCTION TOTAL			3,507.00	218.00	92.00	133.00	208.00	3.00	(B)	654.00	2,853.00
DIVISION TOTAL			129,441.00	8,621.00	1,723.00	2,445.00	3,845.00	74.00		16,708.00	112,733.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.3646	000002	3,208.00	202.00	51.00	122.00	192.00	4.00	571.00	2,637.00
0410	114.1070.3646	021925	1,808.00	114.00	29.00	69.00	108.00	2.00	322.00	1,486.00
0410	114.1070.3646	035843	229.00	14.00	4.00	9.00	14.00		41.00	188.00
0410	114.1070.3646	035859	442.00	28.00	7.00	17.00	26.00	1.00	79.00	363.00
0410	114.1070.3646	035893	421.00	26.00	7.00	16.00	25.00	1.00	75.00	346.00
0410	114.1070.3646	035945	1,020.00	64.00	16.00	39.00	61.00	1.00	181.00	839.00
0410	114.1070.3646	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
0410	114.1070.3646	035982	425.00	27.00	7.00	16.00	25.00	1.00	76.00	349.00
0410	114.1070.3646	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
0410	114.1070.3646	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3646	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3647	000002	931.00	59.00	15.00	35.00	56.00	1.00	166.00	765.00
0410	114.1070.3647	035877	264.00	17.00	4.00	10.00	16.00		47.00	217.00
0410	114.1070.3648	000002	4,699.00	296.00	75.00	178.00	281.00	6.00	836.00	3,863.00
0410	114.1070.3656	000002	1,821.00	115.00	29.00	69.00	109.00	2.00	324.00	1,497.00
0410	114.1070.3656	035843	475.00	30.00	8.00	18.00	28.00	1.00	85.00	390.00
0410	114.1070.3656	035859	884.00	56.00	14.00	34.00	53.00	1.00	158.00	726.00
0410	114.1070.3656	035893	322.00	20.00	5.00	12.00	19.00		56.00	266.00
0410	114.1070.3656	035945	679.00	43.00	11.00	26.00	41.00	1.00	122.00	557.00
0410	114.1070.3656	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
0410	114.1070.3656	035982	359.00	23.00	6.00	14.00	21.00		64.00	295.00
0410	114.1070.3656	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
0410	114.1070.3656	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3656	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3657	000002	81.00	5.00	1.00	3.00	5.00		14.00	67.00
0410	114.1070.3657	035877	1,358.00	85.00	22.00	52.00	81.00	2.00	242.00	1,116.00
0410	114.1070.3671	000002	235.00	15.00	4.00	9.00	14.00		42.00	193.00
0410	114.1070.3672	000002	1,100.00	69.00	18.00	42.00	66.00	1.00	196.00	904.00
0410	114.1070.3672	021576	1,135.00	71.00	18.00	43.00	68.00	1.00	201.00	934.00
0410	114.1070.3672	035859	1,778.00	112.00	28.00	68.00	106.00	2.00	316.00	1,462.00
0410	114.1070.3672	035893	1,964.00	124.00	31.00	75.00	117.00	2.00	349.00	1,615.00
0410	114.1070.3681	000002	1,762.00	111.00	28.00	67.00	105.00	2.00	313.00	1,449.00
0410	114.1070.3683	000002	385.00	24.00	6.00	15.00	23.00		68.00	317.00
0410	114.1070.3691	000002	7,740.00	487.00	123.00	294.00	463.00	10.00	1,377.00	6,363.00
0410	114.1070.3693	000002	7,343.00	462.00	117.00	279.00	439.00	9.00	1,306.00	6,037.00
0410	114.1070.370	000002	243.00	15.00	4.00	9.00	15.00		43.00	200.00
0410	114.1070.3711	000002	3,947.00	248.00	63.00	150.00	236.00	5.00	702.00	3,245.00
0410	114.1070.3731	000002	310.00	19.00	5.00	12.00	19.00		55.00	255.00
	CONSTRUCTION TOTAL		48,322.00	3,039.00	770.00	1,838.00	2,890.00	56.00	8,593.00	39,729.00
0430	114.1430.2	035970	664.00	42.00	11.00	25.00	40.00	1.00	119.00	545.00
	OTHER A/R - MISCELLANEOUS TOWN OF GREENWOOD		INSTALL CHRISTMAS LIGHTS. 11/30/06 D. FOWLER							
0430	114.1430.2	035973	165.00	10.00	3.00	6.00	10.00		29.00	136.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALFORD		INSTALL CHRISTMAS LIGHTS. 11/21/06 D.FOWLER							
0430	114.1430.2	035977	188.00	12.00	3.00	7.00	11.00		33.00	155.00
	OTHER A/R - MISCELLANEOUS TOWN OF BRISTOL		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
0430	114.1430.2	035978	96.00	6.00	2.00	4.00	6.00		18.00	78.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALTHA		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
0430	114.1430.2	035979	581.00	37.00	9.00	22.00	35.00	1.00	104.00	477.00
	OTHER A/R - MISCELLANEOUS CITY OF COTTONDALE		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
0430	114.1430.2	035995	179.00	11.00	3.00	7.00	11.00		32.00	147.00
	OTHER A/R - MISCELLANEOUS ZACHARY HENDERSON		INSTALL 30' POLE. 12-18-06 D. FOWLER							

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0430	114.1430.2	036016	111.00	7.00	2.00	4.00	7.00			20.00	91.00
OTHER A/R - MISCELLANEOUS ANDERSON COLUMBIA				SET POLE.	1-2-06 D. FOWLER						
143 TOTAL			1,984.00	125.00	33.00	75.00	120.00	2.00	C	355.00	1,629.00
0445	114.4010.907	061050	954.00	60.00	15.00	36.00	57.00	1.00		169.00	785.00
0445	114.4010.908	061250	1,912.00	120.00	31.00	73.00	114.00	2.00		340.00	1,572.00
0445	114.4010.908	061350	1,942.00	122.00	31.00	74.00	116.00	2.00		345.00	1,597.00
0445	114.4010.908	061550	612.00	38.00	10.00	23.00	37.00	1.00		109.00	503.00
0445	114.4010.908	061650	612.00	38.00	10.00	23.00	37.00	1.00		109.00	503.00
0445	114.4010.908	061950	701.00	44.00	11.00	27.00	42.00	1.00		125.00	576.00
0445	114.4010.908	062050	701.00	44.00	11.00	27.00	42.00	1.00		125.00	576.00
ELECTRIC CONSERVATION			7,434.00	466.00	119.00	283.00	445.00	9.00	C	1,322.00	6,112.00
DIVISION TOTAL			57,740.00	3,630.00	922.00	2,196.00	3,455.00	67.00		10,270.00	47,470.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	000002	796.00	50.00	20.00	30.00	47.00	1.00		148.00	648.00
0510	115.1070.3647	000002	608.00	38.00	15.00	23.00	36.00	1.00		113.00	495.00
0510	115.1070.3656	000002	269.00	17.00	7.00	10.00	16.00			50.00	219.00
0510	115.1070.3656	035972	578.00	36.00	14.00	22.00	34.00	1.00		107.00	471.00
0510	115.1070.3656	035996	56.00	4.00	1.00	2.00	3.00			10.00	46.00
0510	115.1070.3657	000002	1,230.00	77.00	30.00	46.00	73.00	2.00		228.00	1,002.00
0510	115.1070.3662	000002	2,252.00	140.00	55.00	85.00	133.00	3.00		416.00	1,836.00
0510	115.1070.3662	021877	525.00	33.00	13.00	20.00	31.00	1.00		98.00	427.00
0510	115.1070.3662	021959	664.00	41.00	16.00	25.00	39.00	1.00		122.00	542.00
0510	115.1070.3672	000002	5,652.00	352.00	139.00	213.00	335.00	7.00		1,046.00	4,606.00
0510	115.1070.3672	021702	90.00	6.00	2.00	3.00	5.00			16.00	74.00
0510	115.1070.3672	021719	1,046.00	65.00	26.00	39.00	62.00	1.00		193.00	853.00
0510	115.1070.3672	021877	1,830.00	114.00	45.00	69.00	108.00	2.00		338.00	1,492.00
0510	115.1070.3672	021944	790.00	49.00	19.00	30.00	47.00	1.00		146.00	644.00
0510	115.1070.3672	021959	435.00	27.00	11.00	16.00	26.00	1.00		81.00	354.00
0510	115.1070.3681	000002	285.00	18.00	7.00	11.00	17.00			53.00	232.00
0510	115.1070.3683	000002	2,745.00	171.00	68.00	103.00	163.00	3.00		508.00	2,237.00
0510	115.1070.3691	000002	1,927.00	120.00	47.00	73.00	114.00	2.00		356.00	1,571.00
0510	115.1070.3692	000002	113.00	7.00	3.00	4.00	7.00			21.00	92.00
0510	115.1070.3693	000002	12,034.00	750.00	296.00	453.00	713.00	15.00		2,227.00	9,807.00
0510	115.1070.370	000002	3,246.00	202.00	80.00	122.00	192.00	4.00		600.00	2,646.00
0510	115.1070.3711	000002	422.00	26.00	10.00	16.00	25.00	1.00		78.00	344.00
0510	115.1070.3711	035987	530.00	33.00	13.00	20.00	31.00	1.00		98.00	432.00
0510	115.1070.3713	000002	1,386.00	86.00	34.00	52.00	82.00	2.00		256.00	1,130.00
0510	115.1070.3731	000002	56.00	4.00	1.00	2.00	3.00			10.00	46.00
0510	115.1070.3733	000002	118.00	7.00	3.00	4.00	7.00			21.00	97.00
	CONSTRUCTION TOTAL		39,683.00	2,473.00	975.00	1,493.00	2,349.00	50.00	C	7,340.00	32,343.00
0530	115.1430.2	035967	293.00	18.00	7.00	11.00	17.00			53.00	240.00
	OTHER A/R - MISCELLANEOUS D. J. ELIUM DRIVER DROVE OVER AND BUSTED FPU VAULT AT 677 SPANISH WAY										
0530	115.1430.2	035992	348.00	22.00	9.00	13.00	21.00			65.00	283.00
	OTHER A/R - MISCELLANEOUS STEVE LENDRY INSTALL ONE THIRTY FOOT WOOD POLE AND SECONDARY IN THE 3										
0530	115.1430.2	036011	2,039.00	127.00	50.00	77.00	121.00	2.00		377.00	1,662.00
	OTHER A/R - MISCELLANEOUS CAR HIT POLE CAR HIT POLE LIME AND SO 8TH ST. FERNANDINA BEACH, FL.										
	143 TOTAL		2,680.00	167.00	66.00	101.00	159.00	2.00	C	495.00	2,185.00
0545	115.4010.907	061050	888.00	55.00	22.00	33.00	53.00	1.00		164.00	724.00
0545	115.4010.908	061250	3,336.00	208.00	82.00	126.00	198.00	4.00		618.00	2,718.00
0545	115.4010.908	061350	2,233.00	139.00	55.00	84.00	132.00	3.00		413.00	1,820.00
0545	115.4010.908	061550	728.00	45.00	18.00	27.00	43.00	1.00		134.00	594.00
0545	115.4010.908	061650	263.00	16.00	6.00	10.00	16.00			48.00	215.00
0545	115.4010.908	061950	109.00	7.00	3.00	4.00	6.00			20.00	89.00
	ELECTRIC CONSERVATION		7,557.00	470.00	186.00	284.00	448.00	9.00	C	1,397.00	6,160.00
0560	945.4160.29		740.00	53.00						53.00	687.00
0560	945.4160.33		1,243.00	88.00						88.00	1,155.00
0560	945.4160.351		2,028.00	144.00						144.00	1,884.00
0560	945.4160.52		3,592.00	255.00						255.00	3,337.00
0560	945.4160.6		707.00	50.00						50.00	657.00

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FERNANDINA ELEC
MONTH END JOURNAL ENTRY 9 FOR
DEC 2006

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0560	995.1080.385		332.00	24.00						24.00	308.00
0560	995.1630.1		1,065.00	76.00						76.00	989.00
0560	995.4010.8031		16,566.00	1,177.00						1,177.00	15,389.00
0560	995.4010.8032		296.00	21.00						21.00	275.00
0560	995.4010.8033		1,528.00	109.00						109.00	1,419.00
0560	995.4010.8034		253.00	18.00						18.00	235.00
0560	995.4010.8036		3,731.00	265.00						265.00	3,466.00
0560	995.4010.870		2,142.00	152.00						152.00	1,990.00
0560	995.4010.878		4,559.00	324.00						324.00	4,235.00
0560	995.4010.8791		364.00	26.00						26.00	338.00
0560	995.4010.8793		2,027.00	144.00						144.00	1,883.00
0560	995.4010.8802		474.00	34.00						34.00	440.00
0560	995.4010.901		3,027.00	215.00						215.00	2,812.00
0560	995.4010.902		287.00	20.00						20.00	267.00
0560	995.4010.903		4,729.00	336.00						336.00	4,393.00
0560	995.4010.911		1,673.00	119.00						119.00	1,554.00
0560	995.4010.912		12,062.00	857.00						857.00	11,205.00
0560	995.4010.916		3,954.00	281.00						281.00	3,673.00
0560	995.4020.8432		267.00	19.00						19.00	248.00
0560	995.4020.8439		223.00	16.00						16.00	207.00
0560	995.4020.885		1,012.00	72.00						72.00	940.00
0560	995.4020.896		906.00	64.00						64.00	842.00
0560	995.4020.898		137.00	10.00						10.00	127.00
FLO GAS-GENERAL TOTAL			69,924.00	4,969.00	1,962.00	3,001.00	4,722.00	97.00	A	4,969.00	64,955.00
0562	995.1070.380	000002	84.00	5.00	2.00	3.00	5.00			15.00	69.00
0562	995.1070.382	000002	210.00	13.00	5.00	8.00	12.00			38.00	172.00
0562	995.1070.382	000003	423.00	26.00	10.00	16.00	25.00	1.00		78.00	345.00
0562	995.1070.384	000003	117.00	7.00	3.00	4.00	7.00			21.00	96.00
0562	995.1070.385	000002	84.00	5.00	2.00	3.00	5.00			15.00	69.00
0562	995.1070.385	000003	1,244.00	77.00	31.00	47.00	74.00	2.00		231.00	1,013.00
0562	995.1070.386	000003	3,133.00	195.00	77.00	118.00	186.00	4.00		580.00	2,553.00
FLO GAS-CONSTRUCTION TOTAL			5,295.00	328.00	130.00	199.00	314.00	7.00	B	978.00	4,317.00
DIVISION TOTAL			125,139.00	8,407.00	1,357.00	2,077.00	3,270.00	68.00		15,179.00	109,960.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0642	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		805.00	57.00						57.00	748.00
0660	946.4160.33		935.00	66.00						66.00	869.00
0660	946.4160.351		869.00	62.00						62.00	807.00
0660	946.4160.391		609.00	43.00						43.00	566.00
0660	946.4160.52		915.00	65.00						65.00	850.00
0660	946.4160.6		271.00	19.00						19.00	252.00
0660	996.1080.385		267.00	19.00						19.00	248.00
0660	996.4010.8031		6,865.00	488.00						488.00	6,377.00
0660	996.4010.8032		85.00	6.00						6.00	79.00
0660	996.4010.8033		2,244.00	159.00						159.00	2,085.00
0660	996.4010.8035		133.00	9.00						9.00	124.00
0660	996.4010.870		567.00	40.00						40.00	527.00
0660	996.4010.874		153.00	11.00						11.00	142.00
0660	996.4010.878		1,051.00	75.00						75.00	976.00
0660	996.4010.8791		1,517.00	108.00						108.00	1,409.00
0660	996.4010.8792		304.00	22.00						22.00	282.00
0660	996.4010.8793		1,023.00	73.00						73.00	950.00
0660	996.4010.8802		551.00	39.00						39.00	512.00
0660	996.4010.901		884.00	63.00						63.00	821.00
0660	996.4010.902		561.00	40.00						40.00	521.00
0660	996.4010.903		2,689.00	191.00						191.00	2,498.00
0660	996.4010.911		884.00	63.00						63.00	821.00
0660	996.4010.912		2,145.00	152.00						152.00	1,993.00
0660	996.4010.916		394.00	28.00						28.00	366.00
0660	996.4020.8432		9.00	1.00						1.00	8.00
0660	996.4020.8439		84.00	6.00						6.00	78.00
0660	996.4020.885		284.00	20.00						20.00	264.00
0660	996.4020.886		23.00	2.00						2.00	21.00
0660	996.4020.887		68.00	5.00						5.00	63.00
0660	996.4020.896		1,544.00	110.00						110.00	1,434.00
0660	996.4020.898		277.00	20.00						20.00	257.00
FLO GAS-GENERAL TOTAL			29,010.00	2,062.00	1,730.00	1,245.00	1,959.00	40.00	(A)	2,062.00	26,948.00
0662	996.1070.382	000003	435.00	26.00	22.00	16.00	25.00	1.00		90.00	345.00
0662	996.1070.382	000004	81.00	5.00	4.00	3.00	5.00			17.00	64.00
0662	996.1070.385	000003	2,640.00	160.00	134.00	97.00	152.00	3.00		546.00	2,094.00
0662	996.1070.386	000003	12.00	1.00	1.00		1.00			3.00	9.00
FLO GAS-CONSTRUCTION TOTAL			3,168.00	192.00	161.00	116.00	183.00	4.00	(B)	656.00	2,512.00
DIVISION TOTAL			32,178.00	2,254.00	161.00	116.00	183.00	4.00		2,718.00	29,460.00

END OF REPORT

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Interrogatory No. 135

Num	mpa	l	visi	Accou	Acco	YEARMO	Amount		INSURANCE	
9	001	1	4	4010	9252	200612.	(922.00)			
9	001	1	5	4010	9252	200612.	(1,227.00)			
9	001	2	1	4010	9252	200612.	(6,005.00)			
9	001	2	3	4010	9252	200612.	(1,631.00)			
9	001	1	4	4010	9252	200612.	922.00			
9	001	1	5	4010	9252	200612.	1,227.00			
9	001	2	1	4010	9252	200612.	6,005.00			
9	001	2	3	4010	9252	200612.	1,631.00			
9	001	1	4	4010	9252	200612.	(922.00)			
9	001	1	5	4010	9252	200612.	(1,227.00)			
9	001	2	1	4010	9252	200612.	(6,005.00)			
9	001	2	3	4010	9252	200612.	(1,631.00)		(9,785)	
9	009	9	1	4010	9252	200612.	3,985.00			
9	009	9	3	4010	9252	200612.	1,951.00			
9	009	9	5	4010	9252	200612.	1,962.00			
9	009	9	6	4010	9252	200612.	1,730.00			
9	009	9	1	4010	9252	200612.	(3,985.00)			
9	009	9	3	4010	9252	200612.	(1,951.00)			
9	009	9	5	4010	9252	200612.	(1,962.00)			
9	009	9	6	4010	9252	200612.	(1,730.00)			
9	009	9	1	4010	9252	200612.	3,985.00			
9	009	9	3	4010	9252	200612.	1,951.00			
9	009	9	5	4010	9252	200612.	1,962.00			
9	009	9	6	4010	9252	200612.	1,730.00	9,628.00		
				1840	9252	200612.			(10,449)	Diff. (821) Flo-Gas Consi
PER DETAIL AUDIT RESPONSE -INSURANCE									(20,234)	

Numbmpa l/is	Accou	Acco	YEARMO	Amount		PENSION	
9 0011 4	4010	9261	200612.	(2,196.00)			
9 0011 4	4010	9261	200612.	2,196.00			
9 0011 4	4010	9261	200612.	(2,196.00)			
9 0011 5	4010	9261	200612.	(1,878.00)			
9 0011 5	4010	9261	200612.	1,878.00			
9 0011 5	4010	9261	200612.	(1,878.00)			
9 0012 1	4010	9261	200612.	(10,244.00)			
9 0012 1	4010	9261	200612.	10,244.00			
9 0012 1	4010	9261	200612.	(10,244.00)			
9 0012 3	4010	9261	200612.	(2,312.00)			
9 0012 3	4010	9261	200612.	2,312.00			
9 0012 3	4010	9261	200612.	(2,312.00)		(16,630)	
9 0099 1	4010	9261	200612.	6,794.00			
9 0099 1	4010	9261	200612.	(6,794.00)			
9 0099 1	4010	9261	200612.	6,794.00			
9 0099 3	4010	9261	200612.	2,766.00			
9 0099 3	4010	9261	200612.	(2,766.00)			
9 0099 3	4010	9261	200612.	2,766.00			
9 0099 5	4010	9261	200612.	3,001.00			
9 0099 5	4010	9261	200612.	(3,001.00)			
9 0099 5	4010	9261	200612.	3,001.00			
9 0099 6	4010	9261	200612.	1,245.00			
9 0099 6	4010	9261	200612.	(1,245.00)			
9 0099 6	4010	9261	200612.	1,245.00	13,806		
	1840	9261	200612.			(14,998)	Diff. (1,192) Flo-Gas Cons
PER DETAIL AUDIT RESPONSE -PENSION						(31,628)	

Numtmpa	l/is	Accot	Acco	YEARMO	Amount		GROUP INS	
9	0011	4	4010	9262	200612.	(3,455.00)		
9	0011	4	4010	9262	200612.	3,455.00		
9	0011	4	4010	9262	200612.	(3,455.00)		
9	0011	5	4010	9262	200612.	(2,956.00)		
9	0011	5	4010	9262	200612.	2,956.00		
9	0011	5	4010	9262	200612.	(2,956.00)		
9	0012	1	4010	9262	200612.	(16,125.00)		
9	0012	1	4010	9262	200612.	16,125.00		
9	0012	1	4010	9262	200612.	(16,125.00)		
9	0012	3	4010	9262	200612.	(3,637.00)		
9	0012	3	4010	9262	200612.	3,637.00		
9	0012	3	4010	9262	200612.	(3,637.00)	(26,173)	
9	0099	1	4010	9262	200612.	10,691.00		
9	0099	1	4010	9262	200612.	(10,691.00)		
9	0099	1	4010	9262	200612.	10,691.00		
9	0099	3	4010	9262	200612.	4,352.00		
9	0099	3	4010	9262	200612.	(4,352.00)		
9	0099	3	4010	9262	200612.	4,352.00		
9	0099	5	4010	9262	200612.	4,722.00		
9	0099	5	4010	9262	200612.	(4,722.00)		
9	0099	5	4010	9262	200612.	4,722.00		
9	0099	6	4010	9262	200612.	1,959.00		
9	0099	6	4010	9262	200612.	(1,959.00)		
9	0099	6	4010	9262	200612.	1,959.00	21,724	
			1840	9262	200612.		(23,599)	Diff. (1,875) Flo-Gas Const
PER DETAIL AUDIT RESPONSE -GROUP INS							(49,772)	

Num	Impa	l/is	Accoun	Accor	YEARMO	Amount		401K	
9	0011	4	4010	9264	200612.	(67.00)			
9	0011	4	4010	9264	200612.	67.00			
9	0011	4	4010	9264	200612.	(67.00)			
9	0011	5	4010	9264	200612.	(61.00)			
9	0011	5	4010	9264	200612.	61.00			
9	0011	5	4010	9264	200612.	(61.00)			
9	0012	1	4010	9264	200612.	(330.00)			
9	0012	1	4010	9264	200612.	330.00			
9	0012	1	4010	9264	200612.	(330.00)			
9	0012	3	4010	9264	200612.	(71.00)			
9	0012	3	4010	9264	200612.	71.00			
9	0012	3	4010	9264	200612.	(71.00)		(529)	
9	0099	1	4010	9264	200612.	221.00			
9	0099	1	4010	9264	200612.	(221.00)			
9	0099	1	4010	9264	200612.	221.00			
9	0099	3	4010	9264	200612.	90.00			
9	0099	3	4010	9264	200612.	(90.00)			
9	0099	3	4010	9264	200612.	90.00			
9	0099	5	4010	9264	200612.	97.00			
9	0099	5	4010	9264	200612.	(97.00)			
9	0099	5	4010	9264	200612.	97.00			
9	0099	6	4010	9264	200612.	40.00			
9	0099	6	4010	9264	200612.	(40.00)			
9	0099	6	4010	9264	200612.	40.00	448		
			1840	9264	200612.			(486)	Diff. (38) Flo-Gas Const
PER DETAIL AUDIT RESPONSE -401K								(1,015)	

GL Detail of JE9

INSURANCE 12/06 0.*

Σ(A)
3,985.00+
1,951.00+
0.00+
1,962.00+
1,730.00+
Flo-Gas 9,628.00*

9,628.00+
Clearing Acct 1840 10,449.00-
-FLO-GAS CONST. 821.00* (B)

Σ(C)
6,005.00+
1,631.00+
1,227.00+
922.00+
Regulated JE9 9,785.00*

2/05/2008 11:22:33 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . . : 009.9.1.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	82,847.95	Posted activity .	8,928.40
End balance . . . :	91,776.35	Unposted activity	.00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		4,943.40
45330	12/20/2006	9	JE		3,985.00
45515	1/23/2007	9	JE		3,985.00-
45516	1/23/2007	9	JE		3,985.00

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Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

Exhibit 135.5
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

991..9252

(A)

Journals

Select journal to display account transactions.

Account . : 009.9.3.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . :	27,554.84	Posted activity .	3,516.41
End balance . . . . :	31,071.25	Unposted activity	.00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		1,565.41
45330	12/20/2006	9	JE		1,951.00
45515	1/23/2007	9	JE		1,951.00-
45516	1/23/2007	9	JE		1,951.00

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

993.925

(A)

2/05/2008 11:22:30 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . . : 009.9.4.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : .00 Posted activity . .00
End balance . . . : .00 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount

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F1=Function keys F3=Exit F5=Fold/unfold F24=More keys
0 items to display

994.925

(A)

2/05/2008 11:22:38 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.5 4010.9252 GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 19,842.87 Posted activity . 3,033.07

End balance . . . . : 22,875.94 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		1,071.07
45330	12/20/2006	9	JE		1,962.00
45515	1/23/2007	9	JE		1,962.00-
45516	1/23/2007	9	JE		1,962.00

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

995.925

(A)

2/05/2008 11:22:40 Interactive Trial Balance GLGITB GLBITB

Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9252 GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 20,123.58 Posted activity . 2,389.12

End balance . . . . : 22,512.70 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		659.12
45330	12/20/2006	9	JE		1,730.00
45515	1/23/2007	9	JE		1,730.00-
45516	1/23/2007	9	JE		1,730.00

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Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

996.9252

(A)

2/05/2008 11:22:04 Interactive Trial Balance GLGITB GLBITB

Journals

lect journal to display account transactions.

count . : 001.0.0.1840.9252 GENERAL LIABILITY

riod . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

art balance . . : .00 Posted activity . .00

d alance . . . : .00 Unposted activity .00

urnal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		46,685.69
45330	12/20/2006	9	JE		10,449.00-
45478	1/18/2007	13	JE		36,236.69-
45515	1/23/2007	9	JE		10,449.00
45516	1/23/2007	9	JE		10,449.00-

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Bottom

=Function keys F3=Exit F5=Fold/unfold F24=More keys

Clearing
1840...925

(B)

2/05/2008 11:22:20 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	347,166.70	Posted activity .	12,550.15
End balance . . . :	359,716.85	Unposted activity	.00

Journal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		13,984.08-
45281	1/11/2007	19	JE		17,319.83
45330	12/20/2006	9	JE		6,005.00-
45478	1/18/2007	13	JE		15,219.40
45515	1/23/2007	9	JE		6,005.00
45516	1/23/2007	9	JE		6,005.00-

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Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

121..9252

(C)

2/05/2008 11:22:18 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . . . . . : 001.1.5.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . . : 154,366.82 Posted activity . 6,946.80
End balance . . . . : 161,313.62 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		5,402.94-
45281	1/11/2007	19	JE		6,691.75
45330	12/20/2006	9	JE		1,227.00-
45478	1/18/2007	13	JE		6,884.99
45515	1/23/2007	9	JE		1,227.00
45516	1/23/2007	9	JE		1,227.00-

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

115.. 9252

(C)

2/05/2008 11:22:22 Interactive Trial Balance GLGITB GLDITB
Journals

lect journal to display account transactions.

count . . : 001.2.3.4010.9252 GENERAL LIABILITY
riod . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
art balance . . : 176,873.99 Posted activity . 6,921.85
d balance . . . : 183,795.84 Unposted activity .00

urnal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		6,992.04-
45281	1/11/2007	19	JE		8,659.92
45330	12/20/2006	9	JE		1,631.00-
45478	1/18/2007	13	JE		6,884.97
45515	1/23/2007	9	JE		1,631.00
45516	1/23/2007	9	JE		1,631.00-

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Bottom

=Function keys F3=Exit F5=Fold/unfold F24=More keys

123..925

(C)

2/05/2008 11:22:14 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . . . 001.1.4.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . . : 162,402.30 Posted activity . 7,614.14
End balance . . . . : 170,016.44 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		5,402.94-
45281	1/11/2007	19	JE		6,691.75
45330	12/20/2006	9	JE		922.00-
45478	1/18/2007	13	JE		7,247.33
45515	1/23/2007	9	JE		922.00
45516	1/23/2007	9	JE		922.00-

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F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

114..925
(C)

2/06/2008 10:08:02 Interactive Trial Balance GLGI1B GLDI1B

Journals

Select journal to display account transactions.

Account . : 009.9.1.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 104,335.00 Posted activity . 17,042.00

F ' balance . . . : 121,377.00 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		6,794.00
_	45515	1/23/2007	9	JE		6,794.00-
_	45516	1/23/2007	9	JE		6,794.00
_	46317	3/20/2007	5.49	JE		37,195.00
_	46318	3/20/2007	5.50	JE		26,947.00-
_						

F2=Function keys F3=Exit F5=Fold/unfold F24=More ke

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Exhibit 135.6
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Pension 9261

JE 9

Σ(A)

Flo Gas

(B)

Flo Gas Corp

Σ(C)

Neg

(A)

2/06/2008 10:08:11 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.3.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	39,228.00	Posted activity .	7,036.00
F balance . . . :	46,264.00	Unposted activity	.00

O.	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,766.00
_	45515	1/23/2007	9	JE		2,766.00-
_	45516	1/23/2007	9	JE		2,766.00
_	46317	3/20/2007	5.49	JE		15,498.00
_	46318	3/20/2007	5.50	JE		11,228.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

A

2/06/2008 10:08:15 Interactive Trial Balance GLGITB GLB11B

Journals

Select journal to display account transactions.

Account . : 009.9.5.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 34,050.00 Posted activity . 5,563.00

F balance . . . : 39,613.00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		3,001.00
_	45515	1/23/2007	9	JE		3,001.00-
_	45516	1/23/2007	9	JE		3,001.00
_	46317	3/20/2007	5.49	JE		9,299.00
_	46318	3/20/2007	5.50	JE		6,737.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

A

2/06/2008 10:08:17 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9261 EMPL PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 21,201.00 Posted activity . 2,953.00

E ` balance . . . : 24,154.00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		1,245.00
_	45515	1/23/2007	9	JE		1,245.00-
_	45516	1/23/2007	9	JE		1,245.00
_	46317	3/20/2007	5.49	JE		6,198.00
_	46318	3/20/2007	5.50	JE		4,490.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:07:26 Interactive Trial Balance GLGITB GLGITB

Journals

Select journal to display account transactions.

Account . : 001.0.0.1840.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : .00 Posted activity . .00

F balance . . . : .00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		14,998.00-
_	45378	1/16/2007	6	JE		97,785.34
_	45462	1/18/2007	13	JE		82,787.34-
_	45515	1/23/2007	9	JE		14,998.00
_	45516	1/23/2007	9	JE		14,998.00-

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

R

2/06/2008 10:07:41 Interactive Trial Balance GLGITB GLBITB

Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 414,808.04 Posted activity . 55,218.42

F balance . . . : 470,026.46 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
	45330	12/20/2006	9	JE		10,244.00-
	45462	1/18/2007	13	JE		36,426.42
	45515	1/23/2007	9	JE		10,244.00
	45516	1/23/2007	9	JE		10,244.00-
	46317	3/20/2007	5.49	JE		105,385.00
	46318	3/20/2007	5.50	JE		76,349.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(L)

Journals

Select journal to display account transactions.

Account . : 001.2.3.4010.9261 EMPLOYEE PENSIONS
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 223,749.21 Posted activity . 29,591.34
E balance . . . : 253,340.55 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,312.00-
_	45462	1/18/2007	13	JE		17,385.34
_	45515	1/23/2007	9	JE		2,312.00
_	45516	1/23/2007	9	JE		2,312.00-
_	46317	3/20/2007	5.49	JE		52,692.00
_	46318	3/20/2007	5.50	JE		38,174.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:07:36 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . : 001.1.4.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	174,682.03	Posted activity .	22,979.84
F balance . . . :	197,661.87	Unposted activity	.00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,196.00-
_	45462	1/18/2007	13	JE		14,073.84
_	45515	1/23/2007	9	JE		2,196.00
_	45516	1/23/2007	9	JE		2,196.00-
_	46317	3/20/2007	5.49	JE		40,294.00
_	46318	3/20/2007	5.50	JE		29,192.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)

2/06/2008 10:07:39 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 001.1.5.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 186,173.00 Posted activity . 24,979.74

F ' balance . . . : 211,152.74 Unposted activity .00

Cr	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		1,878.00-
_	45462	1/18/2007	13	JE		14,901.74
_	45515	1/23/2007	9	JE		1,878.00
_	45516	1/23/2007	9	JE		1,878.00-
_	46317	3/20/2007	5.49	JE		43,394.00
_	46318	3/20/2007	5.50	JE		31,438.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:08:30 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 009.9.1.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 112,662.41 Posted activity . 14,025.77
F balance . . . : 126,688.18 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45230	1/10/2007	PLSUMMARY	PL		595.75
_	45330	12/20/2006	9	JE		10,691.00
_	45473	1/18/2007	13	JE		2,739.02
_	45515	1/23/2007	9	JE		10,691.00-
_	45516	1/23/2007	9	JE		10,691.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Medical 9262

JE 9

991.9262

(A)

Journals

Select journal to display account transactions.

Account . : 009.9.3.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 40,144.15 Posted activity . 5,587.81
F ' balance . . . : 45,731.96 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45230	1/10/2007	PLSUMMARY	PL		100.06
_	45303	1/12/2007	PLSUMMARY	PL		21.79
_	45303	1/12/2007	PLSUMMARY	PL		27.30-
_	45330	12/20/2006	9	JE		4,352.00
_	45473	1/18/2007	13	JE		1,141.26
_	45515	1/23/2007	9	JE		4,352.00-
_	45516	1/23/2007	9	JE		4,352.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

993.9262

(A)

2/06/2008 10:08:35 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.4.4010.9262 EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : .00 Posted activity . .00

F balance . . . : .00 Unposted activity .00

O Journal Date Reference Source N/A Amount

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

No items to display

Journals

Select journal to display account transactions.

Account . : 009.9.5.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 37,054.18 Posted activity . 5,406.75
F ' balance . . . : 42,460.93 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		4,722.00
_	45473	1/18/2007	13	JE		684.75
_	45515	1/23/2007	9	JE		4,722.00-
_	45516	1/23/2007	9	JE		4,722.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

995 . 9262

2/06/2008 10:08:39 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9262 EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 23,254.53 Posted activity . 2,415.53

F balance . . . : 25,670.06 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		1,959.00
_	45473	1/18/2007	13	JE		456.53
_	45515	1/23/2007	9	JE		1,959.00-
_	45516	1/23/2007	9	JE		1,959.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

926 926

(A)

2/06/2008 10:08:47 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 001.0.0.1840.9262 EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : .00 Posted activity . .00

F ³ balance . . . : .00 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		828.90
_	45281	1/11/2007	19	JE		148,618.32
_	45330	12/20/2006	9	JE		23,599.00-
_	45463	1/18/2007	13	JE		125,848.22-
_	45515	1/23/2007	9	JE		23,599.00
_	45516	1/23/2007	9	JE		23,599.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

1840.9262

(B)

Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 469,695.44 Posted activity . 49,957.49
F ' balance . . . : 519,652.93 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		2,948.70
_	45330	12/20/2006	9	JE		16,125.00-
_	45463	1/18/2007	13	JE		55,373.21
_	45473	1/18/2007	13	JE		7,760.58
_	45515	1/23/2007	9	JE		16,125.00
_	45516	1/23/2007	9	JE		16,125.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

C

2/06/2008 10:09:05 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 001.2.3.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 247,229.68 Posted activity . 26,986.67
I balance . . . : 274,216.35 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		488.55
_	45301	1/12/2007	PLSUMMARY	PL		159.79
_	45301	1/12/2007	PLSUMMARY	PL		333.08-
_	45330	12/20/2006	9	JE		3,637.00-
_	45463	1/18/2007	13	JE		26,428.12
_	45473	1/18/2007	13	JE		3,880.29
_	45515	1/23/2007	9	JE		3,637.00
_	45516	1/23/2007	9	JE		3,637.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:09:00 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 001.1.4.4010.9262 EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 192,571.00 Posted activity . 20,987.10

E balance . . . . : 213,558.10 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		80.63
_	45330	12/20/2006	9	JE		3,455.00-
_	45463	1/18/2007	13	JE		21,394.19
_	45473	1/18/2007	13	JE		2,967.28
_	45515	1/23/2007	9	JE		3,455.00
_	45516	1/23/2007	9	JE		3,455.00-

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Exhibit KLW-3 (Page 54 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(c)

2/06/2008 10:09:02 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.5.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 201,883.11 Posted activity . 22,892.23
E balance . . . : 224,775.34 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,956.00-
_	45463	1/18/2007	13	JE		22,652.70
_	45473	1/18/2007	13	JE		3,195.53
_	45515	1/23/2007	9	JE		2,956.00
_	45516	1/23/2007	9	JE		2,956.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)

2/06/2008 10:10:23 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 009.9.1.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 1,470.69 Posted activity . 221.00
1 balance . . . : 1,691.69 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		221.00
_	45515	1/23/2007	9	JE		221.00-
_	45516	1/23/2007	9	JE		221.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

401 K 9264

JE9

E(A)

Flo Gas

E(B)

E(C)

Pay

900.9264

(A)

2/06/2008 10:10:26 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 009.9.3.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 510.12 Posted activity . 90.00
l balance . . . : 600.12 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		90.00
_	45515	1/23/2007	9	JE		90.00-
_	45516	1/23/2007	9	JE		90.00

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Exhibit KLW-3 (Page 57 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:10:28 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 009.9.5.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 609.66 Posted activity . 97.00
I balance . . . : 706.66 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		97.00
_	45515	1/23/2007	9	JE		97.00-
_	45516	1/23/2007	9	JE		97.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:10:38 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 254.56 Posted activity . 40.00
1 balance . . . : 294.56 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		40.00
_	45515	1/23/2007	9	JE		40.00-
_	45516	1/23/2007	9	JE		40.00

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Exhibit KLW-3 (Page 59 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:09:53 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.0.0.1840.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : .00 Posted activity . .00
E balance . . . : .00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		486.00-
_	45378	1/16/2007	6	JE		3,130.81
_	45479	1/18/2007	13	JE		2,644.81-
_	45515	1/23/2007	9	JE		486.00
_	45516	1/23/2007	9	JE		486.00-

Docket No. 070304-EI
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

1840. 9264

(B)

2/06/2008 10:10:10 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 5,821.40 Posted activity . 833.71
I balance . . . : 6,655.11 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		330.00-
_	45479	1/18/2007	13	JE		1,163.71
_	45515	1/23/2007	9	JE		330.00
_	45516	1/23/2007	9	JE		330.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

121.9264
(c)

2/06/2008 10:10:12 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 001.2.3.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 3,088.93 Posted activity . 484.41
I balance . . . : 3,573.34 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		71.00-
_	45479	1/18/2007	13	JE		555.41
_	45515	1/23/2007	9	JE		71.00
_	45516	1/23/2007	9	JE		71.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

123.9264
(C)

2/06/2008 10:10:06 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.4.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 2,435.05 Posted activity . 382.61
E balance . . . : 2,817.66 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		67.00-
_	45479	1/18/2007	13	JE		449.61
_	45515	1/23/2007	9	JE		67.00
_	45516	1/23/2007	9	JE		67.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

114 9264

2/06/2008 10:10:08 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.5.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 2,530.62 Posted activity . 415.08
E balance . . . : 2,945.70 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		61.00-
_	45479	1/18/2007	13	JE		476.08
_	45515	1/23/2007	9	JE		61.00
_	45516	1/23/2007	9	JE		61.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

115.9264

EXAMPLE OF BENEFIT ALLOCATION THEORY

Benefit XYZ	$	100,000.00
Total Payroll before benefits	$	5,000,000.00
Benefit rate		2.00%

Payroll JE Example :

Account Number	Payroll $ before Benefits	Nonregulated and Capital Benefits allocated on Payroll journal entry 2%	Regulated noncapital Benefits charged directly to expenses	Total Benefits
114.4010.9201	**$ 1,250,000.00**		$ 25,000.00	
114.4010.8802	**$ 250,000.00**		$ 5,000.00	
114.4010.903	**$ 250,000.00**		$ 5,000.00	
114.1070.391	**$ 250,000.00**	**$ 5,000.00**		
991.4010.9201	**$ 2,000,000.00**	**$ 40,000.00**		
991.1070.391	**$ 1,000,000.00**	**$ 20,000.00**		
TOTAL	**$ 5,000,000.00**	**$ 65,000.00**	$ 35,000.00	$ 100,000.00

MEMO:

	Payroll $	%	Benefits $	%
Nonregulated and Capital	$ 3,250,000.00	65.00%	$ 65,000.00	65.00%
Regulated noncapital	$ 1,750,000.00	35.00%	$ 35,000.00	35.00%
Total	$ 5,000,000.00	100.00%	$ 100,000.00	100.00%

Exhibit 135.7
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin
Docket No. 070304-EI
Exhibit KLW-3 (Page 65 of 71)
Interrogatory No. 135

AUDIT FINDING NO. 4

SUBJECT: Payroll Overhead

AUDIT ANALYSIS: We reviewed and traced payroll overhead rates to a detailed company schedule, by employee, of payroll overhead added to base pay. We determined that the only charge allocated to the gas salaries was unproductive time. Electric conservation payroll included FUTA, SUTA, and FICA taxes, an allocation of pension, group insurance and workmen's compensation insurance. Gas payroll did not include these items because of a computer programming error. Therefore, $67,968 was not allocated to gas conservation expenses. Interest expense should be decreased by $1,875. The following page shows the utility calculation of the amount of the error and the next page shows the calculation of the interest expense.

EFFECT ON THE GENERAL LEDGER: The following entry should be made to the general ledger:

ACCOUNT		DEBIT	CREDIT
121.2530.61	DEFERRED CREDIT OVERRECOVERY	67,968.00	
	TAXES AND BENEFITS NON-CONSERVATION		67,968.00
121.2530.61	DEFERRED CREDIT OVERRECOVERY	1,875.00	
	INTEREST EXPENSE		1,875.00

EFFECT ON THE FILING: Conservation expenses should be increased by $67,968 and interest expense decreased by $1,875. The over-recovery should be reduced by $69,843.

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) **M** ACCT YEAR **2007** PERIOD **6**

JOURNAL NUMBER 47510

COMPANY **001** BATCH NO. 30934

REFERENCE **9 Y** SOURCE **JE**

DESCRIPTION: **Payroll Tax 2006 Adjustments** AUTO ACCRUAL? **0**

JE DESCRIPTION: **9 Y**

SUPPLEMENT **2007 6**

Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.4010.907	7,993.00		Jan 2006-Dec 2006 Gas Conservation Payroll Tax Adjustments	071450
121.4010.908	291.00			~~070650~~ 007650
121.4010.908	8,417.00			070150
121.4010.908	2,719.00			070250
121.4010.908	286.00			070350
121.4010.908	653.00			070450
121.4010.908	769.00			070550
121.4010.908	4,655.00			070650
121.4010.908	84.00			070750
121.4010.908	1,207.00			071050
121.4010.908	10,059.00			071450
121.4010.909	23.00			670251
121.4010.909	13.00			670551
121.4010.909	20.00			670651
121.4010.910	2,301.00			071450
121.4010.910	327.00			071455
121.4080.5		555.00	FUTA ADJ	
121.4080.6		895.00	SUTA ADJ	
121.4080.7		10,450.00	FICA ADJ	
121.4010.9261		10,335.00	PENSION ADJ	
PAGE TOTALS	39,817.00	22,235.00		
J.E. TOTALS	SEE PAGE 3	SEE PAGE 3		

COPY

PAGE 1 OF 3

	INITIALS	DATE
PREPARED BY	CDY	6/22/2007
APPROVED BY		7/9/07
ENTERED BY		7/9/07
CHECKED BY		7/10/07
POSTED BY	AW	7/10/07

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2007 PERIOD 6

JOURNAL NUMBER

COMPANY 001 BATCH NO.

REFERENCE 9 Y SOURCE JE

DESCRIPTION: Payroll Tax 2007 Adjustments AUTO ACCRUAL? 0

JE DESCRIPTION: JE# 9 Y

SUPPLEMENT YR / PD 2007 6

Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.4010.9262		13,037.00	PENSION ADJ	
121.4010.9252		4,545.00	W. COMP ADJ	
123.4010.907	1,998.00		Jan 2006-Dec 2006 Gas Conservation Payroll Tax Adjustments	071050
123.4010.907	2,250.00			071450
123.4010.908	1,826.00			070150
123.4010.908	1,384.00			070250
123.4010.908	980.00			070350
123.4010.908	128.00			070450
123.4010.908	344.00			070550
123.4010.908	1,377.00			070650
123.4010.908	656.00			070750
123.4010.908	914.00			071050
123.4010.908	115.00			071350
123.4010.908	16,133.00			071450
123.4010.909	20.00			670251
123.4010.909	13.00			670551
123.4010.909	13.00			670651
123.4080.5		351.00	FUTA ADJ	
123.4080.6		565.00	SUTA ADJ	
123.4080.7		7,496.00	FICA ADJ	
PAGE TOTALS	28,151.00	25,994.00		
J.E. TOTALS	SEE PAGE 3	SEE PAGE 3		

COPY

PAGE 2 OF 3

	INITIALS	DATE
PREPARED BY	CDY	6/22/2007
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2007 PERIOD 6

JOURNAL NUMBER

COMPANY 001 BATCH NO.

REFERENCE 9 Y SOURCE JE

DESCRIPTION: Payroll Tax 2007 Adjustments AUTO ACCRUAL? 0

JE DESCRIPTION: JE# 9 Y

SUPPLEMENT YR / PD 2007 6

Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
123.4010.9261		7,147.00	PENSION ADJ	
123.4010.9262		9,327.00	INS ADJ	
123.4010.9252		3,265.00	W. COMP ADJ	

COPY

					INITIALS	DATE
PAGE	PAGE TOTALS	0.00	19,739.00	PREPARED BY	CDY	6/22/2007
3 OF 3				APPROVED BY		
	J.E. TOTALS	67,968.00	67,968.00	ENTERED BY		
				CHECKED BY		
				POSTED BY		

By Acct JE SUMMARY

GL#	AMOUNT1	OH %	OH AMOUNT	
121.4010.907.071450 Total	27,421.26	29.15%	7,993.00	
121.4010.908.007650 Total	999.36	29.15%	291.00	
121.4010.908.070150 Total	28,874.63	29.15%	8,417.00	
121.4010.908.070250 Total	9,327.28	29.15%	2,719.00	
121.4010.908.070350 Total	980.09	29.15%	286.00	
121.4010.908.070450 Total	2,240.62	29.15%	653.00	
121.4010.908.070550 Total	2,638.22	29.15%	769.00	
121.4010.908.070650 Total	15,969.68	29.15%	4,655.00	
121.4010.908.070750 Total	289.12	29.15%	84.00	
121.4010.908.071050 Total	4,141.14	29.15%	1,207.00	
121.4010.908.071450 Total	34,510.62	29.15%	10,059.00	
121.4010.909.670251 Total	80.25	29.15%	23.00	
121.4010.909.670551 Total	46.15	29.15%	13.00	
121.4010.909.670651 Total	68.19	29.15%	20.00	
121.4010.910.071450 Total	7,892.83	29.15%	2,301.00	
121.4010.910.071455 Total	1,123.82	29.15%	327.00	39,817.00
123.4010.907.071050 Total	6,955.35	28.73%	1,998.00	
123.4010.907.071450 Total	7,832.12	28.73%	2,250.00	
123.4010.908.070150 Total	6,356.03	28.73%	1,826.00	
123.4010.908.070250 Total	4,816.27	28.73%	1,384.00	
123.4010.908.070350 Total	3,409.53	28.73%	980.00	
123.4010.908.070450 Total	446.92	28.73%	128.00	
123.4010.908.070550 Total	1,198.69	28.73%	344.00	
123.4010.908.070650 Total	4,793.45	28.73%	1,377.00	
123.4010.908.070750 Total	2,284.61	28.73%	656.00	
123.4010.908.071050 Total	3,181.21	28.73%	914.00	
123.4010.908.071350 Total	401.94	28.73%	115.00	
123.4010.908.071450 Total	56,151.36	28.73%	16,133.00	
123.4010.909.670251 Total	70.26	28.73%	20.00	
123.4010.909.670551 Total	46.15	28.73%	13.00	
123.4010.909.670651 Total	46.15	28.73%	13.00	28,151.00
Grand Total	234,593.30			67,968.00

Copy

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF PALM BEACH)

I hereby certify that on this 6th day of February, 2008, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Cheryl Martin, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 135 from STAFF'S ELEVENTH SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY (NOS. 135) in Docket Nos. 070300-EI and 070304-EI, and that the responses are true and correct based on his/her personal knowledge.

Cheryl Martin

Cheryl Martin

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 6th day of February, 2008.

Dina Bellechases
Notary Public
State of Florida, at Large

DINA BELLECHASES
MY COMMISSION # DD 730183
EXPIRES: December 13, 2011
Bonded Thru Notary Public Underwriters

My Commission Expires:
December 13, 2011

Return on Equity
Comparison of Recently Requested and Approved Return on Equity Rates

	Utility Type	Service Area	Customers Electric	Customers Gas	Docket #	Date Filed or Announced	Requested ROE	Allowed ROE
Duke Energy Carolinas	Electric	North Carolina	3,900,000	500,000		11/29/2007	12.50%	11.00%
Bangor Hydro	Elec Dist	Maine	192,000		2006-661	1/16/2007	11.25%	
Idaho Power	Electric	Idaho, Oregon	471,779		IPC-E-07-08	6/6/2007	11.50%	
PacifiCorp	Electric	Wyoming			20000-277-ER-7	6/29/2007	10.75%	
Sierra Pacific Power	Electric	Nevada	1,036,771	129,000		12/3/2007	11.50%	
Georgia Power	Electric	Georgia	***	***	25060	12/18/2007	12.50%	11.25%
						Average	11.67%	11.13%
FPU ROE Requested		Florida	31,000	52,000			11.50%	

Source: The C Three Group (Except for F PU & Bangor Hydro customer data and Docket References)

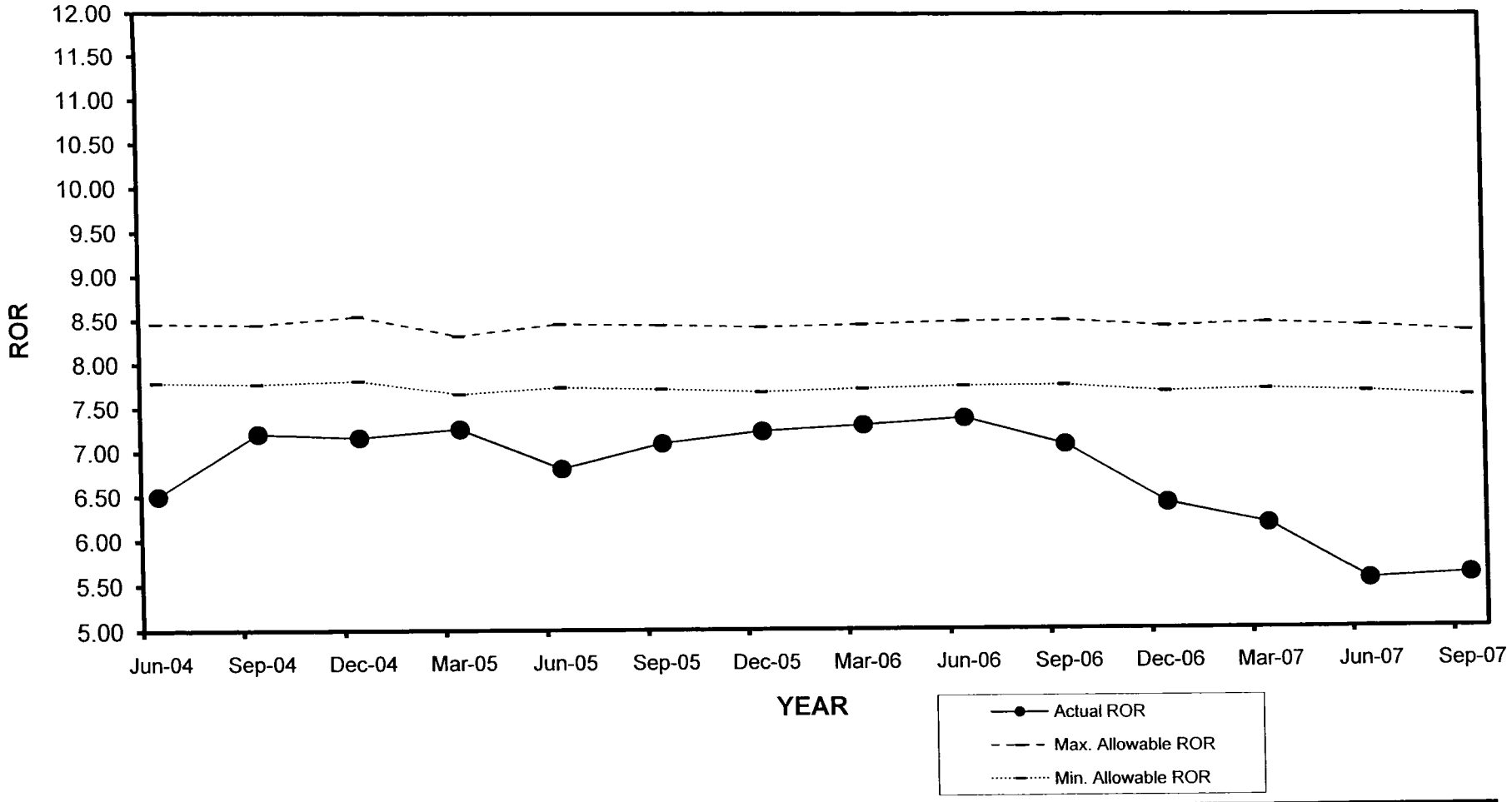
*** Southern Co w subsidiaries (Georgia Power, Alabama Power, Gulf Power, M ississippi Power) 4,200,000 customers.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 55
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox (DCK-1)
DATE 02/27/08 - 02/29/08

Exhibit DC-1
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 56
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox - (DCR-2)
DATE 02/27/08 - 02/29/08

Consolidated Electric - Earnings Surveillance Report



Actual ROR as of	September 30, 2007
Actual ROR	5.61
Allowable ROR - High	8.40
Allowable ROR - Low	7.66

12717

Exhibit DC-2
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

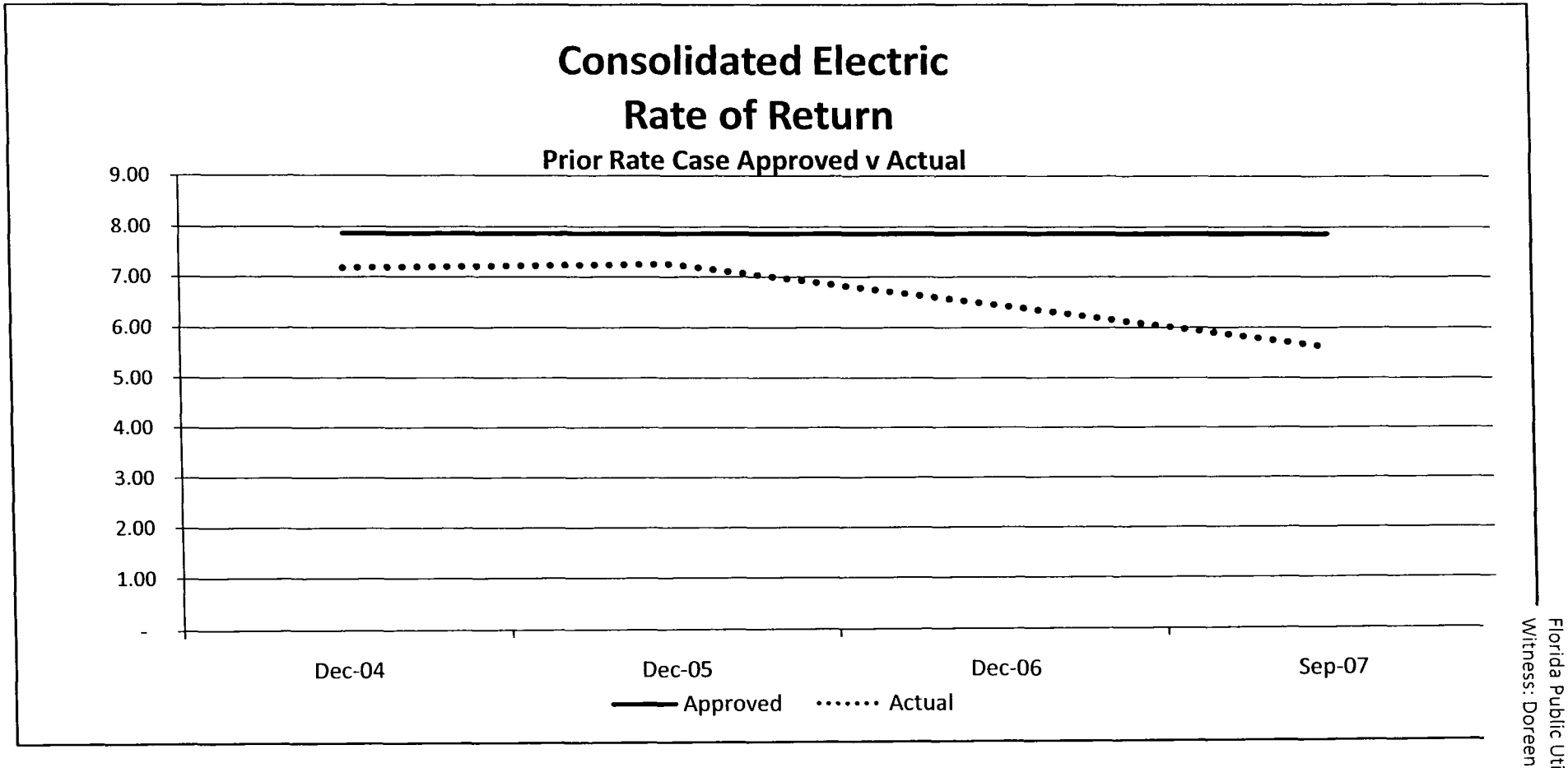


Exhibit DC-3
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 57
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox (DMK-3)
DATE 12/27/07 - 12/29/07

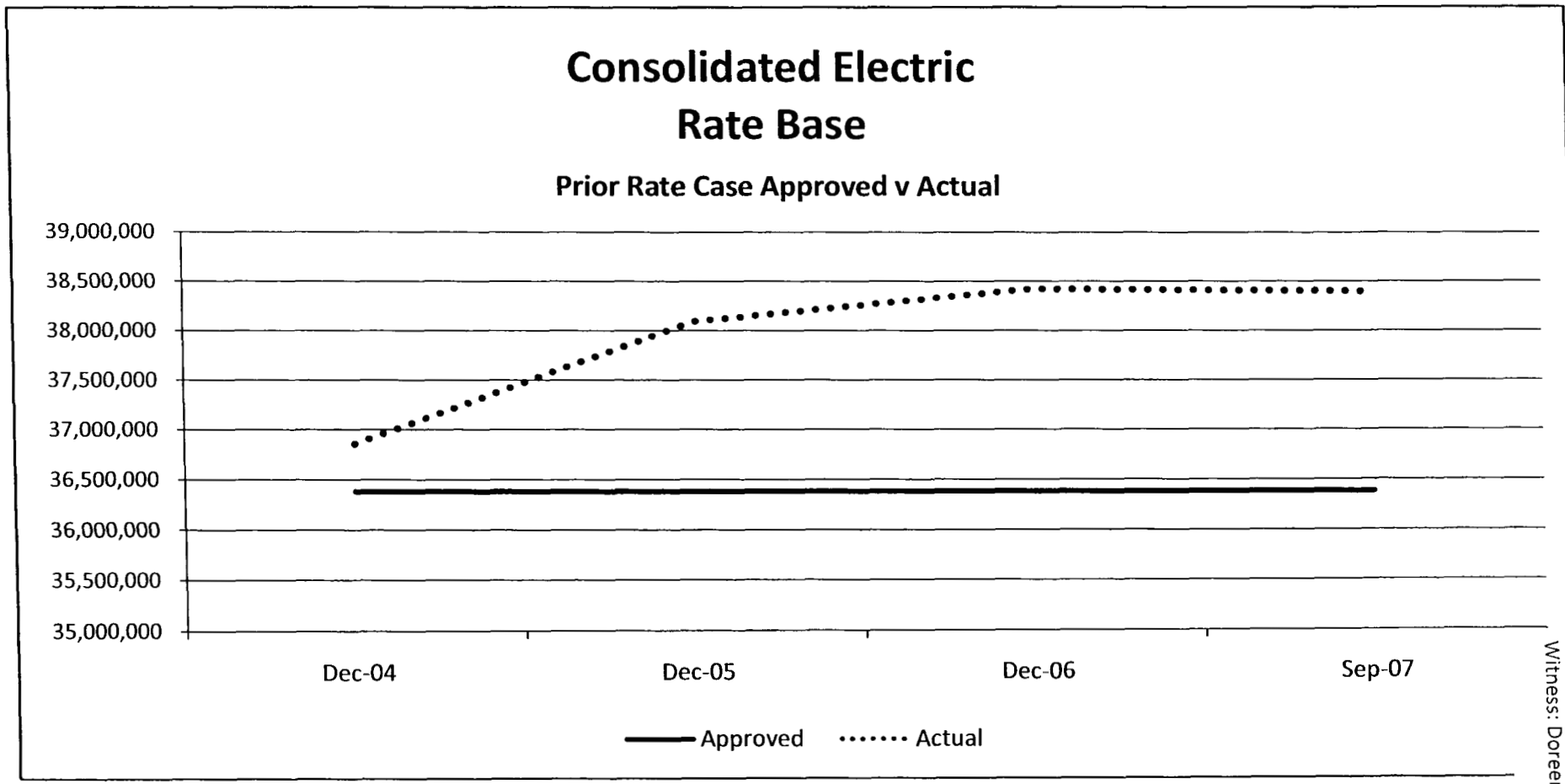


Exhibit DC-4
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 52
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox (DCR-4)
DATE 02/27/08 - 02/29/08

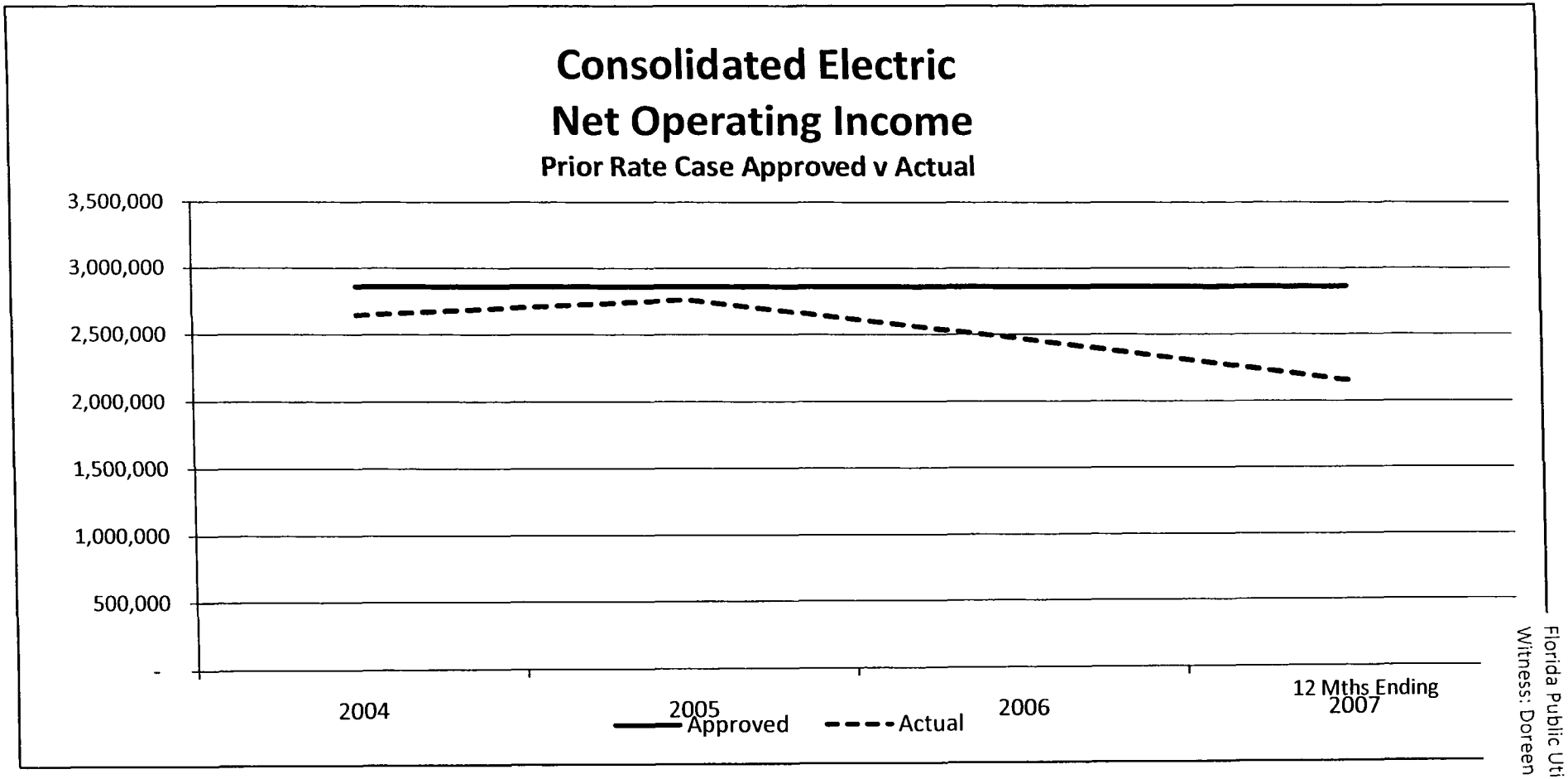


Exhibit DC-5
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 59
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox - (DCR-5)
DATE 12/27/07 - 12/29/07

12720

Exhibit MCR-1
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

Florida Public Utilities Company

Summary of Storm Hardening Activities

Storm Dockets # 060638, 070300 and 070304

Plan #		Docket # 060638 Initial Filing	Docket # 070300 Storm Hardening Plan	Docket # 070304 Rate Filing MFRs	Updated Projections	Notes
	Date Filed	May-07	Jun-07	Sep-07	Nov-07	
		2008	2008	2008	2008	
1.0	Wood Pole Inspection	$ 219,833	$ 227,000	$ 219,833	$ 219,833	1
2.1	Vegetation Management	352,260	363,000	352,260	234,840	2
2.2	Joint Use Attachment Audits	20,909	21,500	20,909	20,909	3
2.3	Transmission Inspection	18,540	18,500	18,540	18,540	4
2.4	Transmission Structures Storm Hardening			See below		5
2.5	Geographic Information System (GIS)	4,000	4,000	4,000	9,064	6
2.6	Post Storm Data Collection	10,000	Unknown	27,000	27,000	7
2.7	Outage Data for OH & UG Systems	-	-	-	-	
2.8	Utility Coordination	9,991	10,000	19,991	9,991	8
2.9	Collaborative Research	25,750	10,000	25,750	5,170	9
2.10	Disaster Preparedness & Recovery Plans	-	-	-	-	
	Depreciation - GIS System	38,000	Calc	38,000	45,000	10
	Amortization - Transmission Pole Program			354,600	354,600	11
	Return on Capital	12,297	Calc	12,297	12,297	12
	Expense related items	**$ 711,580**	**$ 654,000**	**$ 1,093,180**	**$ 957,244**	
3.4	Extreme Wind Loading	-	296,000	-	142,000	13
	20 Year Transmission Pole Replacement Program	-	285,950	354,600	354,600	11
	Recovery thru amortization	-	-	(354,600)	(354,600)	11
	Total Storm Hardening Activity	**$ 711,580**	**$ 1,235,950**	**$ 1,093,180**	**$ 1,099,244**	

Notes:
[1] Difference due to rounding.
[2] Reduction in number of tree-trimming crews.
[3] Rounded estimate used in Docket #070300.
[4] Rounded estimate used in Docket #070300.
[5] Capital item, see Note # 13
[6] Maintenance costs previously underestimated
[7] First year projected to be $27,000 and then $10,000 annually for subsequent years.
[8] MFR incorrect - should be $9,991.
[9] Original estimates assumed that the investor owned utilities only. With other utilities collaborating the percentage decreased. (OPC 2nd POD # 70)
[10] Depreciation on GIS System $45K, based on revised estimated cost of GIS ($190,000 to $225,000)
[11] Pole replacement Program - $7M over 20 years amortized ($354.6K).
[12] Estimated - will vary in accordance with the capital expenditure.
[13] Inadvertently omitted from rate case filing - $142,000 represents revised amount budgeted for 2008.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 60
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-1)
DATE 02/27/08 - 02/29/08

12721

FLORIDA PUBLIC UTILITIES COMPANY
NORTHEAST DIVISION

Exhibit 27.1
OPC POD 2
070304-EI

6/14/2007 LCJ

Exhibit MCR-2
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

69kV Transmission Pole Replacement-Wood to Spun Concrete

Number of Poles 190

Materials/per pole:

Pole, Spun Concrete,	$4,500	
Insulator, Polymer	$1,300	
Miscellaneous	$300	
Sub total		$6,100

Labor/per pole:

Installation*	$15,000	
*Per conversation on 6-14-07 with Robert Jones, Southeast Power.		
Engineering, Design	$400	
Sub total		$15,400
Total Estimated Cost Per Pole		$21,500

Estimated cost to replace 190 poles in 2007 Dollars **$4,085,000**

Replacement cost at the rate ≈9-10 poles per year

Cost for year 2008	$214,463 **
Cost for year 2009	$225,186 **
Cost for year 2010	$236,445 **
Cost for year 2011	$248,267 **
Cost for year 2012	$260,681 **
Cost for year 2013	$273,715 **
Cost for year 2014	$287,400 **
Cost for year 2015	$301,770 **
Cost for year 2016	$316,859 **
Cost for year 2017	$332,702 **
Cost for year 2018	$349,337 **
Cost for year 2019	$366,804 **
Cost for year 2020	$385,144 **
Cost for year 2021	$404,401 **
Cost for year 2022	$424,621 **
Cost for year 2023	$445,852 **
Cost for year 2024	$468,145 **
Cost for year 2025	$491,552 **
Cost for year 2026	$516,130 **
Cost for year 2027	$541,936 **

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 61
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-2)
DATE 02/27/08 - 02/29/08

** Esculation rate of 5% added to previous years cost.

Estimated cost to replace 190 poles over 20 years ~~**$7,091,407**~~ ~~**$354,570 PER YEAR**~~

Say **$7,092,000** **$354,600 PER YEAR**
$29,550 PER MONTH

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 62
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-3)
DATE 02/27/08 - 02/29/08

69kV Line-Stepdown to JLT

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Location
1	107-A	Wood, 60	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	East Side of S/D
2	107-B	Wood, 65	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	East Side of S/D
3	107	Wood, 75/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of S/D
4	107-G	Wood, 40	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of S/D
5	108	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of Flash Foods
6	109	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of Waves
7	110	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Friendly Road
8	111	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Bailey Road
9	112	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	E. of Amelia CC
10	113	Wood, 70/1	N/A		001.1.5.3550.0010	14750	1996	469	N/A	Midway Rd.
11	114	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	W. of Sonny's
12	115	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of Sonny's
13	116	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Proline Lot
14	117	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	W. of Proline
15	118	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Pizza Hut
16	119	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	N of Pizza Hut
17	120	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Old County Bldg.
18	121	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Carpet & Interior
19	122	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1991	1733	N/A	S. of Island Liq.
20	123	Wood, 75/1	N/A		001.1.5.3550.0010	14750	1984	559	N/A	Applbee's DDE
21	124	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Sadler & SR200
22	125	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Wendy's
23	126	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Burger King
24	127	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Woodrow & SR20
25	128	Wood, 75/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Car Wash DE
26	129	Wood, 75/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Woodrow
27	130	Wood, 75/1	N/A		001.1.5.3550.0010	14747	1993	629	N/A	Woodrow & Island V
28	130-G	Wood, 40	N/A		001.1.5.3550.0010	14747	1993	629	N/A	Woodrow & Island V

Exhibit MCR-3
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

1/16/2008

69kV Line-Stepdown to JLT

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Location
OMIT	**131**	**DISTRIBUTION POLE**								
29	132	Wood, 75/2	N/A		001.1.5.3550.0010	14736	1989	173	N/A	N of Rayland
30	133	Wood, 75	N/A		001.1.5.3550.0010	14742	1989	173	N/A	69kV Disconnect
31	134	Wood, 75	N/A		001.1.5.3550.0010	14759	1999	20141	N/A	1891 So. 14th St.
32	135	Wood, 70	N/A		001.1.5.3550.0010	14736	1980	101	N/A	1881 So. 14th St.
33	136	Wood, 75/1	N/A		001.1.5.3550.0010	14747	1993	528	N/A	At Courson Rd.
34	137	Wood, 70	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S 14th St.
35	138	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
36	139	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
37	140	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
38	141	Wood, 75	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
39	142	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
40	143	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
41	144	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th & Nectarine
42	144-G	Wood, 40	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th & Nectarine
43	145	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St
44	146	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St.
45	147	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St.
46	148	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St.
47	149	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine & S. 11th
48	150	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 11th St.
49	151	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 11th St.
50	152	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Magnolia (Line DE)
51	153	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
52	154	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
53	155	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
54	156	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
55	157	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.

69kV Line-Stepdown to JLT

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Location
56	158	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
57	159	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
58	160	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
59	161	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
60	162	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
61	163	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
62	164	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
63	165	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
64	166	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
65	167	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S, 8th & Magnolia
66	168	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	Magnolia St.
67	169	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	10th & Magnolia
68	170	Wood, 75	N/A		001.1.5.3550.0010	16402	2004	21156	N/A	S. 10th St. @ JLT

Wood-Trans 65
Wood-Guy 3
Total 68

1/16/2008

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
1	1-A	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen @ Stepdown
2	1	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen @ Stepdown
3	2	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen Road
4	3	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen Road
5	4	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen Road
6	5	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen and Bailey
7	6	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen and Pine
8	7	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey Road
9	8	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey and Sunset
10	9	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey Road
11	10	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey Road
12	11	Wood, 75	N/A		001.1.5.3550.0010	16152	2004	21309	N/A	Bailey Road @ Isle de Mai
13	12	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	2958 Bailey Road
14	13	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey and Simmons
15	13-G	Wood, 40'	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey and Simmons
16	14	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
17	15	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
18	16	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons West of Lake
19	17	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons East of Lake
20	18	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
21	19	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
22	20	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
23	21	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
24	22	Concrete, 80	307	300T	001.1.5.3550.0010	14744	1990	340	7/31/1989	Simmons and Amelia
25	23	Concrete, 80	307	300T	001.1.5.3550.0010	14744	1990	340	7/27/1989	Simmons East of Amelia
26	24	Concrete, 80	307	300T	001.1.5.3550.0010	14744	1990	340	7/28/1989	Simmons and 14th St.
27	25	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
28	26	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
29	27	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	1525 Simmons

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
30	28	Concrete, 80	293	300T	001.1.5.3550.0010	14744	1990	421	1/30/1990	Simmons
31	29	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
32	30	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
33	31	Wood, 70	N/A		001.1.5.3550.0010	14741	1988	969	N/A	Simmons,1st pole E.of Myers
34	32	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
35	33	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
36	34	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
37	35	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons & Will Hardee
38	36	Concrete, 75	535	300T	001.1.5.3550.0010	15125	2002	20662	12/3/1999	Simmons
38	37	Concrete, 75	515	300T	001.1.5.3550.0010	15126	2002	20662	8/23/2001	Simmons
40	38	Concrete, 75	515	300T	001.1.5.3550.0010	15486	2002	20906	11/23/2002	Simmons 1st E.of Egans
41	39	Concrete, 82	526	300T	001.1.5.3550.0010	14759	1999	20034	12/14/1998	Simmons
42	40	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	Simmons
43	41	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3105 1st Ave.
44	42	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	1st Ave & Hutchins
45	43	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	
46	44	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	1st Ave & Okalawha
47	45	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	1st Ave & Mantanzas
48	46	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3475 1st Ave
49	47	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3533 1st Ave
50	48	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3625 1st Ave
51	49	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3684 1st Ave
52	50	Concrete, 82	577	300T	001.1.5.3550.0010	14754	1997	685	11/18/1996	1st Ave & Alachua
53	51	Concrete, 82	577	300T	001.1.5.3550.0010	14754	1997	685	11/15/1996	Alachua & So. Fletcher
54	51-G	Wood, 40'	577		001.1.5.3550.0010	14754	1997	685	N/A	Alachua & So. Fletcher
55	51-G	Wood, 35'	577		001.1.5.3550.0010	14754	1997	685	N/A	Alachua & So. Fletcher
56	52	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
57	53	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
58	54	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
59	55	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
60	56	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
61	57	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/13/1996	4088 So. Fleteher
62	58	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/15/1996	4136 So. Fletcher
63	59	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/13/1996	4198 So. Fletcher
64	60	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
65	61	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
66	62	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/12/1996	4300 So. Fletcher
67	63	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
68	64	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
69	65	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
70	66	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
71	67	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
72	68	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
73	69	Concrete, 82	510	300T	001.1.5.3550.0010	14747	1993	809	7/6/1993	So. Fletcher N. of Peters
74	70	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/14/1996	So. Fletcher S. of Peters
75	71	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
76	72	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
77	73	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
78	74	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
79	75	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
80	76	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
81	77	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
82	78	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
83	79	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
84	80	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
85	81	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
86	82	Concrete, 82	528	300T	001.1.5.3550.0010	14824	2000	20324	4/19/2000	So. Fletcher Ave.
87	83	Concrete, 82	528	300T	001.1.5.3550.0010	14824	2000	20324	4/20/2000	So. Fletcher Ave.

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
	OMIT	-	-	-	-	-	-	-	-	
88	85	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher & AIA
89	86	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher & AIA
90	87	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
91	88	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
92	89	Concrete, 82	528	300T	001.1.5.3550.0010	14824	2000	20324	4/21/2000	Forest Dr.
93	90	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
94	91	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
95	92	Concrete, 82	528	300T	001.1.5.3550.0010	15159	2002	20273	8/20/2000	Manucey Rd.
96	93	Concrete, 82	526	300T	001.1.5.3550.0010	14759	1999	20034	12/11/1998	Baxters
97	94	Concrete, 82	526	300T	001.1.5.3550.0010	14759	1999	20034	12/12/1998	AIA
98	95	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
99	96	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
100	97	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
101	98	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
102	99	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
103	100	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
104	101	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
105	102	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
106	103	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
107	104	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
108	105	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
109	106	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
110	107	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
111	107-G	Wood. 40	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA

Concrete Trans	22
Wood Trans	85
Wood Guy	4
Total	111

69kV Line-JLT to CCA & Rayonier

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Remarks
1	171-S	Wood, 75	N/A		001.1.5.3550.0010	16402	2005	21156	N/A	East side of JLT
2	171-R	Wood, 75	N/A		001.1.5.3550.0010	16402	2005	21156	N/A	East side of JLT
3	172	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	East side of JLT
4	173	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	1116 S. 11th St.
5	174	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 11th & Kelp
6	175	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	1010 S. 11th St.
7	176	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	924 S. 11th Street
8	177	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 11th & Indigo
9	177-G	Wood, 40	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 11th & Indigo
10	178	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 10th & Indigo
11	179	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 9th & Indigo
12	180	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 8th & Indigo
13	181	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	West end of Ingigo
14	182	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	West end of Ingigo
15	191	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Hickory
16	192	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Gum
17	193	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Fir
18	194	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Elm
19	195	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Date
20	196	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Cedar
21	197	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Beech
22	198	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Ash
23	199	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	25 S. 11th
24	200	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	11 S. 11th St.
25	201	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	N. 11th
26	202	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	N. 11th & Alachua
27	203	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	N. 11th & Broome
28	204	Wood, 70	N/A		001.1.5.3550.0010	14748	1993	957	N/A	N. 11th & Calhoun

69kV Line-JLT to CCA & Rayonier

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Remarks
29	205	Wood, 75	N/A		001.1.5.3550.0010	14748	1993	957	N/A	N. 11th St. S. of Pond
30	205A	Wood, 75	N/A		001.1.5.3550.0010	14748	1993	957	N/A	N. 11th St. N. of Pond
31	206	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	400 Blk. N. 11th
32	207	Wood, 75	N/A		001.1.5.3550.0010	16814	2006	21829	N/A	N. 11th & Franklin
33	208	Wood, 75	N/A		001.1.5.3550.0010	14744	1989	432	N/A	CCA Property
34	209	Concrete, 110'			001.1.5.3550.0010	14742	1989	207		Chip Mill @ Rayonier
35	210	Concrete, 115'			001.1.5.3550.0010	14742	1989	207		Chip Mill @ Rayonier

Concrete Trans.	2
Wood Trans	32
Wood Guy	1
Total	35

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 63
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-4)
DATE 02/27/08 - 02/29/08

Exhibit MCR-4
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

IMPROVEMENT AN

IMPROVEMENT # 115.1070. 20034

*RETIREMENT #

X	FPUC	DIVISION FERNANDINA BEACH	X	IMPROVEMENT	X	SPECIFIC	REVISED
	FLO-GAS	DATE SEPTEMBER 1, 1998		RETIREMENT*		LOCAL	MEMO
				* CHECK IF RETIREMENT TRACKING NUMBER IS DESIRED			

BUDGET INFO: MONTHS JUN-NOV PAGE # ITEM # 1 AMOUNT $200,000.00

TITLE OF WORK REPLACE WOOD TRANSMISSION POLES LOCATION FERNANDINA BEACH, FLORIDA

DESCRIPTION OF WORK: REPLACE THREE (3) ROTTEN WOOD TRANSMISSION POLES ON STATE ROAD A-1-A.

DATE WORK TO BE STARTED SEPT 1998 DATE WORK TO BE COMPLETED NOV 1998

IMPROVEMENT REQUISITION SECTION

IMPROVEMENT COST

	AMOUNT
MATERIALS	$11,500.00
MATERIALS DONATED (ELECTRIC DIVISIONS)	
STORES EXPENSE 0.17 %	1,955.00
TOTAL MATERIAL COST	$13,455.00
LABOR - COMPANY	4,000.00
LABOR - DONATED	
LABOR - OTHER	34,000.00
TRANSPORTATION EXPENSE	500.00
OTHER - INCLUDES INTEREST AND CAPITALIZED OVERHEADS	
TOTAL I.R. COST	$51,955.00
LESS NON-REFUNDABLE CONTRIBUTIONS - ENTER AS NEGATIVE	
TOTAL AMOUNT AUTHORIZED	$51,955.00
PLUS:	
METERS/REGULATORS FROM NON-TRACKED PLANT	
SERVICES & METER INSTALLATIONS FROM NON-TRACKED PLANT	
TRANSFORMERS FROM NON-TRACKED PLANT	
* LESS: NON-REFUNDABLE CONTRIBUTION FOR SERVICES	
TOTAL COST	$51,955.00

IMPROVEMENT FINANCIAL PLAN

		AMOUNT
TOTAL COST		$51,955.00
LESS: DEPOSITS ON EXTENSIONS (REFUNDABLE)		
LESS: MATERIALS FROM NON-TRACKED PLANT		0.00
TOTAL DEDUCTIONS		$0.00
NET CASH REQUIREMENTS		$51,955.00
ANNUAL NON-FUEL PROJECTED REVENUES		
EXPENDITURES BY QUARTER OF TOTAL AMOUNT AUTHORIZED:		AMOUNT
JAN - MAR	YEAR:	
APR - JUN	YEAR:	
JUL - SEP	YEAR: 1998	$10,000.00
OCT - DEC	YEAR: 1998	$41,995.00
TOTAL THIS YEAR		$51,995.00
TOTAL NEXT YEAR		
TOTAL AMOUNT AUTHORIZED		$51,995.00

DISTRIBUTION (DETAIL MAJOR ITEMS OF MATERIAL & LABOR) (ATTACH RIDER IF NECESSARY)

ASSET DESCRIPTION	ACCOUNTING LOCATION	PHYSICAL LOCATION	RATE	QUANTITY	TOTAL AUTHORIZED
POLE, CONCRETE. 82', SPUN	115.355		17,331.5	3	$51,995.00
Wire & hardware [illegible]	115.3657				
TOTAL AMOUNT AUTHORIZED					$51,995.00

RECEIVED
SEP 21 1998
FLORIDA PUBLIC UTILITIES CO.
Fernandina Beach, Florida

FORM 028.24P1 022096A JVMJ

IMPROVEMENT REQUISITION SECTION - CONTINUED

REMARKS (THIS SPACE FOR EXPLANATION COVERING PLAN OF FINANCING IMPROVEMENT, CONTRIBUTIONS, REFUND PLANS AND ALLOWANCES):

REASONS FOR: OVERRUN $ _____ OR UNDERRUN $ _____

IF OMITTED FROM ANNUAL BUDGET GIVE REASONS:

NECESSITY AND BENEFITS OF WORK TO BE PERFORMED:

WORK IS NECESSARY TO REPLACE THREE (3) WOOD TRANSMISSION POLES WHICH HAVE BEEN DAMAGED BY WOODPECKERS. THE POLES WERE IDENTIFIED DURING ANNUAL POLE LINE INSPECTION. THE CIRCUIT IN WHICH THE POLES ARE LOCATED FEEDS THE AIP SUBSTATION. REPLACEMENT OF POLES IS NECESSARY TO MAINTAIN CONTINUNITY OF ELECTRIC SERVICE TO CUSTOMERS ON THE SOUTH END OF AMELIA ISLAND.

IF THIS REQUISITION REPLACES PROPERTY CARRIED IN PLANT, PLEASE COMPLETE THE RETIREMENT REQUISITION SECTION.

RETIREMENT REQUISITION SECTION

		AMOUNT
BOOK VALUE OF PROPERTY RETIRED (PLACE X HERE IF ESTIMATE)	X	$8,463.00
COST OF REMOVAL		5,000.00
LESS: SALVAGE - JUNK VALUE		
- STOCK VALUE		
- USED IN NEW WORK		
- TRADE IN ALLOWANCE		
CASH REQUIREMENTS (COST OF REMOVAL LESS SALVAGE)		5,000.00
NET CHARGE TO: RETIREMENT RESERVE (BOOK VALUE OF PROPERTY, PLUS COST OF REMOVAL, LESS SALVAGE)		$13,463.00

DATE OF RETIREMENT: DEC 1998

DESCRIPTION OF RETIREMENT: RETIRE POLES

ORIGINAL DATE INSTALLED: 1981

IMPROVEMENT #: ~~IP403~~ 399

IF THIS PROPERTY IS TO BE REPLACED, PLEASE COMPLETE THE IMPROVEMENT REQUISITION SECTION.

DISTRIBUTION (DETAIL MAJOR ITEMS OF MATERIAL & LABOR) (ATTACH RIDER IF NECESSARY)

ASSET DESCRIPTION	ACCOUNTING LOCATION	PHYSICAL LOCATION	RATE	QUANTITY	TOTAL COST
POLES, WOOD 75' WOOD	115.355		2,821.00	3	8,463.00
				TOTAL COST	$8,463.00

OFFICE APPROVALS

		DATE		DATE
ESTIMATED BY	LCJ	9-1-98	VICE PRESIDENT	
RECOMMENDED BY		9/15/98	TREASURER	
RECOMMENDED BY			PRESIDENT	9/17/98

FORM 028.24P1 022096A JVMJ

12735

Patrick Foster , Division Manager **Re:** Revision/Review of Completed I.R.s **Date:** 03/05/99

The following I.R. is complete. A review has determined that a variance exists which requires a response as to Units of Property (type / quantity) and/or costs. Please complete this form by explaining the major variances* and submit the form for review and approval. If the ledger is incorrect, attach instructions on what corrections need to be booked

*** PLEASE COMPLETE AND RETURN WITHIN 30 DAYS *** Thank you. **Michelle Napier - General Accounting Manager**

RECEIVED MAR 9 1999 FLORIDA PUBLIC UTILITIES CO. Fernandina Beach Florida

[X] **FLORIDA PUBLIC UTILITIES COMPANY** **DATE OF I.R.:** 09/98 **I.R. #:** 20034

[ ] **FLO-GAS CORPORATION** **DIVISION:** FERNANDINA

DESCRIPTION OF I.R. : REPLACE WOOD TRANSMISSION POLES

QUANTITIES:	PER I.R.	PER LEDGER	VARIANCE	%	EXPLANATION OF VARIANCE
Materials - Stock:					
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
Materials - Non-Stock:					
POLE, CONCRETE 82'	3	3	0	0%	
			0		
			0		
			0		
COSTS:					
Materials- Stock:					
Stores:					
Total Stock	0	160	-160	-100%	MISC NON-PLANT MATERIAL REQUIRED - NOT ANTICIPATED.
Materials - Non-Stock:	13455	9369	4086	30%	IR WRITTEN WITH ANTICIPATED OF 3 DOU CONCRETE POLES. ACTUAL POLE QUOTE LESS THAN ANTICIPATED
Labor - Company:	4000	2249	1751	44%	LESS COMPANY INVOLVEMENT REQ'D THAN ANTICIPATED
Labor - Other:	34000	32250	1750	5%	
Transportation:	500	359	141	28%	LESS COMPANY TRANSP REQ'D THAN ANTICIPATED
Other:			0		
Interest Charged:			0		
Contributions:			0		LESS COMPANY LABOR & TRANSP. REQUIRED THAN ANTICIPATED
TOTAL COSTS	51955	44387	7568	15%	

* Major line items with variances between I.R. and actual (ledger) should be explained if:

- Major materials are different in KIND
- Quantities vary by 10% or more
- Total costs vary by at least 15% & greater than $1000.
- Total costs vary by more than $30,000.

Return Routing and Authorizations:

A. Local Mgr. C. President / Sr. VP

B. Vice Pres. D. Accounting

OK J. C. 6-26-99

Name	Date	Name	Date
A.		C.	
B.		D.	

Prepared By: Bill Grimeson

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 20034 YEAR & MONTH (BLANK=ALL) _____ ___

REPLACE WOOD TRANS. POLES

Sub-Ledger	Year/Mo	Description	Entry type	Amount
020034	1998 09	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	69.00
020034	1998 10	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	1,391.00
020034	1998 10	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	178.00
020034	1998 11	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	132.00
020034	1998 11	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	26.00
020034	1998 12	SOUTHEAST POWER CORPORATION	P 98202 A/P	32,250.00
020034	1998 12	NEWMARK INTERNATIONAL INC	P 1505087-IN	9,281.04
020034	1998 12	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	611.00
020034	1998 12	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	86.00
020034	1999 01	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	115.00
020034	1999 01	CITY ELECTRIC SUPPLY COMPANY	P 57009 A/P	26.29
020034	1999 01	CITY ELECTRIC SUPPLY COMPANY	P 57150 A/P	61.96
020034	1999 01	REPLACE WOOD TRANS. POLES	J 3 STORES,I	160.00
020034	1999 01	CLOSING CWIP	J 20 CLOSING	44,227.29-
020034	1999 01	CLOSING CWIP	J 20 CLOSING	160.00 +

F3=EXIT Total for 0019 Sub-Ledger-Reference items. .00

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 20034 YEAR & MONTH (BLANK=ALL) _____ ___

REPLACE WOOD TRANS. POLES

Sub-Ledger	Year/Mo	Description	Entry type	Amount
020034	1999 02	REPLACE WOOD TRANS. POLES	J 3 STORES,I	485.00
020034	1999 02	REPLACE WOOD TRANS. POLES	J 3 STORES,I	135.00
020034	1999 02	CLOSING CWIP	J 20 CLOSING	485.00-
020034	1999 02	CLOSING CWIP	J 20 CLOSING	135.00-

F3=EXIT Total for 0019 Sub-Ledger-Reference items. .00

Exhibit MCR-5
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

FLORIDA PUBLIC UTILITIES COMPANY
PURCHASE REQUISITION FORM

COMPANY	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE	REQUISITION NO.
FLORIDA PUBLIC UTILITIES COMPANY	611LIME STREET FERNANDINA BEACH, FL 32034	LORNA BENITEZ/LJ	NE FL	12/13/07	075.5011.63

TO BE CHARGED TO:					APPROVALS:		DATE:
%	MAIN ACCOUNT	SUBLEDGER	ITEM #	TO BE USED FOR	REQUESTER		12/13/2007
100%	115.1070.355	2		STOCK, TRANSMISSION POLES	LOCAL MANAGER	LCJ	12/13/07
					DIVISION MANAGER	PMC	12/17/07
					EXECUTIVE		
					FINANCIAL		
					PURCHASING		

TERMS AND SHIPPING INSTRUCTIONS:		HANDLING INSTRUCTIONS:		
DELIVERY: 6-8 WEEKS AFTER RECEIPT OF	X	FAX P.O. TO #: (407) 679-2297	ATTN:	BOBBIE D MIRANDA
APPROVED DRAWINGS.		FORWARD ORIGINAL P.O. TO:	SUPPLIER NAME:	ACCORD INDUSTRIES
		SEND ATTACHMENTS WITH ORIGINAL	ADDRESS:	4001 FORSYTH ROAD
			CITY/STATE/ZIP:	WINTER PARK, FL 32792

P. O. NUMBER	INQUIRY NO.	SOLE SOURCE?			
				YES	
			X	NO	

IF THIS IS AN "A" REQUISITION, INCLUDE P. O. NUMBER ABOVE — IF YES, SIGN HERE

PHONE: (407) 671-7676
FAX: (407) 679-2297

ITEM #	QTY.	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	4		82' SPUN CONCRETE POLES	$ 4,840.00			$ 19,360.00
2							$ -
3							$ -
4			PER ATTACHED QUOTE AND POLE APPROVED DETAIL				$ -
5			POLE DRAWING TO BE FURNISHED BY ACCORD				$ -
6							$ -
7							$ -
8			OTHER QUOTE: VALMONT/NEWMARK $23,540.00 PLUS TAX				$ -
9							$ -
10							$ -
11							$ -
12							$ -
13							$ -
14							$ -
15							$ -
16							$ -
17							$ -
18							$ -
19							$ -
20							$ -
21							$ -
22							$ -
						SUBTOTAL	$ 19,360.00
						SHIPPING CHARGE	$ 2,250.00
			0 **CHARGE SALES TAX? - ENTER 1 FOR YES AND 0 FOR NO (SEE LEFT)			SALES TAX**	$ 1,258.40
			7.0% **SALES TAX RATE - ENTER NUMBER ONLY (NOT % SIGN) - 6, 6.5, 7, OR 7.5				
						TOTAL	$ 22,868.40

FPU-032 REV 6/02

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 64
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-5)
DATE 02/27/08 - 02/29/08

12738

Concrete Products Division
4001 Forsyth Road, Winter Park, FL 32792 Ph. 407-671-7676 Fax 407-679-2297
www.accordindustries.com

11/29/07

FLORIDA PUBLIC UTILITIES
P.O. BOX 3395

WEST PALM BCH, FL 334023395

Customer #:H006400
Fax # (407)833-0151
Telephone # (407)832-2461

Quotation #: 7977

RE: FERNANDINA BEACH

Dear LOUIE JOHNSON:

Pursuant to your request and in accordance with the scope documents that you provided and AASHTO and ASCE 7-98 (2004 FBC), Accord Industries Concrete Products would be pleased to provide the above project per the following quotation:

Quantity	Item	Description	Unit Weight	Unit Price	Line Total
4	840-1401-082	82' SPUN CONCRETE POLE	26,516	$ 4,840.00	$ 19,360.00

Subtotal	$	19,360.00
Tax	$	1,258.40
Shipping Delivery to: FERNANDINA BEACH	$	2,250.00
Total Bid	$	22,868.00

Design Wind Speed: 140 mph, Exposure Category C

Standard Lead Times:

- Drawings: 1-2 weeks after receipt of approved Purchase Order
- Delivery: 6-8 weeks after receipt of approved drawings
  - Please note that these lead times are subject to change based on backlog at time of order.

Terms:

- Quotation is firm for 30 days, after which it is subject to re-negotiation.
- Above freight charge is quoted as Best Freight Method to offer the least total cost of delivery. It includes delivery to one location and two hours of offloading. Additional drops or offloading (detention) will result in additional charges. Customer is responsible for personnel and equipment to offload poles.
- Freight prices are subject to evaluation at time of shipment. If freight differs from above quoted price, a new purchase order must be issued before shipment will be made.
- Net 30 days after shipment or fabrication, if customer is unable to take delivery of finished poles upon completion.

We hope this merits your favorable review. Should you have any additional questions or need further clarification, please do not hesitate to contact me. We will be in contact with you shortly regarding this proposal.

Respectfully,
ACCORD INDUSTRIES CONCRETE PRODUCTS DIVISION

BOBBI DMIRANDA

valmont
NEWMARK

Utility Division, Valmont Industries, Inc.
4131 Highway 17 South
Bartow, Florida 33830 USA
863-533-6465 Fax 863-533-2841
www.valmont.com

To: Mr. Louie Johnson
Florida Public Utilities

From: John C. Chandler, III
General Manager
E-mail: ccc@valmont.com

Date: November 30, 2007

Pages (including this one): 2

Subject: RFQ.# Revised Spun Concrete Pole Quote, 82' Poles, Fernandina Beach, Fl.

We are pleased to quote the following lump sum price (see attached price and analysis sheet for unit pricing) for spun concrete poles for the above referenced project:

1 Line Item, 4 Poles **$ 23,540.00**

NOTES:
FOB Terms: Destination, freight charges are included.
Shipping Point: Bartow, Florida
Payment Terms: Net 30 Days
Pole Delivery: 6-7 Weeks After Receipt of Approved Drawings.

Standard "Terms and Conditions" of Valmont-Newmark dated September 15, 2004 shall apply to this quotation and subsequent order. Valmont-Newmark Terms and Conditions supersede any other real or implied warranties or conditions.

Thank you for your consideration of Valmont-Newmark poles. Please call me or Jenny Brown at the Bartow, Fl. plant, if you have any questions or need more information.

Sincerely,

JOHN C. CHANDLER, III

John C. (Chip) Chandler, III

VALMONT-NEWMARK
PRICE AND ANALYSIS SHEET
Mr. Louie Johnson
Florida Public Utilities
Fernandina Beach, Florida
November 30, 2007

Revised Design and Pricing

Qty	Description	Pole Price	Freight	Ext. Price
4 ea.	82 ft., Spun 67 ft. AGL 22,700 lbs.	$ 4,799	$ 1,086	$ 5,885
	4 each X $ 5,885=	$ 23,540		

Bid Notes-

1. The pole pricing shown above includes freight (4 Loads) to Fernandina Beach, Florida. The freight is quoted at current freight rates. If freight rates go up before pole shipments we reserve the right to increase the freight pricing before the actual shipments occur.
2. The pricing includes: The spun concrete pole and internal ground wire.
3. The pricing does not include any other pole hardware, lights, lighting equipment or signed and sealed foundation/PE drawings.
4. The pole designs were based on information received from FPU. Any future changes in the pole designs, may result in a change to the pole pricing.
5. This quote is valid for 30 days.
6. The above pricing does not include any taxes, licenses, fees or permits. Exemption from sales tax requires a current Re-sale certificate or a letter of self-pay.
7. If you have not been a previous customer of Valmont-Newmark and want to purchase poles on credit, you must fill out a credit application that will have to be approved by our financial department before pole production may begin.

Exhibit MCR-6
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

Phone: (321) 268-0540
Fax: (321) 383-9477

Southeast Power Corporation

1805 Hammock Road
Titusville, Florida 32796

January 16, 2008

Florida Public Utilities
911 South 8th Street
Fernandia Beach, Florida 32034

Attn: Mr. Louie Johnson

Re: 69 ~~138~~Kv Transmission Structure Work

Gentlemen:

Information concerning of our recent telephone conversation, we offer the following:

1. Change out completely one wood transmission structure with distribution underbuild. Set one new concrete transmission pole and transfer all facilities to this new pole.
2. All work will be done with the circuits remaining energized.
3. All work is readily accessible for the equipment to reach and work the structures. No board word or swamp equipment included.
4. Traffic control is included—work is supposed to be road side.
5. The cost for this is approximately $17,500.00. Please not that this is an estimate only. Actual conditions will be variable.

Very Truly Yours,
Southeast Power Corporation

Marvin Bridges
Vice President

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 65
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-6)
DATE 02/27/08 - 02/29/08

12742

Cutshaw Mark

From: Johnson Louie
Sent: Wednesday, January 16, 2008 4:42 PM
To: Cutshaw Mark
Subject: FW: 69kV Pole Change out proposal
Importance: High
Sensitivity: Confidential

One more.

Louie Johnson

From: Todd Badgett [mailto:TBadgett@pike.com]
Sent: Wednesday, January 16, 2008 4:25 PM
To: Johnson Louie
Subject: 69kV Pole Change out proposal
Importance: High
Sensitivity: Confidential

Description: Change out 75' wood tangent 69kV pole with an 82' spun concrete pole. Concrete pole shall be set at 15' depth. The work shall be performed under energized conditions. Price includes crane set up, and all required MOT and required mobilization on and off the project. Pricing assumes the pole is accessible with no matting or specialized track equipment needed. Price also includes the transferring of energized 3 phase under build.

Louie,

We appreciate the opportunity to price this work.
Our proposed lump sum price per structure is **$19,375.00.**

Please give me a call if you have any questions.

Sincerely,

Todd Badgett
Operations Manager
Pike Electric, Inc.

Office: 336-719-4431
Cell: 336-755-9089

The information contained in this electronic message is information intended for the use of only the individual or entity named above and may be PRIVILEGED and CONFIDENTIAL. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering it to the recipient, you are hereby notified that any review, disclosure, dissemination, distribution, or copying of this communication is strictly prohibited. If you received this electronic message in error, please notify

the sender immediately by replying to this e-mail and permanently delete the original message. Thank you.

C and C POWERLINE INC.

12035 Palm Lake Drive 32218 • P.O. Box 26100 • Jacksonville, FL 32226-6100
(904) 751-6020 • FAX (904) 757-0964

NC-25782-U	SC-G-110370	SC-M-107629
FL-EC-0001670	FL-CG-C057613	GA-EN-212425

January 10,2008

Louie Johnson
Florida Public Utilities
P. O. Box 418
Fernandina Beach, Florida 32035

RE: Change Out 69KV pole Hot

Dear Mr. Johnson;

The following is our scope for the 69KV pole change out:

- Spot and Set Spun Concrete Pole
- Frame pole and tie-in 69KV circuit hot
- Relocate all of the distribution under build hot, and relocate to new pole
- Cut and pull old pole and dispose of
- All material to be furnished by Florida Public Utility
- All MOT is included in this price
- All Crane Rental is included in this price
- No Matting is included in this price

Our price to set spun Concrete pole is **$20,177.00**

If you would like to discuss this in further detail or if you require any additional information please contact me at (904) 751-6020 at your convenience.

Sincerely,

Rick Sprenger
Vice-President
C and C Powerline, Inc

Z/DATA/ RICK/FLORIDA PUBLIC UTILITY-C/O 69KV POLE HOT -08

Exhibit MCR-7
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

John E. Lucas
Director,
Transmission Policy
and Services

Southern Company Transmission
600 North 18th Street / 13N-8812
Post Office Box 2641
Birmingham, Alabama 35203-8812

Tel 205.257.7200
Fax 205.257.6654

SOUTHERN COMPANY
Energy to Serve Your World

December 26, 2007

C. L. Stein
Senior Vice President, and Chief Operating Officer
Florida Public Utilities
401 South Dixie Highway
West Palm Beach, Florida 33401

Dear Mr. Stein:

Florida Public Utilities Company (FPU) has provided to Southern Company Services, Inc. (Southern Companies) a deposit in the amount of $130,306 for Network Integration Transmission Service consistent with Section 29.2 of Southern Companies' Open Access Transmission Tariff. This deposit shall be refunded in full, with interest calculated at the Federal Energy Regulatory Commission prescribed rate (18 C.F.R. §35.19a), after one year following the commencement of transmission service for FPU, on January 1, 2008.

If you have any questions regarding this matter, please call me, Daryl C. McGee (205-257-7531) or Dean Ulch (205-257-6715).

Sincerely,

John E. Lucas

John E. Lucas
Director, Transmission Policy
& Services

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 16
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-7)
DATE 02/27/08 - 02/29/07

12746

Service Agreement
For
Network Integration Transmission Service

1.0 This Service Agreement, dated as of _____, is entered into by and between JEA ("Transmission Provider") and Florida Public Utilities Company ("Network Customer").

2.0 The Network Customer has been determined by JEA to have submitted a completed Application for Network Integration Transmission Service under Part III of the Tariff and has submitted a deposit in the amount of $189,530, in accordance with the provisions of Section 29.2 of the Tariff. Said Application is found in the "Application" for Network Integration Transmission Service, which is attached hereto as Exhibit A, and by this reference is made a part hereof. Any out of pocket expenses necessary to evaluate the request and authorized by Network Customer shall be deducted from the deposit. Any remaining deposit including applicable interest will be credited to the first month's invoice for transmission services.

3.0 Transmission Service under this Service Agreement shall commence on the later of: (1) 0001 hours on January 1, 2008, or (2) the date on which construction of transmission facilities and/or Network Upgrades identified in Exhibit B are completed.

4.0 JEA agrees to provide and the Network Customer agrees to take and pay for Network Integration Transmission Service in accordance with the provisions of the Tariff and this Service Agreement. Any notice or request made to or by any Party regarding this Service Agreement shall be made in writing and shall be delivered either in person, or by prepaid mail (return receipt requested) to the representative of the other Party as indicated below. Such representative and address for notices or requests may be changed from time to time by notice by one Party to the other.

JEA:

Attention: Director, Bulk Power Systems
JEA
7720 Ramona Blvd.
Jacksonville, FL 32221

NETWORK CUSTOMER:

Attention: General Manager

Florida Public Utilities Companies

911 South 8th Street

Fernandina Beach, Florida 32034

5.0 The amount of credit, if any, for a Network Customer's owned transmission facilities that meet the requirements of Section 30.9 of the Tariff is as follows:

None

6.0 The Tariff is incorporated herein and made a part hereof.

7.0 Such other terms and conditions that the Parties may agree on or may be required by the nature of the service requested.

IN WITNESS WHEREOF, the Parties have caused this Service Agreement to be executed by their respective authorized representatives as of the date first above written.

FLORIDA PUBLIC UTILITIES COMPANY

BY: John T. English

Name: **John T. English**
Title: **President & CEO**
12/31/07

JEA

BY: _____

Name:
Title:

Approved to Form

BY: _____
Van Ness Feldman, P.C.

Exhibit A

APPLICATION FOR NETWORK INTEGRATION TRANSMISSION SERVICE

1.0 Term of Network Integration Transmission Service:
Start Date: January 1, 2008
Termination Date: December 31, 2010

2.0 Description of capacity and/or energy to be transmitted by Transmission Provider across the Transmission Provider's Transmission System (including electric control area in which the transaction originates).

FPU has procured firm generating resources from the JEA balancing area necessary to meet FPU's network load requirements including all ancillary services except Schedules 1 and 2.

3.0 Network Resources

(1) Transmission Customer Generation Owned:
Resource Capacity: 0 MW Capacity Designated: 0 MW

(2) Transmission Customer Generation Purchased:
Source: JEA Capacity: 119MW

Total Network Resources: (1)+(2) = 119 MW

4.0 Network Load

(1) Transmission Customer Network Load:
Network Load 119MW Transmission Voltage Level 138kV

(2) Member Systems Loads Designated as Network Load:
Member System Load N/A Transmission Voltage Level N/A

Total Network Load (Estimated): (1)+(2) = 119MW

5.0 Service under this Service Agreement may be subject to some combination of the charges below. (The appropriate charges will be determined in accordance with the terms and conditions of the Tariff).

- Transmission Service Charges: $1.51/kw-month times the Network Customer Monthly Network Load pursuant to Section 34.2 of the Tariff.
- Ancillary Service Charges: $0.06568/kw-month times the Network Customer Monthly Network Peak Load pursuant to Section 34.2 of the Tariff.
- System Impact and/or Facilities Study Charges: paid in full from customer deposit provided by FPU
- Direct Assignment Facilities Charge: None

Exhibit B
Network Upgrades
For Network Integration Transmission Services

None.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 67
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-8)
DATE 02/27/08 - 02/29/08

12751

NETA MTS–2005

MAINTENANCE TESTING SPECIFICATIONS

Exhibit MCR-8
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

Exhibit 50.2
OPC Interrogatory 1
Docket 070304-EI

FOR ELECTRICAL POWER DISTRIBUTION EQUIPMENT AND SYSTEMS

InterNational Electrical Testing Association Inc.
Quality Since 1972
Setting the Standard

2005

InterNational Electrical Testing Association

APPENDIX B

Frequency of Maintenance Tests

NETA recognizes that the ideal maintenance program is reliability-based, unique to each plant and to each piece of equipment. In the absence of this information and in response to requests for a maintenance timetable, NETA's Standards Review Council presents the following time-based maintenance schedule and matrix.

One should contact a NETA Full-Member company for a reliability-based evaluation.

The following matrix is to be used in conjunction with NETA's Frequency of Maintenance Tests table. Application of the matrix is recognized as a guide only.

Specific condition, criticality, and reliability must be determined to correctly apply the matrix. Application of the matrix, along with the culmination of historical testing data and trending, should provide a quality electrical preventive maintenance program.

MAINTENANCE FREQUENCY MATRIX				
		EQUIPMENT CONDITION		
		POOR	AVERAGE	GOOD
EQUIPMENT RELIABILITY REQUIREMENT	LOW	1.0	2.0	2.5
	MEDIUM	0.50	1.0	1.5
	HIGH	0.25	0.50	0.75

12753

APPENDIX B (cont.)

Inspections and Tests

(Frequency in Months)

Multiplier for Inspections and Tests

(Multiply Value by Matrix)

Section	Description	Visual	Visual & Mechanical	Visual & Mechanical & Electrical
7.1	Switchgear & Switchboard Assemblies	12	12	24
7.2	Transformers			
7.2.1.1	Small Dry-Type Transformers	2	12	36
7.2.1.2	Large Dry-Type Transformers	1	12	24
7.2.2	Liquid-Filled Transformers	1	12	24
	Sampling	–	–	12
7.3	Cables			
7.3.2	Low-Voltage Cables	2	12	36
7.3.3	Medium- and High-Voltage Cables	2	12	36
7.4	Metal-Enclosed Busways	2	12	24
	Infrared Only	–	–	12
7.5	Switches			
7.5.1.1	Low-Voltage Air Switches	2	12	36
7.5.1.2	Medium-Voltage Metal-Enclosed Switches	–	12	24
7.5.1.3	Medium- and High-Voltage Open Switches	1	12	24
7.5.2	Medium-Voltage Oil Switches	1	12	24
7.5.3	Medium-Voltage Vacuum Switches	1	12	24
7.5.4	Medium-Voltage SF_6 Switches	1	12	24
7.5.5	Cutouts	12	24	24
7.6	Circuit Breakers			
7.6.1.1	Low-Voltage Insulated-Case/Molded-Case CB	1	12	36
7.6.1.2	Low-Voltage Power CB	1	12	36
7.6.1.3	Medium-Voltage Air CB	1	12	36
7.6.2	Medium-Voltage Oil CB	1	12	36
	Sampling	–	–	12
7.6.2	High-Voltage Oil CB	1	12	12
	Sampling	–	–	12
7.6.3	Medium-Voltage Vacuum CB	1	12	24
7.6.4	Extra-High-Voltage SF_6	1	12	12
7.7	Circuit Switchers	1	12	12
7.8	Network Protectors	12	12	24

APPENDIX B (cont.)
Inspections and Tests
(Frequency in Months)
Multiplier for Inspections and Tests
(Multiply Value by Matrix)

Section	Description	Visual	Visual & Mechanical	Visual & Mechanical & Electrical
7.9	Protective Relays			
7.9.1	Electrical/Mechanical and Solid State	1	12	12
7.9.2	Microprocessor-Based	1	12	12
7.10	Instrument Transformers	12	12	36
7.11	Metering Devices	12	12	36
7.12	Regulating Apparatus			
7.12.1.1	Step-Voltage Regulators	1	12	24
	Sample Liquid	–	–	12
7.12.1.2	Induction Regulators	12	12	24
7.12.2	Current Regulators	1	12	24
7.12.3	Load-Tap-changers	1	12	24
	Sample Liquid	–	–	12
7.13	Grounding Systems	2	12	24
7.14	Ground-Fault Protection Systems	2	12	12
7.15	Rotating Machinery			
7.15.3	AC Motors	1	12	24
7.15.1	DC Motors	1	12	24
7.15.3	AC Generators	1	12	24
7.15.4	DC Generators	1	12	24
7.16	Motor Control			
7.16.1.1	Low-Voltage Motor Starters	2	12	24
7.16.1.2	Medium-Voltage Motor Starters	2	12	24
7.16.2.1	Low-Voltage Motor Control Centers	2	12	24
7.16.2.2	Medium-Voltage Motor Control Centers	2	12	24
7.17	Adjustable Speed Drive Systems	1	12	24
7.18	Direct-Current Systems			
7.18.1	Batteries	1	12	12
7.18.2	Battery Chargers	1	12	12
7.18.3	Rectifiers	1	12	24
7.19	Surge Arresters			
7.19.1	Low-Voltage Devices	2	12	24
7.19.2	Medium- and High-Voltage Devices	2	12	24

APPENDIX B (cont.)
Inspections and Tests
(Frequency in Months)
Multiplier for Inspections and Tests
(Multiply Value by Matrix)

Section	Description	Visual	Visual & Mechanical	Visual & Mechanical & Electrical
7.20	Capacitors and Reactors			
7.20.1	Capacitors	1	12	12
7.20.2	Capacitor Control Devices	1	12	12
7.20.3.1	Reactors – Dry-Type	2	12	24
7.20.3.2	Reactors – Liquid-Filled	1	12	24
	Sampling	–	–	12
7.21	Outdoor Bus Structures	1	12	36
7.22	Emergency Systems			
7.22.1	Engine Generator	1	2	12
	Functional Testing	–	–	2
7.22.2	Uninterruptible Power Systems	1	12	12
	Functional Testing	–	–	2
7.22.3	Automatic Transformer Switches	1	12	12
	Functional Testing	–	–	2
7.23	Telemetry/Pilot Wire SCADA	1	12	12
7.24	Automatic Circuit Reclosers and Line Sectionalizers			
7.24.1	Automatic Circuit Reclosers, Oil/Vacuum	1	12	24
	Sample	–	–	12
7.24.2	Automatic Line Sectionalizers, Oil	1	12	24
	Sample	–	–	12
7.27	EMF Testing	12	12	12

12756

APPENDIX C

About the InterNational Electrical Testing Association

The InterNational Electrical Testing Association (NETA) is an accredited standards developer for the American National Standards Institute (ANSI) and defines the standards by which electrical equipment is deemed safe and reliable. NETA Certified Technicians conduct the tests that ensure this equipment meets the association's stringent specifications. NETA is the leading source of specifications, procedures, testing, and requirements, not only for commissioning new equipment but for testing the reliability and performance of existing equipment.

Certification

Certification of competency is particularly important in the electrical testing industry. Inherent in the determination of the equipment's serviceability is the prerequisite that individuals performing the tests be capable of conducting the tests in a safe manner and with complete knowledge of the hazards involved. They must also evaluate the test data and make an informed judgment on the continued serviceability, deterioration, or nonserviceability of the specific equipment. NETA, a nationally-recognized certification agency, provides recognition of four levels of competency within the electrical testing industry in accordance with *ANSI/NETA ETT Standard for Certification of Electrical Testing Technicians.*

Qualifications of the Testing Organization

An independent overview is the only method of determining the long-term usage of electrical apparatus and its suitability for the intended purpose. NETA companies best support the interest of the owner, as the objectivity and competency of the testing firm is as important as the competency of the individual technician. NETA Members are part of an independent, third-party electrical testing association dedicated to setting world standards in electrical maintenance and acceptance testing. Hiring a NETA Member company assures the customer that:

- The NETA Technician has broad-based knowledge -- this person is trained to inspect, test, maintain, and calibrate all types of electrical equipment in all types of industries.
- NETA Technicians meet stringent educational and experience requirements in accordance with *ANSI/NETA ETT Standard for Certification of Electrical Testing Technicians.*
- A Registered Professional Engineer will review all engineering reports.
- All tests will be performed objectively, according to NETA specifications, using calibrated instruments traceable to the National Institute of Science and Technology (NIST).
- The firm is a well-established, full-service electrical testing and maintenance business.

APPENDIX C (cont.)

About the InterNational Electrical Testing Association

Specifications and Publications

As a part of its service to the industry, the InterNational Electrical Testing Association provides nationally-recognized publications:

ANSI/NETA ETT	*Standard for Certification of Electrical Testing Technicians*
ANSI/NETA MTS 7.2.1	*Standard for Electrical Maintenance Testing of Dry-Type Transformers*
ANSI/NETA MTS 7.2.2	*Standard for Electrical Maintenance Testing of Liquid-Filled Transformers*
NETA MTS	*Electrical Maintenance Testing Specifications for Electrical Power Distribution Equipment and Systems*
NETA ATS	*Electrical Acceptance Testing Specifications for Electrical Power Distribution Equipment and Systems*

The Association also produces a quarterly technical journal, *NETA World*, which features articles of interest to electrical testing and maintenance companies, consultants, engineers, architects, and plant personnel directly involved in electrical testing and maintenance.

Educational Programs

NETA's Annual Technical Conference draws hundreds of qualified industry professionals from around the globe. This conference provides a forum for current industry advances, critical informational updates, networking, and more. Regular attendees include technicians from electrical testing and maintenance companies, consultants, engineers, architects, and plant personnel directly involved in electrical testing and maintenance. Paper presentations from field-experienced industry experts share practical knowledge and experience while in-depth seminars offer interactive training. One highlight of this meeting is the trade show. Attendees enjoy the highest-quality gathering of industry-specific suppliers displaying state-of-the-art products and services directly related to the electrical testing industry. It is impossible to find better opportunities for interaction and input in a professional technical environment.

12758

WAUKESHA ELECTRIC SYSTEMS

Transformer Maintenance

GENERAL

Transformers in service are often subjected to heavy electrical and mechanical stresses. In order to avoid faults and disturbances, it is extremely important that the transformers are carefully supervised.

Certain items on or in a transformer must be inspected regularly to insure long life. The frequency of these inspections is determined by the size and type of the transformer, the atmospheric conditions, and the importance of continuity of service. The actual frequency of inspection should be adjusted for each device as experience dictates or at the minimum interval specified on the chart on, page 4.

Observation of oil condition and temperature on an annual basis is recommended.

Spare transformers must be inspected and maintained in the same manner as transformers in operation.

EXTERNAL MAINTENANCE - CLEANING

Use solvent to thoroughly remove all oil that appears on the outside of the tank or on the gaskets. This oil, later showing up on the painted surface, often gives the false impression of a leak.

The bushing porcelains must be kept free of dust and dirt and inspected at least once per year. Abnormal conditions such as sandstorms, salt deposits, dust or chemical fumes, require regular cleaning to avoid accumulations on the external surface. Accepted methods of hot line washing or cleaning with solvents may be used.

Keep the heat radiating surfaces of the transformer clean. External surfaces of forced oil heat exchangers should be periodically cleaned as the environment may dictate. Transformers near the sea coast or in corrosive atmosphere areas should be painted regularly to prevent corroding or rusting of metal parts.

If it becomes necessary to remove a radiator, first close the top and bottom valves and bolt them in the closed position. Next, drain the oil from the radiator by removing the 3/4 inch drain plug from the bottom header and the 3/4 inch vent plug from the top. After draining the oil, remove the radiator. If the radiator is to be off for any length of time, the transformer valves should be gasketed and protected with covers. This also applies to the radiator header openings.

All breathers and small openings in pressure relief valves and pressure-vacuum bleeders must be kept clean and in operating condition.

All ground buses and wiring leads to ground must be kept in good condition. Proper relay operation depends on low ground resistance. Ground resistance should be measured annually.

PERIODIC INSPECTION

External Circuit And Control Equipment

The following must be inspected 30 days after installation and once per year thereafter.

A. Control circuit voltage.

B. Excess heating of parts - as evidenced by discoloration of metal parts, charred insulation or odor.

C. Freedom of moving parts (no binding or sticking).

D. Excessive noise in relay coils.

E. Excessive arcing in opening circuits.

F. Proper functioning of timing devices, sequencing of devices, relief device alarm contacts and thermometer contacts.

G. Evidence of water or liquids in control cabinets.

Cooling System

With naturally cooled transformers and transformers equipped with air cooled oil coolers, there is, in general, no need for taking special steps to keep the internal cooling surfaces clean, as long as the oil is in good condition. If, however, formation of sludge in the oil has set in, the sludge may deposit in horizontal surfaces in radiators and coolers. In such a case, the radiators and the coolers should be rinsed in conjunction with changing of oil and overhauling the transformer.

External cooling surfaces should be checked annually for accumulation of dirt or debris that can block external air passages of radiators or coolers. Clear as necessary to maintain free air flow.

⚠ CAUTION

Follow proper safety precautions when working with solvents. Dispose of solvents in accordance with all applicable local, state and federal regulations.

 © Waukesha Electric Systems

Oil Levels
The oil levels in the tank and mechanism compartment should be checked at two-week intervals during the first month of operation and annually after that.

Oil Dielectric Test
Any insulating oil from a transformer in service, testing 26 kV or less per ASTM-D877, should be filtered. Test the oil annually or more frequently if the operation seems to warrant a question of the oil's dielectric strength.

Low insulating oil strength may also be an indication that the transformer insulation contains excess moisture. Further investigations should then be made, such as making power factor tests, measuring oil moisture content and taking dew point measurements.

PERIODIC POWER FACTOR TESTING

Power factor tests on the unit must be made whenever the unit is de-energized for long periods (one month or more) or the unit is opened for any reason.

PERIODIC INSPECTION – EXTERNAL TANK, COVER, GASKETS, VALVES

Regular annual inspection is required on these components. Any required replacement or adjustment should be accomplished as soon as possible. Nitrile rubber gaskets around doors, maintenance holes, covers, etc. may be re-used if in good condition.

ACCESSORIES

Test all accessories once a year. Examine all apparatus, electrical cables and conductors, signalling and operating devices to the control room or control board. Megger test is also recommended.

MAINTENANCE INSPECTION CHART

Refer to the chart on page 4 for inspection interval and type of inspection recommendation.

PAINT MAINTENANCE

WES transformers are supplied with a standard paint system or with the paint system specified by the purchaser. The paint system must be free from scratches through to the bare metal or exposed primer when a transformer is placed into storage and when it is placed into service. In order to obtain maximum corrosion protection from the paint system, all damage should be restored to its minimum thickness as soon as possible after any damage occurs.

If bare metal is exposed, the area must be sanded down to blend the damaged area into the undamaged paint surface. Wipe the sanded areas with denatured alcohol or a safety solvent to remove dust, oil, or road contamination. The area must then be brush or spray painted with primer, intermediate coat if applicable, and finish coat. If the primer is intact, lightly sand the damaged paint surface to smooth rough edges. Spray or brush on the intermediate coat, if applicable, and the finish coat to restore or exceed the original finish thickness.

In locations where the transformer will be exposed to abrasive, wind blown materials, the finish coats, and intermediate coats if applicable, should be restored to original thickness on a regular basis and as soon as possible after the finish coat has been abraded through.

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Fans
Fan motors use pre-lubricated sealed ball bearings that do not require lubrication maintenance. During extended periods of reduced capacity not requiring fan operation, it is suggested that the fans be run periodically (quarterly for example) to insure satisfactory operation when required. Make sure that the proper drain holes on the motor are open. Motors on vertically mounted fans must have the drain screw in the bell end removed and the two drain holes in the motor housing plugged. If the fan is mounted for horizontal blowing the two drain screws in the body of the motor must be removed and the hole in the bell end plugged.

Dissolved Gas Analysis
IEEE and ANSI standards provide guidance for the sampling, detection and interpretation of gases generated in oil filled transformers (IEEE C57.104-1991). Application of these guidelines can provide early warning of evolving problems within the transformer and allow preventive actions to be taken before serious damage or loss of life occurs.

Periodic Inspection - Oil
Transformer oil is hygroscopic and thus easily absorbs moisture from the air. The absorption of moisture is minimized by the oil preservation system. In a sealed tank system, the pressure-vacuum regulator permits the entry of very small quantities of air only during a -3.0 psi vacuum condition. The positive pressure nitrogen system precludes the entry of any air as long as positive gas pressure is maintained. The oil conservator system with a silica gel breather also minimizes the entry of moisture as long as the gel is properly renewed or regenerated as soon as its ability to absorb moisture begins to diminish. Saturation with moisture is signalled by a change in color from blue to pink.

If some work has been carried out on a transformer and the oil has, during that time, been exposed to the humidity of the air, the breakdown value and moisture content of the oil should be checked. Aside from this, a similar check of the oil should be made on all transformers at regular intervals.

IEEE and ANSI standards provide guidance for the acceptance, maintenance, continued use and reclamation of insulating oil. These guidelines should be applied to **WES** transformers. The limits in this manual will supercede the Guides limits when they are more restrictive than the Guide limits. The applicable Guides are:

IEEE C57.106-1991, Guide for Acceptance and Maintenance of Insulating Oil in Equipment.

IEEE Std 637-1985 (Reaff 1992) Guide for the reclamation of insulating oil and its continued use (ANSI).

Temperature
The life of a transformer is highly dependent upon the temperature prevailing in the core and coils. It is therefore important that the temperature be continually kept under observation.

When the temperature of the transformer's cooling oil is relatively low, the transformer can within limits, be safely overloaded. But note that a given increment of load increase will produce a greater than proportional increase (1.6th power) in oil temperature. The ANSI Loading Guide may be used, but do not exceed its recommendations without consulting **WES**.

If, without an increase in load, there is a tendency for the temperature of a transformer to rise, the reason may be that in some way the cooling is impaired. This situation should be fully investigated before increasing the transformer load.

The overload capacity is sometimes limited by the accessories of the transformer, such as, bushings, tapchangers etc. Know these limitations before increasing the transformer load. After every continuous overload of 20% or more, a complete investigation to detect degradation of the transformer insulation system is recommended.

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SUGGESTED MAINTENANCE SCHEDULE

COMPONENT	1 Visual	2 Cleaning	3 Testing	4 Filtering	5 Lubrication	6 Operational Testing	7 Testing of Electrical circuits	8 Megger Testing	9 Inspecting Contacts	10 Changing of Contacts
Tank, cover, gaskets		A								
Conservator tank, open		A								
Conservator tank, sealed with rubber diaphragm		M								
Radiators		A								
Coolers with fans		A			S	A	A	A		
Coolers, water cooled, (oil side)		WR								
Coolers, water cooled, (water side)		WR								
Valves		WR								
Oil pumps with motors		WR				A	A	A		
Fans with motors		WR				A	A	A		
Oil				A	WR					
Bushings		A								
Oil level indicators	D	WR				A	A	A		
Gas operated relay	W	WR				A	A	A		
Temperature indicator	D	WR				A	A	A		
Thermostats		WR				A	A	A		
Flow indicators for oil and water	D	WR				A	A	A		
Pressure gauges for oil and water	D	WR				A	A	A		
Explosion vent	M	A				A	A	A		
Silica gel breathers	W	WR								
Nitrogen equipment	D	WR				A	A	A		
Deenergized Tap Changer		A			A	A	A	A		
Load tap changer:										
Main contacts		F							F	WR
Oil				A	WR					
Oil level indicator	D	WR				A	A	A		
Thermostat		WR				A	A			
Pressure gauge	D	WR				A	A	A		
Driving mechanism	A				A	A	A	A		
Automatic system for operation						A	A	A		
Lightning arresters		A				A				
Protective relays		A				A	A	A		

D = Daily
A = Annually
S = Semi-annually
M = Monthly
W = Weekly
WR = When Required
F = Five years or 100,000 operations

Figure 7-1. Maintenance schedule.

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Exhibit MCR-9
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

NE Division - Substation Maintenance

Equipment	*2008*	*2009*	*2010*	*2011*	*2012*
Transformers	$77,000	$27,000	$27,000	$41,000	$76,000
Circuit Breakers (oil & SF6)	$8,000	$54,000	$30,000	$0	$0
Circuit Switchers	$9,000	$0	$0	$9,000	$0
Potential Transformers	$4,000	$1,000	$4,000	$1,000	$4,000
Relays	$10,000	$1,000	$10,000	$1,000	$10,000
Switches	$5,000	$5,000	$5,000	$5,000	$5,000
Infrared (all stations)	$3,000	$3,000	$3,000	$3,000	$3,000
Washing Insulators (Stepdown Only)	$10,000	$10,000	$10,000	$10,000	$10,000
Totals	$126,000	$101,000	$89,000	$70,000	$108,000

Assumptions & Notes:
- New CBs and Tx at SD & JLT require less maintenance in early years.
- Time-based maintenance schedule based on 2005 NETA's (National Electrical Testing Association) guidelines and manufacturer's recommendations
- SF6 CBs at AIP are replaced in 2009
- Above figures to change contingent upon equipment failures and repairs

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 68
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-9)
DATE 02/27/08 - 02/29/08

		2008		2009		2010		2011		2012
SD										
ST 911	degasify & gen testing	25000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing (5yr)	10000
ST 908	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing (5yr)	10000
ST 907	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing (5yr)	10000
ST 906	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
ST 913	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
JLT										
ST 904	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
ST 905	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
AIP										
ST 910	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000	doble bushings/oil samples	3000
ST 909	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000	doble bushings/oil samples	3000
TOTALS FOR TRANSFORMERS		**77000**		**27000**		**27000**		**41000**		**76000**

SD 138KV						
GCB 401					major 6yr	3000
GCB 402					major 6yr	3000
SD 69KV						
OCB 301	Oil Samples (baseline)/visua	500			major 6yr	3000
OCB 302	Oil Samples (baseline)/visua	500			major 6yr	3000
OCB 303	Oil Samples (baseline)/visua	500			major 6yr	3000
OCB 306	Oil Samples (baseline)/visua	500			major 6yr	3000
GCB 304			major 6yr	3000		
GCB 305			major 6yr	3000		
GCB 309			major 6yr	3000		
GCB 313	major 6 yr	3000				
GCB 315	major 6 yr	3000				
SD 15KV						
VCB 307			major 5 yr.	3000		
VCB 308			major 5 yr.	3000		
VCB 310			major 5 yr.	3000		
VCB 311			major 5 yr.	3000		
VCB 312			major 5 yr.	3000		

JLT 69KV					
GCB 201			major 6yr	3000	
GCB 202			major 6yr	3000	
GCB 203			major 6yr	3000	
GCB 204			major 6yr	3000	
JLT 15KV					
VCB 206	major 5 yr.	3000			
VCB 207	major 5 yr.	3000			
VCB 208	major 5 yr.	3000			
VCB 209	major 5 yr.	3000			
VCB 210	major 5 yr.	3000			
VCB 211	major 5 yr.	3000			
VCB 212	major 5 yr.	3000			
VCB 213	major 5 yr.	3000			
VCB 214	major 5 yr.	3000			
VCB 215	major 5 yr.	3000			
AIP 69KV					
GCB 150					
GCB 151					
TOTAL FOR CBS	**8000**	**54000**	**30000**	**0**	**0**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 69
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-10)
DATE 02/27/08 - 02/29/08

42. **Please refer to Schedule C-6, pages 2 and 3. Please provide the expenses, by month, in each of the accounts shown on Schedule C-6 for the nine-months ended September 30, 2007.**

RESPONSE:

Please see "Exhibit #42".

Witness: Khojasteh

43. **Please provide the Company's employee count, by description, separated by division of northwest Florida and northeast Florida and administrative for each month of the year 2000 through the current month available in 2007.**

Please see exhibits OPC Interrog. #43.1-#43.8

MAR = Marianna, FL = Northwest Electric division
FBCH = Fernandina Beach, FL = Northeast Electric division

(Martin)

44. **Please refer to the Company's explanation of over/above expenses on page 96. The Company has increased the 2008 projected test year by $56,497 for a vacant position-Operations Manager for the Northwest Florida Division. Please state the following:**
   a. Has the Company filled this position?
   b. Has there ever been a person which held this position between the year 2002 and the current year 2007?

a. Yes. The company filled this position December 11, 2006.

b. Yes. This position was held by Don Myers during the period 2002 until December 2006. In January 2006, Mr. Myers was promoted from the Operations Manager position to the acting General Manager position when the General Manager was transferred to the Northeast Florida Division. This Operations Manager position was open from January 2006 until December 11, 2006 when it was filled.

Witness: Cutshaw / Khojasteh

45. **The Company shows in the projected test year 2008, the cost of $27,127 for each of the northeast and northwest divisions to train eight apprentices in each division. Please provide the following information:**
   a. Have any apprentices been hired in the year 2007? If so, provide the date each apprentice was hired and the position which he/she occupies.
   b. Provide the basis in the form of invoices or contracts upon which the Company based its projection of $27,127 to train the eight apprentices in each division.

a. Yes. Four Apprentices and one Helper were hired during 2007. One Apprentice Lineman B in January 2007, 3 in July 2007 and 1 Helper in September 2007. In addition to those apprentices who require training, there are 8 current apprentice linemen who also require training; 5 Apprentice Lineman A and 3 Apprentice Lineman B.

b. The basis for the estimates was to allow for eight apprentices in each division to begin the FPUC Lineman Training Program and the State Lineman Training program. The 2006 estimate included three weeks of training ($850/week) at the Tampa Electric Company training facility along with an additional $10,000 to cover costs associated with the State Lineman Training Program. This amount was escalated 6.8% to arrive at the $27,127 per division amount.

However, since the preparation of the rate case information, it was determined that the Tampa Electric Company training facility can no longer be used for our training needs and no other acceptable outside facility is available. This resulted in a change in the structure of the training needs in order to attract, train and retain Lineman for the future.

Revised plans are to train a total of 11 Apprentice Lineman in the FPU Lineman Training Program and State Lineman Training Program using in-house personnel, facilities and equipment. This will require the addition of one Training position and the associated equipment and supplies necessary. The will place a Trainer in each division that will also have responsibilities associated with the safety program of the company. The additional cost for 2008 is projected as follows:

Additional Trainer Salary and Benefits	$87,750
Travel Expense for Trainer	$9,600
Training Supplies (non-capital)	$5,150
Preparation of Training Materials	$2,325
Actual Materials used for Training	$11,310
State Lineman Program Materials	$11,000
Total	$127,135

Attached is Exhibit 45.1 which includes the details associated with the training.

Witness: Cutshaw / Khojasteh

46. The Company has included in each division the sum of $14,904, which it has labeled as "Inform and Educate Customers on Various Issues." Please provide the following information:

a. State exactly how the Company arrived at the amount of $14,904 for each division.

b. Provide the information and education which each customer will receive which would not be covered by the current information or advertising program which was included in the actual expenses of the year 2006.

RESPONSE:

a. The basis for the amounts is as follows and applies to account 9134 for which these funds are designated.

2006 Actual Amount-	$121,227
2007 YTD (August) -	$100,476
2007 Projection (current) -	$150,714 (trended based on August actual expenditures)
2007 Projection (in filing) -	$154,148 (estimated based on scheduled work for 2007)

The 2007 amount included in the filing on C-8 was determined by estimating the communication work remaining for 2007 which resulted in the estimate of $154,148. The

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 70
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-11)
DATE 02/27/08 - 02/29/08

12769

POSITION: ENGINEER

ACCOUNTABLE TO: Engineering Manager, Northeast Florida

RESPONSIBILITIES: Responsibilities include but are not limited to the following.

1. Manage the following programs, monitor contractors and provide documentation and reports as required.
   - A. Wood pole inspection and loading program.
   - B. Joint use audits, permits and billing.
   - C. Vegetation management accomplishments.
   - D. Transmission climbing inspection program.
   - E. Street light inspection program.
   - F. Underground and confined space inspection program.
   - G. Coastal facilities inspection program.

2. Improvement and Retirement Requisitions resulting from inspection programs.
   - A. Prepare local and specific requisitions.
   - B. Initiate stock slips.
   - C. Prepare permits, easements, CIAC documents, etc.
   - D. Complete/revise requisitions.

3. Provide for updates to the distribution mapping system to ensure the maps are accurate and updated regularly with information from the inspection programs. This should include updating facilities and documenting data from the inspections.

4. Federal, state and local regulation compliance.
   - A. FERC, National Electric Safety Code, Hazardous Waste/PCB, Department of Transportation and OSHA (Safety) Compliance.
   - B. Florida Public Service Commission report preparation, request and audits.
   - C. DOT/Transportation requirements/permits and Right-to-know laws.
   - D. County and city ordinances/building codes and local utility coordinating committee.

5. Assist in Budget preparation as needed. This will include engineering design and estimates on all budgeted distribution line and substation projects.

6. Develop, publish and revise, as needed, a complete set of procedures, construction standards and material specifications related to the inspection programs. This will be updated annually and as needed.

7. Customer electric service.
   - A. Meet with customers, determine service requirements, take field notes, layout and estimate line extensions and services.
   - B. Investigate service/high bill complaints and recommend corrective action.

8. Assist and fill in for the Engineering Manager in his absence.

9. Rotate on a regular basis as "On Call" supervisor for after work hours.

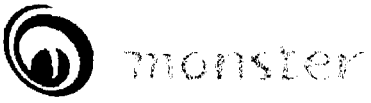
10. Customer/Public relations.

11. Special assignments as required.

Engineer Qualifications

- Must possess excellent interpersonal, communication and organizational skills.
- Must have experience in electric utility design and specification of transmission, substation, and distribution systems.

- Must have experience in transmission, substation, and distribution materials and specifications.
- Must be capable of producing professional, error-free written correspondence.
- Must have a working knowledge or capable of developing a working knowledge of personal computers and computer software such as Word, Excel, etc.
- Must have a working knowledge or capable of developing a working knowledge of all mainframe computer applications used by FPUC.
- Must exhibit a high degree of accuracy while performing duties.
- Must dress neatly and handle themselves in a professional manner at all times.
- Must have the willingness and ability to handle certain tasks in a confidential manner.
- Must be willing to travel as needed.
- Four year Bachelors Degree in an engineering related field from an ABET accredited or equivalent college or university or equivalent utility specific experience.
- Five years electric engineering related experience in the utility industry.



Engineer

Company:	Florida Public Utilities Company	**Location:**	US-FL-Fernandina Beach
Status:	Full Time, Employee	**Job Category:**	Engineering
Relevant Work Experience:	5+ to 7 Years	**Career Level:**	Experienced (Non-Manager)
Education Level:	Bachelor's Degree		

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Job Description

Engineer

Florida Public Utilities Company is seeking a highly motivated professional to fill the position of Engineer located in our Fernandina Beach office. This position is responsible for the overhead and underground distribution and overhead transmission electric activities. The ideal candidate for this position will have experience in the electric utility industry while capable of planning, organizing and controlling all activities associated facility inspection programs and related facility upgrades. This position includes significant interaction with employees, contractors and the public while performing the job resposibilities listed below.

Duties:

- Manage the following programs, monitor contractors and provide documentation and reports as

required.
- Wood pole inspection and loading program.
- Joint use audits, permits and billing.
- Vegetation management program accomplishments.
- Transmission climbing inspection program.
- Street light inspection program accomplishments.
- Underground and confined space inspection program accomplishments.
- Coastal facilities inspection program accomplishments.

- Improvement and Retirement Requisitions resulting from inspection programs.
  - Prepare local and specific requisitions.
  - Initiate stock slips.
  - Prepare permits, easements, CIAC documents, etc.
  - Complete/revise requisitions.
- Provide for updates to the distribution mapping system to ensure the maps are accurate and updated regularly with information from the inspection programs. This should include updating facilities and documenting data from the inspections.
- Federal, state and local regulation compliance.
  - FERC, National Electric Safety Code, Hazardous Waste/PCB, Department of Transportation and
  - OSHA (Safety) Compliance.
  - Florida Public Service Commission report preparation, request and audits.
  - DOT/Transportation requirements/permits and Right-to-know laws.
  - County and city ordinances/building codes and local utility coordinating committee.
- Assist in Budget preparation as needed. This will include engineering design and estimates on all budgeted distribution line and substation projects.
- Develop, publish and revise, as needed, a complete set of procedures, construction standards and material specifications related to the inspection programs. This will be updated annually and as needed.
- Customer electric service
  - Meet with customers, determine service requirements, take field notes, layout and estimate line extentions and services
  - Investigate service/high bill complaints and recommed corrective action.
- Assist and fill in for the Engineering Manager in his absence.
- Rotate on a regular basis as "On Call" supervisor for after work hours.
- Customer/Public relations.
- Special assignments as required.

Qualifications:
- Must possess excellent interpersonal, communication and organizational skills.
- Must have experience in electric utility design and specification of transmission, substation, and distribution systems.
- Must have experience in transmission, substation, and distribution materials and specifications.
- Must be capable of producing professional, error-free written correspondence.
- Must have a working knowledge or capable of developing a working knowledge of personal computers and computer software such as MS Office (Word, Excel, etc.)
- Must have a working knowledge or capable of developing a working knowledge of all mainframe computer applications used by FPUC.
- Must exhibit a high degree of accuracy while performing duties.
- Must dress neatly and handle themselves in a professional manner at all times.
- Must have the willingness and ability to handle certain tasks in a confidential manner.
- Must be willing to travel as needed.

Education:

- Four year Bachelors Degree in an engineering related field from an ABET accredited or equivalent college or university or equivalent utility specific experience.
- Five years electric engineering related experience in the utility industry.

Interested applicants can fax or email resume to our Fernandina Beach office 904-261-3666 or ljohnson@fpuc.com

Contact:

Company: Florida Public Utilities Company
Email: ljohnson@fpuc.com
Address: 911 S. 8th Street
Fernandina Beach,FL 32034
Fax: 904-261-3666

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Last name *

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Personalize the cover letter below, or add your own note instead. To send your resume without a note, leave this box empty.

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Step 3:

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 71
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-12)
DATE 02/27/08 - 02/29/08

Additional Position	
Salary & Benefits –	$76,609
Transportation and Expenses -	$22,838
Total Cost of Position -	$99,447

Expense Breakdown	
Joint Use Audits (21%) -	$20,909
Pole Inspections (79%) -	$78,538 (3050 poles * $25.75/pole)

Pole Inspection Cost	
Pole Inspection Cost - $46.35/pole *3050 poles=	$141,367/year
Additional Position (Pole Inspections)	$78,538/year
Total Cost	$219,905/year

e. The new employee will be used to coordinate and handle the Joint Use Audit and Pole Inspection programs associated with the storm hardening initiatives and ensure all data is collected and submitted to the FPSC in accordance with annual reporting requirements. Additional support will also be provided by this position to coordinate the data collection and reporting for the Vegetation Management and Transmission Pole Inspection programs.

The Pole Inspection Program using contractors to perform very detailed inspections and loading analysis is an entirely new program for FPU. This along with the collection of data and reporting requirements are functions that FPU is not staffed to perform. In addition, the coordinating, data collection and reporting associated with the joint use attachment programs, transmission line inspections and vegetation management programs add additional functions to this position. Staffing for these functions is not currently available.

Witness: Cutshaw / Khojasteh

58. In the Company's over/above expenses it has added $352,260 for an additional three crews for a total of six crews in northwest Florida for tree trimming. Provide the following information regarding this request:

a. State the number of miles the tree trimming that the Company currently is able to accomplish with its current level of three crews in the northwest Florida division.

b. State the total number of miles of distribution and transmission in the northwest division that requires tree trimming.

c. Provide the analysis which the Company used to calculate the dollar amount of $352,260.

RESPONSE:

a. The Company average miles of line trimmed per crew as determined in the 2007-2009 Storm Hardening Plan is 36 miles per crew or 108 miles per year for three crews.

b. In the 2007-2009 Storm Hardening Plan filed by FPUC, a total of five (5) tree trimming crews were required in the Northwest Florida Division to meet the requirement of the three year main feeder and six year lateral trim cycle. The following information was provided and is shown based upon a three year trim cycle for main feeders and six year trim cycle. The Northwest Florida Division has no transmission facilities.

Line Miles (NW FL)	50 miles/crew	40 miles/crew	35 miles/crew
112 miles (feeders)	0.8	0.9	1.1
514 miles (laterals)	1.7	2.1	2.4
Total Resources (crews)	2.5	3.0	3.5

Based upon these results, a total of four (4) tree trimming crews are required to ensure the normal three year main feeder and six year lateral trim cycle is accomplished. One (1) additional tree trimming crew is required to address danger trees and spot trimming necessary to avoid outages related to trees conflicts.

c. Based upon the 2007 – 2009 Storm Hardening Plan that was filed to include a three year main feeder and six year lateral trim cycle, the total company tree trimming crews required was a total of seven (7) tree trimming crews rather than the originally proposed eight (8) tree trimming crews. The reduction will decrease the Northwest Florida Division crews down to five (5) tree trimming crews rather than the originally proposed six (6) tree trimming crews.

During 2006, the company had a total of five (5) tree trimming crews working with the exception of the item addressed in Question #53 shown above. Based upon this change in the Storm Hardening Plan, the total 2008 cost for a total of seven (7) tree trimming crews should be modified to $234,840 in the over/above expenses which includes the total cost for two additional tree trimming crews.

Witness: Cutshaw / Khojasteh

59. The Company has requested an amount of $27,000 for what is termed "Develop and complete post-storm data collections and forensic review." Please explain why this level is necessary from ratepayers for the analysis of storm damage each and every year and provide the calculation of the requested expense.

RESPONSE:

The Company needs to develop a post-storm data collection and forensics review for damage associated with hurricanes in accordance with the storm hardening initiatives which will improve future reliability during these situations. This will allow the development of the procedure and contracting with a contractor to perform these activities. With assistance from a contractor the detailed methodology will be developed for field collection of data and final analysis of the results.

The estimated amount includes $17,000 for the development of the overall program methodology. The additional $10,000 is an annualized estimated amount for four days of contractor work per year to perform this work. If impacts by hurricanes are averaged for the years 2004 through 2007, the number of occurrences would indicate that some type hurricane would impact one division almost two times per year. However, based upon the assumption that one division will be significantly impacted by a major hurricane every five years, the cost of $50,000 per event to perform field data collection, testing, analysis and determine the overall results seems to be reasonable.

Witness: Cutshaw / Khojasteh

Exhibit 73.1
OPC Production of Documents 1
Docket 070304-EI

Northwest Florida Division
Tree Trimming Performance

Feeders Trimmed in miles per year:

2004:	#9992 Hwy 90 W Feeder	13.7 miles	
	#9854 South St. Feeder	96.5 miles	
	#9882 Bristol Feeder	53.6 miles	4 crews
	#9782 Family Dollar Feeder	4.4 miles	
	Total	168.2 miles	
2005:	#9952 Altha Feeder	47.8 miles	
	#9972 Blountstown Feeder	17.6 miles	4 crews
	#9752 Industrial Feeder	4.5 miles	
	Total	69.9 miles	
2006:	#9866 Cottondale Feeder	79.98 miles	
	#9512 Railroad Feeder	23.49 miles	3 crews
	#9872 Hospital Feeder	38.91 miles	
	Total	141.38 miles	
2007 (thru August):			
	#9742 Greenwood/Malone Feeder	40.2 miles	
	#9722 Dogwood Heights Feeder	15.9 miles	3 crews
	#9982 College Feeder	38.8 miles	
	#9932 Indian Springs Feeder*		
	#9732 Prison Feeder*		
	Total	94.9 miles	

- Just main feeder – scheduled later in year

Northeast Florida Division
Tree Trimming Performance

2007 (thru Sept.)			
	#310, #212, #311 Feeders	12.75 miles	1 crew

SUPPLEMENTAL COMPOSITE EXHIBIT MCR-13

WITNESS: CUTSHAW

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI EXHIBIT 72
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS Cutshaw (MCR-13)
DATE 02/27-29/08

FLORIDA PUBLIC UTILITIES COMPANY
NORTHEAST DIVISION

070304-EI

69kV Transmission Pole Replacement-Wood to Spun Concrete

Number of Poles 25

Materials/per pole:

Pole, Spun Concrete,	$4,500	
Insulator, Polymer	$1,300	
Miscellaneous	$300	
Sub total		$6,100

Labor/per pole:

Installation*	$15,000	
*Per conversation on 6-14-07 with Robert Jones, Southeast Power.		
Engineering, Design	$400	
Sub total		$15,400
Total Estimated Cost Per Pole		$21,500

Estimated cost to replace 25 poles in 2007 Dollars **$537,500**

Replacement cost at the rate of 2.5 poles per year

Cost for year 2008	$56,438 *	Year 1
Cost for year 2009	$59,259 *	Year 2
Cost for year 2010	$62,222 *	Year 3
Cost for year 2011	$65,333 *	Year 4
Cost for year 2012	$68,600 *	Year 5
Cost for year 2013	$72,030 *	Year 6
Cost for year 2014	$75,632 *	Year 7
Cost for year 2015	$79,413 *	Year 8
Cost for year 2016	$83,384 *	Year 9
Cost for year 2017	$87,553 *	Year 10

* Esculation rate of 5% added to previous years cost.

Estimated cost to replace 25 poles over 10 years	~~**$709,865**~~	~~**$70,987 PER YEAR**~~
Say	**$708,000**	**70,800 PER YEAR**
		$5,900 PER MONTH

Docket No. 070304-EI
Rebuttal Exhibit
Issue 18
Witness: Cutshaw

Summary of Cost

Vegetation Management

Year	Northwest Florida Cost	Northeast Florida Cost	Combined Total Cost
2004	$349,240.28	$102,639.97	$451,880.25
2005	$485,829.25	$93,540.93	$579,370.18
2006	$364,639.68	$183,272.49	$547,912.17
2007	$383,414.44	$144,092.82	$527,507.26

Note: For 2004, Northwest Florida amount does not include $28,408 that was charged to storm expense.

Note: For 2005, Northwest Florida amount does not include $7,307 that was charged to storm expense.

Year	Northwest Florida Crews	Northeast Florida Crews	Combined Total Crews
2004	4.00	1.00	5.00
2005	4.00	1.00	5.00
2006	3.00	2.00	5.00
2007	3.00	1.00	4.00

Year	Northwest Florida Cost/Crew	Northeast Florida Cost/Crew	Combined Total Cost/Crew
2004	$87,310	$102,640	$189,950
2005	$121,457	$93,541	$214,998
2006	$121,547	$91,636	$213,183
2007	$127,805	$144,093	$271,898
All Years	$114,530	$107,977	$222,507

GL Acct.#	Invoice #	PO #	Vendor #	Vendor Name	Amount	Month	Year
001 0 0 1860 1	340046	11471	7112	ASPLUNDH TREE EXPERT CO	367 69	8	2004
001 0 0 1860 1	340048	11471	7112	ASPLUNDH TREE EXPERT CO	436 96	8	2004
001 0 0 1860 1	333571	114 71	7112	ASPLUNDH TREE EXPERT CO	1,356 41	8	2004
001 0 0 1860 1	333604	11471	7112	ASPLUNDH TREE EXPERT CO	1 412 71	8	2004
001 0 0 1860 1	381878	11471	7112	ASPLUNDH TREE EXPERT CO	2,357 06	9	2004
001 0 0 1860 1	381884	11471	7112	ASPLUNDH TREE EXPERT CO	2,252 98	9	2004
001 0 0 1860 1	387927	11471	7112	ASPLUNDH TREE EXPERT CO	3,323 22	9	2004
001 0 0 1860 1	371039	11471	7112	ASPLUNDH TREE EXPERT CO	735 85	9	2004
001 0 0 1860 1	390415	11471	7112	ASPLUNDH TREE EXPERT CO	744 57	10	2004
001 0 0 1860 1	390419	11471	7112	ASPLUNDH TREE EXPERT CO	788 46	10	2004
001 0 0 1860 1	390424	11471	7112	ASPLUNDH TREE EXPERT CO	866 53	10	2004
001 0 0 1860 1	383050	11493	7112	ASPLUNDH TREE EXPERT CO	959 98	11	2004
001 0 0 1860 1	387223	11493	7112	ASPLUNDH TREE EXPERT CO	608 50	11	2004
001 0 0 1860 1	379784	11493	7112	ASPLUNDH TREE EXPERT CO	9,856 48	11	2004
001 0 0 1860 1	33R812	11493	7112	ASPLUNDH TREE EXPERT CO	384 51	11	2004
001 0 0 1860 1	33R813	11493	7112	ASPLUNDH TREE EXPERT CO	415 99	11	2004
001 0 0 1860 1	33R814	11493	7112	ASPLUNDH TREE EXPERT CO	660 76	11	2004
001 0 0 1860 1	379786	11493	7112	ASPLUNDH TREE EXPERT CO	320 56	11	2004
001 0 0 1860 1	33R815	11493	7112	ASPLUNDH TREE EXPERT CO	555 92	11	2004
					28,408 14		2004 Total
001 0 0 1860 1	370566	5 5011 186	7112	ASPLUNDH TREE EXPERT CO	1,748 62	10	2005
001 0 0 1860 1	376636	5 5011 186	7112	ASPLUNDH TREE EXPERT CO	986 20	10	2005
001 0 0 1860 1	382068	5 5011 208	7112	ASPLUNDH TREE EXPERT CO	2 898 66	11	2005
001 0 0 1860 1	38A551	5 5011 208	7112	ASPLUNDH TREE EXPERT CO	1,674 24	12	2005
					7 307 72		2005 Total
001 0 0 1860 1	37R809	5 5011 59	7112	ASPLUNDH TREE EXPERT CO	1 961 59	7	2006
001 0 0 1860 1	37R629	5 5011 60	7112	ASPLUNDH TREE EXPERT CO	1,915 93	7	2006
001 0 0 1860 1	979335B	15245	7112	ASPLUNDH TREE EXPERT CO	774 60	9	2006
					4 652 12		2006 Total
001 1 4 1070 3646	340048	11471	7112	ASPLUNDH TREE EXPERT CO	2 913 09	8	2004
001 1 4 1070 3646	333604	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 16	8	2004
001 1 4 1070 3646	350554	11471	7112	ASPLUNDH TREE EXPERT CO	2 919 62	9	2004
001 1 4 1070 3646	360376	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	9	2004
001 1 4 1070 3646	387927	11471	7112	ASPLUNDH TREE EXPERT CO	1 898 99	9	2004
001 1 4 1070 3646	371039	11471	7112	ASPLUNDH TREE EXPERT CO	2 364 33	9	2004
001 1 4 1070 3646	390415	11471	7112	ASPLUNDH TREE EXPERT CO	2 481 90	10	2004
001 1 4 1070 3646	390419	11471	7112	ASPLUNDH TREE EXPERT CO	2 426 02	10	2004
001 1 4 1070 3646	390424	11471	7112	ASPLUNDH TREE EXPERT CO	2 888 43	10	2004
001 1 4 1070 3646	400565	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	10	2004
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					35 040 74		2004 Total
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001 1 4 1430 2	396169	11471	7112	ASPLUNDH TREE EXPERT CO	1,045 56	10	2005
001 1 4 1430 2	400658	11471	7112	ASPLUNDH TREE EXPERT CO	7,252 24	10	2005
001 1 4 1430 2	400664	11471	7112	ASPLUNDH TREE EXPERT CO	7,465 63	10	2005
001 1 4 1430 2	415174	11471	7112	ASPLUNDH TREE EXPERT CO	4,425 83	10	2005
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					43,454 16		2005 Total
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001 1 4 4020 5932	013664		7112	ASPLUNDH TREE EXPERT CO	1 824 03	1	2004
001 1 4 4020 5932	013667		7112	ASPLUNDH TREE EXPERT CO	1 809 00	1	2004
001 1 4 4020 5932	11471	11471	7112	ASPLUNDH TREE EXPERT CO	2 261 25	1	2004
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001 1 4 4020 5932	033662	11471	7112	ASPLUNDH TREE EXPERT CO	2 261 25	1	2004
001 1 4 4020 5932	033665	11471	7112	ASPLUNDH TREE EXPERT CO	2,280 04	1	2004
001 1 4 4020 5932	033667	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 83	1	2004
001 1 4 4020 5932	11471	11471	7112	ASPLUNDH TREE EXPERT CO	-2 261 25	2	2004
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001 1 4 4020 5932	050151	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	2	2004
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001 1 4 4020 5932	090402	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	3	2004
001 1 4 4020 5932	093723	11471	7112	ASPLUNDH TREE EXPERT CO	2,280 04	3	2004
001 1 4 4020 5932	100201	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	3	2004
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001 1 4 4020 5932	120341	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	3	2004
001 1 4 4020 5932	120335	11471	7112	ASPLUNDH TREE EXPERT CO	2,286 52	3	2004
001 1 4 4020 5932	130071	11471	7112	ASPLUNDH TREE EXPERT CO	2 316 98	3	2004
001 1 4 4020 5932	130069	11471	7112	ASPLUNDH TREE EXPERT CO	2 280 04	3	2004
001 1 4 4020 5932	130072	11471	7112	ASPLUNDH TREE EXPERT CO	2,045 13	3	2004
001 1 4 4020 5932	140497	11471	7112	ASPLUNDH TREE EXPERT CO	2,286 52	4	2004
001 1 4 4020 5932	140501	11471	7112	ASPLUNDH TREE EXPERT CO	2 316 98	4	2004
001 1 4 4020 5932	140500	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	4	2004
001 1 4 4020 5932	150392	11471	7112	ASPLUNDH TREE EXPERT CO	2 286 52	4	2004
001 1 4 4020 5932	150395	11471	7112	ASPLUNDH TREE EXPERT CO	2 316 98	4	2004
001 1 4 4020 5932	150398	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	4	2004
001 1 4 4020 5932	160214	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	4	2004
001 1 4 4020 5932	160209	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	4	2004
001 1 4 4020 5932	160206	11471	7112	ASPLUNDH TREE EXPERT CO	2 286 52	4	2004
001 1 4 4020 5932	170518	11471	7112	ASPLUNDH TREE EXPERT CO	2 286 52	4	2004
001 1 4 4020 5932	170520	11471	7112	ASPLUNDH TREE EXPERT CO	2 316 98	4	2004
001 1 4 4020 5932	170522	11471	7112	ASPLUNDH TREE EXPERT CO	2,334 47	4	2004
001 1 4 4020 5932	180826	11471	7112	ASPLUNDH TREE EXPERT CO	2 286 52	5	2004

001 1 4 4020 5932	180835	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	5	2004
001 1 4 4020 5932	180843	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	190173	11471	7112	ASPLUNDH TREE EXPERT CO	5,232 32	5	2004
001 1 4 4020 5932	190177	11471	7112	ASPLUNDH TREE EXPERT CO	2,361 38	5	2004
001 1 4 4020 5932	190181	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	203924	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	201286	11471	7112	ASPLUNDH TREE EXPERT CO	2,286 52	5	2004
001 1 4 4020 5932	203914	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	5	2004
001 1 4 4020 5932	210478	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 18	5	2004
001 1 4 4020 5932	210481	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	5	2004
001 1 4 4020 5932	210484	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	221289	11471	7112	ASPLUNDH TREE EXPERT CO	1,843 73	6	2004
001 1 4 4020 5932	226625	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	6	2004
001 1 4 4020 5932	226533	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	6	2004
001 1 4 4020 5932	230232	11471	7112	ASPLUNDH TREE EXPERT CO	1,843 73	6	2004
001 1 4 4020 5932	230233	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	6	2004
001 1 4 4020 5932	230234	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	6	2004
001 1 4 4020 5932	240635	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 66	6	2004
001 1 4 4020 5932	240640	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	6	2004
001 1 4 4020 5932	240645	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	6	2004
001 1 4 4020 5932	250738	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 66	6	2004
001 1 4 4020 5932	250740	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 83	6	2004
001 1 4 4020 5932	250747	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 83	6	2004
001 1 4 4020 5932	260478	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	260481	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2004
001 1 4 4020 5932	260483	114 71	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	270327	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	270334	114 71	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2004
001 1 4 4020 5932	270338	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	281534	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	288381	11471	7112	ASPLUNDH TREE EXPERT CO	1,881 06	7	2004
001 1 4 4020 5932	288385	11471	7112	ASPLUNDH TREE EXPERT CO	1,825 65	7	2004
001 1 4 4020 5932	293529	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	293532	114 71	7112	ASPLUNDH TREE EXPERT CO	2,319 57	7	2004
001 1 4 4020 5932	293535	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	300112	11471	7112	ASPLUNDH TREE EXPERT CO	2,279 16	7	2004
001 1 4 4020 5932	300115	114 71	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2004
001 1 4 4020 5932	300117	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	310388	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	8	2004
001 1 4 4020 5932	310391	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	8	2004
001 1 4 4020 5932	310394	11471	7112	ASPLUNDH TREE EXPERT CO	2,016 66	8	2004
001 1 4 4020 5932	320041	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	8	2004
001 1 4 4020 5932	320045	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	8	2004
001 1 4 4020 5932	320049	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	8	2004
001 1 4 4020 5932	340047	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	8	2004
001 1 4 4020 5932	340046	11471	7112	ASPLUNDH TREE EXPERT CO	2,451 27	8	2004
001 1 4 4020 5932	330227	11471	7112	ASPLUNDH TREE EXPERT CO	2,367 21	8	2004
001 1 4 4020 5932	333571	114 71	7112	ASPLUNDH TREE EXPERT CO	1,972 96	8	2004
001 1 4 4020 5932	350551	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	9	2004
001 1 4 4020 5932	350552	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	9	2004
001 1 4 4020 5932	360373	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	9	2004
001 1 4 4020 5932	360375	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	9	2004
001 1 4 4020 5932	381878	11471	7112	ASPLUNDH TREE EXPERT CO	1,414 23	9	2004
001 1 4 4020 5932	381884	11471	7112	ASPLUNDH TREE EXPERT CO	1,400 50	9	2004
001 1 4 4020 5932	371027	11471	7112	ASPLUNDH TREE EXPERT CO	1,997 98	9	2004
001 1 4 4020 5932	371033	11471	7112	ASPLUNDH TREE EXPERT CO	1,797 76	9	2004
001 1 4 4020 5932	415369	11471	7112	ASPLUNDH TREE EXPERT CO	1,410 80	10	2004
001 1 4 4020 5932	415377	11471	7112	ASPLUNDH TREE EXPERT CO	1,348 32	10	2004
001 1 4 4020 5932	415389	11471	7112	ASPLUNDH TREE EXPERT CO	1,751 78	10	2004
001 1 4 4020 5932	426509	11471	7112	ASPLUNDH TREE EXPERT CO	1,742 77	10	2004
001 1 4 4020 5932	426491	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	10	2004
001 1 4 4020 5932	426498	11471	7112	ASPLUNDH TREE EXPERT CO	2,120 84	10	2004
001 1 4 4020 5932	431440	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	10	2004
001 1 4 4020 5932	431446	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	10	2004
001 1 4 4020 5932	431453	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	10	2004
001 1 4 4020 5932	454048	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	454052	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	11	2004
001 1 4 4020 5932	454061	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	11	2004
001 1 4 4020 5932	441039	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	441041	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	11	2004
001 1 4 4020 5932	441046	11471	7112	ASPLUNDH TREE EXPERT CO	2,619 69	11	2004
001 1 4 4020 5932	465783	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	465800	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	11	2004
001 1 4 4020 5932	465805	11471	7112	ASPLUNDH TREE EXPERT CO	2,898 88	11	2004
001 1 4 4020 5932	473552	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	473559	11471	7112	ASPLUNDH TREE EXPERT CO	2,215 45	11	2004
001 1 4 4020 5932	473564	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	11	2004
001 1 4 4020 5932	484445	11471	7112	ASPLUNDH TREE EXPERT CO	1,881 06	12	2004
001 1 4 4020 5932	484451	11471	7112	ASPLUNDH TREE EXPERT CO	1,651 33	12	2004
001 1 4 4020 5932	484459	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	12	2004
001 1 4 4020 5932	497568	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	12	2004
001 1 4 4020 5932	497579	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	12	2004
001 1 4 4020 5932	497587	11471	7112	ASPLUNDH TREE EXPERT CO	2,799 61	12	2004
001 1 4 4020 5932	501874	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	12	2004
001 1 4 4020 5932	501883	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	12	2004
001 1 4 4020 5932	501886	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	12	2004
					314,199 54		**2004 Total**
001 1 4 4020 5932	512875	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	512882	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	1	2005
001 1 4 4020 5932	512888	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	1	2005
001 1 4 4020 5932	523156	11471	7112	ASPLUNDH TREE EXPERT CO	1,410 79	1	2005
001 1 4 4020 5932	523161	11471	7112	ASPLUNDH TREE EXPERT CO	1,366 08	1	2005
001 1 4 4020 5932	523165	11471	7112	ASPLUNDH TREE EXPERT CO	1,751 77	1	2005
001 1 4 4020 5932	015238	11471	7112	ASPLUNDH TREE EXPERT CO	1,881 06	1	2005
001 1 4 4020 5932	015251	11471	7112	ASPLUNDH TREE EXPERT CO	2,200 68	1	2005
001 1 4 4020 5932	015260	11471	7112	ASPLUNDH TREE EXPERT CO	1,821 44	1	2005
001 1 4 4020 5932	023450	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	023454	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	1	2005
001 1 4 4020 5932	023460	11471	7112	ASPLUNDH TREE EXPERT CO	2,785 09	1	2005
001 1 4 4020 5932	38336	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	38338	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	1	2005
001 1 4 4020 5932	38340	11471	7112	ASPLUNDH TREE EXPERT CO	2,679 60	1	2005
001 1 4 4020 5932	043629	11471	7112	ASPLUNDH TREE EXPERT CO	1,364 86	1	2005
001 1 4 4020 5932	043635	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	043653	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	1	2005
001 1 4 4020 5932	043661	11471	7112	ASPLUNDH TREE EXPERT CO	2,439 58	1	2005
001 1 4 4020 5932	50314	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	2	2005
001 1 4 4020 5932	50301	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005
001 1 4 4020 5932	50305	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	50308	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	2	2005
001 1 4 4020 5932	060391	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	2	2005
001 1 4 4020 5932	060376	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005

001 1 4 4020 5932	060382	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	060387	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	2	2005
001 1 4 4020 5932	070268	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005
001 1 4 4020 5932	070272	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	070276	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	2	2005
001 1 4 4020 5932	070277	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 97	2	2005
001 1 4 4020 5932	85260	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	2	2005
001 1 4 4020 5932	85248	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005
001 1 4 4020 5932	85250	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	85271	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	2	2005
001 1 4 4020 5932	090681	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	090656	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	090666	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	090676	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	100399	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	100381	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	100385	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	100391	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	110708	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	110694	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	110696	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	110703	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	124002	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	123984	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	123989	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	123996	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	134096	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	4	2005
001 1 4 4020 5932	134081	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	134085	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	134089	11471	7112	ASPLUNDH TREE EXPERT CO	1,701 05	4	2005
001 1 4 4020 5932	142356	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	4	2005
001 1 4 4020 5932	142350	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	142351	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	142353	11471	7112	ASPLUNDH TREE EXPERT CO	1,116 32	4	2005
001 1 4 4020 5932	153483	11471	7112	ASPLUNDH TREE EXPERT CO	2,454 68	4	2005
001 1 4 4020 5932	153469	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	153473	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	153477	11471	7112	ASPLUNDH TREE EXPERT CO	2,371 57	4	2005
001 1 4 4020 5932	162164	11471	7112	ASPLUNDH TREE EXPERT CO	1,797 03	4	2005
001 1 4 4020 5932	162133	11471	7112	ASPLUNDH TREE EXPERT CO	2,119 17	4	2005
001 1 4 4020 5932	162143	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	162154	11471	7112	ASPLUNDH TREE EXPERT CO	2,471 82	4	2005
001 1 4 4020 5932	170935	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	4	2005
001 1 4 4020 5932	170904	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	170922	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	170930	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	4	2005
001 1 4 4020 5932	18A501	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	5	2005
001 1 4 4020 5932	186438	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	18A479	11471	7112	ASPLUNDH TREE EXPERT CO	1,606 22	5	2005
001 1 4 4020 5932	18A483	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	5	2005
001 1 4 4020 5932	190784	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	5	2005
001 1 4 4020 5932	190769	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	5	2005
001 1 4 4020 5932	190776	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	190780	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	5	2005
001 1 4 4020 5932	200748	11471	7112	ASPLUNDH TREE EXPERT CO	2,035 80	5	2005
001 1 4 4020 5932	200733	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	5	2005
001 1 4 4020 5932	200738	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	200739	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	5	2005
001 1 4 4020 5932	212922	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	5	2005
001 1 4 4020 5932	212911	11471	7112	ASPLUNDH TREE EXPERT CO	1,729 96	5	2005
001 1 4 4020 5932	212915	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	212918	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	5	2005
001 1 4 4020 5932	226806	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	6	2005
001 1 4 4020 5932	226809	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	6	2005
001 1 4 4020 5932	226810	11471	7112	ASPLUNDH TREE EXPERT CO	1,705 11	6	2005
001 1 4 4020 5932	226819	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	6	2005
001 1 4 4020 5932	235226	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	6	2005
001 1 4 4020 5932	241088	11471	7112	ASPLUNDH TREE EXPERT CO	3,652 22	6	2005
001 1 4 4020 5932	241073	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	6	2005
001 1 4 4020 5932	241077	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	6	2005
001 1 4 4020 5932	241082	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	6	2005
001 1 4 4020 5932	235214	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	6	2005
001 1 4 4020 5932	235220	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	6	2005
001 1 4 4020 5932	235223	11471	7112	ASPLUNDH TREE EXPERT CO	1,879 71	6	2005
001 1 4 4020 5932	250614	11471	7112	ASPLUNDH TREE EXPERT CO	2,261 25	6	2005
001 1 4 4020 5932	250537	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 41	6	2005
001 1 4 4020 5932	250539	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	6	2005
001 1 4 4020 5932	250541	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	6	2005
001 1 4 4020 5932	267204	11471	7112	ASPLUNDH TREE EXPERT CO	2,307 73	7	2005
001 1 4 4020 5932	267198	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	7	2005
001 1 4 4020 5932	267200	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2005
001 1 4 4020 5932	267202	11471	7112	ASPLUNDH TREE EXPERT CO	1,882 07	7	2005
001 1 4 4020 5932	277613	11471	7112	ASPLUNDH TREE EXPERT CO	2,296 72	7	2005
001 1 4 4020 5932	277592	11471	7112	ASPLUNDH TREE EXPERT CO	1,505 22	7	2005
001 1 4 4020 5932	277599	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	7	2005
001 1 4 4020 5932	277609	11471	7112	ASPLUNDH TREE EXPERT CO	2,012 73	7	2005
001 1 4 4020 5932	285436	11471	7112	ASPLUNDH TREE EXPERT CO	1,846 84	7	2005
001 1 4 4020 5932	285442	11471	7112	ASPLUNDH TREE EXPERT CO	1,831 29	7	2005
001 1 4 4020 5932	285448	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	7	2005
001 1 4 4020 5932	290920	11471	7112	ASPLUNDH TREE EXPERT CO	3,318 36	7	2005
001 1 4 4020 5932	290890	11471	7112	ASPLUNDH TREE EXPERT CO	1,900 52	7	2005
001 1 4 4020 5932	290903	11471	7112	ASPLUNDH TREE EXPERT CO	3,249 02	7	2005
001 1 4 4020 5932	290912	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	7	2005
001 1 4 4020 5932	310429	11471	7112	ASPLUNDH TREE EXPERT CO	2,348 73	8	2005
001 1 4 4020 5932	302845	11471	7112	ASPLUNDH TREE EXPERT CO	2,059 13	8	2005
001 1 4 4020 5932	302831	11471	7112	ASPLUNDH TREE EXPERT CO	2,137 25	8	2005
001 1 4 4020 5932	302834	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	302839	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	310409	11471	7112	ASPLUNDH TREE EXPERT CO	2,196 45	8	2005
001 1 4 4020 5932	310417	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 22	8	2005
001 1 4 4020 5932	310422	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	321428	11471	7112	ASPLUNDH TREE EXPERT CO	2,348 73	8	2005
001 1 4 4020 5932	321252	11471	7112	ASPLUNDH TREE EXPERT CO	2,196 45	8	2005
001 1 4 4020 5932	321262	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	321423	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	330925	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	8	2005
001 1 4 4020 5932	330903	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	8	2005
001 1 4 4020 5932	330908	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	330916	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	341572	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	8	2005
001 1 4 4020 5932	341577	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	341581	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005

001 1 4 4020 5932	341585	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	8	2005
001 1 4 4020 5932	352712	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	9	2005
001 1 4 4020 5932	352688	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	9	2005
001 1 4 4020 5932	352696	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	9	2005
001 1 4 4020 5932	352704	11471	7112	ASPLUNDH TREE EXPERT CO	1,901 16	9	2005
001 1 4 4020 5932	363548	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	9	2005
001 1 4 4020 5932	363551	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	9	2005
001 1 4 4020 5932	363555	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	9	2005
001 1 4 4020 5932	363556	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	9	2005
001 1 4 4020 5932	381443	11471	7112	ASPLUNDH TREE EXPERT CO	1,391 74	9	2005
001 1 4 4020 5932	371511	11471	7112	ASPLUNDH TREE EXPERT CO	1,874 58	9	2005
001 1 4 4020 5932	371516	11471	7112	ASPLUNDH TREE EXPERT CO	1 812 11	9	2005
001 1 4 4020 5932	381427	11471	7112	ASPLUNDH TREE EXPERT CO	1,112 80	9	2005
001 1 4 4020 5932	381435	11471	7112	ASPLUNDH TREE EXPERT CO	2,054 18	9	2005
001 1 4 4020 5932	381438	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	9	2005
001 1 4 4020 5932	396161	11471	7112	ASPLUNDH TREE EXPERT CO	2 151 88	10	2005
001 1 4 4020 5932	390775	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	10	2005
001 1 4 4020 5932	390795	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	10	2005
001 1 4 4020 5932	396169	11471	7112	ASPLUNDH TREE EXPERT CO	2,156 16	10	2005
001 1 4 4020 5932	408710	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	10	2005
001 1 4 4020 5932	400656	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	10	2005
001 1 4 4020 5932	415170	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	10	2005
001 1 4 4020 5932	415174	11471	7112	ASPLUNDH TREE EXPERT CO	461 84	10	2005
001 1 4 4020 5932	415198	11471	7112	ASPLUNDH TREE EXPERT CO	473 38	10	2005
001 1 4 4020 5932	415173	11471	7112	ASPLUNDH TREE EXPERT CO	2,325 40	10	2005
001 1 4 4020 5932	436641	11471	7112	ASPLUNDH TREE EXPERT CO	2 225 61	10	2005
001 1 4 4020 5932	433054	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	10	2005
001 1 4 4020 5932	433058	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	10	2005
001 1 4 4020 5932	433061	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	10	2005
001 1 4 4020 5932	421197	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	10	2005
001 1 4 4020 5932	421199	11471	7112	ASPLUNDH TREE EXPERT CO	1,721 05	10	2005
001 1 4 4020 5932	421203	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	10	2005
001 1 4 4020 5932	440442	11471	7112	ASPLUNDH TREE EXPERT CO	461 84	11	2005
001 1 4 4020 5932	440440	11471	7112	ASPLUNDH TREE EXPERT CO	750 81	11	2005
001 1 4 4020 5932	440441	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	11	2005
001 1 4 4020 5932	440443	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	456862	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	11	2005
001 1 4 4020 5932	462986	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	462980	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	11	2005
001 1 4 4020 5932	462982	11471	7112	ASPLUNDH TREE EXPERT CO	2,408 87	11	2005
001 1 4 4020 5932	462984	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	11	2005
001 1 4 4020 5932	451684	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	472420	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	11	2005
001 1 4 4020 5932	472423	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	11	2005
001 1 4 4020 5932	472425	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	483040	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	12	2005
001 1 4 4020 5932	483023	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	12	2005
001 1 4 4020 5932	483031	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	12	2005
001 1 4 4020 5932	483037	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	12	2005
001 1 4 4020 5932	734969	11471	7112	ASPLUNDH TREE EXPERT CO	1,752 03	12	2005
001 1 4 4020 5932	734966	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	12	2005
001 1 4 4020 5932	734967	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	12	2005
001 1 4 4020 5932	734968	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	12	2005
001 1 4 4020 5932	739847	11471	7112	ASPLUNDH TREE EXPERT CO	2,137 25	12	2005
001 1 4 4020 5932	739848	11471	7112	ASPLUNDH TREE EXPERT CO	2,016 62	12	2005
001 1 4 4020 5932	739846	11471	7112	ASPLUNDH TREE EXPERT CO	1,693 60	12	2005
001 1 4 4020 5932	739849	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	12	2005
001 1 4 4020 5932	742463	11471	7112	ASPLUNDH TREE EXPERT CO	2 162 69	12	2005
001 1 4 4020 5932	742460	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	12	2005
001 1 4 4020 5932	742461	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	12	2005
001 1 4 4020 5932	742462	11471	7112	ASPLUNDH TREE EXPERT CO	2 145 44	12	2005
001 1 4 4020 5932	375829	11471	7112	ASPLUNDH TREE EXPERT CO	927 83	12	2005
001 1 4 4020 5932	375809	11471	7112	ASPLUNDH TREE EXPERT CO	1,112 80	12	2005
001 1 4 4020 5932	745424	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	12	2005
001 1 4 4020 5932	745421	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	12	2005
001 1 4 4020 5932	745422	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	12	2005
001 1 4 4020 5932	745423	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	12	2005
					442,375 09		2005 Total
001 1 4 4020 5932	787701	11471	7112	ASPLUNDH TREE EXPERT CO	1,528 13	1	2006
001 1 4 4020 5932	787698	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	1	2006
001 1 4 4020 5932	787699	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	1	2006
001 1 4 4020 5932	787700	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	1	2006
001 1 4 4020 5932	770520	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	1	2006
001 1 4 4020 5932	770521	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	1	2006
001 1 4 4020 5932	770522	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	1	2006
001 1 4 4020 5932	747962	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	1	2006
001 1 4 4020 5932	747964	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	1	2006
001 1 4 4020 5932	747963	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	1	2006
001 1 4 4020 5932	773433	11471	7112	ASPLUNDH TREE EXPERT CO	2,966 92	1	2006
001 1 4 4020 5932	773434	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	1	2006
001 1 4 4020 5932	776111	11471	7112	ASPLUNDH TREE EXPERT CO	2,196 45	2	2006
001 1 4 4020 5932	776112	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	2	2006
001 1 4 4020 5932	782228	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	2	2006
001 1 4 4020 5932	782229	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	2	2006
001 1 4 4020 5932	782230	11471	7112	ASPLUNDH TREE EXPERT CO	1,955 64	2	2006
001 1 4 4020 5932	789108	11471	7112	ASPLUNDH TREE EXPERT CO	2,614 08	2	2006
001 1 4 4020 5932	789109	11471	7112	ASPLUNDH TREE EXPERT CO	2,591 73	2	2006
001 1 4 4020 5932	789110	11471	7112	ASPLUNDH TREE EXPERT CO	2,566 78	2	2006
001 1 4 4020 5932	843069	11471	7112	ASPLUNDH TREE EXPERT CO	2,566 78	2	2006
001 1 4 4020 5932	843066	11471	7112	ASPLUNDH TREE EXPERT CO	2 614 08	2	2006
001 1 4 4020 5932	843067	11471	7112	ASPLUNDH TREE EXPERT CO	2,591 73	2	2006
001 1 4 4020 5932	846707	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2006
001 1 4 4020 5932	846706	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	3	2006
001 1 4 4020 5932	846705	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	3	2006
001 1 4 4020 5932	847995	11471	7112	ASPLUNDH TREE EXPERT CO	2 383 72	3	2006
001 1 4 4020 5932	847997	11471	7112	ASPLUNDH TREE EXPERT CO	2 431 77	3	2006
001 1 4 4020 5932	847996	11471	7112	ASPLUNDH TREE EXPERT CO	2 325 40	3	2006
001 1 4 4020 5932	873294	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	3	2006
001 1 4 4020 5932	873295	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	3	2006
001 1 4 4020 5932	873296	11471	7112	ASPLUNDH TREE EXPERT CO	5,912 50	3	2006
001 1 4 4020 5932	875402	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	3	2006
001 1 4 4020 5932	875403	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	3	2006
001 1 4 4020 5932	877061	11471	7112	ASPLUNDH TREE EXPERT CO	2 368 52	3	2006
001 1 4 4020 5932	879999	11471	7112	ASPLUNDH TREE EXPERT CO	2 368 52	3	2006
001 1 4 4020 5932	880000	11471	7112	ASPLUNDH TREE EXPERT CO	2 054 02	3	2006
001 1 4 4020 5932	880001	11471	7112	ASPLUNDH TREE EXPERT CO	2,034 37	3	2006
001 1 4 4020 5932	882213	11471	7112	ASPLUNDH TREE EXPERT CO	2 317 20	4	2006
001 1 4 4020 5932	882214	11471	7112	ASPLUNDH TREE EXPERT CO	2 310 20	4	2006
001 1 4 4020 5932	882215	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006
001 1 4 4020 5932	889428	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	4	2006
001 1 4 4020 5932	889429	11471	7112	ASPLUNDH TREE EXPERT CO	2 310 20	4	2006
001 1 4 4020 5932	889430	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006

001 1 4 4020 5932	894756	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	4	2006
001 1 4 4020 5932	894757	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	4	2006
001 1 4 4020 5932	894758	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006
001 1 4 4020 5932	923922	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	4	2006
001 1 4 4020 5932	923924	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006
001 1 4 4020 5932	923923	11471	7112	ASPLUNDH TREE EXPERT CO	2,329 64	4	2006
001 1 4 4020 5932	899176	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	5	2006
001 1 4 4020 5932	899177	11471	7112	ASPLUNDH TREE EXPERT CO	2,017 42	5	2006
001 1 4 4020 5932	899178	11471	7112	ASPLUNDH TREE EXPERT CO	2,023 64	5	2006
001 1 4 4020 5932	926231	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	5	2006
001 1 4 4020 5932	926232	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	5	2006
001 1 4 4020 5932	926233	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	5	2006
001 1 4 4020 5932	918736	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	5	2006
001 1 4 4020 5932	918737	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	5	2006
001 1 4 4020 5932	918738	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	5	2006
001 1 4 4020 5932	921539	11471	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	921540	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	6	2006
001 1 4 4020 5932	921541	11471	7112	ASPLUNDH TREE EXPERT CO	2,341 30	6	2006
001 1 4 4020 5932	912143	11471	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	912144	11471	7112	ASPLUNDH TREE EXPERT CO	1,724 64	6	2006
001 1 4 4020 5932	912145	11471	7112	ASPLUNDH TREE EXPERT CO	2,326 40	6	2006
001 1 4 4020 5932	913878	11471	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	913879	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	6	2006
001 1 4 4020 5932	913880	11471	7112	ASPLUNDH TREE EXPERT CO	2,341 30	6	2006
001 1 4 4020 5932	923091	15707	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	923092	15707	7112	ASPLUNDH TREE EXPERT CO	2,310 20	6	2006
001 1 4 4020 5932	923093	15707	7112	ASPLUNDH TREE EXPERT CO	2,057 59	6	2006
001 1 4 4020 5932	951202	15707	7112	ASPLUNDH TREE EXPERT CO	2,572 40	6	2006
001 1 4 4020 5932	951203	15707	7112	ASPLUNDH TREE EXPERT CO	1,856 40	6	2006
001 1 4 4020 5932	951204	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	6	2006
001 1 4 4020 5932	950978	15707	7112	ASPLUNDH TREE EXPERT CO	2,406 72	6	2006
001 1 4 4020 5932	950979	15707	7112	ASPLUNDH TREE EXPERT CO	2,504 40	6	2006
001 1 4 4020 5932	950980	15707	7112	ASPLUNDH TREE EXPERT CO	2,123 76	6	2006
001 1 4 4020 5932	935611	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	7	2006
001 1 4 4020 5932	935612	15707	7112	ASPLUNDH TREE EXPERT CO	2,428 00	7	2006
001 1 4 4020 5932	935613	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	7	2006
001 1 4 4020 5932	962329	15707	7112	ASPLUNDH TREE EXPERT CO	2,003 52	7	2006
001 1 4 4020 5932	962330	15707	7112	ASPLUNDH TREE EXPERT CO	653 12	7	2006
001 1 4 4020 5932	962331	15707	7112	ASPLUNDH TREE EXPERT CO	1,933 76	7	2006
001 1 4 4020 5932	947071	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	7	2006
001 1 4 4020 5932	947072	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	7	2006
001 1 4 4020 5932	947073	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	7	2006
001 1 4 4020 5932	956588	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	956589	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	956590	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	963370	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	963371	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	963372	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	991189	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	991190	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	991191	15707	7112	ASPLUNDH TREE EXPERT CO	2,123 76	8	2006
001 1 4 4020 5932	975907	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	975908	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	975909	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	995077	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	995078	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	995079	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	986698	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	9	2006
001 1 4 4020 5932	986699	7	7112	ASPLUNDH TREE EXPERT CO	2,351 60	9	2006
001 1 4 4020 5932	986700	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	9	2006
001 1 4 4020 5932	995476	15707	7112	ASPLUNDH TREE EXPERT CO	2,797 00	9	2006
001 1 4 4020 5932	987767	15707	7112	ASPLUNDH TREE EXPERT CO	2,184 50	9	2006
001 1 4 4020 5932	987768	15707	7112	ASPLUNDH TREE EXPERT CO	1,998 86	9	2006
001 1 4 4020 5932	987769	15707	7112	ASPLUNDH TREE EXPERT CO	2,054 62	9	2006
001 1 4 4020 5932	972812	15707	7112	ASPLUNDH TREE EXPERT CO	2,056 00	9	2006
001 1 4 4020 5932	972813	15707	7112	ASPLUNDH TREE EXPERT CO	1,881 28	9	2006
001 1 4 4020 5932	972814	15707	7112	ASPLUNDH TREE EXPERT CO	1,933 76	9	2006
001 1 4 4020 5932	981757	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	9	2006
001 1 4 4020 5932	981758	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	9	2006
001 1 4 4020 5932	981759	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	9	2006
001 1 4 4020 5932	54M748	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	9	2006
001 1 4 4020 5932	969275	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	9	2006
001 1 4 4020 5932	969276	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	9	2006
001 1 4 4020 5932	54T818	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	10	2006
001 1 4 4020 5932	54T819	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	10	2006
001 1 4 4020 5932	54T820	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	10	2006
001 1 4 4020 5932	54R379	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	10	2006
001 1 4 4020 5932	54R380	15707	7112	ASPLUNDH TREE EXPERT CO	2,130 80	10	2006
001 1 4 4020 5932	54R381	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	10	2006
001 1 4 4020 5932	55A514	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	10	2006
001 1 4 4020 5932	55A515	15707	7112	ASPLUNDH TREE EXPERT CO	2,292 40	10	2006
001 1 4 4020 5932	55A516	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	10	2006
001 1 4 4020 5932	55K749	15707	7112	ASPLUNDH TREE EXPERT CO	2,702 72	10	2006
001 1 4 4020 5932	55K750	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	10	2006
001 1 4 4020 5932	55K751	15707	7112	ASPLUNDH TREE EXPERT CO	1,933 76	10	2006
001 1 4 4020 5932	55O428	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55O429	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	11	2006
001 1 4 4020 5932	55O430	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	55R002	15707	7112	ASPLUNDH TREE EXPERT CO	1,999 60	11	2006
001 1 4 4020 5932	55R003	15707	7112	ASPLUNDH TREE EXPERT CO	2,445 20	11	2006
001 1 4 4020 5932	55R004	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	55V712	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55V713	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	55Z861	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55L894	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55L895	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	11	2006
001 1 4 4020 5932	55L896	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	56G652	15707	7112	ASPLUNDH TREE EXPERT CO	2,056 00	11	2006
001 1 4 4020 5932	56G653	15707	7112	ASPLUNDH TREE EXPERT CO	2,056 00	11	2006
001 1 4 4020 5932	56G654	15707	7112	ASPLUNDH TREE EXPERT CO	2,035 59	11	2006
001 1 4 4020 5932	56J577	15707	7112	ASPLUNDH TREE EXPERT CO	2,504 40	12	2006
001 1 4 4020 5932	56L767	15707	7112	ASPLUNDH TREE EXPERT CO	2,510 80	12	2006
001 1 4 4020 5932	56L768	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	12	2006
001 1 4 4020 5932	56P910	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56P911	15707	7112	ASPLUNDH TREE EXPERT CO	2,504 40	12	2006
001 1 4 4020 5932	56P912	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	12	2006
001 1 4 4020 5932	56U987	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56U988	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56U989	15707	7112	ASPLUNDH TREE EXPERT CO	1,173 04	12	2006
001 1 4 4020 5932	56Y679	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56W869	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56W870	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	12	2006

					364,639.68		2006 Total
001 1 4 4020 5932	56Z956	15707	7112	ASPLUNDH TREE EXPERT CO	1,542.00	1	2007
001 1 4 4020 5932	56Z957	15707	7112	ASPLUNDH TREE EXPERT CO	1,542.00	1	2007
001 1 4 4020 5932	56Z958	15707	7112	ASPLUNDH TREE EXPERT CO	1,542.00	1	2007
001 1 4 4020 5932	57E653	15707	7112	ASPLUNDH TREE EXPERT CO	2,056.00	1	2007
001 1 4 4020 5932	57E654	15707	7112	ASPLUNDH TREE EXPERT CO	2,056.00	1	2007
001 1 4 4020 5932	57E655	15707	7112	ASPLUNDH TREE EXPERT CO	1,933.76	1	2007
001 1 4 4020 5932	57G982	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	1	2007
001 1 4 4020 5932	57G983	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	1	2007
001 1 4 4020 5932	57G984	15707	7112	ASPLUNDH TREE EXPERT CO	2,428.40	1	2007
001 1 4 4020 5932	57G442	15707	7112	ASPLUNDH TREE EXPERT CO	3,520.00	1	2007
001 1 4 4020 5932	57G443	15707	7112	ASPLUNDH TREE EXPERT CO	3,386.40	1	2007
001 1 4 4020 5932	58K050	15707	7112	ASPLUNDH TREE EXPERT CO	1,774.32	2	2007
001 1 4 4020 5932	58K051	15707	7112	ASPLUNDH TREE EXPERT CO	2,510.80	2	2007
001 1 4 4020 5932	58K052	15707	7112	ASPLUNDH TREE EXPERT CO	2,283.60	2	2007
001 1 4 4020 5932	57K254	15707	7112	ASPLUNDH TREE EXPERT CO	2,246.00	2	2007
001 1 4 4020 5932	57K255	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57K256	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57V290	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57V291	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57V292	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	2	2007
001 1 4 4020 5932	58B618	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	2	2007
001 1 4 4020 5932	58M009	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	58M010	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57W168	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	57W169	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	57W170	15707	7112	ASPLUNDH TREE EXPERT CO	5,464.20	3	2007
001 1 4 4020 5932	58Q857	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	58Q858	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	58Q859	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	3	2007
001 1 4 4020 5932	59B922	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59B923	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59B924	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	3	2007
001 1 4 4020 5932	59Z172	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59Z173	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59Z174	15707	7112	ASPLUNDH TREE EXPERT CO	2,123.76	3	2007
001 1 4 4020 5932	58V107	15707	7112	ASPLUNDH TREE EXPERT CO	2,702.72	3	2007
001 1 4 4020 5932	58V108	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	58V109	15707	7112	ASPLUNDH TREE EXPERT CO	1,933.76	3	2007
001 1 4 4020 5932	59S652	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59S653	15707	7112	ASPLUNDH TREE EXPERT CO	2,449.76	4	2007
001 1 4 4020 5932	59S654	15707	7112	ASPLUNDH TREE EXPERT CO	2,283.60	4	2007
001 1 4 4020 5932	59P567	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	4	2007
001 1 4 4020 5932	59P568	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59P569	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59I072	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59I073	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59I074	15707	7112	ASPLUNDH TREE EXPERT CO	2,374.00	4	2007
001 1 4 4020 5932	60J972	15707	7112	ASPLUNDH TREE EXPERT CO	950.00	4	2007
001 1 4 4020 5932	60J973	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	60J974	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	4	2007
001 1 4 4020 5932	61K803	15707	7112	ASPLUNDH TREE EXPERT CO	2,246.00	5	2007
001 1 4 4020 5932	61K804	15707	7112	ASPLUNDH TREE EXPERT CO	2,056.00	5	2007
001 1 4 4020 5932	61K805	15707	7112	ASPLUNDH TREE EXPERT CO	2,580.48	5	2007
001 1 4 4020 5932	60S504	15707	7112	ASPLUNDH TREE EXPERT CO	950.00	5	2007
001 1 4 4020 5932	60S505	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	60S506	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	5	2007
001 1 4 4020 5932	61L621	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	61L622	15707	7112	ASPLUNDH TREE EXPERT CO	1,732.00	5	2007
001 1 4 4020 5932	61L623	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	5	2007
001 1 4 4020 5932	61G490	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	61G491	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	61G492	15707	7112	ASPLUNDH TREE EXPERT CO	2,719.60	5	2007
001 1 4 4020 5932	60W572	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	6	2007
001 1 4 4020 5932	60W573	15707	7112	ASPLUNDH TREE EXPERT CO	1,833.78	6	2007
001 1 4 4020 5932	60W574	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	6	2007
001 1 4 4020 5932	62C912	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	6	2007
001 1 4 4020 5932	62C913	15707	7112	ASPLUNDH TREE EXPERT CO	2,540.40	6	2007
001 1 4 4020 5932	62C914	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	6	2007
001 1 4 4020 5932	60G768	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	6	2007
001 1 4 4020 5932	60G769	15707	7112	ASPLUNDH TREE EXPERT CO	2,387.60	6	2007
001 1 4 4020 5932	60G770	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	6	2007
001 1 4 4020 5932	62M341	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	62M342	15707	7112	ASPLUNDH TREE EXPERT CO	2,540.40	7	2007
001 1 4 4020 5932	62M343	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	7	2007
001 1 4 4020 5932	61S620	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	61S621	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	7	2007
001 1 4 4020 5932	61S622	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	62R330	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	62R331	15707	7112	ASPLUNDH TREE EXPERT CO	2,540.40	7	2007
001 1 4 4020 5932	62R332	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	7	2007
001 1 4 4020 5932	63N414	16893	7112	ASPLUNDH TREE EXPERT CO	5,463.62	7	2007
001 1 4 4020 5932	63N415	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	7	2007
001 1 4 4020 5932	63N416	16893	7112	ASPLUNDH TREE EXPERT CO	2,098.24	7	2007
001 1 4 4020 5932	63N417	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	7	2007
001 1 4 4020 5932	63N418	16893	7112	ASPLUNDH TREE EXPERT CO	2,619.20	7	2007
001 1 4 4020 5932	63N419	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	7	2007
001 1 4 4020 5932	63T366	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	7	2007
001 1 4 4020 5932	63T367	16893	7112	ASPLUNDH TREE EXPERT CO	2,619.20	7	2007
001 1 4 4020 5932	63T368	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	7	2007
001 1 4 4020 5932	64L644	16893	7112	ASPLUNDH TREE EXPERT CO	2,685.12	8	2007
001 1 4 4020 5932	64L645	16893	7112	ASPLUNDH TREE EXPERT CO	1,555.92	8	2007
001 1 4 4020 5932	64L646	16893	7112	ASPLUNDH TREE EXPERT CO	2,895.68	8	2007
001 1 4 4020 5932	64V248	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	8	2007
001 1 4 4020 5932	64V249	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	8	2007
001 1 4 4020 5932	64V250	16893	7112	ASPLUNDH TREE EXPERT CO	2,436.00	8	2007
001 1 4 4020 5932	64P945	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	8	2007
001 1 4 4020 5932	64P946	16893	7112	ASPLUNDH TREE EXPERT CO	1,464.00	8	2007
001 1 4 4020 5932	64P947	16893	7112	ASPLUNDH TREE EXPERT CO	2,804.96	8	2007
001 1 4 4020 5932	65M343	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	8	2007
001 1 4 4020 5932	65M344	16893	7112	ASPLUNDH TREE EXPERT CO	2,333.88	8	2007
001 1 4 4020 5932	65M345	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	8	2007
001 1 4 4020 5932	65R292	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	8	2007
001 1 4 4020 5932	65R293	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	8	2007
001 1 4 4020 5932	65R294	16893	7112	ASPLUNDH TREE EXPERT CO	2,772.40	8	2007
001 1 4 4020 5932	65X748	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	9	2007
001 1 4 4020 5932	65X749	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	9	2007
001 1 4 4020 5932	65X750	16893	7112	ASPLUNDH TREE EXPERT CO	2,633.78	9	2007
001 1 4 4020 5932	66P069	16893	7112	ASPLUNDH TREE EXPERT CO	2,098.24	9	2007
001 1 4 4020 5932	66P070	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	9	2007
001 1 4 4020 5932	66P071	16893	7112	ASPLUNDH TREE EXPERT CO	2,095.36	9	2007
001 1 4 4020 5932	66V233	16893	7112	ASPLUNDH TREE EXPERT CO	2,469.60	9	2007

001 1 4 4020 5932	66V234	16893	7112	ASPLUNDH TREE EXPERT CO	2,253 78	9	2007
001 1 4 4020 5932	66V235	16893	7112	ASPLUNDH TREE EXPERT CO	2 619 20	9	2007
001 1 4 4020 5932	67L962	16893	7112	ASPLUNDH TREE EXPERT CO	2,319 16	9	2007
001 1 4 4020 5932	67L963	16893	7112	ASPLUNDH TREE EXPERT CO	2 619 20	9	2007
001 1 4 4020 5932	67L964	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	9	2007
001 1 4 4020 5932	67R912	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	10	2007
001 1 4 4020 5932	67S262	16893	7112	ASPLUNDH TREE EXPERT CO	2,780 32	10	2007
001 1 4 4020 5932	67S263	16893	7112	ASPLUNDH TREE EXPERT CO	2,095 36	10	2007
001 1 4 4020 5932	67Z164	16893	7112	ASPLUNDH TREE EXPERT CO	2,464 32	10	2007
001 1 4 4020 5932	67Z165	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	10	2007
001 1 4 4020 5932	67Z166	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	10	2007
001 1 4 4020 5932	68Q054	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	10	2007
001 1 4 4020 5932	68Q055	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	10	2007
001 1 4 4020 5932	68Q056	16893	7112	ASPLUNDH TREE EXPERT CO	2,842 40	10	2007
001 1 4 4020 5932	68W606	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	10	2007
001 1 4 4020 5932	68W607	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	10	2007
001 1 4 4020 5932	68W608	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	10	2007
001 1 4 4020 5932	69R023	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	11	2007
001 1 4 4020 5932	69R024	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	69R025	16893	7112	ASPLUNDH TREE EXPERT CO	2,502 88	11	2007
001 1 4 4020 5932	69W310	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	11	2007
001 1 4 4020 5932	69W311	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	11	2007
001 1 4 4020 5932	69W312	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	70N448	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	11	2007
001 1 4 4020 5932	70N449	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	70N450	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	11	2007
001 1 4 4020 5932	70V206	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	11	2007
001 1 4 4020 5932	70V207	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	70V208	16893	7112	ASPLUNDH TREE EXPERT CO	2,502 88	11	2007
001 1 4 4020 5932	70Z362	16893	7112	ASPLUNDH TREE EXPERT CO	1,975 68	11	2007
001 1 4 4020 5932	70Z363	16893	7112	ASPLUNDH TREE EXPERT CO	2,020 48	11	2007
001 1 4 4020 5932	70Z364	16893	7112	ASPLUNDH TREE EXPERT CO	2,095 36	11	2007
001 1 4 4020 5932	72M152	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	12	2007
001 1 4 4020 5932	72M153	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	12	2007
001 1 4 4020 5932	72M154	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	71R493	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	12	2007
001 1 4 4020 5932	71R494	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	71R495	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	12	2007
001 1 4 4020 5932	72X519	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	72X520	16893	7112	ASPLUNDH TREE EXPERT CO	2,020 48	12	2007
001 1 4 4020 5932	72X521	16893	7112	ASPLUNDH TREE EXPERT CO	2,787 36	12	2007
001 1 4 4020 5932	73P636	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	73P637	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	12	2007
001 1 4 4020 5932	73P638	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	12	2007
					383,414 44		**2007 Total**
001 1 5 1070 362	144839	11493	7112	ASPLUNDH TREE EXPERT CO	880 72	5	2004
					880 72		**2004 Total**
001 1 5 1430 2	843070	11471	7112	ASPLUNDH TREE EXPERT CO	502 17	2	2006
001 1 5 1430 2	843068	11471	7112	ASPLUNDH TREE EXPERT CO	500 31	2	2006
					1,002 48		**2006 Total**
001 1 5 4020 5932	512543	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	501462	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2004
001 1 5 4020 5932	480469	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2004
001 1 5 4020 5932	523248	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2004
001 1 5 4020 5932	011564		7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	491283	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	022587	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	032219	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2004
001 1 5 4020 5932	041980	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2004
001 1 5 4020 5932	52213	11493	7112	ASPLUNDH TREE EXPERT CO	1,868 04	2	2004
001 1 5 4020 5932	076617	11493	7112	ASPLUNDH TREE EXPERT CO	1,473 08	2	2004
001 1 5 4020 5932	061439	11493	7112	ASPLUNDH TREE EXPERT CO	2,104 40	2	2004
001 1 5 4020 5932	81647	11493	7112	ASPLUNDH TREE EXPERT CO	1,552 32	3	2004
001 1 5 4020 5932	91436	11493	7112	ASPLUNDH TREE EXPERT CO	2,048 56	3	2004
001 1 5 4020 5932	103113	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	3	2004
001 1 5 4020 5932	113264	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	3	2004
001 1 5 4020 5932	121293	11493	7112	ASPLUNDH TREE EXPERT CO	1,552 32	4	2004
001 1 5 4020 5932	142069	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	4	2004
001 1 5 4020 5932	131063	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	4	2004
001 1 5 4020 5932	151678	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	4	2004
001 1 5 4020 5932	160602	11493	7112	ASPLUNDH TREE EXPERT CO	1,911 60	4	2004
001 1 5 4020 5932	171046	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	5	2004
001 1 5 4020 5932	182131	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	5	2004
001 1 5 4020 5932	180940	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	5	2004
001 1 5 4020 5932	203381	11493	7112	ASPLUNDH TREE EXPERT CO	2,046 80	5	2004
001 1 5 4020 5932	210727	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	5	2004
001 1 5 4020 5932	225629	11493	7112	ASPLUNDH TREE EXPERT CO	2,046 80	6	2004
001 1 5 4020 5932	232542	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	6	2004
001 1 5 4020 5932	242679	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	6	2004
001 1 5 4020 5932	251084	11493	7112	ASPLUNDH TREE EXPERT CO	1,995 63	6	2004
001 1 5 4020 5932	261935	11493	7112	ASPLUNDH TREE EXPERT CO	2,778 02	6	2004
001 1 5 4020 5932	274515	11493	7112	ASPLUNDH TREE EXPERT CO	2,104 40	8	2004
001 1 5 4020 5932	295950	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	8	2004
001 1 5 4020 5932	301554	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	8	2004
001 1 5 4020 5932	311313	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	8	2004
001 1 5 4020 5932	325969	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	8	2004
001 1 5 4020 5932	375665	11493	7112	ASPLUNDH TREE EXPERT CO	6,645 48	10	2004
001 1 5 4020 5932	391579	11493	7112	ASPLUNDH TREE EXPERT CO	267 69	10	2004
001 1 5 4020 5932	33R029	11493	7112	ASPLUNDH TREE EXPERT CO	2,436 38	10	2004
001 1 5 4020 5932	350930	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	10	2004
001 1 5 4020 5932	342403	11493	7112	ASPLUNDH TREE EXPERT CO	2,255 99	10	2004
001 1 5 4020 5932	415819	11493	7112	ASPLUNDH TREE EXPERT CO	2,737 04	11	2004
001 1 5 4020 5932	281658	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	11	2004
001 1 5 4020 5932	38B466	11493	7112	ASPLUNDH TREE EXPERT CO	1,037 80	11	2004
001 1 5 4020 5932	405654	11493	7112	ASPLUNDH TREE EXPERT CO	2,556 64	11	2004
001 1 5 4020 5932	441608	11493	7112	ASPLUNDH TREE EXPERT CO	2,004 00	12	2004
001 1 5 4020 5932	452033	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
001 1 5 4020 5932	461085	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
001 1 5 4020 5932	482289	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
001 1 5 4020 5932	475328	11493	7112	ASPLUNDH TREE EXPERT CO	1,764 26	12	2004
001 1 5 4020 5932	501525	11493	7112	ASPLUNDH TREE EXPERT CO	2,004 00	12	2004
001 1 5 4020 5932	492794	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
					101,759 25		**2004 Total**
001 1 5 4020 5932	513757	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2005
001 1 5 4020 5932	521634	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2005
001 1 5 4020 5932	12736	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2005
001 1 5 4020 5932	436628	11493	7112	ASPLUNDH TREE EXPERT CO	2,004 00	1	2005
001 1 5 4020 5932	421897	11493	7112	ASPLUNDH TREE EXPERT CO	1,703 40	1	2005
001 1 5 4020 5932	22564	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005
001 1 5 4020 5932	39506	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005
001 1 5 4020 5932	50395	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005
001 1 5 4020 5932	062269	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005

001 1 5 4020 5932	062271	11493	7112	ASPLUNDH TREE EXPERT CO	1,356 80	2	2005
001 1 5 4020 5932	070603	11493	7112	ASPLUNDH TREE EXPERT CO	2,316 12	3	2005
001 1 5 4020 5932	072343	11493	7112	ASPLUNDH TREE EXPERT CO	2,036 48	3	2005
001 1 5 4020 5932	86004	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	3	2005
001 1 5 4020 5932	90452	11493	7112	ASPLUNDH TREE EXPERT CO	763 68	3	2005
001 1 5 4020 5932	103045	11493	7112	ASPLUNDH TREE EXPERT CO	622 68	3	2005
001 1 5 4020 5932	110240	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	3	2005
001 1 5 4020 5932	80308	11493	7112	ASPLUNDH TREE EXPERT CO	2,036 48	3	2005
001 1 5 4020 5932	90447	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	3	2005
001 1 5 4020 5932	122250	11493	7112	ASPLUNDH TREE EXPERT CO	1,528 61	3	2005
001 1 5 4020 5932	131245	11493	7112	ASPLUNDH TREE EXPERT CO	2,135 73	4	2005
001 1 5 4020 5932	15A324		7112	ASPLUNDH TREE EXPERT CO	1,280 61	4	2005
001 1 5 4020 5932	141673	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	4	2005
001 1 5 4020 5932	161227	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	5	2005
001 1 5 4020 5932	170775	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	6	2005
001 1 5 4020 5932	195551	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	201824	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	212852	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	281152	5 5011 145	7112	ASPLUNDH TREE EXPERT CO	1,577 92	7	2005
001 1 5 4020 5932	292511	5 5011 146	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	233427	5 5011 130	7112	ASPLUNDH TREE EXPERT CO	1,577 92	7	2005
001 1 5 4020 5932	245773	5 5011 131	7112	ASPLUNDH TREE EXPERT CO	1,528 61	7	2005
001 1 5 4020 5932	271408	5 5011 136	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	332011	5 5011 158	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	263649	5 5011 133	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	310624	5 5011 153	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	324010	5 5011 157	7112	ASPLUNDH TREE EXPERT CO	1,577 92	9	2005
001 1 5 4020 5932	302941	5 5011 152	7112	ASPLUNDH TREE EXPERT CO	986 20	9	2005
001 1 5 4020 5932	350665	5 5011 172	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	182984	5 5011 21	7112	ASPLUNDH TREE EXPERT CO	2,075 60	10	2005
001 1 5 4020 5932	220330	5 5011 212	7112	ASPLUNDH TREE EXPERT CO	1,972 40	10	2005
001 1 5 4020 5932	360649	5 5011 181	7112	ASPLUNDH TREE EXPERT CO	1,972 40	10	2005
001 1 5 4020 5932	38R014	5 5011 193	7112	ASPLUNDH TREE EXPERT CO	1,707 20	10	2005
001 1 5 4020 5932	369838	5 5011 194	7112	ASPLUNDH TREE EXPERT CO	1,797 83	10	2005
001 1 5 4020 5932	401578	5 5011 206	7112	ASPLUNDH TREE EXPERT CO	2,016 41	10	2005
001 1 5 4020 5932	422980	5 5011 220	7112	ASPLUNDH TREE EXPERT CO	1,525 71	10	2005
001 1 5 4020 5932	416956	5 5011 207	7112	ASPLUNDH TREE EXPERT CO	2,200 00	11	2005
001 1 5 4020 5932	340241	5 5011 171	7112	ASPLUNDH TREE EXPERT CO	1,972 40	11	2005
001 1 5 4020 5932	433520	5 5011 221	7112	ASPLUNDH TREE EXPERT CO	2,313 80	12	2005
001 1 5 4020 5932	465430	5 5011 255	7112	ASPLUNDH TREE EXPERT CO	797 50	12	2005
001 1 5 4020 5932	477635	5 5011 256	7112	ASPLUNDH TREE EXPERT CO	1,528 61	12	2005
001 1 5 4020 5932	483046	5 5011 257	7112	ASPLUNDH TREE EXPERT CO	1,429 99	12	2005
001 1 5 4020 5932	737790	5 5011 258	7112	ASPLUNDH TREE EXPERT CO	394 48	12	2005
					92,538 45		2005 Total
001 1 5 4020 5932	740019	5 5011 264	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2006
001 1 5 4020 5932	742647	5 5011 277	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2006
001 1 5 4020 5932	745676	5 5011 278	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2006
001 1 5 4020 5932	787873	5 5011 281	7112	ASPLUNDH TREE EXPERT CO	1,556 70	1	2006
001 1 5 4020 5932	746193	5 5011 4	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2006
001 1 5 4020 5932	770593	5 5011 5	7112	ASPLUNDH TREE EXPERT CO	1,452 92	1	2006
001 1 5 4020 5932	773008	5 5011 10	7112	ASPLUNDH TREE EXPERT CO	1,448 44	1	2006
001 1 5 4020 5932	777456	13864	7112	ASPLUNDH TREE EXPERT CO	1,123 20	2	2006
001 1 5 4020 5932	782375	15245	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2006
001 1 5 4020 5932	843132	15245	7112	ASPLUNDH TREE EXPERT CO	1,407 12	3	2006
001 1 5 4020 5932	787084	15245	7112	ASPLUNDH TREE EXPERT CO	2,075 60	3	2006
001 1 5 4020 5932	789126	15245	7112	ASPLUNDH TREE EXPERT CO	1,203 24	3	2006
001 1 5 4020 5932	843131	15245	7112	ASPLUNDH TREE EXPERT CO	1,861 82	3	2006
001 1 5 4020 5932	848053	15245	7112	ASPLUNDH TREE EXPERT CO	1,865 48	3	2006
001 1 5 4020 5932	848054	15245	7112	ASPLUNDH TREE EXPERT CO	1,468 20	3	2006
001 1 5 4020 5932	846730	15245	7112	ASPLUNDH TREE EXPERT CO	987 32	3	2006
001 1 5 4020 5932	846731	15245	7112	ASPLUNDH TREE EXPERT CO	1,834 71	3	2006
001 1 5 4020 5932	877129	15245	7112	ASPLUNDH TREE EXPERT CO	1,448 91	3	2006
001 1 5 4020 5932	870785	15245	7112	ASPLUNDH TREE EXPERT CO	2,046 80	3	2006
001 1 5 4020 5932	870786	15245	7112	ASPLUNDH TREE EXPERT CO	1,185 84	3	2006
001 1 5 4020 5932	877128	15245	7112	ASPLUNDH TREE EXPERT CO	2,014 52	3	2006
001 1 5 4020 5932	880125	15245	7112	ASPLUNDH TREE EXPERT CO	1,983 98	4	2006
001 1 5 4020 5932	880126	15245	7112	ASPLUNDH TREE EXPERT CO	1,513 72	4	2006
001 1 5 4020 5932	884224	15245	7112	ASPLUNDH TREE EXPERT CO	2,304 65	4	2006
001 1 5 4020 5932	884225	15245	7112	ASPLUNDH TREE EXPERT CO	2,018 02	4	2006
001 1 5 4020 5932	891203	15245	7112	ASPLUNDH TREE EXPERT CO	1,565 19	5	2006
001 1 5 4020 5932	886580	15245	7112	ASPLUNDH TREE EXPERT CO	2,621 92	5	2006
001 1 5 4020 5932	886579	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	5	2006
001 1 5 4020 5932	891204	15245	7112	ASPLUNDH TREE EXPERT CO	2,234 60	5	2006
001 1 5 4020 5932	916985	15245	7112	ASPLUNDH TREE EXPERT CO	2,217 76	5	2006
001 1 5 4020 5932	930947	15245	7112	ASPLUNDH TREE EXPERT CO	3,014 26	5	2006
001 1 5 4020 5932	930948	15245	7112	ASPLUNDH TREE EXPERT CO	2,166 80	5	2006
001 1 5 4020 5932	895129	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	5	2006
001 1 5 4020 5932	895130	15245	7112	ASPLUNDH TREE EXPERT CO	277 04	5	2006
001 1 5 4020 5932	924831	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	5	2006
001 1 5 4020 5932	919341	15245	7112	ASPLUNDH TREE EXPERT CO	2,938 48	6	2006
001 1 5 4020 5932	919342	15245	7112	ASPLUNDH TREE EXPERT CO	2,310 80	6	2006
001 1 5 4020 5932	904056	15245	7112	ASPLUNDH TREE EXPERT CO	2,391 20	6	2006
001 1 5 4020 5932	904057	15245	7112	ASPLUNDH TREE EXPERT CO	2,161 68	6	2006
001 1 5 4020 5932	905474	15245	7112	ASPLUNDH TREE EXPERT CO	2,034 24	6	2006
001 1 5 4020 5932	905475	15245	7112	ASPLUNDH TREE EXPERT CO	1,437 40	6	2006
001 1 5 4020 5932	175171	15245	7112	ASPLUNDH TREE EXPERT CO	4,065 68	6	2006
001 1 5 4020 5932	905011	15245	7112	ASPLUNDH TREE EXPERT CO	2,238 80	6	2006
001 1 5 4020 5932	951253	15245	7112	ASPLUNDH TREE EXPERT CO	2,495 20	6	2006
001 1 5 4020 5932	951254	15245	7112	ASPLUNDH TREE EXPERT CO	2,137 76	6	2006
001 1 5 4020 5932	914318	15245	7112	ASPLUNDH TREE EXPERT CO	1,932 45	6	2006
001 1 5 4020 5932	914319	15245	7112	ASPLUNDH TREE EXPERT CO	1,791 04	6	2006
001 1 5 4020 5932	905010	15245	7112	ASPLUNDH TREE EXPERT CO	1,679 85	6	2006
001 1 5 4020 5932	944790	15245	7112	ASPLUNDH TREE EXPERT CO	1,999 96	7	2006
001 1 5 4020 5932	944791	15245	7112	ASPLUNDH TREE EXPERT CO	2,377 74	7	2006
001 1 5 4020 5932	937998	15245	7112	ASPLUNDH TREE EXPERT CO	1,043 46	7	2006
001 1 5 4020 5932	937999	15245	7112	ASPLUNDH TREE EXPERT CO	2,638 76	7	2006
001 1 5 4020 5932	956367	15245	7112	ASPLUNDH TREE EXPERT CO	2,857 68	8	2006
001 1 5 4020 5932	941313	15245	7112	ASPLUNDH TREE EXPERT CO	2,467 20	8	2006
001 1 5 4020 5932	941312	15245	7112	ASPLUNDH TREE EXPERT CO	898 54	8	2006
001 1 5 4020 5932	934142	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	8	2006
001 1 5 4020 5932	984429	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	8	2006
001 1 5 4020 5932	968479	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	8	2006
001 1 5 4020 5932	970156	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	9	2006
001 1 5 4020 5932	980651	15245	7112	ASPLUNDH TREE EXPERT CO	1,884 02	9	2006
001 1 5 4020 5932	994328	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	9	2006
001 1 5 4020 5932	979035A	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	9	2006
001 1 5 4020 5932	395327	15245	7112	ASPLUNDH TREE EXPERT CO	7,160 00	10	2006
001 1 5 4020 5932	936508	15245	7112	ASPLUNDH TREE EXPERT CO	2,079 47	10	2006
001 1 5 4020 5932	936509	15245	7112	ASPLUNDH TREE EXPERT CO	1,720 32	10	2006
001 1 5 4020 5932	54M842	13869	7112	ASPLUNDH TREE EXPERT CO	2,318 80	10	2006
001 1 5 4020 5932	54P870	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	10	2006
001 1 5 4020 5932	54X005	15245	7112	ASPLUNDH TREE EXPERT CO	2,231 84	10	2006

001 1 5 4020 5932	54X006	15245	7112	ASPLUNDH TREE EXPERT CO	1,822.98	10	2006
001 1 5 4020 5932	54Y223	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	10	2006
001 1 5 4020 5932	54Y224	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	10	2006
001 1 5 4020 5932	55E059	15245	7112	ASPLUNDH TREE EXPERT CO	2,511.04	10	2006
001 1 5 4020 5932	55E060	15245	7112	ASPLUNDH TREE EXPERT CO	2,511.04	10	2006
001 1 5 4020 5932	55I821	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	11	2006
001 1 5 4020 5932	55I822	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	11	2006
001 1 5 4020 5932	55V153	15245	7112	ASPLUNDH TREE EXPERT CO	2,429.96	11	2006
001 1 5 4020 5932	55V154	15245	7112	ASPLUNDH TREE EXPERT CO	2,469.96	11	2006
001 1 5 4020 5932	55X037	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	12	2006
001 1 5 4020 5932	55X038	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	12	2006
001 1 5 4020 5932	56F840	15245	7112	ASPLUNDH TREE EXPERT CO	1,739.10	12	2006
001 1 5 4020 5932	56F841	15245	7112	ASPLUNDH TREE EXPERT CO	1,739.10	12	2006
001 1 5 4020 5932	56L217	15245	7112	ASPLUNDH TREE EXPERT CO	2,396.26	12	2006
001 1 5 4020 5932	56L452	15245	7112	ASPLUNDH TREE EXPERT CO	2,396.26	12	2006
001 1 5 4020 5932	56V045	15245	7112	ASPLUNDH TREE EXPERT CO	1,996.06	12	2006
001 1 5 4020 5932	56V046	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	12	2006
001 1 5 4020 5932	56P989	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	12	2006
001 1 5 4020 5932	56P990	15245	7112	ASPLUNDH TREE EXPERT CO	2,089.68	12	2006
					183,272.49		2006 Total
001 1 5 4020 5932	55N059	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	1	2007
001 1 5 4020 5932	55N060	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	1	2007
001 1 5 4020 5932	57A009	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	56U642	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	56U643	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	57A010	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	57E732	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	57E733	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	57P047	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	57P048	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	58B734	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	58I285	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57H838	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57P047	15245	7112	ASPLUNDH TREE EXPERT CO	-2,318.80	2	2007
001 1 5 4020 5932	57P047	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57P046	15245	7112	ASPLUNDH TREE EXPERT CO	-2,318.80	2	2007
001 1 5 4020 5932	57P048	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57E732	15245	7112	ASPLUNDH TREE EXPERT CO	-1,855.04	2	2007
001 1 5 4020 5932	57E732	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	2	2007
001 1 5 4020 5932	57E733	15245	7112	ASPLUNDH TREE EXPERT CO	-1,855.04	2	2007
001 1 5 4020 5932	57E733	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	2	2007
001 1 5 4020 5932	57K351	15245	7112	ASPLUNDH TREE EXPERT CO	2,306.80	2	2007
001 1 5 4020 5932	57V302	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57W622	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	3	2007
001 1 5 4020 5932	58Q888	15245	7112	ASPLUNDH TREE EXPERT CO	2,377.26	4	2007
001 1 5 4020 5932	59Z180	15245	7112	ASPLUNDH TREE EXPERT CO	2,783.56	4	2007
001 1 5 4020 5932	58V160	15245	7112	ASPLUNDH TREE EXPERT CO	2,473.72	4	2007
001 1 5 4020 5932	59T499	15245	7112	ASPLUNDH TREE EXPERT CO	3,093.40	4	2007
001 1 5 4020 5932	58S311	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	4	2007
001 1 5 4020 5932	59I211	15245	7112	ASPLUNDH TREE EXPERT CO	3,093.40	4	2007
001 1 5 4020 5932	59I601	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	4	2007
001 1 5 4020 5932	60N958	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	5	2007
001 1 5 4020 5932	60R120	15245	7112	ASPLUNDH TREE EXPERT CO	3,087.76	5	2007
001 1 5 4020 5932	61E577	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	5	2007
001 1 5 4020 5932	61G310	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	5	2007
001 1 5 4020 5932	61B592	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	6	2007
001 1 5 4020 5932	60W713	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	6	2007
001 1 5 4020 5932	61W058	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	6	2007
001 1 5 4020 5932	62P937	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	6	2007
001 1 5 4020 5932	62B218	15245	7112	ASPLUNDH TREE EXPERT CO	2,805.76	6	2007
001 1 5 4020 5932	62L123	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	62S520	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	62Y794	15245	7112	ASPLUNDH TREE EXPERT CO	1,832.40	7	2007
001 1 5 4020 5932	63D478	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	63W925	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	64L698	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	8	2007
001 1 5 4020 5932	64T481	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	8	2007
001 1 5 4020 5932	64W889	15245	7112	ASPLUNDH TREE EXPERT CO	610.80	8	2007
001 1 5 4020 5932	65N383	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	8	2007
001 1 5 4020 5932	65U684	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	9	2007
001 1 5 4020 5932	66M128	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	9	2007
001 1 5 4020 5932	66R487	15245	7112	ASPLUNDH TREE EXPERT CO	1,832.40	9	2007
001 1 5 4020 5932	66W239	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	9	2007
001 1 5 4020 5932	67P679	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	67V510	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	68S980	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	68M218	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	69R830	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	11	2007
001 1 5 4020 5932	70O989	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	11	2007
001 1 5 4020 5932	69X593	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	71L897	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	70T965	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	71U107	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	72W359	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	72M178	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	73O428	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	73U812	15245	7112	ASPLUNDH TREE EXPERT CO	1,832.40	12	2007
					144,092.82		*2007 Total*
					2,147,047.84		**Grand Total**

Northwest Florida Division

	3 Year Mains and Laterals	4.5 Year Mains and Laterals	5 Year Mains and Laterals	3 year Mains and 6 year laterals	4 year Mains and 6 year laterals	4 year Mains and 5 year laterals
Average Cost/Crew (4 year average 04-07))	$114,529	$114,529	$114,529	$114,529	$114,529	$114,529
Productivity (04 -06) (miles/crew/year)	36	36	36	36	36	36
Customers	12982	12982	12982	12982	12982	12982
Mains	112	112	112	112	112	112
Laterals	514	514	514	514	514	514
Total	626	626	626	626	626	626
Number of Customers Per Mile	21	21	21	21	21	21
Number of Years Of Cost Data	4	4	4	4	4	4
Main Cost/Year	$118,770.81	$79,180.54	$71,262.49	$118,770.81	$89,078.11	$89,078.11
Lateral Cost/Year	$545,073.20	$363,382.14	$327,043.92	$272,536.60	$272,536.60	$327,043.92
Total Cost/Year	$663,844.02	$442,562.68	$398,306.41	$391,307.42	$361,614.71	$416,122.03
Crews Required (Trimming)	5.80	3.86	3.48	3.42	3.16	3.63
Crews Danger Trees, Secondary & Spot Trimming	0.00	0.00	0.00	0.00	0.00	0.00
Total Crews	5.80	3.86	3.48	3.42	3.16	3.63
Crews Requested	5.8	3.9	3.5	3.4	3.2	3.6
Total Cost from Average	$664,268	$446,663	$400,852	$389,399	$366,493	$412,304

Northeast Florida Division

	3 Year Mains and Laterals	4.5 Year Mains and Laterals	5 Year Mains and Laterals	3 year Mains and 6 year laterals	4 year Mains and 6 year laterals	4 year Mains and 5 year laterals
Average Cost/Crew (4 year average 04-07))	$107,977	$107,977	$107,977	$107,977	$107,977	$107,977
Productivity (2007) (miles/crew/year)	17	17	17	17	17	17
Customers	15302	15302	15302	15302	15302	15302
Mains	35	35	35	35	35	35
Laterals	62	62	62	62	62	62
Total	97	97	97	97	97	97
Number of Customers Per Mile	158	158	158	158	158	158
Number of Years Of Cost Data	4	4	4	4	4	4
Main Cost/Year	$74,101.86	$49,401.24	$44,461.12	$74,101.86	$55,576.40	$55,576.40
Lateral Cost/Year	$131,266.16	$87,510.77	$78,759.69	$65,633.08	$65,633.08	$78,759.69
Total Cost/Year	$205,368.02	$136,912.01	$123,220.81	$139,734.94	$121,209.48	$134,336.09
Crews Required (Trimming)	1.90	1.27	1.14	1.29	1.12	1.24
Crews Danger Trees, Secondary & Spot Trimming	0.00	0.00	0.00	0.00	0.00	0.00
Total Crews	1.90	1.27	1.14	1.29	1.12	1.24
Crews Requested	1.9	1.3	1.1	1.3	1.1	1.2
Total Cost from Average	$205,156	$140,370	$118,775	$140,370	$118,775	$129,572
Total Crews Required	7.7	5.2	4.6	4.7	4.3	4.8

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 73
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-1)
DATE 02/27/08 - 02/29/08

Exhibit MKR-1
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

similar functions, must be granted such responsibilities, which can include advisory powers, with respect to such matters to the extent permitted by law, including submitting nominations or recommendations to the full board.

3. The requirements in paragraphs (b)(2) through (b)(5), (c)(3)(v) and (c)(3)(vi) of this section do not conflict with any legal or listing requirement in a listed issuer's home jurisdiction that vests such responsibilities with a government entity or tribunal. In that case, the audit committee, or body performing similar functions, must be granted such responsibilities, which can include advisory powers, with respect to such matters to the extent permitted by law.

4. For purposes of this section, the determination of a person's beneficial ownership must be made in accordance with § 240.13d-3.

[As amended by Release No. 33-8518, effective March 8, 2005 (Compliance dates are triggered by initial bona fide offer date or registration statement filing date and extend out to March 31, 2006. Complete compliance date details can be found in the "Dates" section of the release.), 70 F.R. 1506.]

REGULATION 12B—REGISTRATION AND REPORTING

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S-T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S-T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

General

[¶ 21,301] Scope of Regulation

Reg. § 240.12b-1. The rules contained in this regulation shall govern all registration statements pursuant to Sections 12(b) and 12(g) of the Act and all reports filed pursuant to Sections 13 and 15(d) of the Act, including all amendments to such statements and reports, except that any provision in a form covering the same subject matter as any such rule shall be controlling.

[As last amended in Release No. 34-18524, effective for all documents filed on or after May 24, 1982, 47 F.R. 11380.]

Amended effective December 27, 2005. See section III.D of the release for compliance date information. See below and Release 33-8644, 70 F.R. 76626.

[¶ 21,311] Definitions

Reg. § 240.12b-2. Unless the context otherwise requires, the following terms, when used in the rules contained in this regulation or in Regulation 13A or 15D or in the forms for statements and reports filed pursuant to Sections 12, 13 or 15(d) of the Act, shall have the respective meanings indicated in this rule:

Accelerated filer. (1) The term "accelerated filer" means an issuer after it first meets the following conditions as of the end of its fiscal year:

(i) The aggregate market value of the voting and non-voting common equity held by non-affiliates of the issuer is $75 million or more;

(ii) The issuer has been subject to the requirements of Section 13(a) or 15(d) of the Act (15 U.S.C. 78m or 78o(d)) for a period of at least twelve calendar months;

(iii) The issuer has filed at least one annual report pursuant to Section 13(a) or 15(d) of the Act; and

(iv) The issuer is not eligible to use Forms 10-KSB and 10-QSB (§ 249.310b and § 249.308b) for its annual and quarterly reports.

NOTE to paragraph (1): The aggregate market value of the issuer's outstanding voting and non-voting common equity shall be computed by use of the price at which the common equity was last sold, or the average of the bid and asked prices of such common equity, in the principal market for such common equity, as of the last business day of the issuer's most recently completed second fiscal quarter.

(2) *Entering and Exiting Accelerated Filer Status.* (i) The determination for whether a non-accelerated filer becomes an accelerated filer as of the end of the issuer's fiscal year governs the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the issuer remains an accelerated filer.

(ii) Once an issuer becomes an accelerated filer, it will remain an accelerated filer unless the issuer becomes eligible to use Forms 10-KSB and 10-QSB for its annual and quarterly reports. In that case, the

issuer will not become an accelerated filer again unless it subsequently meets the conditions in paragraph (1) of this definition.

Amendment

Amended effective December 27, 2005. See section III.D of the release for compliance date information. See below and Release 33-8644, 70 F.R. 76626.

Accelerated filer and large accelerated filer. (1) *Accelerated filer.* The term accelerated filer means an issuer after it first meets the following conditions as of the end of its fiscal year:

(i) The issuer had an aggregate worldwide market value of the voting and non-voting common equity held by its non-affiliates of $75 million or more, but less than $700 million, as of the last business day of the issuer's most recently completed second fiscal quarter;

(ii) The issuer has been subject to the requirements of section 13(a) or 15(d) of the Act (15 U.S.C. 78m or 78o(d)) for a period of at least twelve calendar months;

(iii) The issuer has filed at least one annual report pursuant to section 13(a) or 15(d) of the Act; and

(iv) The issuer is not eligible to use Forms 10-KSB and 10-QSB (§ 249.310b and § 249.308b of this chapter) for its annual and quarterly reports.

(2) *Large accelerated filer.* The term *large accelerated filer* means an issuer after it first meets the following conditions as of the end of its fiscal year:

(i) The issuer had an aggregate worldwide market value of the voting and non-voting common equity held by its non-affiliates of $700 million or more, as of the last business day of the issuer's most recently completed second fiscal quarter;

(ii) The issuer has been subject to the requirements of section 13(a) or 15(d) of the Act for a period of at least twelve calendar months;

(iii) The issuer has filed at least one annual report pursuant to section 13(a) or 15(d) of the Act; and

(iv) The issuer is not eligible to use Forms 10-KSB and 10-QSB for its annual and quarterly reports.

(3) Entering and exiting accelerated filer and large accelerated filer status.

(i) The determination at the end of the issuer's fiscal year for whether a non-accelerated filer becomes an accelerated filer, or whether a non-accelerated filer or accelerated filer becomes a large accelerated filer, governs the deadlines for the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the issuer remains an accelerated filer or large accelerated filer.

(ii) Once an issuer becomes an accelerated filer, it will remain an accelerated filer unless the issuer determines at the end of a fiscal year that the aggregate worldwide market value of the voting and non-voting common equity held by non-affiliates of the issuer was less than $50 million, as of the last business day of the issuer's most recently completed second fiscal quarter. An issuer making this determination becomes a non-accelerated filer. The issuer will not become an accelerated filer again unless it subsequently meets the conditions in paragraph (1) of this definition.

(iii) Once an issuer becomes a large accelerated filer, it will remain a large accelerated filer unless the issuer determines at the end of a fiscal year that the aggregate worldwide market value of the voting and non-voting common equity held by non-affiliates of the issuer was less than $500 million, as of the last business day of the issuer's most recently completed second fiscal quarter. If the issuer's aggregate worldwide market value was $50 million or more, but less than $500 million, as of the last business day of the issuer's most recently completed second fiscal quarter, the issuer becomes an accelerated filer. If the issuer's aggregate worldwide market value was less than $50 million, as of the last business day of the issuer's most recently completed second fiscal quarter, the issuer becomes a non-accelerated filer. An issuer will not become a large accelerated filer again unless it subsequently meets the conditions in paragraph (2) of this definition.

(iv) The determination at the end of the issuer's fiscal year for whether an accelerated filer becomes a non-accelerated filer, or a large accelerated filer becomes an accelerated filer or a non-accelerated filer, governs the deadlines for the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the issuer remains an accelerated filer or non-accelerated filer.

NOTE to paragraphs (1), (2) and (3): The aggregate worldwide market value of the issuer's outstanding voting and non-voting common equity shall be computed by use of the price at which the common equity was last sold, or the average of the bid and asked prices of such common equity, in the principal market for such common equity.

End of Amendment

Affiliate. An "affiliate" of, or a person "affiliated" with, a specified person, is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the person specified.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 74
COMPANY FPUC (Rebuttal)
WITNESS Khojasteh (MKR-2)
DATE 02/27/08 - 02/29/08

Exhibit MKR-2
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION - DOCKET NO. 070304-EI
FUEL COST INCREASE EFFECT ON WRITE-OFF OF BAD DEBTS

RESIDENTIAL CUSTOMERS

FERNANDINA	2006*	2008*	% INCREASE
MONTH 1	59	93	
MONTH 2	59	93	
MONTH 3	59	93	
TOTAL	177	279	
DEPOSIT	118	118	
WRITE-OFF	59	161	173%

MARIANNA	2006*	2008*	% INCREASE	AVG.
MONTH 1	72	103		
MONTH 2	72	103		
MONTH 3	72	103		
TOTAL	216	309		
DEPOSIT	144	144		
WRITE-OFF	72	165	129%	151%

GENERAL SERVICE CUSTOMERS

FERNANDINA	2006	2008	% INCREASE
MONTH 1	112	186	
MONTH 2	112	186	
MONTH 3	112	186	
TOTAL	336	558	
DEPOSIT	224	224	
WRITE-OFF	112	334	198%

MARIANNA	2006	2008	% INCREASE	AVG.
MONTH 1	138	207		
MONTH 2	138	207		
MONTH 3	138	207		
TOTAL	414	621		
DEPOSIT	276	276		
WRITE-OFF	138	345	150%	174%

GENERAL SERVICE (DEMAND)CUSTOMERS

FERNANDINA	2006	2008	% INCREASE
MONTH 1	1,688	3,081	
MONTH 2	1,688	3,081	
MONTH 3	1,688	3,081	
TOTAL	5,064	9,243	
DEPOSIT	3,376	3,376	
WRITE-OFF	1,688	5,867	248%

MARIANNA	2006	2008	% INCREASE	AVG.
MONTH 1	2,174	3,492		
MONTH 2	2,174	3,492		
MONTH 3	2,174	3,492		
TOTAL	6,522	10,476		
DEPOSIT	4,348	4,348		
WRITE-OFF	2,174	6,128	182%	215%

CONSOLIDATED ELECTRIC AVERAGE **180%**

NOTE: EXCLUDES ANY CHANGES IN BASE RATES FROM 2006 TO 2008
DEPOSIT COVERAGE REMAINING THE SAME FOR 2006 THROUGH 2008
AVERAGE CHARGE-OFF INCLUDES APPROXIMATELY THREE MONTHS OF BILLING

* SEE PAGE 2 FOR TYPICAL BILL CALCULATIONS.

FPU Comparison

Northeast Florida-Fernandina	Residential		General Service		General Service Demand	
	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment
Customer Charge	$ 10.00	$ 10.00	$ 14.00	$ 14.00	$ 44.00	$ 44.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 29.46	$ 29.46	$ 92.80	$ 92.80
Base Rate Demand Charges ($/KW)					$ 248.00	$ 248.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 32.87	$ 66.28	$ 64.32	$ 136.22	$ 1,237.20	$ 2,592.40
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.60	$ 0.67	$ 1.20	$ 1.34	$ 24.00	$ 26.80
Gross Receipts Tax	$ 1.47	$ 2.33	$ 2.79	$ 4.64	$ 42.20	$ 77.02
Total Monthly Bill	**$ 58.67**	**$ 93.01**	**$ 111.77**	**$ 185.66**	**$ 1,688.20**	**$ 3,081.02**
Monthly Demand (KW)					100	100
Monthly Energy (KWH)	1,000	1,000	2,000	2,000	40,000	40,000

Northwest Florida-Marianna	Residential		General Service		General Service Demand	
	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment
Customer Charge	$ 10.00	$ 10.00	$ 14.00	$ 14.00	$ 44.00	$ 44.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 29.46	$ 29.46	$ 92.80	$ 92.80
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ 248.00	$ 248.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 45.29	$ 76.10	$ 89.48	$ 156.80	$ 1,711.20	$ 2,993.20
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.60	$ 0.67	$ 1.20	$ 1.34	$ 24.00	$ 26.80
Gross Receipts Tax	$ 1.79	$ 2.58	$ 3.44	$ 5.17	$ 54.36	$ 87.30
Total Monthly Bill less taxes	**$ 71.41**	**$ 103.08**	**$ 137.58**	**$ 206.77**	**$ 2,174.36**	**$ 3,492.10**
Monthly Demand (KW)					100	100
Monthly Energy (KWH)	1,000	1,000	2,000	2,000	40,000	40,000

Exhibit MKR-3
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISIONS
COMPUTATION OF 4 YEAR AVG WRITE-OFF RATE
2003 - 2006

	REVENUES	WRITE OFFS	RATE
2006			
MARIANNA	21,875,917	40,308	0.00184
FERNANDINA	17,574,767	17,717	0.00101
CONSOLIDATED	39,450,684	58,025	0.00147
2005			
MARIANNA	21,314,607	38,578	0.00181
FERNANDINA	19,175,323	19,934	0.00104
CONSOLIDATED	40,489,931	58,512	0.00145
2004			
MARIANNA	19,796,678	36,005	0.00182
FERNANDINA	17,062,000	8,495	0.00050
CONSOLIDATED	36,858,678	44,500	0.00121
2003			
MARIANNA	18,071,647	32,303	0.00179
FERNANDINA	18,302,125	14,384	0.00079
CONSOL	36,373,772	46,687	0.00128
TOTALS 4 YRS			
MARIANNA	81,058,849	147,194	0.00182
FERNANDINA	72,114,215	60,531	0.00084
CONSOLIDATED	153,173,064	207,724	**0.00136**

ACCOUNT 904 (2006)	EXPENSE ON BOOKS	(1) @.00136	ADJUSTMENT
MARIANNA	69,916	29,751	(40,165)
FERNANDINA	17,499	23,902	6,403
CONSOLIDATED	87,415	53,653	(33,762)

NOTE: REVENUES INCLUDE ALL OPERATING REVENUES LESS GSLD1 CUSTOMERS PLUS SERVICE CHARGES LESS INTER-COMPANY SALES. WRITE-OFFS ARE NET OF RECOVERIES.
THE ABOVE FOUR YEAR FIGURES ARE FROM MELANIE'S UNCOLLECTIBLE ACCOUNT WORKSHEETS.

(1) 2006 REVENUES ABOVE TIMES .00136

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 75
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-3)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISIONS
COMPUTATION OF 4 YEAR AVG WRITE-OFF RATE
2004 - 2007

	REVENUES	WRITE OFFS	RATE
2007			
MARIANNA	23,974,168	60,877	0.00254
FERNANDINA	25,244,949	22,308	0.00088
CONSOL	49,219,117	83,185	0.00169
2006			
MARIANNA	21,875,917	40,308	0.00184
FERNANDINA	17,574,767	17,717	0.00101
CONSOL	39,450,684	58,025	0.00147
2005			
MARIANNA	21,314,607	38,578	0.00181
FERNANDINA	19,175,323	19,934	0.00104
CONSOL	40,489,931	58,512	0.00145
2004			
MARIANNA	19,796,678	36,005	0.00182
FERNANDINA	17,062,000	8,495	0.00050
CONSOL	36,858,678	44,500	0.00121
TOTALS 4 YRS			
MARIANNA	86,961,370	175,767	0.00202
FERNANDINA	79,057,039	68,455	0.00087
CONSOLIDATED	166,018,409	244,222	**0.00147**

NOTE: REVENUES INCLUDE ALL OPERATING REVENUES LESS GSLD CUSTOMERS PLUS SERVICE CHARGES LESS INTER-COMPANY SALES. WRITE-OFFS ARE NET OF RECOVERIES.
THE ABOVE FOUR YEAR FIGURES ARE FROM MELANIE'S UNCOLLECTIBLE ACCOUNTS WORKSHEETS.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 76
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-4)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 77
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-5)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
1	**OPERATING EXPENSES**														
2															
3	**555-557**	**Other Power Supply Expenses**													
4	555	PURCHASED POWER	2,312,187	2,818,525	2,181,902	2,238,746	2,629,859	2,805,401	2,991,769	3,017,484	2,514,044	2,307,352	2,133,682	2,332,709	30,283,660
5	55501	PURCHASED POWER-QUAL	4,488	11,407	1,870	5,049	4,301	2,992	4,862	7,293	6,732	5,236	9,163	8,976	72,369
6	5551	UNDER REC:FUEL ADJ,	118,551	(198,208)	134,320	(89)	(268,734)	(179,268)	134,320	(29,641)	134,320	134,320	(65,942)	(9,781)	(95,832)
7	556	SYSTEM CONTROL & LOA	-	-	-	-	-	-	-	-	-	-	-	-	-
8	557	OTHER EXPENSES	(565)	5,421	(16,501)	245	44,573	105,507	1,041	26,650	59,797	1,081	39,811	79,179	346,239
9															
10	**560-567.1**	**Transmission Expenses - Operation**													
11	562	STATION EXPENSES	343	509	837	1,738	1,940	3,997	365	1,174	1,411	2,136	601	2,073	17,124
12		*PAYROLL*	*42*	*332*	*596*	*390*	*320*	*604*	*202*	*811*	*818*	*454*	*319*	*1,006*	*5,894*
13		*NON-PAYROLL*	*301*	*177*	*241*	*1,348*	*1,620*	*3,393*	*163*	*363*	*593*	*1,682*	*282*	*1,067*	*11,230*
14	566	MISC TRANSMISSION EX	10	-	-	-	-	-	-	-	102	-	-	-	112
15															
16	**580-589**	**Distribution Expenses - Operation**													
17	580	OPERATION SUPERVISION & ENG	26,419	19,415	28,164	22,154	26,434	27,173	21,851	28,370	29,337	21,475	21,013	35,317	307,122
18		*PAYROLL*	*22,387*	*16,103*	*21,250*	*18,239*	*21,073*	*19,892*	*17,750*	*22,786*	*21,639*	*16,706*	*17,384*	*29,479*	*244,688*
19		*NON-PAYROLL*	*4,032*	*3,312*	*6,914*	*3,915*	*5,361*	*7,281*	*4,101*	*5,584*	*7,698*	*4,769*	*3,629*	*5,838*	*62,434*
20	581	LOAD DISPATCHING													-
21	582	STATION EXPENSES	3,863	2,188	4,028	4,686	2,838	6,466	2,349	3,052	2,867	4,135	4,092	6,518	47,082
22		*PAYROLL*	*1,422*	*1,658*	*2,313*	*1,635*	*1,437*	*3,207*	*1,301*	*1,696*	*896*	*2,573*	*2,431*	*2,902*	*23,471*
23		*NON-PAYROLL*	*2,441*	*530*	*1,715*	*3,051*	*1,401*	*3,259*	*1,048*	*1,356*	*1,971*	*1,562*	*1,661*	*3,616*	*23,611*
24	5831	OPERATION OF OVERHEA	2,431	2,314	4,080	3,234	3,096	5,531	2,934	5,899	2,987	8,730	8,166	2,015	51,417
25		*PAYROLL*	*1,481*	*717*	*2,144*	*708*	*677*	*1,564*	*859*	*1,471*	*431*	*5,698*	*5,946*	*(790)*	*20,906*
26		*NON-PAYROLL*	*950*	*1,597*	*1,936*	*2,526*	*2,419*	*3,967*	*2,075*	*4,428*	*2,556*	*3,032*	*2,220*	*2,805*	*30,511*
27	5832	REMOVING & RESETTING	3,931	3,104	3,929	2,818	6,111	4,790	7,755	6,742	7,831	6,872	3,139	4,366	61,388
28		*PAYROLL*	*3,269*	*2,454*	*2,965*	*2,148*	*5,308*	*3,038*	*6,255*	*5,191*	*6,286*	*3,519*	*2,520*	*3,212*	*46,165*
29		*NON-PAYROLL*	*662*	*650*	*964*	*670*	*803*	*1,752*	*1,500*	*1,551*	*1,545*	*3,353*	*619*	*1,154*	*15,223*
30	5841	UNDERGROUND LINE EXP	-	64	679	-	530	249	280	279	478	299	385	286	3,529
31	5842	UNDERGRND LINE EXPEN	1,460	1,790	3,760	1,922	4,299	4,288	1,506	1,077	1,976	815	1,275	1,902	26,070
32		*PAYROLL*	*188*	*224*	*266*	*418*	*270*	*332*		*407*	*(116)*	*208*	*369*	*42*	*2,608*
33		*NON-PAYROLL*	*1,272*	*1,566*	*3,494*	*1,504*	*4,029*	*3,956*	*1,506*	*670*	*2,092*	*607*	*906*	*1,860*	*23,462*
34	585	STREET LIGHT/SIGNAL	463	832	1,170	1,613	1,326	853	372	1,255	860	703	1,678	832	11,957
35		*PAYROLL*	*236*	*716*	*829*	*1,066*	*440*	*676*	*294*	*533*	*786*	*615*	*1,518*	*88*	*7,797*
36		*NON-PAYROLL*	*227*	*116*	*341*	*547*	*886*	*177*	*78*	*722*	*74*	*88*	*160*	*744*	*4,160*
37	586	METER EXPENSES	22,142	17,620	22,572	18,791	19,012	21,659	18,686	20,414	24,229	26,657	24,027	19,861	255,670
38		*PAYROLL*	*17,384*	*13,562*	*15,884*	*14,610*	*15,666*	*15,837*	*14,798*	*15,976*	*17,519*	*19,885*	*20,035*	*14,493*	*195,649*
39		*NON-PAYROLL*	*4,758*	*4,058*	*6,688*	*4,181*	*3,346*	*5,822*	*3,888*	*4,438*	*6,710*	*6,772*	*3,992*	*5,368*	*60,021*
40	5871	AREA LIGHT EXPENSE	3,359	5,044	4,445	3,820	3,133	3,345	3,859	4,510	5,023	4,770	3,830	6,908	52,046
41		*PAYROLL*	*2,475*	*3,233*	*2,881*	*2,359*	*2,268*	*1,878*	*2,650*	*2,925*	*3,055*	*2,997*	*2,560*	*4,430*	*33,711*
42		*NON-PAYROLL*	*884*	*1,811*	*1,564*	*1,461*	*865*	*1,467*	*1,209*	*1,585*	*1,968*	*1,773*	*1,270*	*2,478*	*18,335*
43	5872	OTHER CUSTOMER INSTA	2,847	2,653	4,317	1,446	6,481	4,125	3,994	3,784	3,051	2,740	3,153	2,617	41,208
44		*PAYROLL*	*2,251*	*2,123*	*3,017*	*1,144*	*5,075*	*2,778*	*3,146*	*3,087*	*1,883*	*1,947*	*2,098*	*2,125*	*30,674*
45		*NON-PAYROLL*	*596*	*530*	*1,300*	*302*	*1,406*	*1,347*	*848*	*697*	*1,168*	*793*	*1,055*	*492*	*10,534*
46	5881	DISTRIBUTION MAPS &	6,911	6,777	8,125	6,468	9,568	9,717	7,648	8,815	5,651	8,187	8,312	13,003	99,182
47		*PAYROLL*	*6,787*	*6,036*	*7,614*	*5,760*	*7,446*	*9,143*	*7,043*	*7,750*	*5,214*	*5,926*	*7,537*	*12,629*	*88,885*
48		*NON-PAYROLL*	*124*	*741*	*511*	*708*	*2,122*	*574*	*605*	*1,065*	*437*	*2,261*	*775*	*374*	*10,297*
49	5882	OTHER DIST OFFICE SU	6,963	5,061	9,958	7,974	6,752	11,614	7,916	4,544	11,537	3,416	8,453	13,877	98,065
50		*PAYROLL*	*207*	*189*	*224*	*573*	*98*	*220*	*529*	*224*	*215*	*216*	*212*	*122*	*3,029*
51		*NON-PAYROLL*	*6,756*	*4,872*	*9,734*	*7,401*	*6,654*	*11,394*	*7,387*	*4,320*	*11,322*	*3,200*	*8,241*	*13,755*	*95,036*
52	5883	MISC DISTRIBUTION OF	1,503	1,805	432	1,760	457	432	520	523	432	396	695	1,465	10,420
53	589	RENTS	215	-	-	108	-	-	108	345	-	67	18	169	1,030
54		*PAYROLL*	-	-	-	-	-	-	-	-	-	*41*	*18*	*96*	*155*
55		*NON-PAYROLL*	*215*	-	-	*108*	-	-	*108*	*345*	-	*26*	-	*73*	*875*
56															
57	**901-905**	**Customer Accounts - Operation**													
58	901	SUPERVISION	11,164	254	5,060	4,685	4,817	4,557	4,183	4,590	4,564	7,243	6,424	11,025	68,566

Exhibit MKR-5
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
59		*PAYROLL*	0.3	*8,868*	*3,688*	*4,126*	*3,555*	*4,354*	*3,787*	*3,595*	*3,837*	*3,923*	*6,957*	*5,942*	*10,596*	*63,228*
60		*NON-PAYROLL*		*2,296*	*(3,434)*	*934*	*1,130*	*463*	*770*	*588*	*753*	*641*	*286*	*482*	*429*	*5,338*
61	9011	SUPERVISION A&G		-	7,776	4,017	3,008	3,825	4,736	3,095	5,074	4,267	3,083	4,638	2,980	46,499
62		*PAYROLL*	0.3		*3,080*	*3,572*	*2,813*	*3,572*	*3,231*	*2,438*	*3,766*	*2,864*	*2,869*	*3,377*	*2,659*	*34,239*
63		*NON-PAYROLL*		-	*4,696*	*445*	*195*	*254*	*1,505*	*658*	*1,308*	*1,404*	*214*	*1,261*	*321*	*12,260*
64	902	METER READING EXPENS		21,390	21,045	27,269	19,961	23,797	25,345	22,108	24,872	22,788	22,595	23,267	22,444	276,881
65		*PAYROLL*		*15,092*	*14,713*	*19,505*	*12,724*	*18,041*	*17,065*	*15,787*	*17,803*	*15,635*	*15,222*	*17,438*	*15,476*	*194,501*
66		*NON-PAYROLL*		*6,298*	*6,332*	*7,764*	*7,237*	*5,756*	*8,280*	*6,321*	*7,069*	*7,153*	*7,373*	*5,829*	*6,968*	*82,380*
67	903	CUSTOMER RECORDS/COL		56,864	19,383	44,104	33,643	37,192	45,092	42,307	44,652	41,988	42,783	42,237	47,307	497,552
68		*PAYROLL*	0.3	*35,558*	*28,291*	*31,376*	*26,638*	*31,923*	*33,399*	*32,468*	*35,833*	*32,498*	*34,845*	*34,851*	*38,435*	*396,115*
69		*NON-PAYROLL*		*21,306*	*(8,908)*	*12,728*	*7,005*	*5,269*	*11,693*	*9,839*	*8,819*	*9,490*	*7,938*	*7,386*	*8,872*	*101,437*
70	9031	CUSTOMER RECORDS/COL		-	39,336	24,147	21,497	20,886	24,087	21,265	19,698	21,402	20,962	19,684	27,186	260,150
71		*PAYROLL*	0.3		*2,939*	*3,333*	*2,736*	*3,355*	*3,224*	*3,009*	*3,138*	*3,165*	*3,218*	*3,197*	*3,486*	*34,800*
72		*NON-PAYROLL*		-	*36,397*	*20,814*	*18,761*	*17,531*	*20,863*	*18,256*	*16,560*	*18,237*	*17,744*	*16,487*	*23,700*	*225,350*
73	904	UNCOLLECTIBLE ACCOUN		5,185	4,536	4,063	4,376	4,555	5,322	6,086	5,915	6,148	5,037	4,231	31,961	87,415
74	905	MISC CUSTOMER ACCOUN		9,145	4,123	5,515	6,146	5,956	7,620	4,860	6,263	5,802	3,928	6,386	12,365	78,109
75		*PAYROLL*	0.3	*794*		*14*			*44*		*210*				*152*	*1,214*
76		*NON-PAYROLL*		*8,352*	*4,123*	*5,501*	*6,146*	*5,956*	*7,576*	*4,860*	*6,053*	*5,802*	*3,928*	*6,386*	*12,213*	*76,896*
77	9051	MISC CUSTOMER ACCNT		-	1,824	1,416	1,580	1,666	1,442	1,171	1,540	1,363	1,337	1,408	1,504	16,251
78		*PAYROLL*	0.3		*916*	*1,327*	*1,262*	*1,452*	*1,352*	*1,097*	*1,328*	*1,277*	*1,253*	*1,319*	*1,250*	*13,833*
79		*NON-PAYROLL*		-	*908*	*89*	*318*	*214*	*91*	*74*	*212*	*86*	*84*	*89*	*255*	*2,418*
80																
81	**906-910**	**Customer Service and Info - Operation**														
82	9061	UNDERRECOVERY: CONSE		-	-	-	-	-	-	-	-	-	-	-	-	-
83	907	SUPERVISION		5,981	6,759	7,862	6,118	7,711	5,528	2,934	8,759	3,071	6,007	5,260	7,951	73,941
84		*PAYROLL*		*5,204*	*5,338*	*6,174*	*4,992*	*5,800*	*4,767*	*2,503*	*5,733*	*1,843*	*5,675*	*4,316*	*4,801*	*57,146*
85		*NON-PAYROLL*		*777*	*1,421*	*1,688*	*1,126*	*1,911*	*761*	*431*	*3,026*	*1,228*	*332*	*944*	*3,150*	*16,795*
86	908	CUSTOMER ASSISTANCE		16,419	15,762	17,658	11,621	14,301	15,346	15,197	18,299	16,536	18,926	18,039	22,191	200,295
87		*PAYROLL*		*10,674*	*9,564*	*11,726*	*9,439*	*10,232*	*11,949*	*10,467*	*10,856*	*9,590*	*9,644*	*10,020*	*11,811*	*125,972*
88		*NON-PAYROLL*		*5,745*	*6,198*	*5,932*	*2,182*	*4,069*	*3,397*	*4,730*	*7,443*	*6,946*	*9,282*	*8,019*	*10,380*	*74,323*
89	909	INFO & INSTRUCTIONAL		20,110	823	22,552	(1,759)	23,699	14,932	14,242	10,324	23,456	5,977	15,032	9,751	159,139
90	910	MISC CUSTOMER SERVIC		1,785	1,901	2,065	1,078	1,397	1,618	1,634	1,472	3,943	1,414	1,658	2,821	22,786
91		*PAYROLL*		*976*	*920*	*1,109*	*912*	*736*	*900*	*1,041*	*1,024*	*952*	*952*	*966*	*835*	*11,323*
92		*NON-PAYROLL*		*809*	*981*	*956*	*166*	*661*	*718*	*593*	*448*	*2,991*	*462*	*692*	*1,986*	*11,463*
93																
94	**911-917**	**Sales Expenses - Operation**														
95	912	DEMONSTRATING & SELL														
96	9131	PROMOTIONAL ADVERTISING		-	-	-	-	-	-	-	-	-	-	-	-	-
97	9132	CONSERVATION ADVERTISING		-	-	-	-	-	7,915	-	-	(6,378)	6,378	(6,378)	-	1,537
98	9133	SAFETY ADVERTISING		138	-	-	145	1,735	1,722	2,406	-	146	-	-	1,932	8,224
99	9134	OTHER INFO/INSTR/CON		5,161	5,190	5,759	10,080	7,643	7,632	5,000	24,304	5,110	19,237	12,636	13,474	121,226
100	9135	COMMUNITY AFFAIRS AD		-	-	-	-	-	-	-	-	-	-	-	-	-
101	9136	OTHER ADVERTISING		-	-	-	-	-	-	-	-	-	-	-	-	-
102	916	MISC. SALES EXPENSES		112	135	115	119	56	2,279	30	12,349	(2,135)	26	53	110	13,249
103																
104	**920-933**	**Administrative & General - Operation**														
105	920	ADM & GENERAL SALARI		76,019	76,068	84,179	74,191	83,356	83,408	79,388	85,033	79,208	78,728	81,023	79,652	960,253
106		*PAYROLL*	0.4	*75,211*	*75,419*	*83,603*	*72,315*	*82,803*	*82,007*	*78,488*	*84,646*	*76,911*	*78,466*	*80,357*	*78,821*	*949,046*
107		*NON-PAYROLL*		*808*	*649*	*576*	*1,876*	*553*	*1,401*	*900*	*387*	*2,297*	*262*	*666*	*831*	*11,207*
108	9211	OFFICE SUPPLIES		582	898	1,456	737	714	1,133	1,188	1,258	867	612	619	569	10,633
109	9212	OFFICE POSTAGE & MAI		766	815	1,064	777	160	877	34	769	89	765	21	821	6,958
110	9213	OFF COMPUTER SUPP &		6,234	671	(7,646)	4,875	(3,056)	392	983	1,454	2,550	200	944	337	7,938
111		*PAYROLL*	0.25	*49*	*58*	*218*	*144*	*100*	*45*	*41*	*78*	*136*	*100*	*59*	*(23)*	*1,003*
112		*NON-PAYROLL*		*6,186*	*614*	*(7,864)*	*4,731*	*(3,156)*	*347*	*942*	*1,377*	*2,414*	*100*	*886*	*360*	*6,935*
113	9214	OFFICE UTILITY EXPEN		3,032	2,614	3,348	1,996	3,596	3,098	2,206	2,740	2,193	3,509	2,602	2,750	33,684
114	9215	MISC OFFICE EXPENSE		5,314	7,027	8,362	7,440	6,101	6,830	11,059	2,905	7,425	9,280	8,060	11,496	91,299
115		*PAYROLL*	0.25	*(11)*	*46*	*74*	*144*	*100*	*3*	*(40)*	*399*	*348*	*(59)*	*281*	*588*	*1,872*
116		*NON-PAYROLL*		*5,325*	*6,982*	*8,288*	*7,296*	*6,001*	*6,827*	*11,099*	*2,506*	*7,078*	*9,339*	*8,060*	*10,909*	*89,708*

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
117	9216	CO TRAINING EXPENSE-		-	133	349	-	48	100	-	48	10	929	59	-	1,676
118	9231	OUTSIDE SERVICES - O		-	-	3,498	40	-	-	1,764	-	2,054	631	6,610	3,315	17,912
119	9232	LEGAL FEES AND EXPEN		2,150	1,328	480	1,280	11,872	6,226	1,826	3,334	1,320	3,152	3,176	3,272	39,416
120	9233	OUTSIDE AUDIT & ACCO		11,382	11,382	18,072	11,914	11,514	11,514	9,382	9,382	9,382	(104)	8,832	27,106	139,758
121	924	PROPERTY INSURANCE		13,048	13,048	13,048	13,048	13,048	13,048	13,048	13,048	13,472	13,478	13,475	30,234	175,043
122	9251	INJURIES AND DAMAGES		6,883	3,189	14,079	3,464	9,059	13,744	7,715	9,088	11,136	8,258	10,472	9,959	107,046
123		*PAYROLL*	0.32	*2,653*	*2,416*	*2,877*	*2,604*	*2,815*	*2,432*	*2,570*	*2,449*	*2,156*	*2,617*	*2,731*	*1,347*	*29,666*
124		*NON-PAYROLL*		*4,230*	*773*	*11,202*	*860*	*6,244*	*11,312*	*5,145*	*6,639*	*8,980*	*5,641*	*7,741*	*8,612*	*77,380*
125	9252	GENERAL LIABILITY		29,884	29,671	29,385	29,334	29,990	28,288	26,512	29,343	29,331	27,382	27,649	14,561	331,330
126		*PAYROLL*	0.39	*(4,521)*	*(4,733)*	*(5,020)*	*(4,458)*	*(4,415)*	*(5,947)*	*(4,095)*	*(4,336)*	*(4,180)*	*(4,209)*	*(3,942)*	*(6,224)*	*(56,078)*
127		*NON-PAYROLL*		*34,405*	*34,404*	*34,405*	*33,792*	*34,405*	*34,235*	*30,607*	*33,679*	*33,511*	*31,591*	*31,591*	*20,785*	*387,408*
128	9261	EMPLOYEE PENSIONS		36,742	31,310	36,604	33,402	33,850	33,869	35,019	11,781	43,709	37,133	27,438	47,960	408,817
129		*PAYROLL*	0.35	*(15,385)*	*(14,774)*	*(11,521)*	*(14,724)*	*(14,275)*	*(14,256)*	*(13,106)*	*(4,844)*	*(4,671)*	*(784)*	*(10,479)*	*(9,323)*	*(128,141)*
130		*NON-PAYROLL*		*52,127*	*46,084*	*48,125*	*48,126*	*48,125*	*48,125*	*48,125*	*16,625*	*48,380*	*37,917*	*37,917*	*57,283*	*536,958*
131	9262	EMPLOYEE BENEFITS- O		39,224	37,484	41,402	32,729	34,087	29,925	35,348	28,574	43,290	37,409	34,982	43,879	438,333
132		*PAYROLL*	0.35	*(13,399)*	*(16,953)*	*(11,283)*	*(13,642)*	*(14,002)*	*(14,105)*	*(12,753)*	*(11,864)*	*(13,331)*	*(14,419)*	*(13,011)*	*(14,574)*	*(163,335)*
133		*NON-PAYROLL*		*52,623*	*54,437*	*52,685*	*46,371*	*48,089*	*44,030*	*48,101*	*40,438*	*56,621*	*51,828*	*47,993*	*58,453*	*601,668*
134	9263	RETIREE BENEFITS-POS		6,413	6,187	6,300	6,300	6,376	6,300	6,300	6,300	(15,432)	4,283	4,283	4,283	47,893
135	9264	401(K) EXPENSE COMPA		-	-	490	333	601	480	560	(3,040)	4,170	641	732	798	5,765
136		*PAYROLL*	0.35								*(4,098)*	*3,352*	*(254)*	*(281)*	*(298)*	*(1,580)*
137		*NON-PAYROLL*		-	-	*490*	*333*	*601*	*480*	*560*	*1,058*	*818*	*895*	*1,013*	*1,096*	*7,345*
138	928	REGULATORY COMMISSION		716	10,779	12,209	9,370	10,406	13,578	8,960	10,646	15,842	8,077	13,344	17,156	131,083
139		*PAYROLL*		*559*	*537*	*637*	*537*	*450*	*513*	*622*	*655*	*608*	*615*	*601*	*476*	*6,810*
140		*NON-PAYROLL*		*157*	*10,242*	*11,572*	*8,833*	*9,956*	*13,065*	*8,338*	*9,991*	*15,234*	*7,462*	*12,743*	*16,680*	*124,273*
141	9301	INSTITUTIONAL/GOODWI		-	-	-	-	-	-	-	-	-	-	-	-	-
142	9302	MISC. GENERAL EXPENS		3,124	4,820	13,761	4,509	5,352	6,377	2,049	5,409	6,024	4,835	9,933	10,429	76,622
143		*PAYROLL*							*378*							*378*
144		*NON-PAYROLL*		*3,124*	*4,820*	*13,761*	*4,509*	*5,352*	*5,999*	*2,049*	*5,409*	*6,024*	*4,835*	*9,933*	*10,429*	*76,244*
145	93022	INDUSTRY ASSOCIATION		1,000	(1,000)	1,000	-	82	-	3,308	-	-	-	-	-	4,390
146	93023	ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
147	931	RENTS		560	580	550	589	642	613	613	585	820	40	1,671	1,044	8,307
148																
149	**TOTAL OPERATING EXPENSES**			2,914,048	3,072,172	2,851,679	2,681,109	2,919,010	3,273,844	3,605,915	3,524,337	3,222,196	2,943,558	2,616,051	3,046,915	36,670,834
150	**Total Operating Expenses Less Fuel**			479,387	435,027	550,088	437,158	509,011	539,212	473,923	502,551	507,303	495,569	499,337	635,832	6,064,398
151	**Maintenance Expenses**															
152																
153	**541-545.1**	**Hydraulic Power Gen - Maintenance**														
154	554	MAINT OF MISC POWER		-	-	-	-	-	-	-	-	-	-	-	-	-
155																
156	**568-574**	**Transmission Expenses - Maintenance**														
157	570	MAINT OF STATION EQU		371	845	2,974	4,720	6,291	2,796	2,502	2,520	2,304	2,346	2,616	68,777	99,062
158		*PAYROLL*		*121*	*242*	*480*	*119*	*434*	*569*	*290*	*281*	*138*	*154*	*340*	*11,436*	*14,604*
159		*NON-PAYROLL*		*250*	*603*	*2,494*	*4,601*	*5,857*	*2,227*	*2,212*	*2,239*	*2,166*	*2,192*	*2,276*	*57,341*	*84,458*
160	571	MAINT OF OVERHEAD LINES		106	145	-	2,837	9,368	24,957	8,032	12,348	8,432	5,692	7,291	(1,255)	77,953
161		*PAYROLL*			*145*		*1,920*	*3,338*	*110*	*1,164*	*4,212*	*1,341*	*464*	*4,031*	*(1,317)*	*15,408*
162		*NON-PAYROLL*		*106*	-	-	*917*	*6,030*	*24,847*	*6,868*	*8,136*	*7,091*	*5,228*	*3,260*	*62*	*62,545*
163	573	MAINT OF MISC TRANSMISSION		-	-	-	-	-	-	-	-	-	-	-	446	446
164																
165	**590-598**	**Distribution Expenses - Maintenance**														
166	590	MAINT SUPERVISION/EN		14,441	16,085	18,815	11,122	8,625	9,588	7,001	9,164	8,669	8,575	6,416	17,819	136,320
167		*PAYROLL*		*12,710*	*14,253*	*16,658*	*8,753*	*7,352*	*7,720*	*5,595*	*7,479*	*6,902*	*7,083*	*5,891*	*15,104*	*115,500*
168		*NON-PAYROLL*		*1,731*	*1,832*	*2,157*	*2,369*	*1,273*	*1,868*	*1,406*	*1,685*	*1,767*	*1,492*	*525*	*2,715*	*20,820*
169	591	MAINT OF STRUCTURES		1,046	(151)	20	2,393	(721)	1,226	590	1,333	4,083	(259)	509	-	10,069
170		*PAYROLL*		*908*	*(151)*		*2,349*	*(741)*	*298*	*470*	*(27)*	*134*	*152*			*3,392*
171		*NON-PAYROLL*		*138*	-	*20*	*44*	*20*	*928*	*120*	*1,360*	*3,949*	*(411)*	*509*	-	*6,677*
172	592	MAINT OF STATION EQUIP		5,283	2,223	12,951	661	9,961	5,500	3,351	9,814	7,273	223	2,603	13,131	72,974
173		*PAYROLL*		*2,708*	*1,251*	*2,681*	*333*	*3,340*	*4,737*	*2,795*	*6,148*	*329*	*655*	*2,041*	*6,500*	*33,518*
174		*NON-PAYROLL*		*2,575*	*972*	*10,270*	*328*	*6,621*	*763*	*556*	*3,666*	*6,944*	*(432)*	*562*	*6,631*	*39,456*

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
175	5931	MAINT OF POLES/TOWER		12,952	2,277	10,374	2,371	962	2,664	3,700	2,562	1,286	1,178	811	3,393	44,530
176		*PAYROLL*		*4,552*	*6,178*	*5,507*	*1,883*	*455*	*1,097*	*2,843*	*3,178*	*578*	*554*	*607*	*232*	*27,664*
177		*NON-PAYROLL*		*8,400*	*(3,901)*	*4,867*	*488*	*507*	*1,567*	*857*	*(616)*	*708*	*624*	*204*	*3,161*	*16,866*
178	5932	MAINT OF OVERHEAD CO		55,088	46,001	104,735	42,441	98,128	115,680	85,887	71,504	96,976	72,799	90,083	67,813	947,135
179		*PAYROLL*		*18,574*	*12,531*	*17,487*	*12,799*	*26,371*	*23,056*	*26,173*	*20,969*	*22,660*	*12,567*	*17,662*	*18,587*	*229,436*
180		*NON-PAYROLL*		*36,514*	*33,470*	*87,248*	*29,642*	*71,757*	*92,624*	*59,714*	*50,535*	*74,316*	*60,232*	*72,421*	*49,226*	*717,699*
181	5933	MAINT OF SERVICES		10,960	6,766	9,136	7,419	11,146	13,590	11,544	14,691	11,800	10,004	9,725	16,444	133,225
182		*PAYROLL*		*8,411*	*6,779*	*7,872*	*5,750*	*8,654*	*9,402*	*8,987*	*10,976*	*9,464*	*7,031*	*7,032*	*11,640*	*101,998*
183		*NON-PAYROLL*		*2,549*	*(13)*	*1,264*	*1,669*	*2,492*	*4,188*	*2,557*	*3,715*	*2,336*	*2,973*	*2,693*	*4,804*	*31,227*
184	5941	MAINT OF UNDERGROUND		626	311	490	246	1,653	421	263	570	549	610	734	988	7,461
185		*PAYROLL*		*174*	*(29)*	*259*	*(75)*	*175*	*(77)*			*129*	*205*	*40*	*373*	*1,174*
186		*NON-PAYROLL*		*452*	*340*	*231*	*321*	*1,478*	*498*	*263*	*570*	*420*	*405*	*694*	*615*	*6,287*
187	5942	MAINT OF UNDERGRND L		11,249	4,044	8,196	5,118	7,748	16,343	34,228	9,107	9,681	6,235	6,662	9,939	128,550
188		*PAYROLL*		*5,031*	*2,489*	*3,988*	*2,982*	*3,892*	*9,077*	*15,497*	*3,958*	*2,987*	*2,387*	*1,180*	*7,772*	*61,240*
189		*NON-PAYROLL*		*6,218*	*1,555*	*4,208*	*2,136*	*3,856*	*7,266*	*18,731*	*5,149*	*6,694*	*3,848*	*5,482*	*2,167*	*67,310*
190	5951	MAINT OF LINE TRANSF		2,990	2,966	4,047	4,756	6,532	8,130	5,037	4,647	8,386	16,115	8,182	(7,281)	64,507
191		*PAYROLL*		*2,591*	*2,437*	*2,689*	*3,388*	*5,902*	*4,060*	*3,907*	*3,315*	*4,865*	*6,317*	*6,005*	*(91)*	*45,385*
192		*NON-PAYROLL*		*399*	*529*	*1,358*	*1,368*	*630*	*4,070*	*1,130*	*1,332*	*3,521*	*9,798*	*2,177*	*(7,190)*	*19,122*
193	5952	MAINT OF LINE TRANSF		-	-	289	-	-	389	8,244	318	29	(827)	(1,861)	396	6,977
194		*PAYROLL*								*5,668*	*214*				*306*	*6,188*
195		*NON-PAYROLL*		-	-	*289*	-	-	*389*	*2,576*	*104*	*29*	*(827)*	*(1,861)*	*90*	*789*
196	5953	MAINT OF LINE TRANSF		3,147	1,182	4,681	2,269	3,113	9,956	3,629	9,639	4,151	3,668	6,780	2,342	54,557
197		*PAYROLL*		*533*	*832*	*2,444*	*510*	*1,608*	*5,247*	*746*	*3,699*	*1,646*	*2,633*	*3,043*	*252*	*23,193*
198		*NON-PAYROLL*		*2,614*	*350*	*2,237*	*1,759*	*1,505*	*4,709*	*2,883*	*5,940*	*2,505*	*1,035*	*3,737*	*2,090*	*31,364*
199	596	MAINT -STREET LIGHT/		2,571	1,707	4,799	1,945	2,867	2,339	3,631	2,952	1,821	2,903	9,090	12,474	49,099
200		*PAYROLL*		*1,617*	*911*	*3,513*	*1,183*	*1,627*	*1,776*	*2,422*	*1,871*	*721*	*1,667*	*1,778*	*3,240*	*22,326*
201		*NON-PAYROLL*		*954*	*796*	*1,286*	*762*	*1,240*	*563*	*1,209*	*1,081*	*1,100*	*1,236*	*7,312*	*9,234*	*26,773*
202	597	MAINT OF METERS		2,015	2,400	3,154	5,594	2,118	2,766	3,038	2,592	3,973	1,922	2,499	3,179	35,250
203		*PAYROLL*		*1,588*	*1,673*	*2,004*	*2,559*	*1,503*	*2,136*	*1,413*	*2,041*	*2,658*	*1,563*	*2,139*	*2,373*	*23,650*
204		*NON-PAYROLL*		*427*	*727*	*1,150*	*3,035*	*615*	*630*	*1,625*	*551*	*1,315*	*359*	*360*	*806*	*11,600*
205	598	MAINT OF MISC DISTRI		5,491	4,527	5,718	2,933	3,529	5,606	3,742	5,075	5,652	4,771	11,546	12,906	71,496
206		*PAYROLL*		*3,872*	*2,910*	*4,180*	*1,743*	*1,786*	*4,247*	*2,587*	*3,632*	*3,417*	*3,442*	*2,886*	*4,145*	*38,847*
207		*NON-PAYROLL*		*1,619*	*1,617*	*1,538*	*1,190*	*1,743*	*1,359*	*1,155*	*1,443*	*2,235*	*1,329*	*8,660*	*8,761*	*32,649*
208	**935**	**Administrative & General - Maintenance**														-
209	935	MAINT OF GENERAL PLA		13,383	7,544	27,072	9,514	21,326	10,620	14,880	12,211	7,546	12,728	10,459	12,419	159,702
210		*PAYROLL*	0.31	*1,558*	*389*	*450*	*745*	*251*	*419*	*614*	*657*	*926*	*730*	*632*	*1,280*	*8,651*
211		*NON-PAYROLL*		*11,825*	*7,155*	*26,622*	*8,769*	*21,075*	*10,201*	*14,266*	*11,554*	*6,620*	*11,998*	*9,827*	*11,139*	*151,051*
212																
213	**TOTAL MAINTENANCE EXPENSES**			141,719	98,872	217,451	106,339	192,646	232,571	199,299	171,047	182,611	148,683	174,145	233,930	2,099,313
214																
215																
216																
217																
218																
219																
220																
221																
222	**Other Operating Expenses**															
223																
224	4030.1	DEPRECIATION EXPENSE		215,045	212,491	216,576	224,241	221,074	221,371	222,112	223,655	224,143	224,639	224,987	180,013	2,610,347
225	4030.2	DEPR EXP-COMMON		12,950	9,486	9,586	9,500	8,861	8,817	8,868	8,897	8,897	8,897	8,927	8,465	112,151
226	**403 - Depreciation Expenses**			227,995	221,977	226,162	233,741	229,935	230,188	230,980	232,552	233,040	233,536	233,914	188,478	2,722,498
227																
228	4070.3	Amortization - Storm Hardening		-	-	-	-	-	-	-	-	-	-	-	-	-
229	**407 - Storm Hardening**			-	-	-	-	-	-	-	-	-	-	-	-	-
230																
231	4080.1	AD VALOREM TAXES		44,215	44,215	44,215	44,215	44,215	44,215	44,215	44,215	44,215	44,215	35,868	35,868	513,886
232	4080.2	STATE GROSS RECEIPTS		97,866	97,869	90,971	85,461	90,831	102,708	119,260	112,935	116,828	97,125	81,319	91,611	1,184,784

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
233	4080.3	FPSC ASSESSMENT	2,712	2,857	2,661	2,501	2,735	3,055	3,654	3,366	3,304	2,780	2,142	2,641	34,408
234	4080.4	EMERGENCY EXCISE TAX	-	-	-	-	-	(8,261)	-	-	-	-	-	-	(8,261)
235	4080.5	FEDERAL UNEMPLOYMENT	2,693	869	(225)	(753)	(738)	(997)	61	128	69	41	70	114	1,332
236	4080.6	STATE UNEMPLOYMENT T	4,025	626	(380)	(1,225)	(1,200)	(1,605)	98	206	111	65	112	184	1,017
237	4080.7	F.I.C.A.	18,978	17,601	32,360	17,342	18,509	16,743	18,576	32,963	18,392	17,420	17,904	14,970	241,758
238	4080.8	MISCELLANEOUS TAXES	-	-	-	-	-	-	-	313	300	-	-	-	613
239	4080.11	FRANCHISE TAX	166,851	170,147	155,756	145,697	155,113	173,835	197,308	191,221	196,953	164,605	138,314	156,835	2,012,635
240	**408 - Taxes Other Than Income Taxes**		337,340	334,184	325,358	293,238	309,465	329,693	383,172	385,347	380,172	326,251	275,729	302,223	3,982,172
241															
242	4090.1	I/T -FEDERAL- UTIL O	122,000	45,400	42,700	80,400	(12,500)	(83,402)	137,374	122,300	90,400	104,900	5,900	4,900	660,372
243	4090.2	I/T -STATE - UTIL O	20,800	7,900	7,300	13,700	(2,200)	(15,089)	23,912	20,900	15,500	17,900	1,000	900	112,523
244	**409 - Income Taxes**		142,800	53,300	50,000	94,100	(14,700)	(98,491)	161,286	143,200	105,900	122,800	6,900	5,800	772,895
245															
246	4100.1	DEFERRED I/T-FEDERAL	(50,683)	16,298	(53,371)	(40,949)	58,125	135,052	(40,482)	(13,614)	(41,552)	(83,449)	10,440	(28,318)	(132,503)
247	4100.2	DEFERRED I/T-STATE	(8,675)	2,792	(9,140)	(7,006)	9,953	23,116	(6,931)	(2,333)	(7,112)	(14,287)	1,793	(4,852)	(22,682)
248	4100.3	DEFERRED I/T AMORTIZ	-	-	-	-	-	-	-	-	(41,157)	-	-	-	(41,157)
249	4100.4	DEFERRED I/T AMORTIZ	-	-	-	-	-	-	-	-	554	-	-	-	554
250	**410 - Deferred Income Taxes**		(59,358)	19,090	(62,511)	(47,955)	68,078	158,168	(47,413)	(15,947)	(89,267)	(97,736)	12,233	(33,170)	(195,788)
251															
252	4110.4	INVEST TAX CREDIT- U	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,688)	(32,322)
253	**411 - Investment Tax Credit**		(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,688)	(32,322)
254															-
255	**TOTAL OTHER OPERATING EXPENSES**		646,083	625,857	536,315	570,430	590,084	616,864	725,331	742,458	627,151	582,157	526,082	460,643	7,249,455
256															
257	**TOTAL EXPENSES INCLUDING FUEL**		3,701,850	3,796,901	3,605,445	3,357,878	3,701,740	4,123,279	4,530,545	4,437,842	4,031,958	3,674,398	3,316,278	3,741,488	46,019,602

Supporting Schedules: C-13, C-14, C-15 C-20

Recap Scedules: C1, C6

Schedule C-7 (2007) | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
1	**OPERATING EXPENSES**																	
2																		
3	**555-557**	**Other Power Supply Expenses**																
4	555	PURCHASED POWER	Billing Determinants			2,732,628	3,331,037	2,578,653	2,645,833	3,108,065	3,315,527	3,535,784	3,566,175	2,971,190	2,726,914	2,521,665	2,756,882	35,790,353
5	55501	PURCHASED POWER-QUAL	19	0%		-	-	-	-	-	-	-	-	-	-	-	-	-
6	5551	UNDER REC:FUEL ADJ,	Calculated			234,546	(325,203)	247,468	(91,875)	(396,332)	(262,693)	180,420	(295,616)	395,298	373,758	(189,714)	(139,068)	(269,012)
7	556	SYSTEM CONTROL & LOAD DISP.	0	100%		-	-	-	-	-	-	-	-	-	-	-	-	-
8	557	OTHER EXPENSES	0	100%		(565)	5,421	(16,501)	245	44,573	105,507	1,041	26,650	59,797	1,081	39,811	79,179	346,239
9																		
10	**560-567.1**	**Transmission Expenses - Operation**																
11	562	STATION EXPENSES	1	102.2%	25,000	2,434	2,604	2,939	3,860	4,066	6,168	2,456	3,283	3,525	4,266	2,698	4,202	42,501
12		*PAYROLL*				*298*	*1,698*	*2,093*	*866*	*671*	*932*	*1,359*	*2,268*	*2,044*	*907*	*1,432*	*2,039*	*16,607*
13		*NON-PAYROLL*				*2,136*	*905*	*846*	*2,993*	*3,395*	*5,236*	*1,097*	*1,015*	*1,482*	*3,360*	*1,266*	*2,163*	*25,894*
14	566	MISC TRANSMISSION EXPENSES	13	103.4%	12,000	1,010	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,105	1,000	1,000	1,000	12,116
15																		
16	**580-589**	**Distribution Expenses - Operation**																
17	580	OPERATION SUPERVISION & ENG	5	105.5%	56,408	32,573	25,183	34,414	28,073	32,589	33,368	27,753	34,631	35,651	27,357	26,869	41,960	380,422
18		*PAYROLL*				*27,602*	*20,887*	*25,965*	*23,112*	*25,979*	*24,427*	*22,545*	*27,815*	*26,296*	*21,282*	*22,229*	*35,024*	*303,163*
19		*NON-PAYROLL*				*4,971*	*4,296*	*8,448*	*4,961*	*6,609*	*8,941*	*5,209*	*6,816*	*9,355*	*6,075*	*4,640*	*6,936*	*77,258*
20	581	LOAD DISPATCHING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
21	582	STATION EXPENSES	5	105.5%	45,000	7,825	6,058	8,000	8,694	6,744	10,572	6,228	6,970	6,775	8,112	8,067	10,626	94,672
22		*PAYROLL*				*2,881*	*4,591*	*4,594*	*3,033*	*3,415*	*5,243*	*3,450*	*3,873*	*2,117*	*5,048*	*4,793*	*4,731*	*47,768*
23		*NON-PAYROLL*				*4,945*	*1,468*	*3,406*	*5,660*	*3,329*	*5,328*	*2,779*	*3,097*	*4,657*	*3,064*	*3,275*	*5,895*	*46,903*
24	5831	OPERATION OF OVERHEA	16	106.8%		2,596	2,471	4,357	3,454	3,307	5,907	3,134	6,300	3,190	9,324	8,721	2,152	54,913
25		*PAYROLL*				*1,582*	*766*	*2,290*	*756*	*723*	*1,670*	*917*	*1,571*	*460*	*6,085*	*6,350*	*(844)*	*22,328*
26		*NON-PAYROLL*				1,015	1,706	2,068	2,698	2,583	4,237	2,216	4,729	2,730	3,238	2,371	2,996	32,586
27	5832	REMOVING & RESETTING	16	106.8%		4,198	3,315	4,196	3,010	6,527	5,116	8,282	7,200	8,364	7,339	3,352	4,663	65,562
28		*PAYROLL*				*3,491*	*2,621*	*3,167*	*2,294*	*5,669*	*3,245*	*6,680*	*5,544*	*6,713*	*3,758*	*2,691*	*3,430*	*49,304*
29		*NON-PAYROLL*				*707*	*694*	*1,030*	*716*	*858*	*1,871*	*1,602*	*1,656*	*1,650*	*3,581*	*661*	*1,232*	*16,258*
30	5841	UNDERGROUND LINE EXP	5	105.5%		-	68	716	-	559	263	295	294	504	315	406	302	3,723
31	5842	UNDERGRND LINE EXPEN	5	105.5%		1,540	1,888	3,967	2,028	4,535	4,524	1,589	1,136	2,085	860	1,345	2,007	27,504
32		*PAYROLL*				*198*	*236*	*281*	*441*	*285*	*350*	-	*429*	*(122)*	*219*	*389*	*44*	*2,751*
33		*NON-PAYROLL*				*1,342*	*1,652*	*3,686*	*1,587*	*4,251*	*4,174*	*1,589*	*707*	*2,207*	*640*	*956*	*1,962*	*24,752*
34	585	STREET LIGHT/SIGNAL	16	106.8%		494	889	1,250	1,723	1,416	911	397	1,340	918	751	1,792	889	12,770
35		*PAYROLL*				*252*	*765*	*885*	*1,138*	*470*	*722*	*314*	*569*	*839*	*657*	*1,621*	*94*	*8,327*
36		*NON-PAYROLL*				*242*	*124*	*364*	*584*	*946*	*189*	*83*	*771*	*79*	*94*	*171*	*795*	*4,443*
37	586	METER EXPENSES	16	106.8%		23,648	18,818	24,107	20,069	20,305	23,132	19,957	21,802	25,877	28,470	25,661	21,212	273,056
38		*PAYROLL*				*18,566*	*14,484*	*16,964*	*15,603*	*16,731*	*16,914*	*15,804*	*17,062*	*18,710*	*21,237*	*21,397*	*15,479*	*208,953*
39		*NON-PAYROLL*				*5,082*	*4,334*	*7,143*	*4,465*	*3,574*	*6,218*	*4,152*	*4,740*	*7,166*	*7,232*	*4,263*	*5,733*	*64,102*
40	5871	AREA LIGHT EXPENSE	16	106.8%		3,587	5,387	4,747	4,080	3,346	3,572	4,121	4,817	5,365	5,094	4,090	7,378	55,585
41		*PAYROLL*				2,643	3,453	3,077	2,519	*2,422*	*2,006*	*2,830*	*3,124*	*3,263*	*3,201*	*2,734*	*4,731*	*36,003*
42		*NON-PAYROLL*				*944*	*1,934*	*1,670*	*1,560*	*924*	*1,567*	*1,291*	*1,693*	*2,102*	*1,894*	*1,356*	*2,647*	*19,582*
43	5872	OTHER CUSTOMER INSTA	16	106.8%		3,041	2,833	4,611	1,544	6,922	4,406	4,266	4,041	3,258	2,926	3,367	2,795	44,010
44		*PAYROLL*				*2,404*	*2,267*	*3,222*	*1,222*	*5,420*	*2,967*	*3,360*	*3,297*	*2,011*	*2,079*	*2,241*	*2,270*	*32,760*
45		*NON-PAYROLL*				*637*	*566*	*1,388*	*323*	*1,502*	*1,439*	*906*	*744*	*1,247*	*847*	*1,127*	*525*	*11,250*
46	5881	DISTRIBUTION MAPS &	16	106.8%	-	7,381	7,238	8,678	6,908	10,219	10,378	8,168	9,414	6,035	8,744	8,877	13,887	105,926
47		*PAYROLL*				*7,249*	*6,446*	*8,132*	*6,152*	*7,952*	*9,765*	*7,522*	*8,277*	*5,569*	*6,329*	*8,050*	*13,488*	*94,929*
48		*NON-PAYROLL*				*132*	*791*	*546*	*756*	*2,268*	*613*	*646*	*1,137*	*467*	*2,415*	*828*	*399*	*10,997*
49	5882	OTHER DIST OFFICE SU	16	106.8%	50,800	11,670	9,638	14,868	12,750	11,444	16,637	12,688	9,086	16,555	7,882	13,261	19,054	155,533
50		*PAYROLL*				*347*	*360*	*334*	*916*	*168*	*315*	*848*	*448*	*309*	*498*	*333*	*168*	*5,042*
51		*NON-PAYROLL*				*11,323*	*9,279*	*14,534*	*11,833*	*11,278*	*16,322*	*11,840*	*8,638*	*16,246*	*7,383*	*12,929*	*18,886*	*150,492*
52	5883	MISC DISTRIBUTION OF	16	106.8%		1,605	1,928	461	1,880	488	461	555	559	461	423	742	1,565	11,129
53	589	RENTS	1	102.2%		220	-	-	110	-	-	110	353	-	68	18	173	1,053
54		*PAYROLL*				-			-			-	-		*42*	*18*	*98*	*158*
55		*NON-PAYROLL*				*220*	-	-	*110*	-	-	*110*	*353*	-	*27*	-	*75*	*894*
56																		
57	**901-905**	**Customer Accounts - Operation**																
58	901	SUPERVISION	5	105.5%	1,428	11,897	387	5,457	5,062	5,201	4,927	4,532	4,961	4,934	7,760	6,896	11,750	73,765
59		*PAYROLL*				*9,451*	*5,619*	*4,450*	*3,841*	*4,701*	*4,094*	*3,895*	*4,148*	*4,241*	*7,454*	*6,379*	*11,293*	*69,565*
60		*NON-PAYROLL*				*2,446*	*(5,232)*	*1,007*	*1,221*	*500*	*832*	*637*	*814*	*693*	*306*	*517*	*457*	*4,200*
61	9011	SUPERVISION A&G	5	105.5%		-	8,204	4,238	3,173	4,035	4,996	3,265	5,353	4,502	3,253	4,893	3,144	49,056
62		*PAYROLL*					*3,250*	*3,769*	*2,968*	*3,768*	*3,408*	*2,572*	*3,973*	*3,021*	*3,028*	*3,563*	*2,805*	*36,122*
63		*NON-PAYROLL*				-	*4,954*	*469*	*206*	*267*	*1,588*	*694*	*1,380*	*1,481*	*226*	*1,330*	*339*	*12,934*
64	902	METER READING EXPENSE	16	106.8%		22,845	22,476	29,123	21,318	25,415	27,068	23,611	26,563	24,338	24,131	24,849	23,970	295,709
65		*PAYROLL*				*16,118*	*15,713*	*20,831*	*13,589*	*19,268*	*18,225*	*16,861*	*19,014*	*16,698*	*16,257*	*18,624*	*16,528*	*207,727*
66		*NON-PAYROLL*				*6,726*	*6,763*	*8,292*	*7,729*	*6,147*	*8,843*	*6,751*	*7,550*	*7,639*	*7,874*	*6,225*	*7,442*	*87,982*
67	903	CUSTOMER RECORDS/COLLECTION	5	105.5%	-	59,992	20,449	46,530	35,493	39,238	47,572	44,634	47,108	44,297	45,136	44,560	49,909	524,917
68		*PAYROLL*				*37,514*	*29,847*	*33,102*	*28,103*	*33,679*	*35,236*	*34,254*	*37,804*	*34,285*	*36,761*	*36,768*	*40,549*	*417,901*
69		*NON-PAYROLL*				*22,478*	*(9,398)*	*13,428*	*7,390*	*5,559*	*12,336*	*10,380*	*9,304*	*10,012*	*8,375*	*7,792*	*9,360*	*107,016*
70	9031	CUSTOMER RECORDS/COL	5	105.5%	1,349	112	41,612	25,588	22,792	22,147	25,524	22,547	20,894	22,692	22,227	20,879	28,794	275,807
71		PAYROLL					*3,109*	*3,532*	*2,901*	*3,557*	*3,416*	*3,190*	*3,328*	*3,356*	*3,412*	*3,391*	*3,692*	*36,886*
72		*NON-PAYROLL*				*112*	*38,503*	*22,056*	*19,891*	*18,590*	*22,108*	*19,357*	*17,565*	*19,336*	*18,815*	*17,488*	*25,101*	*238,922*
73	904	UNCOLLECTIBLE ACCOUNTS	9	100.0%	175	5,200	4,551	4,078	4,391	4,570	5,337	6,101	5,930	6,163	5,052	4,246	31,976	87,590
74	905	MISC CUSTOMER ACCOUNTS	13	103.4%		9,456	4,263	5,703	6,355	6,159	7,879	5,025	6,476	5,999	4,062	6,603	12,785	80,765
75		*PAYROLL*				*820*	-	*14*	-	-	*45*	-	*217*	-	-	-	*157*	*1,255*
76		*NON-PAYROLL*				*8,635*	*4,263*	*5,688*	*6,355*	*6,159*	*7,834*	*5,025*	*6,259*	*5,999*	*4,062*	*6,603*	*12,628*	*79,510*
77	9051	MISC CUSTOMER ACCNT	13	103.4%		-	1,886	1,464	1,634	1,723	1,491	1,211	1,592	1,409	1,382	1,456	1,555	16,804
78		*PAYROLL*					*947*	*1,372*	*1,305*	*1,501*	*1,397*	*1,135*	*1,373*	*1,321*	*1,296*	*1,364*	*1,292*	*14,304*
79		*NON-PAYROLL*				-	*939*	*92*	*329*	*221*	*94*	*76*	*219*	*89*	*86*	*92*	*263*	*2,500*

Schedule C-7 (2007) | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
80																		
81	**906-910**	**Customer Service and Info - Operation**																
82	9061	UNDERRECOVERY: CONSERVATION	Calculated			(12,464)	7,736	(20,268)	11,065	(17,737)	(3,204)	6,610	(3,122)	(10,101)	1,433	(14,696)	(13,859)	(68,607)
83	907	SUPERVISION	13	103.4%		6,184	6,989	8,129	6,326	7,973	5,716	3,034	9,057	3,175	6,211	5,439	8,221	76,455
84		*PAYROLL*				*5,381*	*5,519*	*6,384*	*5,162*	*5,997*	*4,929*	*2,588*	*5,928*	*1,906*	*5,868*	*4,463*	*4,964*	*59,089*
85		*NON-PAYROLL*				*803*	*1,469*	*1,745*	*1,164*	*1,976*	*787*	*446*	*3,129*	*1,270*	*343*	*976*	*3,257*	*17,366*
86	908	CUSTOMER ASSISTANCE	13	103.4%		16,977	16,298	18,258	12,016	14,787	15,868	15,714	18,921	17,098	19,569	18,652	22,945	207,105
87		*PAYROLL*				*11,037*	*9,889*	*12,125*	*9,760*	*10,580*	*12,355*	*10,823*	*11,225*	*9,916*	*9,972*	*10,361*	*12,213*	*130,255*
88		*NON-PAYROLL*				*5,940*	*6,409*	*6,134*	*2,256*	*4,207*	*3,512*	*4,891*	*7,696*	*7,182*	*9,598*	*8,292*	*10,733*	*76,850*
89	909	INFO & INSTRUCTIONAL	13	103.4%		20,794	851	23,319	(1,819)	24,505	15,440	14,726	10,675	24,254	6,180	15,543	10,083	164,550
90	910	MISC CUSTOMER SERVICE	13	103.4%		1,846	1,966	2,135	1,115	1,444	1,673	1,690	1,522	4,077	1,462	1,714	2,917	23,561
91		*PAYROLL*				*1,009*	*951*	*1,147*	*943*	*761*	*931*	*1,076*	*1,059*	*984*	*984*	*999*	*863*	*11,708*
92		*NON-PAYROLL*				*837*	*1,014*	*989*	*172*	*683*	*742*	*613*	*463*	*3,093*	*478*	*716*	*2,054*	*11,853*
93																		
94	**911-917**	**Sales Expenses - Operation**																
95	912	DEMONSTRATING & SELLING	5	105.5%		-	-	-	-	-	-	-	-	-	-	-	-	
96	9131	PROMOTIONAL ADVERTISING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
97	9132	CONSERVATION ADVERTISING	13	103.4%		-	-	-	-	-	8,184	-	-	(6,595)	6,595	(6,595)	-	1,589
98	9133	SAFETY ADVERTISING	13	103.4%		143	-	-	150	1,794	1,781	2,488	-	151	-	-	1,998	8,504
99	9134	OTHER INFO/INSTR/CON	13	103.4%	28,800	7,736	7,766	8,355	12,823	10,303	10,291	7,570	27,530	7,684	22,291	15,466	16,332	154,148
100	9135	COMMUNITY AFFAIRS ADVERTISING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
101	9136	OTHER ADVERTISING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	916	MISC. SALES EXPENSES	13	103.4%		116	140	119	123	58	2,356	31	12,769	(2,208)	27	55	114	13,699
103																		
104	**920-933**	**Administrative & General - Operation**																
105	920	ADM & GENERAL SALARIES	5	105.5%	58,302	85,059	85,110	93,667	83,130	92,799	92,854	88,613	94,568	88,423	87,917	90,338	88,891	1,071,369
106		*PAYROLL*				*84,155*	*84,384*	*93,027*	*81,028*	*92,183*	*91,294*	*87,608*	*94,138*	*85,859*	*87,624*	*89,595*	*87,964*	*1,058,858*
107		*NON-PAYROLL*				*904*	*726*	*641*	*2,102*	*616*	*1,560*	*1,005*	*430*	*2,564*	*293*	*742*	*927*	*12,511*
108	9211	OFFICE SUPPLIES	1	102.2%		595	918	1,488	753	730	1,158	1,214	1,286	886	625	633	582	10,867
109	9212	OFFICE POSTAGE & MAI	1	102.2%		783	833	1,087	794	164	896	35	786	91	782	21	839	7,111
110	9213	OFF COMPUTER SUPP &	1	102.2%		6,371	686	(7,814)	4,982	(3,123)	401	1,005	1,486	2,606	204	965	344	8,113
111		*PAYROLL*				*50*	*59*	*223*	*147*	*102*	*46*	*42*	*79*	*139*	*102*	*60*	*(23)*	*1,025*
112		*NON-PAYROLL*				*6,322*	*627*	*(8,037)*	*4,835*	*(3,226)*	*355*	*963*	*1,407*	*2,467*	*102*	*905*	*368*	*7,088*
113	9214	OFFICE UTILITY EXPENSE	1	102.2%		3,099	2,672	3,422	2,040	3,675	3,166	2,255	2,800	2,241	3,586	2,659	2,811	34,425
114	9215	MISC OFFICE EXPENSE	1	102.2%	-	5,431	7,182	8,546	7,604	6,235	6,980	11,302	2,969	7,588	9,484	8,237	11,749	93,308
115		*PAYROLL*				*(11)*	*47*	*76*	*147*	*102*	*3*	*(41)*	*408*	*355*	*(60)*	*287*	*600*	*1,913*
116		*NON-PAYROLL*				*5,442*	*7,135*	*8,470*	*7,456*	*6,133*	*6,977*	*11,343*	*2,561*	*7,233*	*9,544*	*7,950*	*11,148*	*91,394*
117	9216	CO TRAINING EXPENSE	1	102.2%	5,200	433	569	790	433	482	536	433	482	444	1,383	494	433	6,913
118	9231	OUTSIDE SERVICES - O	1	102.2%		-	-	3,575	41	-	-	1,803	-	2,099	645	6,755	3,388	18,306
119	9232	LEGAL FEES AND EXPENSES	1	102.2%		2,197	1,357	491	1,308	12,133	6,363	1,866	3,407	1,349	3,221	3,246	3,344	40,283
120	9233	OUTSIDE AUDIT & ACCO	13	103.4%	82,150	18,615	18,615	25,532	19,165	18,751	18,751	16,547	16,547	16,547	6,738	15,978	34,873	226,660
121	924	PROPERTY INSURANCE	FPUC			13,510	13,510	13,510	13,510	13,510	13,510	13,510	13,510	13,949	13,955	13,952	31,304	181,238
122	9251	INJURIES AND DAMAGES	16	106.8%	632	7,404	3,459	15,089	3,752	9,728	14,731	8,292	9,759	11,946	8,872	11,237	10,689	114,957
123		*PAYROLL*				*2,854*	*2,620*	*3,084*	*2,820*	*3,022*	*2,607*	*2,763*	*2,629*	*2,312*	*2,812*	*2,930*	*1,446*	*31,899*
124		*NON-PAYROLL*				*4,550*	*839*	*12,006*	*932*	*6,705*	*12,124*	*5,530*	*7,129*	*9,634*	*6,060*	*8,306*	*9,243*	*83,058*
125	9252	GENERAL LIABILITY	13	103.4%	133000	41,983	41,763	41,467	41,415	42,093	40,333	38,497	41,424	41,412	39,396	39,672	26,139	475,595
126		*PAYROLL*				*(6,351)*	*(6,662)*	*(7,083)*	*(6,294)*	*(6,197)*	*(8,479)*	*(5,945)*	*(6,121)*	*(5,901)*	*(6,055)*	*(5,656)*	*(11,173)*	*(81,919)*
127		*NON-PAYROLL*				*48,335*	*48,425*	*48,551*	*47,709*	*48,290*	*48,812*	*44,442*	*47,545*	*47,313*	*45,452*	*45,329*	*37,313*	*557,514*
128	9261	EMPLOYEE PENSIONS	FPUC			27,245	27,245	27,245	27,245	27,245	27,245	27,245	27,245	28,130	28,143	28,136	63,130	365,497
129		*PAYROLL*				*(11,408)*	*(12,856)*	*(8,575)*	*(12,009)*	*(11,489)*	*(11,468)*	*(10,196)*	*(11,203)*	*(3,006)*	*(594)*	*(10,746)*	*(12,272)*	*(115,823)*
130		*NON-PAYROLL*				*38,653*	*40,100*	*35,820*	*39,254*	*38,734*	*38,712*	*37,441*	*38,448*	*31,136*	*28,737*	*38,882*	*75,402*	*481,320*
131	9262	EMPLOYEE BENEFITS- O	FPUC			36,399	36,399	36,399	36,399	36,399	36,399	36,399	36,399	37,582	37,598	37,590	84,341	488,303
132		*PAYROLL*				*(12,434)*	*(16,463)*	*(9,919)*	*(15,172)*	*(14,952)*	*(17,156)*	*(13,132)*	*(15,113)*	*(11,573)*	*(14,492)*	*(13,981)*	*(28,013)*	*(182,399)*
133		*NON-PAYROLL*				*48,833*	*52,862*	*46,318*	*51,571*	*51,351*	*53,555*	*49,531*	*51,512*	*49,155*	*52,090*	*51,571*	*112,355*	*670,702*
134	9263	RETIREE BENEFITS-POS	FPUC			4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,156	4,158	4,157	9,327	54,000
135	9264	401(K) EXPENSE COMPA	16	106.8%		-	-	523	356	642	513	598	(3,247)	4,454	685	782	852	6,157
136		*PAYROLL*				-	-	-	-	-	-	-	*(4,377)*	*3,580*	*(271)*	*(301)*	*(318)*	*(1,687)*
137		*NON-PAYROLL*				-	-	523	*356*	*642*	*513*	*598*	*1,130*	*873*	*956*	*1,082*	*1,171*	*7,844*
138	928	REGULATORY COMMISSION	1	102.2%	-	732	11,016	12,478	9,576	10,635	13,877	9,157	10,880	16,191	8,255	13,638	17,533	133,967
139		*PAYROLL*				*571*	*549*	*651*	*549*	*460*	*524*	*636*	*669*	*621*	*629*	*614*	*486*	*6,960*
140		*NON-PAYROLL*				*160*	*10,467*	*11,827*	*9,027*	*10,175*	*13,352*	*8,521*	*10,211*	*15,569*	*7,626*	*13,023*	*17,047*	*127,007*
141	9301	INSTITUTIONAL/GOODWILL	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
142	9302	MISC. GENERAL EXPENSE	13	103.4%		3,230	4,984	14,229	4,662	5,534	6,594	2,119	5,593	6,229	4,999	10,271	10,784	79,227
143		*PAYROLL*				-	-	-	-	-	391	-	-	-	-	-	-	*391*
144		*NON-PAYROLL*				*3,230*	*4,984*	*14,229*	*4,662*	*5,534*	*6,203*	*2,119*	*5,593*	*6,229*	*4,999*	*10,271*	*10,784*	*78,836*
145	93022	INDUSTRY ASSOCIATION	13	103.4%		1,034	(1,034)	1,034	-	85	-	3,420	-	-	-	-	-	4,539
146	93023	ECONOMIC DEVELOPMENT	13	103.4%	10,000	833	833	833	833	833	833	833	6,003	833	833	833	833	15,170
147	931	RENTS	1	102.2%		572	593	562	602	656	626	626	598	838	41	1,708	1,067	8,490
148																		
149	**TOTAL OPERATING EXPENSES**					3,480,816	3,506,881	3,388,335	3,058,025	3,304,617	3,757,446	4,250,827	3,882,186	3,985,816	3,652,978	2,923,292	3,446,745	42,637,966
150	**Total Operating Expenses Less Fuel**					514,206	495,626	578,716	503,823	548,311	599,105	533,583	584,977	559,530	551,225	551,531	749,752	6,770,386
151	**Maintenance Expenses**																	
152																		
153	**541-545.1**	**Hydraulic Power Gen - Maintenance**																
154	554	MAINT OF MISC POWER	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
155																		

Schedule C-7 (2007) | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
156	**568-574**	**Transmission Expenses - Maintenance**																
157	570	MAINT OF STATION EQUIP	13	103.4%		384	874	3,075	4,880	6,505	2,891	2,587	2,606	2,382	2,426	2,705	71,115	102,430
158		*PAYROLL*				*125*	*250*	*496*	*123*	*449*	*588*	*300*	*291*	*143*	*159*	*352*	*11,825*	*15,101*
159		*NON-PAYROLL*				*259*	*624*	*2,579*	*4,757*	*6,056*	*2,303*	*2,287*	*2,315*	*2,240*	*2,267*	*2,353*	*59,291*	*87,330*
160	571	MAINT OF OVERHEAD LINES	13	103.4%		110	150	-	2,933	9,687	25,806	8,305	12,768	8,719	5,886	7,539	(1,298)	80,603
161		*PAYROLL*				-	*150*	-	*1,985*	*3,451*	*114*	*1,204*	*4,355*	*1,387*	*480*	*4,168*	*(1,362)*	*15,932*
162		*NON-PAYROLL*				*110*	-	-	*948*	*6,235*	*25,692*	*7,102*	*8,413*	*7,332*	*5,406*	*3,371*	*64*	*64,672*
163	573	MAINT OF MISC TRANSMISSON	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	461	461
164																		
165	**580-598**	**Distribution Expenses - Maintenance**																
166	590	MAINT SUPERVISION & ENG	5	105.5%	2,856	15,473	17,208	20,088	11,972	9,337	10,353	7,624	9,906	9,384	9,285	7,007	19,037	146,674
167		*PAYROLL*				*13,619*	*15,248*	*17,785*	*9,422*	*7,959*	*8,336*	*6,093*	*8,085*	*7,471*	*7,669*	*6,434*	*16,136*	*124,256*
168		*NON-PAYROLL*				*1,855*	*1,960*	*2,303*	*2,550*	*1,378*	*2,017*	*1,531*	*1,821*	*1,913*	*1,615*	*573*	*2,901*	*22,417*
169	591	MAINT OF STRUCTURES	13	103.4%		1,082	(156)	21	2,474	(746)	1,268	610	1,378	4,222	(268)	526	-	10,411
170		*PAYROLL*				*939*	*(156)*	-	*2,429*	*(766)*	*308*	*486*	*(28)*	*139*	*157*	-	-	*3,507*
171		*NON-PAYROLL*				*143*	-	*21*	*45*	*21*	*960*	*124*	*1,406*	*4,083*	*(425)*	*526*	-	*6,904*
172	592	MAINT OF STATION EQUIP	13	103.4%		5,463	2,299	13,391	683	10,300	5,687	3,465	10,148	7,520	231	2,692	13,577	75,455
173		*PAYROLL*				*2,800*	*1,294*	*2,772*	*344*	*3,454*	*4,898*	*2,890*	*6,357*	*340*	*677*	*2,110*	*6,721*	*34,658*
174		*NON-PAYROLL*				*2,663*	*1,005*	*10,619*	*339*	*6,846*	*789*	*575*	*3,791*	*7,180*	*(447)*	*581*	*6,856*	*40,798*
175	5931	MAINT OF POLES/TOWER	13	103.4%	-	13,392	2,354	10,727	2,452	995	2,755	3,826	2,649	1,330	1,218	839	3,508	46,044
176		*PAYROLL*				*4,707*	*6,388*	*5,694*	*1,947*	*470*	*1,134*	*2,940*	*3,286*	*598*	*573*	*628*	*240*	*28,605*
177		*NON-PAYROLL*				*8,686*	*(4,034)*	*5,032*	*505*	*524*	*1,620*	*886*	*(637)*	*732*	*645*	*211*	*3,268*	*17,439*
178	5932	MAINT OF OVERHEAD CO	13	103.4%	53,248	61,398	52,002	112,733	48,321	105,902	124,050	93,244	78,372	104,711	79,711	97,583	74,556	1,032,586
179		*PAYROLL*				20,702	14,166	18,822	14,572	28,460	24,724	28,415	22,983	24,467	13,760	19,133	20,435	250,640
180		*NON-PAYROLL*				*40,697*	*37,837*	*93,911*	*33,749*	*77,442*	*99,326*	*64,829*	*55,389*	*80,243*	*65,951*	*78,451*	*54,121*	*781,945*
181	5933	MAINT OF SERVICES	13	103.4%	-	11,333	6,996	9,447	7,671	11,525	14,052	11,936	15,190	12,201	10,344	10,056	17,003	137,755
182		*PAYROLL*				*8,697*	*7,009*	*8,140*	*5,948*	*8,948*	*9,722*	*9,293*	*11,349*	*9,786*	*7,270*	*7,271*	*12,036*	*105,466*
183		*NON-PAYROLL*				*2,636*	*(13)*	*1,307*	*1,726*	*2,577*	*4,330*	*2,644*	*3,841*	*2,415*	*3,074*	*2,785*	*4,967*	*32,289*
184	5941	MAINT OF UNDERGROUND LINES	16	106.8%		669	332	523	263	1,765	450	281	609	586	651	784	1,055	7,968
185		*PAYROLL*				*186*	*(31)*	*277*	*(80)*	*187*	*(82)*	-	-	*138*	*219*	*43*	*398*	*1,254*
186		*NON-PAYROLL*				*483*	*363*	*247*	*343*	*1,579*	*532*	*281*	*609*	*449*	*433*	*741*	*657*	*6,715*
187	5942	MAINT OF UNDERGROUND LINES	16	106.8%	5,748	12,493	4,798	9,232	5,945	8,754	17,933	37,035	10,205	10,818	7,138	7,594	11,094	143,039
188		*PAYROLL*				*5,587*	*2,953*	*4,492*	*3,464*	*4,397*	*9,960*	*16,768*	*4,435*	*3,338*	*2,733*	*1,345*	*8,675*	*68,148*
189		*NON-PAYROLL*				*6,906*	*1,845*	*4,740*	*2,481*	*4,357*	*7,973*	*20,267*	*5,770*	*7,480*	*4,405*	*6,249*	*2,419*	*74,892*
190	5951	MAINT OF LINE TRANSFORMERS	16	106.8%		3,193	3,168	4,322	5,079	6,976	8,683	5,380	4,963	8,956	17,211	8,738	(7,776)	68,893
191		*PAYROLL*				*2,767*	*2,603*	*2,872*	*3,618*	*6,303*	*4,336*	*4,173*	*3,540*	*5,196*	*6,747*	*6,413*	*(97)*	*48,471*
192		*NON-PAYROLL*				*426*	*565*	*1,450*	*1,461*	*673*	*4,347*	*1,207*	*1,423*	*3,760*	*10,464*	*2,325*	*(7,679)*	*20,422*
193	5952	MAINT OF LINE TRANSFORMERS	16	106.8%		-	-	309	-	-	415	8,805	340	31	(883)	(1,988)	423	7,451
194		*PAYROLL*				-	-	-	-	-	-	6,053	229	-	-	-	*327*	*6,609*
195		*NON-PAYROLL*				-	-	*309*	-	-	*415*	*2,751*	*111*	*31*	*(883)*	*(1,988)*	*96*	*843*
196	5953	MAINT OF LINE TRANSFORMERS	16	106.8%		3,361	1,262	4,999	2,423	3,325	10,633	3,876	10,294	4,433	3,917	7,241	2,501	58,267
197		*PAYROLL*				*569*	*889*	*2,610*	*545*	*1,717*	*5,604*	*797*	*3,951*	*1,758*	*2,812*	*3,250*	*269*	*24,770*
198		*NON-PAYROLL*				*2,792*	*374*	*2,389*	*1,879*	*1,607*	*5,029*	*3,079*	*6,344*	*2,675*	*1,105*	*3,991*	*2,232*	*33,497*
199	596	MAINT -STREET LIGHT/SIGNALS	16	106.8%		2,746	1,823	5,125	2,077	3,062	2,498	3,878	3,153	1,945	3,100	9,708	13,322	52,438
200		*PAYROLL*				*1,727*	*973*	*3,752*	*1,263*	*1,738*	*1,897*	*2,587*	*1,998*	*770*	*1,780*	*1,999*	*3,460*	*23,844*
201		*NON-PAYROLL*				*1,019*	*850*	*1,373*	*814*	*1,324*	*601*	*1,291*	*1,155*	*1,175*	*1,320*	*7,809*	*9,862*	*28,594*
202	597	MAINT OF METERS	16	106.8%		2,152	2,563	3,368	5,974	2,262	2,954	3,245	2,768	4,243	2,053	2,669	3,395	37,647
203		*PAYROLL*				*1,696*	*1,787*	*2,140*	*2,733*	*1,605*	*2,281*	*1,509*	*2,180*	*2,839*	*1,669*	*2,284*	*2,534*	*25,258*
204		*NON-PAYROLL*				*456*	*776*	*1,228*	*3,241*	*657*	*673*	*1,736*	*588*	*1,404*	*383*	*384*	*861*	*12,389*
205	598	MAINT OF MISC DIST PLANT	13	103.4%		5,678	4,681	5,912	3,033	3,649	5,797	3,869	5,248	5,844	4,933	11,939	13,345	73,927
206		*PAYROLL*				*4,004*	*3,009*	*4,322*	*1,802*	*1,847*	*4,391*	*2,675*	*3,755*	*3,533*	*3,559*	*2,984*	*4,286*	*40,168*
207		*NON-PAYROLL*				*1,674*	*1,672*	*1,590*	*1,230*	*1,802*	*1,405*	*1,194*	*1,492*	*2,311*	*1,374*	*8,954*	*9,059*	*33,759*
208	**935**	**Administrative & General - Maintenance**																
209	935	MAINT OF GENERAL PLANT	13	103.4%	2,800	14,071	8,034	28,226	10,071	22,284	11,214	15,619	12,860	8,036	13,394	11,048	13,075	167,932
210		*PAYROLL*				*1,638*	*414*	*469*	*789*	*262*	*443*	*644*	*692*	*986*	*768*	*668*	*1,347*	*9,121*
211		*NON-PAYROLL*				*12,434*	*7,620*	*27,757*	*9,282*	*22,022*	*10,772*	*14,975*	*12,168*	*7,049*	*12,626*	*10,380*	*11,727*	*158,811*
212																		
213	**TOTAL MAINTENANCE EXPENSES**					152,997	108,388	231,499	116,253	205,582	247,439	213,584	183,457	195,362	160,347	186,679	248,395	2,249,982
214																		
215																		
216																		
217																		
218																		
219																		
220																		
221																		
222	**Other Operating Expenses**																	
223																		
224	4030.1	DEPRECIATION EXPENSE - ELECTRIC	Direct			222,040	222,710	223,530	223,886	224,295	226,662	227,421	228,303	228,941	230,421	230,949	231,538	2,720,692
225	4030.1	DEPR ADJ - NONREGULATED ELECTRIC	Direct															
226	4030.2	DEPR EXP-COMMON	Direct			8,241	8,241	8,243	8,575	8,604	8,969	9,060	9,119	9,320	9,443	9,889	10,242	107,946
227	**403 - Depreciation Expenses**					230,281	230,951	231,773	232,461	232,899	235,631	236,481	237,422	238,261	239,864	240,838	241,780	2,828,638
228																		
229	4070.3	Amortization - Storm Hardening	Direct			-	-	-	-	-	-	-	-	-	-	-	-	-
230	**407 - Storm Hardening**					-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule C-7 (2007) OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
231																		
232	4080.1	AD VALOREM TAXES	13	103.4%		45,718	45,718	45,718	45,718	45,718	45,718	45,718	45,718	45,718	45,718	37,088	37,088	531,358
233	4080.2	STATE GROSS RECEIPTS	Pass-Through			109,600	97,869	90,971	85,461	90,831	102,708	119,260	112,935	116,828	97,125	81,319	91,611	1,196,518
234	4080.3	FPSC ASSESSMENT	Direct			3,012	3,173	2,955	2,778	3,038	3,393	4,058	3,738	3,670	3,088	2,379	2,933	38,214
235	4080.4	EMERGENCY EXCISE TAX	9	100.0%		-	-	-	-	-	(8,261)	-	-	-	-	-	-	(8,261)
236	4080.5	FEDERAL UNEMPLOYMENT	5	105.5%		2,841	917	(237)	(794)	(779)	(1,052)	64	135	73	43	74	120	1,405
237	4080.6	STATE UNEMPLOYMENT T	5	105.5%		4,246	660	(401)	(1,292)	(1,266)	(1,693)	103	217	117	69	118	194	1,073
238	4080.7	F.I.C.A.	16	106.8%		20,269	18,798	34,560	18,521	19,768	17,882	19,839	35,204	19,643	18,605	19,121	15,988	258,198
239	4080.8	MISCELLANEOUS TAXES	13	103.4%		-	-	-	-	-	-	-	324	310	-	-	-	634
240	4080.11	FRANCHISE TAX	Pass-Through			165,307	168,573	154,315	144,349	153,678	172,227	195,482	189,452	195,131	163,082	137,034	155,384	1,994,012
241	**408 - Taxes Other Than Income Taxes**					350,994	335,708	327,882	294,740	310,988	330,921	384,526	387,724	381,489	327,729	277,133	303,318	4,013,151
242																		
243	4090.1	I/T -FEDERAL- UTIL O	Direct			(47,642)	(17,729)	(16,675)	(31,397)	4,881	32,569	(53,645)	(47,759)	(35,302)	(40,964)	(2,304)	(1,913)	(257,878)
244	4090.2	I/T -STATE - UTIL O	Direct			(10,480)	(3,980)	(3,678)	(6,903)	1,108	7,603	(12,048)	(10,530)	(7,810)	(9,019)	(504)	(453)	(56,695)
245	**409 - Income Taxes**					(58,122)	(21,709)	(20,353)	(38,299)	5,990	40,171	(65,693)	(58,289)	(43,111)	(49,983)	(2,808)	(2,367)	(314,573)
246																		
247	4100.1	DEFERRED I/T-FEDERAL	Direct			161,756	(52,016)	170,335	130,690	(185,508)	(431,022)	129,199	43,449	132,614	266,330	(33,320)	90,378	422,887
248	4100.2	DEFERRED I/T-STATE	Direct			32,457	(10,446)	34,197	26,213	(37,239)	(86,488)	25,932	8,729	26,609	53,454	(6,708)	18,154	84,864
249	4100.3	DEFERRED I/T AMORTIZ	Direct			-	-	-	-	-	-	-	-	-	-	-	-	-
250	4100.4	DEFERRED I/T AMORTIZ	Direct			-	-	-	-	-	-	-	-	-	-	-	-	-
251	**410 - Deferred Income Taxes**					194,213	(62,462)	204,532	156,903	(222,746)	(517,510)	155,132	52,178	159,224	319,784	(40,028)	108,531	507,751
252																		
253	4110.4	INVEST TAX CREDIT- U	Direct			(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(29,538)
254	**411 - Investment Tax Credit**					(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(29,538)
255																		-
256	**TOTAL OTHER OPERATING EXPENSES**					714,905	480,026	741,372	643,343	324,668	86,752	707,983	616,573	733,401	834,933	472,673	648,800	7,005,430
257																		
258	**TOTAL EXPENSES INCLUDING FUEL**					4,348,718	4,095,295	4,361,207	3,817,622	3,834,867	4,091,637	5,172,395	4,662,216	4,914,579	4,648,258	3,582,645	4,343,940	51,893,378

Supporting Schedules: C13, C14, C15, C20 Recap Schedules: C1, C6

Supporting Schedules: C1, C6 Recap Schedules: C1, C6

Schedule C-7 (2008) | OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008 | OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
1	**OPERATING EXPENSES**																	
2																		
3	**555-557**	**Other Power Supply Expenses**																
4	555	PURCHASED POWER	Billing Determinants			3,414,137	4,161,787	3,221,760	3,305,695	3,883,206	4,142,408	4,417,596	4,455,567	3,712,196	3,406,998	3,150,559	3,444,439	44,716,349
5	55501	PURCHASED POWER-QUAL	- 19	0%		-	-	-	-	-	-	-	-	-	-	-	-	-
6	5551	UNDER REC:FUEL ADJ,	Calculated			296,157	(401,650)	308,154	(111,924)	(481,034)	(298,428)	229,756	(359,075)	512,559	470,846	(224,496)	(151,044)	(210,378)
7	556	SYSTEM CONTROL & LOAD DISP.	0	100%		-	-	-	-	-	-	-	-	-	-	-	-	-
8	557	OTHER EXPENSES	0	100%		(565)	5,421	(16,501)	245	44,573	105,507	1,041	26,650	59,797	1,081	39,811	79,179	346,239
9																		
10	**560-567.1**	**Transmission Expenses - Operation**																
11	562	STATION EXPENSES	1	102.3%	25,575	2,490	2,663	3,006	3,948	4,160	6,310	2,513	3,359	3,606	4,364	2,760	4,299	43,478
12		*PAYROLL*				*305*	*1,737*	*2,141*	*886*	*686*	*954*	*1,391*	*2,320*	*2,091*	*928*	*1,465*	*2,086*	*16,989*
13		*NON-PAYROLL*				*2,185*	*926*	*866*	*3,062*	*3,473*	*5,357*	*1,122*	*1,038*	*1,516*	*3,437*	*1,295*	*2,213*	*26,490*
14	566	MISC TRANSMISSION EXPENSES	13	103.5%	30,960	2,591	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,688	2,580	2,580	2,580	31,080
15																		
16	**580-589**	**Distribution Expenses - Operation**																
17	580	OPERATION SUPERVISION & ENG	5	105.5%	93,828	37,224	29,428	39,166	32,477	37,241	38,083	32,140	39,398	40,472	31,721	31,207	47,128	435,662
18		*PAYROLL*				*31,543*	*24,408*	*29,551*	*26,738*	*29,688*	*27,864*	*26,108*	*31,641*	*29,852*	*24,677*	*25,817*	*39,337*	*347,225*
19		*NON-PAYROLL*				5,681	5,020	9,615	5,739	7,553	10,199	6,032	7,754	10,620	7,044	5,390	7,790	88,437
20	581	LOAD DISPATCHING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
21	582	STATION EXPENSES	5	105.5%	47,475	8,256	6,382	8,440	9,172	7,115	11,153	6,571	7,353	7,147	8,559	8,511	11,211	99,878
22		*PAYROLL*				*3,039*	*4,843*	*4,846*	*3,200*	*3,603*	*5,532*	*3,639*	*4,086*	*2,234*	*5,326*	*5,056*	*4,991*	*50,395*
23		*NON-PAYROLL*				*5,217*	*1,548*	*3,593*	*5,972*	*3,512*	*5,621*	*2,932*	*3,267*	*4,914*	*3,233*	*3,455*	*6,220*	*49,483*
24	5831	OPERATION OF OVERHEA	16	106.8%		2,773	2,639	4,654	3,689	3,531	6,309	3,347	6,729	3,407	9,958	9,314	2,298	58,647
25		*PAYROLL*				*1,689*	*818*	*2,445*	*808*	*772*	*1,784*	*980*	*1,678*	*492*	*6,499*	*6,782*	*(901)*	*23,846*
26		*NON-PAYROLL*				*1,084*	*1,822*	*2,208*	*2,881*	*2,759*	*4,525*	*2,367*	*5,051*	*2,915*	*3,458*	*2,532*	*3,199*	*34,802*
27	5832	REMOVING & RESETTING	16	106.8%		4,484	3,540	4,482	3,214	6,970	5,464	8,846	7,690	8,932	7,838	3,580	4,980	70,021
28		*PAYROLL*				*3,729*	*2,799*	*3,382*	*2,450*	*6,054*	*3,465*	*7,135*	*5,921*	*7,170*	*4,014*	*2,874*	*3,664*	*52,657*
29		*NON-PAYROLL*				*755*	*741*	*1,100*	*764*	*916*	*1,998*	*1,711*	*1,769*	*1,762*	*3,825*	*706*	*1,316*	*17,364*
30	5841	UNDERGROUND LINE EXP	5	105.5%		-	71	756	-	590	277	312	311	532	333	429	318	3,928
31	5842	UNDERGRND LINE EXPEN	5	105.5%		1,625	1,992	4,185	2,139	4,785	4,773	1,676	1,199	2,199	907	1,419	2,117	29,017
32		*PAYROLL*				*209*	*249*	*296*	*465*	*301*	*370*	-	*453*	*(129)*	*232*	*411*	*47*	*2,903*
33		*NON-PAYROLL*				*1,416*	*1,743*	*3,889*	*1,674*	*4,484*	*4,403*	*1,676*	*746*	*2,328*	*676*	*1,008*	*2,070*	*26,114*
34	585	STREET LIGHT/SIGNAL	16	106.8%		528	949	1,335	1,840	1,512	973	424	1,431	981	802	1,914	949	13,638
35		*PAYROLL*				*269*	*817*	*946*	*1,216*	*502*	*771*	*335*	*608*	*897*	*701*	*1,731*	*100*	*8,893*
36		*NON-PAYROLL*				*259*	*132*	*389*	*624*	*1,011*	*202*	*89*	*824*	*84*	*100*	*182*	*849*	*4,745*
37	586	METER EXPENSES	16	106.8%		25,256	20,098	25,746	21,433	21,686	24,705	21,314	23,285	27,638	30,406	27,406	22,654	291,623
38		*PAYROLL*				*19,829*	*15,469*	*18,118*	*16,665*	*17,869*	*18,084*	*16,879*	*18,223*	*19,983*	*22,681*	*22,852*	*18,531*	*223,162*
39		*NON-PAYROLL*				*5,427*	*4,629*	*7,628*	*4,769*	*3,817*	*6,641*	*4,435*	*5,062*	*7,654*	*7,724*	*4,553*	*6,123*	*68,461*
40	5871	AREA LIGHT EXPENSE	16	106.8%		3,831	5,753	5,070	4,357	3,574	3,815	4,402	5,144	5,729	5,441	4,369	7,879	59,365
41		*PAYROLL*				*2,823*	*3,888*	*3,286*	*2,691*	*2,587*	*2,142*	*3,023*	*3,336*	*3,485*	*3,418*	*2,920*	*5,053*	*38,452*
42		*NON-PAYROLL*				*1,008*	*2,066*	*1,784*	*1,666*	*987*	*1,673*	*1,379*	*1,808*	*2,245*	*2,022*	*1,449*	*2,826*	*20,913*
43	5872	OTHER CUSTOMER INSTA	16	106.8%		3,247	3,028	4,924	1,649	7,392	4,705	4,556	4,316	3,480	3,125	3,596	2,985	47,003
44		*PAYROLL*				*2,568*	*2,422*	*3,441*	*1,305*	*5,789*	*3,169*	*3,588*	*3,521*	*2,148*	*2,221*	*2,393*	*2,424*	*34,988*
45		*NON-PAYROLL*				*680*	*605*	*1,483*	*344*	*1,604*	*1,536*	*967*	*795*	*1,332*	*905*	*1,203*	*561*	*12,015*
46	5881	DISTRIBUTION MAPS &	16	106.8%	20,909	9,625	9,472	11,010	9,120	12,656	12,826	10,466	11,797	8,188	11,081	11,223	16,574	134,038
47		*PAYROLL*				*9,453*	*8,437*	*10,318*	*8,122*	*9,849*	*12,068*	*9,638*	*10,372*	*7,555*	*9,021*	*10,177*	*16,097*	*120,105*
48		*NON-PAYROLL*				*173*	*1,036*	*692*	*998*	*2,807*	*758*	*828*	*1,425*	*633*	*3,060*	*1,046*	*477*	*13,933*
49	5882	OTHER DIST OFFICE SU	16	106.8%	54,254	12,463	10,294	15,880	13,617	12,223	17,788	13,550	9,704	17,681	8,418	14,163	20,350	166,109
50		*PAYROLL*				*371*	*384*	*357*	*978*	*177*	*337*	*906*	*478*	*329*	*532*	*355*	*179*	*5,384*
51		*NON-PAYROLL*				*12,093*	*9,909*	*15,522*	*12,638*	*12,045*	*17,432*	*12,645*	*9,226*	*17,351*	*7,885*	*13,808*	*20,171*	*160,725*
52	5883	MISC DISTRIBUTION OF	16	106.8%		1,714	2,059	493	2,007	521	493	593	597	493	452	793	1,671	11,885
53	589	RENTS	1	102.3%		225	-	-	113	-	-	113	361	-	70	19	177	1,077
54		*PAYROLL*				-			-			-	-		*43*	*19*	*100*	*162*
55		*NON-PAYROLL*				*225*	-	-	*113*	-	-	*113*	*361*	-	*27*	-	*76*	*915*
56																		
57	**901-905**	**Customer Accounts - Operation**																
58	901	SUPERVISION	5	105.5%	5,791	12,908	765	6,114	5,697	5,844	5,555	5,138	5,591	5,562	8,544	7,633	12,754	82,107
59		*PAYROLL*				*10,254*	*11,112*	*4,986*	*4,323*	*5,282*	*4,616*	*4,416*	*4,674*	*4,781*	*8,207*	*7,060*	*12,257*	*81,969*
60		*NON-PAYROLL*				*2,654*	*(10,347)*	*1,129*	*1,374*	*562*	*939*	*722*	*917*	*781*	*337*	*573*	*496*	*138*
61	9011	SUPERVISION A&G	5	105.5%		-	8,655	4,471	3,348	4,257	5,271	3,445	5,647	4,749	3,431	5,162	3,317	51,755
62		*PAYROLL*					*3,428*	*3,976*	*3,131*	*3,975*	*3,598*	*2,713*	*4,191*	*3,187*	*3,193*	*3,759*	*2,959*	*38,109*
63		*NON-PAYROLL*				-	*5,227*	*495*	*217*	*282*	*1,675*	*732*	*1,456*	*1,562*	*239*	*1,403*	*357*	*13,646*
64	902	METER READING EXPENSE	16	106.8%		24,398	24,004	31,104	22,768	27,143	28,909	25,217	28,370	25,993	25,772	28,539	25,600	315,817
65		*PAYROLL*				*17,214*	*16,782*	*22,248*	*14,513*	*20,578*	*19,465*	*18,007*	*20,307*	*17,834*	*17,363*	*19,890*	*17,652*	*221,853*
66		*NON-PAYROLL*				*7,184*	*7,222*	*8,856*	*8,255*	*6,565*	*9,444*	*7,210*	*8,063*	*8,159*	*8,410*	*8,649*	*7,948*	*93,965*
67	903	CUSTOMER RECORDS/COLLECTION	5	105.5%	-	63,291	21,574	49,089	37,446	41,396	50,189	47,089	49,699	46,734	47,619	47,011	52,654	553,788
68		*PAYROLL*				*39,577*	*31,489*	*34,922*	*29,649*	*35,531*	*37,174*	*36,138*	*39,883*	*36,171*	*38,783*	*38,790*	*42,779*	*440,886*
69		*NON-PAYROLL*				*23,714*	*(9,915)*	*14,167*	*7,797*	*5,865*	*13,015*	*10,951*	*9,816*	*10,563*	*8,835*	*8,221*	*9,875*	*112,902*
70	9031	CUSTOMER RECORDS/COLLECTION	5	105.5%	25,415	2,118	45,900	28,994	26,045	25,365	28,927	25,786	24,042	25,939	25,449	24,027	32,377	314,968
71		*PAYROLL*					*3,430*	*4,002*	*3,315*	*4,074*	*3,872*	*3,649*	*3,830*	*3,836*	*3,907*	*3,902*	*4,152*	*41,968*
72		*NON-PAYROLL*				*2,118*	*42,470*	*24,992*	*22,730*	*21,290*	*25,056*	*22,138*	*20,212*	*22,103*	*21,542*	*20,125*	*28,225*	*273,000*
73	904	UNCOLLECTIBLE ACCOUNTS	9	100.0%	129,249	15,956	15,307	14,834	15,147	15,326	16,093	16,857	16,686	16,919	15,808	15,002	42,732	216,664
74	905	MISC CUSTOMER ACCOUNTS	13	103.5%		9,787	4,412	5,902	6,577	6,374	8,155	5,201	6,703	6,209	4,204	6,834	13,233	83,591
75		*PAYROLL*				*849*	-	*15*	-	-	*47*	-	225	-	-	-	*163*	1,299
76		*NON-PAYROLL*				8,938	*4,412*	*5,887*	*6,577*	*6,374*	*8,108*	*5,201*	*6,478*	*6,209*	*4,204*	*6,834*	*13,070*	*82,293*
77	9051	MISC CUSTOMER ACCOUNTS	13	103.5%		-	1,952	1,515	1,691	1,783	1,543	1,253	1,648	1,459	1,431	1,507	1,610	17,392
78		*PAYROLL*					*981*	*1,420*	*1,350*	*1,554*	*1,446*	*1,174*	*1,421*	*1,367*	*1,341*	*1,412*	*1,337*	*14,804*
79		*NON-PAYROLL*				-	*972*	*95*	*341*	*229*	*97*	*79*	*227*	*92*	*89*	*95*	*272*	*2,587*
80																		

Schedule C-7 (2008)

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
81	906-910	**Customer Service and Info - Operation**																
82	9081	UNDERRECOVERY: CONSERVATION	Calculated			(12,900)	8,007	(20,978)	11,452	(18,356)	(3,316)	6,841	(3,232)	(10,455)	1,483	(15,210)	(14,344)	(71,007)
83	907	SUPERVISION	13	103.5%		6,401	7,233	8,414	6,547	8,252	5,916	3,140	9,374	3,287	6,429	5,629	6,509	79,131
84		*PAYROLL*				*5,569*	*5,713*	*6,607*	*5,342*	*6,207*	*5,102*	*2,679*	*6,135*	*1,972*	*6,073*	*4,619*	*5,138*	*61,157*
85		*NON-PAYROLL*				*832*	*1,521*	*1,806*	*1,205*	*2,045*	*814*	*461*	*3,238*	*1,314*	*355*	*1,010*	*3,371*	*17,974*
86	908	CUSTOMER ASSISTANCE	13	103.5%		17,571	18,868	18,897	12,437	15,305	16,423	16,264	19,583	17,697	20,254	19,305	23,749	214,354
87		*PAYROLL*				*11,423*	*10,235*	*12,549*	*10,102*	*10,950*	*12,788*	*11,202*	*11,618*	*10,263*	*10,321*	*10,723*	*12,640*	*134,814*
88		*NON-PAYROLL*				*6,148*	*8,633*	*6,348*	*2,335*	*4,355*	*3,635*	*5,062*	*7,965*	*7,434*	*9,934*	*8,582*	*11,109*	*79,540*
89	909	INFO & INSTRUCTIONAL	13	103.5%		21,522	881	24,135	(1,882)	25,362	15,980	15,242	11,049	25,102	6,397	16,087	10,435	170,309
90	910	MISC CUSTOMER SERVICE	13	103.5%		1,910	2,034	2,210	1,154	1,495	1,732	1,749	1,575	4,220	1,513	1,774	3,019	24,385
91		*PAYROLL*				*1,045*	*985*	*1,187*	*976*	*788*	*963*	*1,114*	*1,096*	*1,019*	*1,019*	*1,034*	*894*	*12,118*
92		*NON-PAYROLL*				*866*	*1,050*	*1,023*	*178*	*707*	*768*	*635*	*479*	*3,201*	*494*	*741*	*2,125*	*12,268*
93																		
94	911-917	**Sales Expenses - Operation**																
95	912	DEMONSTRATING & SELLING	5	105.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
96	9131	PROMOTIONAL ADVERTISING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
97	9132	CONSERVATION ADVERTISING	13	103.5%		-	-	-	-	-	8,471	-	-	(6,826)	6,826	(6,826)	-	1,645
98	9133	SAFETY ADVERTISING	13	103.5%		148	-	-	155	1,857	1,843	2,575	-	156	-	-	2,068	8,801
99	9134	OTHER INFO/INSTR/CON	13	103.5%	29,808	8,007	8,038	8,647	13,272	10,683	10,652	7,835	28,494	7,953	23,071	16,007	16,904	159,543
100	9135	COMMUNITY AFFAIRS ADVERTISING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
101	9136	OTHER ADVERTISING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	916	MISC. SALES EXPENSES	13	103.5%		120	144	123	127	60	2,439	32	13,216	(2,285)	28	57	118	14,179
103																		
104	920-933	**Administrative & General - Operation**																
105	920	ADM & GENERAL SALARIES	5	105.5%	123,161	94,674	94,929	103,957	92,840	103,041	103,099	98,624	104,907	98,424	97,890	100,444	98,918	1,191,947
106		*PAYROLL*				*93,666*	*94,119*	*103,246*	*90,492*	*102,357*	*101,367*	*97,506*	*104,430*	*95,570*	*97,563*	*99,619*	*97,886*	*1,178,020*
107		*NON-PAYROLL*				*1,008*	*810*	*711*	*2,348*	*684*	*1,732*	*1,119*	*477*	*2,854*	*326*	*825*	*1,032*	*13,926*
108	9211	OFFICE SUPPLIES	1	102.3%		608	939	1,522	771	748	1,185	1,242	1,315	908	840	847	595	11,117
109	9212	OFFICE POSTAGE & MAI	1	102.3%		801	852	1,112	812	167	917	36	804	93	800	22	858	7,275
110	9213	OFF COMPUTER SUPP &	1	102.3%		6,518	702	(7,994)	5,097	(3,195)	410	1,028	1,520	2,668	209	987	352	8,299
111		*PAYROLL*				*51*	*60*	*228*	*151*	*105*	*47*	*43*	*81*	*142*	*104*	*61*	*(24)*	*1,049*
112		*NON-PAYROLL*				*6,467*	*641*	*(8,222)*	*4,946*	*(3,300)*	*363*	*985*	*1,439*	*2,524*	*105*	*926*	*376*	*7,251*
113	9214	OFFICE UTILITY EXPENSE	1	102.3%		3,170	2,733	3,500	2,087	3,760	3,239	2,306	2,865	2,293	3,669	2,720	2,875	35,217
114	9215	MISC OFFICE EXPENSE	1	102.3%	5,200	5,989	7,780	9,178	8,212	6,812	7,574	11,996	3,471	8,196	10,136	8,860	12,452	100,654
115		*PAYROLL*				*(13)*	*50*	*81*	*159*	*112*	*3*	*(43)*	*477*	*384*	*(64)*	*309*	*636*	*2,092*
116		*NON-PAYROLL*				*6,002*	*7,730*	*9,095*	*8,053*	*6,700*	*7,571*	*12,039*	*2,994*	*7,813*	*10,200*	*8,551*	*11,816*	*98,562*
117	9216	CO TRAINING EXPENSE	1	102.3%	5,488	457	596	822	457	507	562	457	507	468	1,428	519	457	7,238
118	9231	OUTSIDE SERVICES - O	1	102.3%		-	-	3,657	42	-	-	1,844	-	2,147	660	6,911	3,466	18,727
119	9232	LEGAL FEES AND EXPENSES	1	102.3%		2,248	1,388	502	1,338	12,412	6,509	1,909	3,486	1,380	3,295	3,321	3,421	41,210
120	9233	OUTSIDE AUDIT & ACCO	13	103.5%	90,675	19,737	19,737	26,897	20,306	19,878	19,878	17,597	17,597	17,597	7,445	17,008	36,565	240,243
121	924	PROPERTY INSURANCE	FPUC			19,642	19,642	19,642	19,642	19,642	19,842	19,642	19,642	20,280	20,289	20,284	45,512	263,498
122	9251	INJURIES AND DAMAGES	16	106.8%	21,890	9,675	5,482	17,883	5,775	12,157	17,501	10,624	12,190	14,526	11,243	13,769	13,184	143,989
123		*PAYROLL*				*3,729*	*4,137*	*3,654*	*4,341*	*3,777*	*3,097*	*3,539*	*3,284*	*2,812*	*3,564*	*3,591*	*1,783*	*41,309*
124		*NON-PAYROLL*				*5,946*	*1,324*	*14,229*	*1,434*	*8,380*	*14,404*	*7,085*	*8,906*	*11,714*	*7,680*	*10,178*	*11,401*	*102,680*
125	9252	GENERAL LIABILITY	13	103.5%	-	31,982	31,754	31,448	31,393	32,095	30,274	28,373	31,403	31,390	29,304	29,590	15,583	354,586
126		*PAYROLL*				*(4,838)*	*(5,066)*	*(5,372)*	*(4,771)*	*(4,725)*	*(6,364)*	*(4,382)*	*(4,640)*	*(4,473)*	*(4,504)*	*(4,219)*	*(6,661)*	*(60,014)*
127		*NON-PAYROLL*				*36,820*	*36,819*	*36,819*	*36,164*	*36,820*	*36,638*	*32,755*	*36,042*	*35,863*	*33,808*	*33,808*	*22,244*	*414,600*
128	9261	EMPLOYEE PENSIONS	FPUC			29,946	29,946	29,946	29,946	29,946	29,946	29,946	29,946	30,919	30,932	30,926	69,388	401,730
129		*PAYROLL*				*(12,539)*	*(14,130)*	*(9,425)*	*(13,200)*	*(12,628)*	*(12,604)*	*(11,207)*	*(12,314)*	*(3,304)*	*(853)*	*(11,811)*	*(13,489)*	*(127,305)*
130		*NON-PAYROLL*				*42,485*	*44,076*	*39,371*	*43,146*	*42,574*	*42,550*	*41,153*	*42,259*	*34,223*	*31,586*	*42,736*	*82,877*	*529,034*
131	9262	EMPLOYEE BENEFITS- O	FPUC			40,548	40,548	40,548	40,548	40,548	40,548	40,548	40,548	41,866	41,885	41,875	93,956	543,969
132		*PAYROLL*				*(13,852)*	*(18,339)*	*(11,050)*	*(18,901)*	*(18,656)*	*(19,112)*	*(14,629)*	*(16,836)*	*(12,892)*	*(16,144)*	*(15,574)*	*(31,207)*	*(203,193)*
133		*NON-PAYROLL*				*54,400*	*58,888*	*51,599*	*57,450*	*57,205*	*59,660*	*55,177*	*57,384*	*54,758*	*58,028*	*57,450*	*125,163*	*747,162*
134	9263	RETIREE BENEFITS-POS	FPUC			4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,156	4,158	4,157	9,327	54,000
135	9264	401(K) EXPENSE COMPA	16	106.8%		-	-	559	380	686	547	639	(3,467)	4,756	731	835	910	6,576
136		*PAYROLL*				-	-	-	-	-	-	-	*(4,675)*	*3,824*	*(290)*	*(321)*	*(340)*	*(1,802)*
137		*NON-PAYROLL*				-	-	*559*	*380*	*686*	*547*	*639*	*1,207*	*933*	*1,021*	*1,156*	*1,250*	*8,377*
138	928	REGULATORY COMMISSION	1	102.3%	117,235	10,518	21,039	22,534	19,566	20,649	23,965	19,137	20,900	26,332	18,214	23,721	27,706	254,283
139		*PAYROLL*				*8,212*	*1,048*	*1,176*	*1,121*	*893*	*905*	*1,329*	*1,286*	*1,011*	*1,387*	*1,068*	*769*	*20,204*
140		*NON-PAYROLL*				*2,306*	*19,991*	*21,358*	*18,445*	*19,756*	*23,060*	*17,809*	*19,614*	*25,322*	*16,827*	*22,652*	*26,938*	*234,079*
141	9301	INSTITUTIONAL/GOODWILL	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
142	9302	MISC. GENERAL EXPENSE	13	103.5%		3,343	5,158	14,727	4,825	5,728	6,825	2,193	5,789	6,447	5,174	10,630	11,161	82,000
143		PAYROLL				-	-	-	-	-	*405*	-	-	-	-	-	-	*405*
144		*NON-PAYROLL*				*3,343*	*5,158*	*14,727*	*4,825*	*5,728*	*6,420*	*2,193*	*5,789*	*6,447*	*5,174*	*10,630*	*11,161*	*81,596*
145	93022	INDUSTRY ASSOCIATION	13	103.5%		1,070	(1,070)	1,070	-	88	-	3,540	-	-	-	-	-	4,698
146	93023	ECONOMIC DEVELOPMENT	13	103.5%	10,350	863	863	863	863	863	863	863	6,213	863	863	863	863	15,701
147	931	RENTS	1	102.3%		585	606	575	616	671	641	641	612	857	42	1,747	1,092	8,685
148																		
149	**TOTAL OPERATING EXPENSES**					4,283,898	4,319,921	4,155,581	3,756,893	4,056,632	4,612,630	5,242,667	4,771,108	4,906,700	4,492,044	3,579,529	4,204,118	52,381,723
150	**Total Operating Expenses Less Fuel**					574,169	554,363	642,168	562,877	609,887	663,143	594,273	647,967	622,148	613,319	613,655	831,544	7,529,514
151	**Maintenance Expenses**																	
152																		
153	541-545.1	**Hydraulic Power Gen - Maintenance**																
154	554	MAINT OF MISC POWER	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule C-7 (2008)

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

Line No.	Account No.	Account Title				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
155																		
156	568-574	**Transmission Expenses - Maintenance**																
157	570	MAINT OF STATION EQUIP	13	103.5%		397	904	3,183	5,051	6,733	2,992	2,678	2,697	2,466	2,511	2,800	73,604	106,015
158		*PAYROLL*				*129*	*259*	*514*	*127*	*464*	*609*	*310*	*301*	*148*	*165*	*364*	*12,239*	*15,629*
159		*NON-PAYROLL*				*268*	*645*	*2,669*	*4,924*	*6,268*	*2,383*	*2,367*	*2,396*	*2,318*	*2,346*	*2,436*	*61,366*	*90,386*
160	571	MAINT OF OVERHEAD LINES	13	103.5%		113	155	-	3,036	10,026	26,709	8,598	13,215	9,024	6,092	7,803	(1,343)	83,425
161		*PAYROLL*				-	*155*	-	*2,055*	*3,572*	*118*	*1,246*	*4,508*	*1,435*	*497*	*4,314*	*(1,409)*	*16,489*
162		*NON-PAYROLL*				*113*	-	-	*981*	*6,453*	*26,591*	*7,350*	*8,707*	*7,589*	*5,595*	*3,489*	*66*	*66,935*
163	573	MAINT OF MISC TRANSMISSON	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	477	477
164																		
165	580-598	**Distribution Expenses - Maintenance**																
166	580	MAINT SUPERVISION & ENG	5	105.5%	11,581	17,038	18,868	21,907	13,344	10,565	11,637	8,757	11,165	10,614	10,509	8,106	20,798	183,309
167		*PAYROLL*				*14,996*	*16,719*	*19,395*	*10,502*	*9,006*	*9,370*	*6,999*	*9,112*	*8,450*	*8,681*	*7,443*	*17,629*	*138,301*
168		*NON-PAYROLL*				*2,042*	*2,149*	*2,511*	*2,842*	*1,559*	*2,267*	*1,759*	*2,053*	*2,163*	*1,829*	*663*	*3,169*	*25,007*
169	591	MAINT OF STRUCTURES	13	103.5%		1,119	(162)	21	2,561	(772)	1,312	631	1,427	4,370	(277)	545	-	10,776
170		*PAYROLL*				*972*	*(162)*	-	*2,514*	*(793)*	*319*	*503*	*(29)*	*143*	*163*	-	-	*3,630*
171		*NON-PAYROLL*				*148*	-	*21*	*47*	*21*	*993*	*128*	*1,455*	*4,226*	*(440)*	*545*	-	*7,146*
172	592	MAINT OF STATION EQUIP	13	103.5%		5,654	2,379	13,860	707	10,660	5,886	3,586	10,503	7,783	239	2,786	14,053	78,098
173		*PAYROLL*				*2,898*	*1,339*	*2,889*	*356*	*3,574*	*5,069*	*2,991*	*6,580*	*352*	*701*	*2,184*	*6,956*	*35,871*
174		*NON-PAYROLL*				*2,756*	*1,040*	*10,991*	*351*	*7,086*	*817*	*595*	*3,923*	*7,431*	*(462)*	*601*	*7,096*	*42,225*
175	5931	MAINT OF POLES/TOWER	13	103.5%	219,833	32,181	20,758	29,422	20,857	19,349	21,170	22,279	21,061	19,698	19,580	19,187	21,951	267,489
176		*PAYROLL*				*11,310*	*56,316*	*15,618*	*16,564*	*9,152*	*8,718*	*17,119*	*26,125*	*8,852*	*9,208*	*14,361*	*1,501*	*194,844*
177		*NON-PAYROLL*				*20,871*	*(35,560)*	*13,803*	*4,293*	*10,197*	*12,453*	*5,160*	*(5,064)*	*10,843*	*10,372*	*4,826*	*20,450*	*72,644*
178	5932	MAINT OF OVERHEAD CO	13	103.5%	439,372	95,569	85,844	148,701	82,034	141,630	160,414	128,530	113,137	140,397	114,523	133,020	109,187	1,452,986
179		*PAYROLL*				*32,223*	*23,385*	*24,828*	*24,739*	*38,062*	*31,972*	*39,168*	*33,178*	*32,806*	*19,770*	*26,080*	*29,927*	*356,137*
180		*NON-PAYROLL*				*63,346*	*62,460*	*123,873*	*57,295*	*103,568*	*128,442*	*89,362*	*79,959*	*107,591*	*94,753*	*106,940*	*79,260*	*1,096,849*
181	5933	MAINT OF SERVICES	13	103.5%	5,000	12,146	7,658	10,194	8,356	12,345	14,981	12,771	16,139	13,045	11,123	10,824	16,015	147,576
182		*PAYROLL*				*9,321*	*7,672*	*8,784*	*6,477*	*9,585*	*10,350*	*9,942*	*12,058*	*10,462*	*7,817*	*7,827*	*12,752*	*113,047*
183		*NON-PAYROLL*				*2,825*	*(15)*	*1,410*	*1,880*	*2,760*	*4,610*	*2,829*	*4,081*	*2,582*	*3,306*	*2,997*	*5,263*	*34,529*
184	5941	MAINT OF UNDERGROUND LINES	16	106.8%		714	355	559	281	1,885	480	300	650	626	696	837	1,127	8,510
185		*PAYROLL*				*198*	*(33)*	*295*	*(86)*	*200*	*(88)*	-	-	*147*	*234*	*46*	*425*	*1,339*
186		*NON-PAYROLL*				*516*	*388*	*263*	*368*	*1,686*	*568*	*300*	*650*	*479*	*462*	*792*	*701*	*7,171*
187	5942	MAINT OF UNDERGROUND LINES	16	106.8%	6,139	13,342	5,124	9,860	6,349	9,349	19,153	39,553	10,899	11,554	7,623	8,110	11,848	152,766
188		*PAYROLL*				*5,967*	*3,154*	*4,798*	*3,699*	*4,696*	*10,638*	*17,908*	*4,737*	*3,565*	*2,919*	*1,437*	*9,265*	*72,782*
189		*NON-PAYROLL*				*7,375*	*1,970*	*5,062*	*2,650*	*4,653*	*8,515*	*21,645*	*6,162*	*7,989*	*4,705*	*6,674*	*2,583*	*79,984*
190	5951	MAINT OF LINE TRANSFORMERS	16	106.8%		3,410	3,383	4,616	5,425	7,451	9,273	5,745	5,300	9,565	18,381	9,333	(8,305)	73,578
191		*PAYROLL*				*2,955*	*2,780*	*3,067*	*3,864*	*6,732*	*4,631*	*4,456*	*3,781*	*5,549*	*7,205*	*6,849*	*(104)*	*51,767*
192		*NON-PAYROLL*				*455*	*603*	*1,549*	*1,560*	*719*	*4,642*	*1,289*	*1,519*	*4,016*	*11,176*	*2,483*	*(8,201)*	*21,811*
193	5952	MAINT OF LINE TRANSFORMERS	16	106.8%		-	-	330	-	-	444	9,403	363	33	(943)	(2,123)	452	7,958
194		*PAYROLL*				-	-	-	-	-	-	*6,465*	*244*	-	-	-	*349*	*7,058*
195		*NON-PAYROLL*				-	-	*330*	-	-	*444*	2,938	119	33	(943)	(2,123)	103	900
196	5953	MAINT OF LINE TRANSFORMERS	16	106.8%		3,590	1,348	5,339	2,588	3,551	11,356	4,139	10,994	4,735	4,184	7,733	2,671	62,229
197		*PAYROLL*				*608*	*949*	*2,788*	*582*	*1,834*	*5,985*	*851*	*4,219*	*1,877*	*3,003*	*3,471*	*287*	*26,454*
198		*NON-PAYROLL*				*2,982*	*399*	*2,552*	*2,006*	*1,717*	*5,371*	*3,288*	*6,775*	*2,857*	*1,181*	*4,263*	*2,384*	*35,775*
199	596	MAINT -STREET LIGHT/SIGNALS	16	106.8%		2,933	1,947	5,474	2,219	3,270	2,668	4,142	3,367	2,077	3,311	10,368	14,228	56,003
200		*PAYROLL*				*1,844*	*1,039*	*4,007*	*1,349*	*1,856*	*2,026*	*2,763*	*2,134*	*822*	*1,901*	*2,028*	*3,696*	*25,466*
201		*NON-PAYROLL*				*1,088*	*908*	*1,467*	*869*	*1,414*	*642*	*1,379*	*1,233*	*1,255*	*1,410*	*8,340*	*10,533*	*30,538*
202	597	MAINT OF METERS	16	106.8%		2,298	2,737	3,598	6,381	2,416	3,155	3,485	2,956	4,532	2,192	2,850	3,626	40,207
203		*PAYROLL*				*1,811*	*1,908*	*2,286*	*2,919*	*1,714*	*2,436*	*1,612*	*2,328*	*3,032*	*1,783*	*2,440*	*2,707*	*26,976*
204		*NON-PAYROLL*				*487*	*829*	*1,312*	*3,462*	*701*	*719*	*1,854*	*628*	*1,500*	*409*	*411*	*919*	*13,231*
205	598	MAINT OF MISC DIST PLANT	13	103.5%		5,876	4,845	6,119	3,139	3,777	5,999	4,005	5,431	6,049	5,108	12,356	13,812	76,514
206		*PAYROLL*				*4,144*	*3,114*	*4,473*	*1,865*	*1,911*	*4,545*	*2,769*	*3,887*	*3,657*	*3,684*	*3,089*	*4,436*	*41,574*
207		*NON-PAYROLL*				*1,733*	*1,730*	*1,646*	*1,274*	*1,865*	*1,454*	*1,236*	*1,544*	*2,392*	*1,422*	*9,268*	*9,376*	*34,941*
208	935	**Administrative & General - Maintenance**																-
209	935	MAINT OF GENERAL PLANT	13	103.5%	10,223	15,174	8,925	29,824	11,034	23,675	12,217	16,778	13,920	8,928	14,473	12,045	14,143	181,134
210		*PAYROLL*				*1,766*	*460*	*496*	*864*	*279*	*482*	*692*	*749*	*1,096*	*830*	*728*	*1,457*	*9,900*
211		*NON-PAYROLL*				*13,408*	*8,465*	*29,328*	*10,169*	*23,396*	*11,735*	*16,084*	*13,171*	*7,832*	*13,643*	*11,317*	*12,685*	*171,235*
212																		
213	**TOTAL MAINTENANCE EXPENSES**					211,556	165,068	293,006	173,362	265,909	309,826	275,357	243,225	255,493	219,322	246,582	310,344	2,969,049
214																		
215																		
216																		
217																		
218																		
219																		
220																		
221																		
222	**Other Operating Expenses**																	
223																		
224	4030.1	DEPRECIATION EXPENSE - ELECTRIC	Direct			239,855	240,449	241,107	241,776	243,113	244,326	245,717	246,362	247,151	247,602	248,344	249,231	2,935,033
225	4030.1	DEPR ADJ - NONREGULATED ELECTRIC	Direct															
226	4030.2	DEPR EXP-COMMON	Direct			10,324	10,370	10,535	10,666	10,885	10,960	11,046	11,114	11,273	11,298	11,516	11,519	131,506
227	**403 - Depreciation Expenses**					250,179	250,819	251,642	252,442	253,998	255,286	256,763	257,476	258,424	258,900	259,860	260,750	3,066,539
228																		
229	4070.3	Amortization - Storm Hardening	Direct			29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	354,600
230	**407 - Storm Hardening**					29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	354,600

Schedule C-7 (2008)

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

Line No.	Account No.	Account Title			Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
231																	
232	4080.1	AD VALOREM TAXES	13	103.5%	47,318	47,318	47,318	47,318	47,318	47,318	47,318	47,318	47,318	47,318	38,386	38,386	549,956
233	4080.2	STATE GROSS RECEIPTS	Pass-Through		127,589	127,593	118,600	111,416	118,417	133,901	155,480	147,234	152,310	126,623	106,016	119,434	1,544,614
234	4080.3	FPSC ASSESSMENT	Direct		3,310	3,487	3,248	3,053	3,338	3,729	4,460	4,108	4,033	3,393	2,614	3,224	41,997
235	4080.4	EMERGENCY EXCISE TAX	9	100.0%	-	-	-	-	-	(8,261)	-	-	-	-	-	-	(8,261)
236	4080.5	FEDERAL UNEMPLOYMENT	5	105.5%	2,997	967	(250)	(838)	(821)	(1,110)	68	142	77	46	78	127	1,483
237	4080.6	STATE UNEMPLOYMENT T	5	105.5%	4,480	697	(423)	(1,363)	(1,336)	(1,786)	109	229	124	72	125	205	1,132
238	4080.7	F.I.C.A.	16	106.8%	21,647	20,076	36,911	19,781	21,112	19,097	21,188	37,598	20,976	19,870	20,422	17,075	275,755
239	4080.8	MISCELLANEOUS TAXES	13	103.5%	-	-	-	-	-	-	-	335	321	-	-	-	656
240	4080.11	FRANCHISE TAX	Pass-Through		158,597	161,730	148,051	138,489	147,440	165,235	187,547	181,761	187,210	156,462	131,472	149,076	1,913,070
241	**408 - Taxes Other Than Income Taxes**				365,938	361,868	353,454	317,856	335,468	358,124	416,171	418,726	412,370	353,784	299,112	327,526	4,320,401
242																	
243	4090.1	I/T -FEDERAL- UTIL O	Direct		(212,305)	(79,005)	(74,307)	(139,913)	21,753	145,137	(239,059)	(212,827)	(157,315)	(182,548)	(10,267)	(8,527)	(1,149,183)
244	4090.2	I/T -STATE - UTIL O	Direct		(39,307)	(14,929)	(13,795)	(25,889)	4,157	28,514	(45,187)	(39,496)	(29,291)	(33,826)	(1,890)	(1,701)	(212,639)
245	**409 - Income Taxes**				(251,612)	(93,934)	(88,102)	(165,802)	25,910	173,651	(284,246)	(252,323)	(186,606)	(216,374)	(12,157)	(10,228)	(1,361,822)
246																	
247	4100.1	DEFERRED I/T-FEDERAL	Direct		185,842	(59,761)	195,688	150,150	(213,130)	(495,202)	148,437	49,819	152,361	305,986	(38,281)	103,835	485,855
248	4100.2	DEFERRED I/T-STATE	Direct		36,580	(11,773)	38,541	29,542	(41,969)	(97,473)	29,226	9,838	29,989	60,244	(7,581)	20,459	95,643
249	4100.3	DEFERRED I/T AMORTIZ	Direct		-	-	-	-	-	-	-	-	-	-	-	-	-
250	4100.4	DEFERRED I/T AMORTIZ	Direct		-	-	-	-	-	-	-	-	-	-	-	-	-
251	**410 - Deferred Income Taxes**				222,422	(71,534)	234,230	179,692	(255,098)	(592,675)	177,663	59,757	182,350	366,230	(45,841)	124,294	581,498
252																	
253	4110.4	INVEST TAX CREDIT- U	Direct		(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(27,935)
254	**411 - Investment Tax Credit**				(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(27,935)
255																	-
256	**TOTAL OTHER OPERATING EXPENSES**				614,149	474,441	778,455	611,410	387,500	221,609	593,573	510,860	693,761	789,762	528,196	729,565	6,933,281
257																	
258	**TOTAL EXPENSES INCLUDING FUEL**				5,109,603	4,959,431	5,227,042	4,541,865	4,710,041	5,144,066	6,111,596	5,525,193	5,855,953	5,501,129	4,354,307	5,244,027	62,284,053

Supporting Schedules: C13, C14, C15, C20

Recap Schedules: C1, C6

Supporting Schedules: C13, C14, C15, C20

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 78
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-6)
DATE 02/27/08 - 02/29/08

JOB OPENING

CIS Project Analyst

(South Florida)

December 26, 2007

JOB SUMMARY: *To ensure the compliance with SOX 404 internal controls on assigned tasks. To provide executive summary reports to management. Back up trainer for the CIS application; help support and month end duties. Work closely with Customer Service Managers and General Managers. Communicate, analyze and facilitate requests. Work with IT and vendors on projects with Customer Relations management.*

Responsible for completing, monitoring and reviewing the daily, weekly, bi-weekly and monthly reports contained in Customer Service Procedure 10A company wide and others that may be necessary to ensure we are obtaining all revenues and pass our internal controls audits as a company. Perform analysis company wide on all Meter Reading performance, Collection Performance, Telephone Performance and Contact Analysis to assist in First Call Resolution and submit monthly documentation to the COO, GM's, Director, Customer Relations, CIS Manager and others as requested. Provide monthly analysis on active Bankruptcies and back up position for month end duties. Assist with training of new staff and assist in coordinating outstanding and new projects with IT and our vendors as well as involvement with all software that is integrated with the CIS system. Provide ongoing reports requested by auditors or others as needs develop. Catalog and analyze SI's (Support Incidents) from ADS to identify and create solutions to issues and improvements and provide data to CIS Manager. Other tasks as assigned by Manager.

This individual must be highly self-motivated, dependable, self-starter with strong initiative, multi tasking and with the ability to meet deadlines. Strong follow-up, attention to details and strong work ethic are necessary for success. The individual must be a problem solver with the ability to analyze issues and bring solutions to a conclusion without the need for constant supervision.

Two years college education is preferred.

Customer Service background is preferred. Reporting analysis and reconciliation background is necessary. Utility knowledge, project management and existing experience in a CIS system is preferred.

Strong knowledge of MS applications required

Interested employees should submit job posting form to Kathi Oakes, SF CIS Manager (561) 838-1761 no later than Tuesday, January 8, 2008.

CIS Project Analyst

FLORIDA PUBLIC UTILITIES

Careers and Job Opportunities

Florida Public Utilities Company provides energy services to communities in growing markets throughout Florida. If you are looking to become part of a winning team and have the drive and ambitions to succeed, then please apply for one of the following positions:

e-mail your resumes to:
humanresources@fpuc.com
download application (PDF Format)
Fax to: (561) 650-8438

Apply Now!

Central Marketing Posted on 12/27/2007

Marketing Representative
The Marketing Representative is responsible for maintaining and increasing both residential and commercial customer accounts. Residential accounts include new construction, existing after market homes and competitive takeover propane accounts. Commercial accounts include restaurants, country clubs, office buildings, hospitals, shopping centers, school facilities, light manufacturers etc. The primary challenge to this position is to credibly present gas as a cost-effective energy source to generate additional gas sales. Inherent to this challenge is its requirement of a broad-based knowledge of residential appliances, commercial processes and equipment across the industry and applicable gas technologies with continual updating for use in gaining the competitive edge. A bachelor's degree or equivalent work experience and a minimum of two years marketing and sales or related work experience (preferably in natural or propane gas

Central Florida

Apply Now!

South Florida Customer Relations Posted on 12/27/2007

CIS Project Analyst
This position is responsible to ensure the compliance with SOX 404 internal controls on assigned tasks. Provide executive summary reports to management. Back up trainer for the CIS application; help support and month end duties. Work closely with Customer Service Managers and General Managers. Communicate, analyze and facilitate requests. Work with IT and vendors on projects with Customer Relations management. Responsible for completing, monitoring and reviewing the daily, weekly,

bi-weekly and monthly reports contained in Customer Service Procedure 10A company wide and others that may be necessary to ensure we are obtaining all revenues and pass our internal controls audits as a company. Perform analysis company wide on all Meter Reading performance, Collection Performance, Telephone Performance and Contact Analysis to assist in First Call Resolution and submit monthly documentation to the COO, GM's, Director, Customer Relations, CIS Manager and others as requested. Provide monthly analysis on active Bankruptcies and back up position for month end duties. Assist with training of new staff and assist in coordinating outstanding and new projects with IT and our vendors as well as involvement with all software that is integrated with the CIS system. Provide ongoing reports requested by auditors or others as needs develop. Catalog and analyze SI's (Support Incidents) from ADS to identify and create solutions to issues and improvements and provide data to CIS Manager. Other tasks as assigned by Manager. Strong knowledge of MS applications required. Two years college education preferred.

Customer Relations

Apply Now!

Northeast Customer Service Posted on 12/27/2007

Customer Service Representative
We are currently seeking a Part-Time & a Full-Time Customer Service Rep for our Northeast office to handle various duties for our electric and propane departments. Responsibilities include: The ability to handle irate customers effectively and professionally. Handle inquiries from both walk-in and phone customers. Process daily mail and drop box payments, customer correspondence involving high bills, turn ons/offs, deposits and service requests. Handle emergency power outage and propane leak calls and maintain accurate record of these calls. Prepare orders for new service applications, transfer existing services and discontinue services. Balancing cash drawer. Filing service orders and cashier batch tickets.

Fernandina Beach

Apply Now!

Northeast Marketing Posted on 8/31/2007

Propane Marketing Representative
We are seeking an innovative, dynamic and self motivated individual to market and sell propane and gas appliances in our Northeast Division. Must have excellent sales and communication skills. Duties as follows: Conducts market survey's in areas as directed and applies to data base. Utilizes information from market survey's to conduct a systematic process of making contact with potential competitive takeover accounts. Develops working relationships with builders and contractors to expand company market share of the new construction industry. Obtains signed proposals from customers and coordinates installation schedules with operations departments. Responsible for obtaining information to apply for installation permits. Promotes the sale of appliances to all new and existing customers. Work and share information with other residential and commercial representative in the Company concerning prospects, sale and installation of gas products and services. Develops marketing strategies consistent with the Company's Marketing goals and objectives. Provides assistance to Propane Manager in coordination of special projects. Works closely with Commercial Marketing department to share information regarding large Natural Gas customers who may have propane requirements for forklifts or stand-by power applications. Be cognizant of Company rates and sales and credit policies. Represents Company with various industry and trade associations when necessary. Maintain close relationships with customers to promote customer retention.

Fernandina Beach

Apply Now!

Northwest Marketing Posted on 10/30/2007

Energy Conservation Representative
The position is responsible for implementation of energy conservation programs. Individuals must have current knowledge of construction techniques utilized by the building industry to accurately analyze and recommend energy efficiency option and to promote electric utilization and end use equipment. Residential and/or commercial energy use, weatherization, energy rating or related certifications are a plus. AA degree required, BS preferred.

Northwest Florida

Apply Now!

South Florida Accounting Posted on 1/11/2008

Compliance Accountant
The Compliance Accountant is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes. Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance. Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation. Detail Oriented Projects including testing, analysis, and recommendations on internal controls. Extensive division travel is required for compliance and audit projects. Strong analytical skills are necessary. Must have high level of initiative. Must be able to communicate well in both written and verbal forms. Must understand accounting processes. Must be proficient with computer skills. Must be confident and able to handle sensitive/difficult situations. An undergraduate degree in Accounting is required. Minimum four years experience in accounting and experience in internal audit preferred

South Florida

Apply Now!

South Florida Posted on 12/26/2007

Customer Service Representative
We are currently seeking a Customer Service Rep for our South Florida Customer Service Department. Duties include: Handling customer inquiries from walk-in customers and phone-in customers with a professional and friendly attitude. Handling customer correspondence and inquiries involving high bills, turn-ons/offs, deposits and service requests. Handling emergency leak calls and maintain an accurate record of these calls. Handling irate customers effectively. Processing daily mail payments. Sorting and processing return mail daily. Filing job orders, CGI orders and Cashier batch tickets. Updating service requests. Price and batch job work orders. Researching and charging back return checks. Reconciling petty cash weekly. Processing commercial and residential sales orders. Occasional light typing. Processing commissions and forwarding to residential sales manager weekly. Issuing deposit refunds on active

accounts.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

System Improvement Specialist
This position is responsible for planning, coordinating and ensuring execution of projects which require relocations of services, fuel lines, meters as well as meter upgrading due to increased customer usage. The position will estimate the cost of relocating and improving FPU's and customer owned gas facilities. Related trade experience in natural or propane gas and possess a considerable knowledge of plumbing & piping.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

Welder
This position must be able to perform down-hand, horizontal or forehand welding. Must be able to read blueprints and sketches and be able to construct weld fittings or assemblies as shown by the blueprints or sketches and must be able to create clear and legible drawings and written records of work operations. Must have the ability to qualify for certification by Oxy-Acetylene and shielded ARC in accordance with API 1104 latest edition, ASME Section 9 as well as FPUC's Construction Procedures within 30 days after hire. Must have the ability to become qualified to make all PE fused joints. Familiarity with distribution systems as well as federal, state and local rules and regulations are a plus.

South Florida

Apply Now!

South Florida General Accounting Posted on 11/3/2007

Senior Construction Accountant
This position is responsible for preparing, maintaining, monitoring & reporting construction information to internal and external customers. Adheres to Construction/Fixed Assets procedures and controls to minimize errors and maintain integrity of the Fixed Assets system. Responsible for posting units of property to construction ledger. Records depreciation of assets. Processes activity of capital items for the GL and Fixed Asset systems. Undergraduate degree in Accounting is required along with one to three years of utility experience in accounting and fixed assets.

South Florida

Apply Now!

South Florida Gas Operations Posted on 10/30/2007

Gas Utility Worker
Looking for experienced and entry level individuals in good physical condition capable of heavy manual labor. Must have construction, mechanical, electrical or technical background, experience or exposure. Must obtain CDL License and have clean driving record.

South Florida

Apply Now!

South Florida Operations Posted on 10/30/2007

Administrative Assistant - Distribution Office
The position is responsible for performing administrative skills required for the effective operation of the South Florida Operations Center. This position will provide administrative support to Gas Operations Managers and Supervisors and provide guidance to other administrative employees. Must maintain all files for Division Operations Manager including all confidential personnel files. Prepare interoffice and external correspondence, disciplinary letters, procedures, gas incident reports and narratives, check requests and expense reports. Prepare all employee performance reviews, noting accomplishments and reprimands, if any, payroll advises, Personnel Action Notice forms (PAN) and supplemental data for Operations Center.Processes PAN forms for annual salary adjustments for supervisory and office personnel and for Union personnel per contract negotiations. Maintains petty cash. Schedules and prepares employee tests for position advancement, and prepare job postings and promotions in grade. Coordinates and tracks uniform purchases. Prepares all Workers' Compensation "Notice of Injury" reports and schedules visits for medical treatment. Prepares file of accidents, injuries and worker's compensation incident reports for monthly safety meetings. Coordinates annual revisions to the O&M and Emergency manuals. Prepares Fixed Asset Addition/Retirement forms. Maintain OSHA-300 Logs. Maintains employee drivers license files. Tracks and schedules all DOT physicals. FPU Newsletter coordinator for Operations Center. Backup for Payroll Clerk (AS400) Perform additional tasks or assignments as required by management.

South Florida

Apply Now!

Gas Supply Posted on 10/24/2007

Gas Logistics Analyst
This position is reponsible for assisting the department manager in the management of gas supply procurement and the Commercial Customer Choice Program. They will also be responsible for the maintenance of customer contracts, imbalance monitoring, confirmation of pool manager deliveries and SCADA coordination. The ideal candidate will have the ability to simultaneously handle multiple projects as well as effectively communicate ideas, procedures and results of analyses. Must be proficient in the use of Excel, Word, Access and PowerPoint. Assoc. degree from an accredited college or university with major course work in accounting, business or management required.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane District Manager
The qualified candidate will possess 5+ years of progressive operations, marketing and customer service management. Working knowledge of DOT & OPS regulations is required. Must be of strong character, high integrity and be able to demonstrate a high degree of leadership along with exceptional organizational & communication skills. Must have two years of college, course work in management, marketing or related field. Successful applicant will be required to obtain a Florida LP Gas Master Qualifier designation, 804 qualification and a current CDL with Hazmat

endorsement. Responsibilities include P&L performance involving gas and merchandising operations, day-to-day management of the business and employees; ensuring quality customer service at all points along the service cycle; administrative office; show room and field services.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane Driver
Must have 3 years experience as Gas Utility Worker or equivilent relevant experience. Must be familiar with provisions and applications for Nat'l Fuel Gas Code, Southern Building Code Congress Int'l, Standard Gas Code & Standard for Storage and Handling of LP Gas. Must have clean driving record and the ability to obtain a CDL license (Class A/X endorsement). Accurately read meters and identify meters, regulators and propane tanks by size and type.

South Florida

Apply Now!

South Florida Engineering Posted on 8/23/2007

Engineer
This position is required to independently administer, organize and prioritize their own facility extension and relocation projects within deadlines. They must evaluate, select and apply engineering techniques, procedures and criteria, using their judgement in making adaptations and modifications. Complete responsibility for administering facility extention, relocation or abandonment projects. Oversee, prepare or approve construction drawings of gas distribution systems. Prepare, review or approve improvement requisitions, permit applications, easement documents, etc. Administer and coordinate with utilities, consulting engineers and governmental agencies on roadway, development and capital improvement projects. General research and abstract work using various resources to determine property ownership, location and description of easements, right-of-ways etc. Travel to project locations and perform necessary work to establish alignment, grades, utility locations, cross-sections, profiles, etc in order to layout and prepare effective facility extension and relocation proposals. Obtain field data when necessary to the preparation of engineering construction drawings and permits. Ability to use pipe locators and hand digging to locate and identify underground gas distribution facilities. Performance at this level requires developed experience. Guidance and supervision of subordinate staff is required.

South Florida

Apply Now!

AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER
In compliance with Federal and State equal opportunity laws, qualified applicants are considered for all positions without regard to race, color, religion, sex, national origin, age, marital status, veteran status, or disability.

Resumes and applications will remain on file for future consideration for six months.

Exhibit CMMR-1
Docket No. 070304-EI
Florida Public Utilities Company
Witness Cheryl Martin

Florida Public Utilities Company

Docket No. 070304-EI, Consolidated Electric Rate Proceeding

Company Responses to FPSC Audit Report dated December 13, 2007

Audit Finding 1

We have enclosed copies of the missing vouchers and JEs. These items should be allowed for recovery in rate base and depreciation expense as they are valid and supported expenditures. See Exhibit 1. There are a few remaining items that we have not located yet as they have either been misfiled or are still in storage. We will send these to the FPSC once we locate these items.

Audit Finding 2

No response at this time.

Audit Finding 3

The average historical write-offs are not appropriate for the test year. The Company has experienced significant increases in fuel costs from our recent new fuel contracts in both electric divisions and the economy continues to experience an overall slow-down. With both of these factors we are expecting an increase in bad debts, as well as, an overall increase in the amount of bad debt expense (both in total expense, and as a % of revenues). We have previously provided testimony and responses to interrogatory and document requests in this proceeding that supports our projections for this increase.

Audit Finding 4

The projection amount included in our test year is appropriate for public relation expenses. Historically, FPU has not communicated with customers due to the small service territory and low rates. With the significant fuel increases, it was critical that information be provided to customers to inform them of the increase and educate them on what control they have to minimize the impact. The need for this will decrease but there are other items that will impact service and customer bills that will require additional information.

With the rates increasing and expected to remain high, increased focus on vegetation management, interest in undergrounding of electric lines within cities, emphasis on photovoltaic systems/renewable energy generators, automated meter reading, etc. customers will expect information on these subjects from their utility. In order to provide this information in a consistent and effective manner, communication must continue to supply needed information.

To further substantiate the necessity for these types of expenditures, at our recent fuel hearings that related to these new contract prices, the Commissioners wanted to make sure that we are informing and preparing our customers for fuel increases and are being proactive in educating our customers for measures they can take to prepare for rate increases.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-GU / 070304-EI EXHIBIT 79
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-1)
DATE 02/22-29/08

12824

In addition, we feel it is necessary to continue to be proactive in this area, as the economy is changing, and other factors such as storms continue to be of great importance to our customers. No adjustment is necessary to expenses, and the projections are reasonable and appropriate for recovery and a necessary expenditure.

Audit Finding 5

Notifications and correspondence to our customers is expected to continue as we make sure we keep our customers informed of all significant matters. Accordingly these types of expenditures are recurring in nature and should not be amortized.

The legal fees associated with our fuel contracts are recurring type expenditures and appropriate for recovery. If amortization is determined to be appropriate, then all legal fees incurred in both 2006 and 2007 related to fuel should be part of that amortization, not just those incurred in 2006.

Audit Finding 6

The Company has used customer surveys and finds it a very effective tool for determining what is important to our customers, and how we can better service them. During a recent survey we were able to accurately determine the customer satisfaction rating among customers and get information regarding current issues. The survey also provided opinions from customers that were contradictory to docket rulings made on the issue of fuel increases. These opinions could have been used effectively to implement fuel changes in a manner that would have satisfied more of the customer base. We expect to use this type of service in conjunction with our awareness and advertisement campaigns on an ongoing basis. The projection amount included in our test year is appropriate for recovery.

Audit Finding 7

Opportunity Florida is a group comprised of cities, counties, utilities and economic development groups. Opportunity Florida covers Jackson, Calhoun, Liberty, Gadsden, Holmes, Washington, Gulf and Franklin counties that were designated by the legislature as Enterprise Zones in order to promote economic growth in the disadvantaged counties. The group manages the enterprise zone tax incentives and also works as an agent in economic development activities within these areas. The group has been instrumental in economic development in these areas. FPUC is a contributing member in the group.

Audit Finding 8

No response at this time.

Audit Finding 9

Part of the recruitment process for this Electric Operations Manager and the agreement with the candidate we hired, provided for reimbursement of travel expenses for the spouse while he was interviewing. Since this is a highly skilled employee and the location was in a rural setting, it was

necessary that the spouse have an opportunity to visit the area to ensure the relocation would be a success. This expense is therefore necessary and appropriate for recovery.

Audit Finding 10

The conclusions reached in this finding are incorrect and no adjustment should be made. This is the change-out of a transformer: removing the existing transformer (to be tested and rebuilt) and installing a previously installed transformer (not a "new" transformer as stated in the audit analysis). Unless the removed transformer is to be retired, and/or the installed transformer is being installed for the first time, the entire process is maintenance expense.

The transformer pad is not a retirement unit, and is part of the transformer installation. The accounting treatment of the transformer pad therefore follows the treatment of the installation. In this case it is maintenance expense, which is how it was recorded.

Audit Finding 11

Although we may not have moving expenses for this particular position, it is very common to have this type of expenditure on a recurring basis when the divisions are taken on a whole. In other words, we will have moving expenses associated with hiring new personnel on an ongoing basis, and accordingly this expenditure is valid for recovery.

Audit Finding 12

Information on this subject has been provided in response to OPC Interrogatory Question #50. This information details the maintenance required and the cost associated with that work. The additional substation maintenance will eventually have an impact of the amount of substation repairs that are required. However, due to the amount of equipment that requires this maintenance, the repair history will not be reduced significantly during the period from now until the next rate proceeding. A possibility does exist that repairs may actually increase for a short time until all the maintenance cycle can be completed. This is an appropriate expense for recovery as projected.

Audit Finding 13

No response at this time.

Audit Finding 14

No response at this time.

Audit Finding 15

No response at this time.

Audit Finding 16

The expenses should not be reduced. Our allocations for these benefit expenses are based on the actual payroll dollars and the account numbers related to those same dollars. It is the most accurate method of matching the benefits with the payroll. It is actually more of a direct method to distribute the expenses. The allocation is done within our payroll journal entry by a program. We take the total benefit expense and divide it by the total payroll dollars. That rate is then used to allocate the benefit expense within our payroll journal entry and applied to the actual payroll dollars.

The findings and analysis included in the audit report is not accurate since it did not take into account the portion of these expenditures that are allocated within our payroll journal entry and it does not contain all of the pieces necessary including direct expenses to properly analyze the allocations. We have included the support that shows these benefit related expenditures were allocated appropriately and they were allocated based on actual payroll.

These expenses are directly related to employees and compensation, and allocation on a payroll basis is most appropriate. This method was used in our internal financial statements. We are also consistent in our application of allocation methodology and this allocation method has been used in our prior rate proceedings for both electric and natural gas. No adjustment is necessary to our rate proceeding test year for this item. Please see Exhibit 16 for support of our allocations and expenditures.

Audit Finding 17

Most of the 2007 projections that were under original projections were due to the delay in the storm hardening initiatives. Originally we estimated that the surcharge would be in place by mid 2007 and we would begin those initiatives. The recovery of costs and implementation of those initiatives was delayed and was combined with the rate proceeding. The test year is still be materially correct since these expenditures will be incurred beginning in 2008.

EXHIBIT - 1

KUBRA Data Transfer Ltd - Eastern Region
901 Penhorn Ave.
Unit B6
1-800-766-6616
Secaucus, NJ 07094

Invoice No.: 111940
Date: 07-May-2003

Sold To:

Florida Public Utilities Co
Office Services Department
401 S Dixie Hwy
West Palm Beach, FL
33401-5807

Ship To:

Florida Public Utilities Co
Office Services Department
401 S Dixie Hwy
West Palm Beach, FL
33401-5807

Federal ID.: 13-3807620

Quantity	Unit	Description	Unit Price	Amount
1		*KUBRA e-bill - balance of upfront fee*	10,000.00	10,000.00

Subtotal: 10,000.00

- No Tax

Comments
THANK YOU FOR YOUR BUSINESS

Freight 0.00

Total Amount 10,000.00

EXHIBIT - 1

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Secaucus, NJ 07094

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Subtotal: 10,000.00

- No Tax

Comments
THANK YOU FOR YOUR BUSINESS

Freight **0.00**

Total Amount **10,000.00**

P/L MAY 0 1 2003

FLORIDA PUBLIC UTILITIES COMPANY

CHECK REQUEST

G/L DATE 03 (YEAR) / 5 (PD) VENDOR # 47891 CURRENT DATE 5 / 1 / 03 DUE DATE 5 / 1 / 03

PLEASE AUTHORIZE ISSUANCE OF A CHECK IN THE AMOUNT OF $ 66,000.00 (THIS VALUE WILL COMPUTE AUTOMATICALLY)

TO THE ORDER OF: SPRINT

ADDRESS REMO1
151 SOUTHALL LANE SUITE 400A
MAILSTOP FLMTDD0402
MAITLAND, FL 32751

CHECK MESSAGE (60 SPACES)

FOR CONTRACT #S 03MMSS5KXN92 AND 03MMSS5KXNF5

ATTACHMENT ☐ RETURN CHECK TO LORI MCCAULEY

MEMO

FOR DOWN PAYMENT FOR THE NEW PHONE SYSTEM FOR THE CORPORATE OFFICE AND OPERATIONS CENTER

CHARGE					SUBLEDGER #
100	1070	397	$ 46,000.00		21078
121	1070	397	$ 20,000.00		21077
			$		
			$		
			$		
			$		
			$		

REQUESTED BY D. McCauley APPROVED BY C Martin

FPU-018 Rev 1/00

ENTERED
MAY 0 1 2003

** VOID - DUPLICATE FILE COPY **

Check No. 185990

Check Date 5/01/2003

CR050103	5/01/2003	66,000.00	.00	66,000.00
Message : FOR CONTRACT #S 03MMSS5KXN92 &03MMSS5KXNF5				

VOID - DUPLICATE FILE COPY

Total	66,000.00	.00	66,000.00

Bank of America

63-4
630

Check No.
185990

47891 5/01/2003

Sixty-Six Thousand and 00/100 Dollars

*****66,000.00

SPRINT
151 SOUTHALL LANE SUITE 400A
MAILSTOP FLMTDD0402
MAITLAND FL 32751

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

12831

⑈0185990⑈ ⑆063000047⑆ 0054880802 49⑈

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 08/21/03 LOCAL PURCHASE # 5.5011.854 DIVISION: FB VOUCHER PROCESSED BY M.VANGORDER

DESCRIPTION OF PURCHASE: INSTALL PRIMARY CONDUIT $ TOTAL ALL INVOICE $ 7,830.00

TO BE USED FOR: VARIOUS LOCATIONS

JUSTIFICATION: [X] STD. OPERATING PROCEDURE [ ] EMERGENCY* [ ] PERIODICALS [ ] OTHER* *EXPLAIN/TYPE BELOW

JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $500 AND NOT ON THE RECURRING LIST!

APPROVALS

REQUESTED BY / AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADDITIONAL	EXECUTIVE	FINANCIAL
MVG		MLL			

COMPANY 001 VENDOR # 34346 VENDOR NAME SEA COAST GROUP

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT*	DUE DATE*	DISCOUNT TERMS**	NET AMOUNT DUE
81203	8/12/2003	$ 4,900.00		DUREC	$ 4,900.00

PURCHASE ORDER #	FREIGHT + SALES TAX	GL YEAR/PERIOD
		8/2003

*INVOICE DATE PLUS DISC. TERMS DAYS **DISC. TERMS (DUE/DISC/NET)

VOUCHER MESSAGE (50 SPACES):

GL

ATTACHMENT: [ ] BIN NUMBER IS OBSOLETE INVENTORY OR IS ATTACHED [ ] RETURN CHECK TO

DISTRIBUTION INFORMATION:

ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
115.1070.3662	$ 4,900.00			21165

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX
81803	8/18/2003	$ 75.00		DUREC	75.00	
115.1070.3662.2		$ 75.00				

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX
81803A	8/18/2003	$ 2,855.00		DUREC	2,855.00	
115.1070.3662.2		$ 2,855.00				

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX

TOTAL $ 7,830.00

FORM FPU-010 REV. 1/00 VOUCHER AMOUNTS [ ] MUST BE ENTERED BY [ ] PLEASE PAY [ ] DUE DATE

SEA COAST GROUP
Underground Piping Division
P.O. Box 6407
Fernandina Beach, FL
32035-6407
Mobil (904) 753-0159 (Local Number)

THE TERRACES
ICS/AAL COUNT SYSTEM
& TX. PAD
115.1070.3662 21165

8/21/03

INVOICE

Date: 8-12-03

Company: Florida Public Utilities - Attn: Louie Johnson

Job Location: TERRACES CONDO'S / 50 FLETCHER AVE

Job Description: INSTALL PRIMARY SYSTEM

Transportation, Equipment and materials charge				Total 200.00
Machine trench and and Backfill JACK HAMER THRO. CONCRETE WALL (2)	900	Feet @ $ —	per foot	Total —
Labor for a two man crew and a backhoe.	42 HRS	@ $ 100.00	per HRS	Total 4200.00
Install string and tape	900	Feet @ $ —	per foot	Total —
Transformer pads 7'x7'x8"	1	Each@ $ 500.00	Each	Total 500.00
Primary vaults installed	____	Each@ $ ____	Each	Total ____
Secondary vaults installed	____	Each@ $ ____	Each	Total ____
2" PVC Installed	2100	Feet @ $ —	per foot	Total —
3" PVC Installed	____	Feet @ $ ____	per foot	Total ____
4" PVC Installed	____	Feet @ $ ____	Per foot	Total ____
3" ELLS Installed	____	Each@ $ ____	Each	Total ____
2" ELLS Installed	12	Each@ $ —	Each	Total ____
				Grand Total 4900.00

Note:
WORK HAS BEEN COMPLETED AND PAYMENT IS DUE UPON RECEIPT. SEACOAST GROUP WILL GIVE FLORIDA PUBLIC UTILITIES A 1/2% DISCOUNT ON ALL INVOICES PAID WITHIN 10 DAYS AFTER RECEIPT OF THE INVOICE

David Walton

8/12/03
Date

Invoice

5995 Soutel Drive
Jacksonville, FL 32219

Telephone : 904-768-7081
Fax .. ....: 904-768-8428

Remit to:: Oldcastle Precast Inc.
P O Box 402721
Atlanta, GA 30384-2721

Sold To : FL Public Utilities Co
401 S Dixie Highway
P O Box 3395
West Palm Beach, FL 33402

Ship To: FPU
FPU
611 Lime St
Fernandina Beach, FL 32034

Reference :
Tax exempt number:

Invoice No.	Date	Customer No	Order No	Customer PO	F.O.B.	Mode of Delivery
372025837	8/8/2003	000139	S010442	11492	FOB Job	Oldcastle Trucks

Picking list(s) .....: SP005508

Group: 1

Order Qty	Description	Shipped	Remaining	Prev Inv	Unit price	Prev Inv $	Current Inv$
	3660-36 Synertec Body 20K	6.00	0.00	0.00	392.00	0.00	2,352.00
	3660 Synertec Cover "Elec" 20K	6.00	0.00	0.00	262.00	0.00	1,572.00
	Group Total:				**654.00**	**0.00**	**3,924.00**

Tax Code	Taxable amount	Tax Rate	
FL	3,924.00	6.00	235.44

TOTAL AMOUNT DUE BY : 9/7/2003 **US** **4,159.44**

Minimum 10% handling charge on all returned goods. No goods to be returned without consent. Give as reference our invoice number and date. Claims for damages, back charges for labor, other expenses, will not be allowed unless authorized in writing by the seller. The articles and/or services covered by this invoice were produced in compliance with the Federal Labor Standards Act of 1938, as amended.
The Customer Agrees
1 THAT THE ABOVE TOTAL IS PAST DUE IF NOT PAID WITHIN 30 DAYS OF DATE OF THIS INVOICE,
[illegible] OF 1.5% PER MONTH (18% PER ANNUM) ON ANY PAST DUE AMOUNT
[illegible] BE PAID BY THE CUSTOMER

12834

0.*

368.460+
398.560+
398.560+
797.120+
15,173.890+
865.570+
224.410+
6,464.970+
702.240+
1,598.330+
1,195.680+
1,123.170+
15,269.920+
5,704.910+
1,313.870+
21,792.630+
809.840+
685.040+
1,077.120+
1,195.680+
1,494.600+
219.360+
197.520+
32,424.990+

024

1[redacted]296.640*

JOURNAL ENTRY HEADER

JE DESCRIPTION:

JE# 33

YR/PD 04/12

BATCH TYPE (M/S) M ACCT YEAR 2004 PER 12

JRNAL NUMBER 36468 BATCH NUMBER 23911

COMPANY 001

REFERENCE 33 SRC JE

DESCRIPTION Voucher Accrual AUTO ACCRUAL? 1

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.4010.8802	860.00			
991.4010.8802	150.00			
121.2420.7	526.70			
100.2320.11		1,536.70	Check Request to Tuxedo Gourmet for Christmas party at ops.	
100.1860.1		3,168.00	Reverse accrual for P.O. 13155 paid in December	34186
141.4160.54		1,500.00	Reverse P.O. 0.3012.199 Grill & Patio	
100.2320.11	4,668.00		Reverse accruals voucher paid in December	
121.1070.380107	1,296.36		Inv #403247	3
121.1070.380107	368.46		Inv #403250	3
1..1070.376120	3,282.04		Inv #403257	21390
121.1070.376120	7,993.30		Inv #403252	21390
121.1070.376120	5,979.15		Inv #403249	28003
100.1070.376	111,496.44		sevral invoices	29999
100.2320.11		130,415.75	Atlantic Utilities	
00.2420.3	1,776.00			
00.2320.11		1,776.00	AON CONSULTING INV #007151-MOA09	

PAGE TOTALS	138,396.45	138,396.45	
J.E. TOTALS	138,396.45	138,396.45	

PREPARED BY	CP	01/18/05
APPROVED BY		1/18/05
ENTERED BY		1/18/05
CHECKED BY		1-19-05
POSTED BY	JS	1-19-05

c:\Billie\je\misc5's

FLORIDA PUBLIC UTILITIES COMPANY

NON INVENTORY
MATERIAL RECEIPT

ANSWER	SO FL OPS
PURCHASE ORDER #	12706
INSTRUCTIONS	041 T061.12

INVOICE DATE(S): SEE BELOW
INVOICE AMOUNT: SEE BELOW
WITH INVOICE: 1/12/05
DELIVERY
FREIGHT BILL #
AMOUNT

VENDOR NAME (RECEIVED FROM): ATLANTIC UTILITIES ENTERPRISES
FREIGHT COMPANY:
ONLY FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL
CASE #

MATERIAL RECEIVED BY: BP

ACCRUED

CONSTRUCTION AND INSTALLATION OF DISTRIBUTION

INVOICE NUMBER	INVOICE DATE	TOTAL INV. AMT.	ACCOUNT NUMBER	SUBLEDGER NUMBER	ACCOUNT SUBTOTAL	JOB DESCRIPTION
403250	12/30/04	$368.46	100.1070.376	29999	$368.46	Northmore Elem (Terr & 39th Ct)
403259	12/30/04	$398.56	100.1070.376	29999	$398.56	FPUC T & M Meter Sets
403260	12/30/05	$398.56	100.1070.376	29999	$398.56	FPUC T&M Regulator Station
403261	12/30/05	$797.12	100.1070.376	29999	$797.12	FPUC T & M Meter Sets
403266	01/12/05	$15,173.89	100.1070.376	29999	$15,173.89	Military & Community
403267	01/12/05	$865.57	100.1070.376	29999	$865.57	635 Lighthouse Dr
403268	01/12/05	$224.41	100.1070.376	29999	$224.41	Palm Beach Laundry (3541 MLK Blvd)
403269	01/12/05	$6,464.97	100.1070.376	29999	$6,464.97	Palm Beach Laundry (3541 MLK Blvd)
403270	01/12/05	$702.24	100.1070.376	29999	$702.24	FPUC T&M Off-Set @ Olive & 5th St
403271	01/12/05	$1,598.33	100.1070.376	29999	$1,598.33	Atlantic H.S. (2455 W Atlantic Ave)
403272	01/12/05	$1,195.68	100.1070.376	29999	$1,195.68	FPUC T&M Meter Sets
403273	01/12/05	$1,123.17	100.1070.376	29999	$1,123.17	2435 N Ocean Blvd (Gulfstream)

WHITE: PURCHASING YELLOW: ACCTG DATE INVOICE PASSED FOR PAYMENT: _____
REMARKS: _____
REV. 1/00
FPU-050

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	SO FL OPS
PURCHASE ORDER #	12706
ACCOUNT	041.1081.12

NON INVENTORY

MATERIAL RECEIPT

INVOICE DATE: SEE BELOW

PACKING SLIP AND/OR BILL OF LADING: SEE BELOW

INVOICE AND WITH: SEE BELOW

WEEK ENDING: 1/12/04 A

VENDOR NAME RECEIVED FROM: ATLANTIC UTILITIES ENTERPRISES

FREIGHT COMPANY:

CASE FILL REPAIR OR OVER SHORT OR DAMAGED ITEMS:

WATER AND SEWER ONLY: BP

MATERIAL RECEIVED: DELIVERY

RECEIVED IN FULL: FREIGHT CHARGES

PREPAID: COLLECT: CREDIT ONLY:

AMOUNT:

ACCRUED

CONSTRUCTION AND INSTALLATION OF DISTRIBUTION

	INVOICE NUMBER	INVOICE DATE	TOTAL INV. AMT.	ACCOUNT NUMBER	SUBLEDGER NUMBER	ACCOUNT SUBTOTAL	JOB DESCRIPTION
2C	403274	01/12/05	$15,269.92	100.1070.376	29999	$15,269.92	Monthly Sub-division Services: Dec 2004
DC	403275	01/12/05	$5,704.91	100.1070.376	29999	$5,704.91	King's Academy (8104 Belvedere Rd) Marc
	Invoice in Partial						
DC	403276	01/12/05	$1,313.87	100.1070.376	29999	$1,313.87	King's Academy (8104 Belvedere Rd)
Dec	403277	01/12/05	$21,792.63	100.1070.376	29999	$21,792.63	Dixie & 4th St
Dec	403278	01/12/05	$809.84	100.1070.376	29999	$809.84	Dixie & 4th St
			$0.00				
			$0.00				
			$0.00				
			$0.00				
			$0.00				
			$0.00				
			$0.00				

NAME PURCHASING

RETURN TO MR. DATE INVOICE PASSED FOR PAYMENT:

REMARKS:

FPU-030 REV. 1/00

FLORIDA PUBLIC UTILITIES COMPANY

AREA	SO FL OPS
VOUCHER PREFIX	127.06
APPLICATION	041.1061.12

NON INVENTORY
MATERIAL RECEIPT

PURCHASE ORDER	SEE BELOW
PACKING SLIP OR INVOICE NO	SEE BELOW
MATERIAL ANTICIPATION	SEE BELOW
WEEK ENDING	12/17/04

VENDOR NAME, RECEIVED FROM: ATLANTIC UTILITIES ENTERPRISES

MATERIAL RECEIVED AT: BF

DELIVERY

RAILROAD CAR NO.

FREIGHT COMPANY

FREIGHT BILL #

AMOUNT

DATE FILLED (IF PART OF OVER SHORT OR DAMAGED MATERIAL)

ACCRUED

CONSTRUCTION AND INSTALLATION OF DISTRIBUTION

INVOICE NUMBER	INVOICE DATE	TOTAL INV. AMT.	ACCOUNT NUMBER	SUBLEDGER NUMBER	ACCOUNT SUBTOTAL	JOB DESCRIPTION
403130	12/13/04	$685.04	100.1070.376	29999	$685.04	FPUC T&M; DIXIE & DATURA
403133	12/13/04	$1,077.12	100.1070.376	29999	$1,077.12	FPUC T&M: Relocate Services
403134	12/13/04	$1,195.68	100.1070.376	29999	$1,195.68	FPUC T&M: Meter Sets
403135	12/13/04	$1,494.60	100.1070.376	29999	$1,494.60	FPUC T&M
403153	12/17/04	$219.36	100.1070.376	29999	$219.36	231 & 237 Blossom Ln
403154	12/17/04	$197.52	100.1070.376	29999	$197.52	231 & 237 Blossom Ln
403042	11/12/04	$32,424.99	100.1070.376	29999	$32,424.99	FHB & South Shore Blvd
		$0.00				
		$0.00				
		$0.00				
		$0.00				
		$0.00				

WHITE: ACCOUNTING YELLOW: PREPARER DATE INVOICE PASSED FOR PAYMENT:

REMARKS:

FPU-030 REV. 1/00

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR	2004	PERIOD	12
JOURNAL NUMBER	36575				
COMPANY	001			BATCH	24009
REFERENCE	33			SOURCE	JE
DESCRIPTION	Accrual Reversal			AUTO ACCRUAL?	1

JE DESCRIPTION:	JE#	YR/PD
	33	04/12
To reverse accrual of invoices which should have been booked in Jan-05		

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT		SUBLDG. NUMBER
100.1070.376		15,173.89		29999
100.1070.376		224.41		29999
100.1070.376		6,464.97		29999
100.1070.376		1,598.33		29999
100.1070.376		1,195.68		29999
100.1070.376		1,123.17		29999
100.2320.11	25,780.45		Atlantic	

PAGE TOTALS	25,780.45	25,780.45	
J.E. TOTALS	25,780.45	25,780.45	

PAGE 1 OF 1

	INITIALS	DATE
PREPARED BY	JS	01/21/05
APPROVED BY		1/21/05
ENTERED BY		1-21-05
CHECKED BY		1/21/05
POSTED BY		1-21-05

JOURNAL ENTRY HEADER

JE DESCRIPTION:

JE# 33

YR/PD 04/09

TYPE (M/S) M ACCT YEAR 2004 PER 9

JOURNAL NUMBER 36357 BATCH NUMBER

ITEMS THAT WERE NOT RECEIVED BEFORE THE PL CLOSE

COMPANY 001

REFERENCE 33 SRC JE

DESCRIPTION PL ACCRUAL AUTO ACCRUAL? 1

PL ACCUAL LOGS

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
123.4010.908	770.00		P.O. 12708 Gas Plumbing Servicws Inv. #5153	70158
123.1860.31	295.00			3000
123.4010.908	470.00		Inv. #5156	70158
123.1860.31	547.50			3000
123.4010.908	770.00		Inv. #5160	70158
123.1860.31	420.00			3000
993.4010.916	1,260.00		Inv. #5120	
123.4010.908	770.00		Inv. #4306	70158
123.1860.31	1,160.00			3000
995.4010.8032	1,527.33		P.O. 13128 Seldomridge Service Center-inv. #88092	
115.1070.3662	1,179.68		P.O. 13723 Sea Coast Group-See invoice	21464
996.1070.387	16,662.13		P.O. 13724 Gaslite America Inv.#GL10047	21319
114.1070.362	44,255.60		P.O. 12960 Mayer Electric Supply-See inv # 5789893RI	21298
.4010.8802	513.15		P.O. 12752 Palm Beach Newspapers	
.4010.8802	105.10			
121.1840.1	385.25			
114.4010.909	700.00		P.O. 12973 Evok Advertising	61351
114.4010.909	412.00			61051
114.4010.909	700.00			61351
114.4010.909	412.00			61051
114.4010.909	615.40			61351
114.4010.909	615.40			61051
100.2320.11		74,545.54		

PAGE TOTALS	74,545.54	74,545.54
J.E. TOTALS	525,601.77	525,601.77

PREPARED BY	CP	01/10/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

c:\Billie\je\misc5's

12841

FLORIDA PUBLIC UTILITIES

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE-INVOICE VOUCHER FORM

P/L JAN 07 2005

DATE: January 06, 2005 Total $43,713.08 DIVISION: Northwest PREPARED BY: S. BITTLE

CORRECT TAX RATE 7.5% COMPANY FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached? ☐ Yes

If No, please explain:

☐ Exemption List Approved and on the list - Includes EX, UT, & RRV

Sole Source ☐ Emergency ☐ Please attach a detailed explanation

Manager's Signature:

DMB

APPROVALS

AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	VP EXECUTIVE	FINANCIAL
JAN - 7 2005					

G/L YEAR/PERIOD	ATTACHMENT TO BE MAILED WITH THE CHECK
~~04~~ 12	

VENDOR # 38350 VENDOR NAME MAYER ELECTRIC SUPPLY

VOUCHER MESSAGE:

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
5789893RI	12/29/2004	$43,713.08				$43,713.08

PURCHASE ORDER # LPO/PO/CODE/RSI	SALES TAX CHARGED $$	FREIGHT CHARGED	Total Tax & Freight		Discount $$	
12960	$2,545.08		$2,545.08			

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	SUBLEDGER
100%	114.2410.6	$ (542.52)	Tax Correction	
100%	114.1070.362	$ 44,255.60		21298
		$ -		
		$ -		
		$ -		
		$ -		
		$ -	ACCRUED	
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -	ENTERED	
		$ -	JAN 07 2005	
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
	TOTAL	$ 43,713.08		

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this code after the vendor has been approved for the Recurring Payment l

12842

** VOID - DUPLICATE FILE COPY **

Check No. 219465

Check Date 1/10/2005

J789893RI	12/29/2004	43,713.08	.00	43,713.08

VOID - DUPLICATE FILE COPY

Total	43,713.08	.00	43,713.08

Bank of America

63-4
630

Check No.
219465

38350 1/10/2005

Forty-Three Thousand Seven Hundred Thirteen and 08/100 Dollars

*****43,713.08

MAYER ELECTRICAL FINANCIAL
CORPORATION
PO BOX 1328
BIRMINGHAM AL 35201-1328

NON - NEGOTIABLE

12843

VOID - DUPLICATE FILE COPY

MAYER ELECTRIC SUPPLY

Affiliated Companies:
Mayer Electric Supply Servicing Co.
Mayer Electric Financial Corporation

of Electrical Supplies, Lighting, Factory Automation, Tools & Data Com- Since 1930

Invoice #: 5789893 RI

Branch Location: 412 North Foster Street Dothan AL 36303

Remit to: Mayer Electric Financial Corporation, PO Box 1328
Birmingham, AL 35201-1328

Invoice Date: 12/29/04
Account #: 2018040
Branch #: 300500
Related Order #: 199819 SD

SHIP TO

R2P 138 69

FLORIDA PUBLIC UTILITIES
ATTN: OFFICE SERVICES
P O BOX 3395
WEST PALM BEACH FL 33402-3395

OS
JAN 0 3 2005

FLORIDA PUBLIC UTILITIES
2825 PENNSYLVANIA AVE
MARIANNA FL 32448-4004

CUSTOMER PO #	RELEASE #	SHIP DATE	SHIP VIA	ASSIGNED SALESPERSON	TICKET WRITER
12960		12/28/04	Best Way	Stewart McCart	Scottie Hatcher

LINE # / SHIP TKT #	SHIPPED	B/O	PART # / DESCRIPTION	UoM	PRICE	EXTENDED PRICE
5.000	1		80% BILLING ON SHIPMENT Material Shipment		41,168.0000	41,168.00
					Subtotal	41,168.00

COPY TO: MARIANNA
DATE: 1/3/05
FAXED
PLEASE FORWARD MAT'L RECEIPT TO PURCHASING. THANKS.

ENTERED
JAN 0 7 2005

Cash Discount = 0.00%

Total Tax Rate 7.50% Total Sales Tax 2,545.08

If payment is received on or before 01/10/05 you save $0.00 and pay only $43,713.08

Total amount due on 01/11/05 $43,713.08

SEE REVERSE SIDE FOR TERMS AND CONDITIONS OF SALE

To reach us call: 334-792-2111
To obtain an MSDS: 800-451-8346

Visit us online:
www.mayerelectric.com

12844

12/12/2007 09:56:32 Invoice Header PLGIED PLDIED

Session . . . . . : 5059
Internal ID . . . . . : 001 - 050100038
CORPORATION
PO BOX 1328
BIRMINGHAM, AL
35201-1328
Invoice type . . . . . : 1 Invoice
Vendor . . . . . : 38350 MAYER ELECTRICAL FINANCIAL
Company . . . . . : 001
Division . . . . . : 001

Invoice ID . . . : 5789893RI
Invoice amount : 43,713.08
Discount amount : .00
-or Percent . . : .000
Purchase order : 12960
Freight . . . . : .00
Tax authority . :
Tax basis . . . : 43,713.08
Tax . . . . . : .00
Accounting date : 1/07/2005
Invoice date . : 12/29/2004
Net due date . : 1/10/2005
-or Terms . . . : PR10
Discount date . :
Tax rate code . :
Accounting group : PLSUM

F2=Function keys F3=Exit F7=User fields F24=More keys

Utilicon Services, Inc.

INVOICE

Sold To: Florida Public Utilities Company
P.O. Box 610
Marianna, FL 32447

ATTENTION Mr. Donald R. Myers
JOB NO.103
DATE 16-Aug-04
INVOICE NO. 705L
Work Order No. 705 we 8-12-04

Labor	**$ 6,472.38**
Equipment	**$ 2,662.50**
Net Due This Invoice	**$ 9,134.88**

114. 1070. 3648 (21260) $2649.11
114. 1070. 3646 (21306) $5206.89
114. 4020. 5932 $1278.88

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	NW
PURCHASE ORDER #	13254
REQUISITION #	044.1021.118

NON INVENTORY
MATERIAL RECEIPT

MATERIAL RECEIPT #	
PACKING SLIP OR INVOICE #(S)	705L
INVOICE AMOUNT($)	$9,134.88
DATE RECEIVED	08/12/04

D. Myers

VENDOR NAME (RECEIVED FROM): UTILICON SERVICES, INC.

MATERIAL RECEIVED BY: D. MYERS

FREIGHT COMPANY:

GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL:

DELIVERY
PARTIAL RECEIPT ☑
RECEIVED IN FULL ☐

FREIGHT CHARGES
PREPAID ☐
COLLECT ☐

FREIGHT BILL #:

AMOUNT:

	ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
0%	114.1070.3646	21306		PROVIDE LABOR & EQUIPMENT TO CONSTRUCT A NEW 12 KV
0%	114.1070.3656	21306		FEEDER FROM MARIANNA SUB TO THE FAMILY DOLLAR SITE.
0%	114.1070.3648	21199		BILLING ON COST PLUS AS PER ATTACHED LABOR/EQUIPMENT
0%	114.1070.3648	21260		RATE AGREEMENT
0%	VARIOUS			
0%				PROVIDE LABOR & EQUIPMENT TO REPLACE POLES (DECAYED)
				AT VARIOUS LOCATIONS TO BE PROVIDED BY FPU. BILLING ON
				COST PLUS AS PER ATTACHED LABOR & EQUIPMENT RATE
				AGREEMENT.
				PROVIDE LABOR & EQUIPMENT TO CONSTRUCT VARIOUS LINE
				EXTENSIONS WITH ACCOUNT NUMBERS ASSIGNED AT TIME
				WORK IS DONE. BILLING ON COST PLUS AS PER ATTACHED
				LABOR & EQUIPMENT RATE AGREEMENT.
	114.1070.3648	21260		~~$2,648.11~~
	114.1070.3646	21306		$5,208.89
	114.4020.5932			~~$1,278.88~~ VARIOUS
	TOTAL QUANTITY			

WHITE - PURCHASING YELLOW- PREPARER

DATE INVOICE PASSED FOR PAYMENT: _____

REMARKS: _____

FPU-030 REV. 1/00

12847

EDP ACCOUNT#	REF.	AMOUNT	TITLE
*105.1840.9252	0	6,310.00-	*INVALID G/L NUMBER
		6,310.00-	*
105.1849.920	0	7,230.00	ADM/GEN SALARY-GENERAL
		7,230.00	*
		920.00	**
114.1070.361	1 34369	371.00	STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT
114.1070.362	1 21298	922.00	STATION EQUIPMENT PURCH SCADA HW & SOFTWARE
114.1070.362	1 34369	477.00	STATION EQUIPMENT STATION EQUIPMENT
114.1070.3646	1 2	1,829.00	POLES/TOWERS-LINE EXT-REV PROD LOCAL NON-TRACKED IR
114.1070.3646	1 21306	517.00	POLES/TOWERS-LINE EXT-REV PROD FAMILY DOLLAR
114.1070.3646	1 34388	267.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION EXTEND PRIMARY TO SERVE 2 M/H'S - WO# 04-118
114.1070.3646	1 34410	631.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION WO# 04-162~¦
114.1070.3646	1 34427	55.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION WO# 04-168~¦
114.1070.3646	1 34440	55.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION WO#04-171~¦
114.1070.3647	1 2	3,970.00	POLES/TOWERS-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
114.1070.3648	1 2	1,819.00	POLES/TOWERS-DECAYED POLE REPL LOCAL NON-TRACKED IR
114.1070.3656	1 2	1,175.00	O/H CONDUCTR-LINE EXT-REV PROD LOCAL NON-TRACKED IR
114.1070.3656	1 21306	485.00	O/H CONDUCTR-LINE EXT-REV PROD FAMILY DOLLAR
114.1070.3656	1 34388	401.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION EXTEND PRIMARY TO SERVE 2 M/H'S - WO# 04-118
114.1070.3656	1 34410	53.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION WO# 04-162~¦
114.1070.3656	1 34427	55.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION WO# 04-168~¦
114.1070.3656	1 34440	55.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION WO#04-171~¦
114.1070.3657	1 2	2,739.00	O/H CONDUCTR-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
114.1070.3671	1 2	30.00	UNDERGRD CONDUCT & DEVICE-DUCT LOCAL NON-TRACKED IR
114.1070.3672	1 21284	927.00	UNDERGRD CONDUCT/DEVICE-BURIED FAMILY DOLLAR
114.1070.3672	1 21323	408.00	UNDERGRD CONDUCT/DEVICE-BURIED LINE EXT TO SERVE LOWES
114.1070.3681	1 2	2,260.00	LINE TRANSFORMERS- OVERHEAD LOCAL NON-TRACKED IR
114.1070.3683	1 2	318.00	LINE TRANSFORMERS- BURIED LOCAL NON-TRACKED IR
114.1070.3691	1 2	4,740.00	OVERHEAD SERVICES LOCAL NON-TRACKED IR
114.1070.3693	1 2	4,095.00	UNDERGRD SERVICES- BURIED LOCAL NON-TRACKED IR
114.1070.370	1 2	99.00	METERS LOCAL NON-TRACKED IR
114.1070.3711	1 2	1,177.00	INSTAL ON CUST PREMISES-ABOVE LOCAL NON-TRACKED IR
114.1070.3731	1 2	495.00	STREET LIGHTING AND SIGNAL AG LOCAL NON-TRACKED IR
		30,425.00	*
114.1080.364	0	1,298.00	POLES TOWERS AND FIXTURES
114.1080.365	0	790.00	OVERHEAD CONDUCTORS AND DEVICE
114.1080.3671	0	55.00	UNDERGRD CONDUCT/DEVICE-DUCT
114.1080.3681	0	669.00	LINE TRANSFORMERS - OVERHEAD
114.1080.3691	0	275.00	OVERHEAD SERVICES
114.1080.3692	0	27.00	UNDERGROUND SERVICES-DUCT
114.1080.3693	0	64.00	UNDERGROUND SERVICES-BURIED
114.1080.3731	0	193.00	ST LIGHTING & SIGNAL ABOVEGRD
		3,371.00	*
114.1430.1	0 256	198.00	OTHER A/R - EMPLOYEES MYERS, DONALD R
114.1430.1	0 865	56.00	OTHER A/R - EMPLOYEES CUTSHAW, MARK
114.1430.1	0 2760	132.00	OTHER A/R - EMPLOYEES DITTY, CHARLES J
114.1430.1	0 2874	30.00	OTHER A/R - EMPLOYEES O'PRY, BROWARD LEE
114.1430.1	0 2903	58.00	OTHER A/R - EMPLOYEES TANNER LYNWOOD
114.1430.1	0 6041	54.00	OTHER A/R - EMPLOYEES TOOLE STEPHEN A

PER ACCOUNT NUMBER: TOTAL HOURS & DOLLARS

(PYS575)

Account Number: C.C.D.	Object	Sub-Acct	Ref No	Date Requested		Totals	
7114	1070	3647	000002	08/03/2004	09/02/2004	120.0	3968.00

Pay End	Employee Name	Dv	Dpt	Act Hrs	$ W O/H
08/15/2004	GROOMS, DARRYL D	04	107	11.0	427.00
08/15/2004	HALL, CHARLES W.	04	107	3.0	89.00
08/15/2004	DITTY, CHARLES J	04	107	10.0	443.00
08/15/2004	TOOLE, STEPHEN A.	04	701	4.0	163.00
08/15/2004	ELMORE, JIMMIE G.	04	107	1.0	39.00
08/15/2004	O'PRY, BROWARD L	04	701	6.0	159.00
08/15/2004	HARRIS, KEVIN B.	04	202	6.0	111.00
08/15/2004	BEVIS, ANDREW S.	04	107	4.0	108.00
08/15/2004	GRAY, RHONDON	04	107	10.0	320.00

More...

F3=Exit F6=PRINT F4=Acct/Date Roll Keys

PER ACCOUNT NUMBER: TOTAL HOURS & DOLLARS

(PYS575)

Account Number: C.U.D.	Object	Sub-Acct	Ref No	Date Requested		Totals	
0114	1070	3647	000002	08/03/2004	09/02/2004	120.0	3968.00

Pay End	Employee Name	Dv	Dpt	Act Hrs	$ W O/H
08/29/2004	GROOMS, DARRYL D	04	107	5.0	173.00
08/29/2004	HALL, CHARLES W.	04	107	8.0	219.00
08/29/2004	DITTY, CHARLES J	04	107	10.0	414.00
08/29/2004	GRIFFIN, JOHN B.	04	107	5.0	135.00
08/29/2004	MATHIS, DANNY D.	04	107	3.0	109.00
08/29/2004	TOOLE, STEPHEN A.	04	701	7.0	294.00
08/29/2004	ELMORE, JIMMIE G.	04	107	4.0	139.00
08/29/2004	O'PRY, BROWARD L	04	701	2.0	55.00
08/29/2004	HARRIS, KEVIN B.	04	202	2.0	39.00

More...

F3=Exit F6=PRINT F4=Acct/Date Roll Keys

PER ACCOUNT NUMBER: TOTAL HOURS & DOLLARS

(PYS575)

Account Number: C.C.U.D.	Object	Sub-Acct	Ref No	Date Requested		Totals	
0114	1070	3647	000002	08/03/2004	09/02/2004	120.0	3968.00

Pay End	Employee Name	Dv	Dpt	Act Hrs	$ W O/H
08/29/2004	CHATWOOD, FRANKLIN S	04	107	6.0	212.00
08/29/2004	BEVIS, ANDREW S.	04	107	11.0	267.00
08/29/2004	GRAY, RHONDON	04	107	2.0	53.00

Bottom

F3=Exit F6=PRINT F4=Acct/Date Roll Keys

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER 36616 BATCH NUMBER 24033
COMPANY 001
REFERENCE 5.33 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL? 0

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5.33
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.1070.396	19,001.72		Transfer charges from 1860.1	021494
100.1860.1		19,001.72	to plant for Hurricane Francis-SF	034452
121.1070.396		5,263.72	Storm reserve assoc. with	021494
121.1080.396		13,738.00	Utility plant replacement	
100.2280.12	19,001.72		Hurricane Francis-SF	
123.1070.376112	848.50		Transfer charges from 1860.1	000004
100.1860.1		848.50	to plant for Hurricane Charlie-CF	034419
123.1070.376112		822.08	Storm reserve assoc. with	000004
123.1080.3762		26.42	Utility plant replacement	
100.2280.12	848.50		Hurricane Charlie-CF	
123.1070.380105	356.00		Transfer charges from 1860.1	000004
100.1860.1		356.00	to plant for Hurricane Francis-CF	034450

PAGE 1 OF 5

PAGE TOTALS	40,056.44	40,056.44
J.E. TOTALS	40,056.44	40,056.44

	INITIALS	DATE
PREPARED BY	MDN	~~01/27/05~~
APPROVED BY	CM	1/27/05
ENTERED BY	JS	1-27-05
CHECKED BY	KCH	1-27-05
POSTED BY	JS	1-27-05

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER _____ BATCH NUMBER _____
COMPANY 001
REFERENCE 5 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL?

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
123.1070.380105	278.33		Storm reserve assoc. with	000004
123.1080.3762		396.11	Utility plant replacement	
123.1080.3802		238.22	Hurricane Charlie-CF	
100.2280.12	356.00			
114.1070.3647	1,873.62		Transfer charges from 1860.1	000002
114.1070.3657	1,280.18		to plant for Hurricane Francis-NW	000002
114.1070.3681	1,329.31			000002
114.1070.3662	120.41			000002
114.1070.3672	1,824.22			000002
114.1080.364	139.45			
114.1080.365	116.21			
114.1080.3681	69.72			
114.1080.3662	6.19			
114.1080.3672	133.25			
100.1860.1		6,892.56		034448

PAGE

2 OF 5

PAGE TOTALS	7,526.89	7,526.89
J.E. TOTALS	47,583.33	47,583.33

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER _____ BATCH NUMBER _____
COMPANY 001
REFERENCE 5 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL?

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1070.3647		1,292.15	Storm reserve assoc. with	000002
114.1070.3657		844.84	Utility plant replacement	000002
114.1070.3681		838.76	Hurricane Frances-NW	000002
114.1070.3662		98.96		000002
114.1070.3672		762.70		000002
114.1080.364		720.92		
114.1080.365		551.55		
114.1080.3681		560.27		
114.1080.3662		27.64		
114.1080.3672		1,194.77		
100.2280.11	6,892.56			
114.1070.3647	47,465.70		Transfer charges from 1860.1	000002
114.1070.3657	30,863.16		to plant for Hurricane Ivan-NW	000002
114.1070.3681	8,467.03			000002
114.1070.3672	978.52			000002
114.1080.364	6,202.53			
114.1080.365	4,962.03			

PAGE 3 OF 5

PAGE TOTALS	105,831.53	6,892.56
J.E. TOTALS	153,414.86	54,475.89

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR 2004	PERIOD 12
JOURNAL NUMBER		BATCH NUMBER	
COMPANY	001		
REFERENCE	5	SOURCE	JE
DESCRIPTION:	Reclass Hurricane Capital	AUTO ACCRUAL?	

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5

YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.3681	1,135.77			
114.1080.3672	104.73			
100.1860.1		100,179.47		034466
114.1070.3647		43,726.77	Storm reserve assoc. with	000002
114.1070.3657		28,727.66	Utility plant replacement	000002
114.1070.3681		1,848.81	Hurricane Ivan-NW	000002
114.1070.3672		239.88		000002
114.1080.364		9,941.46		
114.1080.365		7,097.53		
114.1080.3681		7,753.99		
114.1080.3672		843.37		
100.2280.11	100,179.47			
115.1070.3647	23,000.54		Transfer charges from 1860.1	000002
115.1070.3657	19,922.00		to plant for Hurricane Francis-NE	000002
115.1080.364	5,855.10			
115.1080.365	1,171.02			
100.1860.1		49,948.66		034466
PAGE TOTALS	151,368.63	250,307.60		
J.E. TOTALS	304,783.49	304,783.49		

PAGE 4 OF 5

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER _____ BATCH NUMBER _____
COMPANY 001
REFERENCE 5 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL?

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
115.1070.3647		22,440.51	Storm reserve assoc. with	000002
115.1070.3657		19,379.84	Utility plant replacement	000002
115.1080.364		6,415.13	Hurricane Francis-NE	
115.1080.365		1,713.18		
100.2280.11	49,948.66			
115.1070.3647	1,350.00		Transfer charges from 1860.1	000002
115.1070.3657	5,773.47		to plant for Hurricane Jeanne-NE	000002
115.1080.364	775.00			
115.1080.365	1,846.00			
100.1860.1		9,744.47		034499
115.1070.3647		1,256.90	Storm reserve assoc. with	000002
115.1070.3657		4,802.86	Utility plant replacement	000002
115.1080.364		868.10	Hurricane Jeanne-NE	
115.1080.365		2,816.61		
100.2280.11	9,744.47			

PAGE 5 OF 5

PAGE TOTALS	69,437.60	69,437.60
J.E. TOTALS	374,221.09	374,221.09

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

Allocation of the Hurricane Capital Charges
2004

	JE 5 New Charges to Plant	JE 14 Storm Related Retirements	JE 5 Change in Plant				
South Florida:							
Hurricane Frances:							
Generator				121.1070.396	21494	19,001.72	
				100.1860.1	34452		(19,001.72)
Plant	19,001.72	(13,738.00)	5,263.72				
Reserve	0.00	(13,738.00)	13,738.00	121.1070.396	21494		(5,263.72)
				121.1080.396			(13,738.00)
Net	19,001.72	0.00	19,001.72	100.2280.12		19,001.72	
Central Florida:							
Hurricane Charlie:				123.1070.376112	4	848.50	
				100.1860.1	34419		(848.50)
Plant	848.50	(26.42)	822.08				
				123.1070.376112	4		(822.08)
Reserve	0.00	(26.42)	26.42	123.1080.3762			(26.42)
				100.2280.12		848.50	
Net	848.50	0.00	848.50				
Hurricane Frances:				123.1070.380105	4	356.00	
				100.1860.1	34450		(356.00)
Plant	356.00	(634.33)	(278.33)				
				123.1070.380105	4	278.33	
Reserve	0.00	(634.33)	634.33	123.1080.3762			(396.11)
				123.1080.3802			(238.22)
Net	356.00	0.00	356.00	100.2280.12		356.00	
Northwest Florida:							
Hurricane Frances:				114.1070.3647	2	1,873.62	
				114.1070.3657	2	1,280.18	
Plant	6,427.74	(2,590.33)	3,837.41	114.1070.3681	2	1,329.31	
				114.1070.3662	2	120.41	
Reserve	(464.82)	(2,590.33)	3,055.15	114.1070.3672	2	1,824.22	
				114.1080.364		139.45	
Net	6,892.56	0.00	6,892.56	114.1080.365		116.21	
				114.1080.3681		69.72	
				114.1080.3662		6.19	
				114.1080.3672		133.25	
				100.1860.1	34448		(6,892.56)
				114.1070.3647	2		(1,292.15)
				114.1070.3657	2		(844.84)
				114.1070.3681	2		(838.76)
				114.1070.3662	2		(98.96)
				114.1070.3672	2		(762.70)
				114.1080.364			(720.92)
				114.1080.365			(551.55)
				114.1080.3681			(560.27)
				114.1080.3662			(27.64)
				114.1080.3672			(1,194.77)
				100.2280.11		6,892.56	

E

Northwest Florida: continued

Hurricane Ivan:

Plant	87,774.41	(13,231.29)	74,543.12
Reserve	(12,405.06)	(13,231.29)	25,636.35
Net	100,179.47	0.00	100,179.47

114.1070.3647	2	47,465.70	
114.1070.3657	2	30,863.16	
114.1070.3681	2	8,467.03	
114.1070.3672	2	978.52	
114.1080.364		6,202.53	
114.1080.365		4,962.03	
114.1080.3681		1,135.77	
114.1080.3672		104.73	
100.1860.1	34466		(100,179.47)
114.1070.3647	2		(43,726.77)
114.1070.3657	2		(28,727.66)
114.1070.3681	2		(1,848.81)
114.1070.3672	2		(239.88)
114.1080.364			(9,941.46)
114.1080.365			(7,097.53)
114.1080.3681			(7,753.99)
114.1080.3672			(843.37)
100.2280.11		100,179.47	

F

Northeast Florida:

Hurricane Frances:

Plant	42,922.54	(1,102.19)	41,820.35
Reserve	(7,026.12)	(1,102.19)	8,128.31
Net	49,948.66	0.00	49,948.66

115.1070.3647	2	23,000.54	
115.1070.3657	2	19,922.00	
115.1080.364		5,855.10	
115.1080.365		1,171.02	
100.1860.1	34446		(49,948.66)
115.1070.3647	2		(22,440.51)
115.1070.3657	2		(19,379.84)
115.1080.364			(6,415.13)
115.1080.365			(1,713.18)
100.2280.11		49,948.66	

5

Hurricane Jeanne:

Plant	7,123.47	(1,063.71)	6,059.76
Reserve	(2,621.00)	(1,063.71)	3,684.71
Net	9,744.47	0.00	9,744.47

115.1070.3647	2	1,350.00	
115.1070.3657	2	5,773.47	
115.1080.364		775.00	
115.1080.365		1,846.00	
100.1860.1	34499		(9,744.47)
115.1070.3647	2		(1,256.90)
115.1070.3657	2		(4,802.86)
115.1080.364			(868.10)
115.1080.365			(2,816.61)
100.2280.11		9,744.47	
		374,221.09	(374,221.09)

P. O. Box 3395
West Palm Beach, FL 33402-3395

December 26, 1995

Ms Pat S Lee
Utility Systems Communications Engineer Supervisor
FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd
Tallahassee FL 32399-0850

Re: Storm Reserve associated with Utility Plant Replacement
Dear Ms. Lee:

Hurricane Opal caused damage in our Marianna division and we charged all storm related expenses to a deferred account. We transferred the operating expenses to our storm reserve account, and are transferring Capital expense to our utility plant accounts.

As we agreed, the total rate base should be unchanged from storm related plant replacement (since there is a storm reserve). Since retirements are made without gains or losses, they do not, in themselves, affect rate base. However, the cost of new plant items would increase rate base, along with removal costs.

eliminate any storm related increase in rate base, an amount reflecting the difference between the new asset cost basis and the original basis needs to be charged to the storm reserve giving the new asset the original basis (excluding betterments that will remain in plant). In addition, we should charge the retirement and removal costs for storm related items either directly to the storm reserve, or transfer an equivalent amount from the storm reserve to offset these costs in the depreciation reserve. This is illustrated below:

Assumes: Original cost of plant retired = $300, New cost of plant = $500; Cost of removal = $100

	Original Amount	Storm related Retirements	Net Plant	New Charges to Rate Base	Net Plant	Storm Reserve	Plant After reserve
Plant	$1,000	-300	700	+500	1,200	-200	$1,000
Reserve	$ 600	-300	300	-100	200	+400	600
Net	$ 400	0	400	+600	1,000	-600	$ 400

By making the appropriate storm reserve entries, the rate base will be unaffected by storm related replacement. Please let me know if you want this handled differently. I discussed this approach with Lee Romig, and he tentatively agrees with the entries. Also, let me know if you have a preference on whether the retirement and removal costs are charged directly to storm reserve, or if you prefer to pass these items through the depreciation reserve. If we go through the reserve, we will need to know how to reflect the storm reserve transfer in a depreciation study.

Sincerely,

George M. Bachman
Director of Accounting

E

Northwest Florida: continued

Hurricane Ivan:				114.1070.3647	2	47,465.70	
				114.1070.3657	2	30,863.16	
Plant	87,774.41	(13,231.29)	74,543.12	114.1070.3681	2	8,467.03	
				114.1070.3672	2	978.52	
Reserve	(12,405.06)	(13,231.29)	25,636.35	114.1080.364		6,202.53	
				114.1080.365		4,962.03	
Net	100,179.47	0.00	100,179.47	114.1080.3681		1,135.77	
				114.1080.3672		104.73	
				100.1860.1	34466		(100,179.47)
				114.1070.3647	2		(43,726.77)
				114.1070.3657	2		(28,727.66)
				114.1070.3681	2		(1,848.81)
				114.1070.3672	2		(239.88)
				114.1080.364			(9,941.46)
				114.1080.365			(7,097.53)
				114.1080.3681			(7,753.99)
				114.1080.3672			(843.37)
				100.2280.11		100,179.47	

Northeast Florida:

Hurricane Frances:				115.1070.3647	2	23,000.54	
				115.1070.3657	2	19,922.00	
Plant	42,922.54	(1,102.19)	41,820.35	115.1080.364		5,855.10	
				115.1080.365		1,171.02	
Reserve	(7,026.12)	(1,102.19)	8,128.31	100.1860.1	34446		(49,948.66)
Net	49,948.66	0.00	49,948.66	115.1070.3647	2		(22,440.51)
				115.1070.3657	2		(19,379.84)
				115.1080.364			(6,415.13)
				115.1080.365			(1,713.18)
				100.2280.11		49,948.66	
Hurricane Jeanne:							
Plant	7,123.47	(1,063.71)	6,059.76	115.1070.3647	2	1,350.00	
				115.1070.3657	2	5,773.47	
Reserve	(2,621.00)	(1,063.71)	3,684.71	115.1080.364		775.00	
				115.1080.365		1,846.00	
Net	9,744.47	0.00	9,744.47	100.1860.1	34499		(9,744.47)
				115.1070.3647	2		(1,256.90)
				115.1070.3657	2		(4,802.86)
				115.1080.364			(868.10)
				115.1080.365			(2,816.61)
				100.2280.11		9,744.47	
						374,221.09	(374,221.09)

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, eliminate any storm related increase in rate base, an amount reflecting the difference between the new asset cost basis and the original basis needs to be charged to the storm reserve giving the new asset the original basis (excluding betterments that will remain in plant). In addition, we should charge the retirement and removal costs for storm related items either directly to the storm reserve, or transfer an equivalent amount from the storm reserve to offset these costs in the depreciation reserve. This is illustrated below:

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Plant	$1,000	-300	700	+500	1,200	-200	$1,000
Reserve	$ 600	-300	300	-100	200	+400	600
Net	$ 400	0	400	+600	1,000	-600	$ 400

By making the appropriate storm reserve entries, the rate base will be unaffected by storm related replacement. Please let me know if you want this handled differently. I discussed this approach with Lee Romig, and he tentatively agrees with the entries. Also, let me know if you have a preference on whether the retirement and removal costs are charged directly to storm reserve, or if you prefer to pass these items through the depreciation reserve. If we go through the reserve, we will need to know how to reflect the storm reserve transfer in a depreciation study.

ncerely,

George M. Bachman

Napier Michelle

From: Schneidermann Marc
Sent: Friday, January 21, 2005 6:36 PM
To: Napier Michelle
Subject: RE: Hurricane capital charges

The old generator had to be disconnected for the new generator to be installed and the old generator was hauled away by Troy Burlington who purchased it for scrap.

So, the cost of removal was $0.00.

-----Original Message-----
From: Napier Michelle
Sent: Friday, January 21, 2005 5:33 PM
To: Johnson Louie; Register Wayne; Middleton Don; Favors Calvin
Cc: Kitner Don; Schneidermann Marc; Lacaci Mario; Puentes Jorge; Bachman George; Martin Cheryl
Subject: Hurricane capital charges
Importance: High

Thanks for you assistance with obtaining the information for the capital items due to the hurricanes. As I was looking at the information, I noticed that there weren't any charges for cost of removal. Please review the information and let me know on Monday the amounts attributable to cost of removal. If you have any questions, please let me know. Thanks again for your cooperation.

Michelle Napier
General Accounting Manager
561-838-1712

SUB-LEDGER 'FERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34452 YEAR & MONTH (BLANK=ALL) _____ ___

'JRRICANE FRANCIS SF - CAPITAL MONITORING OF POST HURRICANE FRANCIS RELATED CA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034452	2004 09	SUNTRUST BANKCARD NA	P 1130-09270	263.34
034452	2004 09	SUNTRUST BANKCARD NA	P 1130-09270	16.75-
034452	2004 09	PL ACCRUAL	J 33 PL ACCR	17,200.00
034452	2004 10	PL ACCRUAL	J 33 PL ACCR	17,200.00-
034452	2004 10	OKALOOSA GAS DISTRICT	P 244259-101	18,755.13
034452	2004 12	TRANSPORTED GENERATOR-FRAN	J 9M MISC PA	745.16

F3=EXIT Total for 0006 Sub-Ledger-Reference items. 19,746.88

IMPROVEMENT AND RETIREMENT REQUISITION

IMPROVEMENT # 21494

AEP #

CHECK ALL THAT APPLY

☑ PUC — South (*DIVISION*) ☑ REVENUE PRODUCING ☑ SPECIFIC ☐ NONSPECIFIC

☐ FLO-GAS — 1/20/2004 (*DATE*) ☑ ECONOMICALLY JUSTIFIED ☐ REVISED ☐ AEP (worksheet)

BUDGET INFO:	MONTHS	PAGE #	ITEM #	AMOUNT
TITLE OF WORK	Ops Office Building Generator		LOCATION SF	
DESCRIPTION OF WORK:	*TYPE IN BOX BELOW*			

Replaces Generator destroyed by Hurricane

START DATE	10/1/2004	DATE WORK TO BE COMPLETED	2/1/2005

IMPROVEMENT REQUISITION SECTION

IMPROVEMENT COST	AMOUNT
MATERIALS	$19,800.00
MATERIALS DONATED (ELECTRIC DIVISIONS)	
STORES EXPENSE	
TOTAL MATERIAL COST	$19,800.00
LABOR - COMPANY	$1,000.00
LABOR - DONATED	
LABOR - OTHER	$1,000.00
TRANSPORTATION EXPENSE	
OTHER	
TOTAL I.R. COST	$21,800.00
LESS NON-REFUNDABLE CONTRIBUTIONS - ENTER AS NEGATIVE (1)	
TOTAL AMOUNT AUTHORIZED	$21,800.00
PLUS:	
METERS/REGULATORS FROM NON-TRACKED PLANT	
SERVICES & METER INSTALLATIONS FROM NON-TRACKED PLANT	
TRANSFORMERS FROM NON-TRACKED PLANT	
TOTAL COST	$21,800.00

IMPROVEMENT FINANCIAL PLAN		AMOUNT
TOTAL COST		$21,800.00
LESS: DEPOSITS ON EXTENSIONS (REFUNDABLE)		
LESS: MATERIALS FROM NON-TRACKED PLANT		$0.00
TOTAL DEDUCTIONS		$0.00
NET CASH REQUIREMENTS		$21,800.00
ANNUAL NON-FUEL PROJECTED REVENUES (2)		$0.00
EXPENDITURES BY QUARTER OF		
	TOTAL AMOUNT AUTHORIZED:	AMOUNT
JAN - MAR	YEAR: 2005	1,800.00
APR - JUN	YEAR:	
JUL - SEP	YEAR:	
OCT - DEC	YEAR: 2004	20,000.00
	TOTAL THIS YEAR	20,000.00
	TOTAL NEXT YEAR	$0.00
	TOTAL AMOUNT AUTHORIZED	$20,000.00

DISTRIBUTION (DETAIL MAJOR ITEMS OF MATERIAL & LABOR) (ATTACH RIDER IF NECESSARY)

ASSET DESCRIPTION	ACCOUNTING LOCATION	PHYSICAL LOCATION	RATE	QUANTITY	TOTAL AUTHORIZED
Guardian Generator and Transfer Switch	001.2.1.396			1	$21,800.00

FLORIDA PUBLIC UTILITIES COMPANY

FLO-GAS CORPOR. ,ON

FIXED ASSETS RETIREMENT FORM

TAGGABLE ☐ FPUC ☑ DIV: South Florida

MASS ☐ FLO-GAS ☐ RETIREMENT DATE: 10/25/04

FA System Asset # *	FA System Tag # *	Description / Address	FA System Accounting Location	Install. Date Date	Ret. Code **	Reason Code ***	Quantity	FA System Amount *
9471	001641	GENERATOR	001.2.1.3960.0004	1999	S	6	1	$13,738.00
					DEPR. RATE			.4894
								6,723.28

Greta Dezelan / 1-20-05

PREPARED BY / DATE

Marc Schneidermann 1/20/05

APPROVED BY / DATE

FA System - ENTERED BY / DATE

FA SYSTEM - CHECKED BY / DATE

*Enter Values for Taggable Assets Only

**Retirement Code: A=Abandoned: J=Junked: R=Returned to Stock: S=Sold: T=Traded: X=Stolen

***Reason Code: 1=Obsolete: 2=Hole In Case: 3=Craked Case: 4=Bad Diaphragm: 5=Corrosion: 6=Beyond Economic Repair: 7=Stolen: 8=Leather Diaphragm: 9=Decayed: 10=Other_____

FPU-023

12865

Rev 1/00 Fixed Asset RETIREMENT-Generators.xls

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34419 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE CHARLIE CF CAPITAL DONNA FOWLER REQUESTED SJ TO MONITOR HURRICANE EX

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034419	2004 08	HURRICANE CF - 2004 CAPIT	J 9 PAYROLL	535.00
034419	2004 08	SUSAN HENSON	P PC083104 A	6.50
034419	2004 08	HURRICANE CF - 2004 CAPIT	J 12 TRANSPO	62.00
034419	2004 08	HURRICANE CF - 2004 CAPIT	J 3 STORES,I	245.00
034419	2004 08	SUSAN HENSON	P PC083104 A	6.50-
034419	2004 08	SUSAN HENSON	P PC083104 A	6.50

F3=EXIT Total for 0006 Sub-Ledger-Reference items. 848.50

123.1070,376112 (4)

Napier Michelle

From: Napier Michelle
Sent: Wednesday, January 19, 2005 10:21 AM
To: Middleton Don
Cc: Kitner Don; Register Wayne
Subject: RE: Capital Items for Hurricanes

Thanks Don for the help in classifying these charges. The 15.60 was for letters distributed due to the hurricane. Please fax the INR420 to me at 561-833-0151. Thanks again and have a great day.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: **Middleton Don**
Sent: Wednesday, January 19, 2005 9:29 AM
To: Napier Michelle
Cc: Kitner Don; Register Wayne
Subject: Capital Items for Hurricanes

Michelle, listed below you will find the information that you requested for re-classification of stock slips and payroll/transportation.

Acct. # 100.1861.1 (34419) - $848.50
Payroll/Transportation & Material in the amount of $848.50 re-classify to the appropriate account # 123.1070.376112 (4)

Acct. # 100.1861.1 (34450) - $371.60
Material in the amount of $356.00 re-classify to the appropriate account # 123.1070.380105 (4)
Note: The amount of $15.60 for J&R Printing & Graphics should not be charged to our account. It is unknown who this company is and which division charged this to this account number.

I will forward you the copies via the courier of the INR420 that you sent, back to you showing these account numbers (if you need these copies ASAP, please let me know what fax number to send them to you).

If more information is needed, please let me know.

Thanks.

Don Middleton
Operations Manager
Phone: 386-668-9950
Fax: 386-668-4590

Napier Michelle

From: Middleton Don
Sent: Tuesday, January 25, 2005 7:50 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just to let you know, Dan Scribben is suppose to redo his log yesterday afternoon showing the corrections and I assume he will be forwarding it on to Bill.

Not sure if this will finalize this but if there is anything else that I can try and help on, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 1:52 PM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
If the main was abandoned in place for Frances #34450, why didn't it show on the log? Shouldn't it be there? I really appreciate your help. Thanks.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: **Middleton Don**
Sent: Monday, January 24, 2005 1:30 PM
To: Napier Michelle
Subject: RE: Hurricane capital charges

OK, I'll try again.

Frances #34450 - The main was abandoned in place, no cost associated with removal.

Charlie #34419 - The damaged main was used as a casing and the new main inserted in it, no cost associated with removal. The services that were replaced, the old services were abandoned in place, no cost associated with removal.

Hope this clears up what you asked for. Sorry for giving the wrong info the last time.

Any other questions let me know and maybe I won't furnish you the wrong info again.

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 12:18 PM
To: Middleton Don
Subject: RE: Hurricane capital charges

The subledger for Frances was #34450 ($356) and Charlie was #34419 with $848.50. if you need anything else, let me know. Thanks for you help.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: **Middleton Don**
Sent: Monday, January 24, 2005 11:26 AM
To: Napier Michelle

Subject: RE: Hurricane capital charges

Sorry Michelle, even now I'm getting confused. Please email me the sub ledger numbers again. I believe you are correct but if you give me the sub ledger I think I can get with the supervisors that were over the repair work and get the stock slips again, I can get it straightened out (hopefully).

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 10:42 AM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
You state that all damages were for Charley but you have costs for Frances. Is this correct or should the dollars in Frances be charged to Charley? Please let me know. Thanks.
Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 9:18 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just talked to the I&M Supervisor and confirmed that all of the damages was done during Hurricane Charley and as I stated to you during our phone conversation, no charges or cost for removal. Either the main/service was abandoned in place or was used as a casing for insertion so there was no cost of removal.

If you have any more questions that I can help with, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Friday, January 21, 2005 5:33 PM
To: Johnson Louie; Register Wayne; Middleton Don; Favors Calvin
Cc: Kitner Don; Schneidermann Marc; Lacaci Mario; Puentes Jorge; Bachman George; Martin Cheryl
Subject: Hurricane capital charges
Importance: High

Thanks for you assistance with obtaining the information for the capital items due to the hurricanes. As I was looking at the information, I noticed that there weren't any charges for cost of removal. Please review the information and let me know on Monday the amounts attributable to cost of removal. If you have any questions, please let me know. Thanks again for your cooperation.

Michelle Napier
General Accounting Manager
561-838-1712

DATE 9/13/04 INVENTORY ACCOUNT DISTRIBUTION FOR SANFORD MONTH OF AUGUST 2004 (INR420) PAGE 21

BAL.IN 1630.1 STORE EXP	5,237.65
INVENTORY ADJUSTMENT	2,288.06
BAL.IN 1840.2 SHALL TOOL	5,417.92
AMT. CHARGED TO M & J	100.00
TOTAL STORES EXPENSE	12,843.63
TOTAL STORES ISSUES	20,080.12
COST PER DOLLAR ISSUED	.63961919

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE				
100.1860.1	34418	6	115.88	13-1025	190.00	3	3	3	ADAPTOR 1/2 OD XTRUBE X 1/2 CTS PE
100.1860.1	34418	3	58.11	13-1070	95.28	3	3	3	ADAPT 3/4 STEEL
100.1860.1	34418	2	1.74	13-1390	2.86	3	3	3	CAPS 3/4 GALV
100.1860.1	34418	1	11.94	13-2295	19.58	3	3	3	COUPLINGS 1/2 STEEL TUBING
100.1860.1	34418	1	.45	13-2320	.74	3	3	3	COUPLINGS 1/2 BRASS FLARE
100.1860.1	34418	2	10.62	13-2335	17.41	3	3	3	DOUBLE END COUPLING 1/2 CTS
100.1860.1	34418	2	.62	13-3450	1.02	3	3	3	NUTS 1/2 BRASS FLARE
100.1860.1	34418	1	.37	13-3550	.61	3	3	3	PLUGS 3/4 GALV
100.1860.1	34418	1	.66	13-3570	1.08	3	3	3	PLUGS 1 GALV
		19 *	200.39 *		328.56 *				
100.1860.1	34419	1	1.05	13-1440	1.72	3	3	3	CAPS 1 1/4 GALV
100.1860.1	34419	2	1.80	13-2450	2.95	3	3	3	COUPLINGS 1 1/4 HEAT FUSED PLASTIC
100.1860.1	34419	1	2.17	13-2480	3.56	3	3	3	COUPLING 1 1/4 GALV
100.1860.1	34419	2	5.97	13-3010	9.79	3	3	3	ELLS 1 1/4" STEEL
100.1860.1	34419	1	44.11	15-0225	72.32	3	3	3	ANODE MAGNESIUM 17#
100.1860.1	34419	1	10.38	15-0510	17.02	3	3	3	TAPE - YELLOW WARNING
100.1860.1	34419	1	19.11	15-0515	31.33	3	3	3	WIRE - TRACER 14 GUAGE
100.1860.1	34419	1	33.70	15-1325	55.26	3	3	3	CATHODIC TERMINAL BOX - HEAVY-DUTY WITH CAST IRON
100.1860.1	34419	34	12.07	17-1780 Y	19.79	3	3	3	TUBING 1 1/4 PLASTIC
100.1860.1	34419	2	18.85	17-1890	30.91	3	3	3	TRANSITION FITTING 1 1/4
		46 *	149.21 *		244.65 *				
123.1040.1		9	3.49	13-1000	5.72	3	3	3	ADAPTORS 3/8" BRASS FLARE
123.1040.1		10	37.33	13-2050	75.60	3	3	3	COCK 3/8 BRASS FLARE
123.1040.1		12	44.69	13-2070	73.20	3	3	3	COCK 1/2 BRASS FLARE
123.1040.1		22	284.71	13-2225	466.82	3	3	3	1/2 CTS X 3/8 FL LYCO
123.1040.1		16-	5.28-	13-2270	1.90-	3	3	3	COUPLINGS 3/8 BRASS FLARE
123.1040.1		2	1.54	13-2280	2.53	3	3	3	COUPLING 1/2 GALV
123.1040.1		27	8.40	13-3250	13.76	3	3	3	HUC 3/8 BRASS FLARE
123.1040.1		2	.85	13-3260	1.39	3	3	3	HUC 1/2 BRASS FLARE
123.1040.1		4	1.58	13-3310	2.60	3	3	3	NIPPLES 3/8 GALV
123.1040.1		65	16.83	13-3430	27.60	3	3	3	NUTS 1/4 BRASS FLARE
123.1040.1		32	24.26	13-3435	39.78	3	3	3	NUTS 3/8 SWIVEL
123.1040.1		6	1.94	13-3440	3.18	3	3	3	NUTS 3/8 BRASS FLARE
123.1040.1		1	15.08	15-0570	24.73	3	3	3	COLD WRAP - TAPECOAT H-35 GRAY 2" WIDE
123.1040.1		50	18.10	17-1680 Y	29.68	3	3	3	TUBING 3/8 OD COPPER
		226 *	453.52 *		764.77 *				
123.1070.376112	21379	3	4.40	13-1450	7.21	3	3	3	CAPS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21379	2	1.80	13-2450	2.95	3	3	3	COUPLINGS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21379	1	2.55	13-3000	4.18	3	3	3	ELLS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21379	2	19.59	13-4185	32.12	3	3	3	TEES 4 X 1 1/4 SERVICE PUNCH TEE PACK
123.1070.376112	21379	1	10.38	15-0510	17.02	3	3	3	TAPE - YELLOW WARNING
123.1070.376112	21379	1	19.11	15-0515	31.33	3	3	3	WIRE - TRACER 14 GUAGE
123.1070.376112	21379	1	6.20	15-0530	10.17	3	3	3	TAPE-3M BLACK 1" WIDTH 100' ROLL
123.1070.376112	21379	335	118.93	17-1780 Y	195.00	3	3	3	TUBING 1 1/4 PLASTIC
		346 *	182.96 *		299.98 *				
123.1070.376120	21327	7	133.74	15-0515	219.28	3	3	3	WIRE - TRACER 14 GUAGE
123.1070.376120	21327	2	23.81	15-0520	39.04	3	3	3	TAPE - 3M BLACK 2" WIDTH

CAPITAL ITEMS

123.1070.376112 ref. (4)

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14 | YR/PD 04/12

'CH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER 36501 | BATCH NUMBER 23935

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE CHARLIE (SEE ATTACHED)

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	RATE DESCRIPTION DEPR	SUBLDG. NUMBER
123.1080.3762 Charlie	26.42		.3577 = 9.45	
123.1080.3802 Frances	238.22		.7154 = ~~19.42~~	
123.1010.3762		26.42		
123.1010.3802		238.22		

ORIDA PUBLIC UTILITIES COMPANY

MAINS LOG

Hurricane Charlie Damages August 2004-Reference # 34419

CENTRAL FLORIDA

(Units in Feet)

pany Florida Public Utilities

ion Central-Florida Division

ATE	ADDRESS	City / County	CONSTRUCTION ORDER #	ADDITIONS 3701 PLASTIC 1¼	2	4	6	3702 OTHER 1¼	2	3	4	6	8	RETIREMENTS 3701 PLASTIC 3/4	1¼	1½	2	4	3702 OTHER 3/4	1	1¼	1½	2	3	4	6	In Service Year	Fixed Asset Number
ugust	707 Aberdeen Court	Winter Springs	456550	34																							2004	
	123.1070.376112.34419																											
	707 Aberdeen Court	Winter Springs	456472																		34						1974	
	123.1080.3762																											

)RIDA PUBLIC UTILITIES COMPANY

RENEWED SERVICES LOG-CENTRAL FLORIDA-DEBARY

Hurricane Francis Damages September 2004-Reference # 34450

(SINGLE UNITS)

sion: Central-Florida

)ATE	ADDRESS	City / County	CONST ORDER NUMBER	SERVICE INSTALL	SERVICE ABANDON	3801 PLASTIC SERVICES 1/2	3/4	1 1/4	2		3802 OTHER SERVICES 1/2	3/4	1 1/4	2		In Service Year	Fixed Asset Number
Sept	1415 Valencia Court	Sanford	454588	1		1										2004	
Sept	1415 Valencia Court	Sanford	454585		1						1					1974	
Sept	814 Valencia Court	Sanford	454590	1		1										2004	
Sept	814 Valencia Court	Sanford	454589		1						1					1974	
Sept	812 West Valencia Court	Sanford	454592	1		1										2004	
Sept	812 West Valencia Court	Sanford	454591		1						1					1974	

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34450 YEAR & MONTH (BLANK=ALL) ____ ___

HURRICANE FRANCIS CF - CAPITAL MONITORING OF POST HURRICANE FRANCIS RELATED CA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034450	2004 09	HURRICANE FRANCIS CF - CA	J 3 STORES,I	356.00
034450	2004 12	J&R PRINTING AND GRAPHICS, INC	P 9313 A/P -	15.60

F3=EXIT Total for 0002 Sub-Ledger-Reference items. 371.60

15.60

356.00

123,1070.380105 (4)

Napier Michelle

From: Napier Michelle
Sent: Wednesday, January 19, 2005 10:21 AM
To: Middleton Don
Cc: Kitner Don; Register Wayne
Subject: RE: Capital Items for Hurricanes

Thanks Don for the help in classifying these charges. The 15.60 was for letters distributed due to the hurricane. Please fax the INR420 to me at 561-833-0151. Thanks again and have a great day.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: **Middleton Don**
Sent: Wednesday, January 19, 2005 9:29 AM
To: Napier Michelle
Cc: Kitner Don; Register Wayne
Subject: Capital Items for Hurricanes

Michelle, listed below you will find the information that you requested for re-classification of stock slips and payroll/transportation.

Acct. # 100.1861.1 (34419) - $848.50
Payroll/Transportation & Material in the amount of $848.50 re-classify to the appropriate account # 123.1070.376112 (4)

Acct. # 100.1861.1 (34450) - $371.60
Material in the amount of $356.00 re-classify to the appropriate account # 123.1070.380105 (4)
Note: The amount of $15.60 for J&R Printing & Graphics should not be charged to our account. It is unknown who this company is and which division charged this to this account number.

I will forward you the copies via the courier of the INR420 that you sent, back to you showing these account numbers (if you need these copies ASAP, please let me know what fax number to send them to you).

If more information is needed, please let me know.

Thanks.

Don Middleton
Operations Manager
Phone: 386-668-9950
Fax: 386-668-4590

Napier Michelle

From: Middleton Don
Sent: Tuesday, January 25, 2005 7:50 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just to let you know, Dan Scribben is suppose to redo his log yesterday afternoon showing the corrections and I assume he will be forwarding it on to Bill.

Not sure if this will finalize this but if there is anything else that I can try and help on, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 1:52 PM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
If the main was abandoned in place for Frances #34450, why didn't it show on the log? Shouldn't it be there? I really appreciate your help. Thanks.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 1:30 PM
To: Napier Michelle
Subject: RE: Hurricane capital charges

OK, I'll try again.

Frances #34450 - The main was abandoned in place, no cost associated with removal.

Charlie #34419 - The damaged main was used as a casing and the new main inserted in it, no cost associated with removal. The services that were replaced, the old services were abandoned in place, no cost associated with removal.

Hope this clears up what you asked for. Sorry for giving the wrong info the last time.

Any other questions let me know and maybe I won't furnish you the wrong info again.

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 12:18 PM
To: Middleton Don
Subject: RE: Hurricane capital charges

The subledger for Frances was #34450 ($356) and Charlie was #34419 with $848.50. if you need anything else, let me know. Thanks for you help.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 11:26 AM
To: Napier Michelle

Subject: RE: Hurricane capital charges

Sorry Michelle, even now I'm getting confused. Please email me the sub ledger numbers again. I believe you are correct but if you give me the sub ledger I think I can get with the supervisors that were over the repair work and get the stock slips again, I can get it straightened out (hopefully).

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 10:42 AM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
You state that all damages were for Charley but you have costs for Frances. Is this correct or should the dollars in Frances be charged to Charley? Please let me know. Thanks.
Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 9:18 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just talked to the I&M Supervisor and confirmed that all of the damages was done during Hurricane Charley and as I stated to you during our phone conversation, no charges or cost for removal. Either the main/service was abandoned in place or was used as a casing for insertion so there was no cost of removal.

If you have any more questions that I can help with, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Friday, January 21, 2005 5:33 PM
To: Johnson Louie; Register Wayne; Middleton Don; Favors Calvin
Cc: Kitner Don; Schneidermann Marc; Lacaci Mario; Puentes Jorge; Bachman George; Martin Cheryl
Subject: Hurricane capital charges
Importance: High

Thanks for you assistance with obtaining the information for the capital items due to the hurricanes. As I was looking at the information, I noticed that there weren't any charges for cost of removal. Please review the information and let me know on Monday the amounts attributable to cost of removal. If you have any questions, please let me know. Thanks again for your cooperation.

Michelle Napier
General Accounting Manager
561-838-1712

BAL.IN 1630.1 STORE EXP	4,028.21
INVENTORY ADJUSTMENT	2,356.79
BAL.IN 1840.2 SMALL TOOL	5,811.53
AMT. CHARGED TO M & J	100.00
TOTAL STORES EXPENSE	12,096.53
TOTAL STORES ISSUES	19,735.08
COST PER DOLLAR ISSUED	.61294558

CAPITAL ITEMS

123.1070.350105 ref(4)

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE	
100.1860.1	34450	1	10.51	13-2060	16.95	3 3 3 COCKS 1/2 GALV
100.1860.1	34450	2	2.01	13-2350	3.24	3 3 3 COUPLINGS 3/4 GALV
100.1860.1	34450	4	2.30	13-3330	3.70	3 3 3 NIPPLES 3/4 GALV
100.1860.1	34450 C	3	4.29	13-3880	6.92	3 3 3 TEES 3/4 GALV
100.1860.1	34450	5	23.45	19-2050	37.82	3 3 3 FITTING 1/2" CSST
100.1860.1	34450	152	178.45	19-2090	287.83	3 3 3 PIPE 1/2" CSST
		167 *	221.01 *		356.46 *	
100.1860.1	34451	1	6.20	13-1080	10.00	3 3 3 ADAPT. 3/4 PT X 5/8 OR 3/4 PLASTIC
100.1860.1	34451	1	.82	13-1410	1.32	3 3 3 CAPS 1 GALV
100.1860.1	34451	1	1.88	13-1470	3.03	3 3 3 CAPS 2 GALV.
100.1860.1	34451	2	66.70	13-1730	107.58	3 3 3 CLAMPS 2 FULL CIRCLE OVER 6"
100.1860.1	34451	1	9.78	13-2120	15.77	3 3 3 COCK - 3/4" INSULATED O-RING
100.1860.1	34451	1	5.31	13-2335	8.56	3 3 3 DOUBLE END COUPLING 1/2 CTS
100.1860.1	34451	1	14.97	13-2430	24.15	3 3 3 COUPLINGS 1" STEEL DRESSER STYLES 84 & 90
100.1860.1	34451	2	2.25	13-2550	3.63	3 3 3 COUPLING 2 HEAT FUSED PLASTIC
100.1860.1	34451	2	8.20	13-2553	13.23	3 3 3 COUPLING 2" X 1 1/4 PE
100.1860.1	34451	2	36.59	13-2610	59.02	3 3 3 COUPLING 2 STEEL STYLES 84 & 90
100.1860.1	34451	1	.57	13-3330	.92	3 3 3 NIPPLES 3/4 GALV
100.1860.1	34451	1	.81	13-3350	1.31	3 3 3 NIPPLES 1 GALV
100.1860.1	34451	1	1.84	13-3380	2.97	3 3 3 NIPPLES 2 GALV
100.1860.1	34451	1	25.05	13-3870	40.40	3 3 3 TEES 5/8 PUNCH TEE FOR PLST. TUB.
100.1860.1	34451	1	11.76	17-1220	18.97	3 3 3 3/4" X 1/2" CTS RISERS
100.1860.1	34451	1	50.34	17-1670	81.20	3 3 3 STOPPER FITTING SHORT STOP 2
100.1860.1	34451	2	24.39	17-1900	39.34	3 3 3 TRANSITION FITTING 2
		22 *	267.46 *		431.40 *	
123.1040.1		1	.62	13-1340	1.00	3 3 3 CAPS 1/2 GALV
123.1040.1		1	3.74	13-2050	6.03	3 3 3 COCK 3/8 BRASS FLARE
123.1040.1		2	.84	13-3320	1.36	3 3 3 NIPPLE 1/2 GALV
123.1040.1		1	.76	13-3820	1.23	3 3 3 TEES 1/2 GALV
123.1040.1		1	4.84	17-1004	7.81	3 3 3 CONNECTOR, APPLIANCE 18" STAINLESS STEEL 1/2"FIP X
123.1040.1		1	9.37	19-1006	15.11	3 3 3 WATER HEATER PAN 20"
123.1040.1		1	24.37	19-1008	39.31	3 3 3 WATER HEATER EXPANSION TANK
		8 *	44.54 *		71.85 *	
123.1070.376112	21327	63	210.86	11-1210 Y	340.11	3 3 3 PIPE 2 GALV.
123.1070.376112	21327	3	4.38	13-1450	7.05	3 3 3 CAPS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21327	8	7.20	13-2450	11.61	3 3 3 COUPLINGS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21327	4	17.05	13-2540	27.50	3 3 3 COUPLINGS 2 GALV
123.1070.376112	21327	4	8.71	13-3990	14.05	3 3 3 TEES 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21327	3	31.14	15-0510	50.22	3 3 3 TAPE - YELLOW WARNING
123.1070.376112	21327	7	133.75	15-0515	215.72	3 3 3 WIRE - TRACER 14 GUAGE
123.1070.376112	21327	5	30.98	15-0530	49.96	3 3 3 TAPE-3M BLACK 1" WIDTH 100' ROLL
123.1070.376112	21327	3,500	1,242.50	17-1780 Y	2,004.08	3 3 3 TUBING 1 1/4 PLASTIC
		3,597 *	1,686.57 *		2,720.30 *	
123.1070.376112	21415	2	1.81	13-2450	2.92	3 3 3 COUPLINGS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21415	3	31.20	15-0510	50.32	3 3 3 TAPE - YELLOW WARNING
123.1070.376112	21415	4	76.37	15-0515	123.18	3 3 3 WIRE - TRACER 14 GUAGE
123.1070.376112	21415	1	11.93	15-0520	19.24	3 3 3 TAPE - 3M BLACK 2" WIDTH

JOURNAL ENTRY HEADER

JE DESCRIPTION:		JE#	14
		YR/PD	04/12
TCH TYPE (M/S)	M	ACCT YEAR	2004 PER 12
JOURNAL NUMBER	36588	BATCH NUMBER	24015
COMPANY	001		
REFERENCE	14	SRC	JE
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?	

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE FRANCES (SEE ATTACHED).

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION (RATE DEPR)	SUBLDG. NUMBER
123.1080.3762	396.11		.3557 = 141.090	
123.1010.3762		396.11		

PAGE		396.11		396.11	
OF	J.E. TOTALS	396.11		396.11	

	INITIALS	DATE
PREPARED BY	BG	01/24/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

ORIDA PUBLIC UTILITIES COMPANY

MAINS LOG

Hurricane Francis Damages September 2004-Reference # 34450

CENTRAL FLORIDA

(Units in Feet)

pany Florida Public Utilities

ion Central-Florida Division

ATE	ADDRESS	City / County	CONSTRUCTION ORDER #	ADDITIONS										RETIREMENTS												In Service	Fixed Asset
				3761 PLASTIC				3762 OTHER						3761 PLASTIC						3762 OTHER						Year	Number
				1¼	2	4	6	1¼	2	3	4	6	8	3/4	1¼	1½	2	4		3/4	1	1¼	1½	2	3	4	6		
Sept	West Valencia Court	Sanford	454594																					225				1972	
	123.1070.376112.34450																												

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14 | YR/PD 04/12

TCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER 36501 | BATCH NUMBER 23935

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE CHARLIE (SEE ATTACHED)

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	RATE DESCRIPTION DEPR	SUBLDG. NUMBER
123.1080.3762 Charlie	26.42		.3577 = 9.45	
123.1080.3802 Frances	238.22		.7154 = ~~189.14~~	
123.1010.3762		26.42		
123.1010.3802		238.22		

Frances SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005

ENTER SUB-LEDGER REFERENCE NO. 34448 YEAR & MONTH (BLANK=ALL) ____ __

HURRICANE FRANCIS NW - CAPITAL MONITORING OF POST HURRICANE FRANCIS RELATED CA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034448	2004 09	UTILICON SERVICES, INC.	P 714LASTORM	2,303.56
034448	2004 09	HURRICANE FRANCIS NW - CA	J 9 PAYROLL	1,320.00
034448	2004 09	HURRICANE FRANCIS NW - CA	J 12 TRANSPO	250.00
034448	2004 09	HURRICANE FRANCIS NW - CA	J 3 STORES,I **	3,019.00

*	114.1070.3647(2)	#1022.62	114.1080.364	# 139.45
	114.1070.3657(2)	852.18	114.1080.365	116.21
	114.1070.3681(2)	511.31	114.1080.3681	69.72
	114.1070.3662(2)	45.41	114.1080.3662	6.19
	114.1070.3672(2)	977.22	114.1080.3672	133.25
		# 3408.74		# 464.82

F3=EXIT Total for 0004 Sub-Ledger-Reference items. 6,892.56

** 114.1070.3647(2)

3	35-3550	#598.44	Pole 40 CL 4
2	35-3370	13.19	Pin Pole Top 24
4	35-3470	110.99	Pin Fiberglass Standoff 15 4/16"
2	35-3290	2.23	Nut Eye 5/8
2	35-2370	3.33	Clevis - Dead End Secondary
12	35-1650	9.21	Bolt - Machine 5/8 X 12
2	35-1626	1.90	Bolt - Machine 5/8 X 2
2	35-1130	110.50	Arms, Steel 60
10	35-3770	1.85	Washer - 2 1/4 sq 5/8 Hole

851.14 ≈ 851

114.1070.3657(2)

400	31-1115	107.23	Wire - #4 Cu S.D. Bare Solid
1033	31-1300	46.15	wire, Al. #6 soft tie
651	31-1310	46.38	wire, Al. #4 soft tie
700	31-1320	92.13	Wire, #4 AAAC
100	31-1350	18.60	Wire, #1/0 Bare Std AL AAAC
4	35-2310	3.44	Clamp - Ground Rod 5/8
6	35-2979	19.39	Insulator Pin Type 7500 volt
2	35-3060	1.49	Insulator Rack Type
2	35-3110	22.05	Insulator, Dead End Epoxilator
4	35-3770	40.36	Rod-Ground 5/8 x 10
2	37-1050	10.05	Clamp Dot Line (Cu-Cu)

12882

Frances

114, 1070, 3657 (2)

3	37-1140	#15.66	Clamp, Deadend Strain
2	37-1390	.47	Conn. H-Type
4	37-1630	4.56	Connectors vise action #4 Cu

427.96 ≈ 428

114, 1070.3681 (2)

9	35-1160	#215.90	Arrestor, Lightning, 7.6 KV
4	35-2048	#122.60	Bracket, Fiberglass
10	35-2710	#461.58	Cut-out, Fused 100-150 A
2	37-2090	4.17	Lugs, Transformer Grounding
2	37-2740	5.14	Stirrup, Hot Line Clamp
2	39-1190	8.65	Links, Fuse 4 cmp.

818.04 ≈ 818

114, 1070.3662 (2)

6	35-3130	#2.86	Lag Screws 1/2 x 5
30	41-1050	55.64	Riser Shield Ext. 3"
1	41-1195	16.55	Strap - mounting Terminator

75.05 ≈ 75

114.1070.3672 (2)

735	33-1030	#758.83	Wire, Al, #2 URD 15 KV
1	41-1115 / 1148	35.11 / 25.67	Kits, Termination #2
1	41-1195	~~16.55~~	Load Break Terminator #2
1	35-1165	27.58	Arrester, Riser Pole

~~838.07~~ 847.19 ≈ 847

BAL.IN 1630.1 STORE EXP 9,497.60
INVENTORY ADJUSTMENT 46.32
TOTAL STORES EXPENSE 9,543.92
TOTAL STORES ISSUES 45,995.77
COST PER DOLLAR ISSUED .20749560

CAPITAL ITEMS

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE	
100.1860.1	34448	400	88.80	✓31-1115 Y	107.23	A 4 4 WIRE - #4 CU S.D., BARE, SOLID
100.1860.1	34448	1,035	38.22	✓31-1300	46.15	4 4 4 WIRE, ALUMINUM #6 SOFT TIE
100.1860.1	34448	651	38.41	✓31-1310	46.38	4 4 4 WIRE, ALUMINUM #4 SOFT TIE
100.1860.1	34448	700	76.30	✓31-1820 Y	92.13	4 4 4 WIRE, #4 AAAC OR ACSR
100.1860.1	34448	100	15.40	✓31-1350 Y	18.60	4 4 4 WIRE-#1/0 BARE STD AL AAAC CODE AZUSA
100.1860.1	34448	735	626.45	✓33-1038 Y	756.83	4 4 4 WIRE, ALUMINUM #2 URD 15KV
100.1860.1	34448	2	91.51	✓ 35-1150 Y	110.50	4 4 4 ARMS, STEEL 60
100.1860.1	34448	9	178.60	✓ 35-1160 Y	215.90	4 4 4 ARRESTOR, LIGHTNING, 7.6 KV MCOV, METAL-OXIDE HEBA
100.1860.1	34448	1	22.84	✓35-1165 Y	27.58	4 4 4 ARRESTOR, RISER POLE, METAL-OXIDE, 7.6 KV O.B. #21
100.1860.1	34448	2	1.16	✓35-1626	1.40	4 4 4 BOLT-MACHINE 5/8 X 2
100.1860.1	34448	12	7.63	✓35-1650	9.21	4 4 4 BOLT-MACHINE 5/8 X 12
100.1860.1	34448	4	101.53	✓35-2088	122.60	4 4 4 BRACKET-FIBERGLASS, FOR ONE CUTOUT & ARRESTER
100.1860.1	34448	4	2.85	✓35-2310	3.44	4 4 4 CLAMP-GROUND ROD 5/8
100.1860.1	34448	2	2.76	✓35-2370	3.33	4 4 4 CLEVIS-DEAD END SECONDARY
100.1860.1	34448	C 10	382.26	✓35-2710 Y	461.58	4 4 4 CUT-OUT, FUSED 100-150 AMP
100.1860.1	34448	6	16.06	✓ 35-2975	19.39	4 4 4 INSULATOR PIN TYPE 7500 VOLT
100.1860.1	34448	2	1.23	✓35-3060	1.49	4 4 4 INSULATOR RACK TYPE
100.1860.1	34448	2	18.26	✓35-3110	22.05	4 4 4 INSULATOR , DEADEND EPOXILATOR - CHANCE C654-0001
100.1860.1	34448	6	2.37	✓35-3130	2.86	4 4 4 LAG SCREWS 1/2 X 5
100.1860.1	34448	2	1.85	✓36-3290	2.23	4 4 4 NUT EYE 5/8
100.1860.1	34448	2	10.92	✓39-3370	13.19	4 4 4 PIN POLE TOP 24
100.1860.1	34448	4	91.92	✓35-3470	110.99	4 4 4 PIN, FIBERGLASS STANDOFF 15 & 16 INCH
100.1860.1	34448	3	495.60	✓ 35-3550 Y	598.44	4 4 4 POLE 40 CL 4 CP
100.1860.1	34448	4	33.45	✓35-3770	40.36	4 4 4 ROD-GROUND 5/8 X 10 COPPERWELD, SECTIONAL -BLACKBU
100.1860.1	34448	10	1.55	✓ 35-4210	1.85	4 4 4 WASHER-2 1/4 SQ 5/8 HOLE
100.1860.1	34448	2	8.32	✓ 37-1050	10.05	4 4 4 CLAMP, HOT LINE (CU-TO-CU) #6 TO #4/0
100.1860.1	34448	3	12.97	✓ 37-1140	15.66	4 4 4 CLAMP, DEADEND STRAIN 4-2/0 ACSR 2-2/0 AL
100.1860.1	34448	2	.39	✓ 37-1390	.47	4 4 4 CONN H-TYPE A6-2 6-1 6-2 B6-2 6-1 6-2
100.1860.1	34448	4	3.78	✓ 37-1650	4.56	4 4 4 CONNECTORS VISE ACTION #4 CU
100.1860.1	34448	2	3.45	✓ 37-2090	4.17	4 4 4 LUGS, TRANSFORMER GROUNDING #10 TO #1 CU.
100.1860.1	34448	2	4.26	✓ 37-2740	5.14	4 4 4 STIRRUP, HOT LINE CLAMP (CU-TO-AL) #2 TO #4
100.1860.1	34448	2	7.16	✓ 39-1190	8.65	4 4 4 LINKS, FUSE 4 AMP
100.1860.1	34448	30	46.08	✓41-1052	55.64	4 4 4 RISER SHIELD EXT. 3"
100.1860.1	34448	1	29.08	✓41-1115	35.11	4 4 4 KITS, TERMINATION FOR #2-2/0 AL
100.1860.1	34448	1	21.26	✓41-1148	25.67	4 4 4 LOAD BREAK TERMINATOR #2
100.1860.1	34448	1	13.71	✓41-1195	16.55	4 4 4 STRAP-MOUNTING TERMINATOR #16TBZ
		3,756 *	2,500.53 *		3,019.38 *	
100.1860.1	34449	8	24.82	35-1195	29.97	4 4 4 ATTACHMENT SINGLE GUY (LARGE) 1/2
100.1860.1	34449	3	76.15	35-2088	91.95	4 4 4 BRACKET-FIBERGLASS, FOR ONE CUTOUT & ARRESTER
100.1860.1	34449	6	17.55	35-2540	21.19	4 4 4 CLAMP, 1/2 GUY WIRE (3-BOLT)-5/8 CLAMP BOLTS
100.1860.1	34449	6	9.47	35-2860	11.43	4 4 4 GUY GRIP-GALV WIRE 3/8
100.1860.1	34449	8	73.04	35-3110	88.20	4 4 4 INSULATOR , DEADEND EPOXILATOR - CHANCE C654-0000
100.1860.1	34449	50	19.75	35-3130	23.85	4 4 4 LAG SCREWS 1/2 X 5
100.1860.1	34449	50	7.65	35-4210	9.24	4 4 4 WASHER-2 1/4 SQ 5/8 HOLE
100.1860.1	34449	15	62.43	37-1050	75.38	4 4 4 CLAMP, HOT LINE (CU-TO-CU) #6 TO #4/0
100.1860.1	34449	25	4.93	37-1390	5.95	4 4 4 CONN H-TYPE A6-2 6-1 6-2 B6-2 6-1 6-2
100.1860.1	34449	25	5.10	37-1400	6.16	4 4 4 CONN H-TYPE A3-1/0 2-1/0 1-3/0 B6-2 6-1 6-1/0
100.1860.1	34449	25	8.55	37-1405	10.32	4 4 4 CONN H-TYPE A1/0-2/0 2/0-3/0 B6-2 6-1 6-1
100.1860.1	34449	25	9.63	37-1410	11.63	4 4 4 CONN A1-2/0 1/0-3/0 2/0-4/0 B1-2/0 1/0-3/0 2/0-3/0
100.1860.1	34449	6	14.41	37-2130	17.40	4 4 4 SLEEVES, AUTO LINE SPLICE #6 STR. TO #4 SOL CU
100.1860.1	34449	60	282.78	37-2192	341.46	4 4 4 SLEEVES, AUTO LINE SPLICE #4 ACSR
100.1860.1	34449	25	155.45	37-2200	187.71	4 4 4 SLEEVES, AUTO LINE SPLICE #1/0 AL

See Next 2 Pages

FENCES

SUPPLEMENT

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR	2004 PER 12
JOURNAL NUMBER	36494	BATCH NUMBER	23928
COMPANY	001		
REFERENCE	14	SRC	JE
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?	

JE DESCRIPTION: TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANES FRANCES AND IVAN (SEE ATTACHED).

JE# 14

YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.364	4,320.40			
114.1080.365	2,570.84			
114.1080.3681	6,618.22			
114.1010.364		4,320.40		
114.1010.365		2,570.84		
114.1010.3681		6,618.22	DEPRL RATE DEPRC	
114.1080.364-IVAN	3738.93		.4261 = 1593.116	
114.1080.364-FRANCES	581.47		.4261 = 247.76	
114.1080.365-IVAN	2135.50		.4981 = 1063.69	
114.1080.365-FRANCES	435.34		.4981 = 216.84	
114.1080.3681-IVAN	6618.22		.6252 = 4137.71	
PAGE	13,509.46	13,509.46		
J.E. TOTALS	13,509.46	13,509.46		
OF				

	INITIALS	DATE
PREPARED BY	BG	01/20/05
APPROVED BY	BG	1/20/05
ENTERED BY		1/20/05
CHECKED BY		1-20-05
POSTED BY		1-20-05

JOURNAL ENTRY HEADER

JE DESCRIPTION:				JE#	14
				YR/PD	04/12
BATCH TYPE (M/S)	M	ACCT YEAR	2004 PER 12		
JOURNAL NUMBER		BATCH NUMBER		TO RECORD RETIREMENTS ASSOCIATED	
COMPANY	001			WITH HURRICANES IVAN AND FRANCIS	
REFERENCE	14	SRC	JE	(SEE ATTACHED).	
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?			

RATE Depr

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.3672	738.64		HURRICANE IVAN .2449 =	180.89
114.1010.3672		738.64	HURRICANE IVAN	
114.1080.3672	1,061.52		HURRICANE FRANCES .2449 =	259.97
114.1080.3681	490.55		HURRICANE FRANCES .6220 =	305.12
114.1080.3662	21.45		HURRICANE FRANCES .2702 =	5.80
114.1010.3672		1,061.52	HURRICANE FRANCES	
114.1010.3681		490.55	HURRICANE FRANCES	
114.1010.3662		21.45	HURRICANE FRANCES	

					INITIALS	DATE
PAGE		2,312.16		2,312.16	PREPARED BY	BG 01/25/05
					APPROVED BY	
OF	J.E. TOTALS	2,312.16		2,312.16	ENTERED BY	
					CHECKED BY	
					POSTED BY	

Napier Michelle

From: Cutshaw Mark
Sent: Monday, January 24, 2005 2:41 PM
To: Napier Michelle
Subject: RE: Hurricane

Michelle,
On page 2 of 2 on the Frances Breakdown, under 114.1070.3672 (2) for bin #41-1195 there was a mistake. The bin number should have been 41-1148 and the amount should be $25.67 instead of $16.55. Please make that change.

Also, the inventory report shows an amount of $3.019.38. The sub ledger detail shows $3,019.00. These two items make up the $8.47 difference. I am not sure what you want to do to correct this.

Mark Cutshaw

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 11:16 AM
To: Cutshaw Mark
Subject: Hurricane

Mark,
I received your information this morning and in preparing my JE, I realized that the breakdown of stores expense for Frances is off by $8.47. Can you please review and let me know if it's ok. Thanks.

Michelle Napier
General Accounting Manager
561-838-1712

IVAN

SUB-LE[illegible]R REFERENCE DETAIL DISPLAY (GLR00!

ENTER SUB-LEDGER REFERENCE NO. 34466 YEAR & MONTH (BLANK=ALL) ____ __

HURRICANE IVAN NW - CAPITAL MONITORING OF POST HURRICANE IVAN RELATED CAPITAL(

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034466	2004 09	UTILICON SERVICES, INC.	P 717LA A/P	12,218.95
034466	2004 09	UTILICON SERVICES, INC.	P 717L A/P -	2,928.82
034466	2004 09	UTILICON SERVICES, INC.	P 718L A/P -	36,531.70
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 9 PAYROLL	12,217.00
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 12 TRANSPO	1,098.00
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 12 TRANSPO	882.00
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 3 STORES,I	** 17,479.00
034466	2004 10	PIKE ELECTRIC INC	P 593591 A/P	10,148.31
034466	2004 10	HURRICANE IVAN NW - CAPIT	J 9 PAYROLL	120.00
034466	2004 11	PIKE ELECTRIC INC	P 595430 A/P	2,938.14
034466	2004 11	PIKE ELECTRIC INC	P 595433 A/P	1,935.70
034466	2004 11	PIKE ELECTRIC INC	P 596017 A/P	1,681.85

F3=EXIT Total for 0012 Sub-Ledger-Reference items. 100,179.47

*

114.1070.3647 (2)	$35,147.70	114.1080.364	$6202.53
114.1070.3657 (2)	28,118.16	114.1080.365	4962.03
114.1070.3681 (2)	6,436.03	114.1080.3681	1135.77
114.1070.3672 (2)	593.52	114.1080.3672	104.73
	$70,295.41		$12,405.06

** 114.1070.3647(2)

10	35-3520	$833.97	Pole 30' CL 6
2	35-3540	$238.84	Pole 35' CL 5
30	35-3550	$5,984.31	Pole 40' CL 4
12	35-3575	3,245.59	Pole 45' CL 3
1	35-3585	426.27	Pole 50' CL 2
5	35-3590	1,544.98	Pole 50' CL 3
1	35-1080	39.33	Arm Cross 10' wood

12318.29 ≈ 12318

Continued 12888

IVAN

114.1070.3657(2)

830	31-1090	#99.22	Wire, Copper #6 SD Bare Solid
1,600	31-1115	428.90	Wire, #4 Cu. S.D. Bare Solid
100	31-1145	58.56	Wire, #2 Str Cu THW
1,302	31-1310	92.76	Wire, Al #4 Soft tie
8,500	31-1320	1118.74	Wire, #4 AAAC
1,815	31-1350	337.51	Wire, #1/0 Bare STD Al AAAC
40	31-1440	7.20	Wire, AAC 336.6 MCM
500	31-1550	211.31	Wire, Triplex #4
75	31-1610	86.22	Wire, Triplex #4/0 Al
3	35-3950	304.46	Switch Underslung 600A, 15 KV

2744.88 ≈ $2745

114.1070.3681(2)

25	35-1160	#599.74	Arrester, Lightning 7.6 KV
31	35-2710	1,430.90	Cut-Out, Fused 100-150 A

2030.64 ≈ 2031

114.1070.3672(2)

240	33-1030	#247.78	Wire, Al, #2 VRD 15KV
5	35-1165	137.88	Arrester, Riser Pole 7.6 KV

385.66 ≈ 385

SUPPLEMENT

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14

YR/PD 04/12

TCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER 36494 | BATCH NUMBER 23928

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANES FRANCES AND IVAN (SEE ATTACHED).

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.364	4,320.40			
114.1080.365	2,570.84			
114.1080.3681	6,618.22			
114.1010.364		4,320.40		
114.1010.365		2,570.84		
114.1010.3681		6,618.22	DEPRL RATE DEPRE	
114.1080.364-IVAN	3738.93		.4261 = 1593.16	
114.1080.364-FRANCES	581.47		.4261 = 247.76	
114.1080.365 IVAN	2135.50		.4981 = 1063.69	
114.1080.365-FRANCES	435.34		.4981 = 216.84	
114.1080.3681-IVAN	6618.22		.6252 = 4137.71	
PAGE	13,509.46	13,509.46		
J.E. TOTALS OF	13,509.46	13,509.46		

	INITIALS	DATE
PREPARED BY	BG	01/20/05
APPROVED BY	BG	1/20/05
ENTERED BY		1/20/05
CHECKED BY		1-20-05
POSTED BY		1-20-05

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14

BTCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12 | YR/PD 04/12

JOURNAL NUMBER | BATCH NUMBER

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANES IVAN AND FRANCIS (SEE ATTACHED).

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

RATE Depr

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.3672	738.64		HURRICANE IVAN .2449 =	180.89
114.1010.3672		738.64	HURRICANE IVAN	
114.1080.3672	1,061.52		HURRICANE FRANCES .2449 =	259.97
114.1080.3681	490.55		HURRICANE FRANCES .6220 =	305.17
114.1080.3662	21.45		HURRICANE FRANCES .2702 =	5.80
114.1010.3672		1,061.52	HURRICANE FRANCES	
114.1010.3681		490.55	HURRICANE FRANCES	
114.1010.3662		21.45	HURRICANE FRANCES	

						INITIALS	DATE
PAGE		2,312.16		2,312.16		PREPARED BY	BG	01/25/05
						APPROVED BY		
OF	J.E. TOTALS	2,312.16		2,312.16		ENTERED BY		
						CHECKED BY		
						POSTED BY		

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1. 1. 4. 3 6 8 1. 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 25 KVA CO# 1127 SER M03I13547
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 2 0 0 3
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1. 0 4. _____
PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1. 1. 4. 3 6 8 1. 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 4439 SER K952879Y73AA
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 7 3
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1. 0 4. _____
PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1. 1. 4. 3 6 8 1. 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 6430 SER M770590YDRA
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 7 9
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1. 0 4. _____
PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

C. Morris	11/16/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE _____ CHECKED BY AND DATE _____ ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.28 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 6056 SER 4164510
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 5 9
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE): $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N,W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 5102 SER 58A12629
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 5 7
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE): $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 1835 SER E476962-60Y
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 6 1
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE): $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

C. Morris	111/16/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.26 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 37.5 KVA CO# 8643 SER 89A062819
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 8 9
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 2438 SER F560960-88P
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 8 8
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 5176 SER L932175YEMA
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 7 6
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

C. Morris	11/16/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 025.26 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 2879 SER E9G1198
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 8 7
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 25 KVA CO# 6164 SER 78NE021-092
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 7 8
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 2296 SER 85AE279
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 8 5
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

C. Morris	11/18/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.28 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1

ASSET #: _____ TAG # _____

ASSET DESCRIPTION: TRANSFORMER 50 KVA CO# 10412 SER M99F18060

DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: _ _ / 1 9 9 9

RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1

AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _ _ _ . _ _ _ _

PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN

REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1

ASSET #: _____ TAG # _____

ASSET DESCRIPTION: TRANSFORMER 25 KVA CO# 4731 SER 74070832

DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: _ _ / 1 9 7 4

RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1

AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _ _ _ . _ _ _ _

PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN

REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 _ _ . _ _ . _ _ . _ _ _ . _ _ _ . _ _ _ _

ASSET #: _____ TAG # _____

ASSET DESCRIPTION: _____

DEPRECIATION BOOK: *ALL RETIREMENT CODE: * _____ IN SERVICE MO/YEAR: _ _ / _ _ _ _

RETIREMENT DATE: _ _ / _ _ / _ _ _ _ QUANTITY: _____

AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . _ _ . _ _ . _ _ _ . _ _ _ _

PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: _____

REMOVAL COSTS: $ _____ _____

C. Morris 11/16/04 Don Myers 10/18/04

PREPARED BY DATE APPROVAL DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.26 11/94

RETIREMENT FORM - MASS ITEMS

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA RETIREMENT MO/YEAR Sept. 2004

ASSET #	ASSET DESCRIPTION (& ADDRESS IF APPLICABLE)	ACCOUNTING LOCATION (FIXED ASSET ACCOUNT NUMBER)	PHYSICAL LOCATION	IN SERVICE MO/ YEAR	RET. CODE *	REASON CODE **	QUANTITY	AMOUNT
	Cut-Out - Fused 100 Amp Hurricane Ivan		FPUC System	1958	J	6	3	
	Cut-Out - Fused 100 Amp " "			1964	J	6	10	
	Cut-Out - Fused 100 Amp " "			1966	J	6	2	
	Cut-Out - Fused 100 Amp " "			1951	J	6	10	
	Arrester - Lightning 6kv - 15kv " "			1953	J	6	8	
	Arrester - Lightning 6kv - 15kv " "			1961	J	6	10	
	Arrester - Lightning 6kv - 15kv " "			1967	J	6	7	
	Arrester - Lightning 6kv - 15kv " "			1954	J	6	3	
	Cut-Out - Fused 100 Amp " "			1953	J	6	1	
	Cut-Out - Loadbreak 200 Amp " "			1951	J	6	1	
	Switches - Underslung 600 Amp " "			1985	J	6	2	

C. Morris 11/15/04 Don Myers 10/16/04

PREPARED BY AND DATE APPROVAL AND DATE

ENTERED BY AND DATE CHECKED BY AND DATE

* RETIREMENT CODES: A = ABANDONED/REMOVED J = JUNKED*** R= RETURN TO STOCK S = SOLD*** T = TRADED X = STOLEN

** REASON CODES: 1 = OBSOLETE 2 = HOLE IN CASE 3 = CRACKED CASE 4 = BAD DIAPHRAGM 5 = CORROSION

6 = BEYOND ECONOMICAL REPAIR 7 = STOLEN 8 = LEATHER DIAPHRAGM 9 = DECAYED 10 = OTHER

***SALVAGE ON ABOVE _____

FORM 028.26 11/94

ACCOUNTING USE ONLY

12897

01/17/2005 MON 15:40 FAX 850 5[illegible] 6815 Florida Public Utilities +++ [illegible] SECOND FLOOR 007/017

RETIREMENT FORM - MASS ITEMS

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA RETIREMENT MO/YEAR Sept. 2004

ASSET #	ASSET DESCRIPTION (& ADDRESS IF APPLICABLE)	ACCOUNTING LOCATION (FIXED ASSET ACCOUNT NUMBER)	PHYSICAL LOCATION	IN SERVICE MO/ YEAR	RET. CODE *	REASON CODE **	QUANTITY	AMOUNT
	Pole - 35 Ft. CL 2 Hurricane Frances		Hwy 71 & CharlieWood Rd	1968	J	9	1	
	Pole - 35 Ft. CL 2 " "		Fla. Caverns/Marianna	1958	J	9	1	
	Pole - 35 Ft. CL 2 " "		Fla. Caverns/Marianna	1963	J	9	1	
	Pole - 30 Ft. CL 5 Hurricane Ivan		FPUC System	1952	J	9	2	
	Pole - 30 Ft. CL 5 " "		FP FPUC System	1973	J	9	1	
	Pole - 30 Ft. CL 5 " "		FP FPUC System	1970	J	9	2	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1949	J	9	8	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1964	J	9	5	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1967	J	9	5	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1972	J	9	3	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1977	J	9	5	
	Pole - 40 Ft. CL 4 " "		FP FPUC System	1963	J	9	2	
	Pole - 60 Ft. CL 1 " "		FP FPUC System	1977	J	9	1	
	Pole - 45 Ft. CL 3 " "		FP FPUC System	1965	J	9	5	
	Pole - 45 Ft. CL 3 " "		FP FPUC System	1967	J	9	4	
	Pole - 45 Ft. CL 3 " "		FP FRUC System	1973	J	9	1	

C. Morris 11/15/04 Don Myers 11/16/04

PREPARED BY AND DATE APPROVAL AND DATE

ENTERED BY AND DATE CHECKED BY AND DATE

* RETIREMENT CODES: A = ABANDONED/REMOVED J = JUNKED*** R= RETURN TO STOCK S = SOLD*** T = TRADED X = STOLEN

** REASON CODES: 1 = OBSOLETE 2 = HOLE IN CASE 3 = CRACKED CASE 4 = BAD DIAPHRAGM 5 = CORROSION ***SALVAGE ON ABOVE _____

6 = BEYOND ECONOMICAL REPAIR 7 = STOLEN 8 = LEATHER DIAPHRAGM 9 = DECAYED 10 = OTHER _____

FORM 028.26 11/94 ACCOUNTING USE ONLY

01/17/2005 MON 15:40 FAX 850 [illegible] 6815 Florida Public Utilities +++ 3 SECOND FLOOR ☑008/017

RETIREMENT FORM - MASS ITEMS

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA RETIREMENT MO/YEAR: Sept. 2004

ASSET #	ASSET DESCRIPTION (& ADDRESS IF APPLICABLE)	ACCOUNTING LOCATION (FIXED ASSET ACCOUNT NUMBER)	PHYSICAL LOCATION	IN SERVICE MO/ YEAR	RET. CODE *	REASON CODE **	QUANTITY	AMOUNT
	Wire - #2 Primary Hurricane Frances		Fla. Caverns/Marianna	1999	J	6	735 Ft.	
	Wire - #4 AAAC Hurricane Ivan		FPUC System	1967	J	6	4,900 Ft.	
	Wire - #1/0 AAC " "		FPUC System	1976	J	6	1,700 Ft.	
	Wire - #2 Stranded Copper " "		FPUC System	1947	J	6	3,600 Ft.	

C. Morris 11/15/04 Don Myers 11/16/04

PREPARED BY AND DATE APPROVAL AND DATE

ENTERED BY AND DATE CHECKED BY AND DATE

* RETIREMENT CODES: A = ABANDONED/REMOVED J = JUNKED*** R= RETURN TO STOCK S = SOLD*** T = TRADED X = STOLEN

** REASON CODES: 1 = OBSOLETE 2 = HOLE IN CASE 3 = CRACKED CASE 4 = BAD DIAPHRAGM 5 = CORROSION

6 = BEYOND ECONOMICAL REPAIR 7 = STOLEN 8 = LEATHER DIAPHRAGM 9 = DECAYED 10 = OTHER

***SALVAGE ON ABOVE

ACCOUNTING USE ONLY

FORM 028.26 11/94

01/17/2005 MON 15:41 FAX 850 6815 Florida Public Utilities ←→ SECOND FLOOR 009/017

IVAN

2004 HURRICANE IVAN NW - CAPITAL
100.1900.1 24484

			JE 9	JE 12	Misc	JE 3	SUPPLIES	TOTAL
BAL FROM 2003			-	-	-	-	-	-
Jan-04								
Feb-04								
Mar-04								
Apr-04								
May-04								
Jun-04								
Jul-04								
Aug-04								
Sep-04	12,218.95	FL UTILICOR SERVICES, INC.					12,218.95	12,218.95
	2,828.82	FL UTILICOR SERVICES, INC.					2,828.82	2,828.82
	36,531.70	FL UTILICOR SERVICES, INC.					36,531.70	36,531.70
	12,217.00	JE 9 HURRICANE IVAN NW	12,217.00					12,217.00
	1,098.00	JE 12 HURRICANE IVAN NW		1,098.00				1,098.00
	882.00	JE 12 HURRICANE IVAN NW		882.00				882.00
	17,479.00	JE 3 HURRICANE IVAN NW				17,479.00		17,479.00
	83,355.47		12,217.00	1,980.00	-	17,479.00	51,679.47	83,355.47
Oct-04	10,148.31	FL PUBLIC ELECTRIC INC.					10,148.31	10,148.31
	120.00	JE 9 HURRICANE	120.00					120.00
	93,623.78		12,337.00	1,980.00	-	17,479.00	61,827.78	93,623.78
Nov-04								
	2,538.14	FL PUBLIC ELECTRIC INC					2,538.14	2,538.14
	1,935.70	FL PUBLIC ELECTRIC INC					1,935.70	1,935.70
	1,981.85	FL PUBLIC ELECTRIC INC					1,981.85	1,981.85
	100,179.47		12,337.00	1,980.00	-	17,479.00	68,283.47	100,179.47
Dec-04								
	100,179.47		12,337.00	1,980.00	-	17,479.00	68,383.47	100,179.47
YTD Totals			12,337.00	1,980.00	-	17,479.00	68,383.47	100,179.47

DATE 10/14/04 INVENTORY ACCOUNT DISTRIBUTION FOR MARIANNA — MONTH OF SEPT 2004 (INR420) PAGE 37

BAL.IN 1650.1 STORE EXP 9,497.60
INVENTORY ADJUSTMENT 46.32
TOTAL STORES EXPENSE 9,543.92
TOTAL STORES ISSUES 45,995.77
COST PER DOLLAR ISSUED .20749560

LIGHTS

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #		TOTAL VALUE	
100.1860.1	34449	6	59.36	37-2208		71.68	4 4 4 SLEEVES, AUTO LINE SPLICE #3/0 AL
100.1860.1	34449	25	303.38	37-2218		366.33	4 4 4 SLEEVES, AUTO LINE SPLICE 336.4 MCM AL
100.1860.1	34449	10	163.84	37-2225		196.87	4 4 4 SLEEVES, AUTO LINE SPLICE 477 MCM AL
100.1860.1	34449	6	60.09	37-2610		72.56	4 4 4 SPLICES, GUY
100.1860.1	34449	25	87.93	39-1170		106.18	4 4 4 LINKS, FUSE 2 1/2 AMP
100.1860.1	34449	25	89.48	39-1190		108.05	4 4 4 LINKS, FUSE 4 AMP
100.1860.1	34449	25	86.83	39-1220		104.85	4 4 4 LINKS, FUSE 7 AMP
100.1860.1	34449	25	64.35	39-1230		77.70	4 4 4 LINKS, FUSE 10 AMP
100.1860.1	34449	25	65.20	39-1250		78.73	4 4 4 LINKS, FUSE 20 AMP
		509 *	1,751.37 *			2,114.79 *	

CAPITAL ITEMS

100.1860.1	34466	830	82.17	✓ 31-1090	Y	99.22	4 4 4 WIRE, COPPER #6 S.D. BARE, SOLID
100.1860.1	34466	1,600	355.20	✓ 31-1115	Y	428.90	4 4 4 WIRE - #4 CU S.D., BARE, SOLID
100.1860.1	34466	100	48.50	✓ 31-1145	Y	58.56	4 4 4 WIRE, #2 STR CU T H W
100.1860.1	34466	1,302	76.82	✓ 31-1310		92.76	4 4 4 WIRE, ALUMINUM #4 SOFT TIE
100.1860.1	34466	8,500	926.50	✓ 31-1320	Y	1,118.74	4 4 4 WIRE, #4 AAAC OR ACSR
100.1860.1	34466	1,815	279.51	✓ 31-1350	Y	337.51	4 4 4 WIRE-#1/0 BARE STD AL AAAC CODE AZUSA
100.1860.1	34466	40	5.96	✓ 31-1440	Y	7.20	4 4 4 WIRE, AAC 536.4 MCM
100.1860.1	34466	500	175.00	✓ 31-1550	Y	211.31	4 4 4 WIRE, TRIPLEX #4 (PERIWINKLE)
100.1860.1	34466	75	71.40	✓ 31-1610	Y	86.22	4 4 4 WIRE TRIPLEX #4/0 AL
100.1860.1	34466	240	205.20	✓ 33-1030	Y	247.78	4 4 4 WIRE, ALUMINUM #2 URD 15KV
100.1860.1	34466	1	32.57	✓ 35-1080	Y	39.33	4 4 4 ARM CROSS 10 WOOD
100.1860.1	34466	25	496.68	✓ 35-1160	Y	599.74	4 4 4 ARRESTOR, LIGHTNING, 7.6 KV MCOV, METAL-OXIDE MOVA
100.1860.1	34466	5	114.18	✓ 35-1165	Y	137.88	4 4 4 ARRESTOR, RISER POLE, METAL-OXIDE, 7.6 KV D.B. #21
100.1860.1	34466	31	1,185.01	✓ 35-2710	Y	1,430.90	4 4 4 CUT-OUT, FUSED 100-150 AMP
100.1860.1	34466	10	690.66	✓ 35-3520	Y	833.97	4 4 4 POLE 30 CL 6 CP
100.1860.1	34466	2	197.80	✓ 35-3540	Y	238.84	4 4 4 POLE 35 CL 5 CP
100.1860.1	34466	30	4,955.97	✓ 35-3550	Y	5,984.31	4 4 4 POLE 40 CL 4 CP
100.1860.1	34466	12	2,687.87	✓ 35-3575	Y	3,245.59	4 4 4 POLE 45 CL 3
100.1860.1	34466	1	353.02	✓ 35-3585	Y	426.27	4 4 4 POLE 50 CL 2 CP
100.1860.1	34466	5	1,283.63	✓ 35-3590	Y	1,549.98	4 4 4 POLE 50 CL 3 CP
100.1860.1	34466	3	252.14	✓ 35-3950	Y	304.46	4 4 4 SWITCH UNDERSLUNG 600A, 15KV
		15,127 *	14,475.79 *			17,479.47 *	

See Next 2 Pages

100.1860.1	34467	2,000	318.00	31-1720		383.98	4 4 4 WIRE, GUY 5/8
100.1860.1	34467	9	104.71	35-1030		126.44	4 4 4 ANCHOR SCREW 5X8
100.1860.1	34467	4	86.81	35-1050		104.82	4 4 4 ANCHOR SCREW 8 X 10
100.1860.1	34467	27	83.75	35-1195		101.13	4 4 4 ATTACHMENT SINGLE GUY (LARGE) 1/2
100.1860.1	34467	7	11.44	35-1520		13.81	4 4 4 BOLT - EYE 5/8 X 10
100.1860.1	34467	21	34.36	35-1530		41.49	4 4 4 BOLT - EYE 5/8 X 12
100.1860.1	34467	8	14.79	35-1540		17.86	4 4 4 BOLT - EYE 5/8 X 14
100.1860.1	34467	82	48.55	35-1640		58.62	4 4 4 BOLT-MACHINE 5/8 X 10
100.1860.1	34467	198	125.93	35-1650		152.06	4 4 4 BOLT-MACHINE 5/8 X 12
100.1860.1	34467	33	21.62	35-1660		26.11	4 4 4 BOLT-MACHINE 5/8 X 14
100.1860.1	34467	8	8.08	35-1670		9.76	4 4 4 BOLT-MACHINE 5/8 X 16
100.1860.1	34467	2	1.00	35-1680		1.21	4 4 4 BOLT-MACHINE 5/8 X 18
100.1860.1	34467	17	431.50	35-2088		521.03	4 4 4 BRACKET-FIBERGLASS, FOR ONE CUTOUT & ARRESTER
100.1860.1	34467	42	29.90	35-2310		36.10	4 4 4 CLAMP-GROUND ROD 5/8
100.1860.1	34467	24	70.20	35-2340		84.77	4 4 4 CLAMP, 1/2 GUY WIRE (3-BOLT)-5/8 CLAMP BOLTS
100.1860.1	34467	38	52.44	35-2370		63.32	4 4 4 CLEVIS-DEAD END SECONDARY
100.1860.1	34467	5	40.22	35-2375		48.57	4 4 4 CLEVIS-SECONDARY EXTENSION #DC10E1
100.1860.1	34467	2	52.78	35-2750		63.73	4 4 4 EXTENSION-ANCHOR SCREW 6
100.1860.1	34467	49	77.32	35-2860		93.36	4 4 4 GUY GRIP-GALV WIRE 3/8

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34446 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE FRANCIS NE - CAPITAL MONITORING OF HURRICANE FRANCIS 2004 CAPITAL RE

Sub-Ledger	Year/Mo	Description	Entry type		Amount
034446	2004 09	HURRICANE FRANCIS NE - CA	J	9 PAYROLL	3,895.00
034446	2004 09	HURRICANE FRANCIS NE - CA	J	12 TRANSPO	546.00
034446	2004 09	PL ACCRUAL	J	33 PL ACCR	15,000.00
034446	2004 09	HURRICANE FRANCIS NE - CA	J	3 STORES,I	90.00
034446	2004 10	PL ACCRUAL	J	33 PL ACCR	15,000.00-
034446	2004 10	PATTI THORNTON	P	PC093004 A	8.00
034446	2004 10	PATTI THORNTON	P	PC093004 A	8.00
034446	2004 10	P.O. 5.5011.342	J	33 PL ACCR	45,401.66
034446	2004 11	P.O. 5.5011.342	J	33 PL ACCR	45,401.66-
034446	2004 11	HENKELS & MCCOY INC	P	FPU-I1000	45,401.66

F3=EXIT Total for 0010 Sub-Ledger-Reference items. 49,948.66

THE CHARGES SHOULD BE PLACED IN PLANT AS FOLLOWS:

115.1070.3657.2 — Henkels & McCoy FPU-I1000 — $ 15,375.00

115.1070.3647.2 — Henkels & McCoy FPU-I1000 — $ 23,000.54

115.1080.364 — Henkels & McCoy FPU-I1000 — $ 5,855.10

115.1080.365 — Henkels & McCoy FPU-T1000 — $ 1,171.02

$ 45,401.66

115.1070.3657.2

J9 PAYROLL	$ 3,895.00
J12 TRANSP	$ 546.00
J3 STORES	$ 90.00
P PC093004A	$ 8.00
P PC093004A	$ 8.00
	$ 4,547.00

1/25/05

12902F

Henkels & McCoy, Inc.
2268 Collection Center Drive, Chicago, IL 60693
215-283-7600

ORIGINAL INVOICE

INVOICE DATE: 09/28/2004 CUSTOMER NUMBER: 5564

INVOICE # FPU-I1000

TO: FLORIDA PUBLIC UTILITIES
PO BOX 418
FERNANDINA BEACH, FL. 32035

ATTN: LACACI, MARIO

IMPORTANT
PLEASE INCLUDE THE ABOVE NUMBER ON ALL REMITTANCES SO PROPER CREDIT MAY BE MADE TO YOUR ACCOUNT.
MAIL ALL REMITTANCES TO:
HENKELS & McCOY INC
2268 Collection Center Drive
Chicago IL 60693

DESCRIPTION		OT	QTY	PRICE	AMOUNT
P.O.#5.5011.342 STORM FOR FRANCES					
Storm Work					
See Attached Time Sheets					
Customer Work Order #: 100.1860.1.~~3445~~ 3446			Description: HURRICANE FRANCES-MOBILIZATION		
Units					
Meals			28.000	12.00	$336.00
Units Totals:			28.000		$336.00
Labor					
APP 1ST STEP-DT		P2	21.000	53.53	$1,124.13
APP 1ST STEP-OT		P1	100.000	43.45	$4,345.00
APP 4TH STEP-DT		P2	7.000	65.65	$459.55
APP 4TH STEP-OT		P1	30.000	53.01	$1,590.30
APP 6TH STEP-DT		P2	7.000	73.70	$515.90
APP 6TH STEP-OT		P1	30.000	59.36	$1,780.80
FOREMAN-DT		P2	14.000	92.69	$1,297.66
FOREMAN-OT		P1	60.000	74.34	$4,460.40
GENERAL FOREMAN-DT		P2	7.000	99.60	$697.20
GENERAL FOREMAN-OT		P1	30.000	79.79	$2,393.70
HEO-DT		P2	14.000	85.78	$1,200.92
HEO-OT		P1	60.000	68.89	$4,133.40
JOURNEYMAN LINEMAN-DT		P2	28.000	85.78	$2,401.84
JOURNEYMAN LINEMAN-OT		P1	120.000	68.89	$8,266.80
Labor Totals:			528.000		$34,667.60
Equipment					
4x4 Digger			37.000	36.56	$1,352.72
4x4 Pickup			111.000	10.50	$1,165.50
50' Bucket			148.000	23.53	$3,482.44
55' Material Handler			37.000	29.52	$1,092.24
55" Material Handler			37.000	29.52	$1,092.24
Digger			84.000	22.38	$1,879.92
Pole Trailer			74.000	4.50	$333.00
Equipment Totals:			528.000		$10,398.06
Customer Work Order #: 100.1860.1.3446 Totals:					$45,401.66

9/29 (Log) (Mike) OK. TO PAY 10/28/04

12903

Hewkels & McCoy

Retirement

53.53
65.65
99.60
85.78
85.78
85.78

$390.34/Hr

Crew $390.34/Hr x 1 Hr For Acct 365 = $390.34/Stn.

390.34/Hr x 3 Hr For Acct 364 = $1071.02/Stn.

390.34
x 3 (Stations)
$1171.02 For 365

1071.02
x 5 (Stations/locations)
$5855.10 For 364

$7026.12

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14

YR/PD 04/12

TO CLASSIFY RETIREMENTS FROM HURRICANE FRANCES (SEE ATTACHED)

BATCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER 310509 | BATCH NUMBER 23943

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION RATE PD	SUBLDG. NUMBER
115.1080.364	560.03		.4614 = 258.40	
115.1080.365	542.16		.4703 = 254.98	
115.1010.364		560.03		
115.1010.365		542.16		

FLORIDA PUBLIC UTILITIES COMPANY

FLO-GAS CORPORATION

FIXED ASSETS RETIREMENT FORM

TAGGABLE ☐ FPUC ☐ DIV: Northeast

MASS ☑ FLO-GAS ☐ RETIREMENT DATE: 12/30/2004

FA System Asset # *	FA System Tag # *	Description / Address	FA System Accounting Location	Install. Date Date	Ret. Code **	Reason Code ***	Quantity	FA System Amount *
13116		VARIOUS	115.364	1972	J	9	1	
13165		VARIOUS	115.364	1969	J	9	1	
13167		VARIOUS	115.364	1971	J	9	1	
13208		VARIOUS	115.364	1975	J	9	1	
13240		VARIOUS	115.364	1978	J	9	1	
13366		VARIOUS	115.365	1985	J	5	1	
13406		VARIOUS	115.365	1986	J	5	2	

JIM CAUSIER 1/20/05

PREPARED BY / DATE

APPROVED BY / DATE

FA System - ENTERED BY / DATE

FA SYSTEM - CHECKED BY / DATE

*Enter Values for Taggable Assets Only

**Retirement Code: A=Abandoned: J=Junked: R=Returned to Stock: S=Sold: T=Traded: X=Stolen

***Reason Code: 1=Obsolete: 2=Hole in Case: 3=Craked Case: 4=Bad Diaphragm: 5=Corrosion: 6=Beyond Economic Repair: 7=Stolen: 8=Leather Diaphragm: 9=Decayed: 10=Other_____

Jan 21 05 09:58a FLORIDA PUBLIC UTILITIES (90 261-3666 P.2

FLORIDA PUBLIC UTILITIES COMPANY

STOCK SLIP ☑ ISSUED ☐ RETURN TO STOCK DATE:

ERNANDINA BEACH DIVISION - OVERHEAD PRIMARY & SECONDARY (SHEET #2) STOCK SLIP #

CO.	UT.	DIV.	ACCOUNT #	SUB. ACCOUNT	REF. ACCOUNT
1	0	0	1860	1	34446

DESCRIBE FULLY USE OF MATERIAL: HURRICANE FRANCES

TO BE USED AT: VARIOUS LOCATIONS RETURNED FROM: TRUCK #

QTY USED	BIN NUMBER	DESCRIPTION	QTY USED	BIN NUMBER	DESCRIPTION
	35-2245	CLAMP SUPPORT 2,1/0,4/0 COPPER		35-3116	INSULATOR - 3" FIBERGLASS GUY STRAIN
	35-2255	CLAMP SUPPORT 2,1/0,4/0 ALUMINUM		35-3120	INSULATOR - 5" & 8" FIBERGLASS GUY STRAIN
	35-2265	CLAMP SUPPORT 336.4 - 477 ALUMINUM		35-3130	LAG SCREW
	35-2305	CLAMP GROUND ROD 3/4		35-3250	MOUNT TRANS ALUMINUM UP TO 3
	35-2310	CLAMP GROUND ROD 5/8		35-3260	MOUNT TRANS ALUMINUM
	35-2315	CLAMP CONDUIT ROD 2"		35-3290	NUT - EYE
	35-2316	CLAMP CONDUIT ROD 4"		35-3345	PIN - POLE TOP
	35-2370	CLEVIS DE SECONDARY		35-3360	PIN - POLE TOP
	35-2375	CLEVIS DE SECONDARY EXT		35-3410	PIN - X ARM
	35-2550	COUPLING GROUND ROD 5/8		35-3496	PLATE ADAPTER
	35-2555	COUPLING GROUND ROD 3/4	1	35-3520	POLE - 30'
	35-2661	COVER SS #C-2	2	35-3530	POLE - 35' CLASS
	35-2662	COVER H-TAP #C-5	1	35-3545	POLE - 40'
	35-2663	COVER H-TAP #C-7	1	35-3575	POLE - 45'
2	35-2715	CUTOUT 100 AMP SOCOAST		35-3579	POLE - 45'
	35-2730	CUTOUT 200 AMP		35-3730	ROD ARMOR 336 ALUMUNIM
	35-2770	EYELET - THIMBLE		35-3740	ROD ARMOR 477 ALUMUNIM
	35-2780	EYELET - THIMBLE ANGLE		35-3760	ROD GROUND 5/8 X 8
	35-2815	GUARD LINE 4/0 ALUMUNIM		35-3771	ROD GROUND
	35-2835	GUARD LINE 336.4 ALUMUNIM		35-3790	SHACKLE -
	35-2840	GUARD LINE 477 ALUMUNIM		35-3905	STUD - LINEPOST
	35-2855	GUARD SQUIRREL		35-3910	STUD - MTG POST TYPE INSULATOR
	35-2870	GUY GRIP 1/4 SS		35-3920	STUD - CROSSARM
	35-2880	GUY GRIP 3/8 SS		35-3945	SWITCH UNDERGROUND
	35-2890	GUY GUARD YELLOW PLASTIC		35-3946	SWITCH INLINE
	35-2980	INSULATOR - FOG BOWL 15 KV		35-3970	TAPE SCOTCH
	35-3010	INSULATOR - PIN TYPE 35 KV		35-4020	TAPE SCOTCH
	35-3015	INSULATOR - UPRIGHT, CLAMP TYPE 35 KV		35-4025	TAPE SCOTCH
	35-3016	INSULATOR - HORIZONTAL, CLAMP TYPE 35 KV		35-4028	TAPE DUCT
	35-3020	INSULATOR - POST, F-NECK 35 KV		35-4030	THIMBLE
	35-3030	INSULATOR - HORIZONTAL, CLAMP INT BASE 35 KV	1	35-4145	ARRESTOR, LIGHTNING 9KV, Poly
	35-3060	INSULATOR - RACK			
	35-3085	INSULATOR - SUSPENSION POLYMER 25 KV			
	35-3090	INSULATOR - SUSPENSION PORCELAIN 4"			
	35-3100	INSULATOR - SUSPENSION PORCELAIN 6"			

ISSUED BY:	USED BY:	REC'VED BY:	CHECKED BY:	APPROVED BY:	PRE-AUDIT	KEY PUNCH:	KEY VERIFY:
Hughes & Co							

DRAFT FOR APPROVAL BY FLORIDA PUBLIC UTILITIES 7-20-00 WS

FER-003 REV. 1/02

1

1/25/05 HURRICAUE JEANNE

AFTER THE TRANSFERS IN STORES, LABOR, TRANSPORTATION AND A/P HAVE BEEN COMPLETED. PLEASE PLACE THE CAPITAL IN PLANT TO THE FOLLOWING ACCOUNTS

115.1070.3647.2

CO LABOR	TRANSP	STORES	A/P	TOTAL
$350.00	$150.00	$150.00	$700.00	$1350.00

115.1080.364

Co. LABOR	TRANSP	STORES	A/P	TOTAL
$200.00	$75.00	—	$500.00	$775.00

115.1070.3657.2

Co. LABOR	TRANSP	STORES	A/P	TOTAL
$1698.00	$867.00	$795.82	$2412.65	$5773.47

115.1080.365

Co. LABOR	TRANSP.	STORES	A/P	TOTAL
$400.00	$150.00	—	$1296.00	$1846.00

TOTAL				
	$2648.00	$1242.00	$945.82	~~$4708.65~~ $9,744.47

1/25/05

SUB-LEDGER FERENCE DETAIL DISPLAY (GLR005

ENTER SUB-LEDGER REFERENCE NO. 34499 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE JEANNE NE CAPITAL MONITORING OF HURRICANE JEANNE CAPITAL RELATED CHA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034499	2004 10	HURRICANE JEANNE NE CAPIT	J 3 STORES,I	389.00
034499	2004 12	HURRICANE JEANNE - NE CAPITAL	J 34 TO CLEA	2,648.00
034499	2004 12	HURRICANE JEANNE - NE CAPITAL	J 34 TO CLEA	1,242.00
034499	2004 12	HURRICANE JEANNE - NE CAPITAL	J 34 TO CLEA	556.82

F3=EXIT Total for 0004 Sub-Ledger-Reference items. 4,835.82

4908.65

9744.47

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLRD05)

ENTER SUB-LEDGER REFERENCE NO. 34500 YEAR & MONTH (BLANK=ALL) ____ ___

HURRICANE JEANNE NE EXPENSES MONITORING OF JEANNE HURRICANE EXPENSE RELATED CH

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034500	2004 11	AMELIA HOTEL & SUITES	P 14960 A/P	545.00
034500	2004 11	UTILICON SERVICES, INC.	P 721L A/P -	28,484.10
034500	2004 11	PIKE ELECTRIC INC	P 597861 A/P	6,127.05
034500	2004 11	PIKE ELECTRIC INC	P 595889 A/P	852.68 ✓
034500	2004 11	PIKE ELECTRIC INC	P 595429 A/P	5,327.58
034500	2004 11	PIKE ELECTRIC INC	P 595431 A/P	6,225.59
034500	2004 11	PIKE ELECTRIC INC	P 595432 A/P	11,880.24
034500	2004 11	PIKE ELECTRIC INC	P 595434 A/P	5,887.16
034500	2004 11	PIKE ELECTRIC INC	P 595887 A/P	4,723.25
034500	2004 11	PIKE ELECTRIC INC	P 595888 A/P	4,743.28
034500	2004 11	PIKE ELECTRIC INC	P 597429 A/P	14,638.04
034500	2004 11	PIKE ELECTRIC INC	P 597430 A/P	16,078.33
034500	2004 11	PIKE ELECTRIC INC	P 597431 A/P	30,099.80
034500	2004 11	PIKE ELECTRIC INC	P 597432 A/P	16,078.33
034500	2004 11	PIKE ELECTRIC INC	P 597862 A/P	4,055.97 +✓

F3=EXIT Total for 0074 Sub-Ledger-Reference items. .00

PLEASE TRANSFER THE ENTRIES IDENTIFIED ABOVE FROM EXP. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499. FOR HURRICANE JEANNE.

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 34 | YR/PD 04/12

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12

JOURNAL NUMBER _____

COMPANY 001

REFERENCE 34 SOURCE JE

DESCRIPTION MISC DEFERRED DEBITS AUTO ACCRUAL? ____

To clear Hurricane Expenses to Storm Reserve

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
			Transfer charges from exp. to cap.	
100.1860.1		852.68	Hurricane Jeanne-NE Expense	34500
100.1860.1		4,055.97	Hurricane Jeanne-NE Expense	34500
100.1860.1	852.68		Hurricane Jeanne-NE Capital	34499
100.1860.1	4,055.97		Hurricane Jeanne-NE Capital	34499
100.1860.1	4,908.65		Tranfer charges from exp to reserve:	34500
100.2280.11		4,908.65		

		INITIALS	DATE
PREPARED BY	MDN		25-Jan-05
APPROVED BY			1/25/05
ENTERED BY			
CHECKED BY			
POSTED BY			

	PAGE TOTAL	9,817.30	9,817.30
PAGE 1 OF 1	J.E. TOTAL	9,817.30	9,817.30

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00597862	1

TRANSFER TO CAPITAL

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/08/04	10/03/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-800	

HURRICANE FRANCES		WORK ORDER HURRICANE JEANNE	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		10.00		46.78	467.80
			11.00	63.15	694.65
LINEMAN		10.00		43.19	431.90
			11.00	58.31	641.41
TRUCK DRIVER		10.00		30.21	302.10
			11.00	40.78	448.58
** SUBTOTAL **		30.00	33.00	282.42	2,986.44
BUCKET TRUCK BKT/MH	08N291	21.00		19.09	400.89
LINE TRUCK LTHVY	20Y139	21.00		23.87	501.27
PICKUP TRUCK PICKUPSVC	38J414	21.00		7.97	167.37
** SUBTOTAL **		63.00		50.93	1,069.53

TOTAL INVOICE	$ 4,055.97

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00595889	1

Transfer to Capital

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/01/04	09/26/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-800	

		WORK ORDER HURRICANE JEANNE	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN			4.00	63.15	252.60
LINEMAN			4.00	58.31	233.24
TRUCK DRIVER			4.00	40.78	163.12
** SUBTOTAL **			12.00	162.24	648.96
BUCKET TRUCK BKT/MH	08N291	4.00		19.09	76.36
LINE TRUCK LTHVY	20Y139	4.00		23.87	95.48
PICKUP TRUCK PICKUPSVC	38J414	4.00		7.97	31.88
** SUBTOTAL **		12.00		50.93	203.72

TOTAL INVOICE	$ 852.68

12913
CUSTOMER COPY 2

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34500 YEAR & MONTH (BLANK=ALL) ____ ___

HURRICANE JEANNE NE EXPENSES MONITORING OF JEANNE HURRICANE EXPENSE RELATED CH

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034500	2004 09	CARL ANDERSON	P CR092904 A	3,000.00
034500	2004 09	MICHELLE'S CATERING	P CR092904 A	6,356.00
034500	2004 09	CHARLES SHELTON	P 0904 A/P -	284.09
034500	2004 09	HURRICANE JEANNE NE EXPEN	J 9 PAYROLL	2,648.00 ✓
034500	2004 09	HURRICANE JEANNE NE EXPEN	J 12 TRANSPO	1,242.00 ✓
034500	2004 09	P.O.13196	J 33 PL ACCR	2,619.27
034500	2004 09	P.O. 13441	J 33 PL ACCR	17,440.23
034500	2004 09	P.O. 13441	J 33 PL ACCR	13,421.17
034500	2004 09	P.O. 13441	J 33 PL ACCR	12,162.17
034500	2004 09	P.O. 13441	J 33 PL ACCR	15,842.35
034500	2004 09	P.O. 13441	J 33 PL ACCR	9,945.06
034500	2004 09	P.O. 13441	J 33 PL ACCR	4,342.62
034500	2004 09	P.O. 13441	J 33 PL ACCR	10,470.16
034500	2004 10	P.O.13196	J 33 PL ACCR	2,619.27-
034500	2004 10	P.O. 13441	J 33 PL ACCR	17,440.23 +

F3=EXIT Total for 0074 Sub-Ledger-Reference items. .00

PLEASE TRANSFER THE ENTRIES IDENTIFIED ABOVE FROM EXP. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499 FOR HURRICANE JEANNE.

PER ACCOUNT NUMBER: TOTAL INVENTORY UNITS
(INS575)
Date Requested: 9999

Account Number: C.W.D.	Object	Sub-Acct	Ref No	Totals: Units	Base $	$ W O/H
000100	1860	1	034500	876	1586.10	1661.41

Batch Date	Bin No.	Stock Slip No	No Units Used	Bin No. Unit Cost	Total Base $	Total $ With O/H
10/28/04	31-1310	10-171	260	.100	26.00	27.23 ✓
10/28/04	31-1480	10-171	1	.180	18	19 ✓
10/28/04	31-1585	10-171	20	.677	13.54	14.18 ✓
10/12/04	31-1610	10-108	25	1.036	25.90	27.13 ✓
10/28/04	31-1610	10-171	260	1.036	269.36	282.15 ✓
10/28/04	35-1145	10-170	1	27.130	27.13	28.42
10/12/04	35-1640	10-106	25	.573	14.33	15.01
10/28/04	35-1640	10-171	12	.573	6.88	7.21
10/12/04	35-1650	10-106	25	.645	16.13	16.90

More...

F3=Exit F6=Print F4=Acct/Date Roll Keys

PLEASE TRANSFER THE STORES IDENTIFIED BY ✓ FROM MAINT. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499

HURRICANE JEANNE

THANKS,
Louie Johnson
NE FLA
1/25/05

PER ACCOUNT NUMBER: TOTAL INVENTORY UNITS
(INS575)
Date Requested: 9999

Account Number: C.W.D.	Object	Sub-Acct	Ref No	Totals: Units	Base $	$ W O/H
000100	1860	1	034500	876	1586.10	1661.41

Batch Date	Bin No.	Stock Slip No	No Units Used	Bin No. Unit Cost	Total Base $	Total $ With O/H
10/28/04	35-1650	10-171	10	.645	6.45	6.76
10/28/04	35-1660	10-171	5	.744	3.72	3.90
10/28/04	35-2245	10-170	3	12.477	37.43	39.21
10/12/04	35-2375	10-107	1	7.850	7.85	8.22
10/28/04	35-2710	10-171	1	43.940	43.94	46.03 ✓
10/28/04	35-2715	10-171	1	55.110	55.11	57.73 ✓
10/08/04	35-3014	10-025	1	68.320	68.32	71.56
10/28/04	35-3020	10-170	2	26.525	53.05	55.57
10/08/04	35-3025	10-025	2	68.320	136.64	143.13

More...

F3=Exit F6=Print F4=Acct/Date Roll Keys

PLEASE TRANSFER THE STORES IDENTIFIED BY ✓ FROM MAINT. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499

HURRICANE JEANNE

THANKS,

LOUIE JOHNSON 1/25/05

NE FLA.

PER ACCOUNT NUMBER: TOTAL INVENTORY UNITS
(INS575)
Date Requested: 9999

Account Number: C.U.D.	Object	Sub-Acct	Ref No	Totals: Units	Base $	$ W O/H
000100	1860	1	034500	876	1586.10	1661.41

Batch Date	Bin No.	Stock Slip No	No Units Used	Bin No. Unit Cost	Total Base $	Total $ With O/H
10/12/04	35-3060	10-107	1	.600	60	63
10/28/04	35-3090	10-170	5	6.898	34.49	36.13
10/28/04	35-3100	10-170	9	6.649	59.84	62.68
10/28/04	35-3124	10-173	24	.205	4.92	5.15
10/12/04	35-3520	10-118	1	70.420	70.42	73.76 ✓
10/28/04	35-3881	10-173	6	4.408	26.45	27.71
10/28/04	35-3886	10-173	6	4.217	25.30	26.50
10/12/04	35-3970	10-109	1	22.160	22.16	23.21
10/12/04	35-4020	10-109	4	2.270	9.08	9.51

More...

F3=Exit F6=Print F4=Acct/Date Roll Keys

PLEASE TRANSFER THE ITEM IDENTIFIED BY ✓ FROM MAINT. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499

HURRICANE JEANNE

THANKS,
LOUIE JOHNSON 1/25/05
N.E FLA

Jan 25 05 04:53p FLORIDA PUBLIC UTILITIES (904) 261-3666

DATE 11/1x/04 INVENTORY ACCOUNT DISTRIBUTION FOR FERNANDINA BEACH MONTH OF OCT 2004 (INR420) PAGE 49

BAL.IN 1630.1 STORE EXP 10,825.09 LIGHTS
INVENTORY ADJUSTMENT 8,025.83-
TOTAL STORES EXPENSE 2,799.26
TOTAL STORES ISSUES 58,964.28
COST PER DOLLAR ISSUED .04747383

CAPITAL Items

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE		
100.1860.1	34499	100	21.10	31-1550 Y	22.10	5 5 5	WIRE-#1/0 BARE STD AL AAAC CODE AZUSA
100.1860.1	34499	100	54.90	31-1485 Y	57.51	5 5 5	WIRE TREE CABLE 1/C # 1/0 INS AL-AAAC
100.1860.1	34499	120	55.32	31-1700	57.95	5 5 5	WIRE-GUY 1/4 STAINLESS STEEL (FT) → CAPITAL 3647
100.1860.1	34499 C-	2	87.89	35-2710 Y	92.06	5 5 5	CUT-OUT, FUSED 100-150 AMP
100.1860.1	34499	12	74.77	35-2870	78.32	5 5 5	GUY GRIP 1/4 STAINLES STEEL
100.1860.1	34499	12	71.60	37-2200	75.00	5 5 5	SLEEVES, AUTO LINE SPLICE #1/0 AL
100.1860.1	34499	2	5.78	39-1220	6.05	5 5 5	LINKS, FUSE 7 AMP
		348 *	371.36 *		388.99 *		
100.1860.1	34500	260	26.00	31-1310 Y	27.23	5 5 5	WIRE, ALUMINUM #4 SOFT TIE
100.1860.1	34500	1	.18	31-1480 Y	.19	5 5 5	WIRE DUPLEX #6AL (SHEPPARD)
100.1860.1	34500	20	13.54	31-1585 Y	14.18	5 5 5	WIRE-TRIPLEX #1/0 (GANMARUS)
100.1860.1	34500	285	295.26	31-1610 Y	309.28	5 5 5	WIRE TRIPLEX #4/0 AL
100.1860.1	34500	1	27.13	35-1145 Y	28.42	5 5 5	ARRESTOR-LIGHTNING 9 KV POLYMER OB # 217608-8945
100.1860.1	34500	37	21.21	35-1640	22.22	5 5 5	BOLT-MACHINE 5/8 X 10
100.1860.1	34500	35	22.58	35-1650	23.66	5 5 5	BOLT-MACHINE 5/8 X 12
100.1860.1	34500	5	3.72	35-1660	3.90	5 5 5	BOLT-MACHINE 5/8 X 14
100.1860.1	34500	3	37.43	35-2245	39.21	5 5 5	CLAMP SUPPORT FOR #2,1/0,4/0 CU
100.1860.1	34500	1	7.85	35-2375	8.22	5 5 5	CLEVIS-SECONDARY EXTENSION #DC10EI
100.1860.1	34500	1	43.94	35-2710 Y	46.03	5 5 5	CUT-OUT, FUSED 100-150 AMP
100.1860.1	34500	1	55.11	35-2715	57.73	5 5 5	CUTOUT - 100 AMP, SEACOAST TYPE
100.1860.1	34500	1	68.32	35-3014	71.56	5 5 5	INSULATOR-UPRIGHT 35 KV SILICONE WITH BRACKET AND
100.1860.1	34500	2	53.05	35-3020	55.57	5 5 5	INSULATOR POST TYPE 35KV W STUDS
100.1860.1	34500	2	136.64	35-3025	143.13	5 5 5	INSULATOR-HORIZONTAL MOUNT 35 KV SILICONE INTEGRAL
100.1860.1	34500	1	.60	35-3060	.63	5 5 5	INSULATOR RACK TYPE
100.1860.1	34500	5	34.49	35-3090	36.13	5 5 5	INSULATOR SUSPENSION 4"
100.1860.1	34500	9	59.84	35-3100	62.68	5 5 5	INSULATOR SUSPENSION 6"
100.1860.1	34500	24	4.92	35-3124	5.15	5 5 5	LAG SCREW 1/4" X 2"
100.1860.1	34500	1	70.42	35-3520 Y	73.76	5 5 5	POLE 30 CL 6 CP → CAPITAL 3647
100.1860.1	34500	6	26.45	35-3881	27.71	5 5 5	STRAP-CONDUIT OR PIPE 2" STAINLESS STEEL
100.1860.1	34500	6	25.30	35-3886	26.50	5 5 5	STRAP-CONDUIT OR PIPE 3" STAINLESS STEEL
100.1860.1	34500	1	22.16	35-3970	23.21	5 5 5	TAPE SCOTCH #23-2
100.1860.1	34500	11	24.97	35-4020	26.15	5 5 5	TAPE VINYL
100.1860.1	34500	12	1.75	35-4210	1.83	5 5 5	WASHER-2 1/4 SQ 5/8 HOLE
100.1860.1	34500	4	6.71	37-1020	7.03	5 5 5	CLAMP-DEADEND- #2 #1/0 AL SERVICE WEDGE
100.1860.1	34500	4	.97	37-1390	1.02	5 5 5	CONN H-TYPE A6-1 6-1 6-2 B6-2 6-1 6-2 (WR159)
100.1860.1	34500	4	.83	37-1400	.87	5 5 5	CONN H-TYPE A3-1/0 2-1/0 1-0/0 B6-2 6-1 6-1/0 (WR1
100.1860.1	34500	9	5.76	37-1425	6.03	5 5 5	CONN H-TYPE A3-0-4/0 B2-3/0 (DB402#)
100.1860.1	34500	12	13.90	37-1620	14.56	5 5 5	CONNECTORS VISE ACTION #6 CU
100.1860.1	34500	12	16.24	37-1630	17.01	5 5 5	CONNECTORS VISE ACTION #4 CU
100.1860.1	34500	6	80.39	37-1840	84.21	5 5 5	DEADENDS #4/0 STD AL AUTOMATIC S.S.
100.1860.1	34500	6	12.72	37-2120	13.32	5 5 5	SLEEVES, AUTO LINE SPLICE #8 STR. TO #6 SOL CU
100.1860.1	34500	12	37.46	37-2130	39.24	5 5 5	SLEEVES, AUTO LINE SPLICE #6 STR. TO #4 SOL CU
100.1860.1	34500	1	4.18	37-2141	4.38	5 5 5	SLEEVES, AUTO LINE SPLICE #2 STD COP
100.1860.1	34500	4	18.05	37-2196	18.91	5 5 5	SLEEVES, AUTO LINE SPLICE #2 STD AL
100.1860.1	34500	1	5.97	37-2200	6.25	5 5 5	SLEEVES, AUTO LINE SPLICE #1/0 AL
100.1860.1	34500	18	4.81	37-2300	5.04	5 5 5	SLEEVE-SERVICE ENTRANCE A 1/0-1/0 B-6 (CS-74)
100.1860.1	34500	4	.87	37-2330	.91	5 5 5	SLEEVES, SERVICE ENTRANCE A 1/0 1/0 - B 1/0 1/0 -
100.1860.1	34500	2	3.19	37-2370	3.34	5 5 5	SLEEVE, SERVICE ENTRANCE 4/0 4/0 AL
100.1860.1	34500	10	28.33	37-2840	29.67	5 5 5	TERMINAL PIN #4/0 STD AL
100.1860.1	34500	5	10.93	39-1160	11.45	5 5 5	LINKS, FUSE 3 AMP
100.1860.1	34500	5	14.44	39-1220	15.13	5 5 5	LINKS, FUSE 7 AMP
100.1860.1	34500	5	9.92	39-1230	10.39	5 5 5	LINKS, FUSE 10 AMP

CAPITAL 3657

Louie Fortner
NE FLA
1/25/05

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR	2004	PER	12
JOURNAL NUMBER		BATCH NUMBER			
COMPANY	001				
REFERENCE	14	SRC	JE		
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?			

JE DESCRIPTION: TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE JEANNIE (SEE ATTACHED)

JE# 14

YR/PD 04/12

RATE Depr

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
115.1080.364	93.10		.4615 = 42.97	
115.1080.365	970.61		.4703 = 456.48	
115.1010.364		93.10		
115.1010.365		970.61		

FLORIDA PUBLIC UTILITIES COMPANY

FLO-GAS CORPORATION

FIXED ASSETS RETIREMENT FORM

TAGGABLE ☐ FPUC ☐ DIV: Northeast

MASS ☑ FLO-GAS ☐ RETIREMENT DATE: 12/30/2004

FA System Asset # *	FA System Tag # *	Description / Address	FA System Accounting Location	Install. Date Date	Ret. Code **	Reason Code ***	Quantity	FA System Amount *
13116		Pole, 30/6 wood	115.364	1972	J	9	1	
13407		Cutouts, Various Locations	115.365	1987	J	6	4	
13334		Conductor, Various Locations	115.365	1972	J	10	886'	

Louie Johnson, 1-21-05

PREPARED BY / DATE

APPROVED BY / DATE

FA System - ENTERED BY / DATE

FA SYSTEM - CHECKED BY / DATE

*Enter Values for Taggable Assets Only

**Retirement Code: A=Abandoned: J=Junked: R=Returned to Stock: S=Sold: T=Traded: X=Stolen

***Reason Code: 1=Obsolete: 2=Hole In Case: 3=Craked Case: 4=Bad Diaphragm: 5=Corrosion: 6=Beyond Economic Repair: 7=Stolen: 8=Leather Diaphragm: 9=Dec: Hurricane damaged

JOURNAL ENTRY HEADER

JE DESCRIPTION: To clear Hurricane Expenses to Storm Reserve

JE# 34

YR/PD 04/12

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12

JOURNAL NUMBER

COMPANY 001

REFERENCE 34 SOURCE JE

DESCRIPTION MISC DEFERRED DEBITS AUTO ACCRUAL?

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
100.1860.1		839.57	Hurricane Ivan-NW Expense	34467
100.1860.1		344.45	Hurricane Ivan-NW Expense	34467
100.2280.11	1,184.02			
100.1860.1		15.60	Hurricane Frances - CF Expense	34451
100.2280.12	15.60			
			Transfer charges from exp. to cap.	
100.1860.1		2,648.00	Hurricane Jeanne-NE Exp	34500
100.1860.1		1,242.00	Hurricane Jeanne-NE Exp	34500
100.1860.1	2,648.00		Hurricane Jeanne-NE capital	34499
100.1860.1	1,242.00		Hurricane Jeanne-NE capital	34499
			Tranfer charges from exp to reserve:	
100.1860.1	2,648.00		Hurricane Jeanne-NE expense	34500
100.1860.1	1,242.00		Hurricane Jeanne-NE expense	34500
100.2280.11		3,890.00		
			Transfer inventory capital to expense	
100.1860.1	556.82		Hurricane Jeanne-NE capital	34499
100.1860.1		556.82	Hurricane Jeanne - NE expense	34500
			Tranfer charges from exp to reserve	
100.1860.1	556.82		Hurricane Jeanne - NE expense	34500
100.2280.11		556.82		
PAGE TOTAL	10,093.26	10,093.26		
J.E. TOTAL	10,093.26	10,093.26		

	INITIALS	DATE
PREPARED BY	MDN	22-Jan-05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 1 / 23 / 2004 LOCAL PURCHASE # _____ DIVISION: _____ VOUCHER PROCESSED BY: DEBI C.

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: _____

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ PERIODICALS ☐ EMERGENCY* ☐ OTHER* *EXPLAIN: _____

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 **VENDOR #** 1258 **VENDOR NAME** ALTEC INDUSTRIES, INC.

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
6175157	1 / 13 / 04	$ 167,165.98	/ /		$ 167,165.98

PURCHASE ORDER #	FREIGHT • SALES TAX	G/L YEAR/PERIOD
11380		04 / 1

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) _____

DMR

REMIT TO ADDRESS: _____

JAN 2 3 2004

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	114.1070.3923	$194,165.98			21122
	114.1080.3923	($27,000.00)			
	TOTAL	**$167,165.98**			

FORM FPU-009 REV. 1/00

☐ REQUIRED APPROVALS IF ANY INVOICE IS OVER $100

OS

JAN 16 2004

Altec

[X]	BIRMINGHAM	205/323-8751
[ ]	INDIANAPOLIS	317/872-3460
[ ]	ST. JOE	816/364-2244
[ ]	ATLANTA	404/363-3602
[ ]	DIXON, CA	707/678-0800
[ ]	DENVER	303/292-2090
[ ]	WILKES-BARRE	717/822-3104

Please Remit to:
Altec Industries, Inc.
Drawer 0414
P. O. Box 11407
Birmingham, AL 35246-0414

SOLD TO:
- Florida Public Utilities Company
ATTN: Office Services Department
P. O. Box 3395
West Palm Beach, FL 33402-3395

SHIP TO:
- Florida Public Utilities
2825 Pennsylvania Ave
Marianna, FL 32447
Attn: Don Myers
(850) 526-6800

F-19 GEO # 100630880

Customer Order No.	Altec Order Date	Altec Order No.	Terms	Invoice Date	Invoice Number
11380	6/5/2003	17-68194	Net 10 Days	1/13/2004	6175157

Item	Quantity	Description	Price
1.	1	Altec Model D4050TR with S/N# 0803CK0343 mounted on a 2004 Freightliner M2 with VIN# 1FVHCYAK34HM63447	$ 182,838.00
2.	1	Revision done 10/16/03	$ 595.00
	1	Gator Hyde Coating applied to garngo area	$ 1,200.00
		SUB-TOTAL.....	$ 184,633.00
4.	1	Less the trade in of a 1993 Altec D2050TR with S/N# 109340147 mounted on a 1994 Freightliner FL80 with VIN#1FVXJLBB2RL568729	$ (27,000.00)
		SUB-TOTAL.....	$ 157,633.00
		6% FL STATE SALES TAX.....	$ 9,457.98
		1.5% JACKSON COUNTY TAX(MAX).....	$ 75.00
		TOTAL.....	$ 167,165.98

BILL OF SALE
Certified by ALTEC INDUSTRIES, INC.
Kathy Coates
Authorized Rep.
Leslie Hanks
Notary Public
MY COMMISSION EXPIRES NOV 21 2004

We Wish to Thank You for Your Business and It's the Pleasure

** VOID - DUPLICATE FILE COPY **

Check No. 201085

Check Date 1/29/2004

6175157	1/13/2004	167,165.98	.00	167,165.98
8584933	1/02/2004	558.01	.00	558.01

VOID - DUPLICATE FILE COPY

Total	167,723.99	.00	167,723.99

Bank of America

63-4
630

Check No.
201085

1258 1/29/2004

****167,723.99

One Hundred Sixty-Seven Thousand Seven Hundred Twenty-Three and 99/100 Dollars

ALTEC INDUSTRIES INC
DRAWER 0414
PO BOX 11407
BIRMINGHAM AL 35246-0414

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

12924

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE INVOICE VOUCHER FORM

DATE: March 05, 2004 | Total $142,435.76 | DIVISION: Northeast | PREPARED BY: Robin Allen

CORRECT TAX RATE 7.0% | COMPAN FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached: ☐ Yes

If No, please explain: ☐ Exemption List Approved and on the list Includes EX UT & RRV

Sole Source ☐ Emergency ☐ Please attach a detailed explanation.

Manager's Signature:

APPROVALS

ENTERED BY	DEPT. MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
	MAR 05 2004				

GL YEAR/PERIOD: 04/ 02

ATTACHMENT TO BE MAILED WITH THE CHECK:

VENDOR #: 35116 VENDOR NAME: SIEMENS POWER C/O

VOUCHER MESSAGE:

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
J-84755	2/24/04	$142,435.76				$142,435.76

PURCHASE ORDER # LPO/PO/CODE/RSI	SALES TAX CHARGED $$	FREIGHT CHARGED	Total Tax & Freight		Discount $$	
12323	$1,459.76		$1,459.76			

	ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
100%	115.2410.6	$ ~~(9,406.56)~~ (1298.80)	Tax Correction	
100%	115.1070.362	$ ~~150,844.32~~ 144134.56	Omit	21156
		$ -		
		$ -		
		$ -	

SIEMENS

ALL CORRESPONDENCE SHOULD BE DIRECTED TO:
Siemens Power Transmission & Distribution, Inc.
P.O. Box 6289 Jackson, MS 39288-6289
Phone: 601/939-0550 FAX: 601/932-9911

ORDER NO.	SALES FORCE CODE	CUSTOMER'S ORDER NO.	INVOICE NO.	INV. COMPLETE
01-3580-C53997	79-E-6169	12323	J-84755	YES X NO

CONTRACT NO.	SCHEDULED SHIP DATE	CUST. ORD. DATE	PAGE NO.	INVOICE DATE	DATE SHIPPED
3274-C-1	02/27/04	12/01/03	001	02/24/04	02/24/04

SHIP TO
FLORIDA PUBLIC UTILITIES CO.
TERRY SUBSTATION
10TH ST. & LIME ST.
FERNANDINA BEACH, FL 32034

OS

MAR 0 1 2004

SHIP CODE FROM	SHIP CODE TO	TAX CODE STATE COUNTY CITY
23	09	TAXABLE

SALES REP R. S. SALES IN | SALES OFFICE

BILL TO
FLORIDA PUBLIC UTILITY CO
P O BOX 3395
W PALM BEACH FL 33402

309253AA

F.O.B. DESTINATION

VIA HOLMES

PLEASE REMIT TO	TERMS	PACKED BY	PREPAID	COLLECT	GROSS WEIGHT
Siemens Power Transmission & Distribution, Inc. PT. CH 10075 LATINE, IL 60055-0075	DUE 03/24/04 Interest Charged On Overdue Accounts		X		

SHIPMENT NO. | SHIP COMPLETE YES X NO

M	QTY ORDER	DESCRIPTION	PART NUMBER	UNIT PRICE	BACK ORDER	QTY SHIP	TOTAL PRICE
O	4	SPS2-72.5-40-1200 S/N 53997-1,2,3,4	ZLC53997701	35244.00	-	4	140,976.00
			1.000% FL TAX				1,409.76
			1.000% COUNTY TAX				50.00
			TOTAL				142,435.76

FEDERAL TAX ID # - 13-4079154

** VOID - DUPLICATE FILE COPY **

Check No. 202905

Check Date 3/08/2004

1755	2/24/2004	142,435.76		.00	142,435.76

VOID - DUPLICATE FILE COPY

Total	142,435.76	.00	142,435.76

Bank of America

63-4
630

Check No.
202905

35116 3/08/2004

One Hundred Forty-Two Thousand Four Hundred Thirty-Five and 76/100 Dollars

****142,435.76

SIEMENS POWER TRANS/DIST
DEPT CH 10075
PALATINE IL 60055-0075

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

APR 16 2004

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE INVOICE VOUCHER FORM

DATE: April 16, 2004 Total $142,328.88 DIVISION: Tax Exempt PREPARED BY: DEBI C

CORRECT TAX RATE 0.0% COMPANY FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached:	If No, please explain:		
☐ Yes	☐ Exemption List Approved and on the list Includes EX, UT, & RRV	Sole Source ☐ Emergency ☐	Please attach a detailed explanation
		Manager's Signature:	

APPROVALS

AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
	APR 16 2004				

G/L YEAR/PERIOD	ATTACHMENT TO BE MAILED WITH THE CHECK
04/ 04	

VENDOR # 35116 VENDOR NAME SIEMENS

VOUCHER MESSAGE:

RETURN CHECK TO: REMIT TO ADDRESS: MAIN

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
RAC31037641	3/31/2004	$142,328.88				$142,328.88

PURCHASE ORDER # LPO/PO/CODE/RSI	SALES TAX CHARGED $$	FREIGHT CHARGED	Total Tax & Freight		Discount $$	
12324						

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
		$ -		
100%	115.1070.362	$ 142,328.88		21156
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
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		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
	TOTAL	$ 142,328.88		

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this code after the vendor has been approved for the Recurring Payment l

12928

Siemens Power Trans & Dist., Inc.
Distribution Products Division
7000 Siemens Road
Wendell, NC 27591

OS

APR 0 5 2004

INVOICE RAC31037641 Original

Customer No.	Customer Order No.	Legacy Customer No.	Sales Eng	Invoice Date	Date Shipped	Terms of Delivery
400394	12324	309253AA	806169	03-31-2004	03-23-2004	FOB Destination Prep

Bill To
Florida Public Utility Company
Accounts Payable Department
401 South Dixie
P O Box 3395
West Palm Beach, FL
33402-3395

Ship To
Florida Public Utility Company
611 Lime Street
Fernandina Beach, FL
32034

Pos.	Qty	Description	Unit Price	Amount
		Sales Order 350119 Order Date 12-08-2003 **Reference A TERRY DISTRIBUTION CENTER** **RS102861**		

***NOTE THE SHIP DATE LISTED BELOW IS TENTATIVE UPON THE FOLLOWING:

DRAWINGS FOR APPROVAL WILL MAIL BY 01/23/04. SHIPMENT OF THE EQUIPMENT WILL BE APPROXIMATELY xx TO xx WEEKS AFTER RECEIPT OF APPROVED DRAWINGS AND COMPLETE ENGINEERING INFORMATION. FIRM CONTRACT DATE WILL BE ESTABLISHED AND ACKNOWLEDGED UPON RECEIPT OF APPROVED DRAWINGS AND RELEASE TO MANUFACTURE.

PRICES ARE FIRM THROUGH xx/xx/xx. IN THE EVENT SHIPMENT IS DELAYED FOR ANY REASON THAT IS BEYOND THE CONTROL OF SIEMENS, PRICES SHALL BE INCREASED 0.50 PERCENT FOR EACH FULL MONTH OR FRACTION THEREOF THAT SHIPMENT IS DELAYED BEYOND THE SPECIFIED SHIPPING DATE.

ACCOUNTING NOTE*******
INVOICE IN DUPLICATE

LIEN WAIVER IS REQUIRED WITH INVOICE

ALSO 2 COPIES OF INVOICE TO MAIL TO:
MEGAWAY, INC.
10014 N. DALE MABRY HWY., SUITE 101
TAMPA, FL 33618
****

9:50 AM 2/4/2004 EMAIL APPROVAL OF DRAWINGS RECEIVED 1-29-04 FROM GHAFF KHAZAMI. ORDER IS RELEASED FOR MANUFACTURING. CONTRACT DATE ESTABLISHED.

SHIPPING NOTE
nine breakers will be delivered to J L Terry sub station located at 10th and Lime St. We will take the driver from the step down sub-station

Siemens Power Trans & Dist., Inc.
Distribution Products Division
7000 Siemens Road
Wendell, NC 27591

INVOICE RAC31037641 **Original**

Customer No.	Customer Order No.	Legacy Customer No.	Sales Eng	Invoice Date	Date Shipped	Terms of Delivery
400394	12324	309253AA	806169	03-31-2004	03-23-2004	FOB Destination Prep

Pos.	Qty	Description	Unit Price	Amount
		to Terry sub. (NOTE TO SIEMENS SHIPPING: THE STEP DOWN SUBSTATION IS OUR SO# 130118)		
		Have the diver contact JIM CAUSIER at (904) 261-3808 for a meeting time.		
		**********		
		Packing Slip 62824		
10	6	MV100513400 SDV-4A 15.5-25-1200	13811.00	82866.00
	Lot :	MV100513400 241 Qty : 1.0000 MV100513400 242 1.0000 MV100513400 243 1.0000 MV100513400 253 1.0000 MV100513400 254 1.0000 MV100513400 255 1.0000	ea	
20	3	MV100513500 SDV-4A 15.5-25-2000	16994.00	50982.00
	Lot :	MV100513500 206 Qty : 1.0000 MV100513500 207 1.0000 MV100513500 208 1.0000	ea	

TAX SUMMARY

Tax Authority	Rate	Amount
State	6.000	8030.88
County	1.000	450.00

Remit To
Siemens Power Transmission & Distribution, Inc
Dept. CH 10075
Palatine, IL 60055-0075

Please state with your payment RAC31037641

Goods	133848.00 USD
Costs	0.00 USD
Tax	8480.88 USD
L.Pmt.Sur	0.00 USD
Total Due	142328.88 USD

Terms of Payment
This invoice is due within 30 days from date of invoice.

** VOID - DUPLICATE FILE COPY **

Check No. 205111

Check Date 4/19/2004

RAC31037640	3/31/2004	14,689.65	.00	14,689.66
F 31037641	3/31/2004	142,328.88	.00	142,328.88

VOID - DUPLICATE FILE COPY

Total	157,018.54	.00	157,018.54

Bank of America

63-4
630

Check No.
205111

35116 4/19/2004

One Hundred Fifty-Seven Thousand Eighteen and 54/100 Dollars

****157,018.54

SIEMENS POWER TRANS/DIST
DEPT CH 10075
PALATINE IL 60055-0075

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

Southern States, L.L.C.
30 Georgia Avenue
Hampton, Georgia 30228
(770) 946-4562
FAX (770) 946-8106

INVOICE

Remit To:
Southern States, L.L.C.
P.O. Box 930671
Atlanta, GA 31193

CUSTOMER'S COPY
Invoice No. 35548
Date 04/30/04
Page 1

2466 Bill To: FLA PUB UTILITIES CO
P O BOX 3395
WEST PALM BCH, FL 33402-3395

Ship To: FLORIDA PUBLIC UTILITIES CO.
CHANGE IN SHIP TO, ELLIS SEE
CHANGE SENT 3-31-04
FERNANDINA BEACH, FL 32034

OS

Shipping Instructions

MAY 03 2004

REP	REG	TERR	PROP			FREIGHT
00063	05	BW	500951			PPD/ALLOW
SHIP DATE	**JOB NO**	**P.O. / REFERENCE #**	**SHIP VIA**	**F.O.B.**		**TERMS**
4/30/04	47044	12442	BENNETT	DEST.		1/4 OF 1%10-NET

LINE	CUST. ITEM	QUANTITY	ITEM/DESCRIPTION	UNIT PRICE	EXT. PRICE
01	1	4.00	20060109-47044001 EVB-1381200	6403.00	25612.00
02	1	36.00	75000000-47044002 TR-288 HI CREEP INS	238.00	8568.00
03	2	2.00	20335509-47044003 ECB-V-1381200	5532.00	11064.00
04		12.00	75000000-47044004 TR-288 HI CREEP/SHIP ASSEMBLED	238.00	2856.00
05	3	4.00	20851023-47044005 TA-DC-691200	3311.00	13244.00
06	3	54.00	75000000-47044006 TR-216 XL HI CREEP INS	137.00	7398.00
07	4	3.00	20890423-47044007 CBLT-691200	3216.00	9648.00
08	4	18.00	75000000-47044008 TR-216 XLHI CREEP/SH ASSEMBLED	137.00	2466.00
09	5	2.00	20830137-47044009 CVB-152000	4835.00	9670.00
10		6.00	20851019-47044010 TA-DC-151200	2784.00	16704.00
11	3	2.00	20851023-47044011 TA-DC-691200	3311.00	6622.00
12	5	1.00	20830137-47044012 CVB152000	4835.00	4835.00
13	5	2.00	20830237-47044013 CVB152000	4835.00	9670.00

*** SUB-TOTAL	128,357.00
*** SALES TAX	8,984.99
*** INSURANCE	.00
*** INVOICE TOTAL	137,341.99

COPY TO: Louie Johnson, Fern.
DATE: 5-24-04
PLEASE FORWARD MAT'L RECEIPT TO PURCHASING. THANKS.

REMARKS: CRDD41
MARK: PO#12442, JO LN 1-4 STEPDOWN SUB., LN 5-13 JL TERRY DISTRIBUTION SUB.
CONTACT: AJ KHAZAMI 813-960-0990.

NO CREDIT ALLOWED FOR RETURNS WITHOUT OUR "RETURN AUTHORIZATION"
THE GOODS COVERED BY THIS INVOICE HAVE BEEN PRODUCED IN COMPLIANCE WITH THE FAIR LABOR STANDARDS ACT OF 1938, AS AMENDED

12932

Southern States, LLC

NOTICE OF SHIPMENT

PACKING SLIP

Job No SS 47044
Date 04/27/04
Page 1

FLA PUB UTILITIES CO
BIP O BOX 3395
To:
WEST PALM BCH FL 33402-3395

FLORIDA PUBLIC UTILITIES CO.
Ship CHANGE IN SHIP TO, ELLIS SEE
To CHANGE SENT 3-31-04
FERNANDINA BEACH FL 32034

Shipping Instructions

REP	REQ	TERR	PROP	SHIP VIA	FREIGHT
00063	05	BW	500951	LEANETT TEI	PPD/ALLOW

SHIP DATE	P.O. #/REFERENCE #	F.O.B.	TERMS
1/20/04	BEST WAY 12442	DEST.	1/4 OF 1%10-N

LINE	CUST ITEM	ORDERED QUANTITY	SHIPPED QUANTITY	ITEM/DESCRIPTION		PARTIAL ☐	FINAL ☑
1	1	4.00	4	20060109-47044001 EVB-1381200 EVB-1381200	EA		
2	1	36.00	36	75000000-47044002 TR-288 HI CREEP INS TR-288 HIGH CREEP INS.	EA		
3	2	2.00	2	20335509-47044003 ECB-V-1381200 ECB-V-1381200	EA		
4		12.00	12	75000000-47044004 TR-288 HI CREEP/SHIP ASSEMBLED TR-288 HIGH CREEP INS./SHIP ASSEMBLED	EA		
5	3	4.00	4	20851023-47044005 TA-DC-691200 TA-DC-691200	EA		
6	3	54.00	54	75000000-47044006 TR-216 XL HI CREEP INS TR-216 XL HIGH CREEP INS.	EA		
7	4	3.00	3	20890423-47044007 CBLT-691200 CBLT-691200	EA		

*** CONTINUED ***

EMARKS:

RECIEVED
5/16/04
JMC

12933

Southern States, LLC

NOTICE OF SHIPMENT | **PACKING SLIP**

Job No 88 47044
Date 04/27/04
Page 2

FLA PUB UTILITIES CO
Bill O BOX 3395
To:
WEST PALM BCH FL 33402-3395

FLORIDA PUBLIC UTILITIES CO.
Ship CHANGE IN SHIP TO, ELLIS SEE
To CHANGE SENT 3-31-04
FERNANDINA BEACH FL 32034

Shipping Instructions

REP	REG	TERR	PROP	SHIP VIA	FREIGHT
0063	05	BW	500951	BENNETT TRI	PPD/ALLOW

SHIP DATE	P.O. #/REFERENCE #	FOB	TERMS
5/16/04 BEST WAY	12442 1	DEST.	1/4 DF-1%10-N

PARTIAL ☐ FINAL ☑

LINE	CUST ITEM	ORDERED QUANTITY	SHIPPED QUANTITY	ITEM/DESCRIPTION	
8	4	18.00	18	75000000-47044008 TR-216 XLHI CREEP/SH ASSEMBLED TR-216 XL HIGH CREEP INS./SHIP ASSEMBLED	EA
9	5	2.00	2	20830137-47044009 CVB-152000 CVB-152000	EA
10		6.00	6	20851019-47044010 TA-OC-151200 TA-OC-151200	EA
11	3	2.00	2	20851023-47044011 TA-OC-691200 TA-OC-691200	EA
12	5	1.00	1	20830137-47044012 CVB152000 CVB152000	EA
13	5	2.00	2	20830237-47044013 CVB152000 CVB-152000	EA

Received 5/16/04 JHC

2 crate 2 Bdls 6 pcs
1 crate 1 Bdls 3 pcs
2 crate 2 Bdls 6 pcs

REMARKS: CRDD41
MARK PO#12442, JO LN 1-4 STEPDOWN SUB., LN 5-13 JL TERRY
DISTRIBUTION SUB:
CONTACT: AJ KHAZAMI 813-960-0990.

12934

Faxed 6/3 - Sent 6/4

34,402.21
100,439.21

FLORIDA PUBLIC UTILITIES COMPANY

	12442
	045.5011.1

INVENTORY

MATERIAL RECEIPT

AND

DATA INPUT SHEET

	182
	35548
	May-04
	NE FL

SOUTHERN STATES, INC.-C/O ARNOLD BRYANT, INC.

G. BRADLEY

DELIVERY
PARTIAL RECEIPT ☐
RECEIVED IN FULL ☑

FREIGHT PREPAID
PREPAID ☐
COLLECT ☐

CORPORATE USE ONLY:

ACCOUNT NUMBER	SUB-LEDGER	QTY RECD	DESCRIPTION (INCLUDING PART #)	CORPORATE USE ONLY: QTY REVISED	ACTUAL COST	EST. COST	DIFFERENCE
115.1070.353	21157	4	SOUTHERN STATES #EVB-1381200, 138kV, 1200AMP, 61kA				
			MOMENTARY,THREE POLE GROUP OPERATED COPPER,				
			BREAK SWITCH W/WORM GEAR OPERATOR, COMPLETE				
			TR-288 INSULATORS (4 @ $8,545.00 = $34,180.00)				
115.1070.353	21157	2	SOUTHERN STATES #EVB-1381200, 138kV, 1200AMP, 61kA				
			MOMENTARY, THREE POLE GROUP OPERATED,COPPER,				
			BREAK "V" SWITCH W/WORM GEAR OPERATOR, COMPLE				
			WITH TR-288 INSULATORS (2 @ $6,960.00 = $13,920.00)				
115.1070.362	21156	6	SOUTHERN STATES #TA-OC-691200, 69kV, 1200AMP, 61kA				
			MOMENTARY, THREE POLE GROUP OPERATED, COPPER				
			VERT BREAK SWITCH W/WORM GEAR OPERATOR, COMP				
			WITH TR-216XL INSULATORS, (6 @ $4,544.00= $27,264.00)				
115.1070.362	21156	3	SOUTHERN STATES #CBL-T-691200, 69kV, 1200AMP, 61kA				
			MOMENTARY,THREE POLE GROUP OPERATED, COPPER,				
			BREAK "V" SWITCH W/WORM GEAR OPERATOR, COMPLE				
			WITH TR-216XL INSULATORS, (3 @ $4,038.00= $12,114.00)				
115.1070.362	21156	5	SOUTHERN STATES #CVB-152000, 15kV, 2000AMP, 100kA				
			MOMENTARY, THREE POLE GROUP OPERATED, COPPER				
			VERT BREAK SWITCH W/WORM GEAR OPERATOR, COMP				
			WITH TR-208 INSULATORS, (5 @ $4,835.00 = $24,175.00)				
TOTAL QUANTITY							

DATE INVOICE PASSED FOR PAYMENT:_____

REMARKS:_____

12935

FLORIDA PUBLIC UTILITIES COMPANY

NON INVENTORY

MATERIAL RECEIPT

	12442
	045.5011.1

	163
	25548
	May-04
	ME PL

SOUTHERN STATES, INC.-C/O ARNOLD BRYANT, INC. — G. BRADLEY

ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
115 1370 362	21156	6	SILVER CONTACTS AND SEALED BEARINGS
			616A MOMENTARY, THREE POLE GROUP OPERATED
			COPPER, VERTICAL BREAK SWITCH W/WORM GEAR
			OPERATOR, COMPLETE WITH TR 200 INSULATORS. (6 @ $2,784.00 = $16,704.00)
			ALL SWITCHES TO INCLUDE THE FOLLOWING
			1. SWITCH BLADES TO BE COPPER W/SILVER TO
			SILVER CONTACTS AND SEALED BEARINGS
			2. INSULATORS TO HAVE LEAKAGE AND CREEPAGE
			DISTANCES ACCORDING TO FPUC'S SPEC'S
			INCLUDING THE ADDENDUM
			3. TO BE SHIPPED ASSEMBLED ON THE INSULATORS
			4. THE SUBSTATION PACKAGER WILL SUBMIT TO S/S
			A SET OF SWITCH CONTROL SKETCHES. S/S WILL
			DEVELOP SWITCH CONTROL DRAWINGS BASED ON
			THESE SKETCHES. WHEN DRAWINGS ARE SENT FOR
			APPROVAL, COPIES MUST BE SENT TO SUBSTATION
			PACKAGER FOR THEIR REVIEW. ANY CHANGES MADE
			BY THE PACKAGER WILL BE INCORPORATED INTO
			FINAL DESIGN
			TOTAL AMOUNT DUE: $137,341.99 ($128,357.00 SUB-TOTAL PLUS $8,984.99 TAX)
TOTAL QUANTITY		6	

DATE INVOICE PASSED FOR PAYMENT: _____

REMARKS: _____

BK 6344

JOURNAL ENTRY HEADER

JE DESCRIPTION:		JE#	33
		YR/PD	12 01/04

CH TYPE (M/S) M ACCT YEAR 2004 PER 12 01/04

JOURNAL NUMBER 36357 BATCH NUMBER

COMPANY 001

REFERENCE 33 SRC JE

DESCRIPTION PL ACCRUAL AUTO ACCRUAL? 1

ITEMS THAT WERE NOT RECEIVED BEFORE THE PL CLOSE

PL ACCUAL LOGS

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
115.4020.5932	788.89		P.O. 13441 Pike Electric Inv #615624	
115.4020.5931	788.88			
115.4020.5932	739.10		P.O. 13441 Inv #615625	
115.4020.5931	739.10			
115.1080.364	2,069.48		P.O. 13441 inv. #613218	
115.1070.3647	1,478.20		Inv #617405	2
115.1070.3657	1,478.20		Inv #617406	2
115.1080.364	739.10		Inv #617407	
115.1080.365	739.10			
115.4020.5932	739.10		Inv. #617408	
115.4020.5931	739.10			
115.1080.364	1,478.20		Inv. #615622	
115.1080.365	1,478.20		Inv. #615623	
115.1080.364	1,478.20		Inv. #611501	
1070.3648	2,027.94		Inv. #613214	2
115.1070.3658	1,478.20		Inv. #613215	2
115.1070.3648	1,577.77		Inv. #613216	2
115.1070.3681	713.44		Inv. # 619491	2
115.1080.365	713.44			
115.4020.5942	1,478.20		Inv. # 619492	
100.1070.376	6,500.00		estimated	29999
100.2320.11		29,961.84		

PAGE TOTALS	29,961.84	29,961.84
J.E. TOTALS	451,056.23	451,056.23

PREPARED BY	CP	01/10/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

c:\Billie\je\misc5's

12/12/2007 08:56:33 **Invoice Header** PLGIED PLDIED

Session . . . . . : 5065
Internal ID . . . . . : 001 - 050100320

PO BOX 868
MOUNT AIRY, NC 27030

Invoice type . . . . : 1 Invoice
Vendor . . . . . : 57670 PIKE ELECTRIC INC
Company . . . . . : 001 Division . . . . . : 001

Invoice ID . . :	00613214	Invoice date . :	12/10/2004
Invoice amount :	2,027.94	Net due date . :	1/10/2005
Discount amount :	.00	-or Terms . . . :	PR10
-or Percent . . :	.000	Discount date . :	
Purchase order :	13441		
Freight . . . . :	.00		
Tax authority . :		Tax rate code . :	
Tax basis . . . :	2,027.94		
Tax . . . . . :	.00		
Accounting date :	1/11/2005	Accounting group :	PLSUM

F2=Function keys F3=Exit F7=User fields F24=More keys

12/12/2007 10:24:05 Analytical Inquiry PLGIPH PLDIPH

Invoice payment history

Invoice ID . . . : 00613214 Invoice amount : 2,027.94
Internal ID . . . : 001-050100320 Gross relieved : 2,027.94
Vendor . . . . . : 57670

Type options and press Enter.
5=Payment information 6=Accounting entries 7=Paid items
8=Payee controls 9=Cleared history 11=Reconcile 17=Notes

Option	Pay date	Payment	Account	Payee	Gross relieved
__	1/13/2005	219724	BOA	57670	2,027.94

Bottom

F2=Function keys F3=Exit F5=Refresh F24=More keys

FLORIDA PUBLIC UTILITIES COMPANY
MULTI-INVOICE VOUCHER FORM

January 06, 2005 Total $3,506.14 DIVISION: Tax Exempt PREPARED BY: S. BITTLE

CORRECT TAX RATE 0.0% COMPANY FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached: ☐ Yes

If No, please explain: ☐ Exemption List Approved and on the list Includes EX, UT, & RRV

DMB

Sole Source ☐ Emergency ☐ Please attach a detailed explanation

Manager's Signature:

APPROVALS

LD/SUPERV	DEPT MANAGER	DIVISION MANAGER	ADM EXECUTIVE	EXECUTIVE	FINANCIAL
JAN - 7 2005					

G/L YEAR/PERIOD	ATTACHMENT TO BE MAILED WITH THE CHECK
05 2	

VENDOR # 57670 VENDOR NAME PIKE ELECTRIC INC

VOUCHER MESSAGE:

ACCRUED JAN 07 2005

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE 1

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
00611499	12/3/2004	$739.10				$739.10
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
13441			ENTERED JAN 11 2004			

	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUB LEDGER
		$ -		
100%	115.1070.3646	$ 739.10		2
0%		$ -		
		$ -		
		$ -		

INVOICE 2

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
00611500	12/3/2004	$739.10				$739.10
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
13441			ENTERED JAN 11 2004			

	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUB LEDGER
		$ -		
100%	115.1070.3656	$ 739.10		2
0%		$ -		
		$ -		
		$ -		

INVOICE 3

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
00613214	12/10/2004	$2,027.94				$2,027.94
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
13441			ENTERED JAN 11 2004			

	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUB LEDGER
		$ -		
100%	115.1070.3648	$ 2,027.94		2
		$ -	ACCRUED	
		$ -		
		$ -		

TOTAL OF ALL INVOICES $ 3,506.14

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:
UT - Utility Payments - This is for utility payments only
RRV - Use this code only if the Vendor has been approved for the Recurring Payment

12940

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

ACCRUED

INVOICE NO.	PAGE NO.
00613214	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
12/10/04	11/28/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-000	

11/23/04

		WORK ORDER	
		115-1070-3648.2	

COMMENT: LEFT OFF OF PAYROLL W/E 11/28/04.

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		14.50		44.97	652.07
B LINEMAN		14.50		31.93	462.99
TRUCK DRIVER		10.00		25.66	256.60
**** SUBTOTAL ****		**39.00**		**102.56**	**1,371.66**
BUCKET TRUCK BKT/MH	08N291	14.50		17.91	259.70
LINE TRUCK LTHVY	20Y139	14.50		22.39	324.66
PICKUP TRUCK PICKUPSVC	38J414	14.50		4.96	71.92
**** SUBTOTAL ****		**43.50**		**45.26**	**656.28**

ENTERED
JAN 11 2004

RECEIVED
DEC 17 2004
BY: gl

TOTAL INVOICE	$ 2,027.94

ORIGINAL COPY

12941

#14,049.23

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 | Total: $0.00 | DIVISION: Northeast | PREPARED BY: G. BRADLEY | COMPANY: FPUC

APPROVALS

GLB | MLL

VOUCHER NO. / YEAR/PERIOD: 04/ 12

VENDOR #: 57620 | VENDOR NAME: PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO#/PC NUMBER	DUE DATE		NET AMOUNT
602778	10/29/04	$0.00	13441			$0.00

ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE		UNIT NUMBER
115.4020.5931	$ (2,365.12)	Unit Block thru 300 Block S. Fletcher		
115.4020.5932	$ (2,365.12)	"		
115.1070.3647	$ 684.00	"		2
115.1070.3657	$ 3,373.24	"		2
115.1080.364	$ 200.00	"		
115.1080.365	$ 473.00	"		

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 Total: $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY: FPUC

APPROVALS

GLB		MLL			

VENDOR #: 57670 VENDOR NAME: PIKE ELECTRIC

ONLY ENTER PERIOD: 04/ 12

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE	
601015	10/22/04	$0.00	13441		$0.00

ACCOUNT NUMBER DISTRIBUTION CODE		EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	
115.4020.5931	$ (1,902.91)	Egans Creek & Atlantic	
115.4020.5932	$ (1,902.91)	"	
115.1070.3647	$ 1,902.91	"	2
115.1070.3657	$ 1,902.91	"	2

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 Total: $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY: FPUC

APPROVALS

GLB		ML			

GL TEAR PERIOD: 04/ 12

VENDOR #: 57670 VENDOR NAME: PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

	INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE		
✓	604508	11/5/04	$0.00	13441			$0.00
	ACCOUNT NUMBER / DISTRIBUTION CODE		AMOUNT	CUSTOMER DESCRIPTION / DIRECT ITEM OR PURCHASE			SUB ACCOUNT
	115.4020.5931		$ (2,313.80)	400 Block thru 1200 Block			
	115.4020.5932		$ (2,313.80)	"			
	115.1070.3647		$ 627.00	"			2
	115.1070.3657		$ 3,210.60	"			2
	115.1080.364		$ 240.00	"			
	115.1080.365		$ 550.00	"			

TOTAL $0.00

FLORIDA PUBLIC UTILITIES

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 18, 2005 Total $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY FPUC

APPROVALS					
AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVES	ANCIAL
GLB		MLL			

GL YEAR/PERIOD: 04/ 12

VENDOR # 57570 VENDOR NAME PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO#/PO NUMBER	DUE DATE	NET AMT DUE
606324	11/12/04	$0.00	13441		$0.00

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
	115.4020.5932	$ (3,730.55)	Standby Man on Call	
	115.4010.5831	$ 500.00	"	
	115.4010.5832	$ 500.00	"	[redacted]
	115.4010.582	$ 548.31	"	
	115.1070.3657	$ 2,182.24	JLT Sub / Lime / 14th / Nectarine	2
	TOTAL	$ -		

Pike Electric #11 - Account Number Correction.xls revised as of 03/10/04

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 Total: $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY: FPUC

APPROVALS

GLB		MLL			

MO./YEAR/PERIOD: 04/ 12

VENDOR #: 57670 VENDOR NAME: PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE	
604507	11/5/04	$0.00	13441		$0.00

ACCOUNT NUMBER / DESCRIPTION CODE		DESCRIPTION / DESCRIPTION CONTINUATION	
115.4020.5931	$ (2,365.12)	400 Block thru 1200 Block	
115.4020.5932	$ (2,365.12)	"	
115.1070.3647	$ 600.00	"	2
115.1070.3657	$ 3,360.24	"	2
115.1080.364	$ 200.00	"	
115.1080.365	$ 550.00	"	

FLORIDA PUBLIC UTILITIES

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 18, 2005 Total $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY FPUC

APPROVALS

SUPERVISOR	ACCT MANAGER	DIVISION MANAGER	ADM. EXECUTIVE	VP EXECUTIVE	CONTROLLER
GLB		MLL			

GL YEAR/PERIOD: 04/ 12

VENDOR # 57670 VENDOR NAME PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE	NET AMT DUE
589244	9/10/04	$0.00	13441		$0.00

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
	115.4020.5931	$ (2,025.00)	Hurricane Frances Post Storm Expenses	
	115.4020.5932	$ (2,025.23)	"	
	100.1860.1	$ 4,050.23	"	34447

PIKE ELECTRIC CORRECTIONS

Account	602778	601015	604508	606324	604507	589244	Total
115.4020.5931	(2,365.12)	(1,902.91)	(2,313.80)		(2,365.12)	(2,025.00)	(10,971.95)
115.4020.5932	(2,365.12)	(1,902.91)	(2,313.80)	(3,730.55)	(2,365.12)	(2,025.23)	(14,702.73)
115.1070.3647	684.00	1,902.91	627.00		600.00		3,813.91
115.1070.3657	3,373.24	1,902.91	3,210.60	2,182.24	3,380.24		14,049.23
115.1080.364	200.00		240.00		200.00		640.00
115.1080.365	473.00		550.00		550.00		1,573.00
115.4010.5831				500.00			500.00
115.4010.5832				500.00			500.00
115.4010.582				548.31			548.31
100.1860.1						4,050.23	4,050.23
Total	-	-	-	-	-	-	-

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00601015	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/22/04	10/17/04

FOREMAN
RUSSELL LEE YEOMANS

PIKE JOB NUMBER
532-000

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
B LINEMAN		40.00		31.93	1,277.20
TRUCK DRIVER		10.00		25.66	256.60
**** SUBTOTAL ****		**90.00**		**102.56**	**3,332.60**
BUCKET TRUCK BKT/MH	08N319	40.00		17.91	716.40
LINE TRUCK 20-X	20X305	40.00		22.39	895.60
PICKUP TRUCK PICKUPSVC	38J417	40.00		4.96	198.40
**** SUBTOTAL ****		**120.00**		**45.26**	**1,810.40**

910 S STANLEY DR.:
115.1070.3693.2 => 26% -1337.18
MTC. STATION & 115.4020.592 => 74% - 3805.82
EQUIPMENT.

OK. to pay

TOTAL INVOICE	$ 5,143.00

ORIGINAL COPY

12949

Original Req. - Per Louie + Jorge

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00602778	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/29/04	10/24/04

FOREMAN
RUSSELL LEE YEOMANS

PIKE JOB NUMBER
532-000

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
B LINEMAN		40.00		31.93	1,277.20
TRUCK DRIVER		40.00		25.66	1,026.40
**** SUBTOTAL ****		**120.00**		**102.56**	**4,102.40**
BUCKET TRUCK BKT/MH	08N319	40.00		17.91	716.40
LINE TRUCK 20-X	20X305	40.00		22.39	895.60
PICKUP TRUCK PICKUPSVC	38J417	40.00		4.96	198.40
**** SUBTOTAL ****		**120.00**		**45.26**	**1,810.40**

RECEIVED
NOV 10 2004

OK to PAY

115. ~~4000~~ 4020.5953
MTC. of URD.

TOTAL INVOICE	$ 5,912.80

12950
ORIGINAL COPY

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00604507	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
11/05/04	10/31/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-000	

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE		EXTENSION
FOREMAN		40.00		44.97		1,798.80
B LINEMAN		40.00		31.93		1,277.20
TRUCK DRIVER		40.00		25.66		1,026.40
**** SUBTOTAL ****		**120.00**		**102.56**		**4,102.40**
BUCKET TRUCK BKT/MH	08N291	40.00		17.91		716.40
LINE TRUCK LTHVY	20Y139	40.00		22.39		895.60
PICKUP TRUCK PICKUPSVC	38J414	40.00		4.96		198.40
**** SUBTOTAL ****		**120.00**		**45.26**		**1,810.40**

RECEIVED
NOV 19 2004

OK. To PAY

MTC
poles/Towers/
O. H.

115. 4020. 5931 => 50% - 2956.40
115. 4020. 5932 => 50% - 2956.40

TOTAL INVOICE	$ 5,912.80

ORIGINAL COPY

12951

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00604508	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
11/05/04	10/31/04
FOREMAN	
RUSSELL LEE YEOMANS	
PIKE JOB NUMBER	
532-000	

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
B LINEMAN		40.00		31.93	1,277.20
TRUCK DRIVER		35.00		25.66	898.10
**** SUBTOTAL ****		**115.00**		**102.56**	**3,974.10**
BUCKET TRUCK BKT/MH	08N319	40.00		17.91	716.40
LINE TRUCK 20-X	20X305	40.00		22.39	895.60
PICKUP TRUCK PICKUPSVC	38J417	40.00		4.96	198.40
**** SUBTOTAL ****		**120.00**		**45.26**	**1,810.40**

OK TO PAY.

MTC. STATION EQUIP.

115.~~4000~~ 4020.592

RECEIVED NOV 19 2004

TOTAL INVOICE	$ 5,784.50

ORIGINAL COPY

12952

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00606324	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
11/12/04	11/07/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-000	

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
			21.00	67.46	1,416.66
B LINEMAN		40.00		31.93	1,277.20
			1.00	47.90	47.90
TRUCK DRIVER		40.00		25.66	1,026.40
			1.00	38.49	38.49
**** SUBTOTAL ****		**120.00**	**23.00**	**256.41**	**5,605.45**
BUCKET TRUCK BKT/MH	08N291	41.00		17.91	734.31
LINE TRUCK LTHVY	20Y139	41.00		22.39	917.99
PICKUP TRUCK PICKUPSVC	38J414	41.00		4.96	203.36
**** SUBTOTAL ****		**123.00**		**45.26**	**1,855.66**

ENTERED
DEC 0 2 2004

OK TO PAY. 115.4020.592
Original Req.

TOTAL INVOICE	$ 7,461.11

ORIGINAL COPY

12953

DATE 6/10/04 FINAL INVENTORY ACCOUNT DISTRIBUTION FOR FERNANDINA BEACH MONTH OF MAY 2004 (INR430) PAGE

ACCOUNT #	REFNO		AMOUNT	BASE AMNT	UNITS	DESCRIPTION
100.4260.11	34233	0	68.00	53.39	66	CHARITABL CONTRIBUTION-IN AREA FERNANDINA BEACH SHRIMP FEST INSTALLING A-
115.1070.3646	2	1	7.00	5.69	4	POLES/TOWERS-LINE EXT-REV PROD LOCAL NON-TRACKED IR
115.1070.3646	20799	1	279.00	217.57	3	POLES/TOWERS-LINE EXT-REV PROD SHADY GROVE SUBDIV.
115.1070.3646	21153	1	226.00	176.33	1	POLES/TOWERS-LINE EXT-REV PROD T-MOBILE CELL SITE
115.1070.3646	21309	1	3,234.00	2,524.16	61	POLES/TOWERS-LINE EXT-REV PROD PROVIDE ELECT TO OCEAN BREEZE
115.1070.3647	2	1	4.00	3.38	8	POLES/TOWERS-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
115.1070.3648	2	1	237.00	184.76	45	POLES/TOWERS-DECAYED POLE REPL LOCAL NON-TRACKED IR
115.1070.3648	21276	1	57.00	44.75	4	POLES/TOWERS-DECAYED POLE REPL PROVIDE ELEC/SMURFIT STONE
115.1070.3657	2	1	1,111.00	867.09	363	O/H CONDUCTR-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
115.1070.3657	20904	1	270.00	211.00	1,000	O/H CONDUCTR-LINE EXT-UPGRADES SEASCAPE SUBDIVISION
115.1070.3662	2	1	299.00	233.30	84	UNDERGROUND CONDUIT-BURIED LOCAL NON-TRACKED IR
115.1070.3662	20413	1	602.00	469.50	1,500	UNDERGROUND CONDUIT-BURIED SHOPS OF AMELIA
115.1070.3662	20774	1	12,099.00	9,443.15	5	UNDERGROUND CONDUIT-BURIED GATEWAY TO AMELIA
115.1070.3662	20799	1	148.00	115.20	80	UNDERGROUND CONDUIT-BURIED SHADY GROVE SUBDIV.
115.1070.3662	21276	1	418.00	326.33	4	UNDERGROUND CONDUIT-BURIED PROVIDE ELEC/SMURFIT STONE
115.1070.3662	21285	1	51.00	39.51	34	UNDERGROUND CONDUIT-BURIED 4742 OLIVER LANE
115.1070.3662	21309	1	4,408.00	3,440.10	6,651	UNDERGROUND CONDUIT-BURIED PROVIDE ELECT TO OCEAN BREEZE
115.1070.3662	21332	1	2,309.00	1,802.56	40	UNDERGROUND CONDUIT-BURIED SMILE GAS
115.1070.3672	2	1	414.00	323.43	111	UNDERGRD CONDUCT/DEVICE-BURIED LOCAL NON-TRACKED IR
115.1070.3672	20375	1	481.00	375.52	6	UNDERGRD CONDUCT/DEVICE-BURIED CARLTON DUNES 7
115.1070.3672	20413	1	93.00	72.52	1	UNDERGRD CONDUCT/DEVICE-BURIED SHOPS OF AMELIA
115.1070.3672	20774	1	2,420.00	1,888.63	1	UNDERGRD CONDUCT/DEVICE-BURIED GATEWAY TO AMELIA
115.1070.3672	21027	1	93.00	72.52	1	UNDERGRD CONDUCT/DEVICE-BURIED DUPONT LANE
115.1070.3672	21097	1	279.00	217.57	3	UNDERGRD CONDUCT/DEVICE-BURIED YMCA
115.1070.3672	21153	1	93.00	72.52	1	UNDERGRD CONDUCT/DEVICE-BURIED T-MOBILE CELL SITE
115.1070.3672	21206	1	19,493.00	15,214.55	9,111	UNDERGRD CONDUCT/DEVICE-BURIED THE PRESERVE
115.1070.3672	21276	1	813.00	634.86	63	UNDERGRD CONDUCT/DEVICE-BURIED PROVIDE ELEC/SMURFIT STONE
115.1070.3672	21285	1	755.00	589.03	291	UNDERGRD CONDUCT/DEVICE-BURIED 4742 OLIVER LANE
115.1070.3672	21332	1	2,971.00	2,319.20	543	UNDERGRD CONDUCT/DEVICE-BURIED SMILE GAS
115.1070.3691	2	1	338.00	263.99	285	OVERHEAD SERVICES LOCAL NON-TRACKED IR
115.1070.3693	2	1	3,574.00	2,789.74	2,717	UNDERGRD SERVICES- BURIED LOCAL NON-TRACKED IR
115.1070.3693	3	1	37.00	28.92	10	UNDERGRD SERVICES- BURIED REVENUE PRODUCING-BLANKETS ADDED BY MDN ON 2/2-
115.1070.3711	2	1	1,500.00	1,171.08	253	INSTAL ON CUST PREMISES-ABOVE LOCAL NON-TRACKED IR
115.1070.3713	2	1	1,819.00	1,419.39	80	INSTAL ON CUST PREMISES-UNDER LOCAL NON-TRACKED IR
115.1070.3713	20786	1	62.00	48.74	730	INSTAL ON CUST PREMISES-UNDER REPLACE STREET LIGHTS-AIP
115.1070.3713	21039	1	21.00	16.50	500	INSTAL ON CUST PREMISES-UNDER CONFERENCE CTR PARKING LIGHTS
115.1070.3713	21044	1	146.00	114.30	900	INSTAL ON CUST PREMISES-UNDER ISLESWORTH
115.1070.3713	21098	1	4.00	3.30	100	INSTAL ON CUST PREMISES-UNDER SUMMER BEACH VILLAS
115.1070.3713	21184	1	9,986.00	7,794.45	1,136	INSTAL ON CUST PREMISES-UNDER RIVER PLACE
115.1070.3733	20938	1	124.00	97.02	260	STREET LIGHTING AND SIGNAL UG SEASCAPE AT AMELIA
115.1430.2	34143	1	441.00	344.40	417	OTHER A/R - MISCELLANEOUS OTHER A/R MISCELLANEOUS REMOVE THREE PHASE OVE-
115.1540.1		0				PLANT MAT & OPERATING SUPPLIES
115.1550.2		0				MDSE AND SUPPLIES INVENTORY
115.1630.1		0				STORES EXP-MAT & OPER.SUPPLIES
115.1630.2		0				STORES EXPENSE
115.1630.3		0				-INV ADJ- MAT & SUPPY
115.1840.2		0				CLEAR ACCT-SMALL TOOLS/SUPPLIE
115.1850.1		0	316.00	246.50	500	TEMPORARY SERVICES
115.4010.586		0	25.00	19.63	24	METER EXPENSES
115.4010.5871		0	253.00	197.41	12	AREA LIGHT EXPENSE
115.4020.5932		0	458.00	357.13	79	MAINT OF OVERHEAD CONDUCTORS
115.4020.5933		0	6.00	4.31	11	MAINT OF SERVICES
115.4020.5942		0	174.00	135.65	17	MAINT OF UNDERGRND LINE-BURIED
115.4020.5953		0	59.00	45.81	56	MAINT -LINE TRANSFORMER-BURIED
115.4020.596		0	348.00	271.76	9	MAINT -STREET LIGHT/SIGNAL SYS
145.4160.21		0				COST TO INSTALL MERCHANDISE
DIVISION TOTAL			73,423.00		28,181	
			1.77			
			73,424.77			

FLORIDA PUBLIC UTILITIES COMPANY

CHECK REQUEST

G/L DATE 2004 / 11 (YEAR / PD) VENDOR # New CURRENT DATE 11 / 18 / 04 1 / 24 / 04

$ 30,631.00

TO THE ORDER OF: Mr. David F Miller

ADDRESS Keystone Place Development Company
1610 South 8th Street
Fernandina Beach, Floroida 320

CHECK MESSAGE (60 SPACES) Keystone Place IR# 21351

ATTACHMENT ☐ RETURN CHECK TO

Refund customer advance for construction on Keystone
Place, a 30 unit subdivision located ib Fernandina Beach, Florida. This project has been cancelled.

115	1070	3662	$ 30,631.00	SUBLEDGER 21351
			$	
			$	
			$	
			$	
			$	
			$ 30,631.00	

REQUESTED BY Rena Kennedy APPROVED BY

FPU-018 Rev 1/00

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00684179	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: GERRY BRADLEY

INVOICE DATE	W/E DATE
08/05/05	07/31/05
FOREMAN	
RUSSELL LEE YEOMANS	
PIKE JOB NUMBER	
532-000	

PURCHASE ORDER NUMBER		WORK ORDER	
13441		115.1070.3547.21537	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		20.00		44.97	899.40
B LINEMAN		20.00		31.93	638.60
A LINEMAN		20.00		41.45	829.00
C LINEMAN		20.00		28.15	563.00
EQUIPMENT OPERATOR		20.00		28.15	563.00
TRUCK DRIVER		10.00		25.66	256.60
TRUCK DRIVER		20.00		25.66	513.20
** SUBTOTAL **		130.00		225.97	4,262.80
BUCKET TRUCK BKT/MH	08N097	20.00		17.91	358.20
BUCKET TRUCK BKT/MH	08N319	20.00		17.91	358.20
LINE TRUCK LTHVY	20Y102	20.00		22.39	447.80
PICKUP TRUCK PICKUP 4X4	38G246	20.00		7.85	157.00
** SUBTOTAL **		80.00		66.06	1,321.20

TOTAL INVOICE	$ 5,584.00

26565200507310532000010022005073100684179

PIKE ELECTRIC, INC.

TIME SHEET AND EQUIPMENT REPORT

WEEK ENDING DATE 3/5/05

PIKE JOB NO. 532 | W.G. NO.

CUSTOMER FPL

CITY Fernandina

STATE FL

Emp. No.	Employee Name	Class	Rate		Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Sun.	Total Hours
					Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	
					W. O. Number	W. O. Number	W. O. Number	W. O. Number	W. O. Number	W. O. Number	W. O. Number	
26565	Russell Yeomans	F		Reg.	5 / 5	5 / 5	5 / 5	5 / 5				40
				O.T.								1
29766	Gary Meddors	L		Reg.	5 / 5	5 / 5	5 / 5	5 / 5				40
				O.T.								1
25029	Adam Jarrard	L		Reg.	5 / 5	5 / 5	5 / 5	5 / 5				40
				O.T.								1
32019	Scott Aldridge	L		Reg.	5 / 5	5 / 5	5 / 5	5 / 5				40
				O.T.					2 2 2 2 2			10
33832	Mike Yohn	E.O.		Reg.	5 / 5	5 / 5	5 / 5	5 / 5				40
				O.T.					2 2 2 2 2			10
31068	Jeremy Hood	T.O.		Reg.			5 / 5	5 / 5				20
				O.T.								
new	David Merac	T.O.		Reg.	5 / 5	5 / 5	5 / 5	5 / 5				40
				O.T.								

Mileage	Hour Meter	Type of Equip.	Equip. Number	Rate	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Equip Hours
		Line Truck	20Y102		5 / 5	5 / 5	5 / 5	5 / 5	2 2 2 2 2			40
		Bucket Truck	8W319		5 / 5	5 / 5	5 / 5	5 / 5	2 2 2 2 2			40
		Pickup Truck	386246		5 / 5	5 / 5	5 / 5	5 / 5				40
		bucket truck	8W97		5 / 5	5 / 5	5 / 5	5 / 5				40
		rope rig					10	10				20

SEND ORIGINAL TO HOME OFFICE

Notes

4 meals

Equipment

Down for Repairs:

Available for Transfer:

Russell Yeomans
Foreman Signature

Approved

Aug 02 05 10:05a Jim Causier 904-491-0085 P.5

12957

WEEK ENDING: 7/31/05 FOR: FLORIDA PUBLIC UTILITY FERNANDINA BEACH, FLORIDA

DATE	WORK NUMBER	ADDRESS	HOURS
7-25-05	115.1070.3647.21537	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
7-26-05	115.1070.3647.21537	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
	* 115.4020.5932 *	Maintenance O.H.	1 *
7-27-05	115.1070.3647.21537	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
7-28-05	115.1070.3647.21637	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
7-29-05	115.1070.3691.2	1717 Beech St.	2
	115.1070.3657.35071	1717 Beech St	2
	115.1080.3691	1717 Beech St	2
	115.1070.3657.2	St. Micheal's Church	2
	115.1080.3681	St Micheal's Church	2

Aug 02 05 10:04a Jim Causier 904-491-0083 p.1

Allen Robin

From: gesupply@gexpro.com
Sent: Wednesday, December 19, 2007 2:46 PM
To: Allen Robin
Subject: Gexpro Invoice request

Right-click here to download pictures. To help protect your privacy, Outlook prevented automatic download of this picture from the Internet.
Gexpro Logo

Invoice Date:	03/25/2005	**Invoice Freight/Misc:**	0.00
Invoice Status:		**Invoice Material Amt:**	10288.00
Shipping Ref. #:	495-656240	**Invoice Tax Amt:**	667.28
Date Shipped:	03/23/2005		
Shipped From:	PLANT	**Total Invoice Amt:**	10955.28
Shipping Carrier:	OT		
Terms:	PREPAID - ALLOW POS		

Remit To: PO BOX 100275
ATLANTA GA30384-0275

DUNs #: D-U-N-S 04-296-5905
Pmt Terms: % DISC 15 DAYS,

Ship To: FLORIDA PUBLIC UTILITIES CO
PO#13994
611 LIME ST
FERNANDINA BEACH , FL 32034

Bill To: FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH , FL 33402

DUPLICATE INVOICE. NOT A COPY OF THE ORIGINAL.

Gexpro Invoice #	Customer PO #/ Ref #	Gexpro Job #	Gexpro Job Name
495-656240	PO#13994		

#	Gexpro Part #	Description	Qty	CD%	U/Price	U/M	TD%	E/Price
1	78002800000	S/T 726X210009 | I210 METER FM2S (Note:CL200 W/ITRON RADIO READ ERT MODULE WITH CUST NO. "521496F")	20	0.00	68.00	E	0.00	1360.00
2	78002800000	784X400022 | KV2C METER FM16S CL320	16	0.00	248.00	E	0.00	3968.00
3	78002800000	784X400001 | KV2C METER FM16S CL200 (Note:*** GENERAL NOTES ***)	20	0.00	248.00	E	0.00	4960.00

	Subtotal:	10288.00
If Paid In Accordance with Cash Discount Terms you may deduct 0.00	**Shipping & Handling:**	0.00
	Tax:	667.28
	Total Amount Billed:	10955.28

Seller's Terms & Conditions of Sale, as detailed on Seller's Commercial Credit Application, shall apply to this transaction. Seller's Terms & Conditions of Sale also can be found at **www.gexpro.com/terms** . No additional or different terms proposed by Buyer will be binding on Seller unless specifically agreed to, in writing, by an

12959

authorized representative of Seller.

This invoice may have been previously delivered under one of the following names: General Electric Company d/b/a GE Supply or d/b/a GE Parts Super Center; General Supply & Services, Inc. d/b/a GE Supply or d/b/a Parts Super Center; Unilec Corporation d/b/a/ GE Presco; Supply Operations, Inc. d/b/a Cashway; General Electric del Caribe, Inc.; GE Supply Logistics, LLC.

12/19/2007 15:06:47 Analytical Inquiry PLGIAE PLDIAE

Accounting entries
Invoice ID . . . : 495-656240 Invoice amount : 10,955.28
Internal ID . . . : 001-050302765

Type options and press Enter.
5=More detail 7=User fields

Option	Account number	Type	Expensed amount
	001.1.5.2410.6	21	52.88-
	001.1.5.1070.370	21	11,008.16
	001.0.0.2320.1	51	52.88
	001.0.0.2320.1	51	11,008.16-
	001.0.0.2320.1	71	11,008.16
	001.0.0.2320.1	71	52.88-
	001.0.0.1310.13	72	10,955.28-

Bottom

F2=Function keys F3=Exit F10=Quick access F12=Cancel F24=More keys

Allen Robin

From: gesupply@gexpro.com
Sent: Thursday, December 20, 2007 2:28 PM
To: Allen Robin
Subject: Gexpro Invoice request

Right-click here to download pictures. To help protect your privacy, Outlook prevented automatic download of this picture from the Internet.
Gexpro Logo

Invoice Date:	11/20/2004	**Invoice Freight/Misc:**	0.00
Invoice Status:		**Invoice Material Amt:**	2832.00
Shipping Ref. #:	495-654401	**Invoice Tax Amt:**	198.24
Date Shipped:	11/18/2004		
Shipped From:	FACTORY	**Total Invoice Amt:**	3030.24
Shipping Carrier:	BEST WAY		
Terms:	PREPAID - ALLOW POS		

Remit To: PO BOX 100275
ATLANTA GA30384-0275

DUNs #: D-U-N-S 04-296-5905
Pmt Terms: % DISC 15 DAYS,

Ship To: FLORIDA PUBLIC UTILITIES CO
PO#13571
611 LIME ST
FERNANDINA BEACH , FL 32034

Bill To: FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH , FL 33402

DUPLICATE INVOICE. NOT A COPY OF THE ORIGINAL.

Gexpro Invoice #	Customer PO #/ Ref #	Gexpro Job #	Gexpro Job Name
495-654401	PO#13571		

#	Gexpro Part #	Description	Qty	CD%	U/Price	U/M	TD%	E/Price
1	78002800000	I-210 ELECTRONIC METER, 1 PHS (Note:CL200, FM2S 240V * TO START WITH FPU#521223F)	96	0.00	29.50	E	0.00	2832.00

	Subtotal:	2832.00
If Paid In Accordance with Cash Discount Terms you may deduct 0.00	**Shipping & Handling:**	0.00
	Tax:	198.24
	Total Amount Billed:	3030.24

Seller's Terms & Conditions of Sale, as detailed on Seller's Commercial Credit Application, shall apply to this transaction, Seller's Terms & Conditions of Sale also can be found at **www.gexpro.com/terms** . No additional or different terms proposed by Buyer will be binding on Seller unless specifically agreed to, in writing, by an authorized representative of Seller.

This invoice may have been previously delivered under one of the following names: General Electric Company d/b/a GE Supply or d/b/a GE Parts Super Center; General Supply & Services, Inc. d/b/a GE Supply or d/b/a Parts Super Center; Unilec Corporation d/b/a/ GE Presco; Supply Operations, Inc. d/b/a Cashway; General Electric del Caribe, Inc.; GE Supply Logistics, LLC.

12962

EXHIBIT - 16

PREPARED BY: AUDRA 1/8/07

MONTH OF: December-06 APPROVED BY: 1/8/07

TOTAL PAYROLL 2,118,418.47

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		4.62	
GROUP INSURANCE PLAN RATE		7.27	
401K COMPANY MATCH 100.2280.34		0.15	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	2.71	3.26			
ELECTRIC			1.94	3.02	6.42

INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	195,420.14
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	(1,520.00)
EMPLOYEE CONTRIBUTIONS	(42,990.00)
COBRA PAYMENTS	2,291.82
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	153,201.96

153,201.96 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 97,786.34
401K MATCH= 3,130.81

154,089.46 TOTALS

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		8.15	
GROUP INSURANCE PLAN RATE		10.12	
401K COMPANY MATCH 100.2280.34		0.22	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	2.71	3.26			
ELECTRIC			1.94	3.02	6.42

INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	171,741.79
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	727.62
EMPLOYEE CONTRIBUTIONS	(39,989.00)
COBRA PAYMENTS	1,186.38
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	133,666.79

133,666.79 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 108,333.33
401K MATCH= 2,895.35

134,554.29 TOTALS

FEDERAL UNEMPLOYMENT TAX	FUTA	0.0 %	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		0.06	
GROUP INSURANCE PLAN RATE		11.29	
401K COMPANY MATCH 100.2280.34		0.20	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	183,858.44
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(40,211.00)
COBRA PAYMENTS	1,186.38
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	144,833.82

144,833.82 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 833.33 = 10833.3.33 - 107500 (Adj from 9/06)
401K MATCH= 2,558.96

145,721.32 TOTALS

TOTAL PAYROLL 1,317,469.71

FEDERAL UNEMPLOYMENT TAX	FUTA	0.0 %	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		3.61	
GROUP INSURANCE PLAN RATE		10.67	
401K COMPANY MATCH 100.2280.34		-2.59	Correction from 8/06 included

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.83

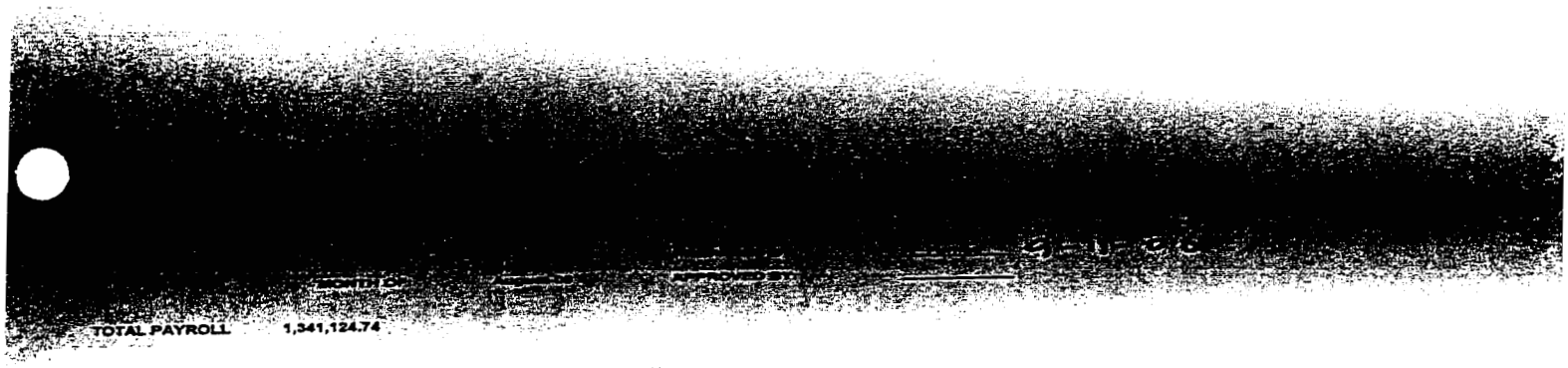
INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	177,834.05
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(40,642.00)
COBRA PAYMENTS	1,186.38
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	138,378.43

138,378.43	JE 19 The United Healthcare Estimated Payment	
887.50	CENTER FOR FAMILY SERVICES	
	PENSION RATE =	47,500.00
	401K MATCH=	2,334.64
139,265.93	TOTALS	

Aug 2006-401K Calculated Incorrectly
It was 3%, it should hae been 0.23%. This is an adjusment to Aug 2006 401k Matchting.
Adding: Sept + Aug - 3%

0 • *

9/06 0 • 18+
8/06 0 • 23+
Changed 8/06 3 • 00-
003 *
2 • 59*



TOTAL PAYROLL 1,341,124.74

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		3.54	
GROUP INSURANCE PLAN RATE		8.68	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	174,269.07
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(60,819.00)
COBRA PAYMENTS	2,076.07
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	115,526.14

115,526.14 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 47,500.00

116,413.64 TOTALS

TOTAL PAYROLL 1,328,472.20

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.35	
GROUP INSURANCE PLAN RATE		10.07	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	170,608.01
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(40,087.00)
COBRA PAYMENTS	2,382.14
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	132,903.15

132,903.15 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

133,790.65 TOTALS

MONTH OF: June-06 APPROVED BY:

TOTAL PAYROLL 1,776,075.09

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		7.74	
GROUP INSURANCE PLAN RATE		7.66	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	182,673.42
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	(1,754.00)
EMPLOYEE CONTRIBUTIONS	(50,996.00)
COBRA PAYMENTS	5,291.24
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	135,114.66

135,114.66 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

136,002.16 TOTALS

MONTH OF: May-05 APPROVED:

TOTAL PAYROLL 1,318,082.69

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.43	
GROUP INSURANCE PLAN RATE		10.23	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	174,502.67
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	
EMPLOYEE CONTRIBUTIONS	(40,604.00)
COBRA PAYMENTS	(9.38)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	133,889.29

133,889.29 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

134,776.79 TOTALS

MONTH OF: April-06 APPROVED BY: 5/8/06

TOTAL PAYROLL 1,310,677.20

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.49	
GROUP INSURANCE PLAN RATE		9.72	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	168,173.38
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	
EMPLOYEE CONTRIBUTIONS	(39,836.00)
COBRA PAYMENTS	(1,770.00)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	126,567.38

126,567.38 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

127,454.88 TOTALS

PREPARED BY:

MONTH OF: March-06 APPROVED BY:

TOTAL PAYROLL 1,810,677.77

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		7.59	
GROUP INSURANCE PLAN RATE		7.44	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	185,840.40
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	137.99
EMPLOYEE CONTRIBUTIONS	(49,176.00)
COBRA PAYMENTS	(3,040.52)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	133,761.87

133,761.87 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

134,649.37 TOTALS

PREPARED BY:

MONTH OF: February-06 APPROVED BY:

TOTAL PAYROLL 1,312,750.66

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.03	
GROUP INSURANCE PLAN RATE		11.51	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	192,923.90
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
REFUND OF INS. CLAIMS AND OVER PYMT	
EMPLOYEE CONTRIBUTIONS	(39,880.00)
COBRA PAYMENTS	(2,895.36)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	150,148.54

150,148.54 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 131,667.00

* Accrual of 137,500 was reduced by (5,833) to correct for Jan-06. The was due to the actuary changing his estimated pension expense from 1,720,000 to 1,650,000.

151,036.04 TOTALS

PREPARED BY:

MONTH OF: January-06 APPROVED BY:

TOTAL PAYROLL 1,286,773.85

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		11.14	
GROUP INSURANCE PLAN RATE		9.70	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
BLUE CROSS/SHIELD	164,894.01
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
REFUND OF INS. CLAIMS AND OVER PYMT	
EMPLOYEE CONTRIBUTIONS	(39,833.00)
COBRA PAYMENTS	(1,186.38)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	123,874.63

123,874.63 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 143,300.00

124,762.13 TOTALS

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0 100.1070.390	021958	692.00	43.00	15.00	26.00	41.00	1.00	126.00	566.00
0 121.1070.376112	000003	1,419.00	89.00	31.00	54.00	84.00	2.00	260.00	1,159.00
0 121.1070.376120	000003	21,749.00	1,359.00	482.00	821.00	1,292.00	27.00	3,981.00	17,768.00
0 121.1070.376120	021817	866.00	54.00	19.00	33.00	51.00	1.00	158.00	708.00
0 121.1070.376120	021827	515.00	32.00	11.00	19.00	31.00	1.00	94.00	421.00
0 121.1070.376120	021845	455.00	28.00	10.00	17.00	27.00	1.00	83.00	372.00
0 121.1070.376120	021896	1,373.00	86.00	30.00	52.00	82.00	2.00	252.00	1,121.00
0 121.1070.376120	021897	1,159.00	72.00	26.00	44.00	69.00	1.00	212.00	947.00
0 121.1070.376120	021903	2,132.00	133.00	47.00	80.00	127.00	3.00	390.00	1,742.00
0 121.1070.376120	021909	157.00	10.00	3.00	6.00	9.00		28.00	129.00
0 121.1070.376120	021911	766.00	48.00	17.00	29.00	45.00	1.00	140.00	626.00
.0 121.1070.376120	021927	111.00	7.00	2.00	4.00	7.00		20.00	91.00
.0 121.1070.376120	021930	134.00	8.00	3.00	5.00	8.00		24.00	110.00
.0 121.1070.376120	021937	1,007.00	63.00	22.00	38.00	60.00	1.00	184.00	823.00
.0 121.1070.376120	021941	1,066.00	67.00	24.00	40.00	63.00	1.00	195.00	871.00
.0 121.1070.376120	021953	444.00	28.00	10.00	17.00	26.00	1.00	82.00	362.00
10 121.1070.376120	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
10 121.1070.376120	021967	211.00	13.00	5.00	8.00	13.00		39.00	172.00
10 121.1070.376140	000003	4,794.00	300.00	106.00	181.00	285.00	6.00	878.00	3,916.00
10 121.1070.376140	021525	1,227.00	77.00	27.00	46.00	73.00	2.00	225.00	1,002.00
10 121.1070.376140	021526	171.00	11.00	4.00	6.00	10.00		31.00	140.00
10 121.1070.376140	021699	1,132.00	71.00	25.00	43.00	67.00	1.00	207.00	925.00
10 121.1070.376140	021827	71.00	4.00	2.00	3.00	4.00		13.00	58.00
10 121.1070.376140	021845	379.00	24.00	8.00	14.00	23.00		69.00	310.00
10 121.1070.376140	021903	7,503.00	469.00	166.00	283.00	446.00	9.00	1,373.00	6,130.00
10 121.1070.376140	021926	709.00	44.00	16.00	27.00	42.00	1.00	130.00	579.00
10 121.1070.376140	021934	2,147.00	134.00	48.00	81.00	127.00	3.00	393.00	1,754.00
10 121.1070.376140	021950	1,416.00	89.00	31.00	53.00	84.00	2.00	259.00	1,157.00
10 121.1070.376140	021954	124.00	8.00	3.00	5.00	7.00		23.00	101.00
10 121.1070.376140	028036	422.00	26.00	9.00	16.00	25.00	1.00	77.00	345.00
10 121.1070.376160	021926	10,530.00	658.00	233.00	397.00	625.00	13.00	1,926.00	8,604.00
10 121.1070.376220	000003	214.00	13.00	5.00	8.00	13.00		39.00	175.00
10 121.1070.376240	000003	826.00	52.00	18.00	31.00	49.00	1.00	151.00	675.00
10 121.1070.376240	021934	3,721.00	233.00	82.00	140.00	221.00	5.00	681.00	3,040.00
10 121.1070.376240	021940	194.00	12.00	4.00	7.00	12.00		35.00	159.00
10 121.1070.376240	021960	210.00	13.00	5.00	8.00	12.00		38.00	172.00
10 121.1070.376260	000003	399.00	25.00	9.00	15.00	24.00		73.00	326.00
10 121.1070.376260	021940	171.00	11.00	4.00	6.00	10.00		31.00	140.00
10 121.1070.380105	000003	899.00	56.00	20.00	34.00	53.00	1.00	164.00	735.00
10 121.1070.380107	000003	64,740.00	4,046.00	1,433.00	2,444.00	3,845.00	79.00	11,847.00	52,893.00
10 121.1070.380107	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
10 121.1070.380112	000003	11,311.00	707.00	250.00	427.00	672.00	14.00	2,070.00	9,241.00
10 121.1070.380112	021931	1,372.00	86.00	30.00	52.00	81.00	2.00	251.00	1,121.00
10 121.1070.380120	000003	3,310.00	207.00	73.00	125.00	197.00	4.00	606.00	2,704.00
10 121.1070.380120	021885	340.00	21.00	8.00	13.00	20.00		62.00	278.00
10 121.1070.380120	021945	670.00	42.00	15.00	25.00	40.00	1.00	123.00	547.00
10 121.1070.380140	000003	244.00	15.00	5.00	9.00	15.00		44.00	200.00
10 121.1070.380140	021903	334.00	21.00	7.00	13.00	20.00		61.00	273.00
10 121.1070.382	000003	7,085.00	443.00	157.00	267.00	421.00	9.00	1,297.00	5,788.00
10 121.1070.382	000004	76.00	5.00	2.00	3.00	4.00		14.00	62.00
10 121.1070.384	000002	15.00	1.00		1.00	1.00		3.00	12.00
10 121.1070.384	000003	2,931.00	183.00	65.00	111.00	174.00	4.00	537.00	2,394.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
.0 121.1070.384	000004	31.00	2.00	1.00	1.00	2.00		6.00	25.00
.0 123.1070.376140	000004	557.00	35.00	12.00	21.00	33.00	1.00	102.00	455.00
.0 123.1070.380107	000003	418.00	26.00	9.00	16.00	25.00	1.00	77.00	341.00
)NSTRUCTION TOTAL		165,073.00	10,318.00	3,651.00	6,229.00	9,805.00	203.00	30,206.00	134,867.00
30 121.1430.2	035966	330.00	21.00	7.00	12.00	20.00		60.00	270.00
HER A/R - MISCELLANEOUS DIXIE PLUMBING ON 11/24/06 THE ABOVE DAMAGED OUR 2.00IN PE SERIVCE AT									
30 121.1430.2	035969	42.00	3.00	1.00	2.00	2.00		8.00	34.00
HER A/R - MISCELLANEOUS DEEVAN INC ON 11/29/06 THE ABOVE DAMAGED OUR 1 1/4 MIAN @ 1025 US HWY									
30 121.1430.2	035974	42.00	3.00	1.00	2.00	2.00		8.00	34.00
HER A/R - MISCELLANEOUS BG GROUP ON 12/01/06 THE ABOVE DAMAGED OUR .50IN SCW LINE AT 117 W 14									
30 121.1430.2	035975	250.00	16.00	6.00	9.00	15.00		46.00	204.00
HER A/R - MISCELLANEOUS PRECAST WALL SYSTEMS ON 12/01/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERV									
30 121.1430.2	035976	40.00	2.00	1.00	2.00	2.00		7.00	33.00
HER A/R - MISCELLANEOUS LEAFE CUSTOM POOLS ON 11/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE									
30 121.1430.2	035983	195.00	12.00	4.00	7.00	12.00		35.00	160.00
HER A/R - MISCELLANEOUS THE LAZARUS GROUP INC ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE SERV									
30 121.1430.2	035984	34.00	2.00	1.00	1.00	2.00		6.00	28.00
HER A/R - MISCELLANEOUS ARVIN L RIEGER ON 12/06/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT									
30 121.1430.2	035986	48.00	3.00	1.00	2.00	3.00		9.00	39.00
HER A/R - MISCELLANEOUS STEVEN TARGONSKI ON 12/09/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE A									
30 121.1430.2	035988	67.00	4.00	1.00	3.00	4.00		12.00	55.00
HER A/R - MISCELLANEOUS COMPLETE POWER SOLUTIONS ON 12/11/06 THE ABOVE DAMAGED OUR .75IN SERV									
30 121.1430.2	035990	41.00	3.00	1.00	2.00	2.00		8.00	33.00
HER A/R - MISCELLANEOUS REAL LANDSCAPING ON 12/12/2006 THE ABOVE DAMAGED OUR 1/2' P.E. SERVIC									
30 121.1430.2	035991	62.00	4.00	1.00	2.00	4.00		11.00	51.00
HER A/R - MISCELLANEOUS NEW LEAF LANDSCAPING ON 12/12/06 THE ABOVE DAMAGED OUR .50IN STEEL SE									
30 121.1430.2	035994	41.00	3.00	1.00	2.00	2.00		8.00	33.00
HER A/R - MISCELLANEOUS DEE GRIFFIN EARTHWORKS ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE AT									
030 121.1430.2	035997	58.00	4.00	1.00	2.00	3.00		10.00	48.00
HER A/R - MISCELLANEOUS D'ALESSANDRO LANDSCAPE,INC. LANDSCAPE WORKERS DIGGING HIT AND DAMAGED									
030 121.1430.2	036008	390.00	24.00	9.00	15.00	23.00		71.00	319.00
HER A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 12/19/06 THE ABOVE DAMAGED OUR 2.00 PE AT 360									
030 121.1430.2	036014	155.00	10.00	3.00	6.00	9.00		28.00	127.00
HER A/R - MISCELLANEOUS COBRA CONSTRUCTION,INC. COBRA CONSTRUCTION HIT 2'LINE SO#680331/ ADRE									
143 TOTAL		1,795.00	114.00	39.00	69.00	105.00		327.00	1,468.00
040 121.1860.3		301.00	19.00	7.00	11.00	18.00		55.00	246.00
040 121.1860.31	008002	4,846.00	303.00	107.00	183.00	288.00	6.00	887.00	3,959.00
040 121.1860.32	001004	9,087.00	568.00	201.00	343.00	540.00	11.00	1,663.00	7,424.00
040 121.1860.32	003004	1,797.00	112.00	40.00	68.00	107.00	2.00	329.00	1,468.00
186 TOTAL		16,031.00	1,002.00	355.00	605.00	953.00	19.00	2,934.00	13,097.00
045 114.4010.907	061050	1,850.00	116.00	41.00	70.00	110.00	2.00	339.00	1,511.00
045 114.4010.908	061050	541.00	34.00	12.00	20.00	32.00	1.00	99.00	442.00
045 114.4010.908	061250	60.00	4.00	1.00	2.00	4.00		11.00	49.00
045 114.4010.908	061350	60.00	4.00	1.00	2.00	4.00		11.00	49.00
045 114.4010.908	061650	60.00	4.00	1.00	2.00	4.00		11.00	49.00
045 114.4010.910	061050	492.00	31.00	11.00	19.00	29.00	1.00	91.00	401.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
45 115.4010.907	061050	2,222.00	139.00	49.00	84.00	132.00	3.00	407.00	1,815.00
45 115.4010.908	061050	439.00	27.00	10.00	17.00	26.00	1.00	81.00	358.00
45 115.4010.908	061250	60.00	4.00	1.00	2.00	4.00		11.00	49.00
45 115.4010.908	061350	131.00	8.00	3.00	5.00	8.00		24.00	107.00
45 115.4010.908	061650	71.00	4.00	2.00	3.00	4.00		13.00	58.00
45 115.4010.910	061050	619.00	39.00	14.00	23.00	37.00	1.00	114.00	505.00
ELECTRIC CONSERVATION		6,605.00	414.00	146.00	249.00	394.00	9.00	1,212.00	5,393.00
50 141.4160.21		64.00	4.00	1.00	2.00	4.00		11.00	53.00
50 141.4160.28		2,620.00	164.00	58.00	99.00	156.00	3.00	480.00	2,140.00
50 141.4160.29		15,216.00	951.00	337.00	574.00	904.00	19.00	2,785.00	12,431.00
50 141.4160.33		12,111.00	757.00	268.00	457.00	719.00	15.00	2,216.00	9,895.00
50 141.4160.340		165.00	10.00	4.00	6.00	10.00		30.00	135.00
50 141.4160.351		19,139.00	1,196.00	424.00	722.00	1,137.00	23.00	3,502.00	15,637.00
50 141.4160.353		2,328.00	145.00	52.00	88.00	138.00	3.00	426.00	1,902.00
50 141.4160.391		3,389.00	212.00	75.00	128.00	201.00	4.00	620.00	2,769.00
50 141.4160.43		289.00	18.00	6.00	11.00	17.00		52.00	237.00
50 141.4160.52		19,081.00	1,193.00	422.00	720.00	1,133.00	23.00	3,491.00	15,590.00
50 141.4160.54		5,282.00	330.00	117.00	199.00	314.00	6.00	966.00	4,316.00
50 141.4160.6		2,139.00	134.00	47.00	81.00	127.00	3.00	392.00	1,747.00
50 143.4160.340		129.00	8.00	3.00	5.00	8.00		24.00	105.00
116 TOTAL		81,952.00	5,122.00	1,814.00	3,092.00	4,868.00	99.00	14,995.00	66,957.00
060 945.4160.340		32.00	2.00					2.00	30.00
060 946.4160.340		32.00	2.00					2.00	30.00
060 991.1080.374		641.00	46.00					46.00	595.00
060 991.1080.385		226.00	16.00					16.00	210.00
060 991.1080.386		2,113.00	150.00					150.00	1,963.00
060 991.1860.32	003004	179.00	13.00					13.00	166.00
060 991.4010.800		595.00	42.00					42.00	553.00
060 991.4010.8031		43,587.00	3,097.00					3,097.00	40,490.00
060 991.4010.8031	030998	6,221.00	442.00					442.00	5,779.00
060 991.4010.8032		98.00	7.00					7.00	91.00
060 991.4010.8033		6,789.00	482.00					482.00	6,307.00
060 991.4010.8034		1,657.00	118.00					118.00	1,539.00
060 991.4010.870		3,184.00	226.00					226.00	2,958.00
060 991.4010.874		357.00	25.00					25.00	332.00
060 991.4010.878		10,359.00	736.00					736.00	9,623.00
060 991.4010.8791		3,992.00	284.00					284.00	3,708.00
060 991.4010.8792		872.00	62.00					62.00	810.00
060 991.4010.8793		1,759.00	125.00					125.00	1,634.00
060 991.4010.8801		251.00	18.00					18.00	233.00
060 991.4010.8802		6,202.00	441.00					441.00	5,761.00
060 991.4010.901		1,380.00	98.00					98.00	1,282.00
060 991.4010.902		2,156.00	153.00					153.00	2,003.00
060 991.4010.903		11,190.00	795.00					795.00	10,395.00
060 991.4010.9031		298.00	21.00					21.00	277.00
060 991.4010.905		202.00	14.00					14.00	188.00
060 991.4010.911		991.00	70.00					70.00	921.00
060 991.4010.912		16,686.00	1,186.00					1,186.00	15,500.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
50 991.4010.916		12,933.00	919.00					919.00	12,014.00
50 991.4010.930		143.00	10.00					10.00	133.00
50 991.4020.8439		474.00	34.00					34.00	440.00
50 991.4020.885		480.00	34.00					34.00	446.00
50 991.4020.886		169.00	12.00					12.00	157.00
50 991.4020.887		44.00	3.00					3.00	41.00
50 991.4020.892		107.00	8.00					8.00	99.00
50 991.4020.8931		591.00	42.00					42.00	549.00
50 991.4020.896		15,481.00	1,100.00					1,100.00	14,381.00
50 991.4020.898		4,208.00	299.00					299.00	3,909.00
50 991.4020.935		68.00	5.00					5.00	63.00
50 993.4010.800		149.00	11.00					11.00	138.00
50 993.4010.878		206.00	15.00					15.00	191.00
50 993.4010.911		165.00	12.00					12.00	153.00
50 993.4010.912		154.00	11.00					11.00	143.00
50 993.4020.8931		205.00	15.00					15.00	190.00
50 995.4010.800		298.00	21.00					21.00	277.00
50 995.4010.912		94.00	7.00					7.00	87.00
50 996.4010.800		149.00	11.00					11.00	138.00
50 996.4010.8032		128.00	9.00					9.00	119.00
50 996.4010.8035		15.00	1.00					1.00	14.00
50 996.4010.912									
10 GAS-GENERAL TOTAL		158,310.00	11,250.00	3,985.00	6,794.00	10,691.00	221.00	11,250.00	147,060.00
52 991.1070.374	000003	124.00	8.00	3.00	5.00	7.00		23.00	101.00
52 991.1070.376	021793	1,298.00	81.00	29.00	49.00	77.00	2.00	238.00	1,060.00
52 991.1070.382	000003	268.00	17.00	6.00	10.00	16.00		49.00	219.00
52 991.1070.384	000003	567.00	35.00	13.00	21.00	34.00	1.00	104.00	463.00
52 991.1070.385	000003	5,694.00	356.00	126.00	215.00	338.00	7.00	1,042.00	4,652.00
52 991.1070.386	000003	11,633.00	727.00	258.00	439.00	691.00	14.00	2,129.00	9,504.00
52 991.1070.394	000003	121.00	8.00	3.00	5.00	7.00		23.00	98.00
10 GAS-CONSTRUCTION TOTAL		19,705.00	1,232.00	438.00	744.00	1,170.00	24.00	3,608.00	16,097.00
IVISION TOTAL		449,471.00	29,452.00	6,443.00	10,988.00	17,295.00	354.00	64,532.00	384,939.00

/ Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
10	123.1070.376112	000003	1,828.00	114.00	48.00	69.00	108.00	2.00	341.00	1,487.00
10	123.1070.376112	000008	78.00	5.00	2.00	3.00	5.00		15.00	63.00
10	123.1070.376112	021639	144.00	9.00	4.00	5.00	9.00		27.00	117.00
10	123.1070.376112	021921	1,353.00	84.00	36.00	51.00	80.00	2.00	253.00	1,100.00
10	123.1070.376112	028022	27.00	2.00	1.00	1.00	2.00		6.00	21.00
10	123.1070.376112	028029	58.00	4.00	2.00	2.00	3.00		11.00	47.00
10	123.1070.376112	028032	90.00	6.00	2.00	3.00	5.00		16.00	74.00
10	123.1070.376120	000003	1,611.00	100.00	43.00	61.00	95.00	2.00	301.00	1,310.00
10	123.1070.376120	000008	759.00	47.00	20.00	29.00	45.00	1.00	142.00	617.00
10	123.1070.376120	021348	58.00	4.00	2.00	2.00	3.00		11.00	47.00
10	123.1070.376120	021597	58.00	4.00	2.00	2.00	3.00		11.00	47.00
10	123.1070.376120	021779	22.00	1.00	1.00	1.00	1.00		4.00	18.00
10	123.1070.376120	021921	934.00	58.00	25.00	35.00	55.00	1.00	174.00	760.00
10	123.1070.376120	021932	115.00	7.00	3.00	4.00	7.00		21.00	94.00
10	123.1070.376120	021947	118.00	7.00	3.00	4.00	7.00		21.00	97.00
10	123.1070.376120	028033	27.00	2.00	1.00	1.00	2.00		6.00	21.00
10	123.1070.376120	028035	27.00	2.00	1.00	1.00	2.00		6.00	21.00
10	123.1070.376140	000003	158.00	10.00	4.00	6.00	9.00		29.00	129.00
10	123.1070.376140	000004	1,692.00	105.00	45.00	64.00	100.00	2.00	316.00	1,376.00
10	123.1070.376140	021921	1,380.00	86.00	37.00	52.00	82.00	2.00	259.00	1,121.00
10	123.1070.380105	000003	2,994.00	186.00	79.00	113.00	177.00	4.00	559.00	2,435.00
10	123.1070.380105	000008	273.00	17.00	7.00	10.00	16.00		50.00	223.00
10	123.1070.380107	000003	7,660.00	477.00	203.00	288.00	453.00	9.00	1,430.00	6,230.00
10	123.1070.380107	000004	920.00	57.00	24.00	35.00	54.00	1.00	171.00	749.00
10	123.1070.380107	000008	4,630.00	288.00	123.00	174.00	274.00	6.00	865.00	3,765.00
10	123.1070.380112	000003	179.00	11.00	5.00	7.00	11.00		34.00	145.00
10	123.1070.380120	021921	159.00	10.00	4.00	6.00	9.00		29.00	130.00
10	123.1070.382	000003	2,445.00	152.00	65.00	92.00	145.00	3.00	457.00	1,988.00
10	123.1070.384	000003	994.00	62.00	26.00	37.00	59.00	1.00	185.00	809.00
10	123.1070.385	000003	22.00	1.00	1.00	1.00	1.00		4.00	18.00
CONSTRUCTION TOTAL			30,813.00	1,918.00	819.00	1,159.00	1,822.00	36.00	5,754.00	25,059.00
330	123.1430.2	035965	80.00	5.00	2.00	3.00	5.00		15.00	65.00
THER A/R - MISCELLANEOUS CHARLES CRIM CUT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 311WILSON										
330	123.1430.2	035971	115.00	7.00	3.00	4.00	7.00		21.00	94.00
THER A/R - MISCELLANEOUS GLOBAL DEMOLITION & RECYCLING CONTRACTOR HIT 1/2" PE SERVICE CAP IN Y										
330	123.1430.2	035980	422.00	26.00	11.00	16.00	25.00	1.00	79.00	343.00
THER A/R - MISCELLANEOUS WHITE SITE DEVELOPMENT INC HIT 2" PE MAIN AT 1 RED CLEVELAND BLVD ON										
330	123.1430.2	035993	34.00	2.00	1.00	1.00	2.00		6.00	28.00
THER A/R - MISCELLANEOUS HUNGRY HOWIES REPLACED METER DAMAGED BY DELIVERY TRUCK AT 1101 N WOOD										
330	123.1430.2	036010	41.00	3.00	1.00	2.00	2.00		8.00	33.00
THER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC REPAIRED 1/2" P E SERVICE DAMAGED BY CON										
330	123.1430.2	036012	38.00	2.00	1.00	1.00	2.00		6.00	32.00
THER A/R - MISCELLANEOUS TRIPLE C HYDRO SEEDING HIT SERVICE AT 109 ASTERBROOKE DR, 12/27/06"										
330	123.1430.2	036015	82.00	5.00	2.00	3.00	5.00		15.00	67.00
THER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE CUT BY LANDSCAPER										
143 TOTAL			812.00	50.00	21.00	30.00	48.00	1.00	150.00	662.00
340	123.1860.31	003000	2,076.00	129.00	55.00	78.00	123.00	3.00	388.00	1,688.00
340	123.1860.31	004003	389.00	24.00	10.00	15.00	23.00		72.00	317.00

	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
10	123.1860.31	008002	1,891.00	118.00	50.00	71.00	112.00	2.00	353.00	1,538.00
10	123.1860.32	001004	840.00	52.00	22.00	32.00	50.00	1.00	157.00	683.00
36	TOTAL		5,196.00	323.00	137.00	196.00	308.00	6.00	970.00	4,226.00
50	141.4160.340		83.00	5.00	2.00	3.00	5.00		15.00	68.00
50	141.4160.6		32.00	2.00	1.00	1.00	2.00		6.00	26.00
50	143.4160.29		6,145.00	382.00	163.00	231.00	363.00	7.00	1,146.00	4,999.00
50	143.4160.33		1,739.00	108.00	46.00	65.00	103.00	2.00	324.00	1,415.00
50	143.4160.340		156.00	10.00	4.00	6.00	9.00		29.00	127.00
50	143.4160.351		5,157.00	321.00	137.00	194.00	305.00	6.00	963.00	4,194.00
50	143.4160.353		4,003.00	249.00	106.00	150.00	237.00	5.00	747.00	3,256.00
50	143.4160.391		1,694.00	105.00	45.00	64.00	100.00	2.00	316.00	1,378.00
50	143.4160.43		332.00	21.00	9.00	12.00	20.00		62.00	270.00
50	143.4160.52		4,992.00	311.00	132.00	188.00	295.00	6.00	932.00	4,060.00
50	143.4160.6		342.00	21.00	9.00	13.00	20.00		63.00	279.00
16	TOTAL		24,675.00	1,535.00	654.00	927.00	1,459.00	28.00	4,603.00	20,072.00
60	945.4160.340		16.00	1.00					1.00	15.00
60	946.4160.340		16.00	1.00					1.00	15.00
60	946.4160.351		267.00	19.00					19.00	248.00
60	946.4160.391		89.00	6.00					6.00	83.00
60	991.4010.901		55.00	4.00					4.00	51.00
60	991.4010.903		83.00	6.00					6.00	77.00
60	993.1080.385		65.00	5.00					5.00	60.00
60	993.1080.386		96.00	7.00					7.00	89.00
60	993.4010.8031		20,677.00	1,469.00					1,469.00	19,208.00
60	993.4010.8031	030998	339.00	24.00					24.00	315.00
60	993.4010.8032		55.00	4.00					4.00	51.00
60	993.4010.8033		1,076.00	76.00					76.00	1,000.00
60	993.4010.8036		3,139.00	223.00					223.00	2,916.00
60	993.4010.870		2,841.00	202.00					202.00	2,639.00
60	993.4010.874		468.00	33.00					33.00	435.00
60	993.4010.878		5,785.00	411.00					411.00	5,374.00
60	993.4010.8791		1,227.00	87.00					87.00	1,140.00
60	993.4010.8792		178.00	13.00					13.00	165.00
60	993.4010.8793		1,020.00	72.00					72.00	948.00
60	993.4010.8802		1,212.00	86.00					86.00	1,126.00
60	993.4010.901		831.00	59.00					59.00	772.00
60	993.4010.902		3,096.00	220.00					220.00	2,876.00
60	993.4010.903		4,378.00	311.00					311.00	4,067.00
60	993.4010.911		3,119.00	222.00					222.00	2,897.00
60	993.4010.912		6,662.00	473.00					473.00	6,189.00
60	993.4010.916		1,386.00	98.00					98.00	1,288.00
60	993.4020.8439		59.00	4.00					4.00	55.00
60	993.4020.885		1,834.00	130.00					130.00	1,704.00
60	993.4020.892		202.00	14.00					14.00	188.00
60	993.4020.896		71.00	5.00					5.00	66.00
60	993.4020.898		2,350.00	167.00					167.00	2,183.00
60	996.4010.870		420.00	30.00					30.00	390.00
60	996.4010.8791		30.00	2.00					2.00	28.00

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
60	996.4010.8793		89.00	6.00					6.00	83.00
60	996.4010.901		345.00	25.00					25.00	320.00
60	996.4010.911		345.00	25.00					25.00	320.00
60	996.4010.916		279.00	20.00					20.00	259.00
60	996.4020.885		60.00	4.00					4.00	56.00
60	996.4020.898		178.00	13.00					13.00	165.00
LO	GAS-GENERAL TOTAL		64,438.00	4,577.00	1,951.00	2,766.00	4,352.00	90.00	4,577.00	59,861.00
62	993.1070.313	000003	98.00	6.00	3.00	4.00	6.00		19.00	79.00
62	993.1070.376	021669	115.00	7.00	3.00	4.00	7.00		21.00	94.00
62	993.1070.382	000003	202.00	13.00	5.00	8.00	12.00		38.00	164.00
62	993.1070.384	000003	75.00	5.00	2.00	3.00	4.00		14.00	61.00
62	993.1070.385	000003	1,177.00	73.00	31.00	44.00	70.00	1.00	219.00	958.00
62	993.1070.385	000004	187.00	12.00	5.00	7.00	11.00		35.00	152.00
62	993.1070.386	000003	546.00	34.00	14.00	21.00	32.00	1.00	102.00	444.00
62	996.1070.376	021319	388.00	24.00	10.00	15.00	23.00		72.00	316.00
62	996.1070.382	000003	135.00	8.00	4.00	5.00	8.00		25.00	110.00
62	996.1070.384	000003	17.00	1.00		1.00	1.00		3.00	14.00
62	996.1070.385	000003	567.00	35.00	15.00	21.00	34.00	1.00	106.00	461.00
LO	GAS-CONSTRUCTION TOTAL		3,507.00	218.00	92.00	133.00	208.00	3.00	654.00	2,853.00
IVISION	TOTAL		129,441.00	8,621.00	1,723.00	2,445.00	3,845.00	74.00	16,708.00	112,733.00

/ G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
10 114.1070.3646	000002	3,208.00	202.00	51.00	122.00	192.00	4.00	571.00	2,637.00
10 114.1070.3646	021925	1,808.00	114.00	29.00	69.00	108.00	2.00	322.00	1,486.00
10 114.1070.3646	035843	229.00	14.00	4.00	9.00	14.00		41.00	188.00
10 114.1070.3646	035859	442.00	28.00	7.00	17.00	26.00	1.00	79.00	363.00
10 114.1070.3646	035893	421.00	26.00	7.00	16.00	25.00	1.00	75.00	346.00
10 114.1070.3646	035945	1,020.00	64.00	16.00	39.00	61.00	1.00	181.00	839.00
10 114.1070.3646	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
10 114.1070.3646	035982	425.00	27.00	7.00	16.00	25.00	1.00	76.00	349.00
10 114.1070.3646	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
10 114.1070.3646	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3646	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3647	000002	931.00	59.00	15.00	35.00	56.00	1.00	166.00	765.00
10 114.1070.3647	035877	264.00	17.00	4.00	10.00	16.00		47.00	217.00
10 114.1070.3648	000002	4,699.00	296.00	75.00	178.00	281.00	6.00	836.00	3,863.00
10 114.1070.3656	000002	1,821.00	115.00	29.00	69.00	109.00	2.00	324.00	1,497.00
10 114.1070.3656	035843	475.00	30.00	8.00	18.00	28.00	1.00	85.00	390.00
10 114.1070.3656	035859	884.00	56.00	14.00	34.00	53.00	1.00	158.00	726.00
10 114.1070.3656	035893	322.00	20.00	5.00	12.00	19.00		56.00	266.00
10 114.1070.3656	035945	679.00	43.00	11.00	26.00	41.00	1.00	122.00	557.00
10 114.1070.3656	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
10 114.1070.3656	035982	359.00	23.00	6.00	14.00	21.00		64.00	295.00
10 114.1070.3656	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
10 114.1070.3656	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3656	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3657	000002	81.00	5.00	1.00	3.00	5.00		14.00	67.00
10 114.1070.3657	035877	1,358.00	85.00	22.00	52.00	81.00	2.00	242.00	1,116.00
10 114.1070.3671	000002	235.00	15.00	4.00	9.00	14.00		42.00	193.00
10 114.1070.3672	000002	1,100.00	69.00	18.00	42.00	66.00	1.00	196.00	904.00
10 114.1070.3672	021576	1,135.00	71.00	18.00	43.00	68.00	1.00	201.00	934.00
10 114.1070.3672	035859	1,778.00	112.00	28.00	68.00	106.00	2.00	316.00	1,462.00
10 114.1070.3672	035893	1,964.00	124.00	31.00	75.00	117.00	2.00	349.00	1,615.00
10 114.1070.3681	000002	1,762.00	111.00	28.00	67.00	105.00	2.00	313.00	1,449.00
10 114.1070.3683	000002	385.00	24.00	6.00	15.00	23.00		68.00	317.00
10 114.1070.3691	000002	7,740.00	487.00	123.00	294.00	463.00	10.00	1,377.00	6,363.00
10 114.1070.3693	000002	7,343.00	462.00	117.00	279.00	439.00	9.00	1,306.00	6,037.00
10 114.1070.370	000002	243.00	15.00	4.00	9.00	15.00		43.00	200.00
10 114.1070.3711	000002	3,947.00	248.00	63.00	150.00	236.00	5.00	702.00	3,245.00
10 114.1070.3731	000002	310.00	19.00	5.00	12.00	19.00		55.00	255.00
CONSTRUCTION TOTAL		48,322.00	3,039.00	770.00	1,838.00	2,890.00	56.00	8,593.00	39,729.00
30 114.1430.2	035970	664.00	42.00	11.00	25.00	40.00	1.00	119.00	545.00
THER A/R - MISCELLANEOUS TOWN OF GREENWOOD		INSTALL CHRISTMAS LIGHTS. 11/30/06 D. FOWLER							
30 114.1430.2	035973	165.00	10.00	3.00	6.00	10.00		29.00	136.00
THER A/R - MISCELLANEOUS TOWN OF ALFORD		INSTALL CHRISTMAS LIGHTS. 11/21/06 D.FOWLER							
30 114.1430.2	035977	188.00	12.00	3.00	7.00	11.00		33.00	155.00
THER A/R - MISCELLANEOUS TOWN OF BRISTOL		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
30 114.1430.2	035978	96.00	6.00	2.00	4.00	6.00		18.00	78.00
THER A/R - MISCELLANEOUS TOWN OF ALTHA		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
30 114.1430.2	035979	581.00	37.00	9.00	22.00	35.00	1.00	104.00	477.00
THER A/R - MISCELLANEOUS CITY OF COTTONDALE		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
30 114.1430.2	035995	179.00	11.00	3.00	7.00	11.00		32.00	147.00
THER A/R - MISCELLANEOUS ZACHARY HENDERSON		INSTALL 30' POLE. 12-18-06 D. FOWLER							

IV EY G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
430 114.1430.2	036016	111.00	7.00	2.00	4.00	7.00		20.00	91.00
THER A/R - MISCELLANEOUS ANDERSON COLUMBIA			SET POLE. 1-2-06 D. FOWLER						
443 TOTAL		1,984.00	125.00	33.00	75.00	120.00	2.00	355.00	1,629.00
445 114.4010.907	061050	954.00	60.00	15.00	36.00	57.00	1.00	169.00	785.00
445 114.4010.908	061250	1,912.00	120.00	31.00	73.00	114.00	2.00	340.00	1,572.00
445 114.4010.908	061350	1,942.00	122.00	31.00	74.00	116.00	2.00	345.00	1,597.00
445 114.4010.908	061550	612.00	38.00	10.00	23.00	37.00	1.00	109.00	503.00
445 114.4010.908	061650	612.00	38.00	10.00	23.00	37.00	1.00	109.00	503.00
445 114.4010.908	061950	701.00	44.00	11.00	27.00	42.00	1.00	125.00	576.00
445 114.4010.908	062050	701.00	44.00	11.00	27.00	42.00	1.00	125.00	576.00
ELECTRIC CONSERVATION		7,434.00	466.00	119.00	283.00	445.00	9.00	1,322.00	6,112.00
DIVISION TOTAL		57,740.00	3,630.00	922.00	2,196.00	3,455.00	67.00	10,270.00	47,470.00

IV EY G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
510 115.1070.3646	000002	796.00	50.00	20.00	30.00	47.00	1.00	148.00	648.00
510 115.1070.3647	000002	608.00	38.00	15.00	23.00	36.00	1.00	113.00	495.00
510 115.1070.3656	000002	269.00	17.00	7.00	10.00	16.00		50.00	219.00
510 115.1070.3656	035972	578.00	36.00	14.00	22.00	34.00	1.00	107.00	471.00
510 115.1070.3656	035996	56.00	4.00	1.00	2.00	3.00		10.00	46.00
510 115.1070.3657	000002	1,230.00	77.00	30.00	46.00	73.00	2.00	228.00	1,002.00
510 115.1070.3662	000002	2,252.00	140.00	55.00	85.00	133.00	3.00	416.00	1,836.00
510 115.1070.3662	021877	525.00	33.00	13.00	20.00	31.00	1.00	98.00	427.00
510 115.1070.3662	021959	664.00	41.00	16.00	25.00	39.00	1.00	122.00	542.00
510 115.1070.3672	000002	5,652.00	352.00	139.00	213.00	335.00	7.00	1,046.00	4,606.00
510 115.1070.3672	021702	90.00	6.00	2.00	3.00	5.00		16.00	74.00
510 115.1070.3672	021719	1,046.00	65.00	26.00	39.00	62.00	1.00	193.00	853.00
510 115.1070.3672	021877	1,830.00	114.00	45.00	69.00	108.00	2.00	338.00	1,492.00
510 115.1070.3672	021944	790.00	49.00	19.00	30.00	47.00	1.00	146.00	644.00
510 115.1070.3672	021959	435.00	27.00	11.00	16.00	26.00	1.00	81.00	354.00
510 115.1070.3681	000002	285.00	18.00	7.00	11.00	17.00		53.00	232.00
510 115.1070.3683	000002	2,745.00	171.00	68.00	103.00	163.00	3.00	508.00	2,237.00
510 115.1070.3691	000002	1,927.00	120.00	47.00	73.00	114.00	2.00	356.00	1,571.00
510 115.1070.3692	000002	113.00	7.00	3.00	4.00	7.00		21.00	92.00
510 115.1070.3693	000002	12,034.00	750.00	296.00	453.00	713.00	15.00	2,227.00	9,807.00
510 115.1070.370	000002	3,246.00	202.00	80.00	122.00	192.00	4.00	600.00	2,646.00
510 115.1070.3711	000002	422.00	26.00	10.00	16.00	25.00	1.00	78.00	344.00
510 115.1070.3711	035987	530.00	33.00	13.00	20.00	31.00	1.00	98.00	432.00
510 115.1070.3713	000002	1,386.00	86.00	34.00	52.00	82.00	2.00	256.00	1,130.00
510 115.1070.3731	000002	56.00	4.00	1.00	2.00	3.00		10.00	46.00
510 115.1070.3733	000002	118.00	7.00	3.00	4.00	7.00		21.00	97.00
CONSTRUCTION TOTAL		39,683.00	2,473.00	975.00	1,493.00	2,349.00	50.00	7,340.00	32,343.00
530 115.1430.2	035967	293.00	18.00	7.00	11.00	17.00		53.00	240.00
THER A/R - MISCELLANEOUS D. J. ELIUM DRIVER DROVE OVER AND BUSTED FPU VAULT AT 677 SPANISH WAY									
530 115.1430.2	035992	348.00	22.00	9.00	13.00	21.00		65.00	283.00
THER A/R - MISCELLANEOUS STEVE LENDRY INSTALL ONE THIRTY FOOT WOOD POLE AND SECONDARY IN THE 3									
530 115.1430.2	036011	2,039.00	127.00	50.00	77.00	121.00	2.00	377.00	1,662.00
THER A/R - MISCELLANEOUS CAR HIT POLE CAR HIT POLE LIME AND SO 8TH ST. FERNANDINA BEACH, FL.									
143 TOTAL		2,680.00	167.00	66.00	101.00	159.00	2.00	495.00	2,185.00
545 115.4010.907	061050	888.00	55.00	22.00	33.00	53.00	1.00	164.00	724.00
545 115.4010.908	061250	3,336.00	208.00	82.00	126.00	198.00	4.00	618.00	2,718.00
545 115.4010.908	061350	2,233.00	139.00	55.00	84.00	132.00	3.00	413.00	1,820.00
545 115.4010.908	061550	728.00	45.00	18.00	27.00	43.00	1.00	134.00	594.00
545 115.4010.908	061650	263.00	16.00	6.00	10.00	16.00		48.00	215.00
545 115.4010.908	061950	109.00	7.00	3.00	4.00	6.00		20.00	89.00
ELECTRIC CONSERVATION		7,557.00	470.00	186.00	284.00	448.00	9.00	1,397.00	6,160.00
560 945.4160.29		740.00	53.00					53.00	687.00
560 945.4160.33		1,243.00	88.00					88.00	1,155.00
560 945.4160.351		2,028.00	144.00					144.00	1,884.00
560 945.4160.52		3,592.00	255.00					255.00	3,337.00
560 945.4160.6		707.00	50.00					50.00	657.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0 995.1080.385		332.00	24.00					24.00	308.00
0 995.1630.1		1,065.00	76.00					76.00	989.00
0 995.4010.8031		16,566.00	1,177.00					1,177.00	15,389.00
0 995.4010.8032		296.00	21.00					21.00	275.00
0 995.4010.8033		1,528.00	109.00					109.00	1,419.00
0 995.4010.8034		253.00	18.00					18.00	235.00
0 995.4010.8036		3,731.00	265.00					265.00	3,466.00
0 995.4010.870		2,142.00	152.00					152.00	1,990.00
0 995.4010.878		4,559.00	324.00					324.00	4,235.00
0 995.4010.8791		364.00	26.00					26.00	338.00
0 995.4010.8793		2,027.00	144.00					144.00	1,883.00
0 995.4010.8802		474.00	34.00					34.00	440.00
0 995.4010.901		3,027.00	215.00					215.00	2,812.00
0 995.4010.902		287.00	20.00					20.00	267.00
0 995.4010.903		4,729.00	336.00					336.00	4,393.00
0 995.4010.911		1,673.00	119.00					119.00	1,554.00
0 995.4010.912		12,062.00	857.00					857.00	11,205.00
0 995.4010.916		3,954.00	281.00					281.00	3,673.00
0 995.4020.8432		267.00	19.00					19.00	248.00
0 995.4020.8439		223.00	16.00					16.00	207.00
0 995.4020.885		1,012.00	72.00					72.00	940.00
0 995.4020.896		906.00	64.00					64.00	842.00
0 995.4020.898		137.00	10.00					10.00	127.00
LO GAS-GENERAL TOTAL		69,924.00	4,969.00	1,962.00	3,001.00	4,722.00	97.00	4,969.00	64,955.00
62 995.1070.380	000002	84.00	5.00	2.00	3.00	5.00		15.00	69.00
62 995.1070.382	000002	210.00	13.00	5.00	8.00	12.00		38.00	172.00
62 995.1070.382	000003	423.00	26.00	10.00	16.00	25.00	1.00	78.00	345.00
62 995.1070.384	000003	117.00	7.00	3.00	4.00	7.00		21.00	96.00
62 995.1070.385	000002	84.00	5.00	2.00	3.00	5.00		15.00	69.00
62 995.1070.385	000003	1,244.00	77.00	31.00	47.00	74.00	2.00	231.00	1,013.00
62 995.1070.386	000003	3,133.00	195.00	77.00	118.00	186.00	4.00	580.00	2,553.00
LO GAS-CONSTRUCTION TOTAL		5,295.00	328.00	130.00	199.00	314.00	7.00	978.00	4,317.00
IVISION TOTAL		125,139.00	8,407.00	1,357.00	2,077.00	3,270.00	68.00	15,179.00	109,960.00

/ G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0642	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
60 946.4160.29		805.00	57.00					57.00	748.00
60 946.4160.33		935.00	66.00					66.00	869.00
60 946.4160.351		869.00	62.00					62.00	807.00
60 946.4160.391		609.00	43.00					43.00	566.00
60 946.4160.52		915.00	65.00					65.00	850.00
60 946.4160.6		271.00	19.00					19.00	252.00
60 996.1080.385		267.00	19.00					19.00	248.00
60 996.4010.8031		6,865.00	488.00					488.00	6,377.00
60 996.4010.8032		85.00	6.00					6.00	79.00
60 996.4010.8033		2,244.00	159.00					159.00	2,085.00
60 996.4010.8035		133.00	9.00					9.00	124.00
60 996.4010.870		567.00	40.00					40.00	527.00
60 996.4010.874		153.00	11.00					11.00	142.00
60 996.4010.878		1,051.00	75.00					75.00	976.00
60 996.4010.8791		1,517.00	108.00					108.00	1,409.00
60 996.4010.8792		304.00	22.00					22.00	282.00
60 996.4010.8793		1,023.00	73.00					73.00	950.00
60 996.4010.8802		551.00	39.00					39.00	512.00
60 996.4010.901		884.00	63.00					63.00	821.00
60 996.4010.902		561.00	40.00					40.00	521.00
60 996.4010.903		2,689.00	191.00					191.00	2,498.00
60 996.4010.911		884.00	63.00					63.00	821.00
60 996.4010.912		2,145.00	152.00					152.00	1,993.00
60 996.4010.916		394.00	28.00					28.00	366.00
60 996.4020.8432		9.00	1.00					1.00	8.00
60 996.4020.8439		84.00	6.00					6.00	78.00
60 996.4020.885		284.00	20.00					20.00	264.00
60 996.4020.886		23.00	2.00					2.00	21.00
60 996.4020.887		68.00	5.00					5.00	63.00
60 996.4020.896		1,544.00	110.00					110.00	1,434.00
60 996.4020.898		277.00	20.00					20.00	257.00
FLO GAS-GENERAL TOTAL		29,010.00	2,062.00	1,730.00	1,245.00	1,959.00	40.00	2,062.00	26,948.00
62 996.1070.382	000003	435.00	26.00	22.00	16.00	25.00	1.00	90.00	345.00
62 996.1070.382	000004	81.00	5.00	4.00	3.00	5.00		17.00	64.00
62 996.1070.385	000003	2,640.00	160.00	134.00	97.00	152.00	3.00	546.00	2,094.00
62 996.1070.386	000003	12.00	1.00	1.00		1.00		3.00	9.00
FLO GAS-CONSTRUCTION TOTAL		3,168.00	192.00	161.00	116.00	183.00	4.00	656.00	2,512.00
DIVISION TOTAL		32,178.00	2,254.00	161.00	116.00	183.00	4.00	2,718.00	29,460.00

END OF REPORT

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
10 121.1070.376112	000003	1,824.00	108.00	38.00	115.00	143.00	3.00	407.00	1,417.00
10 121.1070.376112	000008	3,820.00	227.00	80.00	242.00	300.00	7.00	856.00	2,964.00
10 121.1070.376120	000003	15,691.00	932.00	330.00	992.00	1,232.00	27.00	3,513.00	12,178.00
10 121.1070.376120	021643	787.00	47.00	17.00	50.00	62.00	1.00	177.00	610.00
10 121.1070.376120	021817	951.00	56.00	20.00	60.00	75.00	2.00	213.00	738.00
10 121.1070.376120	021845	2,139.00	127.00	45.00	135.00	168.00	4.00	479.00	1,660.00
10 121.1070.376120	021896	1,069.00	63.00	22.00	68.00	84.00	2.00	239.00	830.00
10 121.1070.376120	021903	230.00	14.00	5.00	15.00	18.00		52.00	178.00
10 121.1070.376120	021909	348.00	21.00	7.00	22.00	27.00	1.00	78.00	270.00
10 121.1070.376120	021941	40.00	2.00	1.00	3.00	3.00		9.00	31.00
10 121.1070.376140	000003	3,353.00	199.00	71.00	212.00	263.00	6.00	751.00	2,602.00
10 121.1070.376140	021643	217.00	13.00	5.00	14.00	17.00		49.00	168.00
10 121.1070.376140	021801	854.00	51.00	18.00	54.00	67.00	1.00	191.00	663.00
10 121.1070.376140	021811	522.00	31.00	11.00	33.00	41.00	1.00	117.00	405.00
10 121.1070.376140	021827	701.00	42.00	15.00	44.00	55.00	1.00	157.00	544.00
10 121.1070.376140	021839	27.00	2.00	1.00	2.00	2.00		7.00	20.00
10 121.1070.376140	021845	105.00	6.00	2.00	7.00	8.00		23.00	82.00
10 121.1070.376140	021903	263.00	16.00	6.00	17.00	21.00		60.00	203.00
10 121.1070.376140	021924	81.00	5.00	2.00	5.00	6.00		18.00	63.00
10 121.1070.376160	000003	131.00	8.00	3.00	8.00	10.00		29.00	102.00
10 121.1070.376160	021926	1,647.00	98.00	35.00	104.00	129.00	3.00	369.00	1,278.00
10 121.1070.376160	021940	2,164.00	128.00	46.00	137.00	170.00	4.00	485.00	1,679.00
10 121.1070.376220	000003	526.00	31.00	11.00	33.00	41.00	1.00	117.00	409.00
10 121.1070.376240	021801	1,173.00	70.00	25.00	74.00	92.00	2.00	263.00	910.00
10 121.1070.376240	021845	176.00	10.00	4.00	11.00	14.00		39.00	137.00
10 121.1070.376260	000003	1,138.00	68.00	24.00	72.00	89.00	2.00	255.00	883.00
10 121.1070.376260	021940	3,211.00	191.00	68.00	203.00	252.00	5.00	719.00	2,492.00
10 121.1070.376280	000003	507.00	30.00	11.00	32.00	40.00	1.00	114.00	393.00
10 121.1070.380105	000003	449.00	27.00	9.00	28.00	35.00	1.00	100.00	349.00
10 121.1070.380107	000003	52,605.00	3,123.00	1,106.00	3,327.00	4,132.00	90.00	11,778.00	40,827.00
10 121.1070.380107	021941	79.00	5.00	2.00	5.00	6.00		18.00	61.00
10 121.1070.380112	000003	8,492.00	504.00	179.00	537.00	667.00	14.00	1,901.00	6,591.00
10 121.1070.380120	000003	3,163.00	188.00	67.00	200.00	248.00	5.00	708.00	2,455.00
10 121.1070.380120	021885	139.00	8.00	3.00	9.00	11.00		31.00	108.00
10 121.1070.380120	021942	130.00	8.00	3.00	8.00	10.00		29.00	101.00
10 121.1070.382	000003	3,491.00	207.00	73.00	221.00	274.00	6.00	781.00	2,710.00
10 121.1070.384	000003	1,407.00	84.00	30.00	89.00	110.00	2.00	315.00	1,092.00
10 123.1070.380107	000003	590.00	35.00	12.00	37.00	46.00	1.00	131.00	459.00
CONSTRUCTION TOTAL		114,240.00	6,785.00	2,407.00	7,225.00	8,968.00	193.00	25,578.00	88,662.00
030 121.1430.2	035878	142.00	8.00	3.00	9.00	11.00		31.00	111.00
THER A/R - MISCELLANEOUS ROSENTHAL LOIS ON 10/05/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE REP									
030 121.1430.2	035911	64.00	4.00	1.00	4.00	5.00		14.00	50.00
THER A/R - MISCELLANEOUS CONCRETE DESIGNS CONTRACTOR WAS DIGGING AND HIT LINE @ 220 VIA BELLAR									
030 121.1430.2	035914	68.00	4.00	1.00	4.00	5.00		14.00	54.00
THER A/R - MISCELLANEOUS HOWARD HALL ELECTRIC HIT PE LINE W/ GROUNDING STAKE@ 1100 TECHNOLOGY									
030 121.1430.2	035916	174.00	10.00	4.00	11.00	14.00		39.00	135.00
THER A/R - MISCELLANEOUS EDWARD LICHTMAN LANDSCAPER HIT 3/4" PE SERVICE AT 7066 PALAZZO REALE,									
030 121.1430.2	035918	94.00	6.00	2.00	6.00	7.00		21.00	73.00
THER A/R - MISCELLANEOUS CITY OF WPB CITY OF WPB WATER UTILITIES HIT LINE IN REAR OF PROPERTY									
030 121.1430.2	035919	165.00	10.00	3.00	10.00	13.00		36.00	129.00
THER A/R - MISCELLANEOUS CHAZ EQUIPMENT COMPANY CHAZ EQUIP HIT 3/4 LINE DOING ROAD WORK AT 707									

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
30	121.1430.2	035920	140.00	8.00	3.00	9.00	11.00		31.00	109.00
HER A/R - MISCELLANEOUS FOX PLUMBING FOX PLUMBING HIT LINE @ 114 VENETIAN DR, DB SO# 661512~										
30	121.1430.2	035923	116.00	7.00	2.00	7.00	9.00		25.00	91.00
HER A/R - MISCELLANEOUS JOE BRICKETTO CONTRACTOR HIT 2" PE MAIN IN HALF WHILE DIGGING TRENCH										
30	121.1430.2	035928	52.00	3.00	1.00	3.00	4.00		11.00	41.00
HER A/R - MISCELLANEOUS RANGER CONSTRUCTION WHILE GRADING ROAD HIT UNLOCATED 3/4' P.E. SERVIC										
30	121.1430.2	035929	141.00	8.00	3.00	9.00	11.00		31.00	110.00
HER A/R - MISCELLANEOUS SWEENEY LANDSCAPING CO ON 10/30/06 THE ABOVE DAMAGED OUR .75IN PE SER										
30	121.1430.2	035931	204.00	12.00	4.00	13.00	16.00		45.00	159.00
HER A/R - MISCELLANEOUS OMEGA CONTRACTING INC ON 10/30/06 THE ABOVE DAMAGED OUR .75IN RISER H										
30	121.1430.2	035932	50.00	3.00	1.00	3.00	4.00		11.00	39.00
HER A/R - MISCELLANEOUS BUMBLE BEE LANDSCAPING CO ON 10/30/06 THE ABOVE DAMAGED OUR .75IN PE										
30	121.1430.2	035935	64.00	4.00	1.00	4.00	5.00		14.00	50.00
HER A/R - MISCELLANEOUS CRAFT MASTER CUSTOMER POOL INC ON 10/31/06 THE ABOVE DAMAGED OUR .75I										
30	121.1430.2	035939	48.00	3.00	1.00	3.00	4.00		11.00	37.00
HER A/R - MISCELLANEOUS EMMA ARIZMEDI ON 11/02/06 THE ABOVE DAMAGED OUR .50IN SERVICE REPAIRS										
30	121.1430.2	035947	50.00	3.00	1.00	3.00	4.00		11.00	39.00
HER A/R - MISCELLANEOUS SUNQUEST NURSERY OF SO FL ON 11/08/06 THE ABOVE DAMAGED OUR .75IN PE										
30	121.1430.2	035949	29.00	2.00	1.00	2.00	2.00		7.00	22.00
HER A/R - MISCELLANEOUS G&C WELDING 1/2 P.E. SERVICE CUT W/ SHOVEL WHILE DIGGING TO INSTALL F										
30	121.1430.2	035951	31.00	2.00	1.00	2.00	2.00		7.00	24.00
HER A/R - MISCELLANEOUS SBT IRRGATION INC.. AT 640 LIGHTHOUSE DR. NPB.//CUT IN HALF 1/2 PE S										
30	121.1430.2	035953	50.00	3.00	1.00	3.00	4.00		11.00	39.00
HER A/R - MISCELLANEOUS REX MCINTOSH ON 11/10/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT 60										
30	121.1430.2	035954	51.00	3.00	1.00	3.00	4.00		11.00	40.00
HER A/R - MISCELLANEOUS ROLANDO GARCIA ON 11/12/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT										
30	121.1430.2	035955	162.00	10.00	3.00	10.00	13.00		36.00	126.00
HER A/R - MISCELLANEOUS MCCALLS LANDSCAPING ON 11/11/06 THE ABOVE DAMAGED OUR 1 1/2" SERVICE										
30	121.1430.2	035957	140.00	8.00	3.00	9.00	11.00		31.00	109.00
HER A/R - MISCELLANEOUS DIXIE PLUMBING CO ON 11/14/06 THE ABOVE DAMAGED OUR 1 1/2" 1400 SOUTH										
30	121.1430.2	035959	64.00	4.00	1.00	4.00	5.00		14.00	50.00
HER A/R - MISCELLANEOUS BLINK CONSTRUCTION INC ON 11/15/06 THE ABOVE DAMAGED OUR .50 PE SERVI										
30	121.1430.2	035962	145.00	9.00	3.00	9.00	11.00		32.00	113.00
HER A/R - MISCELLANEOUS DS EAKINS ON 11/17/06 THE ABOVE DAMAGED OUR .75IN GALVE SERVICE LINE										
43	TOTAL		2,244.00	134.00	45.00	140.00	175.00		494.00	1,750.00
40	121.1860.31	008002	3,241.00	192.00	68.00	205.00	255.00	6.00	726.00	2,515.00
40	121.1860.32	001004	3,791.00	225.00	80.00	240.00	298.00	6.00	849.00	2,942.00
40	121.1860.32	003004	447.00	27.00	9.00	28.00	35.00	1.00	100.00	347.00
86	TOTAL		7,479.00	444.00	157.00	473.00	588.00	13.00	1,675.00	5,804.00
45	114.4010.907	061050	1,358.00	81.00	29.00	86.00	107.00	2.00	305.00	1,053.00
45	114.4010.908	061050	309.00	18.00	6.00	20.00	24.00	1.00	69.00	240.00
45	114.4010.908	061250	33.00	2.00	1.00	2.00	3.00		8.00	25.00
45	114.4010.908	061350	33.00	2.00	1.00	2.00	3.00		8.00	25.00
45	114.4010.908	061650	33.00	2.00	1.00	2.00	3.00		8.00	25.00
45	114.4010.910	061050	383.00	23.00	8.00	24.00	30.00	1.00	86.00	297.00
45	115.4010.907	061050	1,485.00	88.00	31.00	94.00	117.00	3.00	333.00	1,152.00
45	115.4010.908	061050	309.00	18.00	6.00	20.00	24.00	1.00	69.00	240.00
45	115.4010.908	061250	33.00	2.00	1.00	2.00	3.00		8.00	25.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
5 115.4010.908	061350	98.00	6.00	2.00	6.00	8.00		22.00	76.00
5 115.4010.908	061650	33.00	2.00	1.00	2.00	3.00		8.00	25.00
5 115.4010.910	061050	510.00	30.00	11.00	32.00	40.00	1.00	114.00	396.00
ELECTRIC CONSERVATION		4,617.00	274.00	98.00	292.00	365.00	9.00	1,038.00	3,579.00
60 141.4160.21		63.00	4.00	1.00	4.00	5.00		14.00	49.00
60 141.4160.28		2,334.00	139.00	49.00	148.00	183.00	4.00	523.00	1,811.00
60 141.4160.29		11,971.00	711.00	252.00	757.00	940.00	20.00	2,680.00	9,291.00
60 141.4160.33		9,247.00	549.00	194.00	585.00	726.00	16.00	2,070.00	7,177.00
60 141.4160.340		174.00	10.00	4.00	11.00	14.00		39.00	135.00
60 141.4160.351		10,592.00	629.00	223.00	670.00	832.00	18.00	2,372.00	8,220.00
60 141.4160.353		432.00	26.00	9.00	27.00	34.00	1.00	97.00	335.00
60 141.4160.391		3,592.00	213.00	76.00	227.00	282.00	6.00	804.00	2,788.00
60 141.4160.43		391.00	23.00	8.00	25.00	31.00	1.00	88.00	303.00
60 141.4160.52		9,502.00	564.00	200.00	601.00	746.00	16.00	2,127.00	7,375.00
60 141.4160.54		5,016.00	298.00	105.00	317.00	394.00	9.00	1,123.00	3,893.00
60 141.4160.6		1,576.00	94.00	33.00	100.00	124.00	3.00	354.00	1,222.00
60 143.4160.340		136.00	8.00	3.00	9.00	11.00		31.00	105.00
16 TOTAL		55,026.00	3,268.00	1,157.00	3,481.00	4,322.00	94.00	12,322.00	42,704.00
60 945.4160.29		140.00	10.00					10.00	130.00
60 945.4160.340		32.00	2.00					2.00	30.00
60 945.4160.351		112.00	8.00					8.00	104.00
60 946.4160.340		32.00	2.00					2.00	30.00
60 991.1080.374		629.00	45.00					45.00	584.00
60 991.1080.385		206.00	15.00					15.00	191.00
60 991.1080.386		813.00	58.00					58.00	755.00
60 991.4010.800		339.00	24.00					24.00	315.00
60 991.4010.8031		22,927.00	1,629.00					1,629.00	21,298.00
60 991.4010.8031	030998	2,049.00	146.00					146.00	1,903.00
60 991.4010.8032		233.00	17.00					17.00	216.00
60 991.4010.8033		3,987.00	283.00					283.00	3,704.00
60 991.4010.8034		1,143.00	81.00					81.00	1,062.00
60 991.4010.870		1,614.00	115.00					115.00	1,499.00
60 991.4010.874		1,480.00	105.00					105.00	1,375.00
60 991.4010.878		8,403.00	597.00					597.00	7,806.00
60 991.4010.8791		1,653.00	117.00					117.00	1,536.00
60 991.4010.8792		385.00	27.00					27.00	358.00
60 991.4010.8793		1,027.00	73.00					73.00	954.00
60 991.4010.8801		113.00	8.00					8.00	105.00
60 991.4010.8802		3,962.00	282.00					282.00	3,680.00
60 991.4010.901		669.00	48.00					48.00	621.00
60 991.4010.902		99.00	7.00					7.00	92.00
60 991.4010.903		6,759.00	480.00					480.00	6,279.00
60 991.4010.905		87.00	6.00					6.00	81.00
60 991.4010.911		104.00	7.00					7.00	97.00
60 991.4010.912		10,234.00	727.00					727.00	9,507.00
60 991.4010.916		7,141.00	507.00					507.00	6,634.00
60 991.4010.930		117.00	8.00					8.00	109.00
60 991.4020.8439		94.00	7.00					7.00	87.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
50 991.4020.887		65.00	5.00					5.00	60.00
50 991.4020.892		98.00	7.00					7.00	91.00
50 991.4020.8931		120.00	9.00					9.00	111.00
50 991.4020.896		12,822.00	911.00					911.00	11,911.00
50 991.4020.898		2,955.00	210.00					210.00	2,745.00
60 991.4020.935		142.00	10.00					10.00	132.00
60 993.4010.800		85.00	6.00					6.00	79.00
60 993.4010.878		34.00	2.00					2.00	32.00
60 993.4010.911		104.00	7.00					7.00	97.00
60 993.4010.912		99.00	7.00					7.00	92.00
60 993.4020.8931		43.00	3.00					3.00	40.00
60 995.4010.800		169.00	12.00					12.00	157.00
60 995.4010.874		168.00	12.00					12.00	156.00
60 995.4010.878		1,038.00	74.00					74.00	964.00
60 995.4010.8791		140.00	10.00					10.00	130.00
60 995.4010.8793		281.00	20.00					20.00	261.00
60 995.4010.912		46.00	3.00					3.00	43.00
60 995.4020.892		70.00	5.00					5.00	65.00
60 996.4010.800		64.00	5.00					5.00	59.00
60 996.4010.8032		100.00	7.00					7.00	93.00
60 996.4010.878		109.00	8.00					8.00	101.00
60 996.4010.912									
60 996.4020.8931		88.00	6.00					6.00	82.00
LO GAS-GENERAL TOTAL		95,423.00	6,780.00	2,402.00	7,224.00	8,971.00	195.00	6,780.00	88,643.00
62 991.1070.376	000003	106.00	6.00	2.00	7.00	8.00		23.00	83.00
62 991.1070.376	021793	1,175.00	70.00	25.00	74.00	92.00	2.00	263.00	912.00
62 991.1070.382	000003	28.00	2.00	1.00	2.00	2.00		7.00	21.00
62 991.1070.384	000003	507.00	30.00	11.00	32.00	40.00	1.00	114.00	393.00
62 991.1070.385	000003	2,493.00	148.00	52.00	158.00	196.00	4.00	558.00	1,935.00
62 991.1070.386	000003	10,111.00	600.00	213.00	640.00	794.00	17.00	2,264.00	7,847.00
62 995.1070.382	000003	100.00	6.00	2.00	6.00	8.00		22.00	78.00
62 995.1070.384	000003	100.00	6.00	2.00	6.00	8.00		22.00	78.00
FLO GAS-CONSTRUCTION TOTAL		14,620.00	868.00	308.00	925.00	1,148.00	24.00	3,273.00	11,347.00
DIVISION TOTAL		293,649.00	18,553.00	4,172.00	12,536.00	15,566.00	333.00	51,160.00	242,489.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
10 123.1070.376112	000003	900.00	53.00	23.00	57.00	70.00	2.00	205.00	695.00
10 123.1070.376112	000004	979.00	58.00	25.00	62.00	76.00	2.00	223.00	756.00
10 123.1070.376112	000008	106.00	6.00	3.00	7.00	8.00		24.00	82.00
10 123.1070.376112	021921	1,219.00	72.00	31.00	77.00	95.00	2.00	277.00	942.00
10 123.1070.376112	028024	124.00	7.00	3.00	8.00	10.00		28.00	96.00
10 123.1070.376112	028032	113.00	7.00	3.00	7.00	9.00		26.00	87.00
10 123.1070.376120	000003	561.00	33.00	14.00	35.00	44.00	1.00	127.00	434.00
10 123.1070.376120	000008	393.00	23.00	10.00	25.00	31.00	1.00	90.00	303.00
10 123.1070.376120	021921	481.00	28.00	12.00	30.00	38.00	1.00	109.00	372.00
10 123.1070.376120	021932	260.00	15.00	7.00	16.00	20.00		58.00	202.00
10 123.1070.376120	021947	345.00	20.00	9.00	22.00	27.00	1.00	79.00	266.00
10 123.1070.376120	028033	204.00	12.00	5.00	13.00	16.00		46.00	158.00
10 123.1070.376120	028035	735.00	43.00	19.00	46.00	58.00	1.00	167.00	568.00
10 123.1070.376140	000003	98.00	6.00	2.00	6.00	8.00		22.00	76.00
10 123.1070.376140	021921	1,024.00	61.00	26.00	64.00	80.00	2.00	233.00	791.00
10 123.1070.376220	000008	380.00	22.00	10.00	24.00	30.00	1.00	87.00	293.00
10 123.1070.376220	021921	523.00	31.00	13.00	33.00	41.00	1.00	119.00	404.00
10 123.1070.376240	021921	254.00	15.00	6.00	16.00	20.00		57.00	197.00
10 123.1070.380105	000003	1,846.00	109.00	47.00	116.00	144.00	3.00	419.00	1,427.00
10 123.1070.380107	000003	4,621.00	273.00	116.00	291.00	361.00	8.00	1,049.00	3,572.00
10 123.1070.380107	000004	699.00	41.00	18.00	44.00	55.00	1.00	159.00	540.00
10 123.1070.380107	000008	7,059.00	417.00	178.00	445.00	552.00	12.00	1,604.00	5,455.00
10 123.1070.380112	000003	98.00	6.00	2.00	6.00	8.00		22.00	76.00
10 123.1070.380112	000008	407.00	24.00	10.00	26.00	32.00	1.00	93.00	314.00
10 123.1070.382	000003	1,347.00	80.00	34.00	85.00	105.00	2.00	306.00	1,041.00
10 123.1070.384	000003	604.00	36.00	15.00	38.00	47.00	1.00	137.00	467.00
CONSTRUCTION TOTAL		25,380.00	1,498.00	641.00	1,599.00	1,985.00	43.00	5,766.00	19,614.00
30 123.1430.2	035887	12.00	1.00		1.00	1.00		3.00	9.00
THER A/R - MISCELLANEOUS HARTY TRACTOR SERVICE INC HIT 3/4" PE WITH SHOVEL AT 800 N HILL #36 D									
30 123.1430.2	035913	65.00	4.00	2.00	4.00	5.00		15.00	50.00
THER A/R - MISCELLANEOUS P&S PAVING 1/2" TAP RIPPED OFF STEEL MAIN AT 2554 GLENWOOD ST NSB ON									
30 123.1430.2	035915	65.00	4.00	2.00	4.00	5.00		15.00	50.00
THER A/R - MISCELLANEOUS ELECTRICAL ENGERY SYSTEMS HIT 3/4" PE SERVICE AT1116 LOCH LINNE CT NS									
30 123.1430.2	035922	101.00	6.00	3.00	6.00	8.00		23.00	78.00
THER A/R - MISCELLANEOUS MASTEC HIT 1/2" PE SERVICE AT 223 HOLIDAY LANE WINTER SPRINGS									
30 123.1430.2	035926	90.00	5.00	2.00	6.00	7.00		20.00	70.00
THER A/R - MISCELLANEOUS A WON IRRIGATION REPAIR GAS SERVICE HIT BY IRRIGATION CONTRACTOR AT 6									
30 123.1430.2	035927	104.00	6.00	3.00	7.00	8.00		24.00	80.00
THER A/R - MISCELLANEOUS SUSAN GELMAN REPAIRED 1/2" P E SERVICE LINE DAMAGED BY PROGRESS ENERG									
30 123.1430.2	035934	151.00	9.00	4.00	9.00	12.00		34.00	117.00
THER A/R - MISCELLANEOUS SEMINOLE COUNTY HIT 3/4" SERVICE WITH POST HOLE DIGGER AT 212 BUSH BL									
30 123.1430.2	035937	55.00	3.00	1.00	4.00	4.00		12.00	43.00
THER A/R - MISCELLANEOUS BELL SOUTH HIT 1/2" PE SERVICE W/SHOVEL (NLR) @ 211 NORMANDY, NSB									
30 123.1430.2	035941	55.00	3.00	1.00	4.00	4.00		12.00	43.00
THER A/R - MISCELLANEOUS ANDREW ANTINORI REPAIRED 1/2" PE SERVICE LINE DAMAGED BY LANCAPERS WI									
30 123.1430.2	035950	48.00	3.00	1.00	3.00	4.00		11.00	37.00
THER A/R - MISCELLANEOUS FLORIDA CONTRACTING REPAIRED 1/2" P E SERVICE DAMAGED BY CONTRACTOR A									
30 123.1430.2	035961	49.00	3.00	1.00	3.00	4.00		11.00	38.00
THER A/R - MISCELLANEOUS EAGLE EYE FENCE COMPANY HIT 1/2" PE SERVICE AT 1002 NEW BEDFORD DR DE									
30 123.1430.2	035963	642.00	38.00	16.00	40.00	50.00	1.00	145.00	497.00
THER A/R - MISCELLANEOUS BRADLEY SHERMAN HIT 4 METER MANIFOLD AT 107 W 6TH ST #D ON 11/19/06.									

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
13 TOTAL		1,437.00	85.00	36.00	91.00	112.00	1.00	325.00	1,112.00
10 123.1860.31	003000	354.00	21.00	9.00	22.00	28.00	1.00	81.00	273.00
10 123.1860.31	008002	700.00	41.00	18.00	44.00	55.00	1.00	159.00	541.00
36 TOTAL		1,054.00	62.00	27.00	66.00	83.00	2.00	240.00	814.00
50 141.4160.340		88.00	5.00	2.00	6.00	7.00		20.00	68.00
50 143.4160.29		3,003.00	178.00	76.00	189.00	235.00	5.00	683.00	2,320.00
50 143.4160.33		1,148.00	68.00	29.00	72.00	90.00	2.00	261.00	887.00
50 143.4160.340		165.00	10.00	4.00	10.00	13.00		37.00	128.00
50 143.4160.351		3,744.00	221.00	94.00	236.00	293.00	6.00	850.00	2,894.00
50 143.4160.353		3,097.00	183.00	78.00	195.00	242.00	5.00	703.00	2,394.00
50 143.4160.391		1,099.00	65.00	28.00	69.00	86.00	2.00	250.00	849.00
50 143.4160.43		203.00	12.00	5.00	13.00	16.00		46.00	157.00
50 143.4160.52		4,740.00	280.00	119.00	299.00	371.00	8.00	1,077.00	3,663.00
50 143.4160.6		247.00	15.00	6.00	16.00	19.00		56.00	191.00
16 TOTAL		17,534.00	1,037.00	441.00	1,105.00	1,372.00	28.00	3,983.00	13,551.00
60 945.4160.340		16.00	1.00					1.00	15.00
60 946.4160.340		16.00	1.00					1.00	15.00
60 993.1080.374		83.00	6.00					6.00	77.00
60 993.1080.385		178.00	13.00					13.00	165.00
60 993.4010.8031		7,492.00	532.00					532.00	6,960.00
60 993.4010.8031	030998	161.00	11.00					11.00	150.00
60 993.4010.8033		797.00	57.00					57.00	740.00
60 993.4010.8036		1,440.00	102.00					102.00	1,338.00
60 993.4010.870		2,009.00	143.00					143.00	1,866.00
60 993.4010.874		258.00	18.00					18.00	240.00
60 993.4010.878		3,615.00	257.00					257.00	3,358.00
60 993.4010.8791		700.00	50.00					50.00	650.00
60 993.4010.8792		80.00	6.00					6.00	74.00
60 993.4010.8793		653.00	46.00					46.00	607.00
60 993.4010.8802		909.00	65.00					65.00	844.00
60 993.4010.901		696.00	49.00					49.00	647.00
60 993.4010.902		2,077.00	148.00					148.00	1,929.00
60 993.4010.903		2,613.00	186.00					186.00	2,427.00
60 993.4010.911		2,168.00	154.00					154.00	2,014.00
60 993.4010.912		3,366.00	239.00					239.00	3,127.00
60 993.4010.916		881.00	63.00					63.00	818.00
60 993.4020.8439		70.00	5.00					5.00	65.00
60 993.4020.885		1,277.00	91.00					91.00	1,186.00
60 993.4020.886		96.00	7.00					7.00	89.00
60 993.4020.892		75.00	5.00					5.00	70.00
60 993.4020.896		633.00	45.00					45.00	588.00
60 993.4020.898		878.00	62.00					62.00	816.00
60 996.4010.870		239.00	17.00					17.00	222.00
60 996.4010.901		239.00	17.00					17.00	222.00
60 996.4010.911		239.00	17.00					17.00	222.00
60 996.4020.885		60.00-	4.00-					4.00-	56.00-

V r	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
_0	GAS-GENERAL TOTAL		33,894.00	2,409.00	1,026.00	2,566.00	3,186.00	69.00	2,409.00	31,485.00
52	993.1070.313	000003	152.00	9.00	4.00	10.00	12.00		35.00	117.00
52	993.1070.382	000003	143.00	8.00	4.00	9.00	11.00		32.00	111.00
52	993.1070.384	000003	204.00	12.00	5.00	13.00	16.00		46.00	158.00
52	993.1070.385	000003	1,939.00	115.00	49.00	122.00	152.00	3.00	441.00	1,498.00
52	993.1070.385	000004	121.00	7.00	3.00	8.00	9.00		27.00	94.00
52	993.1070.386	000003	724.00	43.00	18.00	46.00	57.00	1.00	165.00	559.00
52	996.1070.376	021319	443.00	26.00	11.00	28.00	35.00	1.00	101.00	342.00
_0	GAS-CONSTRUCTION TOTAL		3,726.00	220.00	94.00	236.00	292.00	5.00	847.00	2,879.00
VISION TOTAL			83,025.00	5,311.00	1,239.00	3,097.00	3,844.00	79.00	13,570.00	69,455.00

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
10	114.1070.3646	000002	2,924.00	175.00	44.00	186.00	231.00	5.00	641.00	2,283.00
10	114.1070.3646	021928	139.00	8.00	2.00	9.00	11.00		30.00	109.00
10	114.1070.3646	035851	469.00	28.00	7.00	30.00	37.00	1.00	103.00	366.00
10	114.1070.3646	035860	229.00	14.00	3.00	15.00	18.00		50.00	179.00
10	114.1070.3646	035861	752.00	45.00	11.00	48.00	59.00	1.00	164.00	588.00
10	114.1070.3646	035904	59.00	3.00	1.00	4.00	5.00		13.00	46.00
10	114.1070.3646	035910	804.00	48.00	12.00	51.00	64.00	1.00	176.00	628.00
10	114.1070.3646	035930	746.00	45.00	11.00	47.00	59.00	1.00	163.00	583.00
10	114.1070.3647	000002	509.00	30.00	8.00	32.00	40.00	1.00	111.00	398.00
10	114.1070.3647	035894	455.00	27.00	7.00	29.00	36.00	1.00	100.00	355.00
10	114.1070.3648	000002	1,585.00	95.00	24.00	101.00	125.00	3.00	348.00	1,237.00
10	114.1070.3648	035912	1,490.00	89.00	23.00	95.00	118.00	3.00	328.00	1,162.00
10	114.1070.3656	000002	2,128.00	127.00	32.00	135.00	168.00	4.00	466.00	1,662.00
10	114.1070.3656	035851	674.00	40.00	10.00	43.00	53.00	1.00	147.00	527.00
10	114.1070.3656	035860	299.00	18.00	5.00	19.00	24.00	1.00	67.00	232.00
10	114.1070.3656	035861	734.00	44.00	11.00	47.00	58.00	1.00	161.00	573.00
10	114.1070.3656	035904	59.00	3.00	1.00	4.00	5.00		13.00	46.00
10	114.1070.3656	035910	439.00	26.00	7.00	28.00	35.00	1.00	97.00	342.00
10	114.1070.3656	035930	372.00	22.00	6.00	24.00	29.00	1.00	82.00	290.00
10	114.1070.3657	000002	350.00	21.00	5.00	22.00	28.00	1.00	77.00	273.00
10	114.1070.3657	035894	350.00	21.00	5.00	22.00	28.00	1.00	77.00	273.00
10	114.1070.3672	000002	59.00	3.00	1.00	4.00	5.00		13.00	46.00
10	114.1070.3672	035844	304.00	18.00	5.00	19.00	24.00	1.00	67.00	237.00
10	114.1070.3672	035892	598.00	36.00	9.00	38.00	47.00	1.00	131.00	467.00
10	114.1070.3681	000002	1,970.00	118.00	30.00	125.00	156.00	3.00	432.00	1,538.00
10	114.1070.3683	000002	1,001.00	60.00	15.00	64.00	79.00	2.00	220.00	781.00
10	114.1070.3691	000002	3,981.00	238.00	60.00	253.00	315.00	7.00	873.00	3,108.00
10	114.1070.3693	000002	3,643.00	218.00	55.00	232.00	288.00	6.00	799.00	2,844.00
10	114.1070.370	000002	566.00	34.00	9.00	36.00	45.00	1.00	125.00	441.00
10	114.1070.3711	000002	1,629.00	97.00	25.00	104.00	129.00	3.00	358.00	1,271.00
10	114.1070.3713	000002	39.00	2.00	1.00	2.00	3.00		8.00	31.00
10	114.1070.3713	021928	2,495.00	149.00	38.00	159.00	197.00	4.00	547.00	1,948.00
10	114.1070.3731	000002	168.00	10.00	3.00	11.00	13.00		37.00	131.00
	CONSTRUCTION TOTAL		32,019.00	1,912.00	486.00	2,038.00	2,532.00	56.00	7,024.00	24,995.00
30	114.1430.2	035933	321.00	19.00	5.00	20.00	25.00	1.00	70.00	251.00
	THER A/R - MISCELLANEOUS SUNLAND		SET POLES & WIRE. 10/31/06 D. FOWLER¯¦							
30	114.1430.2	035942	119.00	7.00	2.00	8.00	9.00		26.00	93.00
	THER A/R - MISCELLANEOUS UNKNOWN		CAR HIT DOWN GUY. 11-6-06 D. FOWLER¯¦							
30	114.1430.2	035943	205.00	12.00	3.00	13.00	16.00		44.00	161.00
	THER A/R - MISCELLANEOUS WILLIE PITTMAN JR		CAR HIT POLE. 11/6/06 D. FOWLER¯¦							
30	114.1430.2	035944	500.00	30.00	8.00	32.00	39.00	1.00	110.00	390.00
	THER A/R - MISCELLANEOUS DUSTIN LAND		CAR HIT POLE. REPLACE POLE. 11-6-06 D. FOWLER¯¦							
	143 TOTAL		1,145.00	68.00	18.00	73.00	89.00	2.00	250.00	895.00
45	114.4010.907	061050	854.00	51.00	13.00	54.00	68.00	1.00	187.00	667.00
45	114.4010.908	061250	975.00	58.00	15.00	62.00	77.00	2.00	214.00	761.00
45	114.4010.908	061350	2,558.00	153.00	39.00	163.00	202.00	4.00	561.00	1,997.00
45	114.4010.908	061550	127.00	8.00	2.00	8.00	10.00		28.00	99.00
45	114.4010.908	061650	127.00	8.00	2.00	8.00	10.00		28.00	99.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
15 114.4010.908	061950	368.00	22.00	6.00	23.00	29.00	1.00	81.00	287.00
15 114.4010.908	062050	368.00	22.00	6.00	23.00	29.00	1.00	81.00	287.00
ELECTRIC CONSERVATION		5,377.00	322.00	83.00	341.00	425.00	9.00	1,180.00	4,197.00
50 944.4160.52		269.00	19.00					19.00	250.00
10 GAS-GENERAL TOTAL		269.00	19.00	5.00	20.00	25.00	1.00	19.00	250.00
IVISION TOTAL		38,810.00	2,321.00	587.00	2,452.00	3,046.00	67.00	8,473.00	30,337.00

Did not Transfer over

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
0 115.1070.3647	000002	1,194.00	71.00	28.00	75.00	94.00	2.00	270.00	924.00
0 115.1070.3648	000002	361.00	21.00	8.00	23.00	28.00	1.00	81.00	280.00
0 115.1070.3656	000002	745.00	44.00	17.00	47.00	58.00	1.00	167.00	578.00
0 115.1070.3657	000002	1,484.00	88.00	35.00	94.00	116.00	3.00	336.00	1,148.00
0 115.1070.3658	000002	50.00	3.00	1.00	3.00	4.00		11.00	39.00
0 115.1070.3662	000002	2,926.00	173.00	68.00	185.00	229.00	5.00	660.00	2,266.00
.0 115.1070.3662	021768	1,674.00	99.00	39.00	106.00	131.00	3.00	378.00	1,296.00
.0 115.1070.3662	021858	298.00	18.00	7.00	19.00	23.00	1.00	68.00	230.00
.0 115.1070.3672	000002	3,021.00	179.00	71.00	191.00	237.00	5.00	683.00	2,338.00
10 115.1070.3672	021648	1,588.00	94.00	37.00	100.00	124.00	3.00	358.00	1,230.00
10 115.1070.3672	021702	2,022.00	120.00	47.00	128.00	158.00	3.00	456.00	1,566.00
10 115.1070.3672	021719	1,459.00	86.00	34.00	92.00	114.00	2.00	328.00	1,131.00
10 115.1070.3672	021768	387.00	23.00	9.00	24.00	30.00	1.00	87.00	300.00
10 115.1070.3672	021858	690.00	41.00	16.00	44.00	54.00	1.00	156.00	534.00
10 115.1070.3672	035925	315.00	19.00	7.00	20.00	25.00	1.00	72.00	243.00
10 115.1070.3681	000002	560.00	33.00	13.00	35.00	44.00	1.00	126.00	434.00
10 115.1070.3683	000002	2,983.00	177.00	70.00	188.00	234.00	5.00	674.00	2,309.00
10 115.1070.3691	000002	1,116.00	66.00	26.00	70.00	87.00	2.00	251.00	865.00
10 115.1070.3693	000002	6,978.00	413.00	163.00	440.00	547.00	12.00	1,575.00	5,403.00
10 115.1070.370	000002	2,577.00	153.00	60.00	163.00	202.00	4.00	582.00	1,995.00
10 115.1070.3711	000002	518.00	31.00	12.00	33.00	41.00	1.00	118.00	400.00
10 115.1070.3713	000002	552.00	33.00	13.00	35.00	43.00	1.00	125.00	427.00
10 115.1070.3713	021901	503.00	30.00	12.00	32.00	39.00	1.00	114.00	389.00
10 115.1070.3713	035857	618.00	37.00	14.00	39.00	48.00	1.00	139.00	479.00
10 115.1070.3731	000002	234.00	14.00	5.00	15.00	18.00		52.00	182.00
10 115.1070.3733	000002	210.00	12.00	5.00	13.00	17.00		47.00	163.00
ONSTRUCTION TOTAL		35,063.00	2,078.00	817.00	2,214.00	2,745.00	60.00	7,914.00	27,149.00
30 115.1430.2	035869	176.00	10.00	4.00	11.00	14.00		39.00	137.00
HER A/R - MISCELLANEOUS NASSAU BUILDERS CAPE SOUND MATERIAL AND LABOR TO REPLACE PRIMARY CABL									
30 115.1430.2	035921	258.00	15.00	6.00	16.00	20.00		57.00	201.00
HER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
30 115.1430.2	035946	2,311.00	137.00	54.00	146.00	181.00	4.00	522.00	1,789.00
HER A/R - MISCELLANEOUS STONE CONTAINER CORP INSULATOR CLEANING CWA 11/07/2006									
30 115.1430.2	035952	570.00	34.00	13.00	36.00	45.00	1.00	129.00	441.00
HER A/R - MISCELLANEOUS ALLYSON BRYNN SWART DAMAGED POLE 800 BLK SO 8TH ST. FERNANDINA BEACH,									
30 115.1430.2	035956	526.00	31.00	12.00	33.00	41.00	1.00	118.00	408.00
HER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
30 115.1430.2	035958	324.00	19.00	8.00	20.00	25.00	1.00	73.00	251.00
HER A/R - MISCELLANEOUS SAND HILL RECYCLE CENTER MATERIAL AND LABOR TO REPLACE SECONDARY VAUL									
30 115.1430.2	035960	107.00	6.00	3.00	7.00	8.00		24.00	83.00
HER A/R - MISCELLANEOUS SUMMER BEACH-BUC LAND PARTNERS MATERIAL AND LABOR TO INSTALL 1 INLINE									
.43 TOTAL		4,272.00	252.00	100.00	269.00	334.00	7.00	962.00	3,310.00
45 115.4010.907	061050	630.00	37.00	15.00	40.00	49.00	1.00	142.00	488.00
45 115.4010.908	061250	1,936.00	115.00	45.00	122.00	152.00	3.00	437.00	1,499.00
45 115.4010.908	061350	1,273.00	75.00	30.00	80.00	100.00	2.00	287.00	986.00
45 115.4010.908	061550	355.00	21.00	8.00	22.00	28.00	1.00	80.00	275.00
45 115.4010.908	061650	204.00	12.00	5.00	13.00	16.00		46.00	158.00
45 115.4010.908	061950	101.00	6.00	2.00	6.00	8.00		22.00	79.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
ELECTRIC CONSERVATION		4,499.00	266.00	105.00	283.00	353.00	7.00	1,014.00	3,485.00
50 945.4160.29		487.00	35.00					35.00	452.00
50 945.4160.33		844.00	60.00					60.00	784.00
50 945.4160.351		172.00	12.00					12.00	160.00
50 945.4160.52		23.00	2.00					2.00	21.00
50 945.4160.6		450.00	32.00					32.00	418.00
50 995.1080.385		111.00	8.00					8.00	103.00
50 995.1080.386		87.00	6.00					6.00	81.00
50 995.1630.1		698.00	50.00					50.00	648.00
60 995.4010.8031		8,048.00	572.00					572.00	7,476.00
60 995.4010.8032		258.00	18.00					18.00	240.00
60 995.4010.8033		981.00	70.00					70.00	911.00
60 995.4010.8034		82.00	6.00					6.00	76.00
60 995.4010.8036		2,411.00	171.00					171.00	2,240.00
60 995.4010.870		1,408.00	100.00					100.00	1,308.00
60 995.4010.874		172.00	12.00					12.00	160.00
60 995.4010.878		2,360.00	168.00					168.00	2,192.00
60 995.4010.8791		110.00	8.00					8.00	102.00
60 995.4010.8792		79.00	6.00					6.00	73.00
60 995.4010.8793		356.00	25.00					25.00	331.00
60 995.4010.8802		307.00	22.00					22.00	285.00
60 995.4010.901		1,105.00	79.00					79.00	1,026.00
60 995.4010.902		155.00	11.00					11.00	144.00
60 995.4010.903		3,112.00	221.00					221.00	2,891.00
60 995.4010.911		1,095.00	78.00					78.00	1,017.00
60 995.4010.912		3,837.00	273.00					273.00	3,564.00
60 995.4010.916		2,056.00	146.00					146.00	1,910.00
60 995.4020.885		689.00	49.00					49.00	640.00
60 995.4020.896		594.00	42.00					42.00	552.00
FLO GAS-GENERAL TOTAL		32,087.00	2,282.00	900.00	2,429.00	3,016.00	66.00	2,282.00	29,805.00
562 995.1070.382	000003	51.00	3.00	1.00	3.00	4.00		11.00	40.00
562 995.1070.384	000003	233.00	14.00	5.00	15.00	18.00		52.00	181.00
562 995.1070.385	000003	475.00	28.00	11.00	30.00	37.00	1.00	107.00	368.00
562 995.1070.386	000003	1,923.00	114.00	45.00	121.00	151.00	3.00	434.00	1,489.00
FLO GAS-CONSTRUCTION TOTAL		2,682.00	159.00	62.00	169.00	210.00	4.00	604.00	2,078.00
DIVISION TOTAL		78,603.00	5,037.00	1,084.00	2,935.00	3,642.00	78.00	12,776.00	65,827.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0642	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
50 946.4160.29		774.00	55.00					55.00	719.00
50 946.4160.33		627.00	45.00					45.00	582.00
50 946.4160.351		1,030.00	73.00					73.00	957.00
50 946.4160.391		396.00	28.00					28.00	368.00
50 946.4160.52		625.00	44.00					44.00	581.00
50 946.4160.6		180.00	13.00					13.00	167.00
50 996.1080.385		250.00	18.00					18.00	232.00
50 996.4010.8031		3,544.00	252.00					252.00	3,292.00
50 996.4010.8032		200.00	14.00					14.00	186.00
50 996.4010.8033		1,526.00	108.00					108.00	1,418.00
50 996.4010.8035		44.00	3.00					3.00	41.00
50 996.4010.870		440.00	31.00					31.00	409.00
50 996.4010.874		186.00	13.00					13.00	173.00
50 996.4010.878		654.00	46.00					46.00	608.00
50 996.4010.8791		1,055.00	75.00					75.00	980.00
50 996.4010.8792		220.00	16.00					16.00	204.00
50 996.4010.8793		589.00	42.00					42.00	547.00
60 996.4010.8802		360.00	26.00					26.00	334.00
60 996.4010.901		627.00	45.00					45.00	582.00
60 996.4010.902		453.00	32.00					32.00	421.00
60 996.4010.903		1,775.00	126.00					126.00	1,649.00
60 996.4010.911		627.00	45.00					45.00	582.00
60 996.4010.912		820.00	58.00					58.00	762.00
60 996.4020.8439		22.00	2.00					2.00	20.00
60 996.4020.885		220.00	16.00					16.00	204.00
60 996.4020.886		309.00	22.00					22.00	287.00
60 996.4020.887		43.00	3.00					3.00	40.00
60 996.4020.896		664.00	47.00					47.00	617.00
60 996.4020.898		329.00	23.00					23.00	306.00
LO GAS-GENERAL TOTAL		18,589.00	1,321.00	1,109.00	1,407.00	1,748.00	38.00	1,321.00	17,268.00
62 996.1070.382	000003	73.00	4.00	4.00	4.00	6.00		18.00	55.00
62 996.1070.384	000004	64.00	4.00	3.00	4.00	5.00		16.00	48.00
62 996.1070.385	000003	1,461.00	84.00	71.00	90.00	112.00	2.00	359.00	1,102.00
62 996.1070.385	000004	224.00	13.00	11.00	14.00	17.00		55.00	169.00
LO GAS-CONSTRUCTION TOTAL		1,822.00	105.00	89.00	112.00	140.00	2.00	448.00	1,374.00
IIVISION TOTAL		20,411.00	1,426.00	89.00	112.00	140.00	2.00	1,769.00	18,642.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 121.1070.376112	000003	325.00	20.00	9.00	2.00	30.00	1.00	62.00	263.00
0 121.1070.376120	000003	13,753.00	854.00	386.00	68.00	1,260.00	22.00	2,590.00	11,163.00
0 121.1070.376120	000008	2,300.00	143.00	65.00	11.00	211.00	4.00	434.00	1,866.00
0 121.1070.376120	021643	107.00	7.00	3.00	1.00	10.00		21.00	86.00
0 121.1070.376120	021699	63.00	4.00	2.00		6.00		12.00	51.00
.0 121.1070.376120	021827	471.00	29.00	13.00	2.00	43.00	1.00	88.00	383.00
.0 121.1070.376120	021839	92.00	6.00	3.00		8.00		17.00	75.00
.0 121.1070.376120	021845	1,380.00	86.00	39.00	7.00	126.00	2.00	260.00	1,120.00
.0 121.1070.376120	021853	95.00	6.00	3.00		9.00		18.00	77.00
10 121.1070.376120	021871	455.00	28.00	13.00	2.00	42.00	1.00	86.00	369.00
10 121.1070.376120	021879	1,095.00	68.00	31.00	5.00	100.00	2.00	206.00	889.00
10 121.1070.376120	021895	1,000.00	62.00	28.00	5.00	92.00	2.00	189.00	811.00
10 121.1070.376120	021896	1,356.00	84.00	38.00	7.00	124.00	2.00	255.00	1,101.00
10 121.1070.376120	021899	346.00	21.00	10.00	2.00	32.00	1.00	66.00	280.00
10 121.1070.376120	021903	1,119.00	69.00	31.00	6.00	103.00	2.00	211.00	908.00
10 121.1070.376120	021904	741.00	46.00	21.00	4.00	68.00	1.00	140.00	601.00
10 121.1070.376120	021909	463.00	29.00	13.00	2.00	42.00	1.00	87.00	376.00
10 121.1070.376120	021913	565.00	35.00	16.00	3.00	52.00	1.00	107.00	458.00
10 121.1070.376120	021924	63.00	4.00	2.00		6.00		12.00	51.00
10 121.1070.376120	021930	251.00	16.00	7.00	1.00	23.00		47.00	204.00
10 121.1070.376140	000003	4,642.00	288.00	130.00	23.00	425.00	8.00	874.00	3,768.00
10 121.1070.376140	021643	559.00	35.00	16.00	3.00	51.00	1.00	106.00	453.00
10 121.1070.376140	021839	317.00	20.00	9.00	2.00	29.00	1.00	61.00	256.00
10 121.1070.376140	021903	1,581.00	98.00	44.00	8.00	145.00	3.00	298.00	1,283.00
10 121.1070.376140	021924	47.00	3.00	1.00		4.00		8.00	39.00
10 121.1070.376140	028034	452.00	28.00	13.00	2.00	41.00	1.00	85.00	367.00
10 121.1070.376160	000003	437.00	27.00	12.00	2.00	40.00	1.00	82.00	355.00
10 121.1070.376220	000003	118.00	7.00	3.00	1.00	11.00		22.00	96.00
10 121.1070.376240	000003	78.00	5.00	2.00		7.00		14.00	64.00
10 121.1070.376240	021845	159.00	10.00	4.00	1.00	15.00		30.00	129.00
10 121.1070.376260	000003	3,218.00	200.00	90.00	16.00	295.00	5.00	606.00	2,612.00
10 121.1070.376280	000003	454.00	28.00	13.00	2.00	42.00	1.00	86.00	368.00
10 121.1070.380105	000003	399.00	25.00	11.00	2.00	37.00	1.00	76.00	323.00
10 121.1070.380107	000003	48,443.00	3,008.00	1,360.00	240.00	4,439.00	79.00	9,126.00	39,317.00
10 121.1070.380107	021872	65.00	4.00	2.00		6.00		12.00	53.00
)10 121.1070.380112	000003	4,080.00	253.00	115.00	20.00	374.00	7.00	769.00	3,311.00
)10 121.1070.380120	000003	1,535.00	95.00	43.00	8.00	141.00	2.00	289.00	1,246.00
)10 121.1070.380120	021827	275.00	17.00	8.00	1.00	25.00		51.00	224.00
)10 121.1070.380140	021525	304.00	19.00	9.00	2.00	28.00		58.00	246.00
)10 121.1070.382	000002	10.00	1.00			1.00		2.00	8.00
)10 121.1070.382	000003	4,658.00	289.00	131.00	23.00	427.00	8.00	878.00	3,780.00
)10 121.1070.384	000003	1,830.00	114.00	51.00	9.00	168.00	3.00	345.00	1,485.00
CONSTRUCTION TOTAL		99,701.00	6,191.00	2,800.00	493.00	9,138.00	164.00	18,786.00	80,915.00
)30 121.1430.2	035853	68.00	4.00	2.00		6.00		12.00	56.00
THER A/R - MISCELLANEOUS BARNEY STEVE ON 9/26/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEREPAIRS									
)30 121.1430.2	035854	34.00	2.00	1.00		3.00		6.00	28.00
THER A/R - MISCELLANEOUS STEVE KETTELLE ON 9/27/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAI									
)30 121.1430.2	035855	276.00	17.00	8.00	1.00	25.00		51.00	225.00
THER A/R - MISCELLANEOUS WILLIAM DAVIS ON 9/27/06 THE ABOVE DAMAGED OUR 4.00" MAIN AT 4010 DAL									
)30 121.1430.2	035863	215.00	13.00	6.00	1.00	20.00		40.00	175.00
THER A/R - MISCELLANEOUS KANICO ON 9/28/06 THE ABOVE DAMAGED OUR .75IN PE AT 3022VASSALLO AVE									

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
10 121.1430.2	035865	42.00	3.00	1.00		4.00		8.00	34.00
HER A/R - MISCELLANEOUS RHR POOL COMPANY ON 9/28/06 THE ABOVE DAMAGED 2.00 PE SERV AT 106 NAT									
10 121.1430.2	035866	251.00	16.00	7.00	1.00	23.00		47.00	204.00
HER A/R - MISCELLANEOUS CYPRESS COMMUNICATIONS ON 9/28/06 THE ABOVE DAMAGED OUR 2.00IN PE SER									
10 121.1430.2	035870	123.00	8.00	3.00	1.00	11.00		23.00	100.00
HER A/R - MISCELLANEOUS PRODUCTION PLUMBING INC ON 9/29/06 THE ABOVE DAMAGED OUR 2.00IN PE SE									
30 121.1430.2	035873	46.00	3.00	1.00		4.00		8.00	38.00
HER A/R - MISCELLANEOUS BUILDER BENTIZ ON 10/02/06 THE ABOVE DAMAGED OUR 1.00IN PE SERVICE AT									
30 121.1430.2	035874	257.00	16.00	7.00	1.00	24.00		48.00	209.00
HER A/R - MISCELLANEOUS SOLTY PLUMBING ON 10/04/06 THE ABOVE DAMAGED OUR .50IN STEEL TUBING R									
30 121.1430.2	035878	28.00	2.00	1.00		3.00		6.00	22.00
HER A/R - MISCELLANEOUS ROSENTHAL LOIS ON 10/05/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE REP									
30 121.1430.2	035879	264.00	16.00	7.00	1.00	24.00		48.00	216.00
HER A/R - MISCELLANEOUS PUBLIX ON 10/05/06 THE ABOVE DAMAGED OUR SERVICE COCK WITH A FORKLIFT									
30 121.1430.2	035880	26.00	2.00	1.00		2.00		5.00	21.00
HER A/R - MISCELLANEOUS ADVANCE ROOFING ON 10/04/06 THE ABOVE DAMAGED OUR .75IN SERVICE AT 25									
30 121.1430.2	035888	152.00	9.00	4.00	1.00	14.00		28.00	124.00
HER A/R - MISCELLANEOUS B&B CONTRACTORS ON 10/13/2006 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE									
30 121.1430.2	035889	38.00	2.00	1.00		4.00		7.00	31.00
HER A/R - MISCELLANEOUS SHEILA ANDERSON ON 10/12/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT									
30 121.1430.2	035899	73.00	5.00	2.00		7.00		14.00	59.00
HER A/R - MISCELLANEOUS HIGH TECH MINI BACK HOE CUT 3/4' PE SERVICE PUTTING IN LAWNDRAIN PIPE									
30 121.1430.2	035903	329.00	20.00	9.00	2.00	30.00	1.00	62.00	267.00
HER A/R - MISCELLANEOUS MICHEAL MORLES ON 10/22/06 HOMEOWNER HIT .50" PE SERVICE AT 2248C WHI									
43 TOTAL		2,222.00	138.00	61.00	9.00	204.00	1.00	413.00	1,809.00
40 121.1860.31	004003	108.00	7.00	3.00	1.00	10.00		21.00	87.00
40 121.1860.31	008002	3,114.00	193.00	87.00	15.00	285.00	5.00	585.00	2,529.00
40 121.1860.32	001004	4,833.00	300.00	136.00	24.00	443.00	8.00	911.00	3,922.00
40 121.1860.32	003004	2,174.00	135.00	61.00	11.00	199.00	4.00	410.00	1,764.00
86 TOTAL		10,229.00	635.00	287.00	51.00	937.00	17.00	1,927.00	8,302.00
045 114.4010.907	061050	1,611.00	100.00	45.00	8.00	148.00	3.00	304.00	1,307.00
045 114.4010.908	061050	291.00	18.00	8.00	1.00	27.00		54.00	237.00
045 114.4010.908	061250	63.00	4.00	2.00		6.00		12.00	51.00
045 114.4010.908	061350	46.00	3.00	1.00		4.00		8.00	38.00
045 114.4010.908	061650	46.00	3.00	1.00		4.00		8.00	38.00
045 114.4010.910	061050	381.00	24.00	11.00	2.00	35.00	1.00	73.00	308.00
045 115.4010.907	061050	1,691.00	105.00	47.00	8.00	155.00	3.00	318.00	1,373.00
045 115.4010.908	061050	291.00	18.00	8.00	1.00	27.00		54.00	237.00
045 115.4010.908	061250	31.00	2.00	1.00		3.00		6.00	25.00
045 115.4010.908	061350	61.00	4.00	2.00		6.00		12.00	49.00
045 115.4010.908	061650	30.00	2.00	1.00		3.00		6.00	24.00
045 115.4010.910	061050	506.00	31.00	14.00	3.00	46.00	1.00	95.00	411.00
ELECTRIC CONSERVATION		5,048.00	314.00	141.00	23.00	464.00	8.00	950.00	4,098.00
050 141.4160.28		1,640.00	102.00	46.00	8.00	150.00	3.00	309.00	1,331.00
050 141.4160.29		9,837.00	611.00	276.00	49.00	901.00	16.00	1,853.00	7,984.00
050 141.4160.33		9,251.00	574.00	260.00	46.00	848.00	15.00	1,743.00	7,508.00

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
50	141.4160.351		5,424.00	337.00	152.00	27.00	497.00	9.00	1,022.00	4,402.00
50	141.4160.353		1,272.00	79.00	36.00	6.00	117.00	2.00	240.00	1,032.00
50	141.4160.391		4,433.00	275.00	125.00	22.00	406.00	7.00	835.00	3,598.00
50	141.4160.43		356.00	22.00	10.00	2.00	33.00	1.00	68.00	288.00
50	141.4160.52		6,378.00	396.00	179.00	32.00	584.00	10.00	1,201.00	5,177.00
50	141.4160.54		4,661.00	289.00	131.00	23.00	427.00	8.00	878.00	3,783.00
50	141.4160.6		1,499.00	93.00	42.00	7.00	137.00	2.00	281.00	1,218.00
16	TOTAL		44,751.00	2,778.00	1,257.00	222.00	4,100.00	73.00	8,430.00	36,321.00
60	991.1080.374		58.00	4.00					4.00	54.00
60	991.1080.380		17.00	1.00					1.00	16.00
60	991.1080.385		796.00	57.00					57.00	739.00
60	991.1080.386		287.00	20.00					20.00	267.00
60	991.4010.800		347.00	25.00					25.00	322.00
60	991.4010.8031		21,348.00	1,517.00					1,517.00	19,831.00
60	991.4010.8031	030998	1,235.00	88.00					88.00	1,147.00
60	991.4010.8032		2,023.00	144.00					144.00	1,879.00
60	991.4010.8033		4,028.00	286.00					286.00	3,742.00
60	991.4010.8034		1,385.00	98.00					98.00	1,287.00
60	991.4010.870		1,583.00	112.00					112.00	1,471.00
60	991.4010.874		53.00	4.00					4.00	49.00
60	991.4010.878		8,818.00	627.00					627.00	8,191.00
60	991.4010.8791		2,141.00	152.00					152.00	1,989.00
60	991.4010.8792		375.00	27.00					27.00	348.00
60	991.4010.8793		983.00	70.00					70.00	913.00
60	991.4010.8801		131.00	9.00					9.00	122.00
60	991.4010.8802		3,928.00	279.00					279.00	3,649.00
60	991.4010.901		1,337.00	95.00					95.00	1,242.00
60	991.4010.902		156.00	11.00					11.00	145.00
60	991.4010.903		6,858.00	487.00					487.00	6,371.00
60	991.4010.905		98.00	7.00					7.00	91.00
60	991.4010.911		208.00	15.00					15.00	193.00
60	991.4010.912		5,038.00	358.00					358.00	4,680.00
60	991.4010.916		8,542.00	607.00					607.00	7,935.00
60	991.4010.930		118.00	8.00					8.00	110.00
60	991.4020.8439		459.00	33.00					33.00	426.00
60	991.4020.887		13.00	1.00					1.00	12.00
60	991.4020.892		27.00	2.00					2.00	25.00
60	991.4020.8931		337.00	24.00					24.00	313.00
60	991.4020.896		10,619.00	755.00					755.00	9,864.00
60	991.4020.898		2,808.00	200.00					200.00	2,608.00
60	991.4020.935		102.00	7.00					7.00	95.00
60	993.4010.800		86.00	6.00					6.00	80.00
60	993.4010.878		126.00	9.00					9.00	117.00
60	993.4010.911		208.00	15.00					15.00	193.00
60	993.4010.912		83.00	6.00					6.00	77.00
60	993.4020.8931		220.00	16.00					16.00	204.00
60	995.4010.800		173.00	12.00					12.00	161.00
60	995.4010.874		639.00	45.00					45.00	594.00
60	995.4010.878		407.00	29.00					29.00	378.00
60	995.4010.8791		130.00	9.00					9.00	121.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 995.4010.8792		43.00	3.00					3.00	40.00
0 995.4010.8793		15.00	1.00					1.00	14.00
0 995.4010.912		46.00	3.00					3.00	43.00
0 996.4010.800		86.00	6.00					6.00	80.00
0 996.4010.8032		117.00	8.00					8.00	109.00
0 996.4010.8035									
0 996.4010.878		27.00	2.00					2.00	25.00
0 996.4010.912		24.00	2.00					2.00	22.00
0 996.4020.8932		79.00	6.00					6.00	73.00
.0 GAS-GENERAL TOTAL		88,765.00	6,308.00	2,853.00	503.00	9,309.00	165.00	6,308.00	82,457.00
2 991.1070.374	000003	600.00	37.00	17.00	3.00	55.00	1.00	113.00	487.00
2 991.1070.384	000003	637.00	40.00	18.00	3.00	58.00	1.00	120.00	517.00
2 991.1070.385	000003	3,397.00	211.00	95.00	17.00	311.00	6.00	640.00	2,757.00
2 991.1070.386	000003	10,843.00	673.00	304.00	54.00	994.00	18.00	2,043.00	8,800.00
2 995.1070.382	000003	116.00	7.00	3.00	1.00	11.00		22.00	94.00
2 995.1070.384	000003	116.00	7.00	3.00	1.00	11.00		22.00	94.00
.0 GAS-CONSTRUCTION TOTAL		15,709.00	975.00	440.00	79.00	1,440.00	26.00	2,960.00	12,749.00
IVISION TOTAL		266,425.00	17,339.00	4,986.00	877.00	16,283.00	289.00	39,774.00	226,651.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 123.1070.374	000003	17.00	1.00			2.00		3.00	14.00
0 123.1070.376112	000003	1,098.00	68.00	30.00	5.00	101.00	2.00	206.00	892.00
0 123.1070.376112	000008	479.00	30.00	13.00	2.00	44.00	1.00	90.00	389.00
0 123.1070.376112	021914	470.00	29.00	13.00	2.00	43.00	1.00	88.00	382.00
0 123.1070.376112	021921	1,223.00	76.00	33.00	6.00	112.00	2.00	229.00	994.00
0 123.1070.376112	028029	82.00	5.00	2.00		8.00		15.00	67.00
0 123.1070.376112	028031	132.00	8.00	4.00	1.00	12.00		25.00	107.00
0 123.1070.376112	028032	111.00	7.00	3.00	1.00	10.00		21.00	90.00
0 123.1070.376120	000003	839.00	52.00	23.00	4.00	77.00	1.00	157.00	682.00
0 123.1070.376120	021779	163.00	10.00	4.00	1.00	15.00		30.00	133.00
0 123.1070.376120	021921	1,081.00	67.00	29.00	5.00	99.00	2.00	202.00	879.00
0 123.1070.376120	028024	1,011.00	63.00	27.00	5.00	93.00	2.00	190.00	821.00
0 123.1070.376120	028033	933.00	58.00	25.00	5.00	86.00	2.00	176.00	757.00
0 123.1070.376120	028035	923.00	57.00	25.00	5.00	85.00	1.00	173.00	750.00
.0 123.1070.376140	021921	1,796.00	112.00	49.00	9.00	165.00	3.00	338.00	1,458.00
0 123.1070.380105	000003	1,402.00	87.00	38.00	7.00	129.00	2.00	263.00	1,139.00
.0 123.1070.380105	000004	68.00	4.00	2.00		6.00		12.00	56.00
.0 123.1070.380107	000003	3,883.00	241.00	106.00	19.00	356.00	6.00	728.00	3,155.00
.0 123.1070.380107	000004	687.00	43.00	19.00	3.00	63.00	1.00	129.00	558.00
.0 123.1070.380107	000008	3,910.00	243.00	106.00	19.00	359.00	6.00	733.00	3,177.00
.0 123.1070.380112	000003	466.00	29.00	13.00	2.00	43.00	1.00	88.00	378.00
.0 123.1070.382	000003	1,399.00	87.00	38.00	7.00	128.00	2.00	262.00	1,137.00
.0 123.1070.382	000004	258.00	16.00	7.00	1.00	24.00		48.00	210.00
10 123.1070.384	000003	743.00	46.00	20.00	4.00	68.00	1.00	139.00	604.00
10 123.1070.385	000003	57.00	4.00	2.00		5.00		11.00	46.00
)NSTRUCTION TOTAL		23,231.00	1,443.00	631.00	113.00	2,133.00	36.00	4,356.00	18,875.00
30 123.1430.2	035862	32.00	2.00	1.00		3.00		6.00	26.00
HER A/R - MISCELLANEOUS RENEE AMOROSO HIT 1/2 " PE SERVICE AT 442 HAMMOND ST ON 9/28/06NO LOC									
30 123.1430.2	035868	32.00	2.00	1.00		3.00		6.00	26.00
HER A/R - MISCELLANEOUS MUNICIPLE CONTRACTOR CORP REPAIRED 1/2" P E SERVICE LINE DAMAGED BY C									
30 123.1430.2	035883	44.00	3.00	1.00		4.00		8.00	36.00
HER A/R - MISCELLANEOUS TERRAY ENTERRPRISE INC HIT 3/4" PE AT 3238 ALLING CT LOT 296 ARBOR RI									
30 123.1430.2	035885	44.00	3.00	1.00		4.00		8.00	36.00
HER A/R - MISCELLANEOUS HARRY WALKER HIT 1/2" PE SERVICE WHILE DIGGING UP STUMP AT 112MOSS RD									
30 123.1430.2	035887	32.00	2.00	1.00		3.00		6.00	26.00
HER A/R - MISCELLANEOUS HARTY TRACTOR SERVICE INC HIT 3/4" PE WITH SHOVEL AT 800 N HILL #36 D									
30 123.1430.2	035891	35.00	2.00	1.00		3.00		6.00	29.00
HER A/R - MISCELLANEOUS ANGELA COOK HIT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 568WASHINGT									
43 TOTAL		219.00	14.00	6.00		20.00		40.00	179.00
40 123.1860.31	003000	396.00	25.00	11.00	2.00	36.00	1.00	75.00	321.00
40 123.1860.31	008002	1,637.00	102.00	45.00	8.00	150.00	3.00	308.00	1,329.00
40 123.1860.32	001004	320.00	20.00	9.00	2.00	29.00	1.00	61.00	259.00
86 TOTAL		2,353.00	147.00	65.00	12.00	215.00	5.00	444.00	1,909.00
50 143.4160.29		4,414.00	274.00	120.00	22.00	405.00	7.00	828.00	3,586.00
50 143.4160.33		1,029.00	64.00	28.00	5.00	94.00	2.00	193.00	836.00
50 143.4160.351		2,660.00	165.00	72.00	13.00	244.00	4.00	498.00	2,162.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 143.4160.353		3,057.00	190.00	83.00	15.00	280.00	5.00	573.00	2,484.00
0 143.4160.391		1,491.00	93.00	41.00	7.00	137.00	2.00	280.00	1,211.00
0 143.4160.52									
0 143.4160.6		209.00	13.00	6.00	1.00	19.00		39.00	170.00
6 TOTAL		12,860.00	799.00	350.00	63.00	1,179.00	20.00	2,411.00	10,449.00
0 993.1080.385		213.00	15.00					15.00	198.00
0 993.1080.386		360.00	26.00					26.00	334.00
0 993.4010.8031		7,267.00	516.00					516.00	6,751.00
0 993.4010.8032		141.00	10.00					10.00	131.00
0 993.4010.8033		663.00	47.00					47.00	616.00
0 993.4010.8036		1,299.00	92.00					92.00	1,207.00
0 993.4010.870		1,629.00	116.00					116.00	1,513.00
0 993.4010.874		174.00	12.00					12.00	162.00
0 993.4010.878		2,824.00	201.00					201.00	2,623.00
0 993.4010.8791		697.00	50.00					50.00	647.00
0 993.4010.8792		71.00	5.00					5.00	66.00
0 993.4010.8793		923.00	66.00					66.00	857.00
0 993.4010.8802		953.00	68.00					68.00	885.00
0 993.4010.901		641.00	46.00					46.00	595.00
0 993.4010.902		2,295.00	163.00					163.00	2,132.00
0 993.4010.903		2,484.00	177.00					177.00	2,307.00
0 993.4010.9031		390.00	28.00					28.00	362.00
0 993.4010.911		1,868.00	133.00					133.00	1,735.00
0 993.4010.912		1,486.00	106.00					106.00	1,380.00
0 993.4010.916		1,123.00	80.00					80.00	1,043.00
0 993.4020.885		1,072.00	76.00					76.00	996.00
0 993.4020.886		26.00	2.00					2.00	24.00
0 993.4020.896		1,270.00	90.00					90.00	1,180.00
0 993.4020.898		884.00	63.00					63.00	821.00
0 996.4010.870		239.00	17.00					17.00	222.00
0 996.4010.901		239.00	17.00					17.00	222.00
0 996.4010.911		239.00	17.00					17.00	222.00
0 996.4020.885		119.00	8.00					8.00	111.00
LO GAS-GENERAL TOTAL		31,589.00	2,247.00	983.00	179.00	3,313.00	59.00	2,247.00	29,342.00
62 993.1070.313	000003	147.00	9.00	4.00	1.00	13.00		27.00	120.00
62 993.1070.380	000003	166.00	10.00	5.00	1.00	15.00		31.00	135.00
62 993.1070.382	000003	80.00	5.00	2.00		7.00		14.00	66.00
62 993.1070.384	000003	267.00	17.00	7.00	1.00	25.00		50.00	217.00
62 993.1070.385	000003	771.00	48.00	21.00	4.00	71.00	1.00	145.00	626.00
62 993.1070.386	000003	886.00	55.00	24.00	4.00	81.00	1.00	165.00	721.00
LO GAS-CONSTRUCTION TOTAL		2,317.00	144.00	63.00	11.00	212.00	2.00	432.00	1,885.00
IVISION TOTAL		72,569.00	4,794.00	1,115.00	199.00	3,759.00	63.00	9,930.00	62,639.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
) 114.1070.3646	000002	1,995.00	125.00	36.00	10.00	185.00	3.00	359.00	1,636.00
) 114.1070.3646	035815	338.00	21.00	6.00	2.00	31.00	1.00	61.00	277.00
) 114.1070.3646	035816	278.00	17.00	5.00	1.00	26.00		49.00	229.00
) 114.1070.3646	035843	370.00	23.00	7.00	2.00	34.00	1.00	67.00	303.00
) 114.1070.3646	035851	2,452.00	154.00	44.00	12.00	227.00	4.00	441.00	2,011.00
) 114.1070.3646	035856	599.00	38.00	11.00	3.00	55.00	1.00	108.00	491.00
) 114.1070.3646	035860	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3646	035861	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3646	035872	289.00	18.00	5.00	1.00	27.00		51.00	238.00
) 114.1070.3646	035876	93.00	6.00	2.00		9.00		17.00	76.00
) 114.1070.3646	035893	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3647	000002	802.00	50.00	15.00	4.00	74.00	1.00	144.00	658.00
) 114.1070.3647	035843	240.00	15.00	4.00	1.00	22.00		42.00	198.00
) 114.1070.3647	035877	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3647	035894	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3648	000002	1,861.00	117.00	34.00	9.00	172.00	3.00	335.00	1,526.00
) 114.1070.3656	000002	1,207.00	76.00	22.00	6.00	112.00	2.00	218.00	989.00
) 114.1070.3656	035815	338.00	21.00	6.00	2.00	31.00	1.00	61.00	277.00
) 114.1070.3656	035816	150.00	9.00	3.00	1.00	14.00		27.00	123.00
) 114.1070.3656	035843	370.00	23.00	7.00	2.00	34.00	1.00	67.00	303.00
) 114.1070.3656	035851	347.00	22.00	6.00	2.00	32.00	1.00	63.00	284.00
) 114.1070.3656	035856	419.00	26.00	8.00	2.00	39.00	1.00	76.00	343.00
) 114.1070.3656	035859	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3656	035860	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3656	035861	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3656	035872	289.00	18.00	5.00	1.00	27.00		51.00	238.00
) 114.1070.3656	035893	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3657	000002	229.00	14.00	4.00	1.00	21.00		40.00	189.00
) 114.1070.3657	035804	245.00	15.00	4.00	1.00	23.00		43.00	202.00
) 114.1070.3657	035877	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3657	035894	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3672	035840	924.00	58.00	17.00	5.00	85.00	2.00	167.00	757.00
) 114.1070.3672	035856	477.00	30.00	9.00	2.00	44.00	1.00	86.00	391.00
) 114.1070.3672	035859	53.00	3.00	1.00		5.00		9.00	44.00
.0 114.1070.3672	035892	63.00	4.00	1.00		6.00		11.00	52.00
.0 114.1070.3672	035893	63.00	4.00	1.00		6.00		11.00	52.00
.0 114.1070.3681	000002	1,237.00	78.00	22.00	6.00	115.00	2.00	223.00	1,014.00
.0 114.1070.3683	000002	1,181.00	74.00	21.00	6.00	109.00	2.00	212.00	969.00
.0 114.1070.3691	000002	3,154.00	198.00	57.00	16.00	292.00	5.00	568.00	2,586.00
10 114.1070.3693	000002	6,903.00	433.00	125.00	35.00	639.00	11.00	1,243.00	5,660.00
10 114.1070.3711	000002	2,811.00	176.00	51.00	14.00	260.00	5.00	506.00	2,305.00
10 114.1070.3731	000002	567.00	36.00	10.00	3.00	52.00	1.00	102.00	465.00
)NSTRUCTION TOTAL		30,967.00	1,939.00	560.00	150.00	2,867.00	49.00	5,565.00	25,402.00
30 114.1430.2	035881	74.00	5.00	1.00		7.00		13.00	61.00
HER A/R - MISCELLANEOUS LIBERTY CORRECTIONAL INST REPAIR LIGHTS. 10-6-06 D. FOWLER									
30 114.1430.2	035886	263.00	17.00	5.00	1.00	24.00		47.00	216.00
HER A/R - MISCELLANEOUS CAR HIT POLE. 10-13-06 D. FOWLER									
30 114.1430.2	035905	111.00	7.00	2.00	1.00	10.00		20.00	91.00
HER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL BOARD TEMP. ENERGIZE LIGHTS ON N.E. CORNER FOOT									
43 TOTAL		448.00	29.00	8.00	2.00	41.00		80.00	368.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
5 114.4010.907	061050	960.00	60.00	17.00	5.00	89.00	2.00	173.00	787.00
5 114.4010.908	061250	1,238.00	78.00	22.00	6.00	115.00	2.00	223.00	1,015.00
5 114.4010.908	061350	1,668.00	105.00	30.00	8.00	154.00	3.00	300.00	1,368.00
5 114.4010.908	061550	216.00	14.00	4.00	1.00	20.00		39.00	177.00
5 114.4010.908	061650	216.00	14.00	4.00	1.00	20.00		39.00	177.00
5 114.4010.908	061950	484.00	30.00	9.00	2.00	45.00	1.00	87.00	397.00
5 114.4010.908	062050	484.00	30.00	9.00	2.00	45.00	1.00	87.00	397.00
ELECTRIC CONSERVATION		5,266.00	331.00	95.00	25.00	488.00	9.00	948.00	4,318.00
0 991.4010.903		75.00	5.00					5.00	70.00
0 993.4010.903		51.00	4.00					4.00	47.00
0 995.4010.903		51.00	4.00					4.00	47.00
0 996.4010.903		51.00	4.00					4.00	47.00
0 GAS-GENERAL TOTAL		228.00	17.00	5.00	1.00	24.00		17.00	211.00
VISION TOTAL		36,909.00	2,316.00	663.00	177.00	3,396.00	58.00	6,610.00	30,299.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 115.1070.362	021824	432.00	27.00	10.00	2.00	40.00	1.00	80.00	352.00
0 115.1070.362	021906	2,301.00	144.00	52.00	11.00	212.00	4.00	423.00	1,878.00
0 115.1070.3646	000002	1,063.00	66.00	24.00	5.00	98.00	2.00	195.00	868.00
0 115.1070.3647	000002	1,823.00	114.00	41.00	9.00	168.00	3.00	335.00	1,488.00
0 115.1070.3656	000002	273.00	17.00	6.00	1.00	25.00		49.00	224.00
0 115.1070.3657	000002	1,584.00	99.00	36.00	8.00	146.00	3.00	292.00	1,292.00
0 115.1070.3662	000002	2,387.00	149.00	54.00	12.00	220.00	4.00	439.00	1,948.00
0 115.1070.3662	021768	633.00	40.00	14.00	3.00	58.00	1.00	116.00	517.00
0 115.1070.3662	021770	512.00	32.00	12.00	3.00	47.00	1.00	95.00	417.00
0 115.1070.3662	021858	275.00	17.00	6.00	1.00	25.00		49.00	226.00
0 115.1070.3672	000002	3,130.00	195.00	71.00	16.00	288.00	5.00	575.00	2,555.00
0 115.1070.3672	021702	1,407.00	88.00	32.00	7.00	130.00	2.00	259.00	1,148.00
0 115.1070.3672	021768	382.00	24.00	9.00	2.00	35.00	1.00	71.00	311.00
0 115.1070.3672	021769	1,165.00	73.00	26.00	6.00	107.00	2.00	214.00	951.00
0 115.1070.3672	021770	600.00	37.00	14.00	3.00	55.00	1.00	110.00	490.00
0 115.1070.3672	021858	73.00	5.00	2.00		7.00		14.00	59.00
0 115.1070.3672	021875	89.00	6.00	2.00		8.00		16.00	73.00
0 115.1070.3672	021877	181.00	11.00	4.00	1.00	17.00		33.00	148.00
0 115.1070.3672	021880	262.00	16.00	6.00	1.00	24.00		47.00	215.00
0 115.1070.3672	021894	4,561.00	285.00	103.00	23.00	420.00	7.00	838.00	3,723.00
0 115.1070.3681	000002	76.00	5.00	2.00		7.00		14.00	62.00
0 115.1070.3683	000002	1,932.00	121.00	44.00	10.00	178.00	3.00	356.00	1,576.00
0 115.1070.3691	000002	1,236.00	77.00	28.00	6.00	114.00	2.00	227.00	1,009.00
0 115.1070.3693	000002	7,300.00	456.00	165.00	36.00	673.00	12.00	1,342.00	5,958.00
0 115.1070.370	000002	1,479.00	92.00	33.00	7.00	136.00	2.00	270.00	1,209.00
0 115.1070.3711	000002	626.00	39.00	14.00	3.00	58.00	1.00	115.00	511.00
0 115.1070.3713	000002	427.00	27.00	10.00	2.00	39.00	1.00	79.00	348.00
0 115.1070.3713	021901	300.00	19.00	7.00	1.00	28.00		55.00	245.00
0 115.1070.3731	000002	829.00	52.00	19.00	4.00	76.00	1.00	152.00	677.00
0 115.1070.3733	000002	144.00	9.00	3.00	1.00	13.00		26.00	118.00
ONSTRUCTION TOTAL		37,482.00	2,342.00	849.00	184.00	3,452.00	59.00	6,886.00	30,596.00
30 115.1430.2	035852	182.00	11.00	4.00	1.00	17.00		33.00	149.00
HER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
30 115.1430.2	035869	1,088.00	68.00	25.00	5.00	100.00	2.00	200.00	888.00
HER A/R - MISCELLANEOUS NASSAU BUILDERS CAPE SOUND MATERIAL AND LABOR TO REPLACE PRIMARY CABL									
30 115.1430.2	035875	1,431.00	89.00	32.00	7.00	132.00	2.00	262.00	1,169.00
HER A/R - MISCELLANEOUS CAR HIT POLE 3710 SO. FLETCHER REPORTED BY TOMMY FAULK INFORMATION TO									
30 115.1430.2	035882	485.00	30.00	11.00	2.00	45.00	1.00	89.00	396.00
HER A/R - MISCELLANEOUS CAR HIT POLE REPORTED BY LOYD THOMPSON INFORMATION TO FOLLOW."									
30 115.1430.2	035884	291.00	18.00	7.00	1.00	27.00		53.00	238.00
HER A/R - MISCELLANEOUS TRUCK HIT POLE KYLE DAVIS HIT O. L. ON BEACHWALKER ROAD AND W									
43 TOTAL		3,477.00	216.00	79.00	16.00	321.00	5.00	637.00	2,840.00
45 115.4010.907	061050	590.00	37.00	13.00	3.00	54.00	1.00	108.00	482.00
45 115.4010.908	061250	1,948.00	122.00	44.00	10.00	179.00	3.00	358.00	1,590.00
45 115.4010.908	061350	1,189.00	74.00	27.00	6.00	110.00	2.00	219.00	970.00
45 115.4010.908	061550	366.00	23.00	8.00	2.00	34.00	1.00	68.00	298.00
45 115.4010.908	061650	102.00	6.00	2.00	1.00	9.00		18.00	84.00
45 115.4010.908	061950	244.00	15.00	6.00	1.00	23.00		45.00	199.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
115.4010.908	062050	46.00	3.00	1.00		4.00		8.00	38.00
ELECTRIC CONSERVATION		4,485.00	280.00	101.00	23.00	413.00	7.00	824.00	3,661.00
945.4160.29		234.00	17.00					17.00	217.00
945.4160.33		998.00	71.00					71.00	927.00
945.4160.52		2,275.00	162.00					162.00	2,113.00
945.4160.6		255.00	18.00					18.00	237.00
995.1080.382		26.00	2.00					2.00	24.00
995.1080.385		277.00	20.00					20.00	257.00
995.1080.386		74.00	5.00					5.00	69.00
995.1630.1		836.00	59.00					59.00	777.00
995.4010.8031		6,061.00	431.00					431.00	5,630.00
995.4010.8032		180.00	13.00					13.00	167.00
995.4010.8033		889.00	63.00					63.00	826.00
995.4010.8034		48.00	3.00					3.00	45.00
995.4010.8036		2,040.00	145.00					145.00	1,895.00
995.4010.870		1,679.00	119.00					119.00	1,560.00
995.4010.874		136.00	10.00					10.00	126.00
995.4010.8791		62.00	4.00					4.00	58.00
995.4010.8793		48.00	3.00					3.00	45.00
995.4010.8802		128.00	9.00					9.00	119.00
995.4010.901		1,174.00	83.00					83.00	1,091.00
995.4010.902		209.00	15.00					15.00	194.00
995.4010.903		3,830.00	272.00					272.00	3,558.00
995.4010.911		1,315.00	93.00					93.00	1,222.00
995.4010.912		7,012.00	498.00					498.00	6,514.00
995.4010.916		1,975.00	140.00					140.00	1,835.00
995.4020.8432		1,085.00	77.00					77.00	1,008.00
995.4020.8439		151.00	11.00					11.00	140.00
995.4020.885		670.00	48.00					48.00	622.00
995.4020.896		255.00	18.00					18.00	237.00
GAS-GENERAL TOTAL		33,922.00	2,409.00	873.00	192.00	3,558.00	63.00	2,409.00	31,513.00
995.1070.382	000003	139.00	9.00	3.00	1.00	13.00		26.00	113.00
995.1070.384	000003	270.00	17.00	6.00	1.00	25.00		49.00	221.00
995.1070.385	000003	433.00	27.00	10.00	2.00	40.00	1.00	80.00	353.00
995.1070.386	000003	811.00	51.00	18.00	4.00	75.00	1.00	149.00	662.00
GAS-CONSTRUCTION TOTAL		1,653.00	104.00	37.00	8.00	153.00	2.00	304.00	1,349.00
DIVISION TOTAL		81,019.00	5,351.00	1,066.00	231.00	4,339.00	73.00	11,060.00	69,959.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
) 946.4160.29		675.00	48.00					48.00	627.00
) 946.4160.33		838.00	60.00					60.00	778.00
) 946.4160.351		477.00	34.00					34.00	443.00
) 946.4160.391		90.00	6.00					6.00	84.00
) 946.4160.6		198.00	14.00					14.00	184.00
) 996.1080.385		951.00	68.00					68.00	883.00
) 996.1080.386		149.00	11.00					11.00	138.00
) 996.4010.8031		2,882.00	205.00					205.00	2,677.00
) 996.4010.8032		269.00	19.00					19.00	250.00
) 996.4010.8033		1,860.00	132.00					132.00	1,728.00
) 996.4010.8034		8.00	1.00					1.00	7.00
) 996.4010.8035		368.00	26.00					26.00	342.00
) 996.4010.8036		9.00	1.00					1.00	8.00
) 996.4010.870		559.00	40.00					40.00	519.00
) 996.4010.874		408.00	29.00					29.00	379.00
) 996.4010.878		1,652.00	117.00					117.00	1,535.00
) 996.4010.8791		1,026.00	73.00					73.00	953.00
) 996.4010.8792		279.00	20.00					20.00	259.00
) 996.4010.8793		1,048.00	74.00					74.00	974.00
) 996.4010.8802		396.00	28.00					28.00	368.00
) 996.4010.901		838.00	60.00					60.00	778.00
) 996.4010.902		1,047.00	74.00					74.00	973.00
) 996.4010.903		1,999.00	142.00					142.00	1,857.00
) 996.4010.911		838.00	60.00					60.00	778.00
) 996.4010.916		79.00	6.00					6.00	73.00
) 996.4020.8432		20.00	1.00					1.00	19.00
) 996.4020.8439		94.00	7.00					7.00	87.00
) 996.4020.885		279.00	20.00					20.00	259.00
) 996.4020.886		268.00	19.00					19.00	249.00
) 996.4020.887		194.00	14.00					14.00	180.00
) 996.4020.896		674.00	48.00					48.00	626.00
) 996.4020.898		426.00	30.00					30.00	396.00
.0 GAS-GENERAL TOTAL		20,898.00	1,487.00	1,151.00	118.00	2,192.00	39.00	1,487.00	19,411.00
52 996.1070.382	000003	199.00	12.00	9.00	1.00	18.00		40.00	159.00
52 996.1070.384	000003	148.00	9.00	7.00	1.00	13.00		30.00	118.00
52 996.1070.384	000004	34.00	2.00	2.00		3.00		7.00	27.00
52 996.1070.385	000003	849.00	52.00	40.00	4.00	76.00	1.00	173.00	676.00
52 996.1070.386	000003	70.00	4.00	3.00		6.00		13.00	57.00
LO GAS-CONSTRUCTION TOTAL		1,300.00	79.00	61.00	6.00	116.00	1.00	263.00	1,037.00
IVISION TOTAL		22,198.00	1,566.00	61.00	6.00	116.00	1.00	1,750.00	20,448.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 121.1070.376112	000003	1,197.00	75.00	34.00	35.00	103.00	25.00-	222.00	975.00
) 121.1070.376112	021699	37.00	2.00	1.00	1.00	3.00	1.00-	6.00	31.00
) 121.1070.376112	021884	81.00	5.00	2.00	2.00	7.00	2.00-	14.00	67.00
) 121.1070.376120	000003	14,006.00	873.00	395.00	412.00	1,207.00	296.00-	2,591.00	11,415.00
) 121.1070.376120	000008	87.00	5.00	2.00	3.00	8.00	2.00-	16.00	71.00
) 121.1070.376120	021643	314.00	20.00	9.00	9.00	27.00	7.00-	58.00	256.00
) 121.1070.376120	021690	1,234.00	77.00	35.00	36.00	106.00	26.00-	228.00	1,006.00
) 121.1070.376120	021699	223.00	14.00	6.00	7.00	19.00	5.00-	41.00	182.00
) 121.1070.376120	021724	1,190.00	74.00	34.00	35.00	102.00	25.00-	220.00	970.00
) 121.1070.376120	021819	767.00	48.00	22.00	23.00	66.00	16.00-	143.00	624.00
) 121.1070.376120	021821	664.00	41.00	19.00	20.00	57.00	14.00-	123.00	541.00
) 121.1070.376120	021839	127.00	8.00	4.00	4.00	11.00	3.00-	24.00	103.00
) 121.1070.376120	021864	554.00	35.00	16.00	16.00	48.00	12.00-	103.00	451.00
) 121.1070.376120	021871	773.00	48.00	22.00	23.00	67.00	16.00-	144.00	629.00
) 121.1070.376120	021873	384.00	24.00	11.00	11.00	33.00	8.00-	71.00	313.00
) 121.1070.376120	021879	592.00	37.00	17.00	17.00	51.00	12.00-	110.00	482.00
) 121.1070.376120	021886	254.00	16.00	7.00	7.00	22.00	5.00-	47.00	207.00
) 121.1070.376120	021887	1,338.00	83.00	38.00	39.00	115.00	28.00-	247.00	1,091.00
) 121.1070.376120	021895	824.00	51.00	23.00	24.00	71.00	17.00-	152.00	672.00
) 121.1070.376120	021896	193.00	12.00	5.00	6.00	17.00	4.00-	36.00	157.00
) 121.1070.376120	021899	935.00	58.00	26.00	28.00	81.00	20.00-	173.00	762.00
) 121.1070.376120	021900	81.00	5.00	2.00	2.00	7.00	2.00-	14.00	67.00
) 121.1070.376120	021904	1,269.00	79.00	36.00	37.00	109.00	27.00-	234.00	1,035.00
) 121.1070.376120	021909	402.00	25.00	11.00	12.00	35.00	8.00-	75.00	327.00
) 121.1070.376120	021913	63.00	4.00	2.00	2.00	5.00	1.00-	12.00	51.00
) 121.1070.376140	000003	2,454.00	153.00	69.00	72.00	211.00	52.00-	453.00	2,001.00
) 121.1070.376140	000008	768.00	48.00	22.00	23.00	66.00	16.00-	143.00	625.00
) 121.1070.376140	021463	293.00	18.00	8.00	9.00	25.00	6.00-	54.00	239.00
) 121.1070.376140	021525	33.00	2.00	1.00	1.00	3.00	1.00-	6.00	27.00
) 121.1070.376140	021643	1,723.00	107.00	49.00	51.00	148.00	36.00-	319.00	1,404.00
) 121.1070.376140	021699	213.00	13.00	6.00	6.00	18.00	5.00-	38.00	175.00
) 121.1070.376140	021910	203.00	13.00	6.00	6.00	17.00	4.00-	38.00	165.00
) 121.1070.376140	028034	2,212.00	138.00	62.00	65.00	191.00	47.00-	409.00	1,803.00
) 121.1070.376160	000003	205.00	13.00	6.00	6.00	18.00	4.00-	39.00	166.00
) 121.1070.376220	000003	48.00	3.00	1.00	1.00	4.00	1.00-	8.00	40.00
.0 121.1070.376240	000003	310.00	19.00	9.00	9.00	27.00	7.00-	57.00	253.00
.0 121.1070.376260	000003	326.00	20.00	9.00	10.00	28.00	7.00-	60.00	266.00
.0 121.1070.380105	000003	1,729.00	108.00	49.00	51.00	149.00	36.00-	321.00	1,408.00
.0 121.1070.380107	000003	42,424.00	2,645.00	1,196.00	1,248.00	3,655.00	895.00-	7,849.00	34,575.00
.0 121.1070.380107	021872	159.00	10.00	4.00	5.00	14.00	3.00-	30.00	129.00
10 121.1070.380112	000003	5,885.00	367.00	166.00	173.00	507.00	124.00-	1,089.00	4,796.00
10 121.1070.380120	000003	311.00	19.00	9.00	9.00	27.00	7.00-	57.00	254.00
10 121.1070.380120	021821	1,177.00	73.00	33.00	35.00	101.00	25.00-	217.00	960.00
10 121.1070.380120	021907	987.00	62.00	28.00	29.00	85.00	21.00-	183.00	804.00
10 121.1070.380140	021525	1,119.00	70.00	32.00	33.00	96.00	24.00-	207.00	912.00
10 121.1070.382	000003	2,892.00	180.00	82.00	85.00	249.00	61.00-	535.00	2,357.00
10 121.1070.384	000003	1,327.00	83.00	37.00	39.00	114.00	28.00-	245.00	1,082.00
ONSTRUCTION TOTAL		94,387.00	5,883.00	2,663.00	2,777.00	8,130.00	1,992.00-	17,461.00	76,926.00
30 121.1430.2	035821	241.00	15.00	7.00	7.00	21.00	5.00-	45.00	196.00

HER A/R - MISCELLANEOUS CAROLINA CONSTRUCTION ON 8/28/06 THE ABOVE DAMAGED OUR 2.00IN PE SERI

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 121.1430.2	035824	693.00	43.00	20.00	20.00	60.00	15.00-	128.00	565.00
ER A/R - MISCELLANEOUS N&P CONSTRUCTION ON 8/31/06 THE ABOVE DAMAGED OUR 2.00IN BARE STEEL M									
) 121.1430.2	035827	130.00	8.00	4.00	4.00	11.00	3.00-	24.00	106.00
ER A/R - MISCELLANEOUS TENNANT/OWNER ON 9/02/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 704									
0 121.1430.2	035830	854.00	53.00	24.00	25.00	74.00	18.00-	158.00	696.00
ER A/R - MISCELLANEOUS DS EAKINS ON 9/05/06 THE ABOVE DAMAGED OUR MAIN AT 902 SOUTH LAKESIDE									
0 121.1430.2	035835	191.00	12.00	5.00	6.00	16.00	4.00-	35.00	156.00
ER A/R - MISCELLANEOUS ARMSTRONG LANDSCAPING ON 9/10/06 THE ABOVE DAMAGED OUR .75IN PE SERIV									
0 121.1430.2	035841	30.00	2.00	1.00	1.00	3.00	1.00-	6.00	24.00
ER A/R - MISCELLANEOUS ALLCOM NETWORK ON 9/18/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 27									
0 121.1430.2	035842	35.00	2.00	1.00	1.00	3.00	1.00-	6.00	29.00
ER A/R - MISCELLANEOUS MARIO VELAZQUEZ ON 9/18/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREAP									
0 121.1430.2	035846	186.00	12.00	5.00	5.00	16.00	4.00-	34.00	152.00
ER A/R - MISCELLANEOUS CHAZ EQUIPMENT CONTRACTOR HIT OUR 2.00IN MAIN WHILE REMOVING OLDWATER									
0 121.1430.2	035848	58.00	4.00	2.00	2.00	5.00	1.00-	12.00	46.00
ER A/R - MISCELLANEOUS GEORGE COPELAND ON 9/22/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEON 3									
3 TOTAL		2,418.00	151.00	69.00	71.00	209.00	52.00-	448.00	1,970.00
0 100.1860.1	035678	6,432.00	401.00	181.00	189.00	554.00	136.00-	1,189.00	5,243.00
0 121.1860.31	003000	76.00	5.00	2.00	2.00	7.00	2.00-	14.00	62.00
0 121.1860.31	004003	60.00	4.00	2.00	2.00	5.00	1.00-	12.00	48.00
0 121.1860.31	008002	3,309.00	206.00	93.00	97.00	285.00	70.00-	611.00	2,698.00
0 121.1860.32	001004	5,412.00	337.00	153.00	159.00	466.00	114.00-	1,001.00	4,411.00
0 121.1860.32	003004	306.00	19.00	9.00	9.00	26.00	6.00-	57.00	249.00
6 TOTAL		15,595.00	972.00	440.00	458.00	1,343.00	329.00-	2,884.00	12,711.00
5 114.4010.907	061050	498.00	31.00	14.00	15.00	43.00	11.00-	92.00	406.00
5 114.4010.908	061050	305.00	19.00	9.00	9.00	26.00	6.00-	57.00	248.00
5 114.4010.908	061250	270.00	17.00	8.00	8.00	23.00	6.00-	50.00	220.00
5 114.4010.908	061350	68.00	4.00	2.00	2.00	6.00	1.00-	13.00	55.00
5 114.4010.908	061650	68.00	4.00	2.00	2.00	6.00	1.00-	13.00	55.00
5 114.4010.910	061050	411.00	26.00	12.00	12.00	35.00	9.00-	76.00	335.00
5 115.4010.907	061050	374.00	23.00	11.00	11.00	32.00	8.00-	69.00	305.00
5 115.4010.908	061050	305.00	19.00	9.00	9.00	26.00	6.00-	57.00	248.00
5 115.4010.908	061250	203.00	13.00	6.00	6.00	17.00	4.00-	38.00	165.00
5 115.4010.908	061350	34.00	2.00	1.00	1.00	3.00	1.00-	6.00	28.00
5 115.4010.910	061050	510.00	32.00	14.00	15.00	44.00	11.00-	94.00	416.00
ELECTRIC CONSERVATION		3,046.00	190.00	88.00	90.00	261.00	64.00-	565.00	2,481.00
50 141.4160.21		82.00	5.00	2.00	2.00	7.00	2.00-	14.00	68.00
50 141.4160.28		1,453.00	91.00	41.00	43.00	125.00	31.00-	269.00	1,184.00
50 141.4160.29		7,044.00	439.00	199.00	207.00	607.00	149.00-	1,303.00	5,741.00
50 141.4160.33		9,005.00	561.00	254.00	265.00	776.00	190.00-	1,666.00	7,339.00
50 141.4160.340		82.00	5.00	2.00	2.00	7.00	2.00-	14.00	68.00
50 141.4160.351		5,483.00	342.00	155.00	161.00	472.00	116.00-	1,014.00	4,469.00
50 141.4160.353		857.00	53.00	24.00	25.00	74.00	18.00-	158.00	699.00
50 141.4160.391		4,586.00	286.00	129.00	135.00	395.00	97.00-	848.00	3,738.00
50 141.4160.43		613.00	38.00	17.00	18.00	53.00	13.00-	113.00	500.00
50 141.4160.52		6,603.00	412.00	186.00	194.00	569.00	139.00-	1,222.00	5,381.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 141.4160.54		4,269.00	266.00	120.00	126.00	368.00	90.00-	790.00	3,479.00
) 141.4160.6		1,371.00	85.00	39.00	40.00	118.00	29.00-	253.00	1,118.00
) 143.4160.340		66.00	4.00	2.00	2.00	6.00	1.00-	13.00	53.00
5 TOTAL		41,514.00	2,587.00	1,170.00	1,220.00	3,577.00	877.00-	7,677.00	33,837.00
) 945.4160.340		16.00	1.00					1.00	15.00
) 946.4160.340		16.00	1.00					1.00	15.00
0 991.1080.385		464.00	33.00					33.00	431.00
0 991.1080.386		571.00	41.00					41.00	530.00
0 991.4010.800		170.00	12.00					12.00	158.00
0 991.4010.8031		21,638.00	1,538.00					1,538.00	20,100.00
0 991.4010.8031	030998	1,393.00	99.00					99.00	1,294.00
0 991.4010.8032		430.00	31.00					31.00	399.00
0 991.4010.8033		4,396.00	312.00					312.00	4,084.00
0 991.4010.8034		2,280.00	162.00					162.00	2,118.00
0 991.4010.870		1,619.00	115.00					115.00	1,504.00
0 991.4010.874		15.00	1.00					1.00	14.00
0 991.4010.878		5,781.00	411.00					411.00	5,370.00
0 991.4010.8791		2,150.00	153.00					153.00	1,997.00
0 991.4010.8792		496.00	35.00					35.00	461.00
0 991.4010.8793		1,219.00	87.00					87.00	1,132.00
0 991.4010.8801		129.00	9.00					9.00	120.00
0 991.4010.8802		3,941.00	280.00					280.00	3,661.00
0 991.4010.901		1,210.00	86.00					86.00	1,124.00
0 991.4010.902		2,027.00	144.00					144.00	1,883.00
0 991.4010.903		6,137.00	436.00					436.00	5,701.00
0 991.4010.905		91.00	6.00					6.00	85.00
0 991.4010.911		219.00	16.00					16.00	203.00
0 991.4010.912		9,150.00	650.00					650.00	8,500.00
0 991.4010.916		9,109.00	647.00					647.00	8,462.00
0 991.4010.930		111.00	8.00					8.00	103.00
0 991.4020.8439		200.00	14.00					14.00	186.00
0 991.4020.887		29.00	2.00					2.00	27.00
0 991.4020.892		59.00	4.00					4.00	55.00
0 991.4020.8931		515.00	37.00					37.00	478.00
0 991.4020.8932		81.00	6.00					6.00	75.00
0 991.4020.896		8,378.00	595.00					595.00	7,783.00
0 991.4020.898		1,156.00	82.00					82.00	1,074.00
0 991.4020.935		552.00	39.00					39.00	513.00
0 993.4010.800		43.00	3.00					3.00	40.00
0 993.4010.878		107.00	8.00					8.00	99.00
0 993.4010.911		110.00	8.00					8.00	102.00
0 993.4010.912		41.00	3.00					3.00	38.00
0 993.4020.8931		334.00	24.00					24.00	310.00
0 995.4010.800		85.00	6.00					6.00	79.00
0 995.4010.912		23.00	2.00					2.00	21.00
0 996.4010.800		43.00	3.00					3.00	40.00
0 996.4010.8032		120.00	9.00					9.00	111.00
0 996.4010.912		56.00	4.00					4.00	52.00
0 996.4020.8932		101.00	7.00					7.00	94.00
LO GAS-GENERAL TOTAL		86,811.00	6,170.00	2,790.00	2,911.00	8,524.00	2,089.00-	6,170.00	80,641.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
2 991.1070.374	000003	150.00	9.00	4.00	4.00	13.00	3.00-	27.00	123.00
2 991.1070.384	000003	608.00	38.00	17.00	18.00	52.00	13.00-	112.00	496.00
2 991.1070.385	000003	1,835.00	114.00	52.00	54.00	158.00	39.00-	339.00	1,496.00
2 991.1070.386	000003	13,378.00	834.00	377.00	394.00	1,152.00	282.00-	2,475.00	10,903.00
0 GAS-CONSTRUCTION TOTAL		15,971.00	995.00	450.00	470.00	1,375.00	337.00-	2,953.00	13,018.00
VISION TOTAL		259,742.00	16,948.00	4,880.00	5,086.00	14,895.00	3,651.00-	38,158.00	221,584.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 123.1070.376112	000003	1,482.00	92.00	40.00	44.00	128.00	31.00-	273.00	1,209.00
) 123.1070.376112	021779	449.00	28.00	12.00	13.00	39.00	9.00-	83.00	366.00
) 123.1070.376112	021914	733.00	46.00	20.00	22.00	63.00	15.00-	136.00	597.00
) 123.1070.376112	028022	442.00	28.00	12.00	13.00	38.00	9.00-	82.00	360.00
) 123.1070.376112	028024	118.00	7.00	3.00	4.00	10.00	3.00-	21.00	97.00
) 123.1070.376112	028029	138.00	9.00	4.00	4.00	12.00	3.00-	26.00	112.00
) 123.1070.376112	028032	375.00	23.00	10.00	11.00	32.00	8.00-	68.00	307.00
) 123.1070.376120	000003	1,073.00	67.00	29.00	32.00	93.00	23.00-	198.00	875.00
0 123.1070.376120	021348	56.00	3.00	2.00	2.00	5.00	1.00-	11.00	45.00
0 123.1070.376120	021597	290.00	18.00	8.00	9.00	25.00	6.00-	54.00	236.00
0 123.1070.376120	021654	56.00	3.00	2.00	2.00	5.00	1.00-	11.00	45.00
0 123.1070.376120	021779	166.00	10.00	5.00	5.00	14.00	4.00-	30.00	136.00
0 123.1070.376120	028033	1,257.00	79.00	34.00	37.00	108.00	27.00-	231.00	1,026.00
0 123.1070.376140	021921	379.00	24.00	10.00	11.00	33.00	8.00-	70.00	309.00
0 123.1070.380105	000003	1,118.00	70.00	31.00	33.00	96.00	24.00-	206.00	912.00
0 123.1070.380105	000004	97.00	6.00	3.00	3.00	8.00	2.00-	18.00	79.00
0 123.1070.380105	000008	276.00	17.00	8.00	8.00	24.00	6.00-	51.00	225.00
0 123.1070.380107	000002	132.00	8.00	4.00	4.00	11.00	3.00-	24.00	108.00
0 123.1070.380107	000003	4,741.00	296.00	130.00	140.00	409.00	100.00-	875.00	3,866.00
0 123.1070.380107	000004	324.00	20.00	9.00	10.00	28.00	7.00-	60.00	264.00
0 123.1070.380107	000008	3,566.00	223.00	97.00	105.00	307.00	75.00-	657.00	2,909.00
0 123.1070.380110	000008	105.00	7.00	3.00	3.00	9.00	2.00-	20.00	85.00
0 123.1070.380112	000003	91.00	6.00	2.00	3.00	8.00	2.00-	17.00	74.00
0 123.1070.382	000003	1,457.00	91.00	40.00	43.00	126.00	31.00-	269.00	1,188.00
.0 123.1070.382	014695	17.00	1.00		1.00	1.00		3.00	14.00
.0 123.1070.384	000003	766.00	48.00	21.00	23.00	66.00	16.00-	142.00	624.00
)NSTRUCTION TOTAL		19,704.00	1,230.00	539.00	585.00	1,698.00	416.00-	3,636.00	16,068.00
)0 123.1430.2	035820	59.00	4.00	2.00	2.00	5.00	1.00-	12.00	47.00
HER A/R - MISCELLANEOUS ROBERT RUSSO METER RIPPED OFF WALL WITH BOBCAT AT 212 WELLISFORD DR A									
)0 123.1430.2	035825	98.00	6.00	3.00	3.00	8.00	2.00-	18.00	80.00
HER A/R - MISCELLANEOUS GRASS MASTERS HIT 1/2" EXTRUB AT 2471 HOPE AVE DELTONA ON 9/5/06. NO									
)0 123.1430.2	035828	116.00	7.00	3.00	3.00	10.00	2.00-	21.00	95.00
HER A/R - MISCELLANEOUS TWIN OAKS LAND MAINTANCE HIT 1/2" PE SERVICE AT 434 DESOTO DR NSB ON									
)0 123.1430.2	035829	34.00	2.00	1.00	1.00	3.00	1.00-	6.00	28.00
HER A/R - MISCELLANEOUS ROBERT V RUSSO INC HIT 1/2" PE SERVICE TO GAS LIGHT AT 1604 LINCOLNSH									
)0 123.1430.2	035831	51.00	3.00	1.00	2.00	4.00	1.00-	9.00	42.00
HER A/R - MISCELLANEOUS SOUTHERN STRUCTURES REPAIRED 1/2" P E SERVICE CUT BY CONTRACTOR AT 12									
)0 123.1430.2	035834	74.00	5.00	2.00	2.00	6.00	2.00-	13.00	61.00
HER A/R - MISCELLANEOUS BUZZ DAVIS POOLS INC HIT 1/2" PE SERVICE AT 871 VILLAGE DR N DELAND,9									
)0 123.1430.2	035836	76.00	5.00	2.00	2.00	7.00	2.00-	14.00	62.00
HER A/R - MISCELLANEOUS NATS IRRIGATION LANDSCAPING REPAIRED 3/4" P E SERVICE LINE DAMAGED BY									
)0 123.1430.2	035837	47.00	3.00	1.00	1.00	4.00	1.00-	8.00	39.00
HER A/R - MISCELLANEOUS BRIGHT HOUSE NETWORKS REPAIRED 1/2" P E SERVICE HIT WITH SHOVEL WHILE									
)0 123.1430.2	035838	67.00	4.00	2.00	2.00	6.00	1.00-	13.00	54.00
HER A/R - MISCELLANEOUS NATS IRRIGATION & LANDSCAPING HIT 3/4" PE SERVICE AT 3504 LEGACY HILL									
)0 123.1430.2	035847	59.00	4.00	2.00	2.00	5.00	1.00-	12.00	47.00
HER A/R - MISCELLANEOUS BARRY STOCKWELL HIT REGULATOR AT 2565 BARRY DR, DELTONA ON 9/22/06~|									
)0 123.1430.2	035849	101.00	6.00	3.00	3.00	9.00	2.00-	19.00	82.00
HER A/R - MISCELLANEOUS JOHN C TOFT REPAIRED 1/2" P E SERVICE LINE DAMAGED WITH POST HOLE DIG									
43 TOTAL		782.00	49.00	22.00	23.00	67.00	16.00-	145.00	637.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 123.1860.31	003000	774.00	48.00	21.00	23.00	67.00	16.00-	143.00	631.00
) 123.1860.31	004003	230.00	14.00	6.00	7.00	20.00	5.00-	42.00	188.00
) 123.1860.31	008002	1,275.00	80.00	35.00	38.00	110.00	27.00-	236.00	1,039.00
) 123.1860.32	001004	287.00	18.00	8.00	8.00	25.00	6.00-	53.00	234.00
) 123.1860.32	003004	345.00	22.00	9.00	10.00	30.00	7.00-	64.00	281.00
; TOTAL		2,911.00	182.00	79.00	86.00	252.00	61.00-	538.00	2,373.00
) 141.4160.340		82.00	5.00	2.00	2.00	7.00	2.00-	14.00	68.00
) 143.4160.29		3,878.00	242.00	106.00	114.00	334.00	82.00-	714.00	3,164.00
) 143.4160.33		1,224.00	76.00	33.00	36.00	106.00	26.00-	225.00	999.00
) 143.4160.340		66.00	4.00	2.00	2.00	6.00	1.00-	13.00	53.00
) 143.4160.351		1,926.00	120.00	53.00	57.00	166.00	41.00-	355.00	1,571.00
) 143.4160.353		1,784.00	111.00	49.00	53.00	154.00	38.00-	329.00	1,455.00
) 143.4160.391		881.00	55.00	24.00	26.00	76.00	19.00-	162.00	719.00
) 143.4160.43		106.00	7.00	3.00	3.00	9.00	2.00-	20.00	86.00
) 143.4160.52		5,343.00	333.00	146.00	157.00	461.00	113.00-	984.00	4,359.00
) 143.4160.54		127.00	8.00	3.00	4.00	11.00	3.00-	23.00	104.00
0 143.4160.6		185.00	12.00	5.00	5.00	16.00	4.00-	34.00	151.00
0 143.4160.8		583.00	36.00	16.00	17.00	50.00	12.00-	107.00	476.00
6 TOTAL		16,185.00	1,009.00	442.00	476.00	1,396.00	343.00-	2,980.00	13,205.00
0 945.4160.340		16.00	1.00					1.00	15.00
0 946.4160.340		16.00	1.00					1.00	15.00
0 946.4160.391		186.00	13.00					13.00	173.00
0 993.1080.385		424.00	30.00					30.00	394.00
0 993.4010.8031		7,203.00	512.00					512.00	6,691.00
0 993.4010.8032		53.00	4.00					4.00	49.00
0 993.4010.8033		741.00	53.00					53.00	688.00
0 993.4010.8034		78.00	6.00					6.00	72.00
0 993.4010.8036		1,179.00	84.00					84.00	1,095.00
0 993.4010.870		2,056.00	146.00					146.00	1,910.00
0 993.4010.874		257.00	18.00					18.00	239.00
0 993.4010.878		3,245.00	231.00					231.00	3,014.00
0 993.4010.8791		664.00	47.00					47.00	617.00
0 993.4010.8792		42.00	3.00					3.00	39.00
0 993.4010.8793		205.00	15.00					15.00	190.00
0 993.4010.8802		898.00	64.00					64.00	834.00
0 993.4010.901		548.00	39.00					39.00	509.00
0 993.4010.902		2,211.00	157.00					157.00	2,054.00
0 993.4010.903		2,643.00	188.00					188.00	2,455.00
0 993.4010.911		2,204.00	157.00					157.00	2,047.00
0 993.4010.912		2,657.00	189.00					189.00	2,468.00
0 993.4010.916		1,720.00	122.00					122.00	1,598.00
0 993.4020.8439		224.00	16.00					16.00	208.00
0 993.4020.885		1,240.00	88.00					88.00	1,152.00
0 993.4020.892		129.00	9.00					9.00	120.00
0 993.4020.896		1,343.00	95.00					95.00	1,248.00
0 993.4020.898		952.00	68.00					68.00	884.00
0 996.4010.870		252.00	18.00					18.00	234.00
0 996.4010.901		186.00	13.00					13.00	173.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 996.4010.911		186.00	13.00					13.00	173.00
) 996.4020.885		259.00	18.00					18.00	241.00
) GAS-GENERAL TOTAL		34,017.00	2,418.00	1,059.00	1,141.00	3,340.00	818.00-	2,418.00	31,599.00
2 993.1070.313	000003	69.00	4.00	2.00	2.00	6.00	1.00-	13.00	56.00
2 993.1070.376	000003	61.00	4.00	2.00	2.00	5.00	1.00-	12.00	49.00
2 993.1070.382	000003	199.00	12.00	5.00	6.00	17.00	4.00-	36.00	163.00
2 993.1070.384	000003	31.00	2.00	1.00	1.00	3.00	1.00-	6.00	25.00
2 993.1070.385	000003	348.00	22.00	9.00	10.00	30.00	7.00-	64.00	284.00
2 993.1070.385	000004	13.00	1.00			1.00		2.00	11.00
2 993.1070.386	000003	1,019.00	64.00	28.00	30.00	88.00	21.00-	189.00	830.00
2 993.1070.386	000004	120.00	8.00	3.00	4.00	10.00	3.00-	22.00	98.00
0 GAS-CONSTRUCTION TOTAL		1,860.00	117.00	50.00	55.00	160.00	38.00-	344.00	1,516.00
VISION TOTAL		75,459.00	5,005.00	1,132.00	1,225.00	3,573.00	874.00-	10,061.00	65,398.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
114.1070.3646	000002	2,336.00	147.00	43.00	69.00	203.00	50.00-	412.00	1,924.00
114.1070.3646	021898	410.00	26.00	7.00	12.00	36.00	9.00-	72.00	338.00
114.1070.3646	021905	244.00	15.00	4.00	7.00	21.00	5.00-	42.00	202.00
114.1070.3646	035773	1,624.00	102.00	30.00	48.00	141.00	35.00-	286.00	1,338.00
114.1070.3646	035803	853.00	54.00	16.00	25.00	74.00	18.00-	151.00	702.00
114.1070.3646	035805	90.00	6.00	2.00	3.00	8.00	2.00-	17.00	73.00
114.1070.3646	035826	291.00	18.00	5.00	9.00	25.00	6.00-	51.00	240.00
114.1070.3646	035833	222.00	14.00	4.00	7.00	19.00	5.00-	39.00	183.00
114.1070.3646	035843	164.00	10.00	3.00	5.00	14.00	4.00-	28.00	136.00
114.1070.3647	000002	1,606.00	101.00	29.00	48.00	140.00	34.00-	284.00	1,322.00
114.1070.3647	035804	282.00	18.00	5.00	8.00	25.00	6.00-	50.00	232.00
114.1070.3647	035805	256.00	16.00	5.00	8.00	22.00	5.00-	46.00	210.00
114.1070.3648	000002	2,492.00	157.00	45.00	74.00	217.00	53.00-	440.00	2,052.00
114.1070.3656	000002	1,076.00	68.00	20.00	32.00	94.00	23.00-	191.00	885.00
114.1070.3656	021898	410.00	26.00	7.00	12.00	36.00	9.00-	72.00	338.00
114.1070.3656	035773	974.00	61.00	18.00	29.00	85.00	21.00-	172.00	802.00
114.1070.3656	035803	461.00	29.00	8.00	14.00	40.00	10.00-	81.00	380.00
114.1070.3656	035805	323.00	20.00	6.00	10.00	28.00	7.00-	57.00	266.00
114.1070.3656	035826	361.00	23.00	7.00	11.00	31.00	8.00-	64.00	297.00
114.1070.3656	035833	222.00	14.00	4.00	7.00	19.00	5.00-	39.00	183.00
114.1070.3656	035843	110.00	7.00	2.00	3.00	10.00	2.00-	20.00	90.00
114.1070.3657	000002	1,386.00	87.00	25.00	41.00	121.00	30.00-	244.00	1,142.00
114.1070.3657	035805	99.00	6.00	2.00	3.00	9.00	2.00-	18.00	81.00
114.1070.3672	021905	1,926.00	121.00	35.00	57.00	168.00	41.00-	340.00	1,586.00
114.1070.3672	035840	55.00	3.00	1.00	2.00	5.00	1.00-	10.00	45.00
114.1070.3672	035844	55.00	3.00	1.00	2.00	5.00	1.00-	10.00	45.00
114.1070.3681	000002	1,435.00	90.00	26.00	43.00	125.00	31.00-	253.00	1,182.00
114.1070.3683	000002	563.00	35.00	10.00	17.00	49.00	12.00-	99.00	464.00
0 114.1070.3691	000002	4,045.00	255.00	74.00	120.00	352.00	86.00-	715.00	3,330.00
0 114.1070.3692	000002	69.00	4.00	1.00	2.00	6.00	1.00-	12.00	57.00
0 114.1070.3693	000002	3,316.00	209.00	60.00	99.00	289.00	71.00-	586.00	2,730.00
0 114.1070.370	000002	226.00	14.00	4.00	7.00	20.00	5.00-	40.00	186.00
0 114.1070.3711	000002	2,053.00	129.00	37.00	61.00	179.00	44.00-	362.00	1,691.00
0 114.1070.3731	000002	203.00	13.00	4.00	6.00	18.00	4.00-	37.00	166.00
NSTRUCTION TOTAL		30,238.00	1,901.00	550.00	901.00	2,634.00	646.00-	5,340.00	24,898.00
0 114.1430.2	035832	400.00	25.00	7.00	12.00	35.00	9.00-	70.00	330.00
ER A/R - MISCELLANEOUS DENISE JONES TRUCK HIT POLE, 7TH ST., MALONE 9/6/06 C.MORRIS"									
0 114.1430.2	035839	99.00	6.00	2.00	3.00	9.00	2.00-	18.00	81.00
IER A/R - MISCELLANEOUS SUNLAND TAPPED UP URD SERVICE. 9-12-06 D. FOWLER"									
0 114.1430.2	035850	2,019.00	127.00	37.00	60.00	176.00	43.00-	357.00	1,662.00
IER A/R - MISCELLANEOUS UNKNOWN TRUCK HIT POLE. 9-25-06 D. FOWLER"									
3 TOTAL		2,518.00	158.00	46.00	75.00	220.00	54.00-	445.00	2,073.00
5 114.4010.907	061050	964.00	61.00	18.00	29.00	84.00	21.00-	171.00	793.00
5 114.4010.908	061250	1,387.00	87.00	25.00	41.00	121.00	30.00-	244.00	1,143.00
5 114.4010.908	061350	1,358.00	86.00	25.00	40.00	118.00	29.00-	240.00	1,118.00
5 114.4010.908	061550	399.00	25.00	7.00	12.00	35.00	9.00-	70.00	329.00
5 114.4010.908	061650	369.00	23.00	7.00	11.00	32.00	8.00-	65.00	304.00
5 114.4010.908	061950	388.00	24.00	7.00	12.00	34.00	8.00-	69.00	319.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
5 114.4010.908	062050	388.00	24.00	7.00	12.00	34.00	8.00-	69.00	319.00
ELECTRIC CONSERVATION		5,253.00	330.00	96.00	157.00	458.00	113.00-	928.00	4,325.00
VISION TOTAL		38,009.00	2,389.00	692.00	1,133.00	3,312.00	813.00-	6,713.00	31,296.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
115.1070.362	021770	179.00	11.00	4.00	5.00	16.00	4.00-	32.00	147.00
115.1070.362	021906	844.00	53.00	19.00	25.00	73.00	18.00-	152.00	692.00
115.1070.3646	000002	388.00	24.00	9.00	11.00	34.00	8.00-	70.00	318.00
115.1070.3647	000002	395.00	25.00	9.00	12.00	34.00	8.00-	72.00	323.00
115.1070.3647	035798	213.00	13.00	5.00	6.00	19.00	5.00-	38.00	175.00
115.1070.3648	000002	643.00	40.00	15.00	19.00	56.00	14.00-	116.00	527.00
115.1070.3656	000002	267.00	17.00	6.00	8.00	23.00	6.00-	48.00	219.00
115.1070.3657	000002	924.00	58.00	21.00	27.00	80.00	20.00-	166.00	758.00
115.1070.3657	035798	284.00	18.00	6.00	8.00	25.00	6.00-	51.00	233.00
115.1070.3658	000002	309.00	19.00	7.00	9.00	27.00	7.00-	55.00	254.00
115.1070.3662	000002	81.00	5.00	2.00	2.00	7.00	2.00-	14.00	67.00
115.1070.3662	021770	9,204.00	577.00	209.00	272.00	797.00	195.00-	1,660.00	7,544.00
115.1070.3662	021858	220.00	14.00	5.00	7.00	19.00	5.00-	40.00	180.00
115.1070.3662	021894	220.00	14.00	5.00	7.00	19.00	5.00-	40.00	180.00
115.1070.3672	000002	1,911.00	120.00	43.00	57.00	166.00	41.00-	345.00	1,566.00
115.1070.3672	021702	110.00	7.00	2.00	3.00	10.00	2.00-	20.00	90.00
115.1070.3672	021768	1,353.00	85.00	31.00	40.00	117.00	29.00-	244.00	1,109.00
115.1070.3672	021770	5,212.00	327.00	118.00	154.00	452.00	111.00-	940.00	4,272.00
115.1070.3681	000002	450.00	28.00	10.00	13.00	39.00	10.00-	80.00	370.00
115.1070.3683	000002	1,859.00	117.00	42.00	55.00	161.00	39.00-	336.00	1,523.00
115.1070.3691	000002	1,442.00	90.00	33.00	43.00	125.00	31.00-	260.00	1,182.00
115.1070.3693	000002	7,120.00	446.00	162.00	211.00	617.00	151.00-	1,285.00	5,835.00
115.1070.370	000002	1,437.00	90.00	33.00	43.00	124.00	30.00-	260.00	1,177.00
115.1070.3711	000002	494.00	31.00	11.00	15.00	43.00	10.00-	90.00	404.00
115.1070.3713	000002	243.00	15.00	6.00	7.00	21.00	5.00-	44.00	199.00
115.1070.3731	000002	404.00	25.00	9.00	12.00	35.00	9.00-	72.00	332.00
115.1070.3733	000002	1,851.00	116.00	42.00	55.00	160.00	39.00-	334.00	1,517.00
115.1070.3931	000002	55.00	3.00	1.00	2.00	5.00	1.00-	10.00	45.00
NSTRUCTION TOTAL		38,112.00	2,388.00	865.00	1,128.00	3,304.00	811.00-	6,874.00	31,238.00
0 100.1860.1	035678	253.00	16.00	6.00	7.00	22.00	5.00-	46.00	207.00
0 100.1860.1	035822	3,064.00	192.00	70.00	91.00	265.00	65.00-	553.00	2,511.00
6 TOTAL		3,317.00	208.00	76.00	98.00	287.00	70.00-	599.00	2,718.00
5 115.4010.907	061050	619.00	39.00	14.00	18.00	54.00	13.00-	112.00	507.00
5 115.4010.908	061250	1,841.00	115.00	42.00	54.00	160.00	39.00-	332.00	1,509.00
5 115.4010.908	061350	1,142.00	72.00	26.00	34.00	99.00	24.00-	207.00	935.00
5 115.4010.908	061550	262.00	16.00	6.00	8.00	23.00	6.00-	47.00	215.00
5 115.4010.908	061650	269.00	17.00	6.00	8.00	23.00	6.00-	48.00	221.00
5 115.4010.908	061950	199.00	12.00	5.00	6.00	17.00	4.00-	36.00	163.00
ELECTRIC CONSERVATION		4,332.00	271.00	99.00	128.00	376.00	92.00-	782.00	3,550.00
60 945.4160.29		159.00	11.00					11.00	148.00
60 945.4160.33		1,234.00	88.00					88.00	1,146.00
60 945.4160.351		116.00	8.00					8.00	108.00
60 945.4160.52		135.00	10.00					10.00	125.00
60 945.4160.6		229.00	16.00					16.00	213.00
60 995.1080.385		455.00	32.00					32.00	423.00
60 995.1080.386		73.00	5.00					5.00	68.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
995.1630.1		715.00	51.00					51.00	664.00
995.4010.8031		4,631.00	329.00					329.00	4,302.00
995.4010.8032		262.00	19.00					19.00	243.00
995.4010.8033		1,021.00	73.00					73.00	948.00
995.4010.8034		111.00	8.00					8.00	103.00
995.4010.8036		2,351.00	167.00					167.00	2,184.00
995.4010.870		2,099.00	149.00					149.00	1,950.00
995.4010.8791		55.00	4.00					4.00	51.00
995.4010.8793		212.00	15.00					15.00	197.00
995.4010.8802		161.00	11.00					11.00	150.00
995.4010.901		1,099.00	78.00					78.00	1,021.00
995.4010.902		122.00	9.00					9.00	113.00
995.4010.903		2,152.00	153.00					153.00	1,999.00
995.4010.911		1,658.00	118.00					118.00	1,540.00
995.4010.912		3,681.00	262.00					262.00	3,419.00
995.4010.916		1,749.00	124.00					124.00	1,625.00
995.4020.8439		367.00	26.00					26.00	341.00
995.4020.885		1,001.00	71.00					71.00	930.00
995.4020.896		411.00	29.00					29.00	382.00
995.4020.898		24.00	2.00					2.00	22.00
GAS-GENERAL TOTAL		26,283.00	1,868.00	676.00	881.00	2,581.00	632.00-	1,868.00	24,415.00
995.1070.384	000003	290.00	18.00	7.00	9.00	25.00	6.00-	53.00	237.00
995.1070.385	000003	497.00	31.00	11.00	15.00	43.00	11.00-	89.00	408.00
995.1070.386	000003	464.00	29.00	11.00	14.00	40.00	10.00-	84.00	380.00
GAS-CONSTRUCTION TOTAL		1,251.00	78.00	29.00	38.00	108.00	27.00-	226.00	1,025.00
VISION TOTAL		73,295.00	4,813.00	1,069.00	1,392.00	4,075.00	1,000.00-	10,349.00	62,946.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 141.4160.340	121	84.00	5.00	4.00	2.00	7.00	2.00-	16.00	68.00
) 143.4160.340	123	67.00	4.00	3.00	2.00	6.00	1.00-	14.00	53.00
TOTAL		151.00	9.00	7.00	4.00	13.00	3.00	30.00	121.00
) 945.4160.340		16.00	1.00					1.00	15.00
) 946.4160.29		730.00	52.00					52.00	678.00
) 946.4160.33		641.00	46.00					46.00	595.00
) 946.4160.340		16.00	1.00					1.00	15.00
) 946.4160.351		689.00	49.00					49.00	640.00
) 946.4160.391		693.00	49.00					49.00	644.00
) 946.4160.52		685.00	49.00					49.00	636.00
) 946.4160.6		178.00	13.00					13.00	165.00
) 996.1080.384		47.00	3.00					3.00	44.00
) 996.1080.385		302.00	21.00					21.00	281.00
) 996.1080.386		659.00	47.00					47.00	612.00
) 996.4010.8031		2,536.00	180.00					180.00	2,356.00
) 996.4010.8032		74.00	5.00					5.00	69.00
) 996.4010.8033		1,589.00	113.00					113.00	1,476.00
) 996.4010.8035		407.00	29.00					29.00	378.00
) 996.4010.870		460.00	33.00					33.00	427.00
) 996.4010.874		241.00	17.00					17.00	224.00
) 996.4010.878		792.00	56.00					56.00	736.00
0 996.4010.8791		1,230.00	87.00					87.00	1,143.00
0 996.4010.8792		247.00	18.00					18.00	229.00
0 996.4010.8793		446.00	32.00					32.00	414.00
0 996.4010.8802		343.00	24.00					24.00	319.00
0 996.4010.901		706.00	50.00					50.00	656.00
0 996.4010.902		632.00	45.00					45.00	587.00
0 996.4010.903		1,876.00	133.00					133.00	1,743.00
0 996.4010.911		706.00	50.00					50.00	656.00
0 996.4010.912		1,355.00	96.00					96.00	1,259.00
0 996.4010.916		215.00	15.00					15.00	200.00
0 996.4020.8432		47.00	3.00					3.00	44.00
0 996.4020.8439		370.00	26.00					26.00	344.00
0 996.4020.885		247.00	18.00					18.00	229.00
0 996.4020.886		486.00	35.00					35.00	451.00
0 996.4020.887		139.00	10.00					10.00	129.00
0 996.4020.896		731.00	52.00					52.00	679.00
0 996.4020.898		244.00	17.00					17.00	227.00
0 GAS-GENERAL TOTAL		20,775.00	1,475.00	1,144.00	697.00	2,040.00	500.00-	1,475.00	19,300.00
2 996.1070.384	000004	44.00	3.00	2.00	1.00	4.00	1.00-	9.00	35.00
2 996.1070.385	000003	1,578.00	96.00	75.00	46.00	133.00	33.00-	317.00	1,261.00
2 996.1070.386	000003	13.00	1.00	1.00		1.00		3.00	10.00
0 GAS-CONSTRUCTION TOTAL		1,635.00	100.00	78.00	47.00	138.00	34.00-	329.00	1,306.00
VISION TOTAL		22,561.00	1,584.00	85.00	51.00	151.00	37.00-	1,834.00	20,727.00

END OF REPORT

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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
) 121.1070.376112	000003	248.00	15.00	7.00	7.00	17.00	6.00	52.00	196.00
) 121.1070.376112	021896	155.00	9.00	4.00	4.00	11.00	4.00	32.00	123.00
0 121.1070.376120	000003	14,285.00	865.00	391.00	400.00	982.00	339.00	2,977.00	11,308.00
0 121.1070.376120	000008	455.00	28.00	12.00	13.00	31.00	11.00	95.00	360.00
0 121.1070.376120	021801	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
0 121.1070.376120	021819	113.00	7.00	3.00	3.00	8.00	3.00	24.00	89.00
0 121.1070.376120	021822	194.00	12.00	5.00	5.00	13.00	5.00	40.00	154.00
0 121.1070.376120	021839	351.00	21.00	10.00	10.00	24.00	8.00	73.00	278.00
0 121.1070.376120	021842	759.00	46.00	21.00	21.00	52.00	18.00	158.00	601.00
0 121.1070.376120	021843	465.00	28.00	13.00	13.00	32.00	11.00	97.00	368.00
0 121.1070.376120	021856	671.00	41.00	18.00	19.00	46.00	16.00	140.00	531.00
0 121.1070.376120	021863	461.00	28.00	13.00	13.00	32.00	11.00	97.00	364.00
0 121.1070.376120	021870	440.00	27.00	12.00	12.00	30.00	10.00	91.00	349.00
0 121.1070.376120	021871	104.00	6.00	3.00	3.00	7.00	2.00	21.00	83.00
.0 121.1070.376120	021873	477.00	29.00	13.00	13.00	33.00	11.00	99.00	378.00
.0 121.1070.376120	021883	1,166.00	71.00	32.00	33.00	80.00	28.00	244.00	922.00
.0 121.1070.376120	021885	39.00	2.00	1.00	1.00	3.00	1.00	8.00	31.00
10 121.1070.376120	021887	2,034.00	123.00	56.00	57.00	140.00	48.00	424.00	1,610.00
10 121.1070.376120	021895	94.00	6.00	3.00	3.00	6.00	2.00	20.00	74.00
10 121.1070.376120	021900	1,025.00	62.00	28.00	29.00	70.00	24.00	213.00	812.00
10 121.1070.376120	021909	104.00	6.00	3.00	3.00	7.00	2.00	21.00	83.00
10 121.1070.376120	021913	183.00	11.00	5.00	5.00	13.00	4.00	38.00	145.00
10 121.1070.376140	000003	5,567.00	337.00	152.00	156.00	383.00	132.00	1,160.00	4,407.00
10 121.1070.376140	021241	33.00	2.00	1.00	1.00	2.00	1.00	7.00	26.00
10 121.1070.376140	021525	102.00	6.00	3.00	3.00	7.00	2.00	21.00	81.00
10 121.1070.376140	021754	218.00	13.00	6.00	6.00	15.00	5.00	45.00	173.00
10 121.1070.376140	021801	1,950.00	118.00	53.00	55.00	134.00	46.00	406.00	1,544.00
10 121.1070.376140	021910	109.00	7.00	3.00	3.00	7.00	3.00	23.00	86.00
10 121.1070.376160	000003	398.00	24.00	11.00	11.00	27.00	9.00	82.00	316.00
10 121.1070.376240	021801	534.00	32.00	15.00	15.00	37.00	13.00	112.00	422.00
10 121.1070.376260	021403	5,271.00	319.00	144.00	148.00	362.00	125.00	1,098.00	4,173.00
10 121.1070.376260	021754	1,816.00	110.00	50.00	51.00	125.00	43.00	379.00	1,437.00
10 121.1070.380105	000003	1,086.00	66.00	30.00	30.00	75.00	26.00	227.00	859.00
10 121.1070.380105	000004	151.00	9.00	4.00	4.00	10.00	4.00	31.00	120.00
10 121.1070.380107	000003	44,658.00	2,704.00	1,223.00	1,251.00	3,068.00	1,061.00	9,307.00	35,351.00
10 121.1070.380112	000003	5,551.00	336.00	152.00	156.00	381.00	132.00	1,157.00	4,394.00
10 121.1070.380112	000004	404.00	24.00	11.00	11.00	28.00	10.00	84.00	320.00
10 121.1070.380112	021822	269.00	16.00	7.00	8.00	19.00	6.00	56.00	213.00
10 121.1070.380112	021881	69.00	4.00	2.00	2.00	5.00	2.00	15.00	54.00
10 121.1070.380120	000003	1,656.00	100.00	45.00	46.00	114.00	39.00	344.00	1,312.00
10 121.1070.380120	021525	325.00	20.00	9.00	9.00	22.00	8.00	68.00	257.00
10 121.1070.380120	021872	581.00	35.00	16.00	16.00	40.00	14.00	121.00	460.00
10 121.1070.380120	021907	62.00	4.00	2.00	2.00	4.00	1.00	13.00	49.00
10 121.1070.381	000003	19.00	1.00	1.00	1.00	1.00		4.00	15.00
10 121.1070.382	000003	4,420.00	268.00	121.00	124.00	304.00	105.00	922.00	3,498.00
10 121.1070.384	000003	1,630.00	99.00	45.00	46.00	112.00	39.00	341.00	1,289.00
CONSTRUCTION TOTAL		100,736.00	6,099.00	2,760.00	2,823.00	6,921.00	2,391.00	20,994.00	79,742.00
030 121.1430.2	035766	12.00	1.00			1.00		2.00	10.00
THER A/R - MISCELLANEOUS BUILDERS LANDSCAPING ON 7/21/06 THE ABOVE DAMAGED OUR .75IN PE SERV A									
030 121.1430.2	035778	59.00	4.00	2.00	2.00	4.00	1.00	13.00	46.00
THER A/R - MISCELLANEOUS K HOVNANIAN LAND DELV ON 7/31/06 THE ABOVE DAMAGED OUR .75IN PE SERIV									

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
0 121.1430.2	035780	43.00	3.00	1.00	1.00	3.00	1.00	9.00	34.00
IER A/R - MISCELLANEOUS FOX PLUMBING ON 8/02/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 1783									
30 121.1430.2	035783	145.00	9.00	4.00	4.00	10.00	3.00	30.00	115.00
IER A/R - MISCELLANEOUS MICHEAL ILNISKY ON 8/06/06 THE ABOVE DAMGED OUR .50" PE SERIVE AT1426									
10 121.1430.2	035784	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
IER A/R - MISCELLANEOUS SALLY CUSTOMER HIT LINE AT 246 DUNBAR RD IN PB REPAIRS WERE MADE BY S									
10 121.1430.2	035785	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
IER A/R - MISCELLANEOUS CARMEN ALIMO ON 8/04/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS									
30 121.1430.2	035786	83.00	5.00	2.00	2.00	6.00	2.00	17.00	66.00
IER A/R - MISCELLANEOUS B&B UNDERGROUND ON 8/04/06 THE ABOVE DAMAGED OUR 1 1/4 PE SERVICEAT F									
30 121.1430.2	035787	311.00	19.00	9.00	9.00	21.00	7.00	65.00	246.00
IER A/R - MISCELLANEOUS COMET ELECTRIC ON 8/07/06 THE ABOVE DAMAGED OUR 2.00 MAIN AT 9958 EQU									
30 121.1430.2	035791	116.00	7.00	3.00	3.00	8.00	3.00	24.00	92.00
IER A/R - MISCELLANEOUS LINE TECH ON 8/11/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 319 MIZ									
30 121.1430.2	035792	47.00	3.00	1.00	1.00	3.00	1.00	9.00	38.00
HER A/R - MISCELLANEOUS GREEN LANDSCAPING ON 8/12/06 THE ABOVE DAMAGED OUR .75IN GALVE SERVIC									
30 121.1430.2	035793	35.00	2.00	1.00	1.00	2.00	1.00	7.00	28.00
HER A/R - MISCELLANEOUS R COLEMAN ON 8/12/06 THE ABOVE DAMAGED OUR .50 STEEL TUBINGAT 471 W 3									
30 121.1430.2	035795	163.00	10.00	4.00	5.00	11.00	4.00	34.00	129.00
HER A/R - MISCELLANEOUS DELRAY GARDEN CENTER ON 8/14/06 THE ABOVE DAMAGED OUR 2.00 PE MAIN AT									
30 121.1430.2	035799	45.00	3.00	1.00	1.00	3.00	1.00	9.00	36.00
HER A/R - MISCELLANEOUS HIGH TECH ON 8/15/06 THE ABOVE FAIL TO LOCATE OUR .50IN PE SERIVCE LI									
30 121.1430.2	035800	688.00	42.00	19.00	19.00	47.00	16.00	143.00	545.00
HER A/R - MISCELLANEOUS FLORIDA HWY PRODUCTS ON 8/16/06 THE ABOVE DAMAGED OUR 2.00 PE SERVICE									
30 121.1430.2	035810	32.00	2.00	1.00	1.00	2.00	1.00	7.00	25.00
HER A/R - MISCELLANEOUS HIGH TECH ON 8/23/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 4 EL BR									
30 121.1430.2	035811	102.00	6.00	3.00	3.00	7.00	2.00	21.00	81.00
HER A/R - MISCELLANEOUS MORA CONSTRUCTION ON 8/24/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE									
30 121.1430.2	035812	98.00	6.00	3.00	3.00	7.00	2.00	21.00	77.00
HER A/R - MISCELLANEOUS CITY OF RIVIERA BEACH ON 8/24/06 THE ABOVE DAMAGED OUR .75IN PE SERVI									
30 121.1430.2	035813	48.00	3.00	1.00	1.00	3.00	1.00	9.00	39.00
HER A/R - MISCELLANEOUS GRRENBELT LANDSCAPING ON 8/24/06 THE ABOVE DAMAGED OUR .75IN PE SERVI									
30 121.1430.2	035814	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
HER A/R - MISCELLANEOUS JEFFERY LISSAUER ON 8/24/06 THE ABOVE DAMAGED OUR .75IN SERVICE ATTHE									
30 121.1430.2	035819	158.00	10.00	4.00	4.00	11.00	4.00	33.00	125.00
HER A/R - MISCELLANEOUS NELYA VERSHKOVA ON 8/27/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 1									
143 TOTAL		2,287.00	141.00	62.00	63.00	155.00	53.00	474.00	1,813.00
040 121.1860.31	008002	2,883.00	175.00	79.00	81.00	198.00	68.00	601.00	2,282.00
040 121.1860.32	001004	6,858.00	415.00	188.00	192.00	471.00	163.00	1,429.00	5,429.00
040 121.1860.32	003004	104.00	6.00	3.00	3.00	7.00	2.00	21.00	83.00
186 TOTAL		9,845.00	596.00	270.00	276.00	676.00	233.00	2,051.00	7,794.00
045 114.4010.907	061050	363.00	22.00	10.00	10.00	25.00	9.00	76.00	287.00
045 114.4010.907	061450	1,208.00	73.00	33.00	34.00	83.00	29.00	252.00	956.00
045 114.4010.908	061050	343.00	21.00	9.00	10.00	24.00	8.00	72.00	271.00
045 114.4010.908	061250	281.00	17.00	8.00	8.00	19.00	7.00	59.00	222.00
045 114.4010.908	061350	94.00	6.00	3.00	3.00	6.00	2.00	20.00	74.00
045 114.4010.908	061650	94.00	6.00	3.00	3.00	6.00	2.00	20.00	74.00
045 114.4010.910	061050	392.00	24.00	11.00	11.00	27.00	9.00	82.00	310.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
5 115.4010.907	061050	363.00	22.00	10.00	10.00	25.00	9.00	76.00	287.00
5 115.4010.907	061450	1,208.00	73.00	33.00	34.00	83.00	29.00	252.00	956.00
5 115.4010.908	061050	343.00	21.00	9.00	10.00	24.00	8.00	72.00	271.00
5 115.4010.908	061250	155.00	9.00	4.00	4.00	11.00	4.00	32.00	123.00
5 115.4010.908	061350	46.00	3.00	1.00	1.00	3.00	1.00	9.00	37.00
5 115.4010.910	061050	522.00	32.00	14.00	15.00	36.00	12.00	109.00	413.00
ELECTRIC CONSERVATION		5,412.00	329.00	148.00	153.00	372.00	129.00	1,131.00	4,281.00
0 141.4160.21		1,024.00	62.00	28.00	29.00	70.00	24.00	213.00	811.00
0 141.4160.23		34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
0 141.4160.28		1,519.00	92.00	42.00	43.00	104.00	36.00	317.00	1,202.00
0 141.4160.29		10,111.00	612.00	277.00	283.00	695.00	240.00	2,107.00	8,004.00
0 141.4160.33		7,782.00	471.00	213.00	218.00	535.00	185.00	1,622.00	6,160.00
0 141.4160.340		171.00	10.00	5.00	5.00	12.00	4.00	36.00	135.00
0 141.4160.35		51.00	3.00	1.00	1.00	4.00	1.00	10.00	41.00
0 141.4160.351		4,813.00	291.00	132.00	135.00	331.00	114.00	1,003.00	3,810.00
0 141.4160.353		475.00	29.00	13.00	13.00	33.00	11.00	99.00	376.00
0 141.4160.391		4,125.00	250.00	113.00	116.00	283.00	98.00	860.00	3,265.00
0 141.4160.43		28.00	2.00	1.00	1.00	2.00	1.00	7.00	21.00
0 141.4160.52		10,645.00	645.00	292.00	298.00	731.00	253.00	2,219.00	8,426.00
0 141.4160.54		3,624.00	219.00	99.00	102.00	249.00	86.00	755.00	2,869.00
0 141.4160.6		1,417.00	86.00	39.00	40.00	97.00	34.00	296.00	1,121.00
0 143.4160.340		133.00	8.00	4.00	4.00	9.00	3.00	28.00	105.00
16 TOTAL		45,952.00	2,782.00	1,260.00	1,289.00	3,157.00	1,091.00	9,579.00	36,373.00
60 945.4160.340		32.00	2.00					2.00	30.00
60 946.4160.340		32.00	2.00					2.00	30.00
60 991.1080.385		329.00	23.00					23.00	306.00
60 991.1080.386		397.00	28.00					28.00	369.00
60 991.4010.800		340.00	24.00					24.00	316.00
60 991.4010.8031		21,629.00	1,537.00					1,537.00	20,092.00
60 991.4010.8031	030998	2,334.00	166.00					166.00	2,168.00
60 991.4010.8032		1,439.00	102.00					102.00	1,337.00
60 991.4010.8033		3,884.00	276.00					276.00	3,608.00
60 991.4010.8034		1,630.00	116.00					116.00	1,514.00
60 991.4010.870		1,670.00	119.00					119.00	1,551.00
60 991.4010.874		257.00	18.00					18.00	239.00
60 991.4010.878		5,267.00	374.00					374.00	4,893.00
60 991.4010.8791		2,292.00	163.00					163.00	2,129.00
60 991.4010.8792		452.00	32.00					32.00	420.00
60 991.4010.8793		915.00	65.00					65.00	850.00
60 991.4010.8801		132.00	9.00					9.00	123.00
60 991.4010.8802		3,573.00	254.00					254.00	3,319.00
60 991.4010.901		1,262.00	90.00					90.00	1,172.00
60 991.4010.902		4,121.00	293.00					293.00	3,828.00
60 991.4010.903		5,538.00	394.00					394.00	5,144.00
60 991.4010.905		99.00	7.00					7.00	92.00
60 991.4010.911		155.00	11.00					11.00	144.00
60 991.4010.912		14,018.00	996.00					996.00	13,022.00
60 991.4010.916		9,146.00	650.00					650.00	8,496.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
0 991.4010.9251		470.00	33.00					33.00	437.00
0 991.4010.930		88.00	6.00					6.00	82.00
0 991.4020.8439		256.00	18.00					18.00	238.00
0 991.4020.887		405.00	29.00					29.00	376.00
0 991.4020.892		877.00	62.00					62.00	815.00
0 991.4020.8931		871.00	62.00					62.00	809.00
0 991.4020.8932		58.00	4.00					4.00	54.00
0 991.4020.894		105.00	7.00					7.00	98.00
0 991.4020.896		5,091.00	362.00					362.00	4,729.00
0 991.4020.898		2,185.00	155.00					155.00	2,030.00
0 991.4020.935		938.00	67.00					67.00	871.00
0 993.4010.800		85.00	6.00					6.00	79.00
0 993.4010.878		129.00	9.00					9.00	120.00
0 993.4010.911		155.00	11.00					11.00	144.00
0 993.4010.912		81.00	6.00					6.00	75.00
0 993.4010.9251		139.00	10.00					10.00	129.00
0 993.4020.8931		121.00	9.00					9.00	112.00
0 995.4010.800		170.00	12.00					12.00	158.00
0 995.4010.912		45.00	3.00					3.00	42.00
0 995.4010.9251		83.00	6.00					6.00	77.00
0 996.4010.800		85.00	6.00					6.00	79.00
0 996.4010.8032		244.00	17.00					17.00	227.00
0 996.4010.878		56.00	4.00					4.00	52.00
0 996.4010.912									
0 996.4010.9251		83.00	6.00					6.00	77.00
0 996.4020.8931		230.00	16.00					16.00	214.00
0 996.4020.894		53.00	4.00					4.00	49.00
LO GAS-GENERAL TOTAL		94,046.00	6,681.00	3,023.00	3,093.00	7,583.00	2,621.00	6,681.00	87,365.00
62 991.1070.374	000003	1,323.00	80.00	36.00	37.00	91.00	31.00	275.00	1,048.00
62 991.1070.376	021793	22.00	1.00	1.00	1.00	1.00	1.00	5.00	17.00
62 991.1070.382	000003	31.00	2.00	1.00	1.00	2.00	1.00	7.00	24.00
62 991.1070.384	000003	459.00	28.00	13.00	13.00	31.00	11.00	96.00	363.00
62 991.1070.385	000003	2,483.00	150.00	68.00	70.00	171.00	59.00	518.00	1,965.00
62 991.1070.386	000003	15,284.00	926.00	419.00	428.00	1,050.00	363.00	3,186.00	12,098.00
LO GAS-CONSTRUCTION TOTAL		19,602.00	1,187.00	538.00	550.00	1,346.00	466.00	4,087.00	15,515.00
IVISION TOTAL		277,880.00	17,815.00	5,038.00	5,154.00	12,627.00	4,363.00	44,997.00	232,883.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
123.1070.376112	000003	1,846.00	112.00	49.00	52.00	127.00	44.00	384.00	1,462.00
123.1070.376112	021779	296.00	18.00	8.00	8.00	20.00	7.00	61.00	235.00
123.1070.376112	028013	113.00	7.00	3.00	3.00	8.00	3.00	24.00	89.00
123.1070.376112	028014	937.00	57.00	25.00	26.00	64.00	22.00	194.00	743.00
123.1070.376112	028022	352.00	21.00	9.00	10.00	24.00	8.00	72.00	280.00
123.1070.376112	028024	217.00	13.00	6.00	6.00	15.00	5.00	45.00	172.00
123.1070.376112	028029	525.00	32.00	14.00	15.00	36.00	12.00	109.00	416.00
123.1070.376112	028032	280.00	17.00	7.00	8.00	19.00	7.00	58.00	222.00
123.1070.376120	000003	1,890.00	115.00	50.00	53.00	130.00	45.00	393.00	1,497.00
123.1070.376120	000004	657.00	40.00	17.00	18.00	45.00	16.00	136.00	521.00
123.1070.376120	021348	70.00	4.00	2.00	2.00	5.00	2.00	15.00	55.00
123.1070.376120	021597	376.00	23.00	10.00	11.00	26.00	9.00	79.00	297.00
123.1070.376120	021654	46.00	3.00	1.00	1.00	3.00	1.00	9.00	37.00
123.1070.376120	021779	328.00	20.00	9.00	9.00	23.00	8.00	69.00	259.00
123.1070.376120	028021	54.00	3.00	1.00	2.00	4.00	1.00	11.00	43.00
123.1070.376120	028024	55.00	3.00	1.00	2.00	4.00	1.00	11.00	44.00
123.1070.380105	000003	1,834.00	111.00	49.00	51.00	126.00	44.00	381.00	1,453.00
123.1070.380107	000003	6,156.00	373.00	163.00	173.00	423.00	146.00	1,278.00	4,878.00
123.1070.380107	000004	276.00	17.00	7.00	8.00	19.00	7.00	58.00	218.00
123.1070.380107	000008	3,177.00	193.00	84.00	89.00	218.00	76.00	660.00	2,517.00
123.1070.380112	000003	172.00	10.00	5.00	5.00	12.00	4.00	36.00	136.00
123.1070.382	000003	2,556.00	155.00	68.00	72.00	176.00	61.00	532.00	2,024.00
123.1070.382	014695	97.00	6.00	3.00	3.00	7.00	2.00	21.00	76.00
123.1070.384	000003	926.00	56.00	25.00	26.00	64.00	22.00	193.00	733.00
123.1070.384	014695	47.00	3.00	1.00	1.00	3.00	1.00	9.00	38.00
ONSTRUCTION TOTAL		23,283.00	1,412.00	617.00	654.00	1,601.00	554.00	4,838.00	18,445.00
123.1430.2	035759	11.00	1.00			1.00		2.00	9.00
HER A/R - MISCELLANEOUS TONY'S LAWN SERVICE STREET LIGHT PUP IN RIGHT OF WAY WAS CUT BY CREW									
123.1430.2	035764	16.00	1.00			1.00		2.00	14.00
HER A/R - MISCELLANEOUS ACI 2"PE MAIN CUT IN HALF AT SANFORD AIRPORT 2 RED CLEVELAND BLVD ON									
123.1430.2	035788	248.00	15.00	7.00	7.00	17.00	6.00	52.00	196.00
HER A/R - MISCELLANEOUS NILE UNDERGROUND REPAIRED 1-1/4" MAIN CUT BY CONTRACTOR AT LOT#20 BEL									
123.1430.2	035789	89.00	5.00	2.00	3.00	6.00	2.00	18.00	71.00
HER A/R - MISCELLANEOUS WRIGHTS EXCAVATION REPAIRED DAMAGED 3/4" SERVICE LINE DAMAGED BY CONT									
123.1430.2	035796	210.00	13.00	6.00	6.00	14.00	5.00	44.00	166.00
HER A/R - MISCELLANEOUS NEW SMYRNA BEACH CONSTRUCTION REPAIRED 1" MAIN PULLED OF TAP TEE BY C									
123.1430.2	035797	52.00	3.00	1.00	1.00	4.00	1.00	10.00	42.00
HER A/R - MISCELLANEOUS ROBERT B RUSSO HIT 1/2" PE SERVICE TO GAS LINE AT CORNER OF LONGLEY &									
123.1430.2	035801	52.00	3.00	1.00	1.00	4.00	1.00	10.00	42.00
HER A/R - MISCELLANEOUS MASTEC HIT 3/4" PE SERVICE AT 201 BROOKLANDS WAY ARVIDA ON 8/17/06 WA									
143 TOTAL		678.00	41.00	17.00	18.00	47.00	15.00	138.00	540.00
123.1860.31	003000	724.00	44.00	19.00	20.00	50.00	17.00	150.00	574.00
123.1860.31	004003	32.00	2.00	1.00	1.00	2.00	1.00	7.00	25.00
123.1860.31	008002	1,831.00	111.00	49.00	51.00	126.00	44.00	381.00	1,450.00
123.1860.32	001004	1,484.00	90.00	39.00	42.00	102.00	35.00	308.00	1,176.00
123.1860.32	003004	31.00	2.00	1.00	1.00	2.00	1.00	7.00	24.00
186 TOTAL		4,102.00	249.00	109.00	115.00	282.00	98.00	853.00	3,249.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
141.4160.340		85.00	5.00	2.00	2.00	6.00	2.00	17.00	68.00
143.4160.29		5,042.00	306.00	134.00	141.00	347.00	120.00	1,048.00	3,994.00
143.4160.33		1,320.00	80.00	35.00	37.00	91.00	31.00	274.00	1,046.00
143.4160.340		145.00	9.00	4.00	4.00	10.00	3.00	30.00	115.00
143.4160.351		2,095.00	127.00	56.00	59.00	144.00	50.00	436.00	1,659.00
143.4160.353		394.00	24.00	10.00	11.00	27.00	9.00	81.00	313.00
143.4160.391		1,296.00	79.00	34.00	36.00	89.00	31.00	269.00	1,027.00
143.4160.43		31.00	2.00	1.00	1.00	2.00	1.00	7.00	24.00
143.4160.52		2,287.00	139.00	61.00	64.00	157.00	54.00	475.00	1,812.00
143.4160.6		242.00	15.00	6.00	7.00	17.00	6.00	51.00	191.00
143.4160.8		223.00	14.00	6.00	6.00	15.00	5.00	46.00	177.00
TOTAL		13,160.00	800.00	349.00	368.00	905.00	312.00	2,734.00	10,426.00
945.4160.340		16.00	1.00					1.00	15.00
946.4160.340		16.00	1.00					1.00	15.00
993.1080.385		305.00	22.00					22.00	283.00
993.4010.8031		5,785.00	411.00					411.00	5,374.00
993.4010.8032		140.00	10.00					10.00	130.00
993.4010.8033		777.00	55.00					55.00	722.00
993.4010.8036		1,626.00	116.00					116.00	1,510.00
993.4010.870		2,028.00	144.00					144.00	1,884.00
993.4010.874		129.00	9.00					9.00	120.00
993.4010.878		3,287.00	234.00					234.00	3,053.00
993.4010.8791		607.00	43.00					43.00	564.00
993.4010.8792		39.00	3.00					3.00	36.00
993.4010.8793		400.00	28.00					28.00	372.00
993.4010.8802		891.00	63.00					63.00	828.00
993.4010.901		752.00	53.00					53.00	699.00
993.4010.902		2,023.00	144.00					144.00	1,879.00
993.4010.903		3,249.00	231.00					231.00	3,018.00
993.4010.9031		194.00	14.00					14.00	180.00
993.4010.911		2,242.00	159.00					159.00	2,083.00
993.4010.912		3,227.00	229.00					229.00	2,998.00
993.4010.916		2,311.00	164.00					164.00	2,147.00
993.4020.8439		339.00	24.00					24.00	315.00
993.4020.885		1,312.00	93.00					93.00	1,219.00
993.4020.886		19.00	1.00					1.00	18.00
993.4020.896		1,141.00	81.00					81.00	1,060.00
993.4020.898		704.00	50.00					50.00	654.00
996.4010.870		239.00	17.00					17.00	222.00
996.4010.901		239.00	17.00					17.00	222.00
996.4010.911		239.00	17.00					17.00	222.00
996.4020.885		119.00	8.00					8.00	111.00
GAS-GENERAL TOTAL		34,395.00	2,442.00	1,070.00	1,131.00	2,774.00	959.00	2,442.00	31,953.00
993.1070.313	000002	60.00	4.00	2.00	2.00	4.00	1.00	13.00	47.00
993.1070.313	000003	62.00	4.00	2.00	2.00	4.00	1.00	13.00	49.00
993.1070.384	000003	209.00	13.00	6.00	6.00	14.00	5.00	44.00	165.00
993.1070.385	000003	368.00	22.00	10.00	10.00	25.00	9.00	76.00	292.00
993.1070.386	000003	1,434.00	87.00	38.00	40.00	99.00	34.00	298.00	1,136.00

G/L ACCOUNT REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
GAS-CONSTRUCTION TOTAL	2,133.00	130.00	58.00	60.00	146.00	50.00	444.00	1,689.00
ISION TOTAL	77,751.00	5,074.00	1,150.00	1,215.00	2,981.00	1,029.00	11,449.00	66,302.00

G/L ACCOUNT	REFERENCE NO		TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
) 114.1070.3646	000002		1,536.00	94.00	27.00	43.00	107.00	37.00	308.00	1,228.00
) 114.1070.3646	021576		1,535.00	94.00	27.00	43.00	107.00	37.00	308.00	1,227.00
) 114.1070.3646	021898		2,712.00	166.00	48.00	77.00	188.00	65.00	544.00	2,168.00
) 114.1070.3646	035779		55.00	3.00	1.00	2.00	4.00	1.00	11.00	44.00
) 114.1070.3646	035782		402.00	25.00	7.00	11.00	28.00	10.00	81.00	321.00
) 114.1070.3646	035794		233.00	14.00	4.00	7.00	16.00	6.00	47.00	186.00
0 114.1070.3646	035803		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
0 114.1070.3646	035815		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
0 114.1070.3646	035816		113.00	7.00	2.00	3.00	8.00	3.00	23.00	90.00
0 114.1070.3647	000002		869.00	53.00	15.00	25.00	60.00	21.00	174.00	695.00
0 114.1070.3647	035779		183.00	11.00	3.00	5.00	13.00	4.00	36.00	147.00
0 114.1070.3647	035804		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
0 114.1070.3648	000002		3,835.00	235.00	68.00	109.00	266.00	92.00	770.00	3,065.00
0 114.1070.3656	000002		1,299.00	79.00	23.00	37.00	90.00	31.00	260.00	1,039.00
0 114.1070.3656	021576		948.00	58.00	17.00	27.00	66.00	23.00	191.00	757.00
.0 114.1070.3656	021898		705.00	43.00	12.00	20.00	49.00	17.00	141.00	564.00
.0 114.1070.3656	035779		252.00	15.00	4.00	7.00	18.00	6.00	50.00	202.00
.0 114.1070.3656	035782		347.00	21.00	6.00	10.00	24.00	8.00	69.00	278.00
10 114.1070.3656	035794		303.00	19.00	5.00	9.00	21.00	7.00	61.00	242.00
10 114.1070.3656	035803		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
10 114.1070.3656	035815		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
10 114.1070.3657	000002		1,591.00	97.00	28.00	45.00	110.00	38.00	318.00	1,273.00
10 114.1070.3657	035779		141.00	9.00	2.00	4.00	10.00	3.00	28.00	113.00
10 114.1070.3657	035804		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
10 114.1070.3662	035599		266.00	16.00	5.00	8.00	18.00	6.00	53.00	213.00
10 114.1070.3672	000002		159.00	10.00	3.00	4.00	11.00	4.00	32.00	127.00
10 114.1070.3672	021707		1,598.00	98.00	28.00	45.00	111.00	38.00	320.00	1,278.00
10 114.1070.3672	035584		55.00	3.00	1.00	2.00	4.00	1.00	11.00	44.00
10 114.1070.3672	035599		351.00	22.00	6.00	10.00	24.00	8.00	70.00	281.00
10 114.1070.3672	035802		596.00	36.00	11.00	17.00	41.00	14.00	119.00	477.00
10 114.1070.3681	000002		275.00	17.00	5.00	8.00	19.00	7.00	56.00	219.00
10 114.1070.3683	000002		632.00	39.00	11.00	18.00	44.00	15.00	127.00	505.00
10 114.1070.3691	000002		4,958.00	303.00	88.00	140.00	344.00	119.00	994.00	3,964.00
10 114.1070.3693	000002		5,520.00	338.00	98.00	156.00	383.00	132.00	1,107.00	4,413.00
10 114.1070.370	000002		268.00	16.00	5.00	8.00	19.00	6.00	54.00	214.00
10 114.1070.3711	000002		1,191.00	73.00	21.00	34.00	83.00	29.00	240.00	951.00
10 114.1070.3731	000002		346.00	21.00	6.00	10.00	24.00	8.00	69.00	277.00
ONSTRUCTION TOTAL			33,610.00	2,053.00	593.00	956.00	2,334.00	802.00	6,738.00	26,872.00
430 114.1430.2	035790		132.00	8.00	2.00	4.00	9.00	3.00	26.00	106.00
THER A/R - MISCELLANEOUS ROY REESE		PUT SERVICE WIRE BACK UP. 8-11-06 D. FOWLER								
430 114.1430.2	035817		121.00	7.00	2.00	3.00	8.00	3.00	23.00	98.00
THER A/R - MISCELLANEOUS JOHN WILLIAMS		REPAIR LINE/CAR HIT GUY LINES. 8-25-06 D. FOWLER								
430 114.1430.2	035818		204.00	12.00	4.00	6.00	14.00	5.00	41.00	163.00
THER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONS		REPAIR LIGHTS. 8-25-06 D. FOWLER								
143 TOTAL			457.00	27.00	8.00	13.00	31.00	11.00	90.00	367.00
445 114.4010.907	061050		918.00	56.00	16.00	26.00	64.00	22.00	184.00	734.00
445 114.4010.908	061250		1,325.00	81.00	23.00	38.00	92.00	32.00	266.00	1,059.00
445 114.4010.908	061350		1,546.00	95.00	27.00	44.00	107.00	37.00	310.00	1,236.00

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MONTH END JOURNAL ENTRY 9 FOR
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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
114.4010.908	061550	221.00	14.00	4.00	6.00	15.00	5.00	44.00	177.00
114.4010.908	061650	691.00	42.00	12.00	20.00	48.00	17.00	139.00	552.00
114.4010.908	061950	359.00	22.00	6.00	10.00	25.00	9.00	72.00	287.00
114.4010.908	062050	277.00	17.00	5.00	8.00	19.00	7.00	56.00	221.00
LECTRIC CONSERVATION		5,337.00	327.00	93.00	152.00	370.00	129.00	1,071.00	4,266.00
ISION TOTAL		39,404.00	2,407.00	694.00	1,121.00	2,735.00	942.00	7,899.00	31,505.00

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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
115.1070.356	021830	1,299.00	79.00	29.00	37.00	90.00	31.00	266.00	1,033.00
115.1070.3646	000002	1,834.00	112.00	40.00	52.00	127.00	44.00	375.00	1,459.00
115.1070.3647	000002	651.00	40.00	14.00	18.00	45.00	16.00	133.00	518.00
115.1070.3647	035798	299.00	18.00	7.00	8.00	21.00	7.00	61.00	238.00
115.1070.3648	000002	2,314.00	141.00	51.00	65.00	160.00	55.00	472.00	1,842.00
115.1070.3656	000002	1,997.00	122.00	44.00	56.00	138.00	48.00	408.00	1,589.00
115.1070.3657	000002	554.00	34.00	12.00	16.00	38.00	13.00	113.00	441.00
115.1070.3657	035798	366.00	22.00	8.00	10.00	25.00	9.00	74.00	292.00
115.1070.3658	000002	162.00	10.00	4.00	5.00	11.00	4.00	34.00	128.00
115.1070.3662	000002	1,395.00	85.00	31.00	39.00	96.00	33.00	284.00	1,111.00
115.1070.3662	021768	445.00	27.00	10.00	13.00	31.00	11.00	92.00	353.00
115.1070.3662	021770	1,194.00	73.00	26.00	34.00	82.00	29.00	244.00	950.00
115.1070.3662	021858	220.00	13.00	5.00	6.00	15.00	5.00	44.00	176.00
115.1070.3662	021875	136.00	8.00	3.00	4.00	9.00	3.00	27.00	109.00
115.1070.3662	021880	446.00	27.00	10.00	13.00	31.00	11.00	92.00	354.00
115.1070.3662	021894	693.00	42.00	15.00	20.00	48.00	17.00	142.00	551.00
115.1070.3662	021901	122.00	7.00	3.00	3.00	8.00	3.00	24.00	98.00
115.1070.3672	000002	2,525.00	154.00	56.00	71.00	174.00	60.00	515.00	2,010.00
115.1070.3672	021648	165.00	10.00	4.00	5.00	11.00	4.00	34.00	131.00
115.1070.3672	021702	82.00	5.00	2.00	2.00	6.00	2.00	17.00	65.00
115.1070.3672	021768	82.00	5.00	2.00	2.00	6.00	2.00	17.00	65.00
115.1070.3672	021769	146.00	9.00	3.00	4.00	10.00	3.00	29.00	117.00
115.1070.3672	021770	1,578.00	96.00	35.00	44.00	109.00	38.00	322.00	1,256.00
115.1070.3672	021852	73.00	4.00	2.00	2.00	5.00	2.00	15.00	58.00
115.1070.3672	021858	146.00	9.00	3.00	4.00	10.00	3.00	29.00	117.00
115.1070.3672	021875	2,053.00	125.00	45.00	58.00	142.00	49.00	419.00	1,634.00
115.1070.3672	021880	5,042.00	307.00	111.00	142.00	348.00	120.00	1,028.00	4,014.00
115.1070.3672	021894	197.00	12.00	4.00	6.00	14.00	5.00	41.00	156.00
115.1070.3681	000002	897.00	55.00	20.00	25.00	62.00	21.00	183.00	714.00
115.1070.3683	000002	1,576.00	96.00	35.00	44.00	109.00	38.00	322.00	1,254.00
115.1070.3691	000002	1,978.00	120.00	44.00	56.00	137.00	47.00	404.00	1,574.00
115.1070.3693	000002	5,583.00	340.00	123.00	157.00	386.00	133.00	1,139.00	4,444.00
115.1070.370	000002	4,535.00	276.00	100.00	128.00	313.00	108.00	925.00	3,610.00
115.1070.3711	000002	331.00	20.00	7.00	9.00	23.00	8.00	67.00	264.00
115.1070.3713	000002	469.00	29.00	10.00	13.00	32.00	11.00	95.00	374.00
115.1070.3713	021901	122.00	7.00	3.00	3.00	8.00	3.00	24.00	98.00
115.1070.3731	000002	207.00	13.00	5.00	6.00	14.00	5.00	43.00	164.00
115.1070.3733	000002	455.00	28.00	10.00	13.00	31.00	11.00	93.00	362.00
CONSTRUCTION TOTAL		42,369.00	2,580.00	936.00	1,193.00	2,925.00	1,012.00	8,646.00	33,723.00
530 115.1430.2	035761	637.00	39.00	14.00	18.00	44.00	15.00	130.00	507.00
OTHER A/R - MISCELLANEOUS INSTALL CONDUIT & CONDUCTORS RELOCATE EXISTING SL, SECONDARY VAULT AN									
530 115.1430.2	035781	842.00	51.00	19.00	24.00	58.00	20.00	172.00	670.00
OTHER A/R - MISCELLANEOUS SUMMER BEACH COST TO RELOCATE EXISTING TRANSFORMER AT THE CLUBHOUSE P									
143 TOTAL		1,479.00	90.00	33.00	42.00	102.00	35.00	302.00	1,177.00
545 115.4010.907	061050	641.00	39.00	14.00	18.00	44.00	15.00	130.00	511.00
545 115.4010.908	061250	2,081.00	127.00	46.00	59.00	144.00	50.00	426.00	1,655.00
545 115.4010.908	061350	1,113.00	68.00	25.00	31.00	77.00	27.00	228.00	885.00
545 115.4010.908	061550	388.00	24.00	9.00	11.00	27.00	9.00	80.00	308.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
115.4010.908	061650	193.00	12.00	4.00	5.00	13.00	5.00	39.00	154.00
115.4010.908	061950	97.00	6.00	2.00	3.00	7.00	2.00	20.00	77.00
LECTRIC CONSERVATION		4,513.00	276.00	100.00	127.00	312.00	108.00	923.00	3,590.00
945.4160.29		1,779.00	126.00					126.00	1,653.00
945.4160.33		1,339.00	95.00					95.00	1,244.00
945.4160.340		102.00	7.00					7.00	95.00
945.4160.351		171.00	12.00					12.00	159.00
945.4160.52		2,283.00	162.00					162.00	2,121.00
945.4160.6		487.00	35.00					35.00	452.00
995.1080.385		155.00	11.00					11.00	144.00
995.1080.386		195.00	14.00					14.00	181.00
995.1630.1		467.00	33.00					33.00	434.00
995.4010.8031		5,064.00	360.00					360.00	4,704.00
995.4010.8032		48.00	3.00					3.00	45.00
995.4010.8033		1,359.00	97.00					97.00	1,262.00
995.4010.8036		1,976.00	140.00					140.00	1,836.00
995.4010.870		2,233.00	159.00					159.00	2,074.00
995.4010.8793		262.00	19.00					19.00	243.00
995.4010.8802		264.00	19.00					19.00	245.00
995.4010.901		1,067.00	76.00					76.00	991.00
995.4010.902		222.00	16.00					16.00	206.00
995.4010.903		2,937.00	209.00					209.00	2,728.00
995.4010.911		1,744.00	124.00					124.00	1,620.00
995.4010.912		5,268.00	374.00					374.00	4,894.00
995.4010.916		2,564.00	182.00					182.00	2,382.00
995.4020.8439		285.00	20.00					20.00	265.00
995.4020.885		1,074.00	76.00					76.00	998.00
995.4020.896		1,345.00	96.00					96.00	1,249.00
995.4020.898		43.00	3.00					3.00	40.00
LO GAS-GENERAL TOTAL		34,733.00	2,468.00	894.00	1,142.00	2,801.00	968.00	2,468.00	32,265.00
62 995.1070.382	000003	175.00	11.00	4.00	5.00	12.00	4.00	36.00	139.00
62 995.1070.384	000003	79.00	5.00	2.00	2.00	5.00	2.00	16.00	63.00
62 995.1070.385	000003	741.00	45.00	16.00	21.00	51.00	18.00	151.00	590.00
62 995.1070.386	000003	1,004.00	61.00	22.00	28.00	69.00	24.00	204.00	800.00
LO GAS-CONSTRUCTION TOTAL		1,999.00	122.00	44.00	56.00	137.00	48.00	407.00	1,592.00
IVISION TOTAL		85,093.00	5,536.00	1,113.00	1,418.00	3,476.00	1,203.00	12,746.00	72,347.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
) 946.4160.29		1,831.00	130.00					130.00	1,701.00
) 946.4160.33		774.00	55.00					55.00	719.00
) 946.4160.351		1,085.00	77.00					77.00	1,008.00
) 946.4160.391		729.00	52.00					52.00	677.00
) 946.4160.52		682.00	48.00					48.00	634.00
) 946.4160.6		170.00	12.00					12.00	158.00
0 996.1080.385		89.00	6.00					6.00	83.00
0 996.4010.8031		2,823.00	201.00					201.00	2,622.00
0 996.4010.8032		25.00	2.00					2.00	23.00
0 996.4010.8033		1,669.00	119.00					119.00	1,550.00
0 996.4010.8034		392.00	28.00					28.00	364.00
0 996.4010.8035		255.00	18.00					18.00	237.00
0 996.4010.870		516.00	37.00					37.00	479.00
0 996.4010.874		157.00	11.00					11.00	146.00
0 996.4010.878		990.00	70.00					70.00	920.00
0 996.4010.8791		705.00	50.00					50.00	655.00
0 996.4010.8792		258.00	18.00					18.00	240.00
0 996.4010.8793		384.00	27.00					27.00	357.00
0 996.4010.8802		352.00	25.00					25.00	327.00
0 996.4010.901		774.00	55.00					55.00	719.00
0 996.4010.902		896.00	64.00					64.00	832.00
0 996.4010.903		1,741.00	124.00					124.00	1,617.00
0 996.4010.911		774.00	55.00					55.00	719.00
60 996.4010.912		1,171.00	83.00					83.00	1,088.00
60 996.4010.916		482.00	34.00					34.00	448.00
60 996.4020.8432		12.00	1.00					1.00	11.00
60 996.4020.8439		33.00	2.00					2.00	31.00
60 996.4020.885		258.00	18.00					18.00	240.00
60 996.4020.887		217.00	15.00					15.00	202.00
60 996.4020.896		530.00	38.00					38.00	492.00
60 996.4020.898		87.00	6.00					6.00	81.00
LO GAS-GENERAL TOTAL		20,861.00	1,481.00	1,149.00	686.00	1,682.00	581.00	1,481.00	19,380.00
562 996.1070.374	000003	14.00	1.00	1.00		1.00		3.00	11.00
562 996.1070.382	000003	70.00	4.00	3.00	2.00	5.00	2.00	16.00	54.00
562 996.1070.384	000004	14.00	1.00	1.00		1.00		3.00	11.00
562 996.1070.385	000003	992.00	59.00	46.00	27.00	67.00	23.00	222.00	770.00
FLO GAS-CONSTRUCTION TOTAL		1,090.00	65.00	51.00	29.00	74.00	25.00	244.00	846.00
DIVISION TOTAL		21,951.00	1,546.00	51.00	29.00	74.00	25.00	1,725.00	20,226.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
0 121.1070.376112	000003	91.00	5.00	2.00	7.00	7.00	21.00	70.00
0 121.1070.376112	021551	122.00	7.00	3.00	10.00	9.00	29.00	93.00
0 121.1070.376120	000003	15,553.00	905.00	409.00	1,224.00	1,191.00	3,729.00	11,824.00
0 121.1070.376120	000008	446.00	26.00	12.00	35.00	34.00	107.00	339.00
0 121.1070.376120	021699	38.00	2.00	1.00	3.00	3.00	9.00	29.00
0 121.1070.376120	021749	103.00	6.00	3.00	8.00	8.00	25.00	78.00
0 121.1070.376120	021754	79.00	5.00	2.00	6.00	6.00	19.00	60.00
0 121.1070.376120	021811	485.00	28.00	13.00	38.00	37.00	116.00	369.00
0 121.1070.376120	021822	256.00	15.00	7.00	20.00	20.00	62.00	194.00
0 121.1070.376120	021827	347.00	20.00	9.00	27.00	27.00	83.00	264.00
0 121.1070.376120	021839	675.00	39.00	18.00	53.00	52.00	162.00	513.00
0 121.1070.376120	021851	887.00	52.00	23.00	70.00	68.00	213.00	674.00
0 121.1070.376120	021856	995.00	58.00	26.00	78.00	76.00	238.00	757.00
0 121.1070.376120	021862	1,095.00	64.00	29.00	86.00	84.00	263.00	832.00
0 121.1070.376120	021867	531.00	31.00	14.00	42.00	41.00	128.00	403.00
0 121.1070.376120	021871	262.00	15.00	7.00	21.00	20.00	63.00	199.00
0 121.1070.376120	021873	161.00	9.00	4.00	13.00	12.00	38.00	123.00
.0 121.1070.376120	021883	167.00	10.00	4.00	13.00	13.00	40.00	127.00
.0 121.1070.376120	021884	68.00	4.00	2.00	5.00	5.00	16.00	52.00
.0 121.1070.376120	021887	259.00	15.00	7.00	20.00	20.00	62.00	197.00
.0 121.1070.376120	021897	68.00	4.00	2.00	5.00	5.00	16.00	52.00
.0 121.1070.376140	000003	1,918.00	112.00	50.00	151.00	147.00	460.00	1,458.00
L0 121.1070.376140	021512	1,677.00	98.00	44.00	132.00	128.00	402.00	1,275.00
L0 121.1070.376140	021754	941.00	55.00	25.00	74.00	72.00	226.00	715.00
L0 121.1070.376140	021781	702.00	41.00	18.00	55.00	54.00	168.00	534.00
L0 121.1070.376140	021801	2,948.00	171.00	78.00	232.00	226.00	707.00	2,241.00
10 121.1070.376160	021754	124.00	7.00	3.00	10.00	10.00	30.00	94.00
10 121.1070.376160	028028	6,047.00	352.00	159.00	476.00	463.00	1,450.00	4,597.00
10 121.1070.376220	000003	287.00	17.00	8.00	23.00	22.00	70.00	217.00
10 121.1070.376240	021754	281.00	16.00	7.00	22.00	22.00	67.00	214.00
10 121.1070.376260	021754	2,024.00	118.00	53.00	159.00	155.00	485.00	1,539.00
10 121.1070.380105	000003	391.00	23.00	10.00	31.00	30.00	94.00	297.00
10 121.1070.380107	000003	45,913.00	2,670.00	1,208.00	3,613.00	3,515.00	11,006.00	34,907.00
10 121.1070.380107	000004	726.00	42.00	19.00	57.00	56.00	174.00	552.00
10 121.1070.380107	021872	186.00	11.00	5.00	15.00	14.00	45.00	141.00
10 121.1070.380112	000003	3,456.00	201.00	91.00	272.00	265.00	829.00	2,627.00
10 121.1070.380112	021865	281.00	16.00	7.00	22.00	22.00	67.00	214.00
10 121.1070.380120	000003	493.00	29.00	13.00	39.00	38.00	119.00	374.00
10 121.1070.382	000003	3,178.00	185.00	84.00	250.00	243.00	762.00	2,416.00
10 121.1070.384	000003	1,724.00	100.00	45.00	136.00	132.00	413.00	1,311.00
ONSTRUCTION TOTAL		95,985.00	5,584.00	2,524.00	7,553.00	7,352.00	23,013.00	72,972.00
)30 121.1430.2	035734	38.00	2.00	1.00	3.00	3.00	9.00	29.00
THER A/R - MISCELLANEOUS RYBOVICH ON 7/07/06 THE ABOVE DAMAGED OUR 1 1/4 SERIVCE REPAIRS WERE								
)30 121.1430.2	035735	62.00	4.00	2.00	5.00	5.00	16.00	46.00
THER A/R - MISCELLANEOUS MASTER GARDNES ON 7/07/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 17								
)30 121.1430.2	035736	35.00	2.00	1.00	3.00	3.00	9.00	26.00
THER A/R - MISCELLANEOUS RJ HOMES ON 7/10/06 THE ABOVE DAMAGED OUR .50I PE SERVICE AT 344 GLEN								
)30 121.1430.2	035737	223.00	13.00	6.00	18.00	17.00	54.00	169.00
THER A/R - MISCELLANEOUS CKM BUILDERS ON 7/11/06 THE ABOVE DAMAGED OUR 1 1/4 SERV AT 4828 LAKE								
)30 121.1430.2	035738	606.00	35.00	16.00	48.00	46.00	145.00	461.00
THER A/R - MISCELLANEOUS PUBLIX SUPERMARKET ON 7/11/06 THE ABOVE DAMAGED OUR METER AT 555 NE 5								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
) 121.1430.2	035744	65.00	4.00	2.00	5.00	5.00	16.00	49.00
ER A/R - MISCELLANEOUS NO REPORTED NAME ON 7/14/06 THE ABOVE DAMAGED OUR .75IN PE SERIVE REP								
) 121.1430.2	035746	114.00	7.00	3.00	9.00	9.00	28.00	86.00
ER A/R - MISCELLANEOUS HIGH TECH ON 7/15/06 THE ABOVE FAILED TO PROPERLY LOCATE OUR LINES AT								
) 121.1430.2	035747	39.00	2.00	1.00	3.00	3.00	9.00	30.00
ER A/R - MISCELLANEOUS FLORIDIAN LANDSCAPING ON 7/17/06 THE ABOVE DAMAGED OUR .75IN SERVICE								
0 121.1430.2	035748	34.00	2.00	1.00	3.00	3.00	9.00	25.00
ER A/R - MISCELLANEOUS DAWSON ON 7/17/06 THE ABOVE DAMAGED OUR .50IN PE SERIVE AT 115 N O ST								
0 121.1430.2	035749	63.00	4.00	2.00	5.00	5.00	16.00	47.00
ER A/R - MISCELLANEOUS JAMES PETRIC ON 7/18/2006 THE ABOVE DAMAGED OUR .50IN PE SERICE WHILE								
0 121.1430.2	035750	446.00	26.00	12.00	35.00	34.00	107.00	339.00
ER A/R - MISCELLANEOUS BARRIER WALL OF FLA ON 7/18/2006 THE ABOVE DAMAGED OUR 2.00IN PE MAIN								
0 121.1430.2	035753	34.00	2.00	1.00	3.00	3.00	9.00	25.00
ER A/R - MISCELLANEOUS PETER PHILLIPS ON 7/19/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEREPAI								
0 121.1430.2	035754	259.00	15.00	7.00	20.00	20.00	62.00	197.00
ER A/R - MISCELLANEOUS CARLSON FENCE ON 7/19/06 THE ABOVE DAMAGED OUR 2.00 IN MAIN REPAIRS W								
0 121.1430.2	035758	4,744.00	276.00	125.00	373.00	363.00	1,137.00	3,607.00
ER A/R - MISCELLANEOUS POWERLINE CONSTRUCTION ON 7/20/06 THE ABOVE DAMAGED OUR 6.00IN MAIN A								
0 121.1430.2	035760	38.00	2.00	1.00	3.00	3.00	9.00	29.00
IER A/R - MISCELLANEOUS WILLIAM LICKLE ON 7/20/06 THE ABOVE DAMAGED OUR LINE TO A METER REPAI								
0 121.1430.2	035762	93.00	5.00	2.00	7.00	7.00	21.00	72.00
IER A/R - MISCELLANEOUS KLEWIN ON 7/20/06 THE ABOVE DAMAGED OUR 1 1/4" SERVICE AT 1516 KIRK R								
0 121.1430.2	035765	257.00	15.00	7.00	20.00	20.00	62.00	195.00
IER A/R - MISCELLANEOUS KIM YOUNG ON 7/20/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEWHILE REMO								
0 121.1430.2	035766	83.00	5.00	2.00	7.00	6.00	20.00	63.00
IER A/R - MISCELLANEOUS BUILDERS LANDSCAPING ON 7/21/06 THE ABOVE DAMAGED OUR .75IN PE SERV A								
0 121.1430.2	035767	224.00	13.00	6.00	18.00	17.00	54.00	170.00
IER A/R - MISCELLANEOUS R & R GARDEN CENTER ON 7/22/06 THE ABOVE DAMAGED OUR 2.00IN MAIN AT 1								
0 121.1430.2	035769	106.00	6.00	3.00	8.00	8.00	25.00	81.00
IER A/R - MISCELLANEOUS MANUEL BRUNET ON 7/27/06 THE ABOVE DAMAGED OUR .50IN STEEL TUBING ON								
0 121.1430.2	035770	185.00	11.00	5.00	15.00	14.00	45.00	140.00
IER A/R - MISCELLANEOUS CYPRESS COMMUNICATIONS ON 7/28/06 THE ABOVE DAMAGED OUR .75IN PE SERV								
0 121.1430.2	035771	105.00	6.00	3.00	8.00	8.00	25.00	80.00
IER A/R - MISCELLANEOUS FREDDY MATOS ON 7/25/06 THE ABOVE DAMAGED OUR .75INPE SERVICE REPAIRS								
0 121.1430.2	035772	76.00	4.00	2.00	6.00	6.00	18.00	58.00
IER A/R - MISCELLANEOUS BRETT ARMSTRONG ON 7/25/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEREPA								
0 121.1430.2	035774	254.00	15.00	7.00	20.00	19.00	61.00	193.00
IER A/R - MISCELLANEOUS B & B UNDERGROUND ON 7/29/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE								
43 TOTAL		8,183.00	476.00	218.00	645.00	627.00	1,966.00	6,217.00
40 121.1860.31	003000	110.00	6.00	3.00	9.00	8.00	26.00	84.00
40 121.1860.31	008002	3,359.00	195.00	88.00	264.00	257.00	804.00	2,555.00
40 121.1860.32	001004	4,824.00	281.00	127.00	380.00	369.00	1,157.00	3,667.00
86 TOTAL		8,293.00	482.00	218.00	653.00	634.00	1,987.00	6,306.00
045 114.4010.907	061050	470.00	27.00	12.00	37.00	36.00	112.00	358.00
045 114.4010.908	061050	447.00	26.00	12.00	35.00	34.00	107.00	340.00
045 114.4010.908	061250	166.00	10.00	4.00	13.00	13.00	40.00	126.00
045 114.4010.908	061350	91.00	5.00	2.00	7.00	7.00	21.00	70.00
045 114.4010.908	061650	91.00	5.00	2.00	7.00	7.00	21.00	70.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
5 114.4010.910	061050	448.00	26.00	12.00	35.00	34.00	107.00	341.00
5 115.4010.907	061050	543.00	32.00	14.00	43.00	42.00	131.00	412.00
5 115.4010.908	061050	447.00	26.00	12.00	35.00	34.00	107.00	340.00
5 115.4010.908	061250	91.00	5.00	2.00	7.00	7.00	21.00	70.00
5 115.4010.908	061350	91.00	5.00	2.00	7.00	7.00	21.00	70.00
5 115.4010.908	061650	21.00	1.00	1.00	2.00	2.00	6.00	15.00
5 115.4010.910	061050	557.00	32.00	15.00	44.00	43.00	134.00	423.00
ELECTRIC CONSERVATION		3,463.00	200.00	90.00	272.00	266.00	828.00	2,635.00
0 141.4160.21		243.00	14.00	6.00	19.00	19.00	58.00	185.00
0 141.4160.28		1,135.00	66.00	30.00	89.00	87.00	272.00	863.00
0 141.4160.29		16,321.00	949.00	429.00	1,284.00	1,250.00	3,912.00	12,409.00
0 141.4160.33		10,172.00	592.00	268.00	800.00	779.00	2,439.00	7,733.00
0 141.4160.340		89.00	5.00	2.00	7.00	7.00	21.00	68.00
0 141.4160.35		153.00	9.00	4.00	12.00	12.00	37.00	116.00
0 141.4160.351		5,882.00	342.00	155.00	463.00	450.00	1,410.00	4,472.00
0 141.4160.353		542.00	32.00	14.00	43.00	41.00	130.00	412.00
0 141.4160.391		2,214.00	129.00	58.00	174.00	170.00	531.00	1,683.00
0 141.4160.43		487.00	28.00	13.00	38.00	37.00	116.00	371.00
0 141.4160.52		12,947.00	753.00	341.00	1,019.00	991.00	3,104.00	9,843.00
0 141.4160.54		732.00	43.00	19.00	58.00	56.00	176.00	556.00
0 141.4160.6		1,396.00	81.00	37.00	110.00	107.00	335.00	1,061.00
0 143.4160.340		69.00	4.00	2.00	5.00	5.00	16.00	53.00
6 TOTAL		52,382.00	3,047.00	1,378.00	4,121.00	4,011.00	12,557.00	39,825.00
0 945.4160.340		16.00	1.00				1.00	15.00
0 946.4160.340		16.00	1.00				1.00	15.00
0 991.1080.374		197.00	14.00				14.00	183.00
0 991.1080.385		281.00	20.00				20.00	261.00
0 991.1080.386		547.00	39.00				39.00	508.00
0 991.4010.800		356.00	25.00				25.00	331.00
0 991.4010.8031		23,119.00	1,643.00				1,643.00	21,476.00
0 991.4010.8031	030998	1,235.00	88.00				88.00	1,147.00
0 991.4010.8032		578.00	41.00				41.00	537.00
0 991.4010.8033		3,878.00	276.00				276.00	3,602.00
0 991.4010.8034		1,380.00	98.00				98.00	1,282.00
0 991.4010.870		1,210.00	86.00				86.00	1,124.00
0 991.4010.878		5,150.00	366.00				366.00	4,784.00
0 991.4010.8791		1,944.00	138.00				138.00	1,806.00
0 991.4010.8792		591.00	42.00				42.00	549.00
0 991.4010.8793		1,490.00	106.00				106.00	1,384.00
0 991.4010.8801		110.00	8.00				8.00	102.00
0 991.4010.8802		3,595.00	255.00				255.00	3,340.00
0 991.4010.901		1,247.00	89.00				89.00	1,158.00
0 991.4010.902		2,100.00	149.00				149.00	1,951.00
0 991.4010.903		5,761.00	409.00				409.00	5,352.00
0 991.4010.905		71.00	5.00				5.00	66.00
0 991.4010.911		222.00	16.00				16.00	206.00
0 991.4010.912		10,360.00	736.00				736.00	9,624.00
0 991.4010.916		6,681.00	475.00				475.00	6,206.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
0 991.4010.9251		572.00	41.00				41.00	531.00
0 991.4010.930		70.00	5.00				5.00	65.00
0 991.4020.8439		1,059.00	75.00				75.00	984.00
0 991.4020.887		30.00	2.00				2.00	28.00
0 991.4020.892		61.00	4.00				4.00	57.00
0 991.4020.8931		337.00	24.00				24.00	313.00
0 991.4020.8932		51.00	4.00				4.00	47.00
0 991.4020.896		8,784.00	624.00				624.00	8,160.00
0 991.4020.898		2,307.00	164.00				164.00	2,143.00
0 991.4020.935		789.00	56.00				56.00	733.00
0 993.4010.800		89.00	6.00				6.00	83.00
0 993.4010.878		73.00	5.00				5.00	68.00
0 993.4010.911		164.00	12.00				12.00	152.00
0 993.4010.912		72.00	5.00				5.00	67.00
0 993.4010.9251		150.00	11.00				11.00	139.00
0 993.4020.8931		27.00	2.00				2.00	25.00
0 995.4010.800		179.00	13.00				13.00	166.00
0 995.4010.912		53.00	4.00				4.00	49.00
0 995.4010.9251		123.00	9.00				9.00	114.00
0 996.4010.800		89.00	6.00				6.00	83.00
0 996.4010.8032		163.00	12.00				12.00	151.00
0 996.4010.912		24.00	2.00				2.00	22.00
0 996.4010.9251		116.00	8.00	9252			8.00	108.00
0 GAS-GENERAL TOTAL		87,517.00	6,220.00	2,813.00	8,414.00	8,187.00	6,220.00	81,297.00
2 991.1070.374	000003	548.00	32.00	14.00	43.00	42.00	131.00	417.00
2 991.1070.382	000003	140.00	8.00	4.00	11.00	11.00	34.00	106.00
2 991.1070.384	000003	387.00	23.00	10.00	30.00	30.00	93.00	294.00
2 991.1070.385	000003	2,776.00	161.00	73.00	218.00	213.00	665.00	2,111.00
2 991.1070.386	000003	10,179.00	592.00	268.00	801.00	779.00	2,440.00	7,739.00
0 GAS-CONSTRUCTION TOTAL		14,030.00	816.00	369.00	1,103.00	1,075.00	3,363.00	10,667.00
IVISION TOTAL		269,853.00	16,825.00	4,797.00	14,347.00	13,965.00	49,934.00	219,919.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
) 123.1070.376112	000003	483.00	28.00	12.00	38.00	37.00	115.00	368.00
) 123.1070.376112	021869	173.00	10.00	4.00	14.00	13.00	41.00	132.00
0 123.1070.376112	028014	405.00	24.00	10.00	32.00	31.00	97.00	308.00
0 123.1070.376112	028024	115.00	7.00	3.00	9.00	9.00	28.00	87.00
0 123.1070.376120	000003	468.00	27.00	12.00	37.00	36.00	112.00	356.00
0 123.1070.376120	000004	89.00	5.00	2.00	7.00	7.00	21.00	68.00
0 123.1070.376120	021348	55.00	3.00	1.00	4.00	4.00	12.00	43.00
0 123.1070.376120	021597	577.00	34.00	15.00	45.00	44.00	138.00	439.00
0 123.1070.376120	021654	566.00	33.00	14.00	45.00	43.00	135.00	431.00
0 123.1070.376120	028024	116.00	7.00	3.00	9.00	9.00	28.00	88.00
0 123.1070.380105	000003	928.00	54.00	24.00	73.00	71.00	222.00	706.00
0 123.1070.380107	000003	7,887.00	459.00	201.00	621.00	604.00	1,885.00	6,002.00
0 123.1070.380107	000004	470.00	27.00	12.00	37.00	36.00	112.00	358.00
0 123.1070.380107	000008	9,893.00	576.00	252.00	779.00	758.00	2,365.00	7,528.00
0 123.1070.380112	000003	109.00	6.00	3.00	9.00	8.00	26.00	83.00
0 123.1070.382	000003	2,196.00	128.00	56.00	173.00	168.00	525.00	1,671.00
0 123.1070.384	000003	978.00	57.00	25.00	77.00	75.00	234.00	744.00
)NSTRUCTION TOTAL		25,508.00	1,485.00	649.00	2,009.00	1,953.00	6,096.00	19,412.00
50 123.1430.2	035704	19.00	1.00		2.00	1.00	4.00	15.00
HER A/R - MISCELLANEOUS MASTEC HIT 1 1/4" MAIN WITH SHOVEL AT WOODHOUSE LANE & THISTLE DOWN S								
50 123.1430.2	035713	19.00	1.00		2.00	1.00	4.00	15.00
HER A/R - MISCELLANEOUS JOSE ZUDAIRE CUT 1/2" PE SERVICE WHILE INSTALLING FENCE (NLR)~!								
50 123.1430.2	035729	517.00	30.00	13.00	41.00	40.00	124.00	393.00
HER A/R - MISCELLANEOUS ORANGE COUNTY COMMUNICATIONS 2" MAIN PIERECED WITH MISSLE WHILE INSTA								
30 123.1430.2	035757	58.00	3.00	1.00	5.00	4.00	13.00	45.00
HER A/R - MISCELLANEOUS MASTEC HIT 3/4" SERVICE AT 774 ONYX PARKWAY, DELAND ON 7/20/06. LOCAT								
30 123.1430.2	035759	16.00	1.00		1.00	1.00	3.00	13.00
HER A/R - MISCELLANEOUS TONY'S LAWN SERVICE STREET LIGHT PUP IN RIGHT OF WAY WAS CUT BY CREW								
30 123.1430.2	035764	277.00	16.00	7.00	22.00	21.00	66.00	211.00
HER A/R - MISCELLANEOUS ACI 2"PE MAIN CUT IN HALF AT SANFORD AIRPORT 2 RED CLEVELAND BLVD ON								
43 TOTAL		906.00	52.00	21.00	73.00	68.00	214.00	692.00
40 123.1860.31	003000	345.00	20.00	9.00	27.00	26.00	82.00	263.00
40 123.1860.31	004003	179.00	10.00	5.00	14.00	14.00	43.00	136.00
40 123.1860.31	008002	340.00	20.00	9.00	27.00	26.00	82.00	258.00
40 123.1860.32	001004	645.00	38.00	16.00	51.00	49.00	154.00	491.00
40 123.1860.32	003004	66.00	4.00	2.00	5.00	5.00	16.00	50.00
86 TOTAL		1,575.00	92.00	41.00	124.00	120.00	377.00	1,198.00
50 141.4160.340		89.00	5.00	2.00	7.00	7.00	21.00	68.00
50 143.4160.29		3,174.00	185.00	81.00	250.00	243.00	759.00	2,415.00
50 143.4160.33		1,796.00	105.00	46.00	141.00	138.00	430.00	1,366.00
50 143.4160.340		69.00	4.00	2.00	5.00	5.00	16.00	53.00
50 143.4160.351		2,130.00	124.00	54.00	168.00	163.00	509.00	1,621.00
50 143.4160.353		1,226.00	71.00	31.00	97.00	94.00	293.00	933.00
50 143.4160.391		1,456.00	85.00	37.00	115.00	112.00	349.00	1,107.00
50 143.4160.43		415.00	24.00	11.00	33.00	32.00	100.00	315.00
50 143.4160.52		3,270.00	190.00	83.00	258.00	251.00	782.00	2,488.00

	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
)	143.4160.6		228.00	13.00	6.00	18.00	17.00	54.00	174.00
)	143.4160.8		264.00	15.00	7.00	21.00	20.00	63.00	201.00
6	TOTAL		14,117.00	821.00	360.00	1,113.00	1,082.00	3,376.00	10,741.00
0	945.4160.340		16.00	1.00				1.00	15.00
0	946.4160.340		16.00	1.00				1.00	15.00
0	993.1080.380		72.00	5.00				5.00	67.00
0	993.1080.385		365.00	26.00				26.00	339.00
0	993.1080.386		97.00	7.00				7.00	90.00
0	993.4010.8031		6,949.00	494.00				494.00	6,455.00
0	993.4010.8031	030998	435.00	31.00				31.00	404.00
0	993.4010.8032		98.00	7.00				7.00	91.00
0	993.4010.8033		780.00	55.00				55.00	725.00
0	993.4010.8036		1,418.00	101.00				101.00	1,317.00
0	993.4010.870		1,953.00	139.00				139.00	1,814.00
0	993.4010.874		258.00	18.00				18.00	240.00
0	993.4010.878		3,198.00	227.00				227.00	2,971.00
0	993.4010.8791		733.00	52.00				52.00	681.00
0	993.4010.8792		61.00	4.00				4.00	57.00
0	993.4010.8793		253.00	18.00				18.00	235.00
0	993.4010.8802		1,003.00	71.00				71.00	932.00
0	993.4010.901		576.00	41.00				41.00	535.00
0	993.4010.902		2,264.00	161.00				161.00	2,103.00
0	993.4010.903		3,053.00	217.00				217.00	2,836.00
0	993.4010.911		2,126.00	151.00				151.00	1,975.00
0	993.4010.912		2,567.00	182.00				182.00	2,385.00
0	993.4010.916		2,008.00	143.00				143.00	1,865.00
0	993.4020.8439		14.00	1.00				1.00	13.00
0	993.4020.885		1,336.00	95.00				95.00	1,241.00
0	993.4020.892		48.00	3.00				3.00	45.00
0	993.4020.896		934.00	66.00				66.00	868.00
0	993.4020.898		666.00	47.00				47.00	619.00
0	996.4010.870		304.00	22.00				22.00	282.00
0	996.4010.901		152.00	11.00				11.00	141.00
0	996.4010.911		152.00	11.00				11.00	141.00
0	996.4020.885		455.00	32.00				32.00	423.00
LO	GAS-GENERAL TOTAL		34,360.00	2,440.00	1,069.00	3,304.00	3,214.00	2,440.00	31,920.00
62	993.1070.313	000002	51.00	3.00	1.00	4.00	4.00	12.00	39.00
62	993.1070.380	000003	89.00	5.00	2.00	7.00	7.00	21.00	68.00
62	993.1070.382	000004	29.00	2.00	1.00	2.00	2.00	7.00	22.00
62	993.1070.383	000003	76.00	4.00	2.00	6.00	6.00	18.00	58.00
62	993.1070.385	000003	155.00	9.00	4.00	12.00	12.00	37.00	118.00
62	993.1070.385	000004	29.00	2.00	1.00	2.00	2.00	7.00	22.00
62	993.1070.386	000003	1,497.00	87.00	38.00	118.00	115.00	358.00	1,139.00
LO	GAS-CONSTRUCTION TOTAL		1,926.00	112.00	49.00	151.00	148.00	460.00	1,466.00
)IVISION TOTAL			78,392.00	5,002.00	1,120.00	3,470.00	3,371.00	12,963.00	65,429.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
) 114.1070.3646	000002	3,063.00	180.00	52.00	243.00	237.00	712.00	2,351.00
) 114.1070.3646	035626	394.00	23.00	7.00	31.00	30.00	91.00	303.00
) 114.1070.3646	035698	354.00	21.00	6.00	28.00	27.00	82.00	272.00
) 114.1070.3646	035702	649.00	38.00	11.00	52.00	50.00	151.00	498.00
) 114.1070.3646	035708	747.00	44.00	13.00	59.00	58.00	174.00	573.00
) 114.1070.3646	035740	295.00	17.00	5.00	23.00	23.00	68.00	227.00
0 114.1070.3646	035745	1,589.00	93.00	27.00	126.00	123.00	369.00	1,220.00
0 114.1070.3646	035756	290.00	17.00	5.00	23.00	22.00	67.00	223.00
0 114.1070.3646	035763	607.00	36.00	10.00	48.00	47.00	141.00	466.00
0 114.1070.3647	000002	539.00	32.00	9.00	43.00	42.00	126.00	413.00
0 114.1070.3647	035741	398.00	23.00	7.00	32.00	31.00	93.00	305.00
0 114.1070.3647	035763	303.00	18.00	5.00	24.00	23.00	70.00	233.00
0 114.1070.3648	000002	818.00	48.00	14.00	65.00	63.00	190.00	628.00
0 114.1070.3656	000002	2,771.00	163.00	47.00	220.00	214.00	644.00	2,127.00
0 114.1070.3656	035626	394.00	23.00	7.00	31.00	30.00	91.00	303.00
0 114.1070.3656	035698	440.00	26.00	7.00	35.00	34.00	102.00	338.00
0 114.1070.3656	035702	353.00	21.00	6.00	28.00	27.00	82.00	271.00
0 114.1070.3656	035708	632.00	37.00	11.00	50.00	49.00	147.00	485.00
0 114.1070.3656	035740	295.00	17.00	5.00	23.00	23.00	68.00	227.00
0 114.1070.3656	035741	124.00	7.00	2.00	10.00	10.00	29.00	95.00
.0 114.1070.3656	035745	357.00	21.00	6.00	28.00	28.00	83.00	274.00
.0 114.1070.3656	035756	329.00	19.00	6.00	26.00	25.00	76.00	253.00
.0 114.1070.3656	035763	326.00	19.00	6.00	26.00	25.00	76.00	250.00
.0 114.1070.3657	000002	1,205.00	71.00	20.00	96.00	93.00	280.00	925.00
.0 114.1070.3657	035741	112.00	7.00	2.00	9.00	9.00	27.00	85.00
10 114.1070.3657	035763	418.00	25.00	7.00	33.00	32.00	97.00	321.00
10 114.1070.3662	000002	243.00	14.00	4.00	19.00	19.00	56.00	187.00
10 114.1070.3681	000002	1,335.00	78.00	23.00	106.00	103.00	310.00	1,025.00
10 114.1070.3681	021766	446.00	26.00	8.00	35.00	34.00	103.00	343.00
10 114.1070.3691	000002	4,687.00	275.00	80.00	372.00	362.00	1,089.00	3,598.00
10 114.1070.3693	000002	6,564.00	385.00	111.00	522.00	507.00	1,525.00	5,039.00
10 114.1070.370	000002	490.00	29.00	8.00	39.00	38.00	114.00	376.00
10 114.1070.3711	000002	1,268.00	74.00	22.00	101.00	98.00	295.00	973.00
ONSTRUCTION TOTAL		32,835.00	1,927.00	559.00	2,606.00	2,536.00	7,628.00	25,207.00
30 114.1430.2	035742	82.00	5.00	1.00	7.00	6.00	19.00	63.00
HER A/R - MISCELLANEOUS DANIEL GOODHUE MOVE POLE FOR HOUSE TO BE MOVED IN. 7-14-06 D. FO								
30 114.1430.2	035743	142.00	8.00	2.00	11.00	11.00	32.00	110.00
HER A/R - MISCELLANEOUS LIBERTY CORRECTIONAL INST REPAIR LIGHTS. 7-17-06 D. FOWLER								
30 114.1430.2	035755	78.00	5.00	1.00	6.00	6.00	18.00	60.00
HER A/R - MISCELLANEOUS SUNLAND TRAINING CENTER REMOVE & RESET TRANSFORMER 7/20/06 C.MORRI								
30 114.1430.2	035776	246.00	14.00	4.00	20.00	19.00	57.00	189.00
HER A/R - MISCELLANEOUS RICH MULDER CONSTRUCTION REPLACE DAMAGED CONDUCTORS & 25 KVA TRANS.(P								
30 114.1430.2	035777	220.00	13.00	4.00	17.00	17.00	51.00	169.00
HER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONS REPAIR PERIMETER LIGHTS 7/31/06 C.MORRIS								
.43 TOTAL		768.00	45.00	12.00	61.00	59.00	177.00	591.00
445 114.4010.907	061050	970.00	57.00	16.00	77.00	75.00	225.00	745.00
445 114.4010.908	061250	1,993.00	117.00	34.00	158.00	154.00	463.00	1,530.00
445 114.4010.908	061350	1,628.00	96.00	28.00	129.00	126.00	379.00	1,249.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
5 114.4010.908	061550	126.00	7.00	2.00	10.00	10.00	29.00	97.00
5 114.4010.908	061650	236.00	14.00	4.00	19.00	18.00	55.00	181.00
5 114.4010.908	061950	310.00	18.00	5.00	25.00	24.00	72.00	238.00
5 114.4010.908	062050	310.00	18.00	5.00	25.00	24.00	72.00	238.00
ELECTRIC CONSERVATION		5,573.00	327.00	94.00	443.00	431.00	1,295.00	4,278.00
VISION TOTAL		39,176.00	2,299.00	665.00	3,110.00	3,026.00	9,100.00	30,076.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
115.1070.3646	000002	516.00	30.00	11.00	41.00	40.00	122.00	394.00
115.1070.3647	000002	1,266.00	74.00	27.00	100.00	97.00	298.00	968.00
115.1070.3648	035718	142.00	8.00	3.00	11.00	11.00	33.00	109.00
115.1070.3656	000002	915.00	54.00	19.00	72.00	70.00	215.00	700.00
115.1070.3657	000002	1,177.00	69.00	25.00	93.00	91.00	278.00	899.00
115.1070.3658	035718	142.00	8.00	3.00	11.00	11.00	33.00	109.00
115.1070.3662	000002	1,710.00	100.00	36.00	135.00	132.00	403.00	1,307.00
115.1070.3662	021768	823.00	48.00	17.00	65.00	63.00	193.00	630.00
115.1070.3662	021770	372.00	22.00	8.00	29.00	29.00	88.00	284.00
115.1070.3662	021804	832.00	49.00	18.00	66.00	64.00	197.00	635.00
115.1070.3662	021858	200.00	12.00	4.00	16.00	15.00	47.00	153.00
115.1070.3662	021875	112.00	7.00	2.00	9.00	9.00	27.00	85.00
115.1070.3662	021880	1,400.00	82.00	30.00	111.00	108.00	331.00	1,069.00
115.1070.3672	000002	5,095.00	298.00	108.00	403.00	392.00	1,201.00	3,894.00
115.1070.3672	021702	4,624.00	270.00	98.00	366.00	356.00	1,090.00	3,534.00
115.1070.3672	021768	265.00	15.00	6.00	21.00	20.00	62.00	203.00
115.1070.3672	021770	1,382.00	81.00	29.00	109.00	106.00	325.00	1,057.00
115.1070.3672	021804	2,406.00	141.00	51.00	190.00	185.00	567.00	1,839.00
115.1070.3672	021861	100.00	6.00	2.00	8.00	8.00	24.00	76.00
115.1070.3681	000002	971.00	57.00	21.00	77.00	75.00	230.00	741.00
115.1070.3683	000002	2,681.00	157.00	57.00	212.00	206.00	632.00	2,049.00
115.1070.3691	000002	1,862.00	109.00	39.00	147.00	143.00	438.00	1,424.00
115.1070.3693	000002	8,076.00	472.00	171.00	639.00	622.00	1,904.00	6,172.00
115.1070.370	000002	720.00	42.00	15.00	57.00	55.00	169.00	551.00
115.1070.3713	035699	571.00	33.00	12.00	45.00	44.00	134.00	437.00
115.1070.3731	000002	89.00	5.00	2.00	7.00	7.00	21.00	68.00
115.1070.3733	000002	89.00	5.00	2.00	7.00	7.00	21.00	68.00
115.1070.3733	021747	1,703.00	100.00	36.00	135.00	131.00	402.00	1,301.00
ONSTRUCTION TOTAL		40,241.00	2,354.00	852.00	3,182.00	3,097.00	9,485.00	30,756.00
115.1430.2	035648	67.00	4.00	1.00	5.00	5.00	15.00	52.00
HER A/R - MISCELLANEOUS JOHNNY'S ELECTRIC COST TO REPLACE SECONDARY VAULT AND LABOR TO MAKEUP								
115.1430.2	035714	541.00	32.00	11.00	43.00	42.00	128.00	413.00
HER A/R - MISCELLANEOUS M. ANTONOPOULOS MATERIAL AND LABOR COST ASSOCIATED WITH RELOCATING AN								
115.1430.2	035775	453.00	26.00	10.00	36.00	35.00	107.00	346.00
HER A/R - MISCELLANEOUS CAR HIT POLE LOYD TO SUPPLY MORE INFORMATION 07/29/2006 CWA								
.43 TOTAL		1,061.00	62.00	22.00	84.00	82.00	250.00	811.00
115.4010.907	061050	435.00	25.00	9.00	34.00	34.00	102.00	333.00
115.4010.908	061250	2,018.00	118.00	43.00	160.00	155.00	476.00	1,542.00
115.4010.908	061350	1,328.00	78.00	28.00	105.00	102.00	313.00	1,015.00
115.4010.908	061550	427.00	25.00	9.00	34.00	33.00	101.00	326.00
115.4010.908	061650	213.00	12.00	5.00	17.00	16.00	50.00	163.00
115.4010.908	061950	50.00	3.00	1.00	4.00	4.00	12.00	38.00
ELECTRIC CONSERVATION		4,471.00	261.00	95.00	354.00	344.00	1,054.00	3,417.00
945.4160.28		30.00	2.00				2.00	28.00
945.4160.29		1,369.00	97.00				97.00	1,272.00
945.4160.33		1,001.00	71.00				71.00	930.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
945.4160.351		426.00	30.00				30.00	396.00
945.4160.52		1,404.00	100.00				100.00	1,304.00
945.4160.6		352.00	25.00				25.00	327.00
995.1080.385		312.00	22.00				22.00	290.00
995.1630.1		389.00	28.00				28.00	361.00
995.4010.8031		5,744.00	408.00				408.00	5,336.00
995.4010.8032		159.00	11.00				11.00	148.00
995.4010.8033		1,004.00	71.00				71.00	933.00
995.4010.8036		2,024.00	144.00				144.00	1,880.00
995.4010.870		1,651.00	117.00				117.00	1,534.00
995.4010.8793		846.00	60.00				60.00	786.00
995.4010.8802		237.00	17.00				17.00	220.00
995.4010.901		1,098.00	78.00				78.00	1,020.00
995.4010.902		109.00	8.00				8.00	101.00
995.4010.903		2,351.00	167.00				167.00	2,184.00
995.4010.911		1,302.00	93.00				93.00	1,209.00
995.4010.912		4,776.00	339.00				339.00	4,437.00
995.4010.916		3,632.00	258.00				258.00	3,374.00
995.4020.8439		145.00	10.00				10.00	135.00
995.4020.885		802.00	57.00				57.00	745.00
995.4020.896		404.00	29.00				29.00	375.00
GAS-GENERAL TOTAL		31,567.00	2,242.00	812.00	3,035.00	2,953.00	2,242.00	29,325.00
995.1070.380	000003	112.00	7.00	2.00	9.00	9.00	27.00	85.00
995.1070.382	000003	440.00	26.00	9.00	35.00	34.00	104.00	336.00
995.1070.385	000003	839.00	49.00	18.00	66.00	65.00	198.00	641.00
995.1070.386	000003	1,415.00	83.00	30.00	112.00	109.00	334.00	1,081.00
GAS-CONSTRUCTION TOTAL		2,806.00	165.00	59.00	222.00	217.00	663.00	2,143.00
VISION TOTAL		80,146.00	5,084.00	1,028.00	3,842.00	3,740.00	13,694.00	66,452.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
141.4160.340		91.00	5.00	4.00	7.00	7.00	23.00	68.00
143.4160.340		70.00	4.00	3.00	5.00	5.00	17.00	53.00
TOTAL		161.00	9.00	7.00	12.00	12.00	40.00	121.00
945.4160.340		16.00	1.00				1.00	15.00
946.4160.29		1,912.00	136.00				136.00	1,776.00
946.4160.33		651.00	46.00				46.00	605.00
946.4160.340		16.00	1.00				1.00	15.00
946.4160.351		240.00	17.00				17.00	223.00
946.4160.391		658.00	47.00				47.00	611.00
946.4160.52		41.00	3.00				3.00	38.00
946.4160.6		168.00	12.00				12.00	156.00
996.1080.385		524.00	37.00				37.00	487.00
996.1430.2	035752	11.00	1.00				1.00	10.00
996.4010.8031		2,663.00	189.00				189.00	2,474.00
996.4010.8032		59.00	4.00				4.00	55.00
996.4010.8033		1,607.00	114.00				114.00	1,493.00
996.4010.8034		56.00	4.00				4.00	52.00
996.4010.8035		109.00	8.00				8.00	101.00
996.4010.870		465.00	33.00				33.00	432.00
996.4010.874		831.00	59.00				59.00	772.00
996.4010.878		828.00	59.00				59.00	769.00
996.4010.8791		1,334.00	95.00				95.00	1,239.00
996.4010.8792		248.00	18.00				18.00	230.00
996.4010.8793		384.00	27.00				27.00	357.00
996.4010.8802		364.00	26.00				26.00	338.00
996.4010.901		713.00	51.00				51.00	662.00
996.4010.902		653.00	46.00				46.00	607.00
996.4010.903		1,735.00	123.00				123.00	1,612.00
996.4010.911		713.00	51.00				51.00	662.00
996.4010.916		40.00	3.00				3.00	37.00
996.4020.8432		85.00	6.00				6.00	79.00
996.4020.8439		529.00	38.00				38.00	491.00
996.4020.885		248.00	18.00				18.00	230.00
996.4020.886		642.00	46.00				46.00	596.00
996.4020.887		139.00	10.00				10.00	129.00
996.4020.896		657.00	47.00				47.00	610.00
996.4020.898		101.00	7.00				7.00	94.00
LO GAS-GENERAL TOTAL		19,440.00	1,383.00	1,071.00	1,869.00	1,818.00	1,383.00	18,057.00
996.1070.382	000003	178.00	10.00	8.00	14.00	13.00	45.00	133.00
996.1070.384	000004	152.00	9.00	7.00	12.00	11.00	39.00	113.00
996.1070.385	000003	1,186.00	68.00	52.00	92.00	89.00	301.00	885.00
LO GAS-CONSTRUCTION TOTAL		1,516.00	87.00	67.00	118.00	113.00	385.00	1,131.00
IVISION TOTAL		21,117.00	1,479.00	74.00	130.00	125.00	1,808.00	19,309.00

END OF REPORT

WEST PALM BL A
MONTH END JOURNAL ENTRY 9 FOR
JUNE 2006 6/20/06

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
100.1070.390	021814	2,422.00	183.00	65.00	146.00	144.00	538.00	1,884.00
121.1070.376112	000003	412.00	31.00	11.00	25.00	25.00	92.00	320.00
121.1070.376120	000003	17,473.00	1,323.00	470.00	1,052.00	1,041.00	3,886.00	13,587.00
121.1070.376120	021512	53.00	4.00	1.00	3.00	3.00	11.00	42.00
121.1070.376120	021673	314.00	24.00	8.00	19.00	19.00	70.00	244.00
121.1070.376120	021699	400.00	30.00	11.00	24.00	24.00	89.00	311.00
121.1070.376120	021736	287.00	22.00	8.00	17.00	17.00	64.00	223.00
121.1070.376120	021797	198.00	15.00	5.00	12.00	12.00	44.00	154.00
121.1070.376120	021802	125.00	9.00	3.00	8.00	7.00	27.00	98.00
121.1070.376120	021806	494.00	37.00	13.00	30.00	29.00	109.00	385.00
121.1070.376120	021820	907.00	69.00	24.00	55.00	54.00	202.00	705.00
121.1070.376120	021822	297.00	23.00	8.00	18.00	18.00	67.00	230.00
121.1070.376120	021823	1,439.00	109.00	39.00	87.00	86.00	321.00	1,118.00
121.1070.376120	021826	276.00	21.00	7.00	17.00	16.00	61.00	215.00
121.1070.376120	021828	741.00	56.00	20.00	45.00	44.00	165.00	576.00
121.1070.376120	021832	271.00	21.00	7.00	16.00	16.00	60.00	211.00
121.1070.376120	021838	351.00	27.00	9.00	21.00	21.00	78.00	273.00
121.1070.376120	021842	149.00	11.00	4.00	9.00	9.00	33.00	116.00
121.1070.376120	021843	97.00	8.00	3.00	6.00	6.00	23.00	74.00
121.1070.376120	021844	680.00	51.00	18.00	41.00	41.00	151.00	529.00
121.1070.376120	021845	96.00	8.00	3.00	6.00	6.00	23.00	73.00
121.1070.376120	021848	460.00	35.00	12.00	28.00	27.00	102.00	358.00
121.1070.376120	021851	455.00	35.00	12.00	27.00	27.00	101.00	354.00
121.1070.376120	021867	231.00	17.00	6.00	14.00	14.00	51.00	180.00
121.1070.376140	000003	1,929.00	146.00	52.00	116.00	115.00	429.00	1,500.00
121.1070.376140	000008	232.00	17.00	6.00	14.00	14.00	51.00	181.00
121.1070.376140	021512	217.00	16.00	6.00	13.00	13.00	48.00	169.00
121.1070.376140	021699	127.00	10.00	3.00	8.00	8.00	29.00	98.00
121.1070.376140	021801	1,153.00	88.00	31.00	69.00	69.00	257.00	896.00
121.1070.376140	028026	16.00	1.00		1.00	1.00	3.00	13.00
121.1070.376160	000008	328.00	24.00	9.00	20.00	20.00	73.00	255.00
121.1070.376160	028028	2,826.00	214.00	76.00	170.00	168.00	628.00	2,198.00
121.1070.376240	021754	112.00	9.00	3.00	7.00	7.00	26.00	86.00
121.1070.376260	000003	344.00	25.00	9.00	21.00	21.00	76.00	268.00
121.1070.376260	021289	96.00	8.00	3.00	6.00	6.00	23.00	73.00
121.1070.376260	021754	32.00	2.00	1.00	2.00	2.00	7.00	25.00
121.1070.376260	021857	4,518.00	342.00	122.00	272.00	269.00	1,005.00	3,513.00
121.1070.380105	000003	249.00	19.00	7.00	15.00	15.00	56.00	193.00
121.1070.380105	000004	215.00	16.00	6.00	13.00	13.00	48.00	167.00
121.1070.380107	000003	63,584.00	4,816.00	1,711.00	3,827.00	3,787.00	14,141.00	49,443.00
121.1070.380107	000004	318.00	24.00	9.00	19.00	19.00	71.00	247.00
121.1070.380107	021865	521.00	39.00	14.00	31.00	31.00	115.00	406.00
121.1070.380112	000003	4,119.00	312.00	111.00	248.00	245.00	916.00	3,203.00
121.1070.380120	000003	1,578.00	120.00	42.00	95.00	94.00	351.00	1,227.00
121.1070.380120	021821	426.00	32.00	11.00	26.00	25.00	94.00	332.00
121.1070.380120	021859	29.00	2.00	1.00	2.00	2.00	7.00	22.00
121.1070.382	000003	4,281.00	325.00	115.00	258.00	255.00	953.00	3,328.00
121.1070.384	000003	1,843.00	139.00	50.00	111.00	110.00	410.00	1,433.00
123.1070.380107	000003	1,247.00	95.00	34.00	75.00	74.00	278.00	969.00
CONSTRUCTION TOTAL		118,968.00	9,010.00	3,199.00	7,165.00	7,089.00	26,463.00	92,505.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
) 121.1430.2	035656	147.00	11.00	4.00	9.00	9.00	33.00	114.00
ER A/R - MISCELLANEOUS AIR REF ELECTRIC INC ON 5/31/06 THE ABOVE DAMAGED OUR .75IN PE GALV S								
) 121.1430.2	035657	35.00	2.00	1.00	2.00	2.00	7.00	28.00
ER A/R - MISCELLANEOUS LIVE OAK LANDSCAPE ON 5/31/06 THE ABOVE DAMAGED OUR .75IN PE SERIVE A								
) 121.1430.2	035662	146.00	11.00	4.00	9.00	9.00	33.00	113.00
ER A/R - MISCELLANEOUS DASILIA FORESTE ON 6/04/06 THE ABOVE DAMAGED OUR .75IN PE RISER AT TH								
) 121.1430.2	035663	117.00	9.00	3.00	7.00	7.00	26.00	91.00
ER A/R - MISCELLANEOUS MICHAEL BERKENBLIT ON 6/05/06 THE ABOVE DAMAGED OUR LINES AT 1010 MOR								
) 121.1430.2	035664	103.00	8.00	3.00	6.00	6.00	23.00	80.00
ER A/R - MISCELLANEOUS BG GROUP DEMOLITION ON 6/02/06 THE ABOVE DAMAGED OUR 1 1/2 SERVICE LI								
0 121.1430.2	035668	199.00	15.00	5.00	12.00	12.00	44.00	155.00
ER A/R - MISCELLANEOUS DELRAY GARDEN CENTER ON 6/06/06 THE ABOVE DAMAGED OUR .75IN PE SERVIC								
0 121.1430.2	035670	48.00	3.00	1.00	3.00	3.00	10.00	38.00
ER A/R - MISCELLANEOUS FRITZ MASSIE FENCE COMPANY ON 6/06/06 THE ABOVE DAMAGED OUR .50IN SER								
0 121.1430.2	035673	67.00	5.00	2.00	4.00	4.00	15.00	52.00
ER A/R - MISCELLANEOUS EDWARD SEARS ON 6/09/06 THE ABOVE DAMAGED OUR 1.00IN PE SERIVCE REPAI								
0 121.1430.2	035674	134.00	10.00	4.00	8.00	8.00	30.00	104.00
ER A/R - MISCELLANEOUS LB ROWE ON 5/12/06 THE ABOVE DAMAGED OUR 1.00 BS SERVICE AT 329 PURIT								
0 121.1430.2	035675	97.00	8.00	3.00	6.00	6.00	23.00	74.00
ER A/R - MISCELLANEOUS ST JOHN FISHER CHURCH ON 6/10/06 THE ABOVE DAMAGED OUR 1.00IN SERIVE								
0 121.1430.2	035677	31.00	2.00	1.00	2.00	2.00	7.00	24.00
ER A/R - MISCELLANEOUS D-L UTILITIES ON 6/12/06 THE ABOVE DAMAGED OUR 1.00IN SERIVCE AT 12 L								
0 121.1430.2	035680	242.00	18.00	7.00	15.00	14.00	54.00	188.00
ER A/R - MISCELLANEOUS CHARLIE FRYMYER PAVING INC ON 6/14/06 THE ABOVE DAMAGED OUR 2.00IN PE								
0 121.1430.2	035681	44.00	3.00	1.00	3.00	3.00	10.00	34.00
IER A/R - MISCELLANEOUS GRASS HOPPER ON 6/15/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEREPAIRS								
0 121.1430.2	035684	47.00	3.00	1.00	3.00	3.00	10.00	37.00
IER A/R - MISCELLANEOUS PEDRO RODRIQUEZ ON 6/16/06 THE ABOVE DAMAGED OUR .50IN SERVICE LINE A								
0 121.1430.2	035685	63.00	5.00	2.00	4.00	4.00	15.00	48.00
IER A/R - MISCELLANEOUS SAUL SOVA ON 6/17/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT 21618 S								
0 121.1430.2	035686	226.00	16.00	6.00	14.00	14.00	50.00	176.00
IER A/R - MISCELLANEOUS LEIVA NEYITA ON 6/17/2006 THE ABOVE DAMAGED OUR RISER AT 4414 PARKER								
0 121.1430.2	035688	64.00	5.00	2.00	4.00	4.00	15.00	49.00
HER A/R - MISCELLANEOUS BUCKEYE PLUMBING COMPANY ON 6/19/06 THE ABOVE DAMAGED OUR .50PE SERVI								
0 121.1430.2	035689	54.00	4.00	1.00	3.00	3.00	11.00	43.00
HER A/R - MISCELLANEOUS ENERGY EFFICIENT ELECTRIC ON 6/19/06 THE ABOVE DAMAGED OUR .50IN PE S								
0 121.1430.2	035690	48.00	3.00	1.00	3.00	3.00	10.00	38.00
HER A/R - MISCELLANEOUS DE WOODY ON 6/19/06 THE ABOVE DAMAGED OUR LINES AT 3604 N FLAGER DRIV								
0 121.1430.2	035695	69.00	5.00	2.00	4.00	4.00	15.00	54.00
HER A/R - MISCELLANEOUS ULTIMATE LANDSCAPING ON 6/20/06 THE ABOVE DAMAGED OUR .75IN PE SERIVE								
0 121.1430.2	035696	35.00	2.00	1.00	2.00	2.00	7.00	28.00
HER A/R - MISCELLANEOUS ON 6/20/06 THE ABOVE DAMAGED OUR .75INPE SERIVCE AT 16001 QUITE VIST								
0 121.1430.2	035700	57.00	4.00	2.00	3.00	3.00	12.00	45.00
HER A/R - MISCELLANEOUS MARIA ARROYO ON 6/21/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT 1907								
0 121.1430.2	035701	31.00	2.00	1.00	2.00	2.00	7.00	24.00
HER A/R - MISCELLANEOUS TOP BRANCH ENVIROMENTAL SVC ON 6/21/06 THE ABOVE DAMAGED OUR .75IN PE								
0 121.1430.2	035705	109.00	8.00	3.00	7.00	6.00	24.00	85.00
HER A/R - MISCELLANEOUS ROYAL PAVERS ON 6/22/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERIVCE REPAI								
0 121.1430.2	035719	47.00	3.00	1.00	3.00	3.00	10.00	37.00
HER A/R - MISCELLANEOUS PHOENIX LANDSCAPE SERVICE ON 6/27/06 THE ABOVE DAMAGED OUR .50IN PE S								
0 121.1430.2	035720	64.00	5.00	2.00	4.00	4.00	15.00	49.00
HER A/R - MISCELLANEOUS ANDREW H ALLEN ON 6/28/06 THE ABOVE DAMAGED OUR .50 SERVICE AT 208 MO								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
121.1430.2	035721	46.00	3.00	1.00	3.00	3.00	10.00	36.00
R A/R - MISCELLANEOUS TOP NOTCA LANDSCAPING ON 6/28/06 THE ABOVE DAMAGED OUR .75IN PE SERIV								
121.1430.2	035724	28.00	2.00	1.00	2.00	2.00	7.00	21.00
R A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 6/28/06 THE ABOVE DAMAGED OUR .50IN PE SERVIC								
121.1430.2	035725	40.00	2.00	1.00	3.00	2.00	8.00	32.00
R A/R - MISCELLANEOUS ON 7/01/06 THE ABOVE DAMAGED OUR .50IN PE AT 255 MOCKINGBRID TRAIL R								
TOTAL		2,438.00	177.00	67.00	150.00	147.00	541.00	1,897.00
121.1860.31	003000	153.00	12.00	4.00	9.00	9.00	34.00	119.00
121.1860.31	008002	2,725.00	206.00	73.00	164.00	162.00	605.00	2,120.00
121.1860.32	001004	4,069.00	308.00	109.00	245.00	242.00	904.00	3,165.00
TOTAL		6,947.00	526.00	186.00	418.00	413.00	1,543.00	5,404.00
114.4010.907	061050	1,562.00	119.00	42.00	94.00	93.00	348.00	1,214.00
114.4010.908	061050	467.00	36.00	13.00	28.00	28.00	105.00	362.00
114.4010.908	061250	167.00	13.00	4.00	10.00	10.00	37.00	130.00
114.4010.908	061350	129.00	10.00	3.00	8.00	8.00	29.00	100.00
114.4010.908	061650	129.00	10.00	3.00	8.00	8.00	29.00	100.00
114.4010.910	061050	406.00	31.00	11.00	24.00	24.00	90.00	316.00
115.4010.907	061050	1,631.00	123.00	44.00	98.00	97.00	362.00	1,269.00
115.4010.908	061050	467.00	36.00	13.00	28.00	28.00	105.00	362.00
115.4010.908	061250	129.00	10.00	3.00	8.00	8.00	29.00	100.00
115.4010.908	061350	129.00	10.00	3.00	8.00	8.00	29.00	100.00
115.4010.908	061650	88.00	7.00	2.00	5.00	5.00	19.00	69.00
115.4010.910	061050	541.00	40.00	15.00	33.00	32.00	120.00	421.00
ELECTRIC CONSERVATION		5,845.00	445.00	156.00	352.00	349.00	1,302.00	4,543.00
141.4160.21		78.00	6.00	2.00	5.00	5.00	18.00	60.00
141.4160.28		1,346.00	102.00	36.00	81.00	80.00	299.00	1,047.00
141.4160.29		15,024.00	1,138.00	404.00	904.00	895.00	3,341.00	11,683.00
141.4160.33		11,554.00	875.00	311.00	695.00	688.00	2,569.00	8,985.00
141.4160.351		7,317.00	554.00	197.00	440.00	436.00	1,627.00	5,690.00
141.4160.353		861.00	65.00	23.00	52.00	51.00	191.00	670.00
141.4160.391		4,829.00	365.00	130.00	291.00	288.00	1,074.00	3,755.00
141.4160.43		519.00	39.00	14.00	31.00	31.00	115.00	404.00
141.4160.52		7,168.00	543.00	193.00	431.00	427.00	1,594.00	5,574.00
141.4160.54		838.00	63.00	23.00	50.00	50.00	186.00	652.00
141.4160.6		1,968.00	149.00	53.00	118.00	117.00	437.00	1,531.00
TOTAL		51,502.00	3,899.00	1,386.00	3,098.00	3,068.00	11,451.00	40,051.00
991.1080.380		134.00	12.00				12.00	122.00
991.1080.385		331.00	29.00				29.00	302.00
991.1080.386		1,345.00	120.00				120.00	1,225.00
991.4010.800		463.00	40.00				40.00	423.00
991.4010.8031		28,469.00	2,528.00				2,528.00	25,941.00
991.4010.8031	030998	2,499.00	221.00				221.00	2,278.00
991.4010.8032		577.00	51.00				51.00	526.00
991.4010.8033		5,327.00	473.00				473.00	4,854.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
991.4010.8034		1,454.00	129.00				129.00	1,325.00
991.4010.870		1,441.00	128.00				128.00	1,313.00
991.4010.874		267.00	24.00				24.00	243.00
991.4010.878		6,498.00	576.00				576.00	5,922.00
991.4010.8791		2,591.00	230.00				230.00	2,361.00
991.4010.8792		557.00	50.00				50.00	507.00
991.4010.8793		1,328.00	119.00				119.00	1,209.00
991.4010.8801		180.00	16.00				16.00	164.00
991.4010.8802		4,641.00	412.00				412.00	4,229.00
991.4010.901		1,604.00	143.00				143.00	1,461.00
991.4010.902		3,835.00	340.00				340.00	3,495.00
991.4010.903		7,534.00	669.00				669.00	6,865.00
991.4010.905		84.00	8.00				8.00	76.00
991.4010.911		286.00	25.00				25.00	261.00
991.4010.912		13,853.00	1,230.00				1,230.00	12,623.00
991.4010.916		9,573.00	850.00				850.00	8,723.00
991.4010.9251		790.00	70.00				70.00	720.00
991.4010.930		125.00	11.00				11.00	114.00
991.4020.8439		812.00	73.00				73.00	739.00
991.4020.887		827.00	74.00				74.00	753.00
991.4020.892		53.00	5.00				5.00	48.00
991.4020.8931		682.00	61.00				61.00	621.00
991.4020.894		29.00	2.00				2.00	27.00
991.4020.896		8,705.00	772.00				772.00	7,933.00
991.4020.898		2,832.00	251.00				251.00	2,581.00
991.4020.935		923.00	82.00				82.00	841.00
993.4010.800		116.00	10.00				10.00	106.00
993.4010.8032		101.00	9.00				9.00	92.00
993.4010.878		274.00	24.00				24.00	250.00
993.4010.911		228.00	21.00				21.00	207.00
993.4010.912		49.00	4.00				4.00	45.00
993.4010.9251		235.00	21.00				21.00	214.00
993.4020.8931		371.00	33.00				33.00	338.00
995.4010.800		233.00	21.00				21.00	212.00
995.4010.8032		101.00	9.00				9.00	92.00
995.4010.912		27.00	2.00				2.00	25.00
995.4010.9251		147.00	13.00				13.00	134.00
996.4010.800		116.00	10.00				10.00	106.00
996.4010.8032		194.00	17.00				17.00	177.00
996.4010.912								
996.4010.9251		146.00	13.00				13.00	133.00
GAS-GENERAL TOTAL		112,987.00	10,031.00	3,562.00	7,969.00	7,886.00	10,031.00	102,956.00
991.1070.374	000003	426.00	32.00	11.00	26.00	25.00	94.00	332.00
991.1070.382	000003	166.00	13.00	4.00	10.00	10.00	37.00	129.00
991.1070.384	000003	1,392.00	106.00	37.00	84.00	83.00	310.00	1,082.00
991.1070.385	000003	4,160.00	315.00	112.00	250.00	248.00	925.00	3,235.00
991.1070.386	000003	20,475.00	1,550.00	551.00	1,232.00	1,220.00	4,553.00	15,922.00
GAS-CONSTRUCTION TOTAL		26,619.00	2,016.00	715.00	1,602.00	1,586.00	5,919.00	20,700.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
ISION TOTAL		325,306.00	26,104.00	5,709.00	12,785.00	12,652.00	57,250.00	268,056.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
123.1070.376112	000003	1,427.00	108.00	37.00	86.00	85.00	316.00	1,111.00
123.1070.376112	021597	1,414.00	107.00	37.00	85.00	84.00	313.00	1,101.00
123.1070.376112	021813	2,078.00	158.00	54.00	125.00	124.00	461.00	1,617.00
123.1070.376112	028013	1,338.00	101.00	35.00	81.00	80.00	297.00	1,041.00
123.1070.376112	028014	299.00	23.00	8.00	18.00	18.00	67.00	232.00
123.1070.376112	028021	36.00	2.00	1.00	2.00	2.00	7.00	29.00
123.1070.376112	028022	38.00	2.00	1.00	2.00	2.00	7.00	31.00
123.1070.376112	028024	164.00	13.00	4.00	10.00	10.00	37.00	127.00
123.1070.376112	028031	144.00	11.00	4.00	9.00	9.00	33.00	111.00
123.1070.376112	028032	195.00	15.00	5.00	12.00	12.00	44.00	151.00
123.1070.376120	000003	1,005.00	76.00	26.00	61.00	60.00	223.00	782.00
123.1070.376120	000004	409.00	31.00	11.00	25.00	24.00	91.00	318.00
123.1070.376120	021348	51.00	4.00	1.00	3.00	3.00	11.00	40.00
123.1070.376120	021597	1,765.00	134.00	46.00	106.00	105.00	391.00	1,374.00
123.1070.376120	021654	1,156.00	88.00	30.00	70.00	69.00	257.00	899.00
123.1070.376120	021795	386.00	29.00	10.00	23.00	23.00	85.00	301.00
123.1070.376120	028021	197.00	15.00	5.00	12.00	12.00	44.00	153.00
123.1070.376120	028024	1,095.00	83.00	29.00	66.00	65.00	243.00	852.00
123.1070.376140	021742	77.00	6.00	2.00	5.00	5.00	18.00	59.00
123.1070.380105	000003	2,843.00	216.00	74.00	171.00	169.00	630.00	2,213.00
123.1070.380105	000004	279.00	22.00	7.00	17.00	17.00	63.00	216.00
123.1070.380107	000002	234.00	17.00	6.00	14.00	14.00	51.00	183.00
123.1070.380107	000003	8,490.00	644.00	221.00	511.00	506.00	1,882.00	6,608.00
123.1070.380107	000004	28.00	2.00	1.00	2.00	2.00	7.00	21.00
123.1070.380107	000008	118.00	9.00	3.00	7.00	7.00	26.00	92.00
123.1070.380112	000003	270.00	21.00	7.00	16.00	16.00	60.00	210.00
123.1070.380112	021874	436.00	33.00	11.00	26.00	26.00	96.00	340.00
123.1070.380120	000002	95.00	8.00	2.00	6.00	6.00	22.00	73.00
123.1070.382	000003	2,675.00	203.00	70.00	161.00	159.00	593.00	2,082.00
123.1070.382	000004	68.00	5.00	2.00	4.00	4.00	15.00	53.00
123.1070.382	014695	18.00	1.00		1.00	1.00	3.00	15.00
123.1070.384	000003	1,480.00	112.00	39.00	89.00	88.00	328.00	1,152.00
123.1070.384	000004	16.00	1.00		1.00	1.00	3.00	13.00
123.1070.384	014695	18.00	1.00		1.00	1.00	3.00	15.00
ONSTRUCTION TOTAL		30,342.00	2,301.00	789.00	1,828.00	1,809.00	6,727.00	23,615.00
30 123.1430.2	035647	96.00	8.00	2.00	6.00	6.00	22.00	74.00
HER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC 3/4" PE SERVICE CUT IN TWO WHILE PUTTING								
30 123.1430.2	035649	37.00	2.00	1.00	2.00	2.00	7.00	30.00
HER A/R - MISCELLANEOUS DAVID WEEKLEY HOMES PLUMBER DAMAGE SERVICE LINE WITH PROBING ROD AT 6								
30 123.1430.2	035651	89.00	7.00	2.00	5.00	5.00	19.00	70.00
HER A/R - MISCELLANEOUS MARTIN FLETCHER INSTALLED 1/2" EXT X 3/4" MPT ADAPTER WITH GALV, CAP								
30 123.1430.2	035655	37.00	2.00	1.00	2.00	2.00	7.00	30.00
HER A/R - MISCELLANEOUS CCR TOTAL TURF MANAGEMENT INC REPAIRED 1/2" P E SERVICE CUT WITH TREA								
30 123.1430.2	035672	47.00	3.00	1.00	3.00	3.00	10.00	37.00
HER A/R - MISCELLANEOUS JOHN PARE HIT 1/2" PE SERVICE WHILE DIGGING WITH POST HOLE DIGGER AT								
30 123.1430.2	035683	68.00	5.00	2.00	4.00	4.00	15.00	53.00
HER A/R - MISCELLANEOUS CUSTOM LANDSCAPES OF FLAGLER REPAIRED DAMAGED P E SERVICE LINE AT 60								
30 123.1430.2	035693	65.00	5.00	2.00	4.00	4.00	15.00	50.00
HER A/R - MISCELLANEOUS MASTEC HIT 3/4" PE SERVICE AT 120 ELISSAR ON 6/20/06~								
30 123.1430.2	035694	139.00	10.00	4.00	8.00	8.00	30.00	109.00
HER A/R - MISCELLANEOUS MASTEC ENERGY SERVICE GROUP REPAIRED 2" P E MAIN DAMAGED W/BACKHOE, S								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
123.1430.2	035704	182.00	14.00	5.00	11.00	11.00	41.00	141.00
R A/R - MISCELLANEOUS MASTEC HIT 1 1/4" MAIN WITH SHOVEL AT WOODHOUSE LANE & THISTLE DOWN S								
123.1430.2	035713	51.00	4.00	1.00	3.00	3.00	11.00	40.00
R A/R - MISCELLANEOUS JOSE ZUDAIRE CUT 1/2" PE SERVICE WHILE INSTALLING FENCE (NLR)~;								
TOTAL		811.00	60.00	21.00	48.00	48.00	177.00	634.00
123.1860.31	003000	928.00	70.00	24.00	56.00	55.00	205.00	723.00
123.1860.31	008002	1,790.00	136.00	47.00	108.00	107.00	398.00	1,392.00
123.1860.32	001004	1,181.00	89.00	31.00	71.00	70.00	261.00	920.00
123.1860.32	003004	78.00	6.00	2.00	5.00	5.00	18.00	60.00
TOTAL		3,977.00	301.00	104.00	240.00	237.00	882.00	3,095.00
143.4160.29		7,949.00	602.00	207.00	479.00	474.00	1,762.00	6,187.00
143.4160.33		2,187.00	166.00	57.00	132.00	130.00	485.00	1,702.00
143.4160.351		3,652.00	277.00	95.00	220.00	218.00	810.00	2,842.00
143.4160.353		6,980.00	529.00	182.00	420.00	416.00	1,547.00	5,433.00
143.4160.391		2,700.00	205.00	70.00	163.00	161.00	599.00	2,101.00
143.4160.43		501.00	38.00	13.00	30.00	30.00	111.00	390.00
143.4160.52		4,093.00	310.00	107.00	247.00	244.00	908.00	3,185.00
143.4160.6		364.00	28.00	9.00	22.00	22.00	81.00	283.00
TOTAL		28,426.00	2,155.00	740.00	1,713.00	1,695.00	6,303.00	22,123.00
991.4010.912								
993.1080.374		23.00	2.00				2.00	21.00
993.1080.385		507.00	45.00				45.00	462.00
993.1080.386		28.00	2.00				2.00	26.00
993.4010.8031		10,790.00	958.00				958.00	9,832.00
993.4010.8032		133.00	12.00				12.00	121.00
993.4010.8033		1,164.00	103.00				103.00	1,061.00
993.4010.8034		18.00	1.00				1.00	17.00
993.4010.8036		2,366.00	210.00				210.00	2,156.00
993.4010.8037		18.00	1.00				1.00	17.00
993.4010.870		3,055.00	271.00				271.00	2,784.00
993.4010.874		339.00	30.00				30.00	309.00
993.4010.878		4,364.00	387.00				387.00	3,977.00
993.4010.8791		1,387.00	123.00				123.00	1,264.00
993.4010.8792		291.00	25.00				25.00	266.00
993.4010.8793		319.00	28.00				28.00	291.00
993.4010.8802		1,422.00	126.00				126.00	1,296.00
993.4010.901		1,042.00	93.00				93.00	949.00
993.4010.902		3,454.00	307.00				307.00	3,147.00
993.4010.903		4,692.00	416.00				416.00	4,276.00
993.4010.911		3,453.00	307.00				307.00	3,146.00
993.4010.912		7,909.00	702.00				702.00	7,207.00
993.4010.916		1,890.00	168.00				168.00	1,722.00
993.4020.885		2,135.00	190.00				190.00	1,945.00
993.4020.886		194.00	17.00				17.00	177.00
993.4020.892		159.00	14.00				14.00	145.00
993.4020.896		1,956.00	173.00				173.00	1,783.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
993.4020.898		1,842.00	163.00				163.00	1,679.00
995.4010.912								
996.4010.870		379.00	33.00				33.00	346.00
996.4010.901		312.00	28.00				28.00	284.00
996.4010.911		312.00	28.00				28.00	284.00
996.4020.885		325.00	29.00				29.00	296.00
GAS-GENERAL TOTAL		56,278.00	4,992.00	1,718.00	3,970.00	3,929.00	4,992.00	51,286.00
993.1070.313	000003	109.00	8.00	3.00	7.00	6.00	24.00	85.00
993.1070.382	000003	78.00	6.00	2.00	5.00	5.00	18.00	60.00
993.1070.384	000003	108.00	8.00	3.00	7.00	6.00	24.00	84.00
993.1070.385	000002	64.00	5.00	2.00	4.00	4.00	15.00	49.00
993.1070.385	000003	976.00	74.00	25.00	59.00	58.00	216.00	760.00
993.1070.386	000003	1,980.00	150.00	52.00	119.00	118.00	439.00	1,541.00
) GAS-CONSTRUCTION TOTAL		3,315.00	251.00	87.00	201.00	197.00	736.00	2,579.00
/ISION TOTAL		123,149.00	10,060.00	1,741.00	4,030.00	3,986.00	19,817.00	103,332.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
114.1070.362	021247	212.00	16.00	4.00	13.00	13.00	46.00	166.00
114.1070.362	021298	140.00	10.00	2.00	9.00	8.00	29.00	111.00
114.1070.3646	000002	3,349.00	256.00	58.00	204.00	201.00	719.00	2,630.00
114.1070.3646	035627	599.00	46.00	10.00	36.00	36.00	128.00	471.00
114.1070.3646	035628	1,002.00	76.00	17.00	61.00	60.00	214.00	788.00
114.1070.3646	035629	44.00	3.00	1.00	3.00	3.00	10.00	34.00
114.1070.3646	035641	821.00	62.00	14.00	50.00	49.00	175.00	646.00
114.1070.3646	035658	322.00	24.00	6.00	20.00	19.00	69.00	253.00
114.1070.3646	035665	828.00	63.00	14.00	50.00	50.00	177.00	651.00
114.1070.3646	035666	304.00	23.00	5.00	19.00	18.00	65.00	239.00
114.1070.3646	035667	467.00	36.00	8.00	28.00	28.00	100.00	367.00
114.1070.3646	035691	356.00	27.00	6.00	22.00	21.00	76.00	280.00
114.1070.3646	035697	405.00	31.00	7.00	25.00	24.00	87.00	318.00
114.1070.3646	035703	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3646	035708	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3647	000002	2,645.00	203.00	46.00	161.00	159.00	569.00	2,076.00
114.1070.3647	035629	34.00	2.00	1.00	2.00	2.00	7.00	27.00
114.1070.3648	000002	5,515.00	422.00	96.00	335.00	332.00	1,185.00	4,330.00
114.1070.3656	000002	2,029.00	156.00	35.00	123.00	122.00	436.00	1,593.00
114.1070.3656	021576	596.00	46.00	10.00	36.00	36.00	128.00	468.00
114.1070.3656	035627	581.00	45.00	10.00	35.00	35.00	125.00	456.00
114.1070.3656	035628	644.00	50.00	11.00	39.00	39.00	139.00	505.00
114.1070.3656	035629	286.00	22.00	5.00	17.00	17.00	61.00	225.00
114.1070.3656	035641	413.00	32.00	7.00	25.00	25.00	89.00	324.00
114.1070.3656	035658	397.00	30.00	7.00	24.00	24.00	85.00	312.00
114.1070.3656	035665	382.00	29.00	7.00	23.00	23.00	82.00	300.00
114.1070.3656	035666	187.00	14.00	3.00	11.00	11.00	39.00	148.00
114.1070.3656	035667	335.00	25.00	6.00	20.00	20.00	71.00	264.00
114.1070.3656	035697	405.00	31.00	7.00	25.00	24.00	87.00	318.00
114.1070.3656	035703	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3656	035708	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3657	000002	1,276.00	98.00	22.00	78.00	77.00	275.00	1,001.00
114.1070.3672	035585	779.00	60.00	14.00	47.00	47.00	168.00	611.00
114.1070.3672	035629	611.00	47.00	11.00	37.00	37.00	132.00	479.00
114.1070.3672	035691	381.00	29.00	7.00	23.00	23.00	82.00	299.00
114.1070.3681	000002	3,344.00	256.00	58.00	203.00	201.00	718.00	2,626.00
114.1070.3681	021730	3,214.00	246.00	56.00	195.00	193.00	690.00	2,524.00
114.1070.3683	000002	978.00	75.00	17.00	59.00	59.00	210.00	768.00
114.1070.3691	000002	6,108.00	467.00	106.00	371.00	367.00	1,311.00	4,797.00
114.1070.3693	000002	4,978.00	380.00	86.00	303.00	299.00	1,068.00	3,910.00
114.1070.370	000002	256.00	20.00	4.00	16.00	15.00	55.00	201.00
114.1070.3711	000002	2,792.00	214.00	48.00	170.00	168.00	600.00	2,192.00
114.1070.3713	000002	88.00	7.00	2.00	5.00	5.00	19.00	69.00
114.1070.3731	000002	336.00	25.00	6.00	20.00	20.00	71.00	265.00
ONSTRUCTION TOTAL		48,683.00	3,724.00	844.00	2,959.00	2,926.00	10,453.00	38,230.00
114.1430.2	035659	130.00	10.00	2.00	8.00	8.00	28.00	102.00
HER A/R - MISCELLANEOUS LIBERTY CORRECTION INST REPAIR LIGHTS. 6-2-06 D. FOWLER								
114.1430.2	035660	405.00	31.00	7.00	25.00	24.00	87.00	318.00
HER A/R - MISCELLANEOUS ARROWHEAD CAMPGROUND TERMINATE UNDERGROUND SECONDARIES. 6-2-06 D.								
114.1430.2	035682	133.00	10.00	2.00	8.00	8.00	28.00	105.00
HER A/R - MISCELLANEOUS FLA. ENVIRONMENTAL LANDSCAPE DAMAGE TO UNDERGROUND SERVICE LINES (CAM								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
114.1430.2	035687	527.00	40.00	9.00	32.00	32.00	113.00	414.00
R A/R - MISCELLANEOUS SUNLAND		REMOVE 2 TRAN & HANG 3 75 KVA 120/208. 6/19/06 D. FOWL						
114.1430.2	035726	64.00	5.00	1.00	4.00	4.00	14.00	50.00
R A/R - MISCELLANEOUS MARIANNA GARDEN APARTMENTS				INSTALL NEW FIXTER. 7-3-06 D. FOWL				
TOTAL		1,259.00	96.00	21.00	77.00	76.00	270.00	989.00
114.4010.907	061050	1,472.00	112.00	26.00	89.00	89.00	316.00	1,156.00
114.4010.908	061250	2,161.00	166.00	37.00	131.00	130.00	464.00	1,697.00
114.4010.908	061350	1,895.00	145.00	33.00	115.00	114.00	407.00	1,488.00
114.4010.908	061550	243.00	19.00	4.00	15.00	15.00	53.00	190.00
114.4010.908	061650	535.00	40.00	9.00	33.00	32.00	114.00	421.00
114.4010.908	061950	955.00	73.00	17.00	58.00	57.00	205.00	750.00
114.4010.908	062050	955.00	73.00	17.00	58.00	57.00	205.00	750.00
ELECTRIC CONSERVATION		8,216.00	628.00	143.00	499.00	494.00	1,764.00	6,452.00
VISION TOTAL		58,158.00	4,448.00	1,008.00	3,535.00	3,496.00	12,487.00	45,671.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
115.1070.3646	000002	655.00	50.00	14.00	40.00	39.00	143.00	512.00
115.1070.3646	035634	328.00	25.00	7.00	20.00	20.00	72.00	256.00
115.1070.3646	035706	336.00	25.00	7.00	20.00	20.00	72.00	264.00
115.1070.3647	000002	2,094.00	159.00	45.00	127.00	125.00	456.00	1,638.00
115.1070.3656	000002	989.00	75.00	21.00	60.00	59.00	215.00	774.00
115.1070.3656	035634	328.00	25.00	7.00	20.00	20.00	72.00	256.00
115.1070.3656	035706	336.00	25.00	7.00	20.00	20.00	72.00	264.00
115.1070.3657	000002	2,709.00	206.00	59.00	164.00	162.00	591.00	2,118.00
115.1070.3662	000002	2,573.00	196.00	56.00	156.00	154.00	562.00	2,011.00
115.1070.3662	021675	1,642.00	125.00	36.00	99.00	98.00	358.00	1,284.00
115.1070.3662	021702	1,259.00	96.00	27.00	76.00	75.00	274.00	985.00
115.1070.3662	021768	1,398.00	107.00	30.00	85.00	84.00	306.00	1,092.00
115.1070.3662	021770	2,802.00	214.00	61.00	169.00	168.00	612.00	2,190.00
115.1070.3671	000002	117.00	9.00	3.00	7.00	7.00	26.00	91.00
115.1070.3672	000002	4,010.00	305.00	87.00	243.00	240.00	875.00	3,135.00
115.1070.3672	021527	957.00	73.00	21.00	58.00	57.00	209.00	748.00
115.1070.3672	021675	1,954.00	149.00	42.00	118.00	117.00	426.00	1,528.00
115.1070.3672	021691	93.00	7.00	2.00	6.00	6.00	21.00	72.00
115.1070.3672	021697	268.00	21.00	6.00	16.00	16.00	59.00	209.00
115.1070.3672	021702	315.00	24.00	7.00	19.00	19.00	69.00	246.00
115.1070.3672	021719	148.00	11.00	3.00	9.00	9.00	32.00	116.00
115.1070.3672	021768	781.00	60.00	17.00	47.00	47.00	171.00	610.00
115.1070.3672	021770	114.00	9.00	2.00	7.00	7.00	25.00	89.00
115.1070.3672	021840	1,330.00	101.00	29.00	80.00	80.00	290.00	1,040.00
115.1070.3672	021852	637.00	48.00	14.00	39.00	38.00	139.00	498.00
115.1070.3681	000002	1,243.00	95.00	27.00	75.00	74.00	271.00	972.00
115.1070.3683	000002	2,298.00	174.00	50.00	139.00	138.00	501.00	1,797.00
115.1070.3691	000002	1,690.00	129.00	37.00	102.00	101.00	369.00	1,321.00
115.1070.3693	000002	11,436.00	871.00	248.00	692.00	685.00	2,496.00	8,940.00
115.1070.370	000002	5,491.00	417.00	119.00	332.00	329.00	1,197.00	4,294.00
115.1070.3711	000002	2,455.00	187.00	53.00	149.00	147.00	536.00	1,919.00
115.1070.3713	000002	171.00	13.00	4.00	10.00	10.00	37.00	134.00
115.1070.3713	021700	84.00	7.00	2.00	5.00	5.00	19.00	65.00
115.1070.3713	021711	296.00	23.00	6.00	18.00	18.00	65.00	231.00
115.1070.3713	035699	36.00	2.00	1.00	2.00	2.00	7.00	29.00
115.1070.3731	000002	412.00	32.00	9.00	25.00	25.00	91.00	321.00
115.1070.3733	000002	443.00	33.00	10.00	27.00	27.00	97.00	346.00
115.1070.3733	021841	115.00	9.00	2.00	7.00	7.00	25.00	90.00
ONSTRUCTION TOTAL		54,343.00	4,137.00	1,178.00	3,288.00	3,255.00	11,858.00	42,485.00
30 115.1430.2	035551	332.00	25.00	7.00	20.00	20.00	72.00	260.00
HER A/R - MISCELLANEOUS HYGEMA HOUSE MOVERS, INC. FPU LINE CREWS TO ASSIST WITH HOUSE MOVE. M								
30 115.1430.2	035558	333.00	25.00	7.00	20.00	20.00	72.00	261.00
HER A/R - MISCELLANEOUS BRYLEN HOMES RELOCATE EXISTING TRANSFORMER ON LOTS 7 AND 13 OFBLOCK 2								
30 115.1430.2	035661	170.00	13.00	4.00	10.00	10.00	37.00	133.00
HER A/R - MISCELLANEOUS SOUTHEAST ELECTRICAL CONT. COST ASSOCIATED WITH A PLANNED OUTAGE AT T								
30 115.1430.2	035669	227.00	17.00	5.00	14.00	14.00	50.00	177.00
HER A/R - MISCELLANEOUS KENNEDY ELECTRIC LABOR ASSOCIATED WITH THE REMOVAL OF A METER NOT IN								
30 115.1430.2	035715	310.00	23.00	7.00	19.00	19.00	68.00	242.00
HER A/R - MISCELLANEOUS LANDSOUTH CORPORATION REPLACED PRIMARY VAULT DAMAGED AT DUNES CLUB.								
30 115.1430.2	035716	412.00	32.00	9.00	25.00	25.00	91.00	321.00
HER A/R - MISCELLANEOUS WATSON CUSTOM HOME BUILDER'S REPLACE EXISTING URD VAULT AT 1851 PERIM								

FERNANDINA [illegible]C
MONTH END JOURNAL ENTRY 9 FOR
JUNE 2006 6/20/06

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
TOTAL		1,784.00	135.00	39.00	108.00	108.00	390.00	1,394.00
115.4010.907	061050	1,007.00	76.00	22.00	61.00	60.00	219.00	788.00
115.4010.908	061250	2,955.00	225.00	64.00	179.00	177.00	645.00	2,310.00
115.4010.908	061350	1,992.00	151.00	43.00	121.00	119.00	434.00	1,558.00
115.4010.908	061550	557.00	42.00	12.00	34.00	33.00	121.00	436.00
115.4010.908	061650	307.00	23.00	7.00	19.00	18.00	67.00	240.00
115.4010.908	061950	99.00	8.00	2.00	6.00	6.00	22.00	77.00
ELECTRIC CONSERVATION		6,917.00	525.00	150.00	420.00	413.00	1,508.00	5,409.00
945.4160.25		44.00	4.00				4.00	40.00
945.4160.29		1,807.00	160.00				160.00	1,647.00
945.4160.33		1,701.00	151.00				151.00	1,550.00
945.4160.351		766.00	68.00				68.00	698.00
945.4160.52		2,421.00	215.00				215.00	2,206.00
945.4160.6		464.00	40.00				40.00	424.00
995.1080.385		304.00	27.00				27.00	277.00
995.1630.1		590.00	52.00				52.00	538.00
995.4010.801		66.00	6.00				6.00	60.00
995.4010.8031		7,936.00	704.00				704.00	7,232.00
995.4010.8032		348.00	31.00				31.00	317.00
995.4010.8033		1,576.00	140.00				140.00	1,436.00
995.4010.8036		4,160.00	369.00				369.00	3,791.00
995.4010.870		2,904.00	257.00				257.00	2,647.00
995.4010.8793		425.00	38.00				38.00	387.00
995.4010.8802		375.00	33.00				33.00	342.00
995.4010.901		1,666.00	148.00				148.00	1,518.00
995.4010.902		285.00	25.00				25.00	260.00
995.4010.903		3,587.00	318.00				318.00	3,269.00
995.4010.911		2,314.00	205.00				205.00	2,109.00
995.4010.912		6,385.00	567.00				567.00	5,818.00
995.4010.916		5,187.00	461.00				461.00	4,726.00
995.4020.8439		155.00	14.00				14.00	141.00
995.4020.885		1,400.00	124.00				124.00	1,276.00
995.4020.896		543.00	48.00				48.00	495.00
995.4020.898		67.00	6.00				6.00	61.00
LO GAS-GENERAL TOTAL		47,476.00	4,211.00	1,198.00	3,349.00	3,314.00	4,211.00	43,265.00
995.1070.380	000003	94.00	8.00	2.00	6.00	6.00	22.00	72.00
995.1070.382	000003	1,575.00	120.00	34.00	95.00	94.00	343.00	1,232.00
995.1070.385	000003	604.00	46.00	13.00	37.00	36.00	132.00	472.00
995.1070.386	000003	3,494.00	266.00	76.00	211.00	209.00	762.00	2,732.00
LO GAS-CONSTRUCTION TOTAL		5,767.00	440.00	125.00	349.00	345.00	1,259.00	4,508.00
DIVISION TOTAL		116,287.00	9,448.00	1,492.00	4,165.00	4,121.00	19,226.00	97,061.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
946.4160.29		2,221.00	197.00				197.00	2,024.00
946.4160.33		1,021.00	90.00				90.00	931.00
946.4160.351		705.00	62.00				62.00	643.00
946.4160.391		947.00	84.00				84.00	863.00
946.4160.52		1,096.00	97.00				97.00	999.00
946.4160.6		258.00	23.00				23.00	235.00
996.1080.385		695.00	61.00				61.00	634.00
996.1080.386		149.00	13.00				13.00	136.00
996.4010.8031		4,953.00	439.00				439.00	4,514.00
996.4010.8032		392.00	35.00				35.00	357.00
996.4010.8033		2,459.00	218.00				218.00	2,241.00
996.4010.8035		177.00	15.00				15.00	162.00
996.4010.870		714.00	63.00				63.00	651.00
996.4010.874		847.00	75.00				75.00	772.00
996.4010.878		1,223.00	108.00				108.00	1,115.00
996.4010.8791		1,469.00	130.00				130.00	1,339.00
996.4010.8792		374.00	33.00				33.00	341.00
996.4010.8793		689.00	61.00				61.00	628.00
996.4010.8802		542.00	48.00				48.00	494.00
996.4010.901		1,089.00	97.00				97.00	992.00
996.4010.902		613.00	54.00				54.00	559.00
996.4010.903		2,706.00	241.00				241.00	2,465.00
996.4010.911		1,089.00	97.00				97.00	992.00
996.4010.912		915.00	82.00				82.00	833.00
996.4010.916		32.00	2.00				2.00	30.00
996.4020.8432		120.00	10.00				10.00	110.00
996.4020.8439		324.00	29.00				29.00	295.00
996.4020.885		374.00	33.00				33.00	341.00
996.4020.886		424.00	38.00				38.00	386.00
996.4020.892		44.00	4.00				4.00	40.00
996.4020.896		1,200.00	107.00				107.00	1,093.00
996.4020.898		256.00	23.00				23.00	233.00
GAS-GENERAL TOTAL		30,117.00	2,669.00	1,628.00	2,124.00	2,103.00	2,669.00	27,448.00
996.1070.382	000004	82.00	6.00	4.00	5.00	5.00	20.00	62.00
996.1070.384	000003	98.00	8.00	4.00	6.00	6.00	24.00	74.00
996.1070.384	000004	46.00	3.00	2.00	3.00	3.00	11.00	35.00
996.1070.385	000003	2,534.00	188.00	115.00	150.00	148.00	601.00	1,933.00
GAS-CONSTRUCTION TOTAL		2,760.00	205.00	125.00	164.00	162.00	656.00	2,104.00
IVISION TOTAL		32,877.00	2,874.00	125.00	164.00	162.00	3,325.00	29,552.00

END OF REPORT

WEST PALM BEACH
MONTH END JOURNAL ENTRY 9 FOR
MAY 2006 5/20/06

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
100.1070.390	021814	1,023.00	74.00	26.00	80.00	78.00	258.00	765.00
121.1070.376112	000003	591.00	44.00	15.00	46.00	45.00	150.00	441.00
121.1070.376112	021818	451.00	33.00	12.00	35.00	34.00	114.00	337.00
121.1070.376120	000002	142.00	10.00	4.00	11.00	11.00	36.00	106.00
121.1070.376120	000003	15,253.00	1,110.00	394.00	1,188.00	1,166.00	3,858.00	11,395.00
121.1070.376120	000008	678.00	50.00	17.00	53.00	52.00	172.00	506.00
121.1070.376120	021512	807.00	59.00	21.00	63.00	62.00	205.00	602.00
121.1070.376120	021515	30.00	2.00	1.00	2.00	2.00	7.00	23.00
121.1070.376120	021573	38.00	2.00	1.00	3.00	3.00	9.00	29.00
121.1070.376120	021690	28.00	2.00	1.00	2.00	2.00	7.00	21.00
121.1070.376120	021724	433.00	32.00	11.00	34.00	33.00	110.00	323.00
121.1070.376120	021736	563.00	40.00	15.00	44.00	43.00	142.00	421.00
121.1070.376120	021754	28.00	2.00	1.00	2.00	2.00	7.00	21.00
121.1070.376120	021773	181.00	13.00	5.00	14.00	14.00	46.00	135.00
121.1070.376120	021802	41.00	2.00	1.00	3.00	3.00	9.00	32.00
121.1070.376120	021803	820.00	60.00	21.00	64.00	63.00	208.00	612.00
121.1070.376120	021808	41.00	2.00	1.00	3.00	3.00	9.00	32.00
121.1070.376120	021810	376.00	27.00	10.00	29.00	29.00	95.00	281.00
121.1070.376120	021819	466.00	34.00	12.00	36.00	36.00	118.00	348.00
121.1070.376120	021820	1,215.00	88.00	31.00	95.00	93.00	307.00	908.00
121.1070.376120	021822	14.00	1.00		1.00	1.00	3.00	11.00
121.1070.376120	021823	420.00	31.00	11.00	33.00	32.00	107.00	313.00
121.1070.376120	021826	153.00	11.00	4.00	12.00	12.00	39.00	114.00
121.1070.376120	021828	786.00	58.00	20.00	61.00	60.00	199.00	587.00
121.1070.376120	021832	492.00	36.00	13.00	38.00	38.00	125.00	367.00
121.1070.376120	021839	55.00	4.00	1.00	4.00	4.00	13.00	42.00
121.1070.376120	021848	74.00	5.00	2.00	6.00	6.00	19.00	55.00
121.1070.376120	028030	40.00	2.00	1.00	3.00	3.00	9.00	31.00
121.1070.376140	000003	4,132.00	301.00	107.00	322.00	316.00	1,046.00	3,086.00
121.1070.376140	021699	449.00	33.00	12.00	35.00	34.00	114.00	335.00
121.1070.376140	021811	410.00	29.00	11.00	32.00	31.00	103.00	307.00
121.1070.376160	000003	75.00	5.00	2.00	6.00	6.00	19.00	56.00
121.1070.376160	000008	141.00	10.00	4.00	11.00	11.00	36.00	105.00
121.1070.376160	028028	580.00	42.00	15.00	45.00	44.00	146.00	434.00
121.1070.376240	021754	228.00	16.00	6.00	18.00	17.00	57.00	171.00
121.1070.376260	000003	255.00	19.00	7.00	20.00	19.00	65.00	190.00
121.1070.376260	000008	92.00	7.00	2.00	7.00	7.00	23.00	69.00
121.1070.376260	021289	274.00	21.00	7.00	21.00	21.00	70.00	204.00
121.1070.376260	021754	28.00	2.00	1.00	2.00	2.00	7.00	21.00
121.1070.380105	000003	1,926.00	141.00	50.00	150.00	147.00	488.00	1,438.00
121.1070.380107	000003	54,719.00	3,981.00	1,414.00	4,264.00	4,182.00	13,841.00	40,878.00
121.1070.380112	000003	3,983.00	290.00	103.00	310.00	304.00	1,007.00	2,976.00
121.1070.380112	021549	730.00	53.00	19.00	57.00	56.00	185.00	545.00
121.1070.380112	021831	559.00	40.00	14.00	44.00	43.00	141.00	418.00
121.1070.380120	000003	1,674.00	122.00	43.00	130.00	128.00	423.00	1,251.00
121.1070.380120	000008	328.00	24.00	8.00	26.00	25.00	83.00	245.00
121.1070.380120	021821	279.00	21.00	7.00	22.00	21.00	71.00	208.00
121.1070.382	000003	3,177.00	232.00	82.00	247.00	243.00	804.00	2,373.00
121.1070.384	000003	1,939.00	142.00	50.00	151.00	148.00	491.00	1,448.00
123.1070.376112	028013	128.00	9.00	3.00	10.00	10.00	32.00	96.00
123.1070.376112	028014	36.00	2.00	1.00	3.00	3.00	9.00	27.00
123.1070.376120	021795	128.00	9.00	3.00	10.00	10.00	32.00	96.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
123.1070.376120	028021	74.00	5.00	2.00	6.00	6.00	19.00	55.00
123.1070.376120	028024	258.00	19.00	7.00	20.00	20.00	66.00	192.00
123.1070.380107	000003	549.00	39.00	14.00	43.00	42.00	138.00	411.00
STRUCTION TOTAL		102,390.00	7,448.00	2,646.00	7,977.00	7,826.00	25,897.00	76,493.00
121.1430.2	035606	58.00	4.00	2.00	5.00	4.00	15.00	43.00
R A/R - MISCELLANEOUS DANELLA ON 5/01/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEREPAIRS WERE								
121.1430.2	035608	38.00	2.00	1.00	3.00	3.00	9.00	29.00
R A/R - MISCELLANEOUS WALDEMAR MEJICANOS ON 5/02/06 THE ABOVE DAMAGED OUR .50IN PE SERVICER								
121.1430.2	035609	183.00	13.00	5.00	14.00	14.00	46.00	137.00
R A/R - MISCELLANEOUS W JACKSON & SONS ON 5/02/06 THE ABOVE DAMAGED OUR 2.00IN MAIN AT BOY								
121.1430.2	035610	98.00	8.00	3.00	8.00	7.00	26.00	72.00
R A/R - MISCELLANEOUS ERICS LAND SERVICE INC ON 5/02/06 THE ABOVE DAMAGED OUR 2.00IN PE SER								
121.1430.2	035613	60.00	4.00	2.00	5.00	5.00	16.00	44.00
R A/R - MISCELLANEOUS GRASS HOPPERS ON 5/02/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 653								
121.1430.2	035614	60.00	4.00	2.00	5.00	5.00	16.00	44.00
R A/R - MISCELLANEOUS MORAIMA TORRES ON 5/02/06 THE ABOVE DAMAGED OUR .50 SERVICE REPAIRS W								
121.1430.2	035615	225.00	16.00	6.00	18.00	17.00	57.00	168.00
R A/R - MISCELLANEOUS ALICE ARCE ON 5/02/06 THE ABOVE DAMAGED OUR .75IN SERVICE ATTHE ABOVE								
121.1430.2	035619	66.00	5.00	2.00	5.00	5.00	17.00	49.00
R A/R - MISCELLANEOUS HOLLY HAIBURTON ON 5/03/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCETO 4								
121.1430.2	035621	234.00	16.00	6.00	18.00	18.00	58.00	176.00
R A/R - MISCELLANEOUS ACUPOWER INC ON 5/04/06 THE ABOVE DAMAGED OR 1.25 LINE AT 501 W ATLAN								
121.1430.2	035625	25.00	1.00	1.00	2.00	2.00	6.00	19.00
R A/R - MISCELLANEOUS TORDALE CONRTACTING INC ON 5/09/06 THE ABOVE DAMAGED OUR .75IN PE SER								
121.1430.2	035632	332.00	24.00	9.00	26.00	25.00	84.00	248.00
R A/R - MISCELLANEOUS PETRO HYDRO ON 5/12/06 THE ABOVE DAMAGED DROVE A 2" PE MAIN REPAIRS W								
121.1430.2	035633	99.00	8.00	3.00	8.00	7.00	26.00	73.00
R A/R - MISCELLANEOUS SAGO LANDSCAPING ON 5/10/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT								
121.1430.2	035636	89.00	7.00	2.00	7.00	7.00	23.00	66.00
R A/R - MISCELLANEOUS CR KLEWING INC ON 5/12/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE HIT								
121.1430.2	035637	27.00	2.00	1.00	2.00	2.00	7.00	20.00
R A/R - MISCELLANEOUS JOHN ARENA ON 5/12/06 THE ABOVE DAMAGED OUR .50IN SERICE AT 1902 RASM								
121.1430.2	035638	28.00	2.00	1.00	2.00	2.00	7.00	21.00
R A/R - MISCELLANEOUS CAMPARACO ON 5/12/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 580 GOL								
121.1430.2	035639	88.00	7.00	2.00	7.00	7.00	23.00	65.00
R A/R - MISCELLANEOUS AKA SERVICE ON 5/15/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS								
121.1430.2	035640	62.00	4.00	2.00	5.00	5.00	16.00	46.00
ER A/R - MISCELLANEOUS AGS FENCE COMPANY ON 5/15/06 THE ABOVE DAMAGED OUR .50IN PE SERIVE AT								
121.1430.2	035644	40.00	2.00	1.00	3.00	3.00	9.00	31.00
ER A/R - MISCELLANEOUS JANET HARRIS ON 5/19/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS								
121.1430.2	035645	76.00	5.00	2.00	6.00	6.00	19.00	57.00
ER A/R - MISCELLANEOUS PAZ LANDSCAPING ON 5/20/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEREAP								
121.1430.2	035650	29.00	2.00	1.00	2.00	2.00	7.00	22.00
ER A/R - MISCELLANEOUS NORMAN CONSTRUCTION ON 5/25/06 THE ABOVE DAMAGED OUR .75IN PE SERVICE								
3 TOTAL		1,917.00	136.00	54.00	151.00	146.00	487.00	1,430.00
121.1860.31	004003	848.00	61.00	22.00	66.00	65.00	214.00	634.00
121.1860.31	008002	3,523.00	256.00	91.00	275.00	269.00	891.00	2,632.00
121.1860.32	001004	2,250.00	164.00	58.00	175.00	172.00	569.00	1,681.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
121.1860.32	003004	696.00	51.00	18.00	54.00	53.00	176.00	520.00
TOTAL		7,317.00	532.00	189.00	570.00	559.00	1,850.00	5,467.00
114.4010.907	061050	1,684.00	122.00	44.00	131.00	129.00	426.00	1,258.00
114.4010.908	061050	458.00	33.00	12.00	36.00	35.00	116.00	342.00
114.4010.908	061250	104.00	8.00	3.00	8.00	8.00	27.00	77.00
114.4010.908	061350	68.00	5.00	2.00	5.00	5.00	17.00	51.00
114.4010.908	061650	68.00	5.00	2.00	5.00	5.00	17.00	51.00
114.4010.910	061050	310.00	23.00	8.00	24.00	24.00	79.00	231.00
115.4010.907	061050	1,753.00	127.00	45.00	137.00	134.00	443.00	1,310.00
115.4010.908	061050	458.00	33.00	12.00	36.00	35.00	116.00	342.00
115.4010.908	061250	34.00	2.00	1.00	3.00	3.00	9.00	25.00
115.4010.908	061350	68.00	5.00	2.00	5.00	5.00	17.00	51.00
115.4010.908	061650	34.00	2.00	1.00	3.00	3.00	9.00	25.00
115.4010.910	061050	379.00	28.00	10.00	29.00	29.00	96.00	283.00
:LECTRIC CONSERVATION		5,418.00	393.00	142.00	422.00	415.00	1,372.00	4,046.00
) 141.4160.21		66.00	5.00	2.00	5.00	5.00	17.00	49.00
) 141.4160.28		667.00	48.00	17.00	52.00	51.00	168.00	499.00
) 141.4160.29		16,955.00	1,233.00	438.00	1,321.00	1,296.00	4,288.00	12,667.00
) 141.4160.33		10,460.00	762.00	270.00	815.00	799.00	2,646.00	7,814.00
) 141.4160.351		7,577.00	551.00	196.00	590.00	579.00	1,916.00	5,661.00
) 141.4160.353		140.00	10.00	4.00	11.00	11.00	36.00	104.00
0 141.4160.391		6,042.00	439.00	156.00	471.00	462.00	1,528.00	4,514.00
0 141.4160.43		401.00	29.00	10.00	31.00	31.00	101.00	300.00
0 141.4160.52		7,714.00	561.00	199.00	601.00	590.00	1,951.00	5,763.00
0 141.4160.54		563.00	40.00	15.00	44.00	43.00	142.00	421.00
0 141.4160.6		1,661.00	121.00	43.00	129.00	127.00	420.00	1,241.00
6 TOTAL		52,246.00	3,799.00	1,350.00	4,070.00	3,994.00	13,213.00	39,033.00
0 991.1080.385		334.00	29.00				29.00	305.00
0 991.1080.386		1,305.00	116.00				116.00	1,189.00
0 991.4010.800		354.00	32.00				32.00	322.00
0 991.4010.8031		23,496.00	2,085.00				2,085.00	21,411.00
0 991.4010.8031	030998	2,520.00	224.00				224.00	2,296.00
0 991.4010.8032		579.00	51.00				51.00	528.00
0 991.4010.8033		4,120.00	365.00				365.00	3,755.00
0 991.4010.8034		1,281.00	113.00				113.00	1,168.00
0 991.4010.870		1,620.00	144.00				144.00	1,476.00
0 991.4010.874		53.00	5.00				5.00	48.00
0 991.4010.878		6,215.00	551.00				551.00	5,664.00
0 991.4010.8791		1,804.00	160.00				160.00	1,644.00
0 991.4010.8792		1,086.00	97.00				97.00	989.00
0 991.4010.8793		866.00	76.00				76.00	790.00
0 991.4010.8801		135.00	12.00				12.00	123.00
60 991.4010.8802		3,902.00	346.00				346.00	3,556.00
60 991.4010.901		1,262.00	112.00				112.00	1,150.00
60 991.4010.902		3,114.00	277.00				277.00	2,837.00
60 991.4010.903		6,834.00	606.00				606.00	6,228.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
991.4010.905		85.00	8.00				8.00	77.00
991.4010.911		215.00	20.00				20.00	195.00
991.4010.912		10,883.00	966.00				966.00	9,917.00
991.4010.916		5,405.00	480.00				480.00	4,925.00
991.4010.9251		622.00	55.00				55.00	567.00
991.4010.930		136.00	12.00				12.00	124.00
991.4020.8439		704.00	62.00				62.00	642.00
991.4020.887		143.00	13.00				13.00	130.00
991.4020.8931		583.00	52.00				52.00	531.00
991.4020.896		6,908.00	613.00				613.00	6,295.00
991.4020.898		2,481.00	220.00				220.00	2,261.00
991.4020.935		187.00	16.00				16.00	171.00
993.4010.800		133.00	12.00				12.00	121.00
993.4010.8032		247.00	22.00				22.00	225.00
993.4010.878		98.00	9.00				9.00	89.00
993.4010.911		160.00	14.00				14.00	146.00
993.4010.912		86.00	8.00				8.00	78.00
993.4010.9251		170.00	15.00				15.00	155.00
993.4020.8931		335.00	29.00				29.00	306.00
995.4010.800		176.00	15.00				15.00	161.00
995.4010.8032		247.00	22.00				22.00	225.00
995.4010.912		47.00	4.00				4.00	43.00
995.4010.9251		113.00	10.00				10.00	103.00
996.4010.800		44.00	4.00				4.00	40.00
996.4010.8032		247.00	22.00				22.00	225.00
996.4010.878		456.00	40.00				40.00	416.00
996.4010.912								
996.4010.9251		170.00	15.00				15.00	155.00
996.4020.8931		340.00	30.00				30.00	310.00
996.4020.8932		290.00	25.00				25.00	265.00
GAS-GENERAL TOTAL		92,591.00	8,214.00	2,919.00	8,801.00	8,632.00	8,214.00	84,377.00
991.1070.374	000003	506.00	37.00	13.00	39.00	39.00	128.00	378.00
991.1070.382	000003	29.00	2.00	1.00	2.00	2.00	7.00	22.00
991.1070.384	000003	445.00	32.00	12.00	35.00	34.00	113.00	332.00
991.1070.385	000003	2,209.00	160.00	57.00	172.00	169.00	558.00	1,651.00
991.1070.386	000003	17,549.00	1,277.00	454.00	1,367.00	1,341.00	4,439.00	13,110.00
GAS-CONSTRUCTION TOTAL		20,738.00	1,508.00	537.00	1,615.00	1,585.00	5,245.00	15,493.00
DIVISION TOTAL		282,617.00	22,030.00	4,918.00	14,805.00	14,525.00	56,278.00	226,339.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
123.1070.376112	000003	357.00	25.00	9.00	28.00	27.00	89.00	268.00
123.1070.376112	000004	472.00	35.00	12.00	37.00	36.00	120.00	352.00
123.1070.376112	021597	951.00	69.00	24.00	74.00	73.00	240.00	711.00
123.1070.376112	021649	466.00	34.00	12.00	36.00	36.00	118.00	348.00
123.1070.376112	021779	1,429.00	105.00	36.00	111.00	109.00	361.00	1,068.00
123.1070.376112	021813	100.00	8.00	2.00	8.00	8.00	26.00	74.00
123.1070.376112	028013	172.00	13.00	4.00	13.00	13.00	43.00	129.00
123.1070.376112	028014	286.00	21.00	7.00	22.00	22.00	72.00	214.00
123.1070.376112	028021	579.00	42.00	15.00	45.00	44.00	146.00	433.00
123.1070.376112	028022	281.00	21.00	7.00	22.00	21.00	71.00	210.00
123.1070.376112	028024	318.00	23.00	8.00	25.00	24.00	80.00	238.00
123.1070.376120	000003	357.00	25.00	9.00	28.00	27.00	89.00	268.00
123.1070.376120	021597	1,009.00	74.00	25.00	79.00	77.00	255.00	754.00
123.1070.376120	021654	947.00	69.00	24.00	74.00	72.00	239.00	708.00
123.1070.376120	021779	563.00	40.00	14.00	44.00	43.00	141.00	422.00
123.1070.376120	021795	299.00	22.00	7.00	23.00	23.00	75.00	224.00
123.1070.376120	028021	312.00	23.00	8.00	24.00	24.00	79.00	233.00
123.1070.376120	028024	422.00	31.00	11.00	33.00	32.00	107.00	315.00
123.1070.376140	021742	1,081.00	78.00	27.00	84.00	83.00	272.00	809.00
123.1070.380105	000003	1,071.00	77.00	27.00	84.00	82.00	270.00	801.00
123.1070.380107	000003	6,385.00	465.00	160.00	498.00	488.00	1,611.00	4,774.00
123.1070.380107	000004	910.00	66.00	23.00	71.00	70.00	230.00	680.00
123.1070.380107	000008	1,064.00	77.00	27.00	83.00	81.00	268.00	796.00
123.1070.380112	000003	145.00	10.00	4.00	11.00	11.00	36.00	109.00
123.1070.382	000003	1,960.00	143.00	49.00	153.00	150.00	495.00	1,465.00
123.1070.382	014695	16.00	1.00		1.00	1.00	3.00	13.00
123.1070.384	000003	912.00	66.00	23.00	71.00	70.00	230.00	682.00
ISTRUCTION TOTAL		22,864.00	1,663.00	574.00	1,782.00	1,747.00	5,766.00	17,098.00
) 123.1430.2	035601	107.00	8.00	3.00	8.00	8.00	27.00	80.00
ER A/R - MISCELLANEOUS QUALITY BY DESIGN HIT 3/4" PE AT 1034 HERON POINT WAY, DELAND ON 4/26								
) 123.1430.2	035602	189.00	14.00	5.00	15.00	14.00	48.00	141.00
ER A/R - MISCELLANEOUS STOCKWELL PLUMBING HIT 1 1/4" MAIN IN HALF AT 3011 VIEWPOINT, DELTONA								
0 123.1430.2	035620	47.00	3.00	1.00	4.00	4.00	12.00	35.00
ER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE, TO GASLITE, DAMA								
0 123.1430.2	035630	47.00	3.00	1.00	4.00	4.00	12.00	35.00
ER A/R - MISCELLANEOUS TOLAN TRINHLE HOMEOWNER HAWSAWED THRU 1/2" STEEL TUBING WHILE CUT TRE								
0 123.1430.2	035643	34.00	2.00	1.00	3.00	3.00	9.00	25.00
ER A/R - MISCELLANEOUS ELIZABETH MULHERN CUT 1/2" PE SERVICE WITH SHOVEL AT 821 PICKFORD CT								
0 123.1430.2	035646	104.00	8.00	3.00	8.00	8.00	27.00	77.00
ER A/R - MISCELLANEOUS SCOTT G HANLEY REPAIRED HIT 1/2" P E SERVICE LINE, DAMAGED BY HOMEOWN								
3 TOTAL		528.00	38.00	14.00	42.00	41.00	135.00	393.00
0 123.1860.31	003000	360.00	26.00	9.00	28.00	28.00	91.00	269.00
0 123.1860.31	004003	34.00	2.00	1.00	3.00	3.00	9.00	25.00
0 123.1860.31	008002	999.00	73.00	25.00	78.00	76.00	252.00	747.00
0 123.1860.32	003004	165.00	12.00	4.00	13.00	13.00	42.00	123.00
6 TOTAL		1,558.00	113.00	39.00	122.00	120.00	394.00	1,164.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0350	143.4160.29		3,775.00	275.00	95.00	294.00	289.00	953.00	2,822.00
0350	143.4160.33		1,216.00	89.00	30.00	95.00	93.00	307.00	909.00
0350	143.4160.351		2,514.00	183.00	63.00	196.00	192.00	634.00	1,880.00
0350	143.4160.353		6,206.00	452.00	155.00	484.00	475.00	1,566.00	4,640.00
0350	143.4160.391		4,244.00	309.00	106.00	331.00	325.00	1,071.00	3,173.00
0350	143.4160.43		325.00	24.00	8.00	25.00	25.00	82.00	243.00
0350	143.4160.52		2,821.00	205.00	71.00	220.00	216.00	712.00	2,109.00
0350	143.4160.53		48.00	3.00	1.00	4.00	4.00	12.00	36.00
0350	143.4160.6		270.00	20.00	7.00	21.00	21.00	69.00	201.00
416	TOTAL		21,419.00	1,560.00	536.00	1,670.00	1,640.00	5,406.00	16,013.00
0360	991.4010.912		20.00	1.00				1.00	19.00
0360	993.1080.385		723.00	64.00				64.00	659.00
0360	993.4010.8031		7,060.00	626.00				626.00	6,434.00
0360	993.4010.8032		97.00	9.00				9.00	88.00
0360	993.4010.8033		634.00	56.00				56.00	578.00
0360	993.4010.8036		2,175.00	194.00				194.00	1,981.00
0360	993.4010.870		1,719.00	153.00				153.00	1,566.00
0360	993.4010.874		274.00	24.00				24.00	250.00
0360	993.4010.878		2,766.00	246.00				246.00	2,520.00
0360	993.4010.8791		685.00	61.00				61.00	624.00
0360	993.4010.8792		25.00	2.00				2.00	23.00
0360	993.4010.8793		335.00	29.00				29.00	306.00
0360	993.4010.8802		846.00	75.00				75.00	771.00
0360	993.4010.901		686.00	61.00				61.00	625.00
0360	993.4010.902		2,563.00	228.00				228.00	2,335.00
0360	993.4010.903		2,995.00	266.00				266.00	2,729.00
0360	993.4010.911		1,174.00	105.00				105.00	1,069.00
0360	993.4010.912		5,123.00	454.00				454.00	4,669.00
0360	993.4010.916		4,043.00	359.00				359.00	3,684.00
0360	993.4020.8439		47.00	4.00				4.00	43.00
0360	993.4020.885		1,125.00	99.00				99.00	1,026.00
0360	993.4020.886		9.00	1.00				1.00	8.00
0360	993.4020.896		746.00	66.00				66.00	680.00
0360	993.4020.898		450.00	39.00				39.00	411.00
0360	995.4010.912								
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4010.912		20.00	1.00				1.00	19.00
0360	996.4020.885		121.00	10.00				10.00	111.00
FLO	GAS-GENERAL TOTAL		37,193.00	3,299.00	1,135.00	3,535.00	3,467.00	3,299.00	33,894.00
0362	993.1070.313	000002	316.00	23.00	8.00	25.00	24.00	80.00	236.00
0362	993.1070.313	000003	183.00	13.00	5.00	14.00	14.00	46.00	137.00
0362	993.1070.380	000003	509.00	37.00	13.00	40.00	39.00	129.00	380.00
0362	993.1070.382	000003	67.00	5.00	2.00	5.00	5.00	17.00	50.00
0362	993.1070.384	000003	56.00	4.00	1.00	4.00	4.00	13.00	43.00
0362	993.1070.385	000003	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0362	993.1070.385	000004	105.00	8.00	3.00	8.00	8.00	27.00	78.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0362	993.1070.386	000003	1,836.00	134.00	46.00	143.00	140.00	463.00	1,373.00
FLO	GAS-CONSTRUCTION TOTAL		3,131.00	228.00	79.00	244.00	239.00	790.00	2,341.00
DIVISION TOTAL			86,693.00	6,901.00	1,242.00	3,860.00	3,787.00	15,790.00	70,903.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	297.00	22.00	5.00	23.00	23.00	73.00	224.00
0410	114.1070.362	021298	461.00	34.00	8.00	36.00	36.00	114.00	347.00
0410	114.1070.3646	000002	2,890.00	212.00	48.00	227.00	223.00	710.00	2,180.00
0410	114.1070.3646	035571	332.00	24.00	6.00	26.00	26.00	82.00	250.00
0410	114.1070.3646	035584	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0410	114.1070.3646	035586	508.00	37.00	8.00	40.00	39.00	124.00	384.00
0410	114.1070.3646	035587	632.00	46.00	11.00	50.00	49.00	156.00	476.00
0410	114.1070.3646	035599	1,052.00	77.00	18.00	83.00	81.00	259.00	793.00
0410	114.1070.3646	035612	398.00	29.00	7.00	31.00	31.00	98.00	300.00
0410	114.1070.3646	035626	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3646	035627	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3646	035628	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3647	000002	3,267.00	240.00	54.00	257.00	252.00	803.00	2,464.00
0410	114.1070.3647	035571	129.00	9.00	2.00	10.00	10.00	31.00	98.00
0410	114.1070.3648	000002	6,209.00	455.00	104.00	488.00	479.00	1,526.00	4,683.00
0410	114.1070.3656	000002	1,579.00	116.00	26.00	124.00	122.00	388.00	1,191.00
0410	114.1070.3656	021576	769.00	56.00	13.00	61.00	59.00	189.00	580.00
0410	114.1070.3656	035571	288.00	22.00	5.00	23.00	22.00	72.00	216.00
0410	114.1070.3656	035584	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0410	114.1070.3656	035586	379.00	28.00	6.00	30.00	29.00	93.00	286.00
0410	114.1070.3656	035587	274.00	21.00	5.00	21.00	21.00	68.00	206.00
0410	114.1070.3656	035599	554.00	40.00	9.00	44.00	43.00	136.00	418.00
0410	114.1070.3656	035612	1,000.00	74.00	17.00	79.00	77.00	247.00	753.00
0410	114.1070.3656	035626	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3656	035627	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3656	035628	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3657	000002	2,074.00	153.00	35.00	163.00	160.00	511.00	1,563.00
0410	114.1070.3657	035571	300.00	22.00	5.00	24.00	23.00	74.00	226.00
0410	114.1070.3661	000002	148.00	11.00	2.00	12.00	11.00	36.00	112.00
0410	114.1070.3671	000002	92.00	7.00	2.00	7.00	7.00	23.00	69.00
0410	114.1070.3672	000002	175.00	13.00	3.00	14.00	13.00	43.00	132.00
0410	114.1070.3672	035599	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0410	114.1070.3672	035629	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3681	000002	3,172.00	233.00	53.00	249.00	245.00	780.00	2,392.00
0410	114.1070.3681	021730	176.00	13.00	3.00	14.00	14.00	44.00	132.00
0410	114.1070.3691	000002	3,229.00	236.00	54.00	254.00	249.00	793.00	2,436.00
0410	114.1070.3693	000002	3,072.00	226.00	51.00	242.00	237.00	756.00	2,316.00
0410	114.1070.370	000002	456.00	33.00	8.00	36.00	35.00	112.00	344.00
0410	114.1070.3711	000002	1,545.00	113.00	26.00	122.00	119.00	380.00	1,165.00
0410	114.1070.3731	000002	101.00	8.00	2.00	8.00	8.00	26.00	75.00
CONSTRUCTION TOTAL			36,142.00	2,650.00	606.00	2,848.00	2,790.00	8,894.00	27,248.00
0430	114.1430.2	035611	74.00	5.00	1.00	6.00	6.00	18.00	56.00
OTHER A/R - MISCELLANEOUS LIBERTY CORRECTIONAL INST MAINT OF LIGHTS. 5/3/06 D. FOWLER~|									
0430	114.1430.2	035624	67.00	5.00	1.00	5.00	5.00	16.00	51.00
OTHER A/R - MISCELLANEOUS MARIANNA GARDEN APARTMENTS REPAIR LIGHTS. 5-5-06 D. FOWLER~|									
0430	114.1430.2	035635	1,514.00	111.00	25.00	119.00	117.00	372.00	1,142.00
OTHER A/R - MISCELLANEOUS CAR HIT POLE. 5-12-06 D. FOWLER~|									
143 TOTAL			1,655.00	121.00	27.00	130.00	128.00	406.00	1,249.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0445	114.4010.907	061050	1,066.00	78.00	18.00	84.00	82.00	262.00	804.00
0445	114.4010.908	061250	1,583.00	116.00	26.00	125.00	122.00	389.00	1,194.00
0445	114.4010.908	061350	1,849.00	136.00	31.00	145.00	143.00	455.00	1,394.00
0445	114.4010.908	061550	530.00	39.00	9.00	42.00	41.00	131.00	399.00
0445	114.4010.908	061650	722.00	53.00	12.00	57.00	56.00	178.00	544.00
	ELECTRIC CONSERVATION		5,750.00	422.00	96.00	453.00	444.00	1,415.00	4,335.00
	DIVISION TOTAL		43,547.00	3,193.00	729.00	3,431.00	3,362.00	10,715.00	32,832.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.355	021829	681.00	50.00	14.00	53.00	52.00	169.00	512.00
0510	115.1070.356	021830	215.00	15.00	4.00	17.00	17.00	53.00	162.00
0510	115.1070.3646	035572	277.00	21.00	6.00	22.00	21.00	70.00	207.00
0510	115.1070.3646	035573	361.00	26.00	8.00	28.00	28.00	90.00	271.00
0510	115.1070.3647	000002	1,097.00	81.00	23.00	86.00	84.00	274.00	823.00
0510	115.1070.3647	035572	87.00	7.00	2.00	7.00	7.00	23.00	64.00
0510	115.1070.3648	000002	413.00	30.00	9.00	32.00	32.00	103.00	310.00
0510	115.1070.3648	035568	271.00	20.00	6.00	21.00	21.00	68.00	203.00
0510	115.1070.3648	035569	637.00	47.00	13.00	50.00	49.00	159.00	478.00
0510	115.1070.3656	035572	93.00	7.00	2.00	7.00	7.00	23.00	70.00
0510	115.1070.3656	035573	385.00	28.00	8.00	30.00	30.00	96.00	289.00
0510	115.1070.3657	000002	754.00	55.00	16.00	59.00	58.00	188.00	566.00
0510	115.1070.3657	035572	87.00	7.00	2.00	7.00	7.00	23.00	64.00
0510	115.1070.3658	035568	294.00	22.00	6.00	23.00	23.00	74.00	220.00
0510	115.1070.3658	035569	340.00	25.00	7.00	27.00	26.00	85.00	255.00
0510	115.1070.3662	000002	2,120.00	156.00	44.00	166.00	163.00	529.00	1,591.00
0510	115.1070.3662	021675	506.00	37.00	11.00	40.00	39.00	127.00	379.00
0510	115.1070.3662	021691	101.00	8.00	2.00	8.00	8.00	26.00	75.00
0510	115.1070.3662	021702	2,766.00	203.00	58.00	217.00	212.00	690.00	2,076.00
0510	115.1070.3662	021768	201.00	15.00	4.00	16.00	15.00	50.00	151.00
0510	115.1070.3662	021770	316.00	23.00	7.00	25.00	24.00	79.00	237.00
0510	115.1070.3662	021799	215.00	15.00	4.00	17.00	17.00	53.00	162.00
0510	115.1070.3662	021840	322.00	23.00	7.00	25.00	25.00	80.00	242.00
0510	115.1070.3672	000002	1,459.00	107.00	30.00	114.00	112.00	363.00	1,096.00
0510	115.1070.3672	021527	2,403.00	175.00	50.00	188.00	185.00	598.00	1,805.00
0510	115.1070.3672	021646	316.00	23.00	7.00	25.00	24.00	79.00	237.00
0510	115.1070.3672	021675	506.00	37.00	11.00	40.00	39.00	127.00	379.00
0510	115.1070.3672	021691	165.00	12.00	3.00	13.00	13.00	41.00	124.00
0510	115.1070.3672	021697	753.00	55.00	16.00	59.00	58.00	188.00	565.00
0510	115.1070.3672	021702	818.00	60.00	17.00	64.00	63.00	204.00	614.00
0510	115.1070.3672	021768	1,340.00	98.00	28.00	105.00	103.00	334.00	1,006.00
0510	115.1070.3672	021769	1,619.00	119.00	34.00	127.00	124.00	404.00	1,215.00
0510	115.1070.3672	021798	119.00	9.00	2.00	9.00	9.00	29.00	90.00
0510	115.1070.3672	021799	375.00	28.00	8.00	29.00	29.00	94.00	281.00
0510	115.1070.3672	021840	183.00	14.00	4.00	14.00	14.00	46.00	137.00
0510	115.1070.3681	000002	833.00	61.00	17.00	65.00	64.00	207.00	626.00
0510	115.1070.3683	000002	3,143.00	230.00	65.00	246.00	241.00	782.00	2,361.00
0510	115.1070.3691	000002	578.00	42.00	12.00	45.00	44.00	143.00	435.00
0510	115.1070.3693	000002	5,256.00	385.00	109.00	412.00	404.00	1,310.00	3,946.00
0510	115.1070.370	000002	1,224.00	89.00	25.00	96.00	94.00	304.00	920.00
0510	115.1070.3711	000002	82.00	6.00	2.00	6.00	6.00	20.00	62.00
0510	115.1070.3713	000002	560.00	40.00	12.00	44.00	43.00	139.00	421.00
0510	115.1070.3713	021700	91.00	7.00	2.00	7.00	7.00	23.00	68.00
0510	115.1070.3713	021711	225.00	16.00	5.00	18.00	17.00	56.00	169.00
0510	115.1070.3713	021746	1,960.00	144.00	41.00	153.00	151.00	489.00	1,471.00
0510	115.1070.3731	000002	574.00	42.00	12.00	45.00	44.00	143.00	431.00
0510	115.1070.3733	000002	1,023.00	75.00	21.00	80.00	79.00	255.00	768.00
0510	115.1070.3733	021841	1,091.00	81.00	23.00	85.00	84.00	273.00	818.00
CONSTRUCTION TOTAL			39,235.00	2,876.00	819.00	3,072.00	3,016.00	9,783.00	29,452.00
0530	115.1430.2	035558	1,496.00	109.00	31.00	117.00	115.00	372.00	1,124.00

OTHER A/R - MISCELLANEOUS BRYLEN HOMES RELOCATE EXISTING TRANSFORMER ON LOTS 7 AND 13 OFBLOCK 2

IV EY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
530	115.1430.2	035596	869.00	63.00	18.00	68.00	67.00	216.00	653.00
THER A/R - MISCELLANEOUS RAYONIER, INC WORK AT RAYONIER SUBSTATION ON 4-24-06. $4,404.00 TF									
530	115.1430.2	035607	525.00	38.00	11.00	41.00	40.00	130.00	395.00
THER A/R - MISCELLANEOUS D AND W ELECTRIC D AND W ELECTRIC DUG INTO OUR PRIMARY LINE AT 95105									
530	115.1430.2	035617	264.00	20.00	5.00	21.00	20.00	66.00	198.00
THER A/R - MISCELLANEOUS TRUCK HIT POLE 30'-6 TOMMY TO SUPPLY MORE INFORMATION 05/03/2006 CWA									
530	115.1430.2	035622	75.00	5.00	2.00	6.00	6.00	19.00	56.00
THER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
530	115.1430.2	035631	3,575.00	261.00	74.00	280.00	275.00	890.00	2,685.00
THER A/R - MISCELLANEOUS RAYONIER REPAIRS TO OVERHEAD 69KV CONDUCTOR AT RAYONIER SUBSTATION ON									
143	TOTAL		6,804.00	496.00	141.00	533.00	523.00	1,693.00	5,111.00
545	115.4010.907	061050	678.00	50.00	14.00	53.00	52.00	169.00	509.00
545	115.4010.908	061250	1,639.00	120.00	34.00	128.00	126.00	408.00	1,231.00
545	115.4010.908	061350	1,075.00	78.00	22.00	84.00	83.00	267.00	808.00
545	115.4010.908	061550	342.00	25.00	7.00	27.00	26.00	85.00	257.00
545	115.4010.908	061650	171.00	13.00	4.00	13.00	13.00	43.00	128.00
545	115.4010.908	061950	119.00	9.00	2.00	9.00	9.00	29.00	90.00
545	115.4010.908	062050	67.00	5.00	1.00	5.00	5.00	16.00	51.00
	ELECTRIC CONSERVATION		4,091.00	300.00	84.00	319.00	314.00	1,017.00	3,074.00
560	945.4160.29		1,781.00	158.00				158.00	1,623.00
560	945.4160.33		1,061.00	94.00				94.00	967.00
560	945.4160.351		473.00	42.00				42.00	431.00
560	945.4160.391		23.00	2.00				2.00	21.00
560	945.4160.52		1,315.00	117.00				117.00	1,198.00
560	945.4160.6		411.00	37.00				37.00	374.00
560	995.1080.385		350.00	31.00				31.00	319.00
560	995.1630.1		390.00	35.00				35.00	355.00
560	995.4010.8031		4,667.00	414.00				414.00	4,253.00
560	995.4010.8032		169.00	15.00				15.00	154.00
560	995.4010.8033		1,074.00	96.00				96.00	978.00
560	995.4010.8034		85.00	8.00				8.00	77.00
560	995.4010.8036		2,854.00	254.00				254.00	2,600.00
560	995.4010.870		1,791.00	159.00				159.00	1,632.00
560	995.4010.878		44.00	4.00				4.00	40.00
560	995.4010.8793		454.00	40.00				40.00	414.00
560	995.4010.8802		259.00	23.00				23.00	236.00
560	995.4010.901		1,169.00	104.00				104.00	1,065.00
560	995.4010.902		225.00	21.00				21.00	204.00
560	995.4010.903		2,407.00	214.00				214.00	2,193.00
560	995.4010.911		1,410.00	125.00				125.00	1,285.00
560	995.4010.912		8,505.00	755.00				755.00	7,750.00
560	995.4010.916		2,210.00	196.00				196.00	2,014.00
560	995.4020.8439		24.00	2.00				2.00	22.00
560	995.4020.885		862.00	76.00				76.00	786.00
560	995.4020.896		411.00	37.00				37.00	374.00
560	995.4020.898		39.00	3.00				3.00	36.00
	FLO GAS-GENERAL TOTAL		34,463.00	3,062.00	870.00	3,275.00	3,212.00	3,062.00	31,401.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
562	995.1070.382	000003	1,327.00	97.00	28.00	104.00	102.00	331.00	996.00
562	995.1070.385	000003	422.00	31.00	9.00	33.00	32.00	105.00	317.00
562	995.1070.386	000003	1,400.00	102.00	29.00	110.00	108.00	349.00	1,051.00
FLO	GAS-CONSTRUCTION TOTAL		3,149.00	230.00	66.00	247.00	242.00	785.00	2,364.00
	DIVISION TOTAL		87,742.00	6,964.00	1,110.00	4,171.00	4,095.00	16,340.00	71,402.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		1,245.00	111.00				111.00	1,134.00
0660	946.4160.33		625.00	56.00				56.00	569.00
0660	946.4160.351		438.00	39.00				39.00	399.00
0660	946.4160.391		305.00	27.00				27.00	278.00
0660	946.4160.52		80.00	8.00				8.00	72.00
0660	946.4160.6		199.00	17.00				17.00	182.00
0660	996.1080.384		11.00	1.00				1.00	10.00
0660	996.1080.385		611.00	54.00				54.00	557.00
0660	996.1080.386		25.00	2.00				2.00	23.00
0660	996.4010.8031		3,792.00	337.00				337.00	3,455.00
0660	996.4010.8032		68.00	6.00				6.00	62.00
0660	996.4010.8033		1,538.00	136.00				136.00	1,402.00
0660	996.4010.8035		141.00	13.00				13.00	128.00
0660	996.4010.870		393.00	35.00				35.00	358.00
0660	996.4010.874		440.00	39.00				39.00	401.00
0660	996.4010.878		843.00	75.00				75.00	768.00
0660	996.4010.8791		834.00	74.00				74.00	760.00
0660	996.4010.8792		196.00	17.00				17.00	179.00
0660	996.4010.8793		476.00	42.00				42.00	434.00
0660	996.4010.8802		372.00	33.00				33.00	339.00
0660	996.4010.901		625.00	56.00				56.00	569.00
0660	996.4010.902		597.00	53.00				53.00	544.00
0660	996.4010.903		1,833.00	163.00				163.00	1,670.00
0660	996.4010.911		625.00	56.00				56.00	569.00
0660	996.4010.912		625.00	56.00				56.00	569.00
0660	996.4010.916		222.00	20.00				20.00	202.00
0660	996.4020.8432		102.00	9.00				9.00	93.00
0660	996.4020.8439		46.00	4.00				4.00	42.00
0660	996.4020.885		196.00	17.00				17.00	179.00
0660	996.4020.886		65.00	6.00				6.00	59.00
0660	996.4020.887		23.00	2.00				2.00	21.00
0660	996.4020.892		25.00	2.00				2.00	23.00
0660	996.4020.896		2,295.00	204.00				204.00	2,091.00
0660	996.4020.898		533.00	47.00				47.00	486.00
FLO GAS-GENERAL TOTAL			20,444.00	1,817.00	1,105.00	1,943.00	1,906.00	1,817.00	18,627.00
0662	996.1070.382	000003	323.00	23.00	14.00	25.00	24.00	86.00	237.00
0662	996.1070.384	000003	41.00	2.00	2.00	3.00	3.00	10.00	31.00
0662	996.1070.384	000004	40.00	2.00	2.00	3.00	3.00	10.00	30.00
0662	996.1070.385	000003	969.00	69.00	42.00	74.00	73.00	258.00	711.00
0662	996.1070.386	000003	81.00	6.00	4.00	6.00	6.00	22.00	59.00
FLO GAS-CONSTRUCTION TOTAL			1,454.00	102.00	64.00	111.00	109.00	386.00	1,068.00
DIVISION TOTAL			21,898.00	1,919.00	64.00	111.00	109.00	2,203.00	19,695.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	710.00	52.00	18.00	56.00	52.00	178.00	532.00
0010	121.1070.376112	000008	176.00	13.00	5.00	14.00	13.00	45.00	131.00
0010	121.1070.376120	3	342.00	25.00	9.00	27.00	25.00	86.00	256.00
0010	121.1070.376120	000003	13,122.00	958.00	340.00	1,032.00	956.00	3,286.00	9,836.00
0010	121.1070.376120	021512	751.00	55.00	19.00	59.00	55.00	188.00	563.00
0010	121.1070.376120	021515	160.00	12.00	4.00	13.00	12.00	41.00	119.00
0010	121.1070.376120	021573	543.00	39.00	14.00	43.00	40.00	136.00	407.00
0010	121.1070.376120	021724	147.00	10.00	4.00	12.00	11.00	37.00	110.00
0010	121.1070.376120	021754	40.00	2.00	1.00	3.00	3.00	9.00	31.00
0010	121.1070.376120	021773	59.00	4.00	2.00	5.00	4.00	15.00	44.00
0010	121.1070.376120	021774	630.00	46.00	16.00	50.00	46.00	158.00	472.00
0010	121.1070.376120	021778	59.00	4.00	2.00	5.00	4.00	15.00	44.00
0010	121.1070.376120	021781	281.00	21.00	7.00	22.00	20.00	70.00	211.00
0010	121.1070.376120	021790	1,502.00	110.00	39.00	118.00	109.00	376.00	1,126.00
0010	121.1070.376120	021797	108.00	8.00	3.00	8.00	8.00	27.00	81.00
0010	121.1070.376120	021800	283.00	21.00	7.00	22.00	21.00	71.00	212.00
0010	121.1070.376120	021802	372.00	27.00	10.00	29.00	27.00	93.00	279.00
0010	121.1070.376120	021803	738.00	53.00	19.00	58.00	54.00	184.00	554.00
0010	121.1070.376120	021808	283.00	21.00	7.00	22.00	21.00	71.00	212.00
0010	121.1070.376120	021809	528.00	38.00	14.00	42.00	38.00	132.00	396.00
0010	121.1070.376120	021810	244.00	17.00	6.00	19.00	18.00	60.00	184.00
0010	121.1070.376120	021811	243.00	17.00	6.00	19.00	18.00	60.00	183.00
0010	121.1070.376120	021818	324.00	24.00	8.00	25.00	24.00	81.00	243.00
0010	121.1070.376120	021826	53.00	4.00	1.00	4.00	4.00	13.00	40.00
0010	121.1070.376120	021828	98.00	8.00	3.00	8.00	7.00	26.00	72.00
0010	121.1070.376120	021832	193.00	14.00	5.00	15.00	14.00	48.00	145.00
0010	121.1070.376120	028030	2,262.00	166.00	59.00	178.00	165.00	568.00	1,694.00
0010	121.1070.376140	3	342.00	25.00	9.00	27.00	25.00	86.00	256.00
0010	121.1070.376140	000003	6,228.00	454.00	162.00	490.00	454.00	1,560.00	4,668.00
0010	121.1070.376140	000008	572.00	42.00	15.00	45.00	42.00	144.00	428.00
0010	121.1070.376140	021512	270.00	20.00	7.00	21.00	20.00	68.00	202.00
0010	121.1070.376240	021754	83.00	6.00	2.00	7.00	6.00	21.00	62.00
0010	121.1070.376260	000003	40.00	2.00	1.00	3.00	3.00	9.00	31.00
0010	121.1070.376260	021754	399.00	29.00	10.00	31.00	29.00	99.00	300.00
0010	121.1070.380105	3	92.00	7.00	2.00	7.00	7.00	23.00	69.00
0010	121.1070.380105	000003	6,589.00	482.00	171.00	518.00	480.00	1,651.00	4,938.00
0010	121.1070.380107	000003	49,474.00	3,612.00	1,283.00	3,890.00	3,605.00	12,390.00	37,084.00
0010	121.1070.380110	000003	407.00	29.00	11.00	32.00	30.00	102.00	305.00
0010	121.1070.380112	000003	3,317.00	242.00	86.00	261.00	242.00	831.00	2,486.00
0010	121.1070.380112	021663	71.00	5.00	2.00	6.00	5.00	18.00	53.00
0010	121.1070.380112	021773	240.00	17.00	6.00	19.00	18.00	60.00	180.00
0010	121.1070.380120	000003	919.00	68.00	24.00	72.00	67.00	231.00	688.00
0010	121.1070.380120	021739	1,611.00	118.00	42.00	127.00	117.00	404.00	1,207.00
0010	121.1070.380120	021778	1,170.00	85.00	30.00	92.00	85.00	292.00	878.00
0010	121.1070.380140	021723	1,671.00	122.00	43.00	131.00	122.00	418.00	1,253.00
0010	121.1070.382	000003	5,238.00	382.00	136.00	412.00	382.00	1,312.00	3,926.00
0010	121.1070.384	000003	1,766.00	129.00	46.00	139.00	129.00	443.00	1,323.00
0010	121.1070.387	000003	15.00	1.00		1.00	1.00	3.00	12.00
	CONSTRUCTION TOTAL		104,765.00	7,646.00	2,716.00	8,239.00	7,638.00	26,239.00	78,526.00
0030	121.1430.2	035546	64.00	5.00	2.00	5.00	5.00	17.00	47.00

OTHER A/R - MISCELLANEOUS MIKE MOBILIN CUSTOMER HIT 1/2" SERVICE LINE AT 18 ROBALO CT INNPB REP

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035553	97.00	8.00	2.00	8.00	7.00	25.00	72.00
OTHER A/R - MISCELLANEOUS RLK CONSTRUCTION ON 4/04/06 THE ABOVE DAMAED OR LINES AT 3200 NE 6TH									
0030	121.1430.2	035559	76.00	5.00	2.00	6.00	6.00	19.00	57.00
OTHER A/R - MISCELLANEOUS SUSAN COCHRAN ON 4/05/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 441									
0030	121.1430.2	035560	233.00	16.00	6.00	18.00	17.00	57.00	176.00
OTHER A/R - MISCELLANEOUS HI TECH ON 4/04/06 THE ABOVE FAILED TO LOCATE OUR GAS LINES AT 4476 F									
0030	121.1430.2	035561	72.00	5.00	2.00	6.00	5.00	18.00	54.00
OTHER A/R - MISCELLANEOUS PMP PLUMBING ON 4/06/06 THE ABOVE DAMAGED OUR .75PE SERVICE AT315 SE									
0030	121.1430.2	035562	46.00	3.00	1.00	4.00	3.00	11.00	35.00
OTHER A/R - MISCELLANEOUS ACCEL PLUMBING ON 4/06/06 THE ABOVE DAMAGED OUR .75IN PE SERVICE AT									
0030	121.1430.2	035564	47.00	3.00	1.00	4.00	3.00	11.00	36.00
OTHER A/R - MISCELLANEOUS PREMIER PARTY RENT ON 4/06/06 THE ABOVE DAMAGED OUR .75IN AT 1217 N F									
0030	121.1430.2	035566	53.00	4.00	1.00	4.00	4.00	13.00	40.00
OTHER A/R - MISCELLANEOUS PETRO HYDRO ON 4/10/06 THE ABOVE DAMAGED OUR .75IN COATED STEEL SERVI									
0030	121.1430.2	035579	64.00	5.00	2.00	5.00	5.00	17.00	47.00
OTHER A/R - MISCELLANEOUS JORGE COMEZ ON 4/15/06 THE ABOVE DAMAGED OUR .50 PE SERIVCE AT THE AB									
0030	121.1430.2	035580	27.00	2.00	1.00	2.00	2.00	7.00	20.00
OTHER A/R - MISCELLANEOUS THERESA JELLISON ON 4/15/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT									
0030	121.1430.2	035581	162.00	12.00	4.00	13.00	12.00	41.00	121.00
OTHER A/R - MISCELLANEOUS THOMAS BROOKSHIRE ON 4/16/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT									
0030	121.1430.2	035582	168.00	13.00	4.00	13.00	12.00	42.00	126.00
OTHER A/R - MISCELLANEOUS MOSS DEVELOPMENT ON 4/17/06 THE ABOVE DAMAGED OUR .75IN STEEL SERVICE									
0030	121.1430.2	035591	141.00	10.00	4.00	11.00	10.00	35.00	106.00
OTHER A/R - MISCELLANEOUS ERIC'S LAND SERVICE INC ON 4/19/06 THE ABOVE DAMAGED OUR 2.00IN PE SE									
0030	121.1430.2	035594	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS BUSTER BROWN DEMO ON 4/21/06 THE ABOVE DAMAGED OUR .50 PE SERVICE AT									
0030	121.1430.2	035595	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS SCOTT LEWIS GARDING ON 4/20/06 THE ABOVE DAMAGED OUR .75IN PE SERV AT									
0030	121.1430.2	035598	620.00	46.00	16.00	49.00	45.00	156.00	464.00
OTHER A/R - MISCELLANEOUS HIGH TECH ON 4/25/06 THE ABOVE FAILED TO LOCATE OUR LINES AT 6250 LAN									
0030	121.1430.2	035600	52.00	4.00	1.00	4.00	4.00	13.00	39.00
OTHER A/R - MISCELLANEOUS COLE ELECTRIC ON 4/25/06 THE ABOVE DAMAGED OUR 2.00 PE SERVICE AT 720									
0030	121.1430.2	035604	147.00	10.00	4.00	12.00	11.00	37.00	110.00
OTHER A/R - MISCELLANEOUS LIVINGSTON BUILDERS ON 4/25/06 THE ABOVE DAMAGED OUR 2.00IN MAIN HIT									
0030	121.1430.2	035605	127.00	9.00	3.00	10.00	9.00	31.00	96.00
OTHER A/R - MISCELLANEOUS RONALD ANDERSON ON 4/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPA									
143	TOTAL		2,256.00	164.00	58.00	178.00	164.00	564.00	1,692.00
0040	121.1860.31	003000	29.00	2.00	1.00	2.00	2.00	7.00	22.00
0040	121.1860.31	004003	1,207.00	88.00	31.00	95.00	88.00	302.00	905.00
0040	121.1860.31	008002	3,087.00	226.00	80.00	243.00	225.00	774.00	2,313.00
0040	121.1860.32	001004	2,153.00	157.00	56.00	169.00	157.00	539.00	1,614.00
0040	121.1860.32	003004	934.00	69.00	24.00	73.00	68.00	234.00	700.00
186	TOTAL		7,410.00	542.00	192.00	582.00	540.00	1,856.00	5,554.00
0045	114.4010.907	061050	1,671.00	122.00	43.00	131.00	122.00	418.00	1,253.00
0045	114.4010.908	061050	493.00	36.00	13.00	39.00	36.00	124.00	369.00
0045	114.4010.908	061250	33.00	2.00	1.00	3.00	2.00	8.00	25.00
0045	114.4010.910	061050	390.00	28.00	10.00	31.00	28.00	97.00	293.00
0045	115.4010.907	061050	1,804.00	131.00	47.00	142.00	131.00	451.00	1,353.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0045	115.4010.908	061050	493.00	36.00	13.00	39.00	36.00	124.00	369.00
0045	115.4010.908	061250	100.00	8.00	3.00	8.00	7.00	26.00	74.00
0045	115.4010.908	061350	33.00	2.00	1.00	3.00	2.00	8.00	25.00
0045	115.4010.910	061050	522.00	38.00	14.00	41.00	38.00	131.00	391.00
	ELECTRIC CONSERVATION		5,539.00	403.00	145.00	437.00	402.00	1,387.00	4,152.00
0050	141.4160.21		80.00	6.00	2.00	6.00	6.00	20.00	60.00
0050	141.4160.23		204.00	15.00	5.00	16.00	15.00	51.00	153.00
0050	141.4160.28		3,472.00	254.00	90.00	273.00	253.00	870.00	2,602.00
0050	141.4160.29		15,829.00	1,156.00	411.00	1,245.00	1,153.00	3,965.00	11,864.00
0050	141.4160.33		10,049.00	733.00	261.00	790.00	732.00	2,516.00	7,533.00
0050	141.4160.340		1,269.00	93.00	33.00	100.00	92.00	318.00	951.00
0050	141.4160.351		8,951.00	654.00	232.00	704.00	652.00	2,242.00	6,709.00
0050	141.4160.353		142.00	10.00	4.00	11.00	10.00	35.00	107.00
0050	141.4160.391		5,351.00	391.00	139.00	421.00	390.00	1,341.00	4,010.00
0050	141.4160.43		436.00	32.00	11.00	34.00	32.00	109.00	327.00
0050	141.4160.52		12,382.00	904.00	321.00	974.00	902.00	3,101.00	9,281.00
0050	141.4160.54		632.00	46.00	16.00	50.00	46.00	158.00	474.00
0050	141.4160.6		1,443.00	106.00	37.00	113.00	105.00	361.00	1,082.00
416	TOTAL		60,240.00	4,400.00	1,562.00	4,737.00	4,388.00	15,087.00	45,153.00
0060	991.1080.374		1,584.00	141.00				141.00	1,443.00
0060	991.1080.380		29.00	2.00				2.00	27.00
0060	991.1080.385		408.00	36.00				36.00	372.00
0060	991.1080.386		404.00	36.00				36.00	368.00
0060	991.4010.800		412.00	37.00				37.00	375.00
0060	991.4010.8031		24,706.00	2,192.00				2,192.00	22,514.00
0060	991.4010.8031	030998	2,599.00	231.00				231.00	2,368.00
0060	991.4010.8032		357.00	32.00				32.00	325.00
0060	991.4010.8033		3,928.00	349.00				349.00	3,579.00
0060	991.4010.8034		722.00	63.00				63.00	659.00
0060	991.4010.870		1,540.00	136.00				136.00	1,404.00
0060	991.4010.874		176.00	15.00				15.00	161.00
0060	991.4010.878		6,180.00	549.00				549.00	5,631.00
0060	991.4010.8791		1,856.00	165.00				165.00	1,691.00
0060	991.4010.8792		704.00	62.00				62.00	642.00
0060	991.4010.8793		1,291.00	114.00				114.00	1,177.00
0060	991.4010.8801		107.00	9.00				9.00	98.00
0060	991.4010.8802		3,199.00	284.00				284.00	2,915.00
0060	991.4010.901		1,205.00	107.00				107.00	1,098.00
0060	991.4010.902		2,822.00	251.00				251.00	2,571.00
0060	991.4010.903		6,162.00	547.00				547.00	5,615.00
0060	991.4010.905		92.00	8.00				8.00	84.00
0060	991.4010.911		217.00	20.00				20.00	197.00
0060	991.4010.912		11,789.00	1,047.00				1,047.00	10,742.00
0060	991.4010.916		5,936.00	527.00				527.00	5,409.00
0060	991.4010.9251		589.00	52.00				52.00	537.00
0060	991.4010.930		62.00	5.00				5.00	57.00
0060	991.4020.8439		310.00	28.00				28.00	282.00
0060	991.4020.887		40.00	3.00				3.00	37.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0060	991.4020.892		12.00	1.00				1.00	11.00
0060	991.4020.8931		779.00	69.00				69.00	710.00
0060	991.4020.894		25.00	2.00				2.00	23.00
0060	991.4020.896		8,438.00	749.00				749.00	7,689.00
0060	991.4020.898		3,160.00	280.00				280.00	2,880.00
0060	991.4020.935		110.00	10.00				10.00	100.00
0060	993.4010.800		103.00	9.00				9.00	94.00
0060	993.4010.8032		253.00	23.00				23.00	230.00
0060	993.4010.878		99.00	9.00				9.00	90.00
0060	993.4010.911		217.00	20.00				20.00	197.00
0060	993.4010.912		84.00	8.00				8.00	76.00
0060	993.4010.9251		160.00	14.00				14.00	146.00
0060	993.4020.8931		50.00	4.00				4.00	46.00
0060	995.4010.800		162.00	14.00				14.00	148.00
0060	995.4010.8032		253.00	23.00				23.00	230.00
0060	995.4010.912		46.00	4.00				4.00	42.00
0060	995.4010.9251		107.00	9.00				9.00	98.00
0060	996.4010.800		103.00	9.00				9.00	94.00
0060	996.4010.8032		253.00	23.00				23.00	230.00
0060	996.4010.912								
0060	996.4010.9251		160.00	14.00				14.00	146.00
FLO GAS-GENERAL TOTAL			94,000.00	8,342.00	2,964.00	8,986.00	8,326.00	8,342.00	85,658.00
0062	991.1070.374	000003	315.00	23.00	8.00	25.00	23.00	79.00	236.00
0062	991.1070.376	000003	47.00	3.00	1.00	4.00	3.00	11.00	36.00
0062	991.1070.382	000003	65.00	5.00	2.00	5.00	5.00	17.00	48.00
0062	991.1070.384	000003	353.00	25.00	9.00	28.00	26.00	88.00	265.00
0062	991.1070.385	000003	2,173.00	159.00	56.00	171.00	158.00	544.00	1,629.00
0062	991.1070.386	000003	13,941.00	1,018.00	362.00	1,096.00	1,016.00	3,492.00	10,449.00
FLO GAS-CONSTRUCTION TOTAL			16,894.00	1,233.00	438.00	1,329.00	1,231.00	4,231.00	12,663.00
DIVISION TOTAL			291,104.00	22,730.00	5,111.00	15,502.00	14,363.00	57,706.00	233,398.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	854.00	62.00	21.00	67.00	62.00	212.00	642.00
0310	123.1070.376112	000008	88.00	7.00	2.00	7.00	6.00	22.00	66.00
0310	123.1070.376112	021013	328.00	24.00	8.00	26.00	24.00	82.00	246.00
0310	123.1070.376112	021729	561.00	40.00	14.00	44.00	41.00	139.00	422.00
0310	123.1070.376112	021740	88.00	7.00	2.00	7.00	6.00	22.00	66.00
0310	123.1070.376112	021742	66.00	5.00	2.00	5.00	5.00	17.00	49.00
0310	123.1070.376112	021779	184.00	14.00	5.00	14.00	13.00	46.00	138.00
0310	123.1070.376112	028013	382.00	28.00	10.00	30.00	28.00	96.00	286.00
0310	123.1070.376112	028014	470.00	35.00	12.00	37.00	34.00	118.00	352.00
0310	123.1070.376112	028022	916.00	67.00	23.00	72.00	67.00	229.00	687.00
0310	123.1070.376112	028024	152.00	11.00	4.00	12.00	11.00	38.00	114.00
0310	123.1070.376120	000003	541.00	39.00	14.00	43.00	39.00	135.00	406.00
0310	123.1070.376120	000008	88.00	7.00	2.00	7.00	6.00	22.00	66.00
0310	123.1070.376120	021348	50.00	3.00	1.00	4.00	4.00	12.00	38.00
0310	123.1070.376120	021597	547.00	39.00	14.00	43.00	40.00	136.00	411.00
0310	123.1070.376120	021654	108.00	8.00	3.00	8.00	8.00	27.00	81.00
0310	123.1070.376120	021729	332.00	24.00	8.00	26.00	24.00	82.00	250.00
0310	123.1070.376120	021795	94.00	7.00	2.00	7.00	7.00	23.00	71.00
0310	123.1070.376120	028021	3,222.00	235.00	81.00	254.00	235.00	805.00	2,417.00
0310	123.1070.376120	028031	216.00	15.00	5.00	17.00	16.00	53.00	163.00
0310	123.1070.376140	021742	2,034.00	149.00	51.00	160.00	148.00	508.00	1,526.00
0310	123.1070.376260	028021	94.00	7.00	2.00	7.00	7.00	23.00	71.00
0310	123.1070.380105	000003	2,022.00	148.00	51.00	159.00	147.00	505.00	1,517.00
0310	123.1070.380105	000004	639.00	47.00	16.00	50.00	47.00	160.00	479.00
0310	123.1070.380105	000008	94.00	7.00	2.00	7.00	7.00	23.00	71.00
0310	123.1070.380107	000003	5,871.00	429.00	148.00	462.00	428.00	1,467.00	4,404.00
0310	123.1070.380107	000004	257.00	19.00	6.00	20.00	19.00	64.00	193.00
0310	123.1070.380107	000008	644.00	47.00	16.00	51.00	47.00	161.00	483.00
0310	123.1070.382	000002	29.00	2.00	1.00	2.00	2.00	7.00	22.00
0310	123.1070.382	000003	2,502.00	183.00	63.00	197.00	182.00	625.00	1,877.00
0310	123.1070.382	000004	14.00	1.00		1.00	1.00	3.00	11.00
0310	123.1070.382	014695	50.00	3.00	1.00	4.00	4.00	12.00	38.00
0310	123.1070.384	000003	1,042.00	76.00	26.00	82.00	76.00	260.00	782.00
0310	123.1070.384	000004	14.00	1.00		1.00	1.00	3.00	11.00
0310	123.1070.384	014695	86.00	7.00	2.00	7.00	6.00	22.00	64.00
	CONSTRUCTION TOTAL		24,679.00	1,803.00	618.00	1,940.00	1,798.00	6,159.00	18,520.00
0330	123.1430.2	035545	49.00	3.00	1.00	4.00	4.00	12.00	37.00
	OTHER A/R - MISCELLANEOUS ELIZABETH D HANCOCK REPAIRED DAMAGED METER SET KNOCKED OFF WALL BY CU								
0330	123.1430.2	035546	86.00	7.00	2.00	7.00	6.00	22.00	64.00
	OTHER A/R - MISCELLANEOUS MIKE MOBILIN CUSTOMER HIT 1/2" SERVICE LINE AT 18 ROBALO CT INNPB REP								
0330	123.1430.2	035550	80.00	6.00	2.00	6.00	6.00	20.00	60.00
	OTHER A/R - MISCELLANEOUS OUTDOOR SERVICES INC REPAIRED DAMAGED 3/4" P E SERVICE CUT WITH SHOVE								
0330	123.1430.2	035556	72.00	5.00	2.00	6.00	5.00	18.00	54.00
	OTHER A/R - MISCELLANEOUS HEADS UP IRRIGATION & LANDSCAP HIT 1/2" SERVICE AT 900 PARK PL ON 4/5								
0330	123.1430.2	035557	245.00	17.00	6.00	19.00	18.00	60.00	185.00
	OTHER A/R - MISCELLANEOUS HERRELL PLUMBING CUT 3/4" PE SERVICE W/BACKHOE REPAIRING WATER LINE L								
0330	123.1430.2	035574	293.00	22.00	7.00	23.00	21.00	73.00	220.00
	OTHER A/R - MISCELLANEOUS DELIA ALEXANDER REPAIRED HIT 1-1/4" MAIN DAMAGED BY LANDSCAPE CONTRAC								
0330	123.1430.2	035576	47.00	3.00	1.00	4.00	3.00	11.00	36.00
	OTHER A/R - MISCELLANEOUS WINFREY PLUMBING INC HIT 3/4" PE SERVICE AT 1609 VICTORIA GARDEN DR D								

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
143	TOTAL		872.00	63.00	21.00	69.00	63.00	216.00	656.00
0340	123.1860.31	003000	1,425.00	105.00	36.00	112.00	104.00	357.00	1,068.00
0340	123.1860.31	004003	194.00	14.00	5.00	15.00	14.00	48.00	146.00
0340	123.1860.31	008002	1,966.00	144.00	49.00	155.00	143.00	491.00	1,475.00
0340	123.1860.32	001004	32.00	2.00	1.00	3.00	2.00	8.00	24.00
186	TOTAL		3,617.00	265.00	91.00	285.00	263.00	904.00	2,713.00
0350	143.4160.29		5,929.00	433.00	149.00	467.00	432.00	1,481.00	4,448.00
0350	143.4160.33		1,321.00	97.00	33.00	104.00	96.00	330.00	991.00
0350	143.4160.351		2,948.00	216.00	74.00	232.00	215.00	737.00	2,211.00
0350	143.4160.353		1,462.00	107.00	37.00	115.00	107.00	366.00	1,096.00
0350	143.4160.391		2,499.00	182.00	63.00	197.00	182.00	624.00	1,875.00
0350	143.4160.43		227.00	16.00	6.00	18.00	17.00	57.00	170.00
0350	143.4160.52		2,618.00	191.00	66.00	206.00	191.00	654.00	1,964.00
0350	143.4160.6		228.00	16.00	6.00	18.00	17.00	57.00	171.00
0350	143.4160.61		86.00	7.00	2.00	7.00	6.00	22.00	64.00
416	TOTAL		17,318.00	1,265.00	436.00	1,364.00	1,263.00	4,328.00	12,990.00
0360	991.4010.912								
0360	993.1080.374		67.00	6.00				6.00	61.00
0360	993.1080.380		150.00	13.00				13.00	137.00
0360	993.1080.385		230.00	21.00				21.00	209.00
0360	993.4010.8031		6,843.00	607.00				607.00	6,236.00
0360	993.4010.8032		239.00	22.00				22.00	217.00
0360	993.4010.8033		285.00	25.00				25.00	260.00
0360	993.4010.8036		2,061.00	183.00				183.00	1,878.00
0360	993.4010.870		761.00	68.00				68.00	693.00
0360	993.4010.874		440.00	39.00				39.00	401.00
0360	993.4010.878		3,150.00	280.00				280.00	2,870.00
0360	993.4010.8791		469.00	42.00				42.00	427.00
0360	993.4010.8792		66.00	6.00				6.00	60.00
0360	993.4010.8793		80.00	8.00				8.00	72.00
0360	993.4010.8802		858.00	76.00				76.00	782.00
0360	993.4010.901		702.00	62.00				62.00	640.00
0360	993.4010.902		2,603.00	231.00				231.00	2,372.00
0360	993.4010.903		3,097.00	275.00				275.00	2,822.00
0360	993.4010.911		244.00	22.00				22.00	222.00
0360	993.4010.912		2,295.00	204.00				204.00	2,091.00
0360	993.4010.916		2,411.00	214.00				214.00	2,197.00
0360	993.4020.885		678.00	60.00				60.00	618.00
0360	993.4020.892		13.00	1.00				1.00	12.00
0360	993.4020.896		426.00	38.00				38.00	388.00
0360	993.4020.898		142.00	13.00				13.00	129.00
0360	995.4010.912								
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4020.885		121.00	10.00				10.00	111.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
FLO GAS-GENERAL TOTAL			29,163.00	2,592.00	890.00	2,787.00	2,583.00	2,592.00	26,571.00
0362	993.1070.312	000003	150.00	11.00	4.00	12.00	11.00	38.00	112.00
0362	993.1070.376	000003	290.00	22.00	7.00	23.00	21.00	73.00	217.00
0362	993.1070.382	000003	203.00	15.00	5.00	16.00	15.00	51.00	152.00
0362	993.1070.384	000003	232.00	16.00	6.00	18.00	17.00	57.00	175.00
0362	993.1070.385	000003	354.00	25.00	9.00	28.00	26.00	88.00	266.00
0362	993.1070.385	000004	54.00	4.00	1.00	4.00	4.00	13.00	41.00
0362	993.1070.386	000003	1,347.00	98.00	34.00	106.00	98.00	336.00	1,011.00
FLO GAS-CONSTRUCTION TOTAL			2,630.00	191.00	66.00	207.00	192.00	656.00	1,974.00
DIVISION TOTAL			78,279.00	6,179.00	1,232.00	3,865.00	3,579.00	14,855.00	63,424.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	151.00	11.00	3.00	12.00	11.00	37.00	114.00
0410	114.1070.362	021298	28.00	2.00		2.00	2.00	6.00	22.00
0410	114.1070.3646	000002	3,235.00	239.00	54.00	257.00	238.00	788.00	2,447.00
0410	114.1070.3646	021576	275.00	21.00	5.00	22.00	20.00	68.00	207.00
0410	114.1070.3646	035540	202.00	15.00	3.00	16.00	15.00	49.00	153.00
0410	114.1070.3646	035541	262.00	20.00	4.00	21.00	19.00	64.00	198.00
0410	114.1070.3646	035567	314.00	23.00	5.00	25.00	23.00	76.00	238.00
0410	114.1070.3646	035571	64.00	5.00	1.00	5.00	5.00	16.00	48.00
0410	114.1070.3646	035575	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0410	114.1070.3646	035586	125.00	9.00	2.00	10.00	9.00	30.00	95.00
0410	114.1070.3647	000002	880.00	65.00	15.00	70.00	65.00	215.00	665.00
0410	114.1070.3647	035489	262.00	20.00	4.00	21.00	19.00	64.00	198.00
0410	114.1070.3647	035501	274.00	21.00	5.00	22.00	20.00	68.00	206.00
0410	114.1070.3648	000002	1,266.00	93.00	21.00	101.00	93.00	308.00	958.00
0410	114.1070.3656	000002	1,967.00	145.00	33.00	156.00	145.00	479.00	1,488.00
0410	114.1070.3656	021576	5,810.00	428.00	97.00	461.00	427.00	1,413.00	4,397.00
0410	114.1070.3656	035540	204.00	15.00	3.00	16.00	15.00	49.00	155.00
0410	114.1070.3656	035541	194.00	14.00	3.00	15.00	14.00	46.00	148.00
0410	114.1070.3656	035567	436.00	32.00	7.00	35.00	32.00	106.00	330.00
0410	114.1070.3656	035571	64.00	5.00	1.00	5.00	5.00	16.00	48.00
0410	114.1070.3656	035575	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0410	114.1070.3656	035586	125.00	9.00	2.00	10.00	9.00	30.00	95.00
0410	114.1070.3657	000002	168.00	13.00	3.00	13.00	12.00	41.00	127.00
0410	114.1070.3657	035489	262.00	20.00	4.00	21.00	19.00	64.00	198.00
0410	114.1070.3657	035501	339.00	25.00	6.00	27.00	25.00	83.00	256.00
0410	114.1070.3662	000002	63.00	5.00	1.00	5.00	5.00	16.00	47.00
0410	114.1070.3672	000002	373.00	28.00	6.00	30.00	27.00	91.00	282.00
0410	114.1070.3672	021576	333.00	24.00	6.00	26.00	25.00	81.00	252.00
0410	114.1070.3672	021707	4,548.00	335.00	76.00	361.00	335.00	1,107.00	3,441.00
0410	114.1070.3672	035539	953.00	70.00	16.00	76.00	70.00	232.00	721.00
0410	114.1070.3672	035540	780.00	58.00	13.00	62.00	57.00	190.00	590.00
0410	114.1070.3681	000002	1,840.00	136.00	31.00	146.00	135.00	448.00	1,392.00
0410	114.1070.3683	000002	2,061.00	151.00	34.00	164.00	152.00	501.00	1,560.00
0410	114.1070.3691	000002	6,310.00	465.00	106.00	501.00	464.00	1,536.00	4,774.00
0410	114.1070.3693	000002	4,878.00	360.00	82.00	387.00	359.00	1,188.00	3,690.00
0410	114.1070.370	000002	643.00	47.00	11.00	51.00	47.00	156.00	487.00
0410	114.1070.3711	000002	2,051.00	151.00	34.00	163.00	151.00	499.00	1,552.00
0410	114.1070.3731	000002	1,414.00	105.00	24.00	112.00	104.00	345.00	1,069.00
	CONSTRUCTION TOTAL		43,458.00	3,207.00	727.00	3,451.00	3,195.00	10,580.00	32,878.00
0430	114.1430.2	035548	270.00	21.00	4.00	21.00	20.00	66.00	204.00
	OTHER A/R - MISCELLANEOUS ANDERSON COLUMBIA SET (2) SIXTY FT. POLES 4/3/06 C.MORRIS~¦								
0430	114.1430.2	035589	293.00	22.00	5.00	23.00	22.00	72.00	221.00
	OTHER A/R - MISCELLANEOUS ARTHUR DOZIER SCHOOL CUT TRANSFER SWITCH INTO LINE. 4-20-06 D. FO								
0430	114.1430.2	035590	511.00	38.00	9.00	40.00	38.00	125.00	386.00
	OTHER A/R - MISCELLANEOUS MARIANNA OAKS GOLF COURSE INSTALL 2-40' POLES FOR LIGHTS AT DRIVI								
0430	114.1430.2	035592	72.00	5.00	1.00	6.00	5.00	17.00	55.00
	OTHER A/R - MISCELLANEOUS LILLIE HOLLIS RELAMP PARKING LOT LIGHTS. 4-24-06 D. FOWLER~¦								
0430	114.1430.2	035593	72.00	5.00	1.00	6.00	5.00	17.00	55.00
	OTHER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL BOARD RELAMP SOFTBALL FIELD LIGHTS. 4-24-								
	143 TOTAL		1,218.00	91.00	20.00	96.00	90.00	297.00	921.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0445	114.4010.907	061050	895.00	66.00	15.00	71.00	66.00	218.00	677.00
0445	114.4010.908	061250	1,517.00	112.00	25.00	120.00	112.00	369.00	1,148.00
0445	114.4010.908	061350	1,983.00	146.00	33.00	157.00	146.00	482.00	1,501.00
0445	114.4010.908	061550	350.00	25.00	6.00	28.00	26.00	85.00	265.00
0445	114.4010.908	061650	817.00	60.00	14.00	65.00	60.00	199.00	618.00
	ELECTRIC CONSERVATION		5,562.00	409.00	93.00	441.00	410.00	1,353.00	4,209.00
	DIVISION TOTAL		50,238.00	3,707.00	840.00	3,988.00	3,695.00	12,230.00	38,008.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.355	021829	3,746.00	275.00	78.00	296.00	274.00	923.00	2,823.00
0510	115.1070.3647	000002	2,071.00	151.00	43.00	164.00	152.00	510.00	1,561.00
0510	115.1070.3648	000002	4,785.00	352.00	100.00	378.00	350.00	1,180.00	3,605.00
0510	115.1070.3648	035534	486.00	36.00	10.00	38.00	36.00	120.00	366.00
0510	115.1070.3648	035535	553.00	40.00	12.00	44.00	40.00	136.00	417.00
0510	115.1070.3648	035568	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3648	035569	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3657	000002	1,383.00	101.00	29.00	109.00	101.00	340.00	1,043.00
0510	115.1070.3658	000002	1,695.00	124.00	35.00	134.00	124.00	417.00	1,278.00
0510	115.1070.3658	035534	97.00	8.00	2.00	8.00	7.00	25.00	72.00
0510	115.1070.3658	035535	451.00	33.00	9.00	36.00	33.00	111.00	340.00
0510	115.1070.3658	035568	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3658	035569	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3662	000002	342.00	25.00	7.00	27.00	25.00	84.00	258.00
0510	115.1070.3662	021697	1,052.00	77.00	22.00	83.00	77.00	259.00	793.00
0510	115.1070.3662	021770	99.00	8.00	2.00	8.00	7.00	25.00	74.00
0510	115.1070.3672	000002	3,388.00	248.00	71.00	268.00	248.00	835.00	2,553.00
0510	115.1070.3672	021478	67.00	5.00	1.00	5.00	5.00	16.00	51.00
0510	115.1070.3672	021527	115.00	9.00	2.00	9.00	8.00	28.00	87.00
0510	115.1070.3672	021646	2,473.00	182.00	52.00	195.00	181.00	610.00	1,863.00
0510	115.1070.3672	021675	1,270.00	93.00	27.00	100.00	93.00	313.00	957.00
0510	115.1070.3672	021691	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0510	115.1070.3672	021697	2,989.00	219.00	62.00	236.00	219.00	736.00	2,253.00
0510	115.1070.3672	021763	323.00	24.00	7.00	25.00	24.00	80.00	243.00
0510	115.1070.3672	021768	1,066.00	78.00	22.00	84.00	78.00	262.00	804.00
0510	115.1070.3672	021769	1,813.00	133.00	38.00	143.00	133.00	447.00	1,366.00
0510	115.1070.3672	021798	370.00	27.00	8.00	29.00	27.00	91.00	279.00
0510	115.1070.3672	021799	724.00	53.00	15.00	57.00	53.00	178.00	546.00
0510	115.1070.3681	000002	658.00	48.00	14.00	52.00	48.00	162.00	496.00
0510	115.1070.3683	000002	2,488.00	182.00	52.00	197.00	182.00	613.00	1,875.00
0510	115.1070.3691	000002	1,292.00	95.00	27.00	102.00	95.00	319.00	973.00
0510	115.1070.3692	000002	81.00	6.00	2.00	6.00	6.00	20.00	61.00
0510	115.1070.3693	000002	4,981.00	365.00	104.00	394.00	365.00	1,228.00	3,753.00
0510	115.1070.370	000002	2,391.00	175.00	50.00	189.00	175.00	589.00	1,802.00
0510	115.1070.3711	000002	438.00	32.00	9.00	35.00	32.00	108.00	330.00
0510	115.1070.3713	000002	618.00	46.00	13.00	49.00	45.00	153.00	465.00
0510	115.1070.3713	021591	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0510	115.1070.3713	021746	898.00	66.00	19.00	71.00	66.00	222.00	676.00
0510	115.1070.3731	000002	76.00	5.00	2.00	6.00	6.00	19.00	57.00
0510	115.1070.3733	000002	170.00	13.00	4.00	13.00	12.00	42.00	128.00
CONSTRUCTION TOTAL			45,981.00	3,372.00	960.00	3,634.00	3,365.00	11,331.00	34,650.00
0530	115.1430.2	035459	92.00	7.00	2.00	7.00	7.00	23.00	69.00
OTHER A/R - MISCELLANEOUS BAPTIST HOSPITAL NASSAU LABOR TO CHANGE SOFTWARE TO ENABLE HOSPITAL M									
0530	115.1430.2	035521	623.00	46.00	13.00	49.00	46.00	154.00	469.00
OTHER A/R - MISCELLANEOUS STEVE LENDRY REMOVE 1 PHASE OH 7.2 KV AND NEUTRAL TO UNLOAD A TRUCK O									
0530	115.1430.2	035549	734.00	53.00	15.00	58.00	54.00	180.00	554.00
OTHER A/R - MISCELLANEOUS COASTLINE UTILITIES CO. REPLACE POLE AND RELOCATE TRANSFORMER AT THE									
0530	115.1430.2	035552	100.00	8.00	2.00	8.00	7.00	25.00	75.00
OTHER A/R - MISCELLANEOUS HOME IQ OF AMELIA COST OF SECONDARY VAULT AND 100' OF 4/0 TP URD TOBE									
0530	115.1430.2	035555	70.00	5.00	1.00	6.00	5.00	17.00	53.00
OTHER A/R - MISCELLANEOUS STEVE LENDRY REPLACE EXISTING URD VAULT AT 95036 RESERVE COURT. COUL									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0530	115.1430.2	035563	315.00	23.00	7.00	25.00	23.00	78.00	237.00
OTHER A/R - MISCELLANEOUS WATSON CUSTOM HOME BUILDER'S REPLACE EXISTING URD VAULT AT 1793 HEATH									
0530	115.1430.2	035570	281.00	21.00	6.00	22.00	21.00	70.00	211.00
OTHER A/R - MISCELLANEOUS SEDA CONSTRUCTION COST TO REPLACE URD VAULT AND BROKEN POLE AT SANTA									
0530	115.1430.2	035577	224.00	16.00	5.00	18.00	16.00	55.00	169.00
OTHER A/R - MISCELLANEOUS WATSON CUSTOM HOME BUILDER'S REPLACE EXISTING URD VAULT AT 1787 HEATH									
0530	115.1430.2	035583	284.00	21.00	6.00	22.00	21.00	70.00	214.00
OTHER A/R - MISCELLANEOUS RAYONIER REPAIRS TO OVERHEAD 69KV CONDUCTOR AT RAYONIER SUBSTATION ON									
143	TOTAL		2,723.00	200.00	57.00	215.00	200.00	672.00	2,051.00
0545	115.4010.907	061050	670.00	50.00	14.00	53.00	49.00	166.00	504.00
0545	115.4010.908	061150	108.00	8.00	2.00	9.00	8.00	27.00	81.00
0545	115.4010.908	061250	1,610.00	119.00	34.00	127.00	118.00	398.00	1,212.00
0545	115.4010.908	061350	1,486.00	109.00	31.00	117.00	109.00	366.00	1,120.00
0545	115.4010.908	061550	385.00	28.00	8.00	30.00	28.00	94.00	291.00
0545	115.4010.908	061650	274.00	21.00	6.00	22.00	20.00	69.00	205.00
0545	115.4010.908	061950	54.00	4.00	1.00	4.00	4.00	13.00	41.00
0545	115.4010.908	062050	56.00	4.00	1.00	4.00	4.00	13.00	43.00
ELECTRIC CONSERVATION			4,643.00	343.00	97.00	366.00	340.00	1,146.00	3,497.00
0560	945.4160.29		1,755.00	156.00				156.00	1,599.00
0560	945.4160.33		1,189.00	106.00				106.00	1,083.00
0560	945.4160.351		873.00	77.00				77.00	796.00
0560	945.4160.391		131.00	12.00				12.00	119.00
0560	945.4160.6		445.00	39.00				39.00	406.00
0560	995.1080.385		198.00	17.00				17.00	181.00
0560	995.1080.386		201.00	17.00				17.00	184.00
0560	995.1630.1		427.00	38.00				38.00	389.00
0560	995.4010.8031		5,758.00	511.00				511.00	5,247.00
0560	995.4010.8032		236.00	21.00				21.00	215.00
0560	995.4010.8033		1,208.00	107.00				107.00	1,101.00
0560	995.4010.8036		2,454.00	218.00				218.00	2,236.00
0560	995.4010.870		1,966.00	174.00				174.00	1,792.00
0560	995.4010.8793		359.00	32.00				32.00	327.00
0560	995.4010.8802		250.00	22.00				22.00	228.00
0560	995.4010.901		1,144.00	101.00				101.00	1,043.00
0560	995.4010.902		173.00	15.00				15.00	158.00
0560	995.4010.903		2,710.00	241.00				241.00	2,469.00
0560	995.4010.911		1,539.00	136.00				136.00	1,403.00
0560	995.4010.912		3,620.00	321.00				321.00	3,299.00
0560	995.4010.916		255.00	23.00				23.00	232.00
0560	995.4020.885		937.00	83.00				83.00	854.00
0560	995.4020.896		445.00	39.00				39.00	406.00
0560	995.4020.898		104.00	9.00				9.00	95.00
FLO GAS-GENERAL TOTAL			28,377.00	2,515.00	716.00	2,713.00	2,514.00	2,515.00	25,862.00
0562	995.1070.380	000003	809.00	60.00	17.00	64.00	59.00	200.00	609.00
0562	995.1070.382	000003	573.00	42.00	12.00	45.00	42.00	141.00	432.00
0562	995.1070.384	000003	171.00	13.00	4.00	13.00	12.00	42.00	129.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0562	995.1070.385	000003	1,741.00	127.00	36.00	138.00	128.00	429.00	1,312.00
0562	995.1070.386	000003	2,137.00	157.00	45.00	169.00	156.00	527.00	1,610.00
FLO GAS-CONSTRUCTION TOTAL			5,431.00	399.00	114.00	429.00	397.00	1,339.00	4,092.00
DIVISION TOTAL			87,155.00	6,829.00	1,228.00	4,644.00	4,302.00	17,003.00	70,152.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		207.00	18.00				18.00	189.00
0660	946.4160.33		544.00	48.00				48.00	496.00
0660	946.4160.351		670.00	60.00				60.00	610.00
0660	946.4160.391		592.00	52.00				52.00	540.00
0660	946.4160.52		73.00	7.00				7.00	66.00
0660	946.4160.6		192.00	16.00				16.00	176.00
0660	996.1080.385		461.00	40.00				40.00	421.00
0660	996.4010.8031		6,458.00	573.00				573.00	5,885.00
0660	996.4010.8032		47.00	4.00				4.00	43.00
0660	996.4010.8033		1,444.00	129.00				129.00	1,315.00
0660	996.4010.8034		120.00	10.00				10.00	110.00
0660	996.4010.8035		158.00	14.00				14.00	144.00
0660	996.4010.870		363.00	32.00				32.00	331.00
0660	996.4010.874		442.00	39.00				39.00	403.00
0660	996.4010.878		736.00	65.00				65.00	671.00
0660	996.4010.8791		599.00	53.00				53.00	546.00
0660	996.4010.8792		181.00	16.00				16.00	165.00
0660	996.4010.8793		367.00	33.00				33.00	334.00
0660	996.4010.8802		412.00	37.00				37.00	375.00
0660	996.4010.901		544.00	48.00				48.00	496.00
0660	996.4010.902		526.00	47.00				47.00	479.00
0660	996.4010.903		1,907.00	169.00				169.00	1,738.00
0660	996.4010.911		544.00	48.00				48.00	496.00
0660	996.4010.912		1,139.00	100.00				100.00	1,039.00
0660	996.4010.916		396.00	36.00				36.00	360.00
0660	996.4020.8432		68.00	6.00				6.00	62.00
0660	996.4020.8439		18.00	1.00				1.00	17.00
0660	996.4020.885		181.00	16.00				16.00	165.00
0660	996.4020.886		28.00	2.00				2.00	26.00
0660	996.4020.887		861.00	76.00				76.00	785.00
0660	996.4020.896		888.00	78.00				78.00	810.00
0660	996.4020.898		308.00	27.00				27.00	281.00
FLO GAS-GENERAL TOTAL			21,474.00	1,900.00	1,161.00	2,053.00	1,903.00	1,900.00	19,574.00
0662	996.1070.385	000003	1,597.00	114.00	70.00	123.00	114.00	421.00	1,176.00
0662	996.1070.386	000003	37.00	2.00	2.00	3.00	3.00	10.00	27.00
FLO GAS-CONSTRUCTION TOTAL			1,634.00	116.00	72.00	126.00	117.00	431.00	1,203.00
DIVISION TOTAL			23,108.00	2,016.00	72.00	126.00	117.00	2,331.00	20,777.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	1,637.00	124.00	44.00	97.00	95.00	360.00	1,277.00
0010	121.1070.376112	021637	272.00	21.00	7.00	16.00	16.00	60.00	212.00
0010	121.1070.376112	021773	51.00	4.00	1.00	3.00	3.00	11.00	40.00
0010	121.1070.376112	028027	1,271.00	97.00	34.00	75.00	74.00	280.00	991.00
0010	121.1070.376120	3	477.00	36.00	13.00	28.00	28.00	105.00	372.00
0010	121.1070.376120	000003	13,773.00	1,047.00	372.00	815.00	799.00	3,033.00	10,740.00
0010	121.1070.376120	000008	5,284.00	401.00	143.00	313.00	307.00	1,164.00	4,120.00
0010	121.1070.376120	021343	257.00	20.00	7.00	15.00	15.00	57.00	200.00
0010	121.1070.376120	021573	884.00	68.00	24.00	52.00	51.00	195.00	689.00
0010	121.1070.376120	021637	244.00	19.00	7.00	14.00	14.00	54.00	190.00
0010	121.1070.376120	021643	257.00	20.00	7.00	15.00	15.00	57.00	200.00
0010	121.1070.376120	021736	40.00	2.00	1.00	2.00	2.00	7.00	33.00
0010	121.1070.376120	021738	306.00	23.00	8.00	18.00	18.00	67.00	239.00
0010	121.1070.376120	021749	598.00	46.00	16.00	35.00	35.00	132.00	466.00
0010	121.1070.376120	021754	89.00	7.00	2.00	5.00	5.00	19.00	70.00
0010	121.1070.376120	021772	1,260.00	96.00	34.00	75.00	73.00	278.00	982.00
0010	121.1070.376120	021773	54.00	4.00	1.00	3.00	3.00	11.00	43.00
0010	121.1070.376120	021775	233.00	17.00	6.00	14.00	14.00	51.00	182.00
0010	121.1070.376120	021776	726.00	55.00	20.00	43.00	42.00	160.00	566.00
0010	121.1070.376120	021778	207.00	15.00	6.00	12.00	12.00	45.00	162.00
0010	121.1070.376120	021780	1,264.00	96.00	34.00	75.00	73.00	278.00	986.00
0010	121.1070.376120	021781	3,367.00	256.00	91.00	199.00	195.00	741.00	2,626.00
0010	121.1070.376120	021797	265.00	21.00	7.00	16.00	15.00	59.00	206.00
0010	121.1070.376120	021800	306.00	23.00	8.00	18.00	18.00	67.00	239.00
0010	121.1070.376120	021801	69.00	5.00	2.00	4.00	4.00	15.00	54.00
0010	121.1070.376120	021802	373.00	28.00	10.00	22.00	22.00	82.00	291.00
0010	121.1070.376120	021806	193.00	15.00	5.00	11.00	11.00	42.00	151.00
0010	121.1070.376120	021808	250.00	20.00	7.00	15.00	14.00	56.00	194.00
0010	121.1070.376120	021809	166.00	13.00	4.00	10.00	10.00	37.00	129.00
0010	121.1070.376120	021810	266.00	21.00	7.00	16.00	15.00	59.00	207.00
0010	121.1070.376140	3	477.00	36.00	13.00	28.00	28.00	105.00	372.00
0010	121.1070.376140	000003	2,583.00	196.00	70.00	153.00	150.00	569.00	2,014.00
0010	121.1070.376140	000008	4,674.00	355.00	126.00	277.00	271.00	1,029.00	3,645.00
0010	121.1070.376140	021525	1,324.00	100.00	36.00	78.00	77.00	291.00	1,033.00
0010	121.1070.376140	021643	140.00	10.00	4.00	8.00	8.00	30.00	110.00
0010	121.1070.376140	021781	816.00	62.00	22.00	48.00	47.00	179.00	637.00
0010	121.1070.376220	021573	576.00	44.00	16.00	34.00	33.00	127.00	449.00
0010	121.1070.376260	000003	181.00	14.00	5.00	11.00	10.00	40.00	141.00
0010	121.1070.376260	021754	208.00	15.00	6.00	12.00	12.00	45.00	163.00
0010	121.1070.380105	3	136.00	10.00	4.00	8.00	8.00	30.00	106.00
0010	121.1070.380105	000003	3,589.00	272.00	97.00	212.00	208.00	789.00	2,800.00
0010	121.1070.380107	000003	54,052.00	4,106.00	1,458.00	3,199.00	3,136.00	11,899.00	42,153.00
0010	121.1070.380110	000003	346.00	26.00	9.00	21.00	20.00	76.00	270.00
0010	121.1070.380112	000003	3,052.00	232.00	82.00	181.00	177.00	672.00	2,380.00
0010	121.1070.380112	021773	82.00	7.00	2.00	5.00	5.00	19.00	63.00
0010	121.1070.380120	000003	2,675.00	204.00	72.00	158.00	155.00	589.00	2,086.00
0010	121.1070.380120	021739	85.00	7.00	2.00	5.00	5.00	19.00	66.00
0010	121.1070.380120	021778	383.00	29.00	10.00	23.00	22.00	84.00	299.00
0010	121.1070.382	000003	4,664.00	354.00	126.00	276.00	271.00	1,027.00	3,637.00
0010	121.1070.383	000002	112.00	9.00	3.00	7.00	6.00	25.00	87.00
0010	121.1070.384	000003	1,725.00	131.00	47.00	102.00	100.00	380.00	1,345.00
CONSTRUCTION TOTAL			116,319.00	8,839.00	3,138.00	6,882.00	6,747.00	25,606.00	90,713.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035460	45.00	3.00	1.00	3.00	3.00	10.00	35.00
OTHER A/R - MISCELLANEOUS ALL AMERICAN ALUNINUM ON 2/20/06 THE ABOVE DAMAGED OUR .75IN SERVICE									
0030	121.1430.2	035470	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS FRANKEL ESTATE HOMES INC ON 2/22/06 THE ABOVE DAMAGED OUR .75IN PE SE									
0030	121.1430.2	035472	158.00	12.00	4.00	9.00	9.00	34.00	124.00
OTHER A/R - MISCELLANEOUS BULL DOG BUILDING ON 2/23/06 THE ABOVE DAMAGED OUR 2.00IN PE SERVICE									
0030	121.1430.2	035475	138.00	10.00	4.00	8.00	8.00	30.00	108.00
OTHER A/R - MISCELLANEOUS MARIA SARIOL ON 2/25/06 THE ABOVE DAMAGED OUR .50IN SERIVCE WITH A SH									
0030	121.1430.2	035479	153.00	12.00	4.00	9.00	9.00	34.00	119.00
OTHER A/R - MISCELLANEOUS INSITE TECH ON 3/01/06 THE ABOVE DAMAGE OUR 1 1/2 PE SER~									
0030	121.1430.2	035480	21.00	1.00	1.00	1.00	1.00	4.00	17.00
OTHER A/R - MISCELLANEOUS NEW EARLY LANDSCAPING ON 3/01/06 THE ABOVE DAMAGED OUR .75IN PE SERVI									
0030	121.1430.2	035481	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS PHILLIP JOHNSON ON 3/01/06 THE ABOVE DAMGED OUR .75IN PE SERIVE REPAI									
0030	121.1430.2	035485	53.00	4.00	1.00	3.00	3.00	11.00	42.00
OTHER A/R - MISCELLANEOUS STAR LAWN SERVICE ON 3/03/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT									
0030	121.1430.2	035486	241.00	18.00	7.00	14.00	14.00	53.00	188.00
OTHER A/R - MISCELLANEOUS UNKNOWN ON 3/04/06 THE ABOVE DAMAGED OUR METER SET AT 2210 BROWARD AV									
0030	121.1430.2	035487	64.00	5.00	2.00	4.00	4.00	15.00	49.00
OTHER A/R - MISCELLANEOUS BEAUREGARD ROBERT ON 3/03/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT									
0030	121.1430.2	035492	128.00	10.00	3.00	8.00	7.00	28.00	100.00
OTHER A/R - MISCELLANEOUS DAVID SCHNAPP ON 3/06/2006 THE ABOVE DAMAGED OUR .75 IN SERV AT10234									
0030	121.1430.2	035500	33.00	2.00	1.00	2.00	2.00	7.00	26.00
OTHER A/R - MISCELLANEOUS HIGH TECH ON 3/08/06 THE ABOVE FAILED TO PROBERLY LOCATE AT731 HAWTHO									
0030	121.1430.2	035506	214.00	16.00	6.00	13.00	12.00	47.00	167.00
OTHER A/R - MISCELLANEOUS ROBERT MANGRUM ON 3/10/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 36									
0030	121.1430.2	035511	95.00	8.00	3.00	6.00	5.00	22.00	73.00
OTHER A/R - MISCELLANEOUS LUIS LOPEZ ON 3/13/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 8096 S									
0030	121.1430.2	035512	46.00	3.00	1.00	3.00	3.00	10.00	36.00
OTHER A/R - MISCELLANEOUS MELANIE HILL ON 3/13/06 THE ABOVE DAMAGED OUR .75IN PE SERICE AT 299									
0030	121.1430.2	035515	62.00	5.00	2.00	4.00	4.00	15.00	47.00
OTHER A/R - MISCELLANEOUS MARIA ALVAREZ ON 3/14/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 121									
0030	121.1430.2	035528	39.00	2.00	1.00	2.00	2.00	7.00	32.00
OTHER A/R - MISCELLANEOUS DIAMOND CUT LANDSCAPERS ON 3/22/06 THE ABOVE DAMAGED OUR .75IN PE SER									
0030	121.1430.2	035530	175.00	13.00	5.00	10.00	10.00	38.00	137.00
OTHER A/R - MISCELLANEOUS HOLIDAY INN ON 3/22/06 THE ABOVE DAMAED OUR .75IN PE SERVICE REPAIRS									
0030	121.1430.2	035536	76.00	6.00	2.00	5.00	4.00	17.00	59.00
OTHER A/R - MISCELLANEOUS CLAUDIA WILLIS ON 3/24/06 THE ABOVE DAMAGED OUR .50IN PE AT 707 SE 1S									
0030	121.1430.2	035537	197.00	15.00	5.00	12.00	11.00	43.00	154.00
OTHER A/R - MISCELLANEOUS HI TECH ON 3/27/06 THE ABOVE FAILED TO PROPERLY LOCATE OUR LINES AT 6									
0030	121.1430.2	035538	35.00	2.00	1.00	2.00	2.00	7.00	28.00
OTHER A/R - MISCELLANEOUS POPKIN ALBANES ON 3/27/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 17									
0030	121.1430.2	035544	32.00	2.00	1.00	2.00	2.00	7.00	25.00
OTHER A/R - MISCELLANEOUS GREEN ELECTRIC ON 3/28/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 32									
0030	121.1430.2	035547	219.00	16.00	6.00	13.00	13.00	48.00	171.00
OTHER A/R - MISCELLANEOUS ASPHALT CONSULTANTS INC ON 3/31/06 THE ABOVE DAMAGED UR 1 1/4" SERVIC									
143	TOTAL		2,284.00	169.00	63.00	137.00	132.00	501.00	1,783.00
0040	100.1860.1	033547	47.00	3.00	1.00	3.00	3.00	10.00	37.00
0040	100.1860.1	035204	712.00	54.00	19.00	42.00	41.00	156.00	556.00
0040	121.1860.31	003000	34.00	2.00	1.00	2.00	2.00	7.00	27.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0040	121.1860.31	004003	443.00	33.00	12.00	26.00	26.00	97.00	346.00
0040	121.1860.31	008002	2,485.00	189.00	67.00	147.00	144.00	547.00	1,938.00
0040	121.1860.32	001004	2,913.00	221.00	79.00	172.00	169.00	641.00	2,272.00
186	TOTAL		6,634.00	502.00	179.00	392.00	385.00	1,458.00	5,176.00
0045	114.4010.907	061050	2,558.00	195.00	69.00	151.00	148.00	563.00	1,995.00
0045	114.4010.908	061050	614.00	47.00	17.00	36.00	36.00	136.00	478.00
0045	114.4010.908	061250	48.00	3.00	1.00	3.00	3.00	10.00	38.00
0045	114.4010.910	061050	577.00	44.00	16.00	34.00	33.00	127.00	450.00
0045	115.4010.907	061050	2,689.00	204.00	73.00	159.00	156.00	592.00	2,097.00
0045	115.4010.908	061050	614.00	47.00	17.00	36.00	36.00	136.00	478.00
0045	115.4010.908	061250	289.00	22.00	8.00	17.00	17.00	64.00	225.00
0045	115.4010.908	061350	48.00	3.00	1.00	3.00	3.00	10.00	38.00
0045	115.4010.910	061050	771.00	59.00	21.00	46.00	45.00	171.00	600.00
	ELECTRIC CONSERVATION		8,208.00	624.00	223.00	485.00	477.00	1,809.00	6,399.00
0050	141.4160.21		185.00	14.00	5.00	11.00	11.00	41.00	144.00
0050	141.4160.28		3,900.00	296.00	105.00	231.00	226.00	858.00	3,042.00
0050	141.4160.29		26,957.00	2,047.00	727.00	1,596.00	1,564.00	5,934.00	21,023.00
0050	141.4160.33		14,840.00	1,127.00	400.00	878.00	861.00	3,266.00	11,574.00
0050	141.4160.340		45.00	3.00	1.00	3.00	3.00	10.00	35.00
0050	141.4160.35		95.00	8.00	3.00	6.00	5.00	22.00	73.00
0050	141.4160.350		47.00	3.00	1.00	3.00	3.00	10.00	37.00
0050	141.4160.351		14,914.00	1,133.00	402.00	883.00	865.00	3,283.00	11,631.00
0050	141.4160.353		143.00	11.00	4.00	8.00	8.00	31.00	112.00
0050	141.4160.391		11,127.00	845.00	300.00	659.00	646.00	2,450.00	8,677.00
0050	141.4160.43		475.00	36.00	13.00	28.00	28.00	105.00	370.00
0050	141.4160.52		21,121.00	1,604.00	570.00	1,250.00	1,225.00	4,649.00	16,472.00
0050	141.4160.53		84.00	7.00	2.00	5.00	5.00	19.00	65.00
0050	141.4160.54		576.00	44.00	16.00	34.00	33.00	127.00	449.00
0050	141.4160.6		2,344.00	179.00	63.00	139.00	136.00	517.00	1,827.00
0050	143.4160.351		65.00	5.00	2.00	4.00	4.00	15.00	50.00
416	TOTAL		96,918.00	7,362.00	2,614.00	5,738.00	5,623.00	21,337.00	75,581.00
0060	945.4160.29		341.00	30.00				30.00	311.00
0060	945.4160.351		398.00	36.00				36.00	362.00
0060	991.1080.374		2,549.00	227.00				227.00	2,322.00
0060	991.1080.385		928.00	83.00				83.00	845.00
0060	991.1080.386		923.00	82.00				82.00	841.00
0060	991.4010.800		344.00	31.00				31.00	313.00
0060	991.4010.8031		41,516.00	3,685.00				3,685.00	37,831.00
0060	991.4010.8031	030998	4,946.00	439.00				439.00	4,507.00
0060	991.4010.8032		362.00	32.00				32.00	330.00
0060	991.4010.8033		4,127.00	367.00				367.00	3,760.00
0060	991.4010.8034		789.00	70.00				70.00	719.00
0060	991.4010.870		2,629.00	233.00				233.00	2,396.00
0060	991.4010.874		464.00	40.00				40.00	424.00
0060	991.4010.878		11,726.00	1,040.00				1,040.00	10,686.00
0060	991.4010.8791		3,548.00	315.00				315.00	3,233.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0060	991.4010.8792		977.00	86.00				86.00	891.00
0060	991.4010.8793		2,127.00	189.00				189.00	1,938.00
0060	991.4010.8801		191.00	16.00				16.00	175.00
0060	991.4010.8802		4,257.00	378.00				378.00	3,879.00
0060	991.4010.901		1,391.00	123.00				123.00	1,268.00
0060	991.4010.902		5,617.00	499.00				499.00	5,118.00
0060	991.4010.903		8,388.00	745.00				745.00	7,643.00
0060	991.4010.905		144.00	13.00				13.00	131.00
0060	991.4010.911		317.00	28.00				28.00	289.00
0060	991.4010.912		22,027.00	1,955.00				1,955.00	20,072.00
0060	991.4010.916		7,689.00	682.00				682.00	7,007.00
0060	991.4010.9251		888.00	78.00				78.00	810.00
0060	991.4010.930		143.00	13.00				13.00	130.00
0060	991.4020.8439		518.00	46.00				46.00	472.00
0060	991.4020.886		54.00	5.00				5.00	49.00
0060	991.4020.887		39.00	3.00				3.00	36.00
0060	991.4020.892		28.00	2.00				2.00	26.00
0060	991.4020.8931		1,431.00	127.00				127.00	1,304.00
0060	991.4020.896		10,124.00	899.00				899.00	9,225.00
0060	991.4020.898		2,744.00	243.00				243.00	2,501.00
0060	993.4010.800		86.00	8.00				8.00	78.00
0060	993.4010.8032		362.00	32.00				32.00	330.00
0060	993.4010.878		1,052.00	93.00				93.00	959.00
0060	993.4010.8791		13.00	1.00				1.00	12.00
0060	993.4010.8792		27.00	2.00				2.00	25.00
0060	993.4010.911		317.00	28.00				28.00	289.00
0060	993.4010.912		149.00	13.00				13.00	136.00
0060	993.4010.9251		243.00	22.00				22.00	221.00
0060	993.4020.8931		397.00	36.00				36.00	361.00
0060	995.4010.800		171.00	15.00				15.00	156.00
0060	995.4010.8031		39.00	3.00				3.00	36.00
0060	995.4010.8032		362.00	32.00				32.00	330.00
0060	995.4010.878		649.00	58.00				58.00	591.00
0060	995.4010.8792		55.00	5.00				5.00	50.00
0060	995.4010.912		91.00	8.00				8.00	83.00
0060	995.4010.9251		161.00	14.00				14.00	147.00
0060	995.4020.8931		23.00	2.00				2.00	21.00
0060	996.4010.800		86.00	8.00				8.00	78.00
0060	996.4010.8032		362.00	32.00				32.00	330.00
0060	996.4010.878		104.00	9.00				9.00	95.00
0060	996.4010.912		17.00	1.00				1.00	16.00
0060	996.4010.9251		243.00	22.00				22.00	221.00
0060	996.4020.8931		34.00	2.00				2.00	32.00
FLO	GAS-GENERAL TOTAL		149,727.00	13,286.00	4,721.00	10,356.00	10,151.00	13,286.00	136,441.00
0062	991.1070.374	000003	946.00	72.00	26.00	56.00	55.00	209.00	737.00
0062	991.1070.376	000003	44.00	3.00	1.00	3.00	3.00	10.00	34.00
0062	991.1070.382	000003	170.00	13.00	5.00	10.00	10.00	38.00	132.00
0062	991.1070.384	000003	659.00	50.00	18.00	39.00	38.00	145.00	514.00
0062	991.1070.385	000003	3,784.00	288.00	102.00	224.00	220.00	834.00	2,950.00
0062	991.1070.386	000003	17,224.00	1,308.00	465.00	1,020.00	999.00	3,792.00	13,432.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0062	995.1070.386	000003	77.00	6.00	2.00	5.00	4.00	17.00	60.00
FLO	GAS-CONSTRUCTION TOTAL		22,904.00	1,740.00	619.00	1,357.00	1,329.00	5,045.00	17,859.00
DIVISION TOTAL			402,994.00	32,522.00	6,836.00	14,991.00	14,693.00	69,042.00	333,952.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	806.00	61.00	21.00	48.00	47.00	177.00	629.00
0310	123.1070.376112	000008	258.00	20.00	7.00	15.00	15.00	57.00	201.00
0310	123.1070.376112	021013	1,118.00	85.00	29.00	66.00	65.00	245.00	873.00
0310	123.1070.376112	021597	246.00	19.00	6.00	15.00	14.00	54.00	192.00
0310	123.1070.376112	021649	468.00	36.00	12.00	28.00	27.00	103.00	365.00
0310	123.1070.376112	021654	193.00	15.00	5.00	11.00	11.00	42.00	151.00
0310	123.1070.376112	021729	791.00	60.00	21.00	47.00	46.00	174.00	617.00
0310	123.1070.376112	021740	665.00	51.00	17.00	39.00	39.00	146.00	519.00
0310	123.1070.376112	021742	481.00	37.00	13.00	28.00	28.00	106.00	375.00
0310	123.1070.376112	028013	639.00	48.00	17.00	38.00	37.00	140.00	499.00
0310	123.1070.376120	000003	599.00	46.00	16.00	35.00	35.00	132.00	467.00
0310	123.1070.376120	000008	86.00	7.00	2.00	5.00	5.00	19.00	67.00
0310	123.1070.376120	021654	839.00	63.00	22.00	50.00	49.00	184.00	655.00
0310	123.1070.376120	021779	70.00	5.00	2.00	4.00	4.00	15.00	55.00
0310	123.1070.376120	028021	758.00	58.00	20.00	45.00	44.00	167.00	591.00
0310	123.1070.376120	028024	640.00	48.00	17.00	38.00	37.00	140.00	500.00
0310	123.1070.376140	021729	85.00	7.00	2.00	5.00	5.00	19.00	66.00
0310	123.1070.376140	021742	289.00	22.00	8.00	17.00	17.00	64.00	225.00
0310	123.1070.380105	000003	1,964.00	149.00	51.00	116.00	114.00	430.00	1,534.00
0310	123.1070.380105	000004	571.00	44.00	15.00	34.00	33.00	126.00	445.00
0310	123.1070.380107	000003	6,432.00	489.00	168.00	381.00	374.00	1,412.00	5,020.00
0310	123.1070.380107	000004	205.00	15.00	5.00	12.00	12.00	44.00	161.00
0310	123.1070.380107	000008	624.00	47.00	16.00	37.00	36.00	136.00	488.00
0310	123.1070.380112	000003	105.00	8.00	3.00	6.00	6.00	23.00	82.00
0310	123.1070.380140	021742	204.00	15.00	5.00	12.00	12.00	44.00	160.00
0310	123.1070.382	000003	3,363.00	256.00	88.00	199.00	195.00	738.00	2,625.00
0310	123.1070.382	014695	140.00	10.00	4.00	8.00	8.00	30.00	110.00
0310	123.1070.384	000003	1,610.00	122.00	42.00	95.00	94.00	353.00	1,257.00
0310	123.1070.384	014695	36.00	2.00	1.00	2.00	2.00	7.00	29.00
CONSTRUCTION TOTAL			24,285.00	1,845.00	635.00	1,436.00	1,411.00	5,327.00	18,958.00
0330	123.1430.2	035477	165.00	13.00	4.00	10.00	10.00	37.00	128.00
OTHER A/R - MISCELLANEOUS W L W CONSTRUCTION INC CONTRACTOR DAMAGED 2" MAIN WITH BACKHOE AT VIC									
0330	123.1430.2	035483	44.00	3.00	1.00	3.00	3.00	10.00	34.00
OTHER A/R - MISCELLANEOUS ROBERT V RUSSO INC HIT SERVICE LINE TO GAS LITE AT 219 VICTORIA COMMO									
0330	123.1430.2	035484	57.00	4.00	2.00	3.00	3.00	12.00	45.00
OTHER A/R - MISCELLANEOUS FUTURE LANDSCAPING INC FUTURE LANDSCAPE INC C/O DAVID DEAN HIT 1/2"									
0330	123.1430.2	035502	233.00	17.00	6.00	14.00	14.00	51.00	182.00
OTHER A/R - MISCELLANEOUS MASTEC ENERGY SERVICE GROUP CONTRACTOR DAMAGED 2" MAIN AT INTERSECTIO									
0330	123.1430.2	035503	67.00	5.00	2.00	4.00	4.00	15.00	52.00
OTHER A/R - MISCELLANEOUS FENCING BY DESIGN CUT 1/2" P E SERVICE LINE WITH SHOVEL WHILE INSTALL									
0330	123.1430.2	035510	169.00	13.00	4.00	10.00	10.00	37.00	132.00
OTHER A/R - MISCELLANEOUS WATER TIGHT PLUMBING HIT 2" MAIN AT 713 RIVIERA BELLA ON 3/13/06. NO									
0330	123.1430.2	035513	116.00	9.00	3.00	7.00	7.00	26.00	90.00
OTHER A/R - MISCELLANEOUS ST BARNABAS EPISCAPAL CHURCH HIT 1/2" EXTRUBE SERVICE AT 310 W MICHIG									
0330	123.1430.2	035516	311.00	24.00	8.00	18.00	18.00	68.00	243.00
OTHER A/R - MISCELLANEOUS FLORIDA CONTRACTING 1/2" EXTRUBE PULLED FROM MAIN AT 1023 GERONA,DELT									
0330	123.1430.2	035520	50.00	4.00	1.00	3.00	3.00	11.00	39.00
OTHER A/R - MISCELLANEOUS BRYAN MILLER CUT 1/2" PE SERVICE INSTALLING FENCE, LINE LOCATED PROPE									
0330	123.1430.2	035524	100.00	8.00	3.00	6.00	6.00	23.00	77.00
OTHER A/R - MISCELLANEOUS FLORIDA FANCY NURSERY HIT 1/2" PE RISER TO GAS LITE AT 217 COLETON LA									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0330	123.1430.2	035525	106.00	8.00	3.00	6.00	6.00	23.00	83.00
OTHER A/R - MISCELLANEOUS MICHELL STOCKI DAMAGED 1/2" P E SERVICE LINE WHILE DIGGING WITH SHOVE									
0330	123.1430.2	035527	125.00	10.00	3.00	7.00	7.00	27.00	98.00
OTHER A/R - MISCELLANEOUS MASTEC HIT 1 1/4" MAIN AT BRAYFORD PT LOT 353 NORTHEAST SECTION IN TH									
0330	123.1430.2	035529	21.00	1.00	1.00	1.00	1.00	4.00	17.00
OTHER A/R - MISCELLANEOUS WINFREY PLUMBING HIT 3/4" PE SERVICE AT 129 BIRCHMONT DR, DELAND ON 3									
143	TOTAL		1,564.00	119.00	41.00	92.00	92.00	344.00	1,220.00
0340	123.1860.31	003000	2,147.00	163.00	56.00	127.00	125.00	471.00	1,676.00
0340	123.1860.31	004003	286.00	22.00	7.00	17.00	17.00	63.00	223.00
0340	123.1860.31	008002	496.00	38.00	13.00	29.00	29.00	109.00	387.00
0340	123.1860.32	001004	196.00	15.00	5.00	12.00	11.00	43.00	153.00
0340	123.1860.32	003004	536.00	40.00	14.00	32.00	31.00	117.00	419.00
186	TOTAL		3,661.00	278.00	95.00	217.00	213.00	803.00	2,858.00
0350	143.4160.29		7,451.00	567.00	195.00	441.00	433.00	1,636.00	5,815.00
0350	143.4160.33		1,277.00	97.00	33.00	76.00	74.00	280.00	997.00
0350	143.4160.351		3,159.00	241.00	83.00	187.00	183.00	694.00	2,465.00
0350	143.4160.353		1,599.00	121.00	42.00	95.00	93.00	351.00	1,248.00
0350	143.4160.391		1,814.00	137.00	47.00	108.00	105.00	397.00	1,417.00
0350	143.4160.43		151.00	12.00	4.00	9.00	9.00	34.00	117.00
0350	143.4160.51		50.00	4.00	1.00	3.00	3.00	11.00	39.00
0350	143.4160.52		4,960.00	377.00	130.00	294.00	288.00	1,089.00	3,871.00
0350	143.4160.6		246.00	19.00	6.00	15.00	14.00	54.00	192.00
416	TOTAL		20,707.00	1,575.00	541.00	1,228.00	1,202.00	4,546.00	16,161.00
0360	993.1080.385		118.00	10.00				10.00	108.00
0360	993.4010.8031		7,051.00	626.00				626.00	6,425.00
0360	993.4010.8031	030998	123.00	11.00				11.00	112.00
0360	993.4010.8032		167.00	15.00				15.00	152.00
0360	993.4010.8033		238.00	22.00				22.00	216.00
0360	993.4010.8036		2,069.00	183.00				183.00	1,886.00
0360	993.4010.870		805.00	71.00				71.00	734.00
0360	993.4010.874		183.00	16.00				16.00	167.00
0360	993.4010.878		1,801.00	160.00				160.00	1,641.00
0360	993.4010.8791		1,104.00	98.00				98.00	1,006.00
0360	993.4010.8792		142.00	13.00				13.00	129.00
0360	993.4010.8793		289.00	25.00				25.00	264.00
0360	993.4010.8802		892.00	79.00				79.00	813.00
0360	993.4010.901		683.00	61.00				61.00	622.00
0360	993.4010.902		2,365.00	210.00				210.00	2,155.00
0360	993.4010.903		3,156.00	280.00				280.00	2,876.00
0360	993.4010.9031		661.00	59.00				59.00	602.00
0360	993.4010.911		244.00	22.00				22.00	222.00
0360	993.4010.912		2,975.00	264.00				264.00	2,711.00
0360	993.4010.916		4,639.00	412.00				412.00	4,227.00
0360	993.4020.885		676.00	60.00				60.00	616.00
0360	993.4020.892		28.00	2.00				2.00	26.00
0360	993.4020.896		417.00	37.00				37.00	380.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0360	993.4020.898		273.00	24.00				24.00	249.00
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4020.885		61.00-	5.00-				5.00-	56.00-
FLO GAS-GENERAL TOTAL			31,770.00	2,821.00	970.00	2,197.00	2,154.00	2,821.00	28,949.00
0362	993.1070.376	021669	157.00	12.00	4.00	9.00	9.00	34.00	123.00
0362	993.1070.380	000003	157.00	12.00	4.00	9.00	9.00	34.00	123.00
0362	993.1070.382	000003	397.00	30.00	10.00	24.00	23.00	87.00	310.00
0362	993.1070.384	000003	34.00	2.00	1.00	2.00	2.00	7.00	27.00
0362	993.1070.385	000003	553.00	42.00	14.00	33.00	32.00	121.00	432.00
0362	993.1070.386	000003	1,078.00	82.00	28.00	64.00	63.00	237.00	841.00
FLO GAS-CONSTRUCTION TOTAL			2,376.00	180.00	61.00	141.00	138.00	520.00	1,856.00
DIVISION TOTAL			84,363.00	6,818.00	1,373.00	3,114.00	3,056.00	14,361.00	70,002.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	54.00	4.00	1.00	3.00	3.00	11.00	43.00
0410	114.1070.362	021298	274.00	21.00	5.00	16.00	16.00	58.00	216.00
0410	114.1070.3646	000002	1,900.00	145.00	33.00	114.00	111.00	403.00	1,497.00
0410	114.1070.3646	035421	287.00	22.00	5.00	17.00	17.00	61.00	226.00
0410	114.1070.3646	035466	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3646	035467	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3646	035478	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3646	035488	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3647	000002	1,151.00	88.00	20.00	69.00	67.00	244.00	907.00
0410	114.1070.3647	035425	321.00	24.00	6.00	19.00	19.00	68.00	253.00
0410	114.1070.3647	035462	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3647	035468	256.00	20.00	4.00	15.00	15.00	54.00	202.00
0410	114.1070.3647	035469	497.00	38.00	9.00	30.00	29.00	106.00	391.00
0410	114.1070.3647	035478	460.00	36.00	8.00	27.00	27.00	98.00	362.00
0410	114.1070.3647	035489	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3648	000002	2,258.00	173.00	39.00	135.00	132.00	479.00	1,779.00
0410	114.1070.3656	000002	1,148.00	88.00	20.00	69.00	67.00	244.00	904.00
0410	114.1070.3656	021576	5,022.00	386.00	87.00	300.00	294.00	1,067.00	3,955.00
0410	114.1070.3656	035421	188.00	14.00	3.00	11.00	11.00	39.00	149.00
0410	114.1070.3656	035466	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3656	035467	145.00	11.00	3.00	9.00	8.00	31.00	114.00
0410	114.1070.3656	035478	117.00	9.00	2.00	7.00	7.00	25.00	92.00
0410	114.1070.3656	035488	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3657	000002	1,069.00	82.00	19.00	64.00	63.00	228.00	841.00
0410	114.1070.3657	035425	242.00	19.00	4.00	14.00	14.00	51.00	191.00
0410	114.1070.3657	035462	206.00	15.00	4.00	12.00	12.00	43.00	163.00
0410	114.1070.3657	035468	256.00	20.00	4.00	15.00	15.00	54.00	202.00
0410	114.1070.3657	035469	295.00	23.00	5.00	18.00	17.00	63.00	232.00
0410	114.1070.3657	035478	354.00	27.00	6.00	21.00	21.00	75.00	279.00
0410	114.1070.3657	035489	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3672	035419	844.00	65.00	15.00	50.00	49.00	179.00	665.00
0410	114.1070.3672	035420	531.00	40.00	9.00	32.00	31.00	112.00	419.00
0410	114.1070.3672	035463	357.00	28.00	6.00	21.00	21.00	76.00	281.00
0410	114.1070.3672	035473	619.00	47.00	11.00	37.00	36.00	131.00	488.00
0410	114.1070.3681	000002	2,119.00	163.00	37.00	127.00	124.00	451.00	1,668.00
0410	114.1070.3683	000002	1,116.00	85.00	19.00	67.00	65.00	236.00	880.00
0410	114.1070.3691	000002	4,000.00	307.00	70.00	239.00	234.00	850.00	3,150.00
0410	114.1070.3693	000002	5,939.00	455.00	103.00	355.00	348.00	1,261.00	4,678.00
0410	114.1070.370	000002	191.00	15.00	3.00	11.00	11.00	40.00	151.00
0410	114.1070.3711	000002	1,558.00	120.00	27.00	93.00	91.00	331.00	1,227.00
0410	114.1070.3713	000002	60.00	5.00	1.00	4.00	3.00	13.00	47.00
0410	114.1070.3731	000002	313.00	24.00	5.00	19.00	18.00	66.00	247.00
CONSTRUCTION TOTAL			35,744.00	2,739.00	622.00	2,135.00	2,087.00	7,583.00	28,161.00
0430	114.1430.2	035482	159.00	13.00	3.00	9.00	9.00	34.00	125.00
OTHER A/R - MISCELLANEOUS KEVIN SUDDUTH REPLACE BROKEN POLE HIT BY TRUCK. 3/2/06 D. FOWLER									
0430	114.1430.2	035495	69.00	5.00	1.00	4.00	4.00	14.00	55.00
OTHER A/R - MISCELLANEOUS TOWN OF MALONE RELOCATE CHRISTMAS LIGHT BREAKERS. 3/8/06 D. FOW									
0430	114.1430.2	035496	69.00	5.00	1.00	4.00	4.00	14.00	55.00
OTHER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONS RELAMP FIXTURES. 3/8/06 D. FOWLER									
0430	114.1430.2	035505	88.00	7.00	2.00	5.00	5.00	19.00	69.00
OTHER A/R - MISCELLANEOUS BUFFALO ROCK REPAIR BROKEN GUYS. 3/10/06 D. FOWLER									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0430	114.1430.2	035508	60.00	5.00	1.00	4.00	3.00	13.00	47.00
OTHER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL BOARD PULL TRANSFORMER. 3-13-06 D. FOWLER									
0430	114.1430.2	035509	104.00	8.00	2.00	6.00	6.00	22.00	82.00
OTHER A/R - MISCELLANEOUS ARTHUR DOZIER SCHOOL REPLACED PARTS AT ENTRANCE TO WEATHER HEAD.									
143	TOTAL		549.00	43.00	10.00	32.00	31.00	116.00	433.00
0445	114.4010.907	061050	924.00	71.00	16.00	55.00	54.00	196.00	728.00
0445	114.4010.908	061250	1,233.00	95.00	21.00	74.00	72.00	262.00	971.00
0445	114.4010.908	061350	1,633.00	125.00	28.00	98.00	96.00	347.00	1,286.00
0445	114.4010.908	061550	632.00	48.00	11.00	38.00	37.00	134.00	498.00
0445	114.4010.908	061650	928.00	71.00	16.00	56.00	54.00	197.00	731.00
0445	114.4010.908	062150	55.00	4.00	1.00	3.00	3.00	11.00	44.00
ELECTRIC CONSERVATION			5,405.00	414.00	93.00	324.00	316.00	1,147.00	4,258.00
DIVISION TOTAL			41,698.00	3,196.00	725.00	2,491.00	2,434.00	8,846.00	32,852.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	000002	854.00	65.00	19.00	51.00	50.00	185.00	669.00
0510	115.1070.3647	000002	2,482.00	190.00	54.00	148.00	145.00	537.00	1,945.00
0510	115.1070.3648	000002	397.00	30.00	9.00	24.00	23.00	86.00	311.00
0510	115.1070.3656	000002	965.00	74.00	21.00	57.00	56.00	208.00	757.00
0510	115.1070.3657	000002	2,193.00	168.00	48.00	130.00	128.00	474.00	1,719.00
0510	115.1070.3662	000002	137.00	10.00	3.00	8.00	8.00	29.00	108.00
0510	115.1070.3662	021763	373.00	28.00	8.00	22.00	22.00	80.00	293.00
0510	115.1070.3662	021768	318.00	24.00	7.00	19.00	19.00	69.00	249.00
0510	115.1070.3662	021769	141.00	11.00	3.00	8.00	8.00	30.00	111.00
0510	115.1070.3662	021770	183.00	14.00	4.00	11.00	11.00	40.00	143.00
0510	115.1070.3662	021799	196.00	15.00	4.00	12.00	11.00	42.00	154.00
0510	115.1070.3662	021804	221.00	16.00	5.00	13.00	13.00	47.00	174.00
0510	115.1070.3671	000002	313.00	24.00	7.00	19.00	18.00	68.00	245.00
0510	115.1070.3672	000002	2,252.00	172.00	49.00	134.00	131.00	486.00	1,766.00
0510	115.1070.3672	021380	3,002.00	229.00	65.00	179.00	175.00	648.00	2,354.00
0510	115.1070.3672	021478	1,413.00	108.00	31.00	84.00	82.00	305.00	1,108.00
0510	115.1070.3672	021691	156.00	12.00	3.00	9.00	9.00	33.00	123.00
0510	115.1070.3672	021697	1,601.00	122.00	35.00	95.00	93.00	345.00	1,256.00
0510	115.1070.3672	021763	39.00	2.00	1.00	2.00	2.00	7.00	32.00
0510	115.1070.3672	021768	872.00	66.00	19.00	52.00	51.00	188.00	684.00
0510	115.1070.3672	021769	3,492.00	266.00	76.00	208.00	204.00	754.00	2,738.00
0510	115.1070.3672	021770	474.00	36.00	10.00	28.00	28.00	102.00	372.00
0510	115.1070.3672	021798	83.00	7.00	2.00	5.00	5.00	19.00	64.00
0510	115.1070.3672	021799	83.00	7.00	2.00	5.00	5.00	19.00	64.00
0510	115.1070.3672	021804	196.00	15.00	4.00	12.00	11.00	42.00	154.00
0510	115.1070.3681	000002	1,115.00	85.00	24.00	66.00	65.00	240.00	875.00
0510	115.1070.3683	000002	988.00	75.00	21.00	59.00	58.00	213.00	775.00
0510	115.1070.3691	000002	1,241.00	95.00	27.00	74.00	72.00	268.00	973.00
0510	115.1070.3693	000002	4,923.00	376.00	107.00	293.00	287.00	1,063.00	3,860.00
0510	115.1070.370	000002	1,686.00	129.00	37.00	100.00	98.00	364.00	1,322.00
0510	115.1070.3711	000002	288.00	22.00	6.00	17.00	17.00	62.00	226.00
0510	115.1070.3713	000002	382.00	29.00	8.00	23.00	22.00	82.00	300.00
0510	115.1070.3713	021591	202.00	15.00	4.00	12.00	12.00	43.00	159.00
0510	115.1070.3713	021746	260.00	21.00	6.00	15.00	15.00	57.00	203.00
0510	115.1070.3731	000002	872.00	66.00	19.00	52.00	51.00	188.00	684.00
0510	115.1070.3733	000002	205.00	15.00	4.00	12.00	12.00	43.00	162.00
0510	115.1070.3733	021747	148.00	11.00	3.00	9.00	9.00	32.00	116.00
CONSTRUCTION TOTAL			34,746.00	2,650.00	755.00	2,067.00	2,026.00	7,498.00	27,248.00
0530	115.1430.2	035459	35.00	2.00	1.00	2.00	2.00	7.00	28.00
OTHER A/R - MISCELLANEOUS BAPTIST HOSPITAL NASSAU LABOR TO CHANGE SOFTWARE TO ENABLE HOSPITAL M									
0530	115.1430.2	035490	531.00	40.00	12.00	32.00	31.00	115.00	416.00
OTHER A/R - MISCELLANEOUS DANELLA CONSTRUCTION CORP. DAMAGE TO SECONDARY CONDUIT AND CONDUCTOR									
0530	115.1430.2	035493	349.00	27.00	8.00	21.00	20.00	76.00	273.00
OTHER A/R - MISCELLANEOUS MYERS TRACTOR SERVICE COST TO REPLACE O. L. AT OLD BLUFF ROAD AND RES									
0530	115.1430.2	035494	225.00	17.00	5.00	13.00	13.00	48.00	177.00
OTHER A/R - MISCELLANEOUS SEDA CONSTRUCTION COST TO REPLACE URD VAULT AT LOT 160 629 SANTA MARI									
0530	115.1430.2	035522	786.00	60.00	17.00	47.00	46.00	170.00	616.00
OTHER A/R - MISCELLANEOUS NICK GILLETTE REMOVE 1 PHASE OH 7.2 KV AND NEUTRAL TO UNLOAD A MODULA									
0530	115.1430.2	035526	1,877.00	144.00	41.00	112.00	109.00	406.00	1,471.00
OTHER A/R - MISCELLANEOUS ROBERT HANNAN CUSTOMER HIT TX 300 KVA AND DAMAGED OCEAN PLACE SECONDA									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
143	TOTAL		3,803.00	290.00	84.00	227.00	221.00	822.00	2,981.00
0545	115.4010.907	061050	732.00	56.00	16.00	44.00	43.00	159.00	573.00
0545	115.4010.908	061250	1,556.00	119.00	34.00	93.00	91.00	337.00	1,219.00
0545	115.4010.908	061350	1,717.00	131.00	37.00	102.00	100.00	370.00	1,347.00
0545	115.4010.908	061550	550.00	42.00	12.00	33.00	32.00	119.00	431.00
0545	115.4010.908	061650	483.00	37.00	10.00	29.00	28.00	104.00	379.00
0545	115.4010.908	061950	187.00	14.00	4.00	11.00	11.00	40.00	147.00
0545	115.4010.908	062050	121.00	9.00	3.00	7.00	7.00	26.00	95.00
	ELECTRIC CONSERVATION		5,346.00	408.00	116.00	319.00	312.00	1,155.00	4,191.00
0560	945.4160.29		2,805.00	249.00				249.00	2,556.00
0560	945.4160.33		1,146.00	101.00				101.00	1,045.00
0560	945.4160.351		1,145.00	101.00				101.00	1,044.00
0560	945.4160.391		478.00	42.00				42.00	436.00
0560	945.4160.52		1,638.00	145.00				145.00	1,493.00
0560	945.4160.6		320.00	28.00				28.00	292.00
0560	995.1080.385		145.00	13.00				13.00	132.00
0560	995.1630.1		382.00	34.00				34.00	348.00
0560	995.4010.8031		7,792.00	692.00				692.00	7,100.00
0560	995.4010.8032		504.00	45.00				45.00	459.00
0560	995.4010.8033		1,085.00	97.00				97.00	988.00
0560	995.4010.8036		2,869.00	255.00				255.00	2,614.00
0560	995.4010.870		2,007.00	179.00				179.00	1,828.00
0560	995.4010.878		52.00	5.00				5.00	47.00
0560	995.4010.8791		27.00	2.00				2.00	25.00
0560	995.4010.8793		832.00	74.00				74.00	758.00
0560	995.4010.8802		148.00	13.00				13.00	135.00
0560	995.4010.901		1,120.00	99.00				99.00	1,021.00
0560	995.4010.902		169.00	15.00				15.00	154.00
0560	995.4010.903		2,280.00	203.00				203.00	2,077.00
0560	995.4010.911		1,624.00	144.00				144.00	1,480.00
0560	995.4010.912		6,307.00	560.00				560.00	5,747.00
0560	995.4010.916		303.00	27.00				27.00	276.00
0560	995.4020.885		956.00	85.00				85.00	871.00
0560	995.4020.896		320.00	28.00				28.00	292.00
0560	995.4020.898		63.00	5.00				5.00	58.00
	FLO GAS-GENERAL TOTAL		36,517.00	3,241.00	922.00	2,526.00	2,476.00	3,241.00	33,276.00
0562	995.1070.382	000003	684.00	52.00	15.00	41.00	40.00	148.00	536.00
0562	995.1070.384	000003	183.00	14.00	4.00	11.00	11.00	40.00	143.00
0562	995.1070.385	000003	992.00	75.00	22.00	59.00	58.00	214.00	778.00
0562	995.1070.386	000003	2,317.00	177.00	50.00	138.00	135.00	500.00	1,817.00
	FLO GAS-CONSTRUCTION TOTAL		4,176.00	318.00	91.00	249.00	244.00	902.00	3,274.00
	DIVISION TOTAL		84,588.00	6,907.00	1,046.00	2,862.00	2,803.00	13,618.00	70,970.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		583.00	52.00				52.00	531.00
0660	946.4160.33		634.00	56.00				56.00	578.00
0660	946.4160.351		248.00	22.00				22.00	226.00
0660	946.4160.391		215.00	20.00				20.00	195.00
0660	946.4160.52		66.00	6.00				6.00	60.00
0660	946.4160.6		170.00	15.00				15.00	155.00
0660	996.1080.384		20.00	1.00				1.00	19.00
0660	996.1080.385		452.00	40.00				40.00	412.00
0660	996.1080.386		18.00	1.00				1.00	17.00
0660	996.4010.8031		6,318.00	560.00				560.00	5,758.00
0660	996.4010.8032		27.00	2.00				2.00	25.00
0660	996.4010.8033		1,587.00	142.00				142.00	1,445.00
0660	996.4010.8034		38.00	3.00				3.00	35.00
0660	996.4010.8035		195.00	17.00				17.00	178.00
0660	996.4010.870		452.00	40.00				40.00	412.00
0660	996.4010.874		87.00	8.00				8.00	79.00
0660	996.4010.878		673.00	60.00				60.00	613.00
0660	996.4010.8791		889.00	78.00				78.00	811.00
0660	996.4010.8792		242.00	22.00				22.00	220.00
0660	996.4010.8793		616.00	54.00				54.00	562.00
0660	996.4010.8802		361.00	32.00				32.00	329.00
0660	996.4010.901		693.00	61.00				61.00	632.00
0660	996.4010.902		523.00	46.00				46.00	477.00
0660	996.4010.903		1,812.00	160.00				160.00	1,652.00
0660	996.4010.911		693.00	61.00				61.00	632.00
0660	996.4010.912		769.00	69.00				69.00	700.00
0660	996.4010.916		117.00	10.00				10.00	107.00
0660	996.4020.8432		70.00	7.00				7.00	63.00
0660	996.4020.885		242.00	22.00				22.00	220.00
0660	996.4020.887		113.00	10.00				10.00	103.00
0660	996.4020.896		980.00	87.00				87.00	893.00
0660	996.4020.898		250.00	22.00				22.00	228.00
FLO GAS-GENERAL TOTAL			20,153.00	1,786.00	1,089.00	1,394.00	1,367.00	1,786.00	18,367.00
0662	996.1070.374	000003	34.00	2.00	2.00	2.00	2.00	8.00	26.00
0662	996.1070.380	000003	72.00	5.00	3.00	4.00	4.00	16.00	56.00
0662	996.1070.382	000003	789.00	59.00	36.00	46.00	45.00	186.00	603.00
0662	996.1070.385	000003	1,009.00	75.00	46.00	59.00	57.00	237.00	772.00
0662	996.1070.386	000003	72.00	5.00	3.00	4.00	4.00	16.00	56.00
FLO GAS-CONSTRUCTION TOTAL			1,976.00	146.00	90.00	115.00	112.00	463.00	1,513.00
DIVISION TOTAL			22,129.00	1,932.00	90.00	115.00	112.00	2,249.00	19,880.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	544.00	39.00	14.00	41.00	46.00	140.00	404.00
0010	121.1070.376112	028027	2,695.00	195.00	69.00	201.00	230.00	695.00	2,000.00
0010	121.1070.376120	3	282.00	21.00	7.00	21.00	24.00	73.00	209.00
0010	121.1070.376120	000003	12,384.00	896.00	318.00	922.00	1,058.00	3,194.00	9,190.00
0010	121.1070.376120	000008	3,421.00	247.00	88.00	255.00	292.00	882.00	2,539.00
0010	121.1070.376120	021343	451.00	33.00	12.00	34.00	38.00	117.00	334.00
0010	121.1070.376120	021589	100.00	8.00	3.00	7.00	8.00	26.00	74.00
0010	121.1070.376120	021637	1,217.00	88.00	31.00	91.00	104.00	314.00	903.00
0010	121.1070.376120	021643	101.00	8.00	3.00	7.00	9.00	27.00	74.00
0010	121.1070.376120	021659	307.00	22.00	8.00	23.00	26.00	79.00	228.00
0010	121.1070.376120	021717	701.00	51.00	18.00	52.00	60.00	181.00	520.00
0010	121.1070.376120	021732	649.00	47.00	17.00	48.00	55.00	167.00	482.00
0010	121.1070.376120	021738	160.00	12.00	4.00	12.00	14.00	42.00	118.00
0010	121.1070.376120	021749	1,034.00	75.00	27.00	77.00	88.00	267.00	767.00
0010	121.1070.376120	021754	306.00	22.00	8.00	23.00	26.00	79.00	227.00
0010	121.1070.376140	3	282.00	21.00	7.00	21.00	24.00	73.00	209.00
0010	121.1070.376140	000003	983.00	71.00	25.00	73.00	84.00	253.00	730.00
0010	121.1070.376140	021134	541.00	39.00	14.00	40.00	46.00	139.00	402.00
0010	121.1070.376140	021343	307.00	22.00	8.00	23.00	26.00	79.00	228.00
0010	121.1070.376140	021435	200.00	14.00	5.00	15.00	17.00	51.00	149.00
0010	121.1070.376140	021643	1,006.00	73.00	26.00	75.00	86.00	260.00	746.00
0010	121.1070.376140	021717	1,200.00	86.00	31.00	89.00	103.00	309.00	891.00
0010	121.1070.376140	021749	305.00	22.00	8.00	23.00	26.00	79.00	226.00
0010	121.1070.376220	000003	387.00	28.00	10.00	29.00	33.00	100.00	287.00
0010	121.1070.376220	021637	55.00	4.00	1.00	4.00	5.00	14.00	41.00
0010	121.1070.376260	000003	97.00	8.00	2.00	7.00	8.00	25.00	72.00
0010	121.1070.376260	021754	506.00	37.00	13.00	38.00	43.00	131.00	375.00
0010	121.1070.380105	3	70.00	5.00	2.00	5.00	6.00	18.00	52.00
0010	121.1070.380105	000003	139.00	10.00	4.00	10.00	12.00	36.00	103.00
0010	121.1070.380107	000003	33,749.00	2,439.00	867.00	2,512.00	2,883.00	8,701.00	25,048.00
0010	121.1070.380112	000003	2,001.00	145.00	51.00	149.00	171.00	516.00	1,485.00
0010	121.1070.380120	000003	530.00	38.00	14.00	39.00	45.00	136.00	394.00
0010	121.1070.380120	021659	515.00	37.00	13.00	38.00	44.00	132.00	383.00
0010	121.1070.380120	021734	422.00	31.00	11.00	31.00	36.00	109.00	313.00
0010	121.1070.382	000003	3,063.00	221.00	79.00	228.00	262.00	790.00	2,273.00
0010	121.1070.383	000003	69.00	5.00	2.00	5.00	6.00	18.00	51.00
0010	121.1070.384	000003	1,412.00	102.00	36.00	105.00	121.00	364.00	1,048.00
	CONSTRUCTION TOTAL		72,191.00	5,222.00	1,856.00	5,373.00	6,165.00	18,616.00	53,575.00
0030	121.1430.2	035389	61.00	4.00	2.00	5.00	5.00	16.00	45.00
	OTHER A/R - MISCELLANEOUS HIGH TECH ON 1/23/06 THE ABOVE FAILED TO MARK OUT OUR GAS LINE AT 130								
0030	121.1430.2	035391	81.00	6.00	2.00	6.00	7.00	21.00	60.00
	OTHER A/R - MISCELLANEOUS LUMMINARY EFFECTS ON 1/24/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT								
0030	121.1430.2	035393	744.00	53.00	19.00	55.00	64.00	191.00	553.00
	OTHER A/R - MISCELLANEOUS COMMUNITY ASPHALT ON 1/24/06 THE ABOVE DAMAGED OUR 2.00 MAIN AT SR 80								
0030	121.1430.2	035401	67.00	5.00	2.00	5.00	6.00	18.00	49.00
	OTHER A/R - MISCELLANEOUS GEORGE LARIVIERE ON 1/28/06 THE ABOVE DAMAGED OUR .50 PE SERVICE REPA								
0030	121.1430.2	035404	81.00	6.00	2.00	6.00	7.00	21.00	60.00
	OTHER A/R - MISCELLANEOUS NATIONWIDE POOLS INC ON 1/30/06 THE ABOVE DAMAGED OUR .75 WELD PIPE A								
0030	121.1430.2	035405	28.00	2.00	1.00	2.00	2.00	7.00	21.00
	OTHER A/R - MISCELLANEOUS M C LAWN SERVICE ON 1/30/06 THE ABOVE DAMAGED OUR .50 PE SERVICE AT 5								

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035408	210.00	15.00	5.00	16.00	18.00	54.00	156.00
OTHER A/R - MISCELLANEOUS RIC MAN INT'L INC ON THE ABOVE DAMAGED OUR .75IN PE SERVICE HIT WHEN									
0030	121.1430.2	035411	243.00	17.00	6.00	18.00	21.00	62.00	181.00
OTHER A/R - MISCELLANEOUS FINE LINE ON 1/31/06 THE ABOVE DAMAGED OUR 2.00 PE SERIVCE AT 2700 ST									
0030	121.1430.2	035413	443.00	32.00	11.00	33.00	38.00	114.00	329.00
OTHER A/R - MISCELLANEOUS NO REPORT ON BILLING INFO ON 1/31/06 OUR 2.00 PE SERVICE WAS REPAIRED									
0030	121.1430.2	035417	206.00	15.00	5.00	15.00	18.00	53.00	153.00
OTHER A/R - MISCELLANEOUS ROSSO ON 2/01/06 THE ABOVE DAMAGED OUR 4.00 MAIN AT 10ST AND AVE E IN									
0030	121.1430.2	035422	429.00	31.00	11.00	32.00	37.00	111.00	318.00
OTHER A/R - MISCELLANEOUS JOSE FANJUL ON 2/02/06 THE ABOVE DAMAGED OUR 1 1/4 PE GAS MAIN AT 10									
0030	121.1430.2	035424	129.00	9.00	3.00	10.00	11.00	33.00	96.00
OTHER A/R - MISCELLANEOUS GAMELIN ON 2/05/06 THE ABOVE DAMAGED OUR .50IN PE REPAIRSWERE MADE ON									
0030	121.1430.2	035428	57.00	4.00	1.00	4.00	5.00	14.00	43.00
OTHER A/R - MISCELLANEOUS LB ROWE INC ON 2/06/06 THE ABOVE DAMAGED AT 1301 CAPE MAY LANE WPB RE									
0030	121.1430.2	035439	32.00	2.00	1.00	2.00	3.00	8.00	24.00
OTHER A/R - MISCELLANEOUS CUSTOM PLUMBING ON 2/09/06 THE ABOVE DAMAGED OUR .75 PE SERVICE AT 66									
0030	121.1430.2	035441	174.00	13.00	4.00	13.00	15.00	45.00	129.00
OTHER A/R - MISCELLANEOUS CITY OF LAKE WORTH ON 2/11/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEA									
0030	121.1430.2	035442	622.00	45.00	16.00	46.00	53.00	160.00	462.00
OTHER A/R - MISCELLANEOUS HIGH PRESSURE IRRIGATION ON 2/11/06 THE ABOVE DAMAGED OUR 1 1/4" PE M									
0030	121.1430.2	035444	145.00	10.00	4.00	11.00	12.00	37.00	108.00
OTHER A/R - MISCELLANEOUS SIKON CONSTRUCTION ON 2/11/06 THE ABOVE DAMAGED OUR 1 1/4" PE AT 1061									
0030	121.1430.2	035445	194.00	14.00	5.00	14.00	17.00	50.00	144.00
OTHER A/R - MISCELLANEOUS DEEVAN INC ON 2/10/06 THE ABOVE DAMAGED OUR TEE ON A MAIN AT931 ILEX									
0030	121.1430.2	035449	129.00	9.00	3.00	10.00	11.00	33.00	96.00
OTHER A/R - MISCELLANEOUS B&B CONTRACTORS ON 2/13/06 THE ABOVE HIT OUR 1 1/4" SERVICE AT 4701 1									
0030	121.1430.2	035450	78.00	5.00	2.00	6.00	7.00	20.00	58.00
OTHER A/R - MISCELLANEOUS DPR ON 2/13/06 THE ABOVE DAMAGED OUR 1 1/4" SERVICE AT 314 INLET WAY									
0030	121.1430.2	035451	59.00	4.00	2.00	4.00	5.00	15.00	44.00
OTHER A/R - MISCELLANEOUS THE SCHOOL BOARD PBC ON 2/14/06 THE ABOVE DAMAGED OUR 1 1/4 SERVICE A									
0030	121.1430.2	035453	130.00	9.00	3.00	10.00	11.00	33.00	97.00
OTHER A/R - MISCELLANEOUS GERELCO ELECTRIC ON 2/03/06 THE ABOVE DAMAGED OUR 1 1/4" MAIN AT 3650									
0030	121.1430.2	035455	206.00	15.00	5.00	15.00	18.00	53.00	153.00
OTHER A/R - MISCELLANEOUS CITY OF NORTH PALM BEACH ON 2/13/06 THE ABOVE DAMAGED OUR 2.00IN PE M									
0030	121.1430.2	035458	181.00	13.00	5.00	13.00	15.00	46.00	135.00
OTHER A/R - MISCELLANEOUS STEVEN VITI ON 2/19/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS									
143	TOTAL		4,729.00	338.00	120.00	351.00	406.00	1,215.00	3,514.00
0040	100.1860.1	033547	104.00	8.00	3.00	8.00	9.00	28.00	76.00
0040	121.1860.3		217.00	15.00	6.00	16.00	19.00	56.00	161.00
0040	121.1860.31	003000	244.00	17.00	6.00	18.00	21.00	62.00	182.00
0040	121.1860.31	008002	314.00	23.00	8.00	23.00	27.00	81.00	233.00
0040	121.1860.32	001004	3,710.00	269.00	95.00	276.00	317.00	957.00	2,753.00
0040	121.1860.32	003004	1,639.00	119.00	42.00	122.00	140.00	423.00	1,216.00
186	TOTAL		6,228.00	451.00	160.00	463.00	533.00	1,607.00	4,621.00
0045	114.4010.907	061050	1,794.00	130.00	46.00	134.00	153.00	463.00	1,331.00
0045	114.4010.908	061050	425.00	31.00	11.00	32.00	36.00	110.00	315.00
0045	114.4010.910	061050	393.00	28.00	10.00	29.00	34.00	101.00	292.00
0045	115.4010.907	061050	1,818.00	131.00	47.00	135.00	155.00	468.00	1,350.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0045	115.4010.908	061050	425.00	31.00	11.00	32.00	36.00	110.00	315.00
0045	115.4010.910	061050	525.00	38.00	13.00	39.00	45.00	135.00	390.00
	ELECTRIC CONSERVATION		5,380.00	389.00	138.00	401.00	459.00	1,387.00	3,993.00
0050	141.4160.21		32.00	2.00	1.00	2.00	3.00	8.00	24.00
0050	141.4160.28		4,075.00	294.00	105.00	303.00	348.00	1,050.00	3,025.00
0050	141.4160.29		21,106.00	1,525.00	542.00	1,571.00	1,803.00	5,441.00	15,665.00
0050	141.4160.33		10,779.00	779.00	277.00	802.00	921.00	2,779.00	8,000.00
0050	141.4160.351		11,596.00	838.00	298.00	863.00	991.00	2,990.00	8,606.00
0050	141.4160.353		762.00	55.00	20.00	57.00	65.00	197.00	565.00
0050	141.4160.391		7,232.00	523.00	186.00	538.00	618.00	1,865.00	5,367.00
0050	141.4160.43		526.00	38.00	14.00	39.00	45.00	136.00	390.00
0050	141.4160.52		13,511.00	976.00	347.00	1,006.00	1,154.00	3,483.00	10,028.00
0050	141.4160.54		382.00	28.00	10.00	28.00	33.00	99.00	283.00
0050	141.4160.6		1,641.00	119.00	42.00	122.00	140.00	423.00	1,218.00
416	TOTAL		71,642.00	5,177.00	1,842.00	5,331.00	6,121.00	18,471.00	53,171.00
0060	991.1080.374		348.00	31.00				31.00	317.00
0060	991.1080.385		656.00	59.00				59.00	597.00
0060	991.1080.386		1,812.00	160.00				160.00	1,652.00
0060	991.4010.800		355.00	32.00				32.00	323.00
0060	991.4010.8031		30,464.00	2,704.00				2,704.00	27,760.00
0060	991.4010.8031	030998	3,988.00	354.00				354.00	3,634.00
0060	991.4010.8032		295.00	26.00				26.00	269.00
0060	991.4010.8033		4,021.00	356.00				356.00	3,665.00
0060	991.4010.8034		610.00	54.00				54.00	556.00
0060	991.4010.870		1,936.00	172.00				172.00	1,764.00
0060	991.4010.874		216.00	20.00				20.00	196.00
0060	991.4010.878		6,421.00	570.00				570.00	5,851.00
0060	991.4010.8791		3,174.00	281.00				281.00	2,893.00
0060	991.4010.8792		960.00	85.00				85.00	875.00
0060	991.4010.8793		1,722.00	153.00				153.00	1,569.00
0060	991.4010.8801		123.00	11.00				11.00	112.00
0060	991.4010.8802		4,278.00	379.00				379.00	3,899.00
0060	991.4010.901		813.00	73.00				73.00	740.00
0060	991.4010.902		2,854.00	254.00				254.00	2,600.00
0060	991.4010.903		6,531.00	580.00				580.00	5,951.00
0060	991.4010.905		92.00	8.00				8.00	84.00
0060	991.4010.911		212.00	19.00				19.00	193.00
0060	991.4010.912		13,211.00	1,172.00				1,172.00	12,039.00
0060	991.4010.916		5,089.00	452.00				452.00	4,637.00
0060	991.4010.9251		554.00	50.00				50.00	504.00
0060	991.4010.930		101.00	9.00				9.00	92.00
0060	991.4020.8439		379.00	33.00				33.00	346.00
0060	991.4020.887		306.00	27.00				27.00	279.00
0060	991.4020.892		345.00	31.00				31.00	314.00
0060	991.4020.8931		425.00	38.00				38.00	387.00
0060	991.4020.896		6,062.00	538.00				538.00	5,524.00
0060	991.4020.898		2,465.00	219.00				219.00	2,246.00
0060	991.4020.935		67.00	6.00				6.00	61.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0060	993.4010.800		89.00	8.00				8.00	81.00
0060	993.4010.8032		243.00	22.00				22.00	221.00
0060	993.4010.878		133.00	12.00				12.00	121.00
0060	993.4010.911		158.00	14.00				14.00	144.00
0060	993.4010.912		103.00	9.00				9.00	94.00
0060	993.4010.9251		158.00	14.00				14.00	144.00
0060	993.4020.8931		851.00	75.00				75.00	776.00
0060	995.4010.800		176.00	15.00				15.00	161.00
0060	995.4010.8032		243.00	22.00				22.00	221.00
0060	995.4010.912		85.00	8.00				8.00	77.00
0060	995.4010.9251		105.00	9.00				9.00	96.00
0060	996.4010.800		89.00	8.00				8.00	81.00
0060	996.4010.8032		243.00	22.00				22.00	221.00
0060	996.4010.912		44.00	4.00				4.00	40.00
0060	996.4010.9251		79.00	7.00				7.00	72.00
FLO GAS-GENERAL TOTAL			103,684.00	9,205.00	3,269.00	9,476.00	10,875.00	9,205.00	94,479.00
0062	991.1070.374	000003	390.00	28.00	10.00	29.00	33.00	100.00	290.00
0062	991.1070.384	000003	931.00	68.00	24.00	69.00	79.00	240.00	691.00
0062	991.1070.385	000003	1,946.00	141.00	50.00	145.00	166.00	502.00	1,444.00
0062	991.1070.386	000003	12,183.00	881.00	313.00	907.00	1,041.00	3,142.00	9,041.00
FLO GAS-CONSTRUCTION TOTAL			15,450.00	1,118.00	397.00	1,150.00	1,319.00	3,984.00	11,466.00
DIVISION TOTAL			279,304.00	21,900.00	4,513.00	13,069.00	15,003.00	54,485.00	224,819.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	712.00	51.00	18.00	53.00	61.00	183.00	529.00
0310	123.1070.376112	021649	267.00	20.00	7.00	20.00	23.00	70.00	197.00
0310	123.1070.376112	021654	1,373.00	99.00	34.00	102.00	117.00	352.00	1,021.00
0310	123.1070.376112	021740	90.00	7.00	2.00	7.00	8.00	24.00	66.00
0310	123.1070.376112	021742	1,382.00	100.00	34.00	103.00	118.00	355.00	1,027.00
0310	123.1070.376112	028001	275.00	21.00	7.00	20.00	23.00	71.00	204.00
0310	123.1070.376120	000003	619.00	45.00	15.00	46.00	53.00	159.00	460.00
0310	123.1070.376120	000004	427.00	31.00	11.00	32.00	36.00	110.00	317.00
0310	123.1070.376120	021348	188.00	14.00	5.00	14.00	16.00	49.00	139.00
0310	123.1070.376120	021647	192.00	14.00	5.00	14.00	16.00	49.00	143.00
0310	123.1070.376120	021654	1,669.00	121.00	42.00	124.00	143.00	430.00	1,239.00
0310	123.1070.376120	028021	647.00	47.00	16.00	48.00	55.00	166.00	481.00
0310	123.1070.376140	021629	27.00	2.00	1.00	2.00	2.00	7.00	20.00
0310	123.1070.376140	021727	55.00	4.00	1.00	4.00	5.00	14.00	41.00
0310	123.1070.376260	028021	90.00	7.00	2.00	7.00	8.00	24.00	66.00
0310	123.1070.380105	000003	1,460.00	106.00	36.00	109.00	125.00	376.00	1,084.00
0310	123.1070.380105	000004	50.00	3.00	1.00	4.00	4.00	12.00	38.00
0310	123.1070.380107	000003	6,779.00	490.00	169.00	505.00	580.00	1,744.00	5,035.00
0310	123.1070.380107	000008	518.00	37.00	13.00	39.00	44.00	133.00	385.00
0310	123.1070.380107	014695	163.00	12.00	4.00	12.00	14.00	42.00	121.00
0310	123.1070.382	000003	2,336.00	169.00	58.00	174.00	200.00	601.00	1,735.00
0310	123.1070.382	014695	94.00	7.00	2.00	7.00	8.00	24.00	70.00
0310	123.1070.384	000003	1,155.00	84.00	29.00	86.00	99.00	298.00	857.00
0310	123.1070.384	014695	15.00	1.00		1.00	1.00	3.00	12.00
CONSTRUCTION TOTAL			20,583.00	1,492.00	512.00	1,533.00	1,759.00	5,296.00	15,287.00
0330	123.1430.2	035400	171.00	13.00	4.00	13.00	15.00	45.00	126.00
OTHER A/R - MISCELLANEOUS CHARLES A CALTO DAMAGED GAS MAIN, WHILE INSTALLING FENCE POST AT 710									
0330	123.1430.2	035407	48.00	3.00	1.00	4.00	4.00	12.00	36.00
OTHER A/R - MISCELLANEOUS BOVIS HOMES REPAIRED 3/4" P E SERVICE LINE DAMAGED WHILE PULLING UP T									
0330	123.1430.2	035452	45.00	3.00	1.00	3.00	4.00	11.00	34.00
OTHER A/R - MISCELLANEOUS BUTCH WALKER REPAIRED 1/2" P E SERVICE AT 714 S LAUREL AVE*NO LOCATES									
143 TOTAL			264.00	19.00	6.00	20.00	23.00	68.00	196.00
0340	123.1860.31	003000	1,339.00	97.00	33.00	100.00	114.00	344.00	995.00
0340	123.1860.31	004003	281.00	21.00	7.00	21.00	24.00	73.00	208.00
0340	123.1860.31	008002	1,368.00	99.00	34.00	102.00	117.00	352.00	1,016.00
0340	123.1860.32	001004	32.00	2.00	1.00	2.00	3.00	8.00	24.00
0340	123.1860.32	003004	285.00	21.00	7.00	21.00	24.00	73.00	212.00
186 TOTAL			3,305.00	240.00	82.00	246.00	282.00	850.00	2,455.00
0350	143.4160.29		5,749.00	416.00	143.00	428.00	492.00	1,479.00	4,270.00
0350	143.4160.33		1,513.00	109.00	38.00	113.00	129.00	389.00	1,124.00
0350	143.4160.351		4,651.00	337.00	116.00	346.00	398.00	1,197.00	3,454.00
0350	143.4160.353		1,687.00	122.00	42.00	126.00	144.00	434.00	1,253.00
0350	143.4160.391		3,178.00	230.00	79.00	237.00	272.00	818.00	2,360.00
0350	143.4160.43		329.00	24.00	8.00	25.00	28.00	85.00	244.00
0350	143.4160.51		72.00	5.00	2.00	5.00	6.00	18.00	54.00
0350	143.4160.52		2,062.00	149.00	51.00	154.00	176.00	530.00	1,532.00

IV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
350	143.4160.6		251.00	17.00	6.00	19.00	22.00	64.00	187.00
350	143.4160.81		67.00	5.00	2.00	5.00	6.00	18.00	49.00
416	TOTAL		19,559.00	1,414.00	487.00	1,458.00	1,673.00	5,032.00	14,527.00
0360	945.4160.351		26.00	2.00				2.00	24.00
0360	945.4160.391		156.00	14.00				14.00	142.00
0360	993.1080.385		576.00	51.00				51.00	525.00
0360	993.4010.8031		11,774.00	1,045.00				1,045.00	10,729.00
0360	993.4010.8032		76.00	7.00				7.00	69.00
0360	993.4010.8033		209.00	19.00				19.00	190.00
0360	993.4010.8036		1,016.00	90.00				90.00	926.00
0360	993.4010.870		789.00	70.00				70.00	719.00
0360	993.4010.874		82.00	8.00				8.00	74.00
0360	993.4010.878		2,807.00	249.00				249.00	2,558.00
0360	993.4010.8791		631.00	56.00				56.00	575.00
0360	993.4010.8792		120.00	10.00				10.00	110.00
0360	993.4010.8793		347.00	31.00				31.00	316.00
0360	993.4010.8802		824.00	73.00				73.00	751.00
0360	993.4010.901		734.00	65.00				65.00	669.00
0360	993.4010.902		2,401.00	213.00				213.00	2,188.00
0360	993.4010.903		2,395.00	212.00				212.00	2,183.00
0360	993.4010.9031		53.00	5.00				5.00	48.00
0360	993.4010.911		244.00	22.00				22.00	222.00
0360	993.4010.912		2,505.00	222.00				222.00	2,283.00
0360	993.4010.916		3,122.00	278.00				278.00	2,844.00
0360	993.4020.8439		51.00	5.00				5.00	46.00
0360	993.4020.885		756.00	68.00				68.00	688.00
0360	993.4020.892		252.00	23.00				23.00	229.00
0360	993.4020.896		936.00	83.00				83.00	853.00
0360	993.4020.898		746.00	66.00				66.00	680.00
0360	995.1080.385		78.00	7.00				7.00	71.00
0360	995.4010.8791		375.00	33.00				33.00	342.00
0360	995.4010.916		52.00	5.00				5.00	47.00
0360	995.4020.898		26.00	2.00				2.00	24.00
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4020.885		121.00	10.00				10.00	111.00
FLO GAS-GENERAL TOTAL			35,012.00	3,110.00	1,069.00	3,200.00	3,672.00	3,110.00	31,902.00
0362	993.1070.382	000003	54.00	4.00	1.00	4.00	5.00	14.00	40.00
0362	993.1070.385	000003	428.00	31.00	11.00	32.00	37.00	111.00	317.00
0362	993.1070.385	000004	137.00	10.00	3.00	10.00	12.00	35.00	102.00
0362	993.1070.386	000002	93.00	7.00	2.00	7.00	8.00	24.00	69.00
0362	993.1070.386	000003	1,916.00	138.00	48.00	143.00	164.00	493.00	1,423.00
0362	995.1070.385	000003	238.00	17.00	6.00	18.00	20.00	61.00	177.00
0362	995.1070.386	000003	160.00	12.00	4.00	12.00	14.00	42.00	118.00
FLO GAS-CONSTRUCTION TOTAL			3,026.00	219.00	75.00	226.00	260.00	780.00	2,246.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
DIVISION TOTAL			81,749.00	6,494.00	1,162.00	3,483.00	3,997.00	15,136.00	66,613.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	449.00	33.00	7.00	34.00	39.00	113.00	336.00
0410	114.1070.362	021298	31.00	2.00	1.00	2.00	3.00	8.00	23.00
0410	114.1070.3646	000002	3,084.00	225.00	51.00	232.00	266.00	774.00	2,310.00
0410	114.1070.3646	021576	319.00	23.00	5.00	24.00	28.00	80.00	239.00
0410	114.1070.3646	035399	254.00	19.00	4.00	19.00	22.00	64.00	190.00
0410	114.1070.3646	035416	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3646	035420	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3646	035421	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3646	035434	355.00	25.00	6.00	27.00	31.00	89.00	266.00
0410	114.1070.3646	035443	251.00	18.00	4.00	19.00	22.00	63.00	188.00
0410	114.1070.3646	035466	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3646	035467	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3647	000002	2,085.00	151.00	35.00	157.00	180.00	523.00	1,562.00
0410	114.1070.3647	035337	349.00	25.00	6.00	26.00	30.00	87.00	262.00
0410	114.1070.3647	035402	397.00	29.00	7.00	30.00	34.00	100.00	297.00
0410	114.1070.3647	035416	284.00	21.00	5.00	21.00	24.00	71.00	213.00
0410	114.1070.3647	035433	325.00	24.00	5.00	24.00	28.00	81.00	244.00
0410	114.1070.3647	035462	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3647	035469	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3648	000002	1,518.00	111.00	25.00	114.00	131.00	381.00	1,137.00
0410	114.1070.3656	000002	1,847.00	135.00	31.00	139.00	159.00	464.00	1,383.00
0410	114.1070.3656	021576	9,878.00	720.00	164.00	742.00	852.00	2,478.00	7,400.00
0410	114.1070.3656	035399	254.00	19.00	4.00	19.00	22.00	64.00	190.00
0410	114.1070.3656	035416	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3656	035420	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3656	035421	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3656	035434	814.00	60.00	13.00	61.00	70.00	204.00	610.00
0410	114.1070.3656	035443	369.00	27.00	6.00	28.00	32.00	93.00	276.00
0410	114.1070.3656	035466	123.00	9.00	2.00	9.00	11.00	31.00	92.00
0410	114.1070.3657	000002	1,360.00	99.00	23.00	102.00	117.00	341.00	1,019.00
0410	114.1070.3657	035337	611.00	45.00	10.00	46.00	53.00	154.00	457.00
0410	114.1070.3657	035402	276.00	21.00	5.00	21.00	24.00	71.00	205.00
0410	114.1070.3657	035416	298.00	22.00	5.00	22.00	26.00	75.00	223.00
0410	114.1070.3657	035419	92.00	7.00	2.00	7.00	8.00	24.00	68.00
0410	114.1070.3657	035433	391.00	28.00	6.00	29.00	34.00	97.00	294.00
0410	114.1070.3657	035462	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3657	035469	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3662	035402	92.00	7.00	2.00	7.00	8.00	24.00	68.00
0410	114.1070.3672	021707	1,375.00	100.00	23.00	103.00	119.00	345.00	1,030.00
0410	114.1070.3672	035419	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3672	035463	93.00	7.00	2.00	7.00	8.00	24.00	69.00
0410	114.1070.3672	035473	93.00	7.00	2.00	7.00	8.00	24.00	69.00
0410	114.1070.3681	000002	2,828.00	206.00	47.00	212.00	244.00	709.00	2,119.00
0410	114.1070.3683	000002	279.00	21.00	5.00	21.00	24.00	71.00	208.00
0410	114.1070.3691	000002	5,164.00	377.00	85.00	388.00	445.00	1,295.00	3,869.00
0410	114.1070.3693	000002	3,653.00	266.00	60.00	275.00	315.00	916.00	2,737.00
0410	114.1070.370	000002	35.00	2.00	1.00	3.00	3.00	9.00	26.00
0410	114.1070.3711	000002	1,692.00	123.00	28.00	127.00	146.00	424.00	1,268.00
0410	114.1070.3731	000002	283.00	21.00	5.00	21.00	24.00	71.00	212.00
CONSTRUCTION TOTAL			42,372.00	3,093.00	705.00	3,183.00	3,655.00	10,636.00	31,736.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0430	114.1430.2	035440	127.00	9.00	2.00	10.00	11.00	32.00	95.00
OTHER A/R - MISCELLANEOUS ALAN VANLANDINGHAM REPLACE BROKEN POLE HIT BY FARM EQUIPMENT. 2-									
0430	114.1430.2	035464	66.00	5.00	1.00	5.00	6.00	17.00	49.00
OTHER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL REPLACE BULB & LIGHT FIXTURE SOCKET. (SOFTB									
0430	114.1430.2	035465	112.00	8.00	2.00	8.00	10.00	28.00	84.00
OTHER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONAL REPAIR LIGHTS. 2-22-06 D. FOWLER									
0430	114.1430.2	035474	536.00	39.00	9.00	40.00	46.00	134.00	402.00
OTHER A/R - MISCELLANEOUS ARTHUR DOZIER SCHOOL REMOVE POLES & ANCHOR FOR NEW BASKETBALL GO									
0430	115.1430.2	035457	1,927.00	141.00	32.00	145.00	166.00	484.00	1,443.00
OTHER A/R - MISCELLANEOUS ENTERGY BILLING INFORMATION FOR NORTH EAST AND NORTH WESTDIVISIONS. 2									
143	TOTAL		2,768.00	202.00	46.00	208.00	239.00	695.00	2,073.00
0445	114.4010.907	061050	967.00	70.00	16.00	73.00	83.00	242.00	725.00
0445	114.4010.908	061250	1,413.00	103.00	23.00	106.00	122.00	354.00	1,059.00
0445	114.4010.908	061350	1,446.00	106.00	24.00	109.00	125.00	364.00	1,082.00
0445	114.4010.908	061550	316.00	23.00	5.00	24.00	27.00	79.00	237.00
0445	114.4010.908	061650	1,040.00	76.00	17.00	78.00	90.00	261.00	779.00
0445	114.4010.908	062150	500.00	37.00	8.00	38.00	43.00	126.00	374.00
ELECTRIC CONSERVATION			5,682.00	415.00	93.00	428.00	490.00	1,426.00	4,256.00
DIVISION TOTAL			50,822.00	3,710.00	844.00	3,819.00	4,384.00	12,757.00	38,065.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	000002	143.00	10.00	3.00	11.00	12.00	36.00	107.00
0510	115.1070.3647	000002	1,801.00	131.00	37.00	135.00	155.00	458.00	1,343.00
0510	115.1070.3647	035426	284.00	21.00	6.00	21.00	24.00	72.00	212.00
0510	115.1070.3647	035427	339.00	24.00	7.00	25.00	29.00	85.00	254.00
0510	115.1070.3647	035436	518.00	38.00	11.00	39.00	44.00	132.00	386.00
0510	115.1070.3648	000002	1,412.00	103.00	29.00	106.00	121.00	359.00	1,053.00
0510	115.1070.3648	035414	327.00	24.00	7.00	24.00	28.00	83.00	244.00
0510	115.1070.3648	035415	327.00	24.00	7.00	24.00	28.00	83.00	244.00
0510	115.1070.3648	035427	496.00	36.00	10.00	37.00	43.00	126.00	370.00
0510	115.1070.3648	035435	658.00	48.00	14.00	49.00	56.00	167.00	491.00
0510	115.1070.3648	035436	190.00	14.00	4.00	14.00	16.00	48.00	142.00
0510	115.1070.3648	035471	86.00	7.00	2.00	6.00	7.00	22.00	64.00
0510	115.1070.3656	000002	190.00	14.00	4.00	14.00	16.00	48.00	142.00
0510	115.1070.3657	000002	1,801.00	131.00	37.00	135.00	155.00	458.00	1,343.00
0510	115.1070.3657	035426	339.00	24.00	7.00	25.00	29.00	85.00	254.00
0510	115.1070.3657	035427	295.00	22.00	6.00	22.00	25.00	75.00	220.00
0510	115.1070.3657	035436	314.00	23.00	6.00	24.00	27.00	80.00	234.00
0510	115.1070.3658	000002	1,192.00	86.00	25.00	89.00	102.00	302.00	890.00
0510	115.1070.3658	035414	654.00	47.00	14.00	49.00	56.00	166.00	488.00
0510	115.1070.3658	035435	491.00	36.00	10.00	37.00	42.00	125.00	366.00
0510	115.1070.3658	035471	86.00	7.00	2.00	6.00	7.00	22.00	64.00
0510	115.1070.3662	000002	361.00	26.00	7.00	27.00	31.00	91.00	270.00
0510	115.1070.3662	021697	245.00	17.00	5.00	18.00	21.00	61.00	184.00
0510	115.1070.3662	021748	163.00	12.00	3.00	12.00	14.00	41.00	122.00
0510	115.1070.3662	021768	1,305.00	95.00	27.00	98.00	112.00	332.00	973.00
0510	115.1070.3662	021769	118.00	9.00	2.00	9.00	10.00	30.00	88.00
0510	115.1070.3662	021770	680.00	50.00	14.00	51.00	58.00	173.00	507.00
0510	115.1070.3662	035415	122.00	9.00	3.00	9.00	10.00	31.00	91.00
0510	115.1070.3672	000002	4,743.00	345.00	98.00	355.00	407.00	1,205.00	3,538.00
0510	115.1070.3672	021581	860.00	62.00	18.00	64.00	74.00	218.00	642.00
0510	115.1070.3672	021652	82.00	6.00	2.00	6.00	7.00	21.00	61.00
0510	115.1070.3672	021689	82.00	6.00	2.00	6.00	7.00	21.00	61.00
0510	115.1070.3672	021697	2,100.00	153.00	43.00	157.00	180.00	533.00	1,567.00
0510	115.1070.3672	021702	495.00	36.00	10.00	37.00	43.00	126.00	369.00
0510	115.1070.3672	021748	1,566.00	113.00	32.00	117.00	135.00	397.00	1,169.00
0510	115.1070.3672	021763	86.00	7.00	2.00	6.00	7.00	22.00	64.00
0510	115.1070.3672	021768	516.00	37.00	11.00	39.00	44.00	131.00	385.00
0510	115.1070.3672	021769	969.00	70.00	20.00	73.00	83.00	246.00	723.00
0510	115.1070.3672	021770	597.00	44.00	12.00	45.00	51.00	152.00	445.00
0510	115.1070.3672	035415	72.00	5.00	2.00	5.00	6.00	18.00	54.00
0510	115.1070.3672	035430	304.00	22.00	6.00	23.00	26.00	77.00	227.00
0510	115.1070.3681	000002	893.00	65.00	18.00	67.00	77.00	227.00	666.00
0510	115.1070.3691	000002	1,837.00	134.00	38.00	137.00	158.00	467.00	1,370.00
0510	115.1070.3693	000002	6,996.00	508.00	145.00	523.00	601.00	1,777.00	5,219.00
0510	115.1070.370	000002	1,979.00	144.00	41.00	148.00	170.00	503.00	1,476.00
0510	115.1070.3711	000002	660.00	48.00	14.00	49.00	57.00	168.00	492.00
0510	115.1070.3713	000002	1,125.00	82.00	23.00	84.00	97.00	286.00	839.00
0510	115.1070.3713	021575	1,172.00	85.00	24.00	88.00	101.00	298.00	874.00
0510	115.1070.3713	021711	520.00	38.00	11.00	39.00	45.00	133.00	387.00
0510	115.1070.3731	000002	224.00	16.00	5.00	17.00	19.00	57.00	167.00
0510	115.1070.3733	000002	720.00	52.00	15.00	54.00	62.00	183.00	537.00
CONSTRUCTION TOTAL			43,535.00	3,166.00	901.00	3,255.00	3,735.00	11,057.00	32,478.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0530	115.1430.2	035201	711.00	52.00	15.00	53.00	61.00	181.00	530.00
OTHER A/R - MISCELLANEOUS ROBERT PETERS FPU LINE CREWS TO ASSIST WITH HOUSE MOVE. 4 MEN 2TRUCK									
0530	115.1430.2	035403	211.00	15.00	4.00	16.00	18.00	53.00	158.00
OTHER A/R - MISCELLANEOUS SUMMER BEACH COST TO RELOCATED EXSTING SECONDARY VAULTS AT THEPRESERV									
0530	115.1430.2	035457	2,257.00	164.00	47.00	169.00	194.00	574.00	1,683.00
OTHER A/R - MISCELLANEOUS ENTERGY BILLING INFORMATION FOR NORTH EAST AND NORTH WESTDIVISIONS. 2									
0530	115.1430.2	035459	96.00	7.00	2.00	7.00	8.00	24.00	72.00
OTHER A/R - MISCELLANEOUS BAPTIST HOSPITAL NASSAU LABOR TO CHANGE SOFTWARE TO ENABLE HOSPITAL M									
143	TOTAL		3,275.00	238.00	68.00	245.00	281.00	832.00	2,443.00
0545	115.4010.907	061050	737.00	53.00	15.00	55.00	63.00	186.00	551.00
0545	115.4010.908	061250	1,366.00	99.00	28.00	102.00	117.00	346.00	1,020.00
0545	115.4010.908	061350	1,627.00	119.00	34.00	122.00	140.00	415.00	1,212.00
0545	115.4010.908	061550	464.00	33.00	10.00	35.00	40.00	118.00	346.00
0545	115.4010.908	061650	516.00	37.00	11.00	39.00	44.00	131.00	385.00
0545	115.4010.908	061950	104.00	8.00	2.00	8.00	9.00	27.00	77.00
0545	115.4010.908	062050	50.00	3.00	1.00	4.00	4.00	12.00	38.00
	ELECTRIC CONSERVATION		4,864.00	352.00	101.00	365.00	417.00	1,235.00	3,629.00
0560	945.4160.29		2,626.00	233.00				233.00	2,393.00
0560	945.4160.33		1,204.00	107.00				107.00	1,097.00
0560	945.4160.351		1,492.00	133.00				133.00	1,359.00
0560	945.4160.391		736.00	65.00				65.00	671.00
0560	945.4160.52		2,162.00	192.00				192.00	1,970.00
0560	945.4160.6		444.00	39.00				39.00	405.00
0560	995.1630.1		422.00	37.00				37.00	385.00
0560	995.4010.8031		10,460.00	928.00				928.00	9,532.00
0560	995.4010.8032		202.00	17.00				17.00	185.00
0560	995.4010.8033		1,226.00	108.00				108.00	1,118.00
0560	995.4010.8036		1,364.00	121.00				121.00	1,243.00
0560	995.4010.870		2,001.00	178.00				178.00	1,823.00
0560	995.4010.8793		1,035.00	92.00				92.00	943.00
0560	995.4010.8802		316.00	28.00				28.00	288.00
0560	995.4010.901		1,165.00	103.00				103.00	1,062.00
0560	995.4010.902		211.00	19.00				19.00	192.00
0560	995.4010.903		2,636.00	234.00				234.00	2,402.00
0560	995.4010.911		1,562.00	138.00				138.00	1,424.00
0560	995.4010.912		7,073.00	628.00				628.00	6,445.00
0560	995.4010.916		84.00	8.00				8.00	76.00
0560	995.4020.885		961.00	85.00				85.00	876.00
0560	995.4020.896		537.00	47.00				47.00	490.00
0560	995.4020.898		28.00	2.00				2.00	26.00
	FLO GAS-GENERAL TOTAL		39,947.00	3,542.00	1,008.00	3,651.00	4,190.00	3,542.00	36,405.00
0562	995.1070.382	000003	823.00	60.00	17.00	62.00	71.00	210.00	613.00
0562	995.1070.385	000003	698.00	51.00	14.00	52.00	60.00	177.00	521.00
0562	995.1070.386	000003	2,634.00	191.00	54.00	197.00	226.00	668.00	1,966.00
	FLO GAS-CONSTRUCTION TOTAL		4,155.00	302.00	85.00	311.00	357.00	1,055.00	3,100.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
DIVISION TOTAL			95,776.00	7,600.00	1,155.00	4,176.00	4,790.00	17,721.00	78,055.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		169.00	15.00				15.00	154.00
0660	946.4160.33		712.00	63.00				63.00	649.00
0660	946.4160.351		327.00	29.00				29.00	298.00
0660	946.4160.391		320.00	28.00				28.00	292.00
0660	946.4160.52		280.00	25.00				25.00	255.00
0660	946.4160.6		222.00	20.00				20.00	202.00
0660	996.1080.380		10.00	1.00				1.00	9.00
0660	996.1080.385		488.00	44.00				44.00	444.00
0660	996.1080.386		39.00	3.00				3.00	36.00
0660	996.4010.8031		7,942.00	705.00				705.00	7,237.00
0660	996.4010.8032		10.00	1.00				1.00	9.00
0660	996.4010.8033		1,720.00	153.00				153.00	1,567.00
0660	996.4010.8034		10.00	1.00				1.00	9.00
0660	996.4010.8035		130.00	12.00				12.00	118.00
0660	996.4010.870		444.00	39.00				39.00	405.00
0660	996.4010.874		82.00	8.00				8.00	74.00
0660	996.4010.878		634.00	56.00				56.00	578.00
0660	996.4010.8791		627.00	56.00				56.00	571.00
0660	996.4010.8792		207.00	18.00				18.00	189.00
0660	996.4010.8793		747.00	66.00				66.00	681.00
0660	996.4010.8802		432.00	38.00				38.00	394.00
0660	996.4010.901		652.00	58.00				58.00	594.00
0660	996.4010.902		648.00	58.00				58.00	590.00
0660	996.4010.903		2,087.00	185.00				185.00	1,902.00
0660	996.4010.911		652.00	58.00				58.00	594.00
0660	996.4010.912		1,160.00	103.00				103.00	1,057.00
0660	996.4010.916		230.00	21.00				21.00	209.00
0660	996.4020.8432		9.00	1.00				1.00	8.00
0660	996.4020.8439		18.00	1.00				1.00	17.00
0660	996.4020.885		207.00	18.00				18.00	189.00
0660	996.4020.887		158.00	14.00				14.00	144.00
0660	996.4020.896		1,086.00	97.00				97.00	989.00
0660	996.4020.898		664.00	59.00				59.00	605.00
FLO GAS-GENERAL TOTAL			23,123.00	2,054.00	1,249.00	2,113.00	2,425.00	2,054.00	21,069.00
0662	996.1070.382	000004	49.00	3.00	2.00	4.00	4.00	13.00	36.00
0662	996.1070.384	000003	25.00	1.00	1.00	2.00	2.00	6.00	19.00
0662	996.1070.385	000003	1,572.00	112.00	68.00	115.00	132.00	427.00	1,145.00
0662	996.1070.386	000003	128.00	9.00	6.00	9.00	11.00	35.00	93.00
FLO GAS-CONSTRUCTION TOTAL			1,774.00	125.00	77.00	130.00	149.00	481.00	1,293.00
DIVISION TOTAL			24,897.00	2,179.00	77.00	130.00	149.00	2,535.00	22,362.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS (RATE) .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	1,033.00	70.00	27.00	86.00	75.00	258.00	775.00
0010	121.1070.376120	3	207.00	14.00	5.00	17.00	15.00	51.00	156.00
0010	121.1070.376120	000003	13,037.00	882.00	338.00	1,089.00	949.00	3,258.00	9,779.00
0010	121.1070.376120	000004	480.00	33.00	12.00	40.00	35.00	120.00	360.00
0010	121.1070.376120	000008	2,215.00	149.00	58.00	185.00	161.00	553.00	1,662.00
0010	121.1070.376120	021343	930.00	63.00	24.00	78.00	68.00	233.00	697.00
0010	121.1070.376120	021589	601.00	40.00	16.00	50.00	44.00	150.00	451.00
0010	121.1070.376120	021637	376.00	26.00	10.00	31.00	27.00	94.00	282.00
0010	121.1070.376120	021694	1,297.00	88.00	34.00	108.00	94.00	324.00	973.00
0010	121.1070.376120	021695	134.00	9.00	3.00	11.00	10.00	33.00	101.00
0010	121.1070.376120	021701	952.00	65.00	25.00	79.00	69.00	238.00	714.00
0010	121.1070.376120	021703	875.00	59.00	23.00	73.00	64.00	219.00	656.00
0010	121.1070.376120	021717	2,417.00	163.00	63.00	202.00	176.00	604.00	1,813.00
0010	121.1070.376120	021722	205.00	14.00	5.00	17.00	15.00	51.00	154.00
0010	121.1070.376120	021723	2,595.00	176.00	67.00	217.00	189.00	649.00	1,946.00
0010	121.1070.376120	021725	547.00	36.00	14.00	46.00	40.00	136.00	411.00
0010	121.1070.376120	021726	318.00	21.00	8.00	27.00	23.00	79.00	239.00
0010	121.1070.376120	021738	295.00	20.00	8.00	25.00	21.00	74.00	221.00
0010	121.1070.376120	021749	194.00	13.00	5.00	16.00	14.00	48.00	146.00
0010	121.1070.376120	028026	215.00	14.00	6.00	18.00	16.00	54.00	161.00
0010	121.1070.376140	3	207.00	14.00	5.00	17.00	15.00	51.00	156.00
0010	121.1070.376140	000003	284.00	19.00	7.00	24.00	21.00	71.00	213.00
0010	121.1070.376140	021343	356.00	23.00	9.00	30.00	26.00	88.00	268.00
0010	121.1070.376140	021435	178.00	12.00	5.00	15.00	13.00	45.00	133.00
0010	121.1070.376140	021589	301.00	20.00	8.00	25.00	22.00	75.00	226.00
0010	121.1070.376140	021717	239.00	16.00	6.00	20.00	17.00	59.00	180.00
0010	121.1070.376220	000003	71.00	5.00	2.00	6.00	5.00	18.00	53.00
0010	121.1070.376240	000003	160.00	11.00	4.00	13.00	12.00	40.00	120.00
0010	121.1070.376240	021589	1,324.00	90.00	34.00	111.00	96.00	331.00	993.00
0010	121.1070.376260	000003	16.00	1.00		1.00	1.00	3.00	13.00
0010	121.1070.376260	021403	2,046.00	138.00	53.00	171.00	149.00	511.00	1,535.00
0010	121.1070.376260	021571	3,079.00	209.00	80.00	257.00	224.00	770.00	2,309.00
0010	121.1070.380105	3	59.00	4.00	2.00	5.00	4.00	15.00	44.00
0010	121.1070.380105	000003	3,909.00	264.00	101.00	327.00	284.00	976.00	2,933.00
0010	121.1070.380107	000003	39,348.00	2,663.00	1,021.00	3,288.00	2,863.00	9,835.00	29,513.00
0010	121.1070.380107	000008	53.00	4.00	1.00	4.00	4.00	13.00	40.00
0010	121.1070.380112	000003	2,820.00	191.00	73.00	236.00	205.00	705.00	2,115.00
0010	121.1070.380120	000003	623.00	42.00	16.00	52.00	45.00	155.00	468.00
0010	121.1070.380120	000008	573.00	39.00	15.00	48.00	42.00	144.00	429.00
0010	121.1070.380120	021734	532.00	36.00	14.00	44.00	39.00	133.00	399.00
0010	121.1070.380120	021735	506.00	34.00	13.00	42.00	37.00	126.00	380.00
0010	121.1070.382	000003	2,982.00	202.00	77.00	249.00	217.00	745.00	2,237.00
0010	121.1070.382	000004	18.00	1.00		2.00	1.00	4.00	14.00
0010	121.1070.384	000003	1,337.00	91.00	35.00	112.00	97.00	335.00	1,002.00
	CONSTRUCTION TOTAL		89,944.00	6,084.00	2,332.00	7,514.00	6,544.00	22,474.00	67,470.00
0030	121.1430.2	035338	37.00	2.00	1.00	3.00	3.00	9.00	28.00
OTHER A/R - MISCELLANEOUS RUSSELL ENGINEERING ON 12/21/05 THE ABOVE THE CONTRACTOR OUR HIT OUR									
0030	121.1430.2	035349	37.00	2.00	1.00	3.00	3.00	9.00	28.00
OTHER A/R - MISCELLANEOUS SIMESCU, PATRICK ON 12/29/05 AN .50" PE SERVICE WAS HIT A 1115 NW 6TH									
0030	121.1430.2	035351	55.00	4.00	1.00	5.00	4.00	14.00	41.00
OTHER A/R - MISCELLANEOUS TONY WOSTOF ON 12/30/05 THE ABOVE DAMAGED OUR .50 PE SERVICE REPAIRS									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035360	82.00	6.00	2.00	7.00	6.00	21.00	61.00
OTHER A/R - MISCELLANEOUS GLOVER ADMINISTRATION ON 1/06/06 THE ABOVE DAMAGED OUR .75 PE SERVICE									
0030	121.1430.2	035363	160.00	11.00	4.00	13.00	12.00	40.00	120.00
OTHER A/R - MISCELLANEOUS NATASHA BUNBURY ON 1/8/06 THE ABOVE HOMEOWNER DAMAGED A .50" SERVICE									
0030	121.1430.2	035368	47.00	3.00	1.00	4.00	3.00	11.00	36.00
OTHER A/R - MISCELLANEOUS CHRIS HOLBROOK ON 1/10/06 CONTRACTOR HIT A .50" PE SERVICE AT 221 ORA									
0030	121.1430.2	035369	206.00	14.00	5.00	17.00	15.00	51.00	155.00
OTHER A/R - MISCELLANEOUS BATTEN AND SHAW INC ON 01/10/06 THE ABOVE CONTRACTOR DAMAGED A 1.25"									
0030	121.1430.2	035373	68.00	5.00	2.00	6.00	5.00	18.00	50.00
OTHER A/R - MISCELLANEOUS CITY OF LAKE WORTH ON 01/10/06 THE ABOVE CONTRACTOR HIT A .50" PE SER									
0030	121.1430.2	035376	16.00	1.00		1.00	1.00	3.00	13.00
OTHER A/R - MISCELLANEOUS RUSSELL ELECTRIC ON 1/13/06 THE ABOVE CONTRACTOR DAMAGED A .50" PESER									
0030	121.1430.2	035377	246.00	16.00	6.00	21.00	18.00	61.00	185.00
OTHER A/R - MISCELLANEOUS JUAN MOMOTIC ON 1/15/06 THE ABOVE HOMEOWNER DAMAGED A .75" SERVICE AT									
0030	121.1430.2	035379	22.00	1.00	1.00	2.00	2.00	6.00	16.00
OTHER A/R - MISCELLANEOUS TOMAS HERNANDEZ-RIVERA ON 1/16/2006 THE ABOVE DAMAGED OUR LINE (.50"									
0030	121.1430.2	035380	265.00	18.00	7.00	22.00	19.00	66.00	199.00
OTHER A/R - MISCELLANEOUS CITY OF LAKE WORTH ON 1/14/06 THE ABOVE DAMAGED OUR 2.00 PE MAIN REPA									
0030	121.1430.2	035382	178.00	12.00	5.00	15.00	13.00	45.00	133.00
OTHER A/R - MISCELLANEOUS BATTEN & SHAW INC ON 1/18/06 THE ABOVE DAMAGED OUR 2.00IN PE MAIN AT									
0030	121.1430.2	035383	149.00	10.00	4.00	12.00	11.00	37.00	112.00
OTHER A/R - MISCELLANEOUS B & B UNDERGROUND ON 1/18/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE									
0030	121.1430.2	035384	118.00	8.00	3.00	10.00	9.00	30.00	88.00
OTHER A/R - MISCELLANEOUS NICK JACKSON ON 1/18/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT THE									
0030	121.1430.2	035386	57.00	4.00	1.00	5.00	4.00	14.00	43.00
OTHER A/R - MISCELLANEOUS CROSS DEMOLITION ON 1/18/06 THE ABOVE DAMAGED OUR .75IN COATED STEEL									
0030	121.1430.2	035387	28.00	2.00	1.00	2.00	2.00	7.00	21.00
OTHER A/R - MISCELLANEOUS GRASS HOPPER LANDSCAPING ON 1/19/06 THE ABOVE DAMAGED OUR .75IN PE SE									
0030	121.1430.2	035388	135.00	9.00	4.00	11.00	10.00	34.00	101.00
OTHER A/R - MISCELLANEOUS MICHELLE GOLDSTEIN ON 1/21/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEA									
143	TOTAL		1,906.00	128.00	49.00	159.00	140.00	476.00	1,430.00
0040	100.1860.1	033547	82.00	6.00	2.00	7.00	6.00	21.00	61.00
0040	121.1860.31	003000	20.00	1.00	1.00	2.00	1.00	5.00	15.00
0040	121.1860.31	004003	1,273.00	86.00	33.00	106.00	93.00	318.00	955.00
0040	121.1860.31	008002	250.00	16.00	7.00	21.00	18.00	62.00	188.00
0040	121.1860.32	001004	1,333.00	90.00	35.00	111.00	97.00	333.00	1,000.00
0040	121.1860.32	003004	454.00	30.00	12.00	38.00	33.00	113.00	341.00
186	TOTAL		3,412.00	229.00	90.00	285.00	248.00	852.00	2,560.00
0045	114.4010.907	061050	1,576.00	106.00	41.00	132.00	115.00	394.00	1,182.00
0045	114.4010.908	061050	527.00	35.00	14.00	44.00	38.00	131.00	396.00
0045	114.4010.910	061050	383.00	26.00	10.00	32.00	28.00	96.00	287.00
0045	115.4010.907	061050	1,591.00	107.00	41.00	133.00	116.00	397.00	1,194.00
0045	115.4010.908	061050	617.00	41.00	16.00	52.00	45.00	154.00	463.00
0045	115.4010.910	061050	540.00	36.00	14.00	45.00	39.00	134.00	406.00
ELECTRIC CONSERVATION			5,234.00	351.00	136.00	438.00	381.00	1,306.00	3,928.00
0050	141.4160.21		87.00	6.00	2.00	7.00	6.00	21.00	66.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0050	141.4160.28		3,464.00	235.00	90.00	289.00	252.00	866.00	2,598.00
0050	141.4160.29		20,599.00	1,393.00	535.00	1,721.00	1,499.00	5,148.00	15,451.00
0050	141.4160.33		11,675.00	790.00	303.00	976.00	849.00	2,918.00	8,757.00
0050	141.4160.351		15,111.00	1,022.00	392.00	1,263.00	1,099.00	3,776.00	11,335.00
0050	141.4160.391		6,301.00	427.00	164.00	526.00	458.00	1,575.00	4,726.00
0050	141.4160.43		469.00	32.00	12.00	39.00	34.00	117.00	352.00
0050	141.4160.52		1,417.00	96.00	37.00	118.00	103.00	354.00	1,063.00
0050	141.4160.54		421.00	28.00	11.00	35.00	31.00	105.00	316.00
0050	141.4160.6		1,462.00	99.00	38.00	122.00	106.00	365.00	1,097.00
416	TOTAL		61,006.00	4,128.00	1,584.00	5,096.00	4,437.00	15,245.00	45,761.00
0060	991.1080.374		1,059.00	88.00				88.00	971.00
0060	991.1080.385		119.00	9.00				9.00	110.00
0060	991.1080.386		163.00	13.00				13.00	150.00
0060	991.4010.800		378.00	31.00				31.00	347.00
0060	991.4010.8031		31,577.00	2,613.00				2,613.00	28,964.00
0060	991.4010.8031	030998	6,347.00	525.00				525.00	5,822.00
0060	991.4010.8032		1,400.00	116.00				116.00	1,284.00
0060	991.4010.8033		3,658.00	303.00				303.00	3,355.00
0060	991.4010.8034		1,517.00	125.00				125.00	1,392.00
0060	991.4010.870		1,450.00	120.00				120.00	1,330.00
0060	991.4010.874		81.00	7.00				7.00	74.00
0060	991.4010.878		4,064.00	336.00				336.00	3,728.00
0060	991.4010.8791		2,550.00	211.00				211.00	2,339.00
0060	991.4010.8792		670.00	55.00				55.00	615.00
0060	991.4010.8793		1,722.00	142.00				142.00	1,580.00
0060	991.4010.8801		143.00	12.00				12.00	131.00
0060	991.4010.8802		3,308.00	273.00				273.00	3,035.00
0060	991.4010.901		1,186.00	98.00				98.00	1,088.00
0060	991.4010.902		5,595.00	463.00				463.00	5,132.00
0060	991.4010.903		5,121.00	424.00				424.00	4,697.00
0060	991.4010.905		129.00	11.00				11.00	118.00
0060	991.4010.911		166.00	14.00				14.00	152.00
0060	991.4010.912		6,745.00	558.00				558.00	6,187.00
0060	991.4010.916		2,649.00	219.00				219.00	2,430.00
0060	991.4010.9251		630.00	51.00				51.00	579.00
0060	991.4010.930		77.00	6.00				6.00	71.00
0060	991.4020.8439		500.00	41.00				41.00	459.00
0060	991.4020.887		30.00	2.00				2.00	28.00
0060	991.4020.8931		413.00	34.00				34.00	379.00
0060	991.4020.896		5,924.00	490.00				490.00	5,434.00
0060	991.4020.898		2,452.00	203.00				203.00	2,249.00
0060	993.4010.800		95.00	8.00				8.00	87.00
0060	993.4010.8032		175.00	14.00				14.00	161.00
0060	993.4010.878		138.00	12.00				12.00	126.00
0060	993.4010.911		113.00	9.00				9.00	104.00
0060	993.4010.912		104.00	8.00				8.00	96.00
0060	993.4010.9251		193.00	16.00				16.00	177.00
0060	993.4020.8931		847.00	70.00				70.00	777.00
0060	995.4010.800		189.00	15.00				15.00	174.00
0060	995.4010.8032		175.00	14.00				14.00	161.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0060	995.4010.912		104.00	8.00				8.00	96.00
0060	995.4010.9251		129.00	11.00				11.00	118.00
0060	996.4010.800		95.00	8.00				8.00	87.00
0060	996.4010.8032		175.00	14.00				14.00	161.00
0060	996.4010.912		4.00						4.00
0060	996.4010.9251		116.00	9.00				9.00	107.00
FLO GAS-GENERAL TOTAL			94,475.00	7,809.00	2,999.00	9,655.00	8,407.00	7,809.00	86,666.00
0062	900.1070.3913	021693	3,077.00	209.00	80.00	257.00	224.00	770.00	2,307.00
0062	991.1070.374	000003	1,257.00	85.00	33.00	105.00	91.00	314.00	943.00
0062	991.1070.382	000003	60.00	4.00	2.00	5.00	4.00	15.00	45.00
0062	991.1070.384	000003	390.00	26.00	10.00	33.00	28.00	97.00	293.00
0062	991.1070.385	000003	3,351.00	226.00	87.00	280.00	244.00	837.00	2,514.00
0062	991.1070.386	000003	13,154.00	890.00	341.00	1,099.00	957.00	3,287.00	9,867.00
FLO GAS-CONSTRUCTION TOTAL			21,289.00	1,440.00	553.00	1,779.00	1,548.00	5,320.00	15,969.00
DIVISION TOTAL			277,266.00	20,169.00	4,744.00	15,271.00	13,298.00	53,482.00	223,784.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	701.00	47.00	18.00	59.00	51.00	175.00	526.00
0310	123.1070.376112	021159	34.00	2.00	1.00	3.00	2.00	8.00	26.00
0310	123.1070.376112	021419	180.00	12.00	5.00	15.00	13.00	45.00	135.00
0310	123.1070.376112	021654	1,934.00	131.00	49.00	162.00	141.00	483.00	1,451.00
0310	123.1070.376112	021742	395.00	27.00	10.00	33.00	29.00	99.00	296.00
0310	123.1070.376112	028001	420.00	28.00	11.00	35.00	31.00	105.00	315.00
0310	123.1070.376120	000003	369.00	25.00	9.00	31.00	27.00	92.00	277.00
0310	123.1070.376120	021047	487.00	33.00	12.00	41.00	35.00	121.00	366.00
0310	123.1070.376120	021159	325.00	22.00	8.00	27.00	24.00	81.00	244.00
0310	123.1070.376120	021597	148.00	10.00	4.00	12.00	11.00	37.00	111.00
0310	123.1070.376120	021629	205.00	14.00	5.00	17.00	15.00	51.00	154.00
0310	123.1070.376120	021647	300.00	20.00	8.00	25.00	22.00	75.00	225.00
0310	123.1070.376120	021654	823.00	55.00	21.00	69.00	60.00	205.00	618.00
0310	123.1070.376120	021727	1,450.00	98.00	36.00	121.00	106.00	361.00	1,089.00
0310	123.1070.376120	028021	1,352.00	92.00	34.00	113.00	98.00	337.00	1,015.00
0310	123.1070.376120	028024	434.00	29.00	11.00	36.00	32.00	108.00	326.00
0310	123.1070.376140	021629	94.00	6.00	2.00	8.00	7.00	23.00	71.00
0310	123.1070.380105	000003	989.00	68.00	25.00	83.00	72.00	248.00	741.00
0310	123.1070.380105	000004	827.00	56.00	21.00	69.00	60.00	206.00	621.00
0310	123.1070.380105	000008	360.00	24.00	9.00	30.00	26.00	89.00	271.00
0310	123.1070.380107	000003	5,895.00	400.00	148.00	493.00	429.00	1,470.00	4,425.00
0310	123.1070.380107	000004	95.00	6.00	2.00	8.00	7.00	23.00	72.00
0310	123.1070.380107	000008	505.00	34.00	13.00	42.00	37.00	126.00	379.00
0310	123.1070.380107	021718	181.00	12.00	5.00	15.00	13.00	45.00	136.00
0310	123.1070.380112	000003	180.00	12.00	5.00	15.00	13.00	45.00	135.00
0310	123.1070.380207	000003	91.00	6.00	2.00	8.00	7.00	23.00	68.00
0310	123.1070.382	000003	2,312.00	156.00	58.00	193.00	168.00	575.00	1,737.00
0310	123.1070.382	014695	203.00	14.00	5.00	17.00	15.00	51.00	152.00
0310	123.1070.384	000003	1,185.00	80.00	30.00	99.00	86.00	295.00	890.00
0310	123.1070.384	014695	50.00	3.00	1.00	4.00	4.00	12.00	38.00
CONSTRUCTION TOTAL			22,524.00	1,522.00	568.00	1,883.00	1,641.00	5,614.00	16,910.00
0330	123.1430.2	035353	101.00	7.00	3.00	8.00	7.00	25.00	76.00
OTHER A/R - MISCELLANEOUS RAY KING FENCING CO CUT IN TWO 1/2" PE SERVICE AT 211 S MAPLE AVE SAN									
0330	123.1430.2	035356	70.00	5.00	2.00	6.00	5.00	18.00	52.00
OTHER A/R - MISCELLANEOUS ANYTIME SEPTIC HIT 1/2" PE SERVICE AT 2813 JACANA CT, LONGWOOD ON 1/5									
0330	123.1430.2	035366	694.00	47.00	17.00	58.00	51.00	173.00	521.00
OTHER A/R - MISCELLANEOUS HARTY TRACTOR SERVICE INC HIT 4" PE MAIN ON HWY11 BETWEEN WINTER BERR									
0330	123.1430.2	035367	50.00	3.00	1.00	4.00	4.00	12.00	38.00
OTHER A/R - MISCELLANEOUS MASTEC HIT 3/4 " PE SERVICE AT 1011 CLAYMONT ON 01/10/06									
0330	123.1430.2	035378	32.00	2.00	1.00	3.00	2.00	8.00	24.00
OTHER A/R - MISCELLANEOUS BOUNDRIES AND BARRIERS HIT 1/2" PE SERVICE AT 833 8TH AVE, NEW SMYRNA									
0330	123.1430.2	035385	68.00	5.00	2.00	6.00	5.00	18.00	50.00
OTHER A/R - MISCELLANEOUS JOSHUA D KNIGHT REPAIRED 1/2" P E SERVICE LINE DAMAGED BY CUSTOMER WH									
0330	123.1430.2	035390	215.00	14.00	5.00	18.00	16.00	53.00	162.00
OTHER A/R - MISCELLANEOUS RAYKEN INC REPAIRED 1/2" EXTRUBE SERVICE LINE CUT BY CABLE INSTALLER									
0330	123.1430.2	035400	105.00	7.00	3.00	9.00	8.00	27.00	78.00
OTHER A/R - MISCELLANEOUS CHARLES A CALTO DAMAGED GAS MAIN, WHILE INSTALLING FENCE POST AT 710									
143 TOTAL			1,335.00	90.00	34.00	112.00	98.00	334.00	1,001.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0340	123.1860.31	003000	1,436.00	97.00	36.00	120.00	105.00	358.00	1,078.00
0340	123.1860.31	008002	1,309.00	89.00	33.00	109.00	95.00	326.00	983.00
0340	123.1860.32	003004	67.00	5.00	2.00	6.00	5.00	18.00	49.00
186	TOTAL		2,812.00	191.00	71.00	235.00	205.00	702.00	2,110.00
0350	143.4160.29		6,034.00	409.00	152.00	505.00	439.00	1,505.00	4,529.00
0350	143.4160.33		1,244.00	84.00	31.00	104.00	91.00	310.00	934.00
0350	143.4160.340		118.00	8.00	3.00	10.00	9.00	30.00	88.00
0350	143.4160.351		4,381.00	297.00	110.00	366.00	319.00	1,092.00	3,289.00
0350	143.4160.353		690.00	47.00	17.00	58.00	50.00	172.00	518.00
0350	143.4160.391		2,325.00	158.00	58.00	194.00	169.00	579.00	1,746.00
0350	143.4160.43		389.00	26.00	10.00	33.00	28.00	97.00	292.00
0350	143.4160.52		1,066.00	72.00	27.00	89.00	78.00	266.00	800.00
0350	143.4160.6		262.00	18.00	7.00	22.00	19.00	66.00	196.00
416	TOTAL		16,509.00	1,119.00	415.00	1,381.00	1,202.00	4,117.00	12,392.00
0360	993.1080.374		139.00	12.00				12.00	127.00
0360	993.1080.385		194.00	16.00				16.00	178.00
0360	993.4010.8031		13,837.00	1,145.00				1,145.00	12,692.00
0360	993.4010.8031	030998	237.00	20.00				20.00	217.00
0360	993.4010.8032		234.00	19.00				19.00	215.00
0360	993.4010.8033		227.00	19.00				19.00	208.00
0360	993.4010.8036		1,719.00	142.00				142.00	1,577.00
0360	993.4010.870		819.00	68.00				68.00	751.00
0360	993.4010.874		180.00	15.00				15.00	165.00
0360	993.4010.878		2,762.00	229.00				229.00	2,533.00
0360	993.4010.8791		1,765.00	146.00				146.00	1,619.00
0360	993.4010.8792		266.00	22.00				22.00	244.00
0360	993.4010.8793		431.00	35.00				35.00	396.00
0360	993.4010.8802		788.00	65.00				65.00	723.00
0360	993.4010.901		500.00	41.00				41.00	459.00
0360	993.4010.902		2,390.00	198.00				198.00	2,192.00
0360	993.4010.903		2,827.00	233.00				233.00	2,594.00
0360	993.4010.9031		267.00	22.00				22.00	245.00
0360	993.4010.911		196.00	16.00				16.00	180.00
0360	993.4010.912		2,010.00	166.00				166.00	1,844.00
0360	993.4010.916		3,777.00	313.00				313.00	3,464.00
0360	993.4020.8439		78.00	6.00				6.00	72.00
0360	993.4020.885		662.00	54.00				54.00	608.00
0360	993.4020.892		165.00	14.00				14.00	151.00
0360	993.4020.896		295.00	24.00				24.00	271.00
0360	993.4020.898		1,356.00	112.00				112.00	1,244.00
0360	996.4010.870		262.00	21.00				21.00	241.00
0360	996.4010.901		196.00	16.00				16.00	180.00
0360	996.4010.911		196.00	16.00				16.00	180.00
0360	996.4020.885		266.00	22.00				22.00	244.00
FLO	GAS-GENERAL TOTAL		39,041.00	3,227.00	1,200.00	3,990.00	3,474.00	3,227.00	35,814.00
0362	993.1070.384	000003	348.00	23.00	9.00	29.00	25.00	86.00	262.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0362	993.1070.386	000003	1,041.00	71.00	26.00	87.00	76.00	260.00	781.00
0362	996.1070.311	021319	1,511.00	103.00	38.00	126.00	110.00	377.00	1,134.00
0362	996.1070.386	000003	111.00	7.00	3.00	9.00	8.00	27.00	84.00
FLO GAS-CONSTRUCTION TOTAL			3,011.00	204.00	76.00	251.00	219.00	750.00	2,261.00
DIVISION TOTAL			85,232.00	6,353.00	1,164.00	3,862.00	3,365.00	14,744.00	70,488.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021298	237.00	16.00	4.00	20.00	17.00	57.00	180.00
0410	114.1070.362	035068	167.00	12.00	3.00	14.00	12.00	41.00	126.00
0410	114.1070.3646	000002	2,787.00	190.00	47.00	235.00	205.00	677.00	2,110.00
0410	114.1070.3646	035319	490.00	33.00	8.00	41.00	36.00	118.00	372.00
0410	114.1070.3646	035347	961.00	66.00	16.00	81.00	71.00	234.00	727.00
0410	114.1070.3647	000002	1,551.00	106.00	26.00	131.00	114.00	377.00	1,174.00
0410	114.1070.3647	035347	355.00	24.00	6.00	30.00	26.00	86.00	269.00
0410	114.1070.3647	035348	311.00	21.00	5.00	26.00	23.00	75.00	236.00
0410	114.1070.3647	035354	379.00	26.00	6.00	32.00	28.00	92.00	287.00
0410	114.1070.3648	000002	2,286.00	155.00	38.00	193.00	168.00	554.00	1,732.00
0410	114.1070.3656	000002	1,377.00	94.00	23.00	116.00	101.00	334.00	1,043.00
0410	114.1070.3656	021576	8,077.00	552.00	135.00	681.00	593.00	1,961.00	6,116.00
0410	114.1070.3656	035319	75.00	5.00	1.00	6.00	6.00	18.00	57.00
0410	114.1070.3656	035347	346.00	23.00	6.00	29.00	25.00	83.00	263.00
0410	114.1070.3656	035374	279.00	19.00	5.00	24.00	20.00	68.00	211.00
0410	114.1070.3657	000002	1,248.00	85.00	21.00	105.00	92.00	303.00	945.00
0410	114.1070.3657	035348	205.00	14.00	3.00	17.00	15.00	49.00	156.00
0410	114.1070.3657	035354	379.00	26.00	6.00	32.00	28.00	92.00	287.00
0410	114.1070.3662	035068	244.00	16.00	4.00	21.00	18.00	59.00	185.00
0410	114.1070.3672	000002	244.00	16.00	4.00	21.00	18.00	59.00	185.00
0410	114.1070.3672	035068	1,349.00	92.00	23.00	114.00	99.00	328.00	1,021.00
0410	114.1070.3672	035372	379.00	26.00	6.00	32.00	28.00	92.00	287.00
0410	114.1070.3681	000002	424.00	29.00	7.00	36.00	31.00	103.00	321.00
0410	114.1070.3683	000002	269.00	19.00	4.00	23.00	20.00	66.00	203.00
0410	114.1070.3691	000002	3,340.00	228.00	56.00	282.00	245.00	811.00	2,529.00
0410	114.1070.3693	000002	3,557.00	243.00	60.00	300.00	261.00	864.00	2,693.00
0410	114.1070.3711	000002	2,338.00	159.00	39.00	197.00	172.00	567.00	1,771.00
0410	114.1070.3731	000002	555.00	37.00	9.00	47.00	41.00	134.00	421.00
	CONSTRUCTION TOTAL		34,209.00	2,332.00	571.00	2,886.00	2,513.00	8,302.00	25,907.00
0430	114.1430.2	035357	81.00	6.00	1.00	7.00	6.00	20.00	61.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALTHA REMOVE CHRISTMAS LIGHTS 1/6/06 C.MORRIS~¦								
0430	114.1430.2	035358	81.00	6.00	1.00	7.00	6.00	20.00	61.00
	OTHER A/R - MISCELLANEOUS CITY OF BRISTOL REMOVE CHRISTMAS LIGHTS 1/6/06 C.MORRIS~¦								
0430	114.1430.2	035359	365.00	25.00	6.00	31.00	27.00	89.00	276.00
	OTHER A/R - MISCELLANEOUS CITY OF COTTONDALE REMOVE CHRISTMAS LIGHTS 1/6/06 C.MORRIS~¦								
0430	114.1430.2	035365	436.00	29.00	7.00	37.00	32.00	105.00	331.00
	OTHER A/R - MISCELLANEOUS TOWN OF GREENWOOD REMOVE CHRISTMAS LIGHTS 1/10/06 C.MORRIS~¦								
0430	114.1430.2	035371	109.00	7.00	2.00	9.00	8.00	26.00	83.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALFORD REMOVE CHRISTMAS LIGHTS 1/12/06 C.MORRIS~¦								
0430	114.1430.2	035397	435.00	29.00	7.00	37.00	32.00	105.00	330.00
	OTHER A/R - MISCELLANEOUS DOZIER SCHOOL FOR BOYS REPLACE DAMAGED LINES FROM FALLING TREE 1/25/								
0430	114.1430.2	035398	73.00	5.00	1.00	6.00	5.00	17.00	56.00
	OTHER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONAL IN WORK ON LIGHTS 1/25/06 C.MORRIS~¦								
	143 TOTAL		1,580.00	107.00	25.00	134.00	116.00	382.00	1,198.00
0445	114.4010.907	061050	956.00	65.00	16.00	81.00	70.00	232.00	724.00
0445	114.4010.908	061250	1,272.00	87.00	21.00	107.00	93.00	308.00	964.00
0445	114.4010.908	061350	1,898.00	130.00	32.00	160.00	139.00	461.00	1,437.00
0445	114.4010.908	061550	114.00	8.00	2.00	10.00	8.00	28.00	86.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0445	114.4010.908	061650	952.00	65.00	16.00	80.00	70.00	231.00	721.00
0445	114.4010.908	061950	98.00	7.00	2.00	8.00	7.00	24.00	74.00
0445	114.4010.908	062050	98.00	7.00	2.00	8.00	7.00	24.00	74.00
0445	114.4010.908	062150	234.00	16.00	4.00	20.00	17.00	57.00	177.00
	ELECTRIC CONSERVATION		5,622.00	385.00	95.00	474.00	411.00	1,365.00	4,257.00
	DIVISION TOTAL		41,411.00	2,824.00	691.00	3,494.00	3,040.00	10,049.00	31,362.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3647	000002	1,357.00	92.00	28.00	114.00	99.00	333.00	1,024.00
0510	115.1070.3647	035395	757.00	51.00	16.00	64.00	55.00	186.00	571.00
0510	115.1070.3647	035396	242.00	16.00	5.00	20.00	18.00	59.00	183.00
0510	115.1070.3648	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3648	035370	145.00	9.00	3.00	12.00	11.00	35.00	110.00
0510	115.1070.3648	035394	424.00	28.00	9.00	36.00	31.00	104.00	320.00
0510	115.1070.3656	000002	314.00	21.00	7.00	26.00	23.00	77.00	237.00
0510	115.1070.3656	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3657	000002	1,764.00	120.00	37.00	148.00	129.00	434.00	1,330.00
0510	115.1070.3657	021537	229.00	15.00	5.00	19.00	17.00	56.00	173.00
0510	115.1070.3657	035395	802.00	54.00	17.00	67.00	59.00	197.00	605.00
0510	115.1070.3657	035396	287.00	20.00	6.00	24.00	21.00	71.00	216.00
0510	115.1070.3658	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3658	035370	97.00	7.00	2.00	8.00	7.00	24.00	73.00
0510	115.1070.3658	035394	387.00	26.00	8.00	33.00	28.00	95.00	292.00
0510	115.1070.3662	000002	588.00	40.00	12.00	49.00	43.00	144.00	444.00
0510	115.1070.3662	021697	326.00	22.00	7.00	27.00	24.00	80.00	246.00
0510	115.1070.3662	021748	138.00	9.00	3.00	12.00	10.00	34.00	104.00
0510	115.1070.3672	000002	3,727.00	253.00	78.00	313.00	273.00	917.00	2,810.00
0510	115.1070.3672	020996	815.00	55.00	17.00	68.00	60.00	200.00	615.00
0510	115.1070.3672	021527	718.00	48.00	15.00	60.00	53.00	176.00	542.00
0510	115.1070.3672	021581	1,177.00	80.00	25.00	99.00	86.00	290.00	887.00
0510	115.1070.3672	021594	229.00	15.00	5.00	19.00	17.00	56.00	173.00
0510	115.1070.3672	021648	329.00	22.00	7.00	28.00	24.00	81.00	248.00
0510	115.1070.3672	021689	515.00	35.00	11.00	43.00	38.00	127.00	388.00
0510	115.1070.3672	021697	7,795.00	531.00	163.00	655.00	570.00	1,919.00	5,876.00
0510	115.1070.3672	021702	96.00	7.00	2.00	8.00	7.00	24.00	72.00
0510	115.1070.3672	021719	229.00	15.00	5.00	19.00	17.00	56.00	173.00
0510	115.1070.3672	021748	1,039.00	71.00	22.00	87.00	76.00	256.00	783.00
0510	115.1070.3681	000002	138.00	9.00	3.00	12.00	10.00	34.00	104.00
0510	115.1070.3683	000002	2,542.00	174.00	53.00	213.00	186.00	626.00	1,916.00
0510	115.1070.3691	000002	1,024.00	70.00	21.00	86.00	75.00	252.00	772.00
0510	115.1070.3693	000002	6,276.00	427.00	131.00	527.00	459.00	1,544.00	4,732.00
0510	115.1070.370	000002	2,312.00	157.00	48.00	194.00	169.00	568.00	1,744.00
0510	115.1070.3711	000002	1,638.00	111.00	34.00	138.00	120.00	403.00	1,235.00
0510	115.1070.3713	000002	963.00	66.00	20.00	81.00	70.00	237.00	726.00
0510	115.1070.3713	021711	192.00	13.00	4.00	16.00	14.00	47.00	145.00
0510	115.1070.3713	021746	138.00	9.00	3.00	12.00	10.00	34.00	104.00
0510	115.1070.3731	000002	289.00	20.00	6.00	24.00	21.00	71.00	218.00
0510	115.1070.3733	000002	559.00	37.00	12.00	47.00	41.00	137.00	422.00
0510	115.1070.3733	021747	275.00	19.00	6.00	23.00	20.00	68.00	207.00
CONSTRUCTION TOTAL			41,068.00	2,786.00	860.00	3,447.00	3,007.00	10,100.00	30,968.00
0530	115.1430.2	035138	501.00	34.00	10.00	42.00	37.00	123.00	378.00
OTHER A/R - MISCELLANEOUS ROBERT PETERS FPU LINE CREWS TO ASSIST WITH HOUSE MOVE. 4 MEN 2TRUCK									
0530	115.1430.2	035355	335.00	22.00	7.00	28.00	25.00	82.00	253.00
OTHER A/R - MISCELLANEOUS SUMMIT ELECTRIC COST TO DISCONNECT AND RECONNECT POWER TO THE WACHOVI									
0530	115.1430.2	035392	236.00	16.00	5.00	20.00	17.00	58.00	178.00
OTHER A/R - MISCELLANEOUS DAVE TURNER PLUMBING TURNER PLUMBING DUG INTO OUR ELECTRIC CONDUIT AN									
143 TOTAL			1,072.00	72.00	22.00	90.00	79.00	263.00	809.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0545	115.4010.907	061050	660.00	44.00	14.00	56.00	48.00	162.00	498.00
0545	115.4010.908	061250	1,326.00	90.00	28.00	111.00	97.00	326.00	1,000.00
0545	115.4010.908	061350	1,706.00	116.00	36.00	143.00	125.00	420.00	1,286.00
0545	115.4010.908	061550	369.00	25.00	8.00	31.00	27.00	91.00	278.00
0545	115.4010.908	061650	476.00	32.00	10.00	40.00	35.00	117.00	359.00
0545	115.4010.908	061950	107.00	7.00	2.00	9.00	8.00	26.00	81.00
0545	115.4010.908	062050	102.00	7.00	2.00	9.00	7.00	25.00	77.00
	ELECTRIC CONSERVATION		4,746.00	321.00	100.00	399.00	347.00	1,167.00	3,579.00
0560	945.4160.29		3,017.00	250.00				250.00	2,767.00
0560	945.4160.33		1,211.00	100.00				100.00	1,111.00
0560	945.4160.351		1,471.00	121.00				121.00	1,350.00
0560	945.4160.391		381.00	32.00				32.00	349.00
0560	945.4160.43		170.00	14.00				14.00	156.00
0560	945.4160.52		3,433.00	285.00				285.00	3,148.00
0560	945.4160.6		378.00	31.00				31.00	347.00
0560	995.1080.385		23.00	2.00				2.00	21.00
0560	995.1630.1		424.00	35.00				35.00	389.00
0560	995.4010.801		11.00	1.00				1.00	10.00
0560	995.4010.8031		9,577.00	792.00				792.00	8,785.00
0560	995.4010.8032		383.00	32.00				32.00	351.00
0560	995.4010.8033		1,167.00	97.00				97.00	1,070.00
0560	995.4010.8036		2,711.00	224.00				224.00	2,487.00
0560	995.4010.870		2,049.00	170.00				170.00	1,879.00
0560	995.4010.878		91.00	7.00				7.00	84.00
0560	995.4010.8793		1,382.00	114.00				114.00	1,268.00
0560	995.4010.8802		243.00	20.00				20.00	223.00
0560	995.4010.901		1,113.00	92.00				92.00	1,021.00
0560	995.4010.902		247.00	20.00				20.00	227.00
0560	995.4010.903		2,453.00	203.00				203.00	2,250.00
0560	995.4010.911		1,624.00	134.00				134.00	1,490.00
0560	995.4010.912		4,938.00	409.00				409.00	4,529.00
0560	995.4010.916		252.00	21.00				21.00	231.00
0560	995.4020.8439		75.00	6.00				6.00	69.00
0560	995.4020.885		993.00	83.00				83.00	910.00
0560	995.4020.896		378.00	31.00				31.00	347.00
0560	995.4020.898		123.00	10.00				10.00	113.00
	FLO GAS-GENERAL TOTAL		40,318.00	3,336.00	1,024.00	4,120.00	3,587.00	3,336.00	36,982.00
0562	995.1070.382	000003	1,246.00	85.00	26.00	105.00	91.00	307.00	939.00
0562	995.1070.385	000003	1,438.00	98.00	30.00	121.00	105.00	354.00	1,084.00
0562	995.1070.386	000003	1,977.00	134.00	41.00	166.00	145.00	486.00	1,491.00
	FLO GAS-CONSTRUCTION TOTAL		4,661.00	317.00	97.00	392.00	341.00	1,147.00	3,514.00
	DIVISION TOTAL		91,865.00	6,832.00	1,079.00	4,328.00	3,774.00	16,013.00	75,852.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.28		753.00	63.00				63.00	690.00
0660	946.4160.29		185.00	15.00				15.00	170.00
0660	946.4160.33		628.00	51.00				51.00	577.00
0660	946.4160.351		613.00	50.00				50.00	563.00
0660	946.4160.391		75.00	6.00				6.00	69.00
0660	946.4160.52		454.00	37.00				37.00	417.00
0660	946.4160.6		199.00	16.00				16.00	183.00
0660	996.1080.382		20.00	1.00				1.00	19.00
0660	996.1080.385		303.00	25.00				25.00	278.00
0660	996.4010.8031		7,636.00	632.00				632.00	7,004.00
0660	996.4010.8032		124.00	10.00				10.00	114.00
0660	996.4010.8033		1,752.00	145.00				145.00	1,607.00
0660	996.4010.8035		274.00	22.00				22.00	252.00
0660	996.4010.870		449.00	37.00				37.00	412.00
0660	996.4010.874		85.00	7.00				7.00	78.00
0660	996.4010.878		790.00	65.00				65.00	725.00
0660	996.4010.8791		827.00	69.00				69.00	758.00
0660	996.4010.8792		240.00	20.00				20.00	220.00
0660	996.4010.8793		519.00	42.00				42.00	477.00
0660	996.4010.8802		416.00	34.00				34.00	382.00
0660	996.4010.901		689.00	57.00				57.00	632.00
0660	996.4010.902		396.00	33.00				33.00	363.00
0660	996.4010.903		2,052.00	170.00				170.00	1,882.00
0660	996.4010.911		689.00	57.00				57.00	632.00
0660	996.4010.912		831.00	69.00				69.00	762.00
0660	996.4010.916		18.00	1.00				1.00	17.00
0660	996.4020.8432		18.00	1.00				1.00	17.00
0660	996.4020.8439		87.00	7.00				7.00	80.00
0660	996.4020.885		240.00	20.00				20.00	220.00
0660	996.4020.887		244.00	20.00				20.00	224.00
0660	996.4020.896		843.00	70.00				70.00	773.00
0660	996.4020.898		241.00	20.00				20.00	221.00
FLO	GAS-GENERAL TOTAL		22,690.00	1,872.00	1,235.00	2,319.00	2,019.00	1,872.00	20,818.00
0662	996.1070.385	000003	2,124.00	141.00	93.00	174.00	152.00	560.00	1,564.00
0662	996.1070.386	000003	583.00	39.00	25.00	48.00	42.00	154.00	429.00
FLO	GAS-CONSTRUCTION TOTAL		2,707.00	180.00	118.00	222.00	194.00	714.00	1,993.00
	DIVISION TOTAL		25,397.00	2,052.00	118.00	222.00	194.00	2,586.00	22,811.00

END OF REPORT

FPSC Analysis of 2006 Expenses before Capital/M&J/Consrv

Account			Non- Reg Costs	Reg Costs	Co. Methodology	vs	★ Electric 25% PR alloc.	Charge Diff	
9252	Gen. Lia.	1.068	87,770.00	574,386.04	189,736.00	33%	143,596.51	46,139.49	left out direct JE19 exp & 1849 exp.
9261	Pension	1.058/110	181,835.00	1,396,952.00	425,290.95	30%	349,238.00	76,052.95	left out direct JE5 exp.
9262	Medical	110.08/134.78	232,370.00	1,625,883.63	487,688.07	30%	406,470.91	81,217.16	left out direct exp & 1849 exp.
9264	401K	1.068	2,490.00	17,259.28	5,169.25	30%	4,314.82	854.43	Left out 1849 exp.
			504,465.00	3,614,480.95	1,107,884.27		903,620.24	204,264.03	

Actual 2006 Expenses

Account			2006 Costs Excl Cap	Actual Electric Excl Cap		Actual %
9252	Gen. Lia.	1.068	1,043,078.99	331,330.06	+	32%
9261	Pension	1.058/110	1,363,589.62	408,814.61	+	30%
9262	Medical	110.08/134.78	1,472,753.85	438,333.44	+	30%
9264	401K	1.068	19,284.84	5,763.36	+	30%
			3,898,707.30	1,184,241.47		

+ Total Cost is the combination of allocated and direct costs

2006 Expenses Including Capital/M&J/Consrv

Account			2006 Costs Incl Cap	Actual Electric Incl Cap		Actual %
9252	Gen. Lia.	1.068	1,145,029.60	353,268.06	+	31%
9261	Pension	1.058/110	1,599,470.00	473,313.61	+	30%
9262	Medical	110.08/134.78	1,777,506.78	521,027.44	+	29%
9264	401K	1.068	22,081.84	6,471.36	+	29%
			4,544,088.22	1,354,080.47		

+ Total Cost is the combination of allocated and direct costs

TOTAL COSTS

Account			2006 Costs Incl Cap	Less Capital	Capital Rate	Actual Costs Excl Cap
9252	Gen. Lia.	1.068	1,145,029.60	101,950.61	9%	1,043,078.99
9261	Pension	1.058/110	1,599,470.00	235,880.38	15%	1,363,589.62
9262	Medical	110.08/134.78	1,777,506.78	304,752.93	17%	1,472,753.85
9264	401K	1.068	22,081.84	2,797.00	13%	19,284.84
			4,544,088.22	645,380.92		3,898,707.30

★ This is not the correct factor. If allocation factors were used, 27% of cost would be allocated to Pension, Medical, and 401K and 32% would be allocated to General Liability.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 82
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-2)
DATE 02/22-29/08

Exhibit CMMR2
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2006

OUTSIDE - PROFESSIONAL SERVICES & GENERAL LIABILITY INSURANCE

	1840		1849		Propane		North East Florida		Gas Divisions	
	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%
121 South Florida	$14,100,447	42.0	$14,100,447	36.0					$14,100,447	53.0
123 Central Florida	6,506,031	19.0	6,506,031	16.0					6,506,031	24.0
114 Northwest Florida	6,574,658	20.0	6,574,658	16.0						
115 Northeast Florida - Electric	6,527,944	19.0	6,527,944	16.0			6,527,944	89.0		
991 South Florida - Propane			3,795,860	9.0	3,795,860	60.0			3,795,860	14.0
993 Central Florida - Propane			1,178,633	3.0	1,178,633	19.0			1,178,633	4.0
995 Northeast Florida - Propane			819,244	2.0	819,244	13.0	819,244	11.0	819,244	3.0
996 Nature Coast			487,724	1.0	487,724	8.0			487,724	2.0
141 South Florida - M & J			493,823	1.0						
143 Central Florida - M & J			196,635	0.0						
945 Northeast Florida - M & J			106,984	0.0						
946 Nature Coast - M & J			86,214	0.0						
Total	$33,709,080	100.0	$40,874,197	100.0	$6,281,461	100.0	$7,347,188	100.0	$26,887,939	100.0

Applicable to Accounts:

9231
9232
9233
9251
9252
9301
9302
93022
928

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2006

PENSIONS AND OTHER EMPLOYEE BENEFITS

	1840		1849		Propane		North East Florida	
	Payroll Base 12 mths ended June 30, 2005	%	Payroll Base 12 mths ended June 30, 2005	%	Payroll Base 12 mths ended June 30, 2005	%	Payroll Base 12 mths ended June 30, 2005	%
121 South Florida	$5,103,005	44.0	$5,103,005	34.0				
123 Central Florida	2,494,035	21.0	2,494,035	17.0				
114 Northwest Florida	2,006,327	17.0	2,006,327	13.0				
115 Northeast Florida - Electric	2,160,579	18.0	2,160,579	14.0			2,160,579	81.0
991 South Florida - Propane			1,801,464	12.0	1,801,464	54.0		
993 Central Florida - Propane			686,668	5.0	686,668	21.0		
995 Northeast Florida - Propane			508,163	3.0	508,163	15.0	508,163	19.0
996 Nature Coast			321,497	2.0	321,497	10.0		
Total	$11,763,946	100.0	$15,081,738	100.0	$3,317,792	100.0	$2,668,742	100.0

Applicable to Accounts :
9261
9262
9263
9264

Exhibit CMMR3
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

January 11, 2008

Florida Public Utility Company's Supplemental Response to the FPSC Audit Report dated December 13, 2007.

Please see the remaining attachments for outstanding vouchers related to Audit Finding No. 1. The Company now has provided all documentation for the missing invoices, and all items should be allowed for recovery in rate base.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 81
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-3)
DATE 02/27-29/08

#2 COPY

Florida Public Utilities Company

PURCHASE ORDER NO. 11394

COOPER POWER
C/O HUGHES SUPPLY INC

PURCHASING ALPHABETICAL COPY (#2)

REQUISITION NO. 035.5011.014	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE
QUOTE NO.	911 SOUTH 8TH STREET FERNANDINA BEACH, FL. 32034	LOUIE JOHNSON	NE FL	07/01/03

TO BE CHARGED TO:

%	MAIN ACCOUNT	SUBLEDGER	REF. #	TO BE USED FOR:	TERMS AND SHIPPING INSTRUCTIONS:
100.0%	115.1070.3683	2		TRANSFORMERS	DELIVERY: 8-10 WEEKS
0.0%					
0.0%					
0.0%					
0.0%					
0.0%					

PURCHASED FROM:			Yes	No
COOPER POWER SYSTEMS	PH. (407) 841-4710	Set up in Active PO File?		
C/O HUGHES SUPPLY INC	FAX (407) 843-3212	Multiple MRs printed?		
521 W CENTRAL BLVD				
ORLANDO FL 32801	FAXED TO: (407) 843-3212			

REF. #		U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	4	EA	COOPER #KPOO32OL29G74A TYPE MOST- 9B SWITCHGEAR	$ 12,725.00			$ 50,900.00
2			15KV, 3 PH, SS, OIL INSULATED, 6-600A S. BUSHS, 6-200A	$ -			$ -
3			T. WELLS, 4-3 PH OIL SWITCHES, 6-ELSG WETWELL	$ -			$ -
4			FUSEHOLDERS, FUSES ARE NOT INCLUDED, INCLUDES 6 EA.	$ -			$ -
5			CPS# KPA-1037-6 GROUND ROD FOR 62.5" TANK	$ -			$ -
6				$ -			$ -
7				$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

COPY

PURCHASING ALPHABETICAL COPY (#2)

DMR

SEP 2 4 2003

DATE P.O. COMPLETED: _____

SUBTOTAL	$ 50,900.00
SHIPPING CHARGE	$ -
SALES TAX	$ 3,254.00
	$ -
TOTAL	$ 54,154.00

PLEASE SHIP THE FOLLOWING MATERIAL TO:
FLORIDA PUBLIC UTILITIES CO.
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL. 32034
ATTN.: LOUIE JOHNSON

Florida Public Utilities Company

PURCHASE ORDER NO. **11394**

OS

FAXED JUL 0 1 2003

7/1/2003

ATTN.: COOPER POWER SYSTEMS
C/O HUGHES SUPPLY INC
521 W CENTRAL BLVD
ORLANDO FL 32801

IMPORTANT INSTRUCTIONS:

INVOICE WILL NOT BE HONORED IF THIS PURCHASE ORDER NUMBER IS NOT SHOWN.
ALSO, SHOW THIS NUMBER ON ALL MEMORANDA AND PACKAGES.
SEND ORIGINAL BILL OF LADING AND SHIPPING MEMORANDUM TO CONSIGNEE.
WE WILL NOT BE RESPONSIBLE FOR GOODS DELIVERED WITHOUT WRITTEN ORDER.
WE RESERVE THE RIGHT TO CANCEL ORDER IF SHIPMENT IS NOT MADE AS PROMISED
CASH DISCOUNT EFFECTIVE FROM DATE CORRECT INVOICE IS RECEIVED.

THIS SHIPMENT MUST BE ACCOMPANIED BY APPROPRIATE MATERIAL SAFETY DATA SHEETS (MSDS)
AS REQUIRED BY STATE OR FEDERAL REGULATION FOR ANY TOXIC SUBSTANCE OR MIXTURE.

TERMS AND SHIPPING INSTRUCTIONS:
DELIVERY: 8-10 WEEKS

FAX TO:
(407) 843-3212

QUOTE NO.:

REF. #	QUANTITY	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	4	EA	COOPER #KPOO32OL29G74A TYPE MOST- 9B SWITCHGEAR	$ 12,725.00			$ 50,900.00
2			15KV, 3 PH, SS, OIL INSULATED, 6-600A S. BUSHS, 6-200A	$ -			$ -
3			T. WELLS, 4-3 PH OIL SWITCHES, 6-ELSG WETWELL	$ -			$ -
4			FUSEHOLDERS, FUSES ARE NOT INCLUDED, INCLUDES 6 EA.	$ -			$ -
5			CPS# KPA-1037-6 GROUND ROD FOR 62.5" TANK	$ -			$ -
6				$ -			$ -
7				$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

CHARGE AND MAIL INVOICE IN DUPLICATE TO:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN.: OFFICE SERVICES DEPARTMENT
P O BOX 3395
WEST PALM BEACH FL 33402-3395

TEL. NO. 561.838.1736
FAX NO. 561.838.1778

SUBTOTAL	$ 50,900.00
SHIPPING CHARGE	$ -
SALES TAX	$ 3,254.00
	$ -
TOTAL	$ 54,154.00

BY D. M. Rance
PURCHASING AGENT

Hughes Supply, Inc.
521 W. Central Blvd.
Orlando, FL 32801
Branch # 0083

HUGHES
Electric Utilities Br# 0083

Fax

To: Louie Johnson	**From:** Shawn West
Fax: 904-261-3666	**Fax:** 407-843-3212
Phone:	**Phone:** 407-841-4719 x.3242
Pages (including cover): 1	**Email:** shawn.west@hughessupply.com
Re: Cooper Type MOST 9B	**Date:** 6/24/2003

☐ PLEASE DELIVER IMMEDIATELY ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY

Louie,

Per your request, please accept the following quotation from Hughes Supply, Inc.:

4ea Cooper# KP00320L29G74A type MOST-9B switchgear 15kv 3ph SS, oil insulated, 6-600A S. bushs, 6-200A T. wells, 4-3ph oil Switches, 6-ELSG wetwell fuseholders, fuses are not included.
-includes 6ea CPS# KPA-1037-6 ground rod for 62.5" tank
$12,725.00ea 8-10wks

3ea Cooper# KP00320L29G70A same as above with mild steel
$10,240.00ea 8-10wks

Louie, Hughes Supply, Inc. is serving as an agent for Cooper Power Systems on this item, therefore, **we ask that the purchase order to be addressed per the following:

Cooper Power Systems
c/o Hughes Supply, Inc.

Thanks,

Shawn

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	NE FL
PURCHASE ORDER #	11394
REQUISITION #	035.5011.014

NON INVENTORY

MATERIAL RECEIPT

OS

SEP 19 2003

MATERIAL RECEIPT #	107
PACKING SLIP OR INVOICE #(S)	90800958
INVOICE AMOUNT(S)	
DATE RECEIVED	9-12-03

Cooper Power

VENDOR NAME (RECEIVED FROM): C/O HUGHES SUPPLY INC

MATERIAL RECEIVED BY: JHC

DELIVERY: PARTIAL RECEIPT ☐ RECEIVED IN FULL ☒

FREIGHT COMPANY: ALLSTATES TRUCKING, INC

FREIGHT CHARGES: PREPAID ☐ COLLECT ☒

GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL

FREIGHT BILL #

AMOUNT

ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
115.1070.3683	2	4	COOPER #KPOO32OL29G74A TYPE MOST- 9B SWITCHGEAR
			15KV, 3 PH, SS, OIL INSULATED, 6-600A S. BUSHS, 6-200A
			T. WELLS, 4-3 PH OIL SWITCHES, 6-ELSG WETWELL
			FUSEHOLDERS, FUSES ARE NOT INCLUDED, INCLUDES 6 EA.
			CPS# KPA-1037-6 GROUND ROD FOR 62.5" TANK
TOTAL QUANTITY		4	

WHITE - PURCHASING YELLOW - PREPARER

DMR

SEP 24 2003

DATE INVOICE PASSED FOR PAYMENT: _____

REMARKS: _____

FPU-030 REV 1/00

13130

COOPER Power Systems
KYLE DISTRIBUTION SWITCHGEAR
2800 NINTH AVE.
SOUTH MILWAUKEE WI 53172
USA

Ship to:
FLORIDA PUBLIC UTIITIES CO
ATTN LOUIE JOHNSON
911 SOUTH 8TH ST
FERNANDIANA BEACH FL 32801

Delivery Note

Delivery Number/Date : 81290073 | 08/28/2003
P.O. number/Date : See Below
Order number/Date : See Below
Ship to number : 40742
Cooper Inside Sales Rep : SANDY WIEDENHOEFT
Telephone : 800-354-6180

Transport details

Conditions

Inco Terms: FOB ORIGIN-FRT ALLOWED
Carrier: 9475 ALLSTATES TRUCKING INC
Pro No:

Item	Material | Cust. Mat. No. Description	Quantity | Dimensions	Weight
Order number	Item | P.O. Number	Cust. P.O. #	Release #
000010	KP00320L29G74A	4 EA	10,400 LB
	TYPE MOST-9B 3PH 15KV		
486875	000010 | 11394	000001	
Serial/Cust Seq No:	3Q0330673 3Q0330675	3Q0330674 3Q0330676	
000020	KPA-1037-6	8 EA	100 LB
	GROUND ROD FOR 62.5" TANK		
486875	000011 | 11394	000001	
		Total Weight:	10,500 LB

********** Header Remarks **********

Mark Packages: PO 11394 ATTN LOUIE JOHNSON

End of Delivery Note

COOPER Power Systems

Cooper Industries
Cooper Power Systems Division
Headquarters
Waukesha, WI

INVOICE

ORIGINAL

Ship to:
FLORIDA PUBLIC UTIITIES CO
ATTN LOUIE JOHNSON
911 SOUTH 8TH ST
FERNANDIANA BEACH FL 32801
USA

Invoice No: 90800958
Carrier: ALLSTATES TRUCKING INC
Pro No: 386576

Invoice Date: 08/28/03
Page: 1

Please Remit To:
COOPER POWER SYSTEMS
P.O. BOX 676308
DALLAS, TX 75267-6308

OS

Bill to:
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH FL 33402

SEP 0 8 2003

Address Replies and Questions to:
Cooper Power Systems
Customer Service Center
PO Box 2952
Milwaukee, WI 53201-2952
SANDY WIEDENHOEFT, 800-354-6180

PO Number: 11394
Rel Number:
Sales Order No: 486875
Payer No: 30689

Inco Terms: FOB ORIGIN-FRT ALLOWED
Payment Terms: Net 30 days from invoice date
Taxable:

ITM/ACC	Catalog Number Description/Remarks	Order Qty	Back Order	Ship Qty	UoM	Net Item Price	Extended Amount
Quotation Number: 20239697							
10	KP00320L29G74A KP00320L29G74A / TYPE MOST-9B 3PH	4	0	4	EA	$12,725.00	$50,900.00
Bill of Lading Number: 81290073	**Shipped from:** KYLE PLANT					**Ship Date:** 08/28/03	
P.O. Item: 000001							
Serial/Cust Seq No: 3Q0330673	3Q0330674					3Q0330675	
Serial/Cust Seq No: 3Q0330676							
						Less Freight 2.000- %	$-1,018.00
						State 6.000 %	$2,992.92
						County 1.500 %	$300.00
						Plus Freight 2.000 %	$1,018.00

Item Notes: 15KV 3PH MOST-9B,STAINLESS STEEL,OIL INSULATED,6-600A S.BUSHS,6-200A T. WELLS,4-3PH OIL SWITCHES,6-ELSG WETWELL FUSEHOLDERS. FUSES ARE NOT INCLUDED.

.../...../...
: :
/ /
S S
: :

COPY TO: Louie Johnson, Fern.
DATE: 9-12-03
PLEASE FORWARD MAT'L RECEIPT TO PURCHASING. THANKS.

NET ITEM AMOUNT: **$54,192.92**

Quotation Number: 20239697							
11	KPA-1037-6 KPA-1037-6 / GROUND ROD FOR 62.5"	8	0	8	EA	$0.00	$0.00
Bill of Lading Number: 81290073	**Shipped from:** KYLE PLANT					**Ship Date:** 08/28/03	
P.O. Item: 000001							
						NET ITEM AMOUNT:	
						Total Less Freight	$-1,018.00

13132

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 9 / 24 / 2003 LOCAL PURCHASE # _____ DIVISION: [redacted] VOUCHER PROCESSED BY: RANCE

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: _____

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ PERIODICALS ☐ EMERGENCY* ☐ OTHER* *EXPLAIN: _____

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 **VENDOR #** 8204 **VENDOR NAME** COOPER POWER SYSTEMS

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
90800958	8 / 28 / 03	$ 54,192.92	/ /		$ 54,192.92

PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD
11394		03 / 9

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) _____

REMIT TO ADDRESS: _____

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐ BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	115.1070.3683	$54,154.00			2
	115.2410.6	$38.92			
	TOTAL	**$54,192.92**			

FORM FPU-009 REV. 1/00 ☐ REQUIRED APPROVALS IF ANY INVOICE IS OVER $100

13133

FLORIDA PUBLIC UTILITIES

P.O. BOX 3395
West Palm Beach, FL 33402-3395

Bank of America

63-4
630

Check No.
194788

VENDOR NO.	DATE
B204	9/25/2003

PAY Fifty-Four Thousand One Hundred Ninety-Two and 92/100 Dollars

$ *****54,192.92

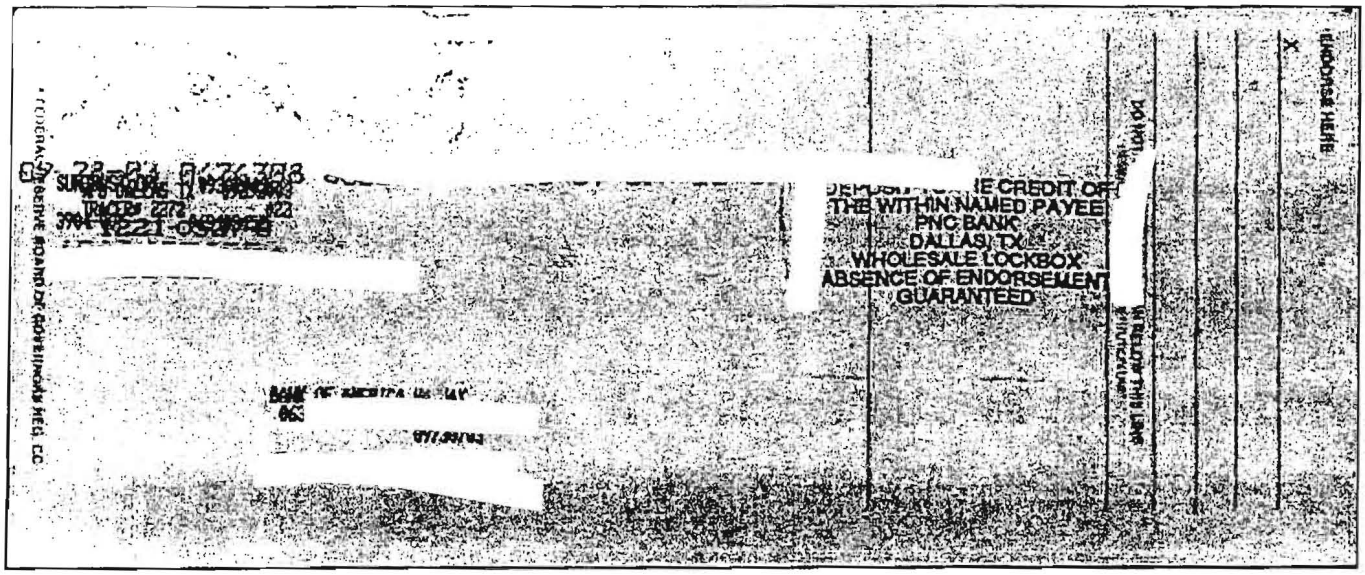
(VOID IF NOT CASHED IN 90 DAYS)

TO THE ORDER OF
COOPER POWER SYSTEMS
PO BOX 676308
DALLAS TX 75267-6308

REDACTED

Authorized Signature

THE BACK OF THIS DOCUMENT CONTAINS A FLORIDA PUBLIC UTILITIES LOGO PRINTED IN WHITE INK IN MULTIPLE POSITIONS. HOLD AT AN ANGLE TO VIEW - VOID IF NOT PRESENT



Location	Acct #	Check #	Amount	Paid Date	Sequence	Customer Data
CD	5488080249	194788	$54,192.92	9/30/2003	6640518909	

R/T Number	CD VoiID/CIMS Key	CD Label	Payee Name
0	20031003042301	20031003042301	

#2 COPY

Florida Public Utilities Company

PURCHASE ORDER NO. **11314**

PURCHASING ALPHABETICAL COPY (#2)

HUGHES SUPPLY COMPANY

REQUISITION NO. / QUOTE NO.	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE
REQUISITION NO. 035.5011.008 QUOTE NO.	911 S 8TH STREET FERNANDINA BEACH, FLORIDA 32034	LOUIE JOHNSON	NE FL	06/03/03

TO BE CHARGED TO:

%	MAIN ACCOUNT	SUBLEDGER	REF. #	TO BE USED FOR:	TERMS AND SHIPPING INSTRUCTIONS:
100.0%	115.1070.3681	2		TRANSFORMER-POLE MOUNT	DELIVERY: 7 WEEKS
0.0%					
0.0%					
0.0%					
0.0%					
0.0%					

PURCHASED FROM:

			Yes	No
MR. EDDIE O'DONNELL	PH. 40-7841-4710 EXT. 3242	Set up in Active PO File?		
HUGHES SUPPLY COMPANY	FAX 407-843-3212	Multiple MRs printed?		
P.O. BOX 2273				
ORLANDO, FLORIDA 32802	FAXED TO: 407-843-3212			

REF. #	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
* 1 20 ~~16~~	EA	25KVA 1-PHASE, 120/240V, 304L S/S POLE MOUNTED	$ 576.80	91-1100		$ 8,652.00
2		TRANSFORMER, PER FPU SPECS.	$ -			$ -
* 3 ~~15~~ 20	EA	50KVA, 1-PHASE, 120/240V, 7.2KV, 304L S/S POLE, MOUNTED	$ 819.50	91-1120		$ 16,390.00
4		TRANSFORMER, PER FPU SPECS.	$ -			$ -
5			$ -			$ -
6		FREIGHT INCLUDED	$ -			$ -
7			$ -			$ -
8			$ -			$ -
9		* please see attached memo.	$ -			$ -
10			$ -			$ -
11			$ -			$ -
12			$ -			$ -
13			$ -			$ -
14			$ -			$ -
15			$ -			$ -
16			$ -			$ -
17			$ -			$ -
18			$ -			$ -
19			$ -			$ -
20			$ -			$ -
21			$ -			$ -
22			$ -			$ -

COPY

PURCHASING ALPHABETICAL COPY (#2)

DMR

SEP 16 2003

DATE P.O. COMPLETED: _____

SUBTOTAL	$ 25,042.00
SHIPPING CHARGE	$ -
SALES TAX	$ 1,502.52
	$ -
TOTAL	$ 26,544.52

PLEASE SHIP THE FOLLOWING MATERIAL TO:
FLORIDA PUBLIC UTILITIES CO.
911 S 8TH STREET
FERNANDINA BEACH, FLORIDA 32034
ATTN.: LOUIE JOHNSON

Florida Public Utilities Company

PURCHASE ORDER NO. OS **11314**

FAXED JUN 0 3 2003

6/3/2003

ATTN.: MR. EDDIE O'DONNELL
HUGHES SUPPLY COMPANY
P.O. BOX 2273
ORLANDO, FLORIDA 32802

IMPORTANT INSTRUCTIONS:

INVOICE WILL NOT BE HONORED IF THIS PURCHASE ORDER NUMBER IS NOT SHOWN.

ALSO, SHOW THIS NUMBER ON ALL MEMORANDA AND PACKAGES.

SEND ORIGINAL BILL OF LADING AND SHIPPING MEMORANDUM TO CONSIGNEE.

WE WILL NOT BE RESPONSIBLE FOR GOODS DELIVERED WITHOUT WRITTEN ORDER.

WE RESERVE THE RIGHT TO CANCEL ORDER IF SHIPMENT IS NOT MADE AS PROMISED

CASH DISCOUNT EFFECTIVE FROM DATE CORRECT INVOICE IS RECEIVED.

THIS SHIPMENT MUST BE ACCOMPANIED BY APPROPRIATE MATERIAL SAFETY DATA SHEETS (MSDS)

AS REQUIRED BY STATE OR FEDERAL REGULATION FOR ANY TOXIC SUBSTANCE OR MIXTURE.

TERMS AND SHIPPING INSTRUCTIONS:
DELIVERY: 7 WEEKS

FAX TO: 407-843-3212

QUOTE NO.:

REF. #	QUANTITY	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	15	EA	25KVA 1-PHASE, 120/240V, 304L S/S POLE MOUNTED	$ 576.80	91-1100		$ 8,652.00
2			TRANSFORMER, PER FPU SPECS.	$ -			$ -
3	20	EA	50KVA, 1-PHASE, 120/240V, 7.2KV, 304L S/S POLE, MOUNTED	$ 819.50	91-1120		$ 16,390.00
4			TRANSFORMER, PER FPU SPECS.	$ -			$ -
5				$ -			$ -
6			FREIGHT INCLUDED	$ -			$ -
7				$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

CHARGE AND MAIL INVOICE IN DUPLICATE TO:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN.: OFFICE SERVICES DEPARTMENT
P O BOX 3395
WEST PALM BEACH FL 33402-3395

TEL. NO. 561.838.1736
FAX NO. 561.838.1778

SUBTOTAL	$ 25,042.00
SHIPPING CHARGE	$ -
SALES TAX	$ 1,502.52
	$ -
TOTAL	$ 26,544.52

BY D. M. Rance
PURCHASING AGENT

13136

TRANSFORMER EVALUATION
27-May-03
120/240V SINGLE PHASE POLEMOUNT

VENDOR	MFGR	KVA	NL	FACTOR	LL	FACTOR	UNIT COST	TOTAL CST	WKS.DEL
GE SUPPLY	GE	25		0.00		0.00		0.00	
HUGHES	Cooper	25	53	225.25	263	328.75	674.00	1,228.00	8
TRI-STATE	Howard	25	59	250.75	299	373.75	550.00	1,174.50	8
HUGHES	**Maloney**	**25**	**59**	**250.75**	**268**	**335.00**	**576.80**	**1,162.55**	**7**
WESCO	ABB	25	56	238.00	335	418.75	580.00	1,236.75	7
GE SUPPLY	GE	50		0.00		0.00		0.00	
HUGHES	Cooper	50	87	369.75	443	553.75	1020.00	1,943.50	8
TRI-STATE	Howard	50	109	463.25	460	575.00	788.00	1,826.25	8
HUGHES	**Maloney**	**50**	**104**	**442.00**	**398**	**497.50**	**819.50**	**1,759.00**	**7**
WESCO	ABB	50	100	425.00	411	513.75	849.00	1,787.75	7
GRESCO	Cooper	50	87	369.75	571	713.75	864.00	1,947.50	10
GE SUPPLY	GE	75		0.00		0.00		0.00	
HUGHES	Cooper	75	138	586.50	712	890.00	1275.00	2,751.50	12
TRI-STATE	Howard	75	134	569.50	703	878.75	1178.00	2,626.25	8
HUGHES	**Maloney**	**75**	**150**	**637.50**	**534**	**667.50**	**1175.35**	**2,480.35**	**7**
WESCO	ABB	75	102	433.50	766	957.50	1209.00	2,600.00	7
GE SUPPLY	GE	100		0.00		0.00		0.00	
HUGHES	Cooper	100		0.00		0.00		0.00	
TRI-STATE	Howard	100		0.00		0.00		0.00	
JOHN CARTER	Maloney	100		0.00		0.00		0.00	
WESCO	ABB	100		0.00		0.00		0.00	
GE SUPPLY	GE	167		0.00		0.00		0.00	
HUGHES	Cooper	167		0.00		0.00		0.00	
TRI-STATE	Howard	167		0.00		0.00		0.00	
JOHN CARTER	Pauwels	167		0.00		0.00		0.00	
WESCO	ABB	167		0.00		0.00		0.00	

Castiglione Debi

From: Johnson Louie
Sent: Friday, May 30, 2003 10:55 AM
To: Castiglione Debi
Subject: RE: Purchase Requisition for Hughes Supply for Transformers

DEbi, the requisition for this PR is 035.5011.008. Nicki will e-mail you a copy of PR. Thanks, Louie

-----Original Message-----
From: Castiglione Debi
Sent: Friday, May 30, 2003 10:12 AM
To: Johnson Louie
Subject: Purchase Requisition for Hughes Supply for Transformers

Good Morning Louie,
I received the purchase requisition for your transformers this morning. I need for you to advise the requisition number as it is blank on the form. I will then proceed with the approvals and order. Also, if possible, would you e-mail the requisition to me?
Thanks and have a great day,
Debi Castiglione, Office Services

Castiglione Debi

From: Johnson Louie
Sent: Thursday, June 12, 2003 3:01 PM
To: Castiglione Debi
Subject: PO#11314 - HUGHES SUPPLY

Debi, please make the following changes to the subject PO. The quantity for the 25KVA transformers will now be 20 and the quantity for the 50KVA transformers will be 15. The supplier called this morning for this change. They misread the original quantities and made a mistake in cutting the steel for these units. the total costs for this PO will now be less. Thanks, Louie

FLORIDA PUBLIC UTILITIES COMPANY

LOCAL PURCHASE ORDER #	
PURCHASE ORDER #	11314
REQUISITION #	035.5011.008

INVENTORY

MATERIAL RECEIPT

AND DATA INPUT SHEET

LOUIE JOHNSON

MATERIAL RECEIPT #	099
PACKING SLIP OR INVOICE #	P346744
DATE RECEIVED	9-2-03
DIVISION	NE FL

VENDOR NAME (RECEIVED FROM): HUGHES SUPPLY COMPANY	MATERIAL RECEIVED BY: jhc	DELIVERY: PARTIAL RECEIPT ☐ RECEIVED IN FULL ☒
FREIGHT COMPANY: HOWARD TRUCKING	OS SEP 10 2003	FREIGHT CHARGES: PREPAID ☒ COLLECT ☐
GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL	FREIGHT BILL #	AMOUNT

CORPORATE USE ONLY:

REFERENCE #		DIVISION CODE	VENDOR CODE	GENERAL LEDGER DATE	GENERAL ACCOUNTING	KEYPUNCHED BY:

ACCOUNT NUMBER	SUBLEDGER	QTY. REC'D	DESCRIPTION (INCLUDING PART #)	BIN NUMBER	CORPORATE USE ONLY ACTUAL COST	EST. COST	DIFFERENCE
115.1070.3681	2	20	25KVA 1-PHASE, 120/240V, 304L S/S POLE MOUNTED	91-1100			
			TRANSFORMER, PER FPU SPECS.				
		6	50KVA, 1-PHASE, 120/240V, 7.2KV, 304L S/S POLE, MOUNTED	91-1120			
			TRANSFORMER, PER FPU SPECS.				
			FREIGHT INCLUDED				

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 9 / 12 / 2003 LOCAL PURCHASE # _____ DIVISION [redacted] VOUCHER PROCESSED BY: DEBI C

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: $17,490.18

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ EMERGENCY* *EXPLAIN: _____
☐ PERIODICALS ☐ OTHER*

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 VENDOR # 4037 VENDOR NAME HUGHES

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
83147812	8 / 11 / 03	$ 17490.18	/ /		$ 17,490.18

PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD
11314	$1,037.18	03 / 9

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) CUSTOMER NO. 16951183

REMIT TO ADDRESS: 1217 SOLUTIONS CENTER CHICAGO, IL 60677-1002

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐ *BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED*

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	115.1070.3681	17604.71			2
	115.2410.6	(114.53)			
	TOTAL	$17,490.18			

FORM FPU-009 REV 1/00 ☐ REQUIRED APPROVALS IF ANY INVOICE IS OVER $100

13141

FLORIDA PUBLIC UTILITIES COMPANY

LOCAL PURCHASE ORDER #	
PURCHASE ORDER #	11314
REQUISITION #	035.5011.010

INVENTORY

MATERIAL RECEIPT

AND

DATA INPUT SHEET

MATERIAL RECEIPT #	102
PACKING SLIP OR INVOICE #	P348539
DATE RECEIVED	9/5/2003
DIVISION	NE

VENDOR NAME (RECEIVED FROM)	MATERIAL RECEIVED BY:	DELIVERY
HUGHES SUPPLY	JHC	PARTIAL RECEIPT ☑ RECEIVED IN FULL ☐
WOODFIELD TRUCKING OS SEP 11 2003		FREIGHT CHARGES PREPAID ☑ COLLECT ☐
	FREIGHT BILL #	AMOUNT

CORPORATE USE ONLY:

REFERENCE #		DIVISION CODE	VENDOR CODE	GENERAL LEDGER DATE	GENERAL ACCOUNTING	KEYPUNCHED BY:

ACCOUNT NUMBER	SUBLEDGER	QTY. REC'D	DESCRIPTION (INCLUDING PART #)	BIN NUMBER	CORPORATE USE ONLY ACTUAL COST	EST. COST	DIFFERENCE
115.1070.3681	2	9	50KVA 1 PHASE, 120/240V 7.2KV,304L S/S POLE MOUNTED	91-1120			
			TRANSFORMER PER FPU SPECS.				
TOTAL QUANTITY		9	DMR	TOTAL			

FPU-026

DATE INVOICE PASSED FOR PAYMENT: SEP 16 2003

REMARKS:

WHITE - PURCHASING YELLOW - IS PINK-GENERAL ACCOUNTING GOLD-PREPARER

Rev 1/00

13142

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 9 / 12 / 2003 LOCAL PURCHASE # _____ DIVISION: [redacted] VOUCHER PROCESSED BY: DEBI C

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: $7,818.03

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ EMERGENCY* *EXPLAIN: _____
☐ PERIODICALS ☐ OTHER*

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 VENDOR # 4037 VENDOR NAME HUGHES

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
83149141	9 / 9 / 03	$ 7818.03	/ /		$ 7,818.03

PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD
11314	$442.53	03 / 9

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) CUSTOMER NO. 16951183

REMIT TO ADDRESS: 1217 SOLUTIONS CENTER CHICAGO, IL 60677-1002

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐ BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	115.1070.3681	7891.79			2
	115.2410.6	(73.76)			

Central Moloney, Inc.

An ISO 9002 Certified Company

0 West 6th * P.O. Box 6608 * Pine Bluff, AR 71611 * Tel(870)534-5332 * Fax(870)536-4002

MK 044

THIS MEMORANDUM is an acknowledgement that a bill of lading has been issued and is not the original bill of lading, nor a copy or duplicate, covering the property named herein and is intended solely for filing or record.
RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading.

PACKING LIST

SHIPPER'S NO. PS46744

(Mail or street address of consignee for purposes of notification only)

FLORIDA PUBLIC UTILITIES
911 S. 8TH STREET
FERNANDINA BCH FL 32034

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is rail or a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment.

Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

ROUTING	CAR INITIALS & NO.	SHIPPED FROM	DATE SHIPPED	C.O.D. CHARGE PAID BY:
DALLAS MAVIS S	420077	PINE BLUFF, ARKANSAS	07/30/03	

NO. PACKAGES	KIND OF PACKAGE, DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	*WEIGHT (SUBJECT TO COR.)	CLASS OR RATE	CK. COL.
26	Transformer(s) NOI, weighing each 25 pounds or more, in Crates or on Skids SS8696 MARK:11314 MARK: MARK: MARK:	11,700 OS SEP 19 2003		

Subject to Section 7 of Conditions of applicable bill of lading, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:
The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

(Signature of consignor.)
If charges are to be prepaid write or stamp here, "To be Prepaid."

PREPAY

SPECIAL INSTRUCTIONS:

1 561 838 1736 EXT:

CONTACT NAME: LOUIE JOHNSON

DO NOT STACK ANY TYPE OF MATERIAL ON TOP OF TRANSFORMERS
DELIVER BETWEEN: 0600 AND 0000 OR DELIVER BETWEEN: 0600 AND 0000
B.O.L. MASTER NBR: PS46742

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.
01	SS8696	20	0	032948	B31750749 BLK RLS LN NO.		402

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
OC521176	SS POLE CONV	25 KVA	7200	120/240	NO TAP	000

ITEM NO.
1034137-01,02,03,04,05,06,07,08,09,10,11,12,13,14,15,16,17,18,19,20
5763 5765 5767 5769 5771 5773 5775 5777 5779 5781
5762 5764 5766 5768 5770 5772 5774 5776 5778 5780

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.
02	SS8696	9	9	032948	B31750749 BLK RLS LN NO.		510

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
OC521350	SS POLE CONV	50 KVA	7200	120/240	NO TAP	000

ITEM NO.
1034138-01,05,08,11,13,15
5782 5784 5786
5783 5785 5787

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ITEM NO.

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ITEM NO.

Print Post Office Address of Shipper

Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

I certify that the above named articles are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

SHIPPER PER

CENTRAL MOLONEY, INC. 13144 Per

AGENT PER

* If the shipment moves between two ports by a carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."

† The fibre boxes used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Uniform Freight Classification.

FLORIDA PUBLIC UTILITIES

P.O. BOX 3395
West Palm Beach, FL 33402-3395

Bank of America

63-4
630

Check No.
202885

VENDOR NO.	DATE
4037	3/08/2004

PAY Sixteen Thousand Nine Hundred Thirty-One and 71/100 Dollars

$ *****16,931.71

(VOID IF NOT CASHED IN 90 DAYS)

TO THE ORDER OF
HUGHES SUPPLY INC
1217 SOLUTIONS CENTER
CHICAGO IL 60677-1002

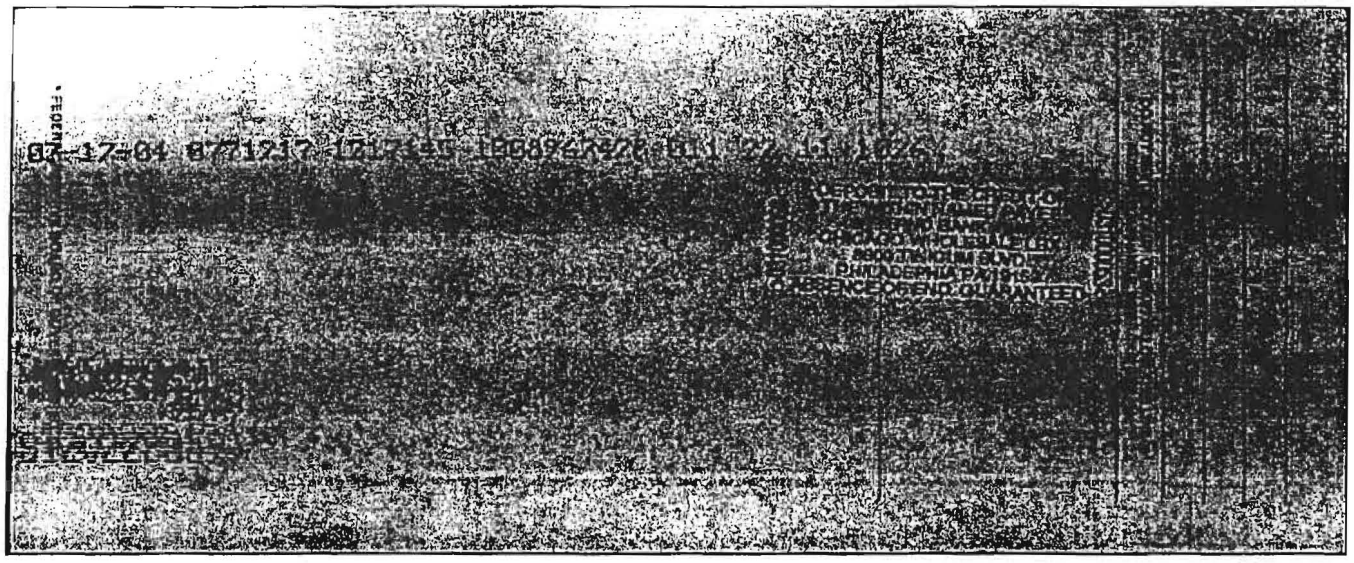
REDACTED

John T English

Authorized Signature

THE BACK OF THIS DOCUMENT CONTAINS A FLORIDA PUBLIC UTILITIES LOGO PRINTED IN WHITE INK IN MULTIPLE POSITIONS - HELD AT AN ANGLE TO VIEW - VOID IF NOT PRESENT

"000169171"



Location	Acct #	Check #	Amount	Paid Date	Sequence	Customer Data
CD	5488080249	202885	$16,931.71	3/15/2004	4020896130	

R/T Number	CD VoIID/CIMS Key	CD Label	Payee Name
0	20040403030401	20040403030401	

#2 COPY

FLORIDA PUBLIC UTILITIES

PURCHASE ORDER NO. **12189**

PURCHASING ALPHABETICAL COPY (#2)

HUGHES SUPPLY, INC.

REQUISITION NO.	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE
035.5011.033	611 LIME ST			
QUOTE NO.	FERNANDINA BEACH, FL. 32034	JIM CAUSIER	NE	10/14/03

TO BE CHARGED TO:

%	MAIN ACCOUNT	SUBLEDGER	REF. #	TO BE USED FOR:	TERMS AND SHIPPING INSTRUCTIONS:
100.0%	115.1070.3683	2		TRANSFORMERS-BURIED	
0.0%					
0.0%					
0.0%					
0.0%					
0.0%					

PURCHASED FROM:

			Yes	No
SHAWN WEST	PH. (407) 841-4710	Set up in Active PO File?		
HUGHES SUPPLY, INC.	FAX (407) 843-3212	*Multiple MRs printed?*		
PO BOX 2273				
ORLANDO, FL 32802	FAXED TO: (407) 843-3212			

REF. #		U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	1	EA	150KVA 3-PHASE 7200/12470V - 277/480V	$ 4,880.00		11 WEEKS	$ 4,880.00
2			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
3			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
4				$ -			$ -
5	1	EA	300KVA 3-PHASE 7200/12470V - 277/480V	$ 5,872.00		11 WEEKS	$ 5,872.00
6			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
7			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18							$ -
19				$			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

COPY

PURCHASING ALPHABETICAL COPY (#2)

SUBTOTAL	$ 10,752.00
SHIPPING CHARGE	$ 743.92
SALES TAX	$ 752.64
	$ -
TOTAL	$ 11,504.64

DMR

DATE P.O. COMPLETED: FEB 25 2004

13146

PLEASE SHIP THE FOLLOWING MATERIAL TO:
FLORIDA PUBLIC UTILITIES CO.
611 LIME ST
FERNANDINA BEACH, FL. 32034
ATTN.: JIM CAUSIER

FLORIDA PUBLIC UTILITIES

PURCHASE ORDER NO. 12189

OS

RECEIVED OCT 14 2003

10/14/2003

ATTN.: SHAWN WEST
HUGHES SUPPLY, INC.
PO BOX 2273
ORLANDO, FL 32802

IMPORTANT INSTRUCTIONS:

INVOICE WILL NOT BE HONORED IF THIS PURCHASE ORDER NUMBER IS NOT SHOWN.

ALSO, SHOW THIS NUMBER ON ALL MEMORANDA AND PACKAGES.

SEND ORIGINAL BILL OF LADING AND SHIPPING MEMORANDUM TO CONSIGNEE.

WE WILL NOT BE RESPONSIBLE FOR GOODS DELIVERED WITHOUT WRITTEN ORDER.

WE RESERVE THE RIGHT TO CANCEL ORDER IF SHIPMENT IS NOT MADE AS PROMISED

CASH DISCOUNT EFFECTIVE FROM DATE CORRECT INVOICE IS RECEIVED.

THIS SHIPMENT MUST BE ACCOMPANIED BY APPROPRIATE MATERIAL SAFETY DATA SHEETS (MSDS) AS REQUIRED BY STATE OR FEDERAL REGULATION FOR ANY TOXIC SUBSTANCE OR MIXTURE.

TERMS AND SHIPPING INSTRUCTIONS:

FAX TO: (407) 843-3212

QUOTE NO.:

REF. #	QUANTITY	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	1	EA	150KVA 3-PHASE 7200/12470V - 277/480V	$ 4,880.00		11 WEEKS	$ 4,880.00
2			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
3			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
4				$ -			$ -
5	1	EA	300KVA 3-PHASE 7200/12470V - 277/480V	$ 5,872.00		11 WEEKS	$ 5,872.00
6			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
7			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

CHARGE AND MAIL INVOICE IN DUPLICATE TO:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN.: OFFICE SERVICES DEPARTMENT
P O BOX 3395
WEST PALM BEACH FL 33402-3395

TEL. NO. 561.838.1736
FAX NO. 561.838.1778

SUBTOTAL	$ 10,752.00
SHIPPING CHARGE	$ -
SALES TAX	$ 752.64
	$ -
TOTAL	$ 11,504.64

BY D M Ramos
PURCHASING AGENT

13147

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	NE
PURCHASE ORDER #	12189
REQUISITION #	035.5011.033

NON INVENTORY

MATERIAL RECEIPT

JAN 2004

MATERIAL RECEIPT #	001
PACKING SLIP OR INVOICE #(S)	P355132
INVOICE AMOUNT(S)	
DATE RECEIVED	1-8-04

VENDOR NAME (RECEIVED FROM)

HUGHES SUPPLY, INC.

MATERIAL RECEIVED BY: JHC JHC

DELIVERY: PARTIAL RECEIPT [X] RECEIVED IN FULL [ ]

FREIGHT COMPANY

WOODFIELD TRUCKING

FREIGHT CHARGES: PREPAID [X] COLLECT [ ]

GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL

FREIGHT BILL #

AMOUNT

ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
115.1070.3683	2	1	150KVA 3-PHASE 7200/12470V - 277/480V
			WYE, S/S PAD MOUNTED TRANSFORMER
			PER FPU QUOTE LETTER & SPECIFICATIONS
		1	300KVA 3-PHASE 7200/12470V - 277/480V
			WYE, S/S PAD MOUNTED TRANSFORMER
			PER FPU QUOTE LETTER & SPECIFICATIONS
TOTAL QUANTITY			

WHITE - PURCHASING YELLOW - PREPARER

DMR

DATE INVOICE PASSED FOR PAYMENT: FEB 25 2004

REMARKS:

FPU-030 REV 1/00

13148

Central Moloney, Inc.

An ISO 9002 Certified Company

1400 West 6th * P.O. Box 6608 * Pine Bluff, AR 71611 * Tel(870)534-5332 * Fax(870)536-4002

THIS MEMORANDUM is an acknowledgement that a bill of lading has been issued and is not the original bill of lading, nor a copy or duplicate, covering the property named herein and is intended solely for filing or record.
RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading.

PACKING LIS

SHIPPER'S N

P355132

SHIP TO

(Mail or street address of consignee for purposes of notification only)

FLORIDA PUBLIC UTILITIES
611 LIME STREET

FERNANDINA BCH FL 32034

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is rail or a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment.

Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

ROUTING	CAR INITIALS & NO.	SHIPPED FROM	DATE SHIPPED	C.O.D. CHARGE PAID BY:
WOODFIELD TRUC	8926	PINE BLUFF,ARKANSAS	01/06/04	

NO. PACKAGES	KIND OF PACKAGE, DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	*WEIGHT (SUBJECT TO COR.)	CLASS OR RATE	CK. COL.
2	Transformer(s) NOI, weighing each 25 pounds or more, in Crates or on Skids S92389 MARK:12189 MARK: MARK: MARK:	8,100		

Subject to Section 7 of Conditions o applicable bill of lading, if this ship ment is to be delivered to the con signee without recourse on th consignor, the consignor shall sign th following statement:
The carrier shall not make deliver of this shipment without payment o freight and all other lawful charges.

(Signature of consignor.)
If charges are to be prepaid write o stamp here, "To be Prepaid."

PREPAY

SPECIAL INSTRUCTIONS:

DO NOT STACK ANY TYPE OF MATERIAL ON TOP OF TRANSFORMERS
DELIVER BETWEEN: AND OR DELIVER BETWEEN: AND
B.O.L. MASTER NBR: P355127

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WG
01	S92389	1	0	Q34091	83186591 BLK RLS LN NO.		455

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
0X000260	3 PHASE PAD	300 KVA	7200	480Y/277	2-2.5%	00

ER. NO.

1036204-01

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WG
02	S92389	1	0	Q34091	83186591 BLK RLS LN NO.		355

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
0X000261	3 PHASE PAD	150 KVA	7200	480Y/277	2-2.5%	00

ER. NO.

1036205-01

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ER. NO.

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ER. NO.

manent Post Office Address of Shipper

OTE – Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

is to certify that the above named articles are properly classified, described, packaged, marked, and labeled, and are oper condition for transportation according to the applicable regulations of the Department of Transportation.

CENTRAL MOLONEY, INC. 13149 Per

AGENT, PER

† The fibre boxes used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Uniform Freight Classification.

* If the shipment moves between two port a carrier by water, the law requires that the of lading shall state whether it is "carrier' shipper's weight."

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE INVOICE VOUCHER FORM

COPY

DATE: February 25, 2004 Total $11,447.12 DIVISION: Northeast PREPARED BY: Robin Allen

CORRECT TAX RATE 7.0% COMPANY FPUC

BIDS

Exemption List Sole Source Emergency Bids/Letters/Quotes Attached

Manager's Signature

APPROVALS

DATE REQUIRED	CHECK REQUEST TO BE MAILED
04/02	

VENDOR # 4037 VENDOR NAME HUGHES SUPPLY INC

VOUCHER MESSAGE:

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE			NET AMOUNT
83155276	2/16/04	$11,447.12				$11,447.12
PURCHASE ORDER # (LPO/PO/CODE)	**SALES TAX CHARGED $**	**FREIGHT CHARGED $**	**TOTAL DISCOUNT $**		**DISCOUNT %**	
12189	$695.12		$695.12			

%	ACCOUNT NUMBER	DISTRIBUTION AMOUNT	DESCRIPTION OF ITEM OR SERVICE	QUANTITY
100%	115.2410.6	$ (57.52)	Tax Correction	
100%	115.1070.3683	$ 11,504.64		2
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
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		$ -		
		$ -		
		$ -		
TOTAL		$ 11,447.12		

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this code after the vendor has been approved for the Recurring Payment Li

13150

FLORIDA PUBLIC UTILITIES

P.O. BOX 3395
West Palm Beach, FL 33402-3395

Bank of America

63-4
630

Check No.
194539

VENDOR NO.	DATE
4037	9/22/2003

PAY Twenty-One Thousand Fifty-Nine and 28/100 Dollars

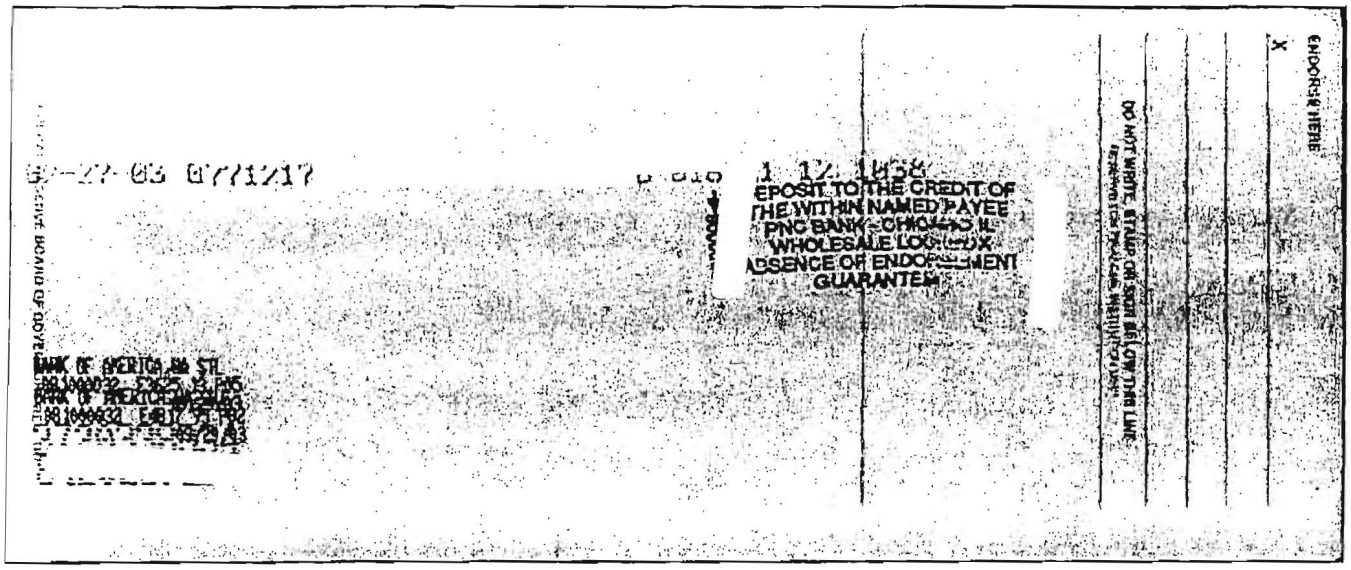
$ *****21,059.28
(VOID IF NOT CASHED IN 90 DAYS)

TO THE ORDER OF
HUGHES SUPPLY INC
1217 SOLUTIONS CENTER
CHICAGO IL 60677-1002

REDACTED

John T. English
Gregory M. Beach
Authorized Signature

THE BACK OF THIS DOCUMENT CONTAINS A FLORIDA PUBLIC UTILITIES LOGO PRINTED IN WHITE INK IN MULTIPLE POSITIONS HOLD AT AN ANGLE TO VIEW - VOID IF NOT PRESENT



Location	Acct #	Check #	Amount	Paid Date	Sequence	Customer Data
CD	5488080249	194539	$21,059.28	9/29/2003	3720338334	

R/T Number	CD VoiID/CIMS Key	CD Label	Payee Name
0	20031003042301	20031003042301	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI ← 070304-EI EXHIBIT 82
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-4)
DATE 02/22-29/08

JOB OPENING

Exhibit CMMR4
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

Compliance Accountant

(South Florida Division – Accounting Department)

****

January 11, 2008

The Compliance Accountant is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes.

DUTIES AND RESPONSIBILITIES:

- Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance.
- Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation.
- Detail Oriented Projects including testing, analysis, and recommendations on internal controls.
- Extensive division travel is required for compliance and audit projects.
- Strong analytical skills are necessary.
- Must have high level of initiative.
- Must be able to communicate well in both written and verbal forms.
- Must understand accounting processes.
- Must be proficient with computer skills.
- Must be confident and able to handle sensitive/difficult situations.

EDUCATION:

- An undergraduate degree in Accounting is required

EXPERIENCE:

- Minimum four years experience in accounting and experience in internal audit preferred

SKILLS REQUIRED:

- High level of initiative
- Strong communication skills both verbal and written
- Strong Organizational skills
- Excellent Analytical and Problem solving skills
- Proficient in Word and Excel
- Query and Computer skills highly beneficial
- Audit skills beneficial and preferred
- Good Attitude

Employees interested in this position should make arrangements through their supervisor to contact George Bachman at extension 1731 before 5:00 p.m., Monday, January 21, 2008.

The above information on this position description indicates the general nature and level of work performed by the employee within the classification. It is not designed to contain a complete inventory of all of the duties, responsibilities and qualifications required of an employee assigned to this position.

FLORIDA PUBLIC UTILITIES

Compliance Accountant

Company:	Florida Public Utilities Company	**Location:**	West Palm Beach, FL 33401
Status:	Full Time, Employee	**Job Category:**	Accounting/Auditing
Relevant Work Experience:	2+ to 5 Years	**Career Level:**	Experienced (Non-Manager)
Education Level:	Bachelor's Degree		

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Job Description

Compliance Accountant

Florida Public Utilities is currently seeking a Compliance Accountant for its headquarters, located in West Palm Beach. This position is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes.

DUTIES AND RESPONSIBILITIES:

- Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance.
- Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation.
- Detail Oriented Projects including testing, analysis, and recommendations on internal controls.
- Extensive division travel is required for compliance and audit projects.
- Strong analytical skills are necessary.
- Must have high level of initiative.
- Must be able to communicate well in both written and verbal forms.
- Must understand accounting processes.
- Must be proficient with computer skills.
- Must be confident and able to handle sensitive/difficult situations.

13154

EDUCATION:

- An undergraduate degree in Accounting is required

EXPERIENCE:

- Minimum four years experience in accounting and experience in internal audit preferred

SKILLS REQUIRED:

- High level of initiative
- Strong communication skills both verbal and written
- Strong Organizational skills
- Excellent Analytical and Problem solving skills
- Proficient in Word and Excel
- Query and Computer skills highly beneficial
- Audit skills beneficial and preferred

Contact Information

Company: Florida Public Utilities Company

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View all "Florida Public Utilities Company" jobs

Compliance Act

FLORIDA PUBLIC UTILITIES

Careers and Job Opportunities

Florida Public Utilities Company provides energy services to communities in growing markets throughout Florida. If you are looking to become part of a winning team and have the drive and ambitions to succeed, then please apply for one of the following positions:

e-mail your resumes to:
humanresources@fpuc.com
download application (PDF Format)
Fax to: (561) 650-8438

Apply Now!

Central Marketing Posted on 12/27/2007

Marketing Representative
The Marketing Representative is responsible for maintaining and increasing both residential and commercial customer accounts. Residential accounts include new construction, existing after market homes and competitive takeover propane accounts. Commercial accounts include restaurants, country clubs, office buildings, hospitals, shopping centers, school facilities, light manufacturers etc. The primary challenge to this position is to credibly present gas as a cost-effective energy source to generate additional gas sales. Inherent to this challenge is its requirement of a broad-based knowledge of residential appliances, commercial processes and equipment across the industry and applicable gas technologies with continual updating for use in gaining the competitive edge. A bachelor's degree or equivalent work experience and a minimum of two years marketing and sales or related work experience (preferably in natural or propane gas

Central Florida

Apply Now!

South Florida Customer Relations Posted on 12/27/2007

CIS Project Analyst
This position is responsible to ensure the compliance with SOX 404 internal controls on assigned tasks. Provide executive summary reports to management. Back up trainer for the CIS application; help support and month end duties. Work closely with Customer Service Managers and General Managers. Communicate, analyze and facilitate requests. Work with IT and vendors on projects with Customer Relations management. Responsible for completing, monitoring and reviewing the daily, weekly,

bi-weekly and monthly reports contained in Customer Service Procedure 10A company wide and others that may be necessary to ensure we are obtaining all revenues and pass our internal controls audits as a company. Perform analysis company wide on all Meter Reading performance, Collection Performance, Telephone Performance and Contact Analysis to assist in First Call Resolution and submit monthly documentation to the COO, GM's, Director, Customer Relations, CIS Manager and others as requested. Provide monthly analysis on active Bankruptcies and back up position for month end duties. Assist with training of new staff and assist in coordinating outstanding and new projects with IT and our vendors as well as involvement with all software that is integrated with the CIS system. Provide ongoing reports requested by auditors or others as needs develop. Catalog and analyze SI's (Support Incidents) from ADS to identify and create solutions to issues and improvements and provide data to CIS Manager. Other tasks as assigned by Manager. Strong knowledge of MS applications required. Two years college education preferred.

Customer Relations

Apply Now!

Northeast Customer Service Posted on 12/27/2007

Customer Service Representative
We are currently seeking a Part-Time & a Full-Time Customer Service Rep for our Northeast office to handle various duties for our electric and propane departments. Responsibilities include: The ability to handle irate customers effectively and professionally. Handle inquiries from both walk-in and phone customers. Process daily mail and drop box payments, customer correspondence involving high bills, turn ons/offs, deposits and service requests. Handle emergency power outage and propane leak calls and maintain accurate record of these calls. Prepare orders for new service applications, transfer existing services and discontinue services. Balancing cash drawer. Filing service orders and cashier batch tickets.

Fernandina Beach

Apply Now!

Northeast Marketing Posted on 8/31/2007

Propane Marketing Representative
We are seeking an innovative, dynamic and self motivated individual to market and sell propane and gas appliances in our Northeast Division. Must have excellent sales and communication skills. Duties as follows: Conducts market survey's in areas as directed and applies to data base. Utilizes information from market survey's to conduct a systematic process of making contact with potential competitive takeover accounts. Develops working relationships with builders and contractors to expand company market share of the new construction industry. Obtains signed proposals from customers and coordinates installation schedules with operations departments. Responsible for obtaining information to apply for installation permits. Promotes the sale of appliances to all new and existing customers. Work and share information with other residential and commercial representative in the Company concerning prospects, sale and installation of gas products and services. Develops marketing strategies consistent with the Company's Marketing goals and objectives. Provides assistance to Propane Manager in coordination of special projects. Works closely with Commercial Marketing department to share information regarding large Natural Gas customers who may have propane requirements for forklifts or stand-by power applications. Be cognizant of Company rates and sales and credit policies. Represents Company with various industry and trade associations when necessary. Maintain close relationships with customers to promote customer retention.

Fernandina Beach

Apply Now!

Northwest Marketing Posted on 10/30/2007

Energy Conservation Representative
The position is responsible for implementation of energy conservation programs. Individuals must have current knowledge of construction techniques utilized by the building industry to accurately analyze and recommend energy efficiency option and to promote electric utilization and end use equipment. Residential and/or commercial energy use, weatherization, energy rating or related certifications are a plus. AA degree required, BS preferred.

Northwest Florida

Apply Now!

South Florida Accounting Posted on 1/11/2008

Compliance Accountant
The Compliance Accountant is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes. Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance. Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation. Detail Oriented Projects including testing, analysis, and recommendations on internal controls. Extensive division travel is required for compliance and audit projects. Strong analytical skills are necessary. Must have high level of initiative. Must be able to communicate well in both written and verbal forms. Must understand accounting processes. Must be proficient with computer skills. Must be confident and able to handle sensitive/difficult situations. An undergraduate degree in Accounting is required. Minimum four years experience in accounting and experience in internal audit preferred

South Florida

Apply Now!

South Florida Posted on 12/26/2007

Customer Service Representative
We are currently seeking a Customer Service Rep for our South Florida Customer Service Department. Duties include: Handling customer inquiries from walk-in customers and phone-in customers with a professional and friendly attitude. Handling customer correspondence and inquiries involving high bills, turn-ons/offs, deposits and service requests. Handling emergency leak calls and maintain an accurate record of these calls. Handling irate customers effectively. Processing daily mail payments. Sorting and processing return mail daily. Filing job orders, CGI orders and Cashier batch tickets. Updating service requests. Price and batch job work orders. Researching and charging back return checks. Reconciling petty cash weekly. Processing commercial and residential sales orders. Occasional light typing. Processing commissions and forwarding to residential sales manager weekly. Issuing deposit refunds on active

accounts.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

System Improvement Specialist
This position is responsible for planning, coordinating and ensuring execution of projects which require relocations of services, fuel lines, meters as well as meter upgrading due to increased customer usage. The position will estimate the cost of relocating and improving FPU's and customer owned gas facilities. Related trade experience in natural or propane gas and possess a considerable knowledge of plumbing & piping.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

Welder
This position must be able to perform down-hand, horizontal or forehand welding. Must be able to read blueprints and sketches and be able to construct weld fittings or assemblies as shown by the blueprints or sketches and must be able to create clear and legible drawings and written records of work operations. Must have the ability to qualify for certification by Oxy-Acetylene and shielded ARC in accordance with API 1104 latest edition, ASME Section 9 as well as FPUC's Construction Procedures within 30 days after hire. Must have the ability to become qualified to make all PE fused joints. Familiarity with distribution systems as well as federal, state and local rules and regulations are a plus.

South Florida

Apply Now!

South Florida General Accounting Posted on 11/3/2007

Senior Construction Accountant
This position is responsible for preparing, maintaining, monitoring & reporting construction information to internal and external customers. Adheres to Construction/Fixed Assets procedures and controls to minimize errors and maintain integrity of the Fixed Assets system. Responsible for posting units of property to construction ledger. Records depreciation of assets. Processes activity of capital items for the GL and Fixed Asset systems. Undergraduate degree in Accounting is required along with one to three years of utility experience in accounting and fixed assets.

South Florida

Apply Now!

South Florida Gas Operations Posted on 10/30/2007

Gas Utility Worker
Looking for experienced and entry level individuals in good physical condition capable of heavy manual labor. Must have construction, mechanical, electrical or technical background, experience or exposure. Must obtain CDL License and have clean driving record.

South Florida

Apply Now!

South Florida Operations Posted on 10/30/2007

Administrative Assistant - Distribution Office
The position is responsible for performing administrative skills required for the effective operation of the South Florida Operations Center. This position will provide administrative support to Gas Operations Managers and Supervisors and provide guidance to other administrative employees. Must maintain all files for Division Operations Manager including all confidential personnel files. Prepare interoffice and external correspondence, disciplinary letters, procedures, gas incident reports and narratives, check requests and expense reports. Prepare all employee performance reviews, noting accomplishments and reprimands, if any, payroll advises, Personnel Action Notice forms (PAN) and supplemental data for Operations Center.Processes PAN forms for annual salary adjustments for supervisory and office personnel and for Union personnel per contract negotiations. Maintains petty cash. Schedules and prepares employee tests for position advancement, and prepare job postings and promotions in grade. Coordinates and tracks uniform purchases. Prepares all Workers' Compensation "Notice of Injury" reports and schedules visits for medical treatment. Prepares file of accidents, injuries and worker's compensation incident reports for monthly safety meetings. Coordinates annual revisions to the O&M and Emergency manuals. Prepares Fixed Asset Addition/Retirement forms. Maintain OSHA-300 Logs. Maintains employee drivers license files. Tracks and schedules all DOT physicals. FPU Newsletter coordinator for Operations Center. Backup for Payroll Clerk (AS400) Perform additional tasks or assignments as required by management.

South Florida

Apply Now!

Gas Supply Posted on 10/24/2007

Gas Logistics Analyst
This position is reponsible for assisting the department manager in the management of gas supply procurement and the Commercial Customer Choice Program. They will also be responsible for the maintenance of customer contracts, imbalance monitoring, confirmation of pool manager deliveries and SCADA coordination. The ideal candidate will have the ability to simultaneously handle multiple projects as well as effectively communicate ideas, procedures and results of analyses. Must be proficient in the use of Excel, Word, Access and PowerPoint. Assoc. degree from an accredited college or university with major course work in accounting, business or management required.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane District Manager
The qualified candidate will possess 5+ years of progressive operations, marketing and customer service management. Working knowledge of DOT & OPS regulations is required. Must be of strong character, high integrity and be able to demonstrate a high degree of leadership along with exceptional organizational & communication skills. Must have two years of college, course work in management, marketing or related field. Successful applicant will be required to obtain a Florida LP Gas Master Qualifier designation, 804 qualification and a current CDL with Hazmat

endorsement. Responsibilities include P&L performance involving gas and merchandising operations, day-to-day management of the business and employees; ensuring quality customer service at all points along the service cycle; administrative office; show room and field services.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane Driver
Must have 3 years experience as Gas Utility Worker or equivilent relevant experience. Must be familiar with provisions and applications for Nat'l Fuel Gas Code, Southern Building Code Congress Int'l, Standard Gas Code & Standard for Storage and Handling of LP Gas. Must have clean driving record and the ability to obtain a CDL license (Class A/X endorsement). Accurately read meters and identify meters, regulators and propane tanks by size and type.

South Florida

Apply Now!

South Florida Engineering Posted on 8/23/2007

Engineer
This position is required to independently administer, organize and prioritize their own facility extension and relocation projects within deadlines. They must evaluate, select and apply engineering techniques, procedures and criteria, using their judgement in making adaptations and modifications. Complete responsibility for administering facility extention, relocation or abandonment projects. Oversee, prepare or approve construction drawings of gas distribution systems. Prepare, review or approve improvement requisitions, permit applications, easement documents, etc. Administer and coordinate with utilities, consulting engineers and governmental agencies on roadway, developlment and capital improvement projects. General research and abstract work using various resources to determine property ownership, location and description of easements, right-of-ways etc. Travel to project locations and perform necessary work to establish alignment, grades, utility locations, cross-sections, profiles, etc in order to layout and prepare effective facility extension and relocation proposals. Obtain field data when necessary to the preparation of engineering construction drawings and permits. Ability to use pipe locators and hand digging to locate and identify underground gas distribution facilities. Performance at this level requires developed experience. Guidance and supervision of subordinate staff is required.

South Florida

Apply Now!

AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER
In compliance with Federal and State equal opportunity laws, qualified applicants are considered for all positions without regard to race, color, religion, sex, national origin, age, marital status, veteran status, or disability.

Resumes and applications will remain on file for future consideration for six months.

CONFIDENTIAL

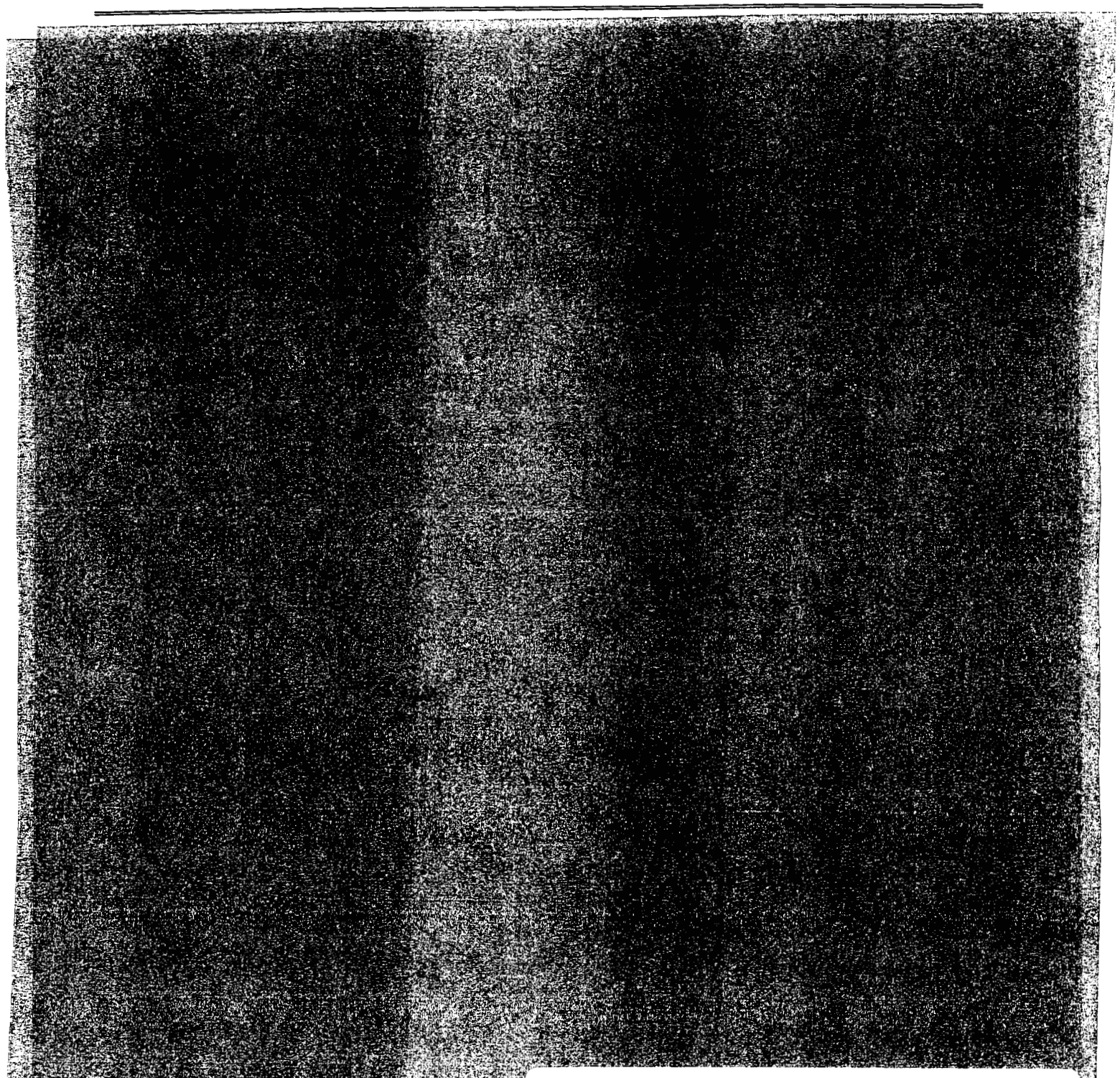
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-EI EXHIBIT 83
COMPANY FL Pubic Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-5)
DATE 02/27-29/08

13162

CONFIDENTIAL
Exhibit CMMR5
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

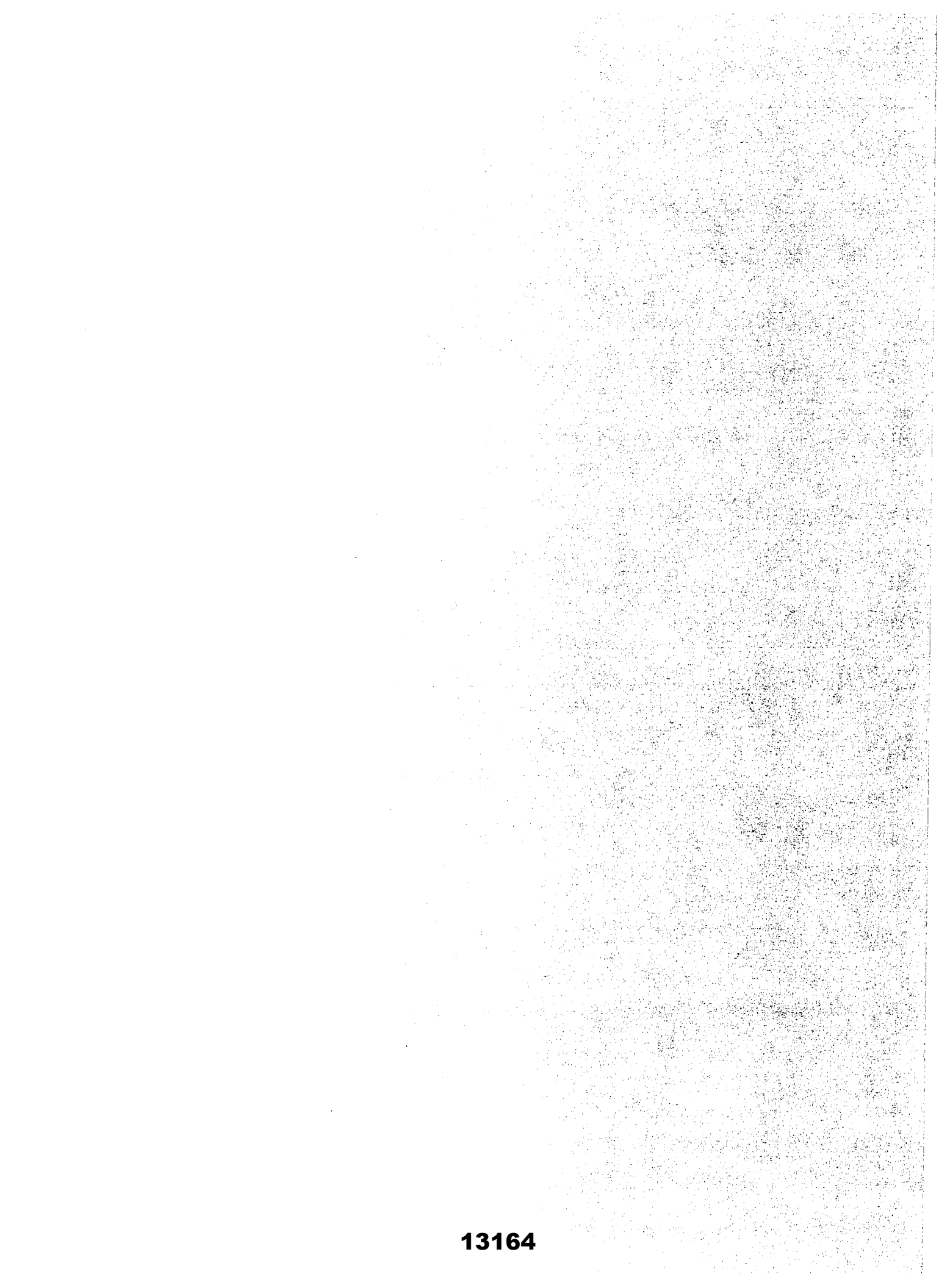
FLORIDA PUBLIC UTILITIES

BOARD OF DIRECTORS COMPENSATION COMMITTEE MEETING
OCTOBER 16, 2007



FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI 070304-EI EXHIBIT 83
COMPANY FL Public Utilities Co.
WITNESS C. Martin (CMMR-5)
DATE 02/27-29/09

13163



FLORIDA PUBLIC UTILITIES COMPANY
EXECUTIVE COMPENSATION COMPARISON
GAS AND ELECTRIC UTILITIES LESS THAN $250 MILLION TOTAL CAPITALIZATION
OCTOBER 16, 2007 COMPENSATION COMMITTEE MEETING

COMPANY	FISCAL YEAR	EMPL'S	CUST'S	OPER REV	NET INCOME	TOTAL CAP(1)	MKT CAP(2)	THREE YEAR AVERAGE RETURN ON EQUITY
				(IN THOUSANDS)				
CHESAPEAKE UTILS	12/31/2006	437	92,400	231,201	10,507	182,202	179,200	11.9%
DELTA NATURAL GAS	6/30/2007	157	37,000	98,168	5,298	113,053	81,927	9.3%
ENERGYSOUTH	9/30/2006	248	95,000	135,867	14,036	188,245	248,838	13.7%
MAINE & MARITIMES CORP	12/31/2006	218	35,000	35,601	$ 804	71,549	25,254	2.8%
RGC RESOURCES	9/30/2006	135	59,305	106,913	3,275	70,495	54,186	8.0%
UNITIL	12/31/2006	304	114,300	260,861	8,033	239,886	132,493	8.5%
TOTAL		1,499	433,005	868,611	41,953	865,430	721,898	54.2%
AVERAGE SIX COMPANIES		250	72,168	144,769	6,992	144,238	120,316	9.0%
MEDIAN		233	76,853	121,390	6,666	147,628	107,210	8.9%
FPUC		362	95,000	134,393	4,169	98,274	71,300	9.0%
NUMBER OF COMPANIES EQUAL TO OR LESS THAN FPUC		5	6	3	2	2	2	3

(1) COMMON STOCKHOLDERS EQUITY, PREFERRED STOCK AND LONG-TERM DEBT
(2) MARKET VALUE PER SHARE TIMES COMMON SHARES OUTSTANDING

NOTE:
ESTIMATED 2008 COMPENSATION USES FISCAL YEAR 2006 AND 2007 PROXY DATA INFLATED 4% PER YEAR

FLORIDA PUBLIC UTILITIES

COMPENSATION PER PROXY STATEMENT				COMPENSATION ADJUSTED FOR INFLATION BY 4% PER YEAR TO APPROXIMATE 2008 COMPENSATION				1 INCENTIVE COMP 2 DEF BENE/CONTRIB PLAN 3 SUPP RETIRE PLAN 4 401K MATCH 5 STOCK OPTION PLAN 6 DEFERRED COMP PLAN 7 ESOP
FUNCTION	SALARY	INCENTIVE	OTHER COMP	CEO	COO	CFO	VP	1 2 3 4 5 6 7
P/CEO	356,250	168,219	58,800	627,771				1 1 1 1 1
SVP/CFO	755,713	84,133	23,100			931,982		
SVP	241,000	57,733	28,061		352,938			
VP/Y/SECY	128,750	38,211	16,928				198,600	
SUB. PRES	133,750	9,888	14,599				170,896	
P/CEO	313,000	120,000	62,000	514,800				1 1 1 1 1
VP/CFO	144,000	40,000				191,360		
VP	150,000	40,000					197,600	
VP/COO	169,000	65,000			243,360			
P/CEO	322,833	84,500	15,199	456,335				1 1 1 1 1
SVP	184,167	41,000	5,525				240,147	
SVP/CFO	183,500	42,000	5,505			249,855		
SUB-PRES	157,917	47,000	4,737				226,426	
VP/SEC/CNSL	158,167	30,000	4,754				208,355	
* P/CEO	249,230			269,168				1 1 1 1
INTERIM COO/CFO	128,462					138,739		
VP/T	118,462						127,939	
VP/CONT	85,769						92,631	
SEC/CNSL	150,010	10,000					172,811	
P/CEO	265,760	110,000	9,125	415,676				1 1 1 1
VP/COO	124,435	26,000	6,752		169,762		169,762	
VP/T	110,685	26,000	6,135			154,246		
VP/SECY	96,060	22,000	4,890				132,786	
CHMN/CEO	400,202	176,068	92,130	721,894				1 1 1 1 1
SVP/COO	193,914	59,726	16,027		291,240			
SVP/CFO	189,066	58,232	11,987			280,028		
SVP	180,871	47,750	37,808				287,743	
VP	152,115	37,268	9,295				214,572	
	SALARY	INCENTIVE	OTHER	TOTAL	3,005,643	1,057,300	1,946,209	2,440,268	6 6 3 6 5 1 1
P/CEO	317,875	109,468	39,842	466,889				
SVP	182,667	52,116	12,710	246,912	600,940	264,328	324,366	187,713
SVP/CFO	281,904	41,728	7,788	301,420				
FPUC 2007 COMPENSATION								
P/CEO	[redacted]			NONE	[redacted]			1 1
SVP(COO)				NONE				
TR/CFO				NONE				

(Incentive paid in 2007 is for 2006 goals)

ESTIMATED 2008 COMPENSATION

	CEO	COO	CFO
DELTA	[redacted]		
RGC RESOURCES			
FPUC			

2 CO. AVERAGE	[redacted]
6 CO. AVERAGE	16

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI EXHIBIT 84
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-6)
DATE 02/27-29/08

13166

		DIVISION	U/N union/non-exempt/non	EX/NE	POSITION TITLE	# of Positio	CURRENT SALARY 2007	Current Salary Totals 2007	MIN Salary Range At 15% Below MAX	MAX SALARY RANGE RECO 2007	MAX SALARY RANGE CURRENT 2007	DIFFERENCE In Salary Range 2007	ADDITIONAL MERIT LIABILITY 2008	Immediate Adjustments 2007	TOTAL FUTURE COSTS
1	1	SR STAFF	N	EX	General Manager-SF	1	[redacted]								
2	2	SR STAFF	N	EX	Corporate Services Director	1									
3	3	SR STAFF	N	EX	General Manager-CF	1									
4	4	SR STAFF	N	EX	General Manager-NE	1									
5	5	SR STAFF	N	EX	General Manager-NW	1									
6	6	SR STAFF	N	EX	Marketing Director	1									
7	7	SR STAFF	N	EX	Controller	1									
8	8	SR STAFF	N	EX	IT Director	1									
9	9	SR STAFF	N	EX	HR Director	1									
10	10	SF	N	EX	Gas Operations Manager	1									
11	11	CORP	N	EX	Gas Logistics Manager	1									
12	12	NE	N	EX	Electric Operations Manager	1									
13	13	NW	N	EX	Electric Operations Manager	1									
14	14	SR STAFF	N	EX	Customer Relations Director	1									
15	19	CORP	N	EX	General Accounting Manager	1									
16	20	SF	N	EX	Engineering Manager	1									
17	21	SF	N	EX	Service Manager	1									
18	22	SF	N	EX	I&M Manager	1									
19	23	CF	N	EX	Gas Operations Manager	1									
20	15	CF	N	EX	Engineering Manager	1									
21	16	NW	N	EX	Engineering Manager	1									
22	26	NE	N	EX	Engineering Manager	1									
23	17	SF	N	EX	Propane Manager	1									
24	18	SF MKT	N	EX	Marketing Manager	1									
25	31	NE	N	EX	Line Operations Supervisor	1									
26	24	NE	N	EX	Service Operations Supervisor	1									
27	29	CORP	N	EX	Safety Manager	1									
28	32	SF MKT	N	EX	Customer Dev Mgr (Energy Conservation)	1									
29	27	CORP	N	EX	Asst. Controller/Corp. Accounting Supervisor	1									
30	25	CORP	N	EX	Sr. Systems Analyst/Programmer	4									
31	28	NW	N	EX	Line Operations Supervisor	1									
32	34	NW	N	EX	Service Operations Supervisor	1									
33	33	CF MKT	N	EX	Marketing Manager	1									
34	35	SF	N	EX	Sr. Engineer	0									
35	41	CORP	N	EX	Corporate Fleet Manager	1									
36	46	CORP	N	EX	Sr. Accountant-SEC Reporting	1									
37	36	SF	N	EX	Customer Service Manager	0									
38	37	NE	N	EX	Propane District Manager	1									
39	38	WF	N	EX	Propane District Manager	1									
40	39	CF	N	EX	Sr. Engineer	0									
41	40	NW	N	EX	Sr. Engineer	0									
42	42	NE	N	EX	Sr. Engineer	1									
43	43	CORP	N	EX	Sr. Accountant-Tax	1									
44	44	CORP	N	EX	Sr. Network Administrator	1									
45	45	CORP	N	EX	Sr. Accountant-Financial Reporting	1									
46	55	CORP	N	EX	Customer Information Systems Manager	1									
47	57	CORP	N	EX	Financial Analyst	1									
48	50	CF	N	EX	Gas Operations Supervisor-I&M	1									
49	58	CF	N	EX	Gas Operations Supervisor-Service	1									
50	47	CF	N	EX	Gas Operations Supervisor-Systems Ops	1									
51	48	SF	N	EX	Systems Operations Supervisor	1									
52	49	SF	N	EX	Propane Operations Supervisor	0									

Exhibit CMMR6
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

		DIVISION	U/N union/nc-exempt/non	EX/NE	POSITION TITLE	# of Positior	CURRENT SALARY 2007	Current Salary Totals 2007	MIN Salary Range At 15% Below MAX	MAX SALARY RANGE RECO 2007	MAX SALARY RANGE CURRENT 2007	DIFFERENCE In Salary Range 2007	ADDITIONAL MERIT LIABILITY 2008	Immediate Adjustments 2007	TOTAL FUTURE COSTS
53	51	SF	N	EX	I&M Supervisor	2	[redacted]								
54	52	SF	N	EX	Service Supervisor	3									
55	53	CF	N	EX	Propane Operations Supervisor	1									
56	54	SF	N	EX	Measurement Supervisor	1									
57	77	CF	N	EX	Customer Service Manager	1									
58	72	NE	N	EX	Customer Service Manager	1									
59	64	NW	N	EX	Customer Service Manager	1									
60	68	SF	N	EX	Engineer	1									
61	69	CORP	N	EX	Office Services Manager (Purchasing)	1									
62	60	SF MKT	N	EX	MKT Communications Mgr	1									
63	63	SF	N	EX	Customer Service Supervisor (Sr.)	1									
64	66	CF	N	EX	Engineer	0									
65	67	NW	N	EX	Engineer	0									
66	70	NE	N	EX	Engineer	0									
67	65	SF MKT	N	EX	Key Accounts Manager	1									
68	76	SF MKT	N	EX	Marketing Supervisor	1									
69	86	SF	N	EX	Communications Supervisor	1									
70	84	CORP	N	EX	Safety Coordinator I-Gas	0									
71	128	CORP	N	EX	Safety Coordinator I-Electric	0									
72	62	SF MKT	N	EX	Commercial Marketing Engineer	1									
73	87	SF	N	EX	Stores/Warehouse Supervisor	1									
74	78	SF MKT	N	EX	Senior Marketing Rep	0									
75	79	CORP	N	EX	Sr. Accountant-Regulatory	1									
76	80	CORP	N	EX	Sr. Accountant-Project	1									
77	129	SF MKT	N	EX	Marketing Analyst	1									
78	83	CORP	N	EX	Sr. Accountant-Construction	1									
79	107	NE	N	EX	Stores/Warehouse Supervisor	1									
80	81	CF	N	EX	Stores/Warehouse Supervisor	1									
81	82	NW	N	EX	Stores/Warehouse Supervisor	1									
82	85	SF	N	EX	Customer Service Supervisor	1									
83	88	CORP	N	NE	Business Systems Analyst	1									
84	89	CORP	N	NE	Gas Logistics Analyst/Assistant	1									
85	90	SF	N	NE	Assistant Engineer	1									
86	91	CORP	N	NE	Asst. Corporate Executive Secretary	1									
87	114	SF	N	NE	Engineering Field Tech	1									
88	94	CORP	N	EX	Customer Relations Trainer	1									
89	111	CF	N	NE	Assistant Engineer	1									
90	97	NW	N	NE	Assistant Engineer	1									
91	98	NE	N	NE	Assistant Engineer	0									
92	115	SF MKT	N	NE	Marketing Technical Specialist	2									
93	116	SF MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
94	117	SF MKT	N	EX	Commercial Marketing Rep	1									
95	118	SF MKT	N	EX	New Construction Marketing Rep	2									
96	99	CF MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
97	113	CF MKT	N	EX	Sr. Commercial Marketing Rep	0									
98	100	CF MKT	N	EX	New Construction Marketing Rep	2									
99	101	NE MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
100	137	NE MKT	N	EX	Propane Marketing Rep	1									
101	102	NW MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
102	106	NE	N	NE	Gas Service Technician A	1									
103	105	CORP	N	NE	Executive Financial Assistant	1									

	DIVISION	U/N union/non	EX/NE exempt/non	POSITION TITLE	# of Position	CURRENT SALARY 2007	Current Salary Totals 2007	MIN Salary Range At 15% Below MAX	MAX SALARY RANGE RECO 2007	MAX SALARY RANGE CURRENT 2007	DIFFERENCE In Salary Range 2007	ADDITIONAL MERIT LIABILITY 2008	Immediate Adjustments 2007	TOTAL FUTURE COSTS
104	112 CORP	N	NE	Executive Asst	1									
105	119 SF	N	NE	Systems Improvement Specialist	1									
106	122 CORP	N	EX	Accountant-Cash & Revenue	1									
107	120 CORP	N	EX	Accountant-General Ledger	1									
108	156 NE	N	NE	Propane Operator A	0									
109	157 CORP	N	NE	HR Assistant	1									
110	150 CF	N	EX	Customer Service Supervisor	1									
111	149 NE	N	EX	Customer Service Supervisor	1									
112	CORP	N	EX	Safety Coordinator II - Gas	1									
113	Corp	N	EX	Safety Coordinator II - Electric	1									
114	151 SF MKT	N	NE	Inside Marketing Rep	1									
115	133 CF MKT	N	EX	Residential Marketing Rep	1									
116	132 SF MKT	N	EX	Residential Marketing Rep	4									
117	140 NE	N	NE	Propane Operator B	0									
118	139 NE	N	NE	Gas Service Technician B	2									
119	146 NW	N	NE	Engineering Tech	1									
120	145 CF	N	NE	Engineering Tech	1									
121	144 SF	N	NE	Engineering Tech	2									
122	143 NW	N	EX	Customer Service Supervisor	1									
123	156 CORP	N	NE	Accountant-General Ledger	0									
124	147 Corp	N	NE	Accountant-Cash & Revenue	0									
125	164 CORP	N	NE	Technical Support Specialist	2									
126	163 CORP	N	NE	Reconciliation Analyst	1									
127	162 CORP	N	NE	Accounting Analyst-Inventory	1									
128	159 CORP	N	NE	Customer Info. Systems Operator	1									
129	158 CORP	N	NE	Customer Info. Systems Analyst	1									
130	148 CORP	N	NE	Sr. AP Analyst	1									
131	160 SF	N	NE	Sr. Distribution Office Clerk	1									
132	166 SF	N	NE	Engineering Administrative Assistant (PT)	1									
133	165 CORP	N	NE	Employment Specialist	1									
134	183 SF MKT	N	NE	Marketing Administrative Coordinator	1									
135	168 SF MKT	N	NE	Marketing Communications Adminstrative Assis	1									
136	180 SF	N	NE	Engineering Aide	0									
137	174 CF	N	NE	Engineering Aide	0									
138	178 WF	N	NE	Service Technician	1									
139	172 WF	N	NE	Gas Utility Worker B	2									
140	181 SF	N	NE	Sr. Propane Clerk	2									
141	179 CORP	N	NE	Office Services Assistant (Purchasing)	2									
142	189 CF	N	NE	Dispatcher	1									
143	188 SF	N	NE	Dispatcher	2									
144	190 NE	N	NE	Gas Utility Worker	2									
145	194 CF MKT	N	NE	Marketing Coordinator	1									
146	191 CF	N	NE	Sr. Customer Service Rep.	1									
147	196 CORP	N	NE	General Office Assistant	1									
148	200 CF	N	NE	Customer Service Rep. (CSR)	6									
149	203 NW	N	NE	Payment Processing Clerk	2									
150	202 NW	N	NE	Customer Service Rep. (CSR)	2									
151	204 CF	N	NE	Clerk	0									
152	205 CORP	N	NE	Courier/Printer	1									
153	208 WF	N	NE	Propane Driver	2									
154	209 WF	N	NE	Customer Service Rep. (CSR)	2									
155	210 SF MKT	N	NE	Customer Support Coordinator	1									
	TOTALS				164		$8,347,600.40		8,787,487.48	8,464,159.14	323,328.34	55,634.84	8,500.00	295,133.73

Exhibit 14
Late File Exhibits

Salary Survey
Excluding Union

Division/Department	A&G	CR	C. Serv	Electric	Others	Total
C. Florida					40	40
S. Florida Operations					41	41
Marketing					23	23
IT	9					9
Accounting	24					24
HR	3					3
Customer Relations		5				5
Corporate Services			12			12
Executives	4					4
Northwest Florida				17		17
Northeast Florida				26		26
Total Positions	40	5	12	43	104	204
Percentage	20%	2%	6%	21%	51%	100%
2007 - 4 Months at $8,500/Month = $34,000	$ 6,800	$ 680	$ 2,040	$ 7,140	$17,340	$ 34,000
2008 - 12 Months at $8,500/Month = $102,000	$20,400	$ 2,040	$ 6,120	$21,420	$52,020	$102,000
2007 Over & Above - A&G at 40%, CR at 30%, CS at 31% & Electric at 100%	$ 2,720	$ 204	$ 632	$ 7,140		
2008 Over & Above - A&G at 40%, CR at 30%, CS at 31% & Electric at 100%	$ 8,160	$ 612	$ 1,897	$21,420		

Exhibit CMMR7
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

Corporate Increases	$ 27,705.81	40%	$ 11,082.32
Electric increases	$ 16,845.20	100%	$ 16,845.20
Total salary survey increases			$ 27,927.52
Original salary survey adjustment			$ 32,089.00
	Difference		$ 4,161.48

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-EI
COMPANY: FL Public Utilities Co. (Rebuttal)
WITNESS: C. Martin (CMMR-7)
DATE: 02-27 thru 28-08
85

	Electric 0.*
Corporate 0.*	0.*
	0.*
2,474.43+	
2,106.3+	
5,500.+	2,428.35+
2,040.85+	1,733.86+
2,040.85+	1,733.86+
1,573.27+	1,561.21+
1,520.+	1,470.79+
1,463.9+	1,470.79+
1,401.47+	1,469.5+
1,264.12+	1,469.5+
1,156.06+	956.7+
1,182.32+	876.62+
1,091.04+	837.01+
1,047.98+	837.01+
1,047.98+	16,845.2*
795.24+	
27,705.81*	

SUPPLEMENTAL COMPOSITE EXHIBIT CMMR-8

WITNESS: MARTIN

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 86
COMPANY FL Public Utilities (Rebuttal)
WITNESS C. Martin (CMMR-8)
DATE 02/27-29/08

FPUC
Projections Updated for Actual through 2007
IT Department's programmers

Revised Projection

	Hours	Actual 2007	Hours	Annualized 2007	Revised 2008 Projections	Proj. Factor	5.50%
FATH, DENNIS C.	2,080	$ 79,646.08	2,080	$ 79,646.08	$ 84,026.61		
GAUSE, JAMES F.	2,080	$ 78,272.56	2,080	$ 78,272.56	$ 82,577.55		
MERCADO, ESPERANZA	1,920	$ 80,692.02	2,080	$ 87,416.36	$ 92,224.26		
MESSINA, VINCENT M.	2,080	$ 78,248.42	2,080	$ 78,248.42	$ 82,552.08		
Total		$ 316,859.08		$ 323,583.42	$ 341,380.51		
				Electric only	$ 136,552.20	Elec Alloc	40.00%

Adjustments

Year	Amount		
2006	$ 307,945.56		
2007	$ 324,882.57	Proj. Factor	5.50%
2008	$ 342,751.11	Proj. Factor	5.50%
2006	$ 123,178.22	Elec. Alloc.	40.00%
2007	$ 129,953.03	Elec. Alloc.	40.00%
2008	$ 137,100.44	Elec. Alloc.	40.00%

Total Electric Adjustment $ (548.24)

Original Projection

Original Projection adjustment		
Actual 2006	$ 222,533.61	
Normalized 2006	$ 307,945.56	
Adjustment above and beyond	$ 85,411.95	
Adjustment above and beyond Elec.	$ 34,164.78	40.00%
2007	$ 36,043.84	5.50%
2008	$ 38,026.25	5.50%

Docket No. 070304-EI
Rebuttal Exhibit
Issue 80
Witness: Martin

Name	Pay Period	Hours	Dollars
FATH, DENNIS C.	01/14/2007	72.00	2857.33
FATH, DENNIS C.	01/14/2007	8.00	284.56
FATH, DENNIS C.	01/28/2007	72.00	2596.34
FATH, DENNIS C.	01/28/2007	8.00	284.56
FATH, DENNIS C.	02/11/2007	80.00	3116.23
FATH, DENNIS C.	02/25/2007	80.00	3038.63
FATH, DENNIS C.	03/11/2007	80.00	2984.67
FATH, DENNIS C.	03/25/2007	80.00	2884.09
FATH, DENNIS C.	04/08/2007	80.00	3356.89
FATH, DENNIS C.	04/22/2007	24.00	944.52
FATH, DENNIS C.	04/22/2007	56.00	1991.92
FATH, DENNIS C.	05/06/2007	80.00	3027.41
FATH, DENNIS C.	05/20/2007	80.00	3001.54
FATH, DENNIS C.	06/03/2007	64.00	2551.85
FATH, DENNIS C.	06/03/2007	16.00	569.12
FATH, DENNIS C.	06/17/2007	80.00	2969.50
FATH, DENNIS C.	07/01/2007	72.00	2873.97
FATH, DENNIS C.	07/01/2007	8.00	284.56
FATH, DENNIS C.	07/15/2007	72.00	3029.42
FATH, DENNIS C.	07/15/2007	8.00	284.56
FATH, DENNIS C.	07/29/2007	80.00	2891.22
FATH, DENNIS C.	08/12/2007	80.00	2940.51
FATH, DENNIS C.	08/26/2007	80.00	3000.97
FATH, DENNIS C.	09/09/2007	72.00	2844.88
FATH, DENNIS C.	09/09/2007	8.00	284.56
FATH, DENNIS C.	09/23/2007	80.00	2867.71
FATH, DENNIS C.	10/07/2007	32.00	1251.09
FATH, DENNIS C.	10/07/2007	48.00	1707.36
FATH, DENNIS C.	10/21/2007	80.00	2927.37
FATH, DENNIS C.	11/04/2007	72.00	2631.85
FATH, DENNIS C.	11/04/2007	8.00	284.56
FATH, DENNIS C.	11/18/2007	56.00	2122.93
FATH, DENNIS C.	11/18/2007	24.00	853.68
FATH, DENNIS C.	12/02/2007	24.00	1223.86
FATH, DENNIS C.	12/02/2007	56.00	1991.92
FATH, DENNIS C.	12/16/2007	56.00	2271.96
FATH, DENNIS C.	12/16/2007	0.00	50.00
FATH, DENNIS C.	12/16/2007	24.00	868.68
FATH, DENNIS C.	12/30/2007	56.00	2845.62
FATH, DENNIS C.	12/30/2007	24.00	853.68
GAUSE, JAMES F.	01/14/2007	72.00	2696.77
GAUSE, JAMES F.	01/14/2007	8.00	266.72
GAUSE, JAMES F.	01/14/2007	0.00	-0.02
GAUSE, JAMES F.	01/28/2007	80.00	2706.42
GAUSE, JAMES F.	01/28/2007	0.00	0.03
GAUSE, JAMES F.	02/11/2007	80.00	2937.83
GAUSE, JAMES F.	02/11/2007	0.00	-0.02
GAUSE, JAMES F.	02/25/2007	80.00	2860.23
GAUSE, JAMES F.	03/11/2007	0.00	-0.01
GAUSE, JAMES F.	03/11/2007	80.00	2806.27
GAUSE, JAMES F.	03/25/2007	0.00	-0.04

GAUSE, JAMES F.	03/25/2007	80.00	2705.69
GAUSE, JAMES F.	04/08/2007	80.00	3178.49
GAUSE, JAMES F.	04/22/2007	80.00	2970.01
GAUSE, JAMES F.	05/06/2007	0.00	0.00
GAUSE, JAMES F.	05/06/2007	80.00	3759.00
GAUSE, JAMES F.	05/20/2007	80.00	3725.00
GAUSE, JAMES F.	06/03/2007	72.00	3392.00
GAUSE, JAMES F.	06/03/2007	0.00	0.02
GAUSE, JAMES F.	06/03/2007	8.00	266.72
GAUSE, JAMES F.	06/17/2007	0.00	0.03
GAUSE, JAMES F.	06/17/2007	80.00	2791.10
GAUSE, JAMES F.	07/01/2007	0.00	-0.02
GAUSE, JAMES F.	07/01/2007	80.00	3014.90
GAUSE, JAMES F.	07/15/2007	72.00	2868.86
GAUSE, JAMES F.	07/15/2007	8.00	266.72
GAUSE, JAMES F.	07/29/2007	80.00	2712.82
GAUSE, JAMES F.	08/12/2007	80.00	2762.11
GAUSE, JAMES F.	08/12/2007	0.00	-0.01
GAUSE, JAMES F.	08/26/2007	80.00	2822.57
GAUSE, JAMES F.	09/09/2007	72.00	2684.32
GAUSE, JAMES F.	09/09/2007	0.00	0.02
GAUSE, JAMES F.	09/09/2007	8.00	266.72
GAUSE, JAMES F.	09/23/2007	0.00	-0.01
GAUSE, JAMES F.	09/23/2007	80.00	2689.31
GAUSE, JAMES F.	10/07/2007	72.00	2654.40
GAUSE, JAMES F.	10/07/2007	0.00	0.02
GAUSE, JAMES F.	10/07/2007	8.00	266.72
GAUSE, JAMES F.	10/21/2007	0.00	0.01
GAUSE, JAMES F.	10/21/2007	80.00	2748.97
GAUSE, JAMES F.	11/04/2007	80.00	2745.88
GAUSE, JAMES F.	11/18/2007	0.00	0.03
GAUSE, JAMES F.	11/18/2007	80.00	2854.36
GAUSE, JAMES F.	12/02/2007	64.00	3120.90
GAUSE, JAMES F.	12/02/2007	0.00	0.01
GAUSE, JAMES F.	12/02/2007	16.00	533.44
GAUSE, JAMES F.	12/16/2007	72.00	2742.53
GAUSE, JAMES F.	12/16/2007	0.00	30.00
GAUSE, JAMES F.	12/16/2007	8.00	269.72
GAUSE, JAMES F.	12/30/2007	32.00	1554.71
GAUSE, JAMES F.	12/30/2007	0.00	-0.01
GAUSE, JAMES F.	12/30/2007	48.00	1600.32
MERCADO, ESPERANZA	02/11/2007	80.00	3116.23
MERCADO, ESPERANZA	02/25/2007	80.00	3038.63
MERCADO, ESPERANZA	03/11/2007	80.00	2984.67
MERCADO, ESPERANZA	03/25/2007	80.00	3921.00
MERCADO, ESPERANZA	04/08/2007	80.00	4432.00
MERCADO, ESPERANZA	04/22/2007	80.00	4156.00
MERCADO, ESPERANZA	05/06/2007	80.00	3994.00
MERCADO, ESPERANZA	05/20/2007	80.00	3961.00
MERCADO, ESPERANZA	06/03/2007	72.00	3595.00
MERCADO, ESPERANZA	06/03/2007	8.00	284.56
MERCADO, ESPERANZA	06/17/2007	80.00	2969.50

MERCADO, ESPERANZA	07/01/2007	80.00	3193.30
MERCADO, ESPERANZA	07/15/2007	72.00	3029.42
MERCADO, ESPERANZA	07/15/2007	8.00	284.56
MERCADO, ESPERANZA	07/29/2007	80.00	2891.22
MERCADO, ESPERANZA	08/12/2007	72.00	2646.46
MERCADO, ESPERANZA	08/12/2007	8.00	284.56
MERCADO, ESPERANZA	08/26/2007	80.00	3000.97
MERCADO, ESPERANZA	09/09/2007	72.00	2844.88
MERCADO, ESPERANZA	09/09/2007	8.00	284.56
MERCADO, ESPERANZA	09/23/2007	80.00	2867.71
MERCADO, ESPERANZA	10/07/2007	80.00	3127.73
MERCADO, ESPERANZA	10/21/2007	80.00	2927.37
MERCADO, ESPERANZA	11/04/2007	80.00	2924.28
MERCADO, ESPERANZA	11/18/2007	80.00	3032.76
MERCADO, ESPERANZA	12/02/2007	64.00	3263.62
MERCADO, ESPERANZA	12/02/2007	16.00	569.12
MERCADO, ESPERANZA	12/16/2007	80.00	3220.65
MERCADO, ESPERANZA	12/16/2007	0.00	25.00
MERCADO, ESPERANZA	12/30/2007	64.00	3252.14
MERCADO, ESPERANZA	12/30/2007	16.00	569.12
MESSINA, VINCENT M.	01/14/2007	72.00	2791.09
MESSINA, VINCENT M.	01/14/2007	8.00	277.20
MESSINA, VINCENT M.	01/28/2007	80.00	2811.22
MESSINA, VINCENT M.	02/11/2007	80.00	3042.63
MESSINA, VINCENT M.	02/25/2007	72.00	2668.53
MESSINA, VINCENT M.	02/25/2007	8.00	277.20
MESSINA, VINCENT M.	03/11/2007	72.00	2619.96
MESSINA, VINCENT M.	03/11/2007	8.00	277.20
MESSINA, VINCENT M.	03/25/2007	80.00	2810.49
MESSINA, VINCENT M.	04/08/2007	24.00	984.99
MESSINA, VINCENT M.	04/08/2007	56.00	1940.40
MESSINA, VINCENT M.	04/22/2007	80.00	3074.81
MESSINA, VINCENT M.	05/06/2007	72.00	2658.43
MESSINA, VINCENT M.	05/06/2007	8.00	277.20
MESSINA, VINCENT M.	05/20/2007	80.00	2927.94
MESSINA, VINCENT M.	06/03/2007	64.00	2492.97
MESSINA, VINCENT M.	06/03/2007	16.00	554.40
MESSINA, VINCENT M.	06/17/2007	72.00	2606.31
MESSINA, VINCENT M.	06/17/2007	8.00	277.20
MESSINA, VINCENT M.	07/01/2007	72.00	2807.73
MESSINA, VINCENT M.	07/01/2007	8.00	277.20
MESSINA, VINCENT M.	07/15/2007	56.00	2304.70
MESSINA, VINCENT M.	07/15/2007	24.00	831.60
MESSINA, VINCENT M.	07/29/2007	80.00	2817.62
MESSINA, VINCENT M.	08/12/2007	80.00	2866.91
MESSINA, VINCENT M.	08/26/2007	80.00	2927.37
MESSINA, VINCENT M.	09/09/2007	72.00	2778.64
MESSINA, VINCENT M.	09/09/2007	8.00	277.20
MESSINA, VINCENT M.	09/23/2007	80.00	2794.11
MESSINA, VINCENT M.	10/07/2007	80.00	3054.13
MESSINA, VINCENT M.	10/21/2007	0.00	32.50
MESSINA, VINCENT M.	10/21/2007	80.00	2853.77

MESSINA, VINCENT M.	11/04/2007	80.00	2850.68
MESSINA, VINCENT M.	11/18/2007	80.00	2959.16
MESSINA, VINCENT M.	12/02/2007	64.00	3204.74
MESSINA, VINCENT M.	12/02/2007	16.00	554.40
MESSINA, VINCENT M.	12/16/2007	80.00	3152.05
MESSINA, VINCENT M.	12/16/2007	0.00	30.00
MESSINA, VINCENT M.	12/30/2007	48.00	2394.94
MESSINA, VINCENT M.	12/30/2007	32.00	1108.80
			316859.08

Audit fees Account#9233:	2006 Accruals	2007 Accruals	2008 Estimates	
BDO External Audit Fees	220,000	240,000	250,000	Bdo emailed estimate
BDO for becoming Accelerated & Sox 404	2,500	0	167,500	Bdo emailed estimate
Crowe Internal Audit Fees	144,060	100,000	103,500	trended at 3.5% over 2007
Goodwill impairment testing	15,500	16,750	20,700	trended
Federal tax return	20,000	25,000	25,900	trended at 3.5% over 2007
Federal tax consulting	6,928	20,717	82,400	Quote from Anna
SALTT state taxes				
Pension and 401k audit	13,600	32,500	33,600	trended at 3.5% over 2007
AON	32,925	88,287	91,375	trended at 3.5% over 2007
Other	0	0	0	trended at 3.5% over 2007
	455,513	523,254	774,975	
M&J	(7,644)	(5,513)	(23,250)	
TOTAL:	**447,869**	**517,741**	**751,725**	

Electric Portion:	139,754	158,808	240,242

Docket No. 070304-EI
Rebuttal Exhibit
Issue 93
Witness: Martin

1/26/2006 13:36:43 Interactive Trial Balance GLGITB GLDITB

Account/mask . . 001.*.*.4010.9233 + Balance type . . M +
Year/period . . . 2006 + 12 Macro name . . . +
Zero balance? . . 1 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . 100000000 1=Yes, 0=No Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 1 1=Yes, 0=No Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust ____ __ / ____ __
Type options, press Enter. 5=Display

1 4 5 2 3

O	Co#.U.D.Acct.Subacc	Current Period	YTD/Cumulative
	001	71,925.61	379,878.43
	009	12,853.01	67,990.23
	Grand total for all currencies:	84,778.62	447,868.66

→2006 TOTAL

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

(A)

```
 2/19/2008 13:59:02      Interactive Trial Balance          GLGITB      GLDITB
Account/mask  . . 001.1.*.****.9233                    + Balance type  . . M +
Year/period . . . 2006 + 12                  Macro name  . . .           +
Zero balance? . . 1 1=Include, 0=Exclude     Budget code . . .           +
Subtotal mask . . 000110000 1=Yes, 0=No      Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 0 1=Yes, 0=No              Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust      ____ __ / ____ __
Type options, press Enter.                        5=Display
  1   4 5 2    3
) Co#.U.D.Acct.Subacc                      Current Period    YTD/Cumulative
        4                                      13,553.45         69,877.77
        5                                      13,553.45         69,877.77
     1                                         27,106.90        139,755.54
  Grand total for all currencies:              27,106.90        139,755.54

                                                                      Bottom

F2=Function keys  F3=Exit  F4=Prompt  F5=Fold/unfold  F24=More keys
```

→ 2006 ELECTRIC.

```
 2/19/2008 13:59:12     Interactive Trial Balance          GLGITB     GLDITB
Account/mask  . . 001.1.*.****.9233                    + Balance type  . . M +
Year/period . . . 2007 + 12                  Macro name  . . .           +
Zero balance? . . 1 1=Include, 0=Exclude     Budget code . . .           +
Subtotal mask . . 000110000 1=Yes, 0=No      Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 0 1=Yes, 0=No              Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust  ____ __ / ____ __
Type options, press Enter.                        5=Display
  1   4 5 2    3
) Co#.U.D.Acct.Subacc                      Current Period    YTD/Cumulative
        4                                      14,999.69-         77,093.25
        5                                      15,999.67-         81,715.34
      1                                        30,999.36-        158,808.59
  Grand total for all currencies:              30,999.36-        158,808.59

                                                                      Bottom

F2=Function keys  F3=Exit  F4=Prompt  F5=Fold/unfold  F24=More keys
```

2/13/2008 09:31:10 Interactive Trial Balance GLGITB GLDITB

Account/mask . . 001.*.*.****.9233 + Balance type . . M +
Year/period . . . 2007 + 12 Macro name . . + +
Zero balance? . . 1 1=Include, 0=Exclude Budget code . . + +
Subtotal mask . . 100000000 1=Yes, 0=No Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 1 1=Yes, 0=No Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust / 5=Display
Type options, press Enter.
1 4 5 2 3

O	Co#.U.D.Acct.Subacc	Current Period	YTD/Cumulative
	001	80,825.81-	433,831.45
	009	15,776.33-	83,909.96
	Grand total for all currencies:	96,602.14-	517,741.41

2007 TOTAL

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

(B)

FrankGates HIGHER
The Frank Gates Companies, Inc.

Attenta
Smart Risk Management.

January 18, 2008

SENT VIA E-MAIL 10/4/2007

Mr. Jim Mesite, Senior Project Accountant
Corporate Accounting
Florida Public Utilities
401 S. Dixie Highway
West Palm Beach, FL. 33401

RE: Auto and General Liability Claim Escrow Disbursement Bank Account

Dear Mr. Mesite:

This is sent to confirm the following questions in regards to the above referenced account:

- The purpose of this account is to fund anticipated loss payments for auto and general liability claims that occur, that we are required to handle on behalf of Florida Public Utilities
- This account covers the various operating units contained within the legal entity known as Florida Public Utilities
- The name on the account is "Frank Gates Service Companies on behalf of Florida Public Utilities"
- The maintenance balance of this account is $10,000. If there is claims activity, a monthly escrow invoice is provided to replenish the account and provide you an invoice for activity
- This is not an interest bearing account

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 87
COMPANY EPUC -(Rebuttal)
WITNESS J. Mesite (JMR-1)
DATE 02/27/08 - 02/29/08

Frank Gates HIGHER
The Frank Gates Companies, Inc.

Attenta
Smart Risk Management.

January 18, 2008

If you have any further questions, please do not hesitate to contact me.

Best Regards,

Steve Wilson, Manager
Account Executives, Central Region

Direct Phone (972) 715-4250
Toll Free (866) 825-9891 X250
Direct Fax (972) 386-3101
Cell Phone (214) 263-4502
e-mail: StWilson@frankgates.com

2006 Over earnings Audit Responses

Audit Finding #1
The company agrees with the opinion of the auditor to adjust the amounts for "Non-Utility Plant" and "Non-Utility Reserve" on the year-end rate base schedule and the 13-month average rate base schedule thereby further reducing the "Plant" and "Accumulated Depreciation" on these same schedules.

Audit Finding #2
The company agrees with the opinion of the auditor that the working capital on the year-end rate base schedule was erroneously increased by the unamortized rate case expense adjustment instead of decreased. Therefore the resulting year-end working capital should be decreased by twice the unamortized rate case expense adjustment in order to correct the working capital calculation.

Audit Finding #3
The company disagrees with the opinion of the auditor regarding the allocations for payroll related expenses. It is our belief that the auditor did not have all the information necessary to properly analyze the allocation of the expense. The payroll journal entry is complex, and some of the allocations are done within the journal entry itself. The payroll program is designed and written to do the allocation within the program, and the program uses actual payroll by account number to allocate certain benefits including those covered by this audit finding. Expenses related to payroll benefits including pension and medical, should and do directly follow how the payroll dollars are actually charged. We take the actual benefit expense amount and divide it by total payroll to get the overhead rate factor. We use that factor to apply these costs directly to capital and non-regulated operations. The remaining expense is appropriately expensed to regulated operations. This method applies these expenditures to the appropriate utility and account number based on actual payroll and matches the benefit related expense to payroll on a real-time basis. This approach is the best method and the most appropriate as a basis for allocating payroll related benefits. Since these costs follow actual payroll it is a better method to allocate costs than a simple allocation done at a higher level.

Audit Finding #4
The company agrees with the opinion of the auditor that taxes and other benefit expenses should be decreased in the surveillance report by the amount re-allocated to conservation.

REBUTTAL TESTIMONY EXHIBIT JM R-2
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

OPC, LATE FILE EXHIBIT 16.1

2007 ACCOUNTS RECEIVABLE - SUMMARY (See OPC, LATE FILE EXHIBIT 16.2)

Acct	Sub	Account Name	ACTUAL Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13-MO AVERAGE
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	3,076,502	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	4,478,611	4,544,472	4,544,472	3,947,720
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	(7,578)	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	3,569
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	60,565	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	101,746
		TOTAL ACCOUNTS REC	**3,129,489**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**4,588,287**	**4,654,148**	**4,654,148**	**4,053,035**

2008 ACCOUNTS RECEIVABLE - SUMMARY (See OPC, LATE FILE EXHIBIT 16.2)

Acct	Sub	Account Name	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	13-MO AVERAGE
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	4,544,472	4,699,680	4,699,680	4,699,680	4,699,680	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	4,906,472
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	4,498	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,694
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	105,178	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,307
		TOTAL ACCOUNTS REC	**4,654,148**	**4,808,625**	**4,808,625**	**4,808,625**	**4,808,625**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,015,473**

FLORIDA PUBLIC UTILITIES
070304-EI

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 88
COMPANY FPUC - (Rebuttal)
WITNESS J. Mesite (JMR-2)
DATE 02/27/08 - 02/29/08

13188

REBUTTAL TESTIMONY EXHIBIT JM R-2
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES
070304-EI

2006

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

Acct No.		Account Name	Dec 2005	Jan 2006	Feb 2006	Mar 2006	Apr 2006	May 2006	Jun 2006	Jul 2006	Aug 2006	Sep 2006	Oct 2006	Nov 2006	Dec 2006	13 MONTH AVERAGE	2007: AT 101.2 CG	2007: AT 103.4 ICG
1420	1	CUSTOMER A/R - UTILI	3,342,037	3,280,093	3,362,102	2,798,439	3,007,946	2,948,764	3,402,722	3,954,612	3,539,255	3,811,107	3,016,755	2,548,264	3,076,502	3,237,584	3,276,435	
1430	1	OTHER A/R - EMPLOYEE	3,758	4,568	4,156	5,647	6,549	4,206	4,990	7,192	3,105	4,688	1,566	2,033	(7,578)	3,452		3,569
1430	2	OTHER A/R - MISCELLA	209,656	275,791	141,886	79,442	62,921	74,211	82,251	72,091	47,860	47,810	58,777	65,944	60,565	98,400		101,746

2007

Acct	Su b-	Account Name	ACTUAL Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13-MO AVERAGE
2007 PROJECTED ACCOUNTS RECEIVABLE-ELECT INCREASED FOR CUSTOMER GROWTH @ 1.2% ONLY																
1420	1	ACCOUNTS RECEIVABLE-ELECT	3,076,502	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,276,435
ADDITIONAL INCREASES FOR 2007 AVERAGE RATE INCREASES (See OPC, LATE FILE EXHIBIT 16.3)																
2007 FUEL INCREASES				17%	17%	17%	17%	17%	17%	17%	17%	17%				
FUEL & MID-COURSE INCREASE													36%			
FUEL, MID-COURSE, & INTERIM INCREASE														38%	38%	
1420	1	ACCOUNTS RECEIVABLE-ELECT	3,076,502	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	4,478,611	4,544,472	4,544,472	3,947,720

2007 ACCOUNTS RECEIVABLE - SUMMARY

Acct	Su b-	Account Name	ACTUAL Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13-MO AVERAGE	101.2 CG	103.5 ICG
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	3,076,502	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	4,478,611	4,544,472	4,544,472	3,947,720	3,995,093	
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	(7,578)	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	3,569		3,694
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	60,565	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	101,746		105,307
		TOTAL ACCOUNTS REC	3,129,489	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	4,588,287	4,654,148	4,654,148	4,053,035		

2008

Acct	Su b-	Account Name	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	13-MO AVERAGE
2008 PROJECTED ACCOUNTS RECEIVABLE-ELECT INCREASED FOR CUSTOMER GROWTH @ 1.2% ONLY																
1420	1	ACCOUNTS RECEIVABLE-ELECT	4,544,472	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,995,093
ADDITIONAL INCREASES FOR 2008 AVERAGE RATE INCREASES (See OPC, LATE FILE EXHIBIT 16.3)																
2008 FUEL INCREASES				19%	19%	19%	19%									
FUEL & RATE CASE INCREASE								28%	28%	28%	28%	28%	28%	28%	28%	
1420	1	ACCOUNTS RECEIVABLE-ELECT	4,544,472	4,699,680	4,699,680	4,699,680	4,699,680	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	4,906,472

2008 ACCOUNTS RECEIVABLE - SUMMARY

Acct	Su b-	Account Name	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	13-MO AVERAGE
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	4,544,472	4,699,680	4,699,680	4,699,680	4,699,680	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	4,906,472
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	4,498	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,694
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	105,178	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,307
		TOTAL ACCOUNTS REC	4,654,148	4,808,625	4,808,625	4,808,625	4,808,625	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,015,473

REBUTTAL TESTIMONY EXHIBIT JM R-2
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

OPC, LATE FILE EXHIBIT 16.3

FPU Comparison of Rate Increases 2007-2008

Northeast Florida-Fernandina	Residential						General Service						General Service Demand						GSLD					
	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate
	Increase	Increase	Increase	Increase	Adjustment	Increase	Increase	Increase	Increase	Increase	Adjustment	Increase	Increase	Increase	Increase	Increase	Adjustment	Increase	Increase	Increase	Increase	Increase	Adjustment	Increase
Customer Charge	$ 10.00	$ 10.00	$ 10.00	$ 10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 13.73	$ 14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)													$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 32.87	$ 51.70	$ 63.55	$ 63.55	$ 66.28	$ 66.28	$ 64.32	$ 101.12	$ 124.70	$ 124.70	$ 136.22	$ 136.22	$ 1,237.20	$ 1,924.80	$ 2,390.80	$ 2,390.80	$ 2,592.40	$ 2,592.40	$ 11,992.00	$ 19,400.00	$ 24,076.00	$ 24,076.00	$ 26,132.00	$ 26,132.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.46	$ 1.95	$ 2.25	$ 2.29	$ 2.36	$ 2.58	$ 2.79	$ 3.74	$ 4.34	$ 4.41	$ 4.71	$ 5.20	$ 42.06	$ 59.83	$ 71.78	$ 72.38	$ 77.62	$ 80.96	$ 397.04	$ 588.41	$ 708.31	$ 713.29	$ 766.72	$ 802.66
Total Monthly Bill	$ 58.52	$ 77.98	$ 90.13	$ 91.56	$ 94.43	$ 103.20	$ 111.49	$ 149.52	$ 173.70	$ 176.31	$ 188.27	$ 207.88	$ 1,682.46	$ 2,393.43	$ 2,871.38	$ 2,895.16	$ 3,104.80	$ 3,238.36	$ 15,882.04	$ 23,537.41	$ 28,333.31	$ 28,532.68	$ 30,670.11	$ 32,107.66
Monthly Demand (KW)													100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Northwest Florida-Marianna	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$ 10.00	$ 10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 13.73	$ 14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 98.40	$ 98.40	$ 98.40	$ 98.40	$ 98.40	$ 129.20	$ 364.00	$ 364.00	$ 364.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 263.00	$ 263.00	$ 263.00	$ 263.00	$ 263.00	$ 347.00	$ 3,060.00	$ 3,060.00	$ 3,060.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 45.29	$ 44.20	$ 53.48	$ 53.48	$ 76.10	$ 76.10	$ 89.48	$ 87.32	$ 105.82	$ 105.82	$ 156.80	$ 156.80	$ 1,711.20	$ 1,670.80	$ 2,038.40	$ 2,038.40	$ 2,993.20	$ 2,993.20	$ 16,408.00	$ 16,004.00	$ 19,660.00	$ 19,660.00	$ 28,604.00	$ 28,604.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.78	$ 1.76	$ 2.00	$ 2.03	$ 2.61	$ 2.83	$ 3.43	$ 3.38	$ 3.86	$ 3.92	$ 5.23	$ 5.72	$ 54.74	$ 53.85	$ 63.27	$ 63.34	$ 87.89	$ 91.23	$ 515.13	$ 506.21	$ 599.95	$ 600.06	$ 830.10	$ 866.04
Total Monthly Bill less taxes	$ 71.26	$ 70.29	$ 79.81	$ 81.23	$ 104.50	$ 113.27	$ 137.29	$ 135.36	$ 154.34	$ 156.94	$ 209.37	$ 228.98	$ 2,189.74	$ 2,154.05	$ 2,531.07	$ 2,533.72	$ 3,515.87	$ 3,649.43	$ 20,606.13	$ 20,249.21	$ 23,998.95	$ 24,003.45	$ 33,205.49	$ 34,643.04
Monthly Demand (KW)													100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Average [Combined ÷ 2]	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$ 10.00	$ 10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 13.73	$ 14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 95.60	$ 95.60	$ 95.60	$ 98.40	$ 98.40	$ 129.20	$ 354.00	$ 354.00	$ 354.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 255.50	$ 255.50	$ 255.50	$ 263.00	$ 263.00	$ 347.00	$ 2,975.00	$ 2,975.00	$ 2,975.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 39.08	$ 47.95	$ 58.52	$ 58.52	$ 71.19	$ 71.19	$ 76.90	$ 94.22	$ 115.26	$ 115.26	$ 146.51	$ 146.51	$ 1,474.20	$ 1,797.80	$ 2,214.60	$ 2,214.60	$ 2,792.80	$ 2,792.80	$ 14,200.00	$ 17,702.00	$ 21,868.00	$ 21,868.00	$ 27,368.00	$ 27,368.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.62	$ 1.85	$ 2.12	$ 2.16	$ 2.49	$ 2.71	$ 3.11	$ 3.56	$ 4.10	$ 4.17	$ 4.97	$ 5.46	$ 48.40	$ 56.84	$ 67.53	$ 67.86	$ 82.76	$ 86.09	$ 456.08	$ 547.31	$ 654.13	$ 656.68	$ 798.41	$ 834.35
Total Monthly Bill less taxes	$ 64.89	$ 74.13	$ 84.97	$ 86.39	$ 99.47	$ 108.24	$ 124.39	$ 142.44	$ 164.02	$ 166.63	$ 198.82	$ 218.43	$ 1,936.10	$ 2,273.74	$ 2,701.23	$ 2,714.44	$ 3,310.34	$ 3,443.89	$ 18,244.08	$ 21,893.31	$ 26,166.13	$ 26,268.07	$ 31,937.80	$ 33,375.35
Monthly Demand (KW)	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Percentage increase above 12/31/06 Rates	0%	14%	31%	33%			0%	15%	32%	34%			0%	17%	40%	40%			0%	20%	43%	44%		
Percentage increase above 12/31/07					15%	25%					19%	31%					22%	27%					22%	27%

AVERAGE % OF ALL CLASSES						
Percentage increase above 1/1/07	0%	17%	36%	38%		
Percentage increase above 12/31/07					19%	28%

FLORIDA PUBLIC UTILITIES
070304-EI

REBUTTAL TESTIMONY EXHIBIT JM R-3
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

OPC, LATE FILE EXHIBIT 8.1

DETAIL OF ACCOUNTS 1650.2 & 1650.5

2007 **13 MONTH AVERAGE**

Acct	Sub-	Account Name	Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13 MONTH AVERAGE
100.1650	2	PREPAID LIABILITY IN	602,237	526,958	451,678	376,398	301,119	225,839	150,559	75,280	914,403	840,101	763,728	687,356	610,983	502,049
100.1650	5	PREPAID INSURANCE-WO	132,851	137,771	142,692	168,458	229,659	140,964	107,667	71,778	35,889	-	123,010	127,930	132,851	119,348
																-
ALLOCATE TO ELECTRIC AT 31% (Gross Profit)																
1650	2	PREPAID LIABILITY IN	186,694	163,357	140,020	116,684	93,347	70,010	46,673	23,337	283,465	260,431	236,756	213,080	189,405	155,635
1650	5	PREPAID INSURANCE-WO	41,184	42,709	44,234	52,222	71,194	43,699	33,377	22,251	11,126	-	38,133	39,658	41,184	36,998
		TOTAL 1650.2 & 1650.5	227,877	206,066	184,255	168,906	164,541	113,709	80,050	45,588	294,590	260,431	274,889	252,739	230,588	192,633

2008 **13 MONTH AVERAGE**

Acct	Sub-	Account Name	Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13 MONTH AVERAGE
100.1650	2	PREPAID LIABILITY IN	610,983	534,610	458,237	381,864	305,491	229,119	152,746	76,373	943,310	866,599	787,818	709,036	630,254	514,341
100.1650	5	PREPAID INSURANCE-WO	132,851	137,700	143,000	168,500	176,800	140,900	107,900	71,777	35,889	-	123,010	127,930	132,850	115,316
ALLOCATE TO ELECTRIC AT 31% (Gross Profit)																
1650	2	PREPAID LIABILITY IN	189,405	165,729	142,053	118,378	94,702	71,027	47,351	23,676	292,426	268,646	244,223	219,801	195,379	159,446
1650	5	PREPAID INSURANCE-WO	41,184	42,687	44,330	52,235	54,808	43,679	33,449	22,251	11,126	-	38,133	39,658	41,184	35,748
		TOTAL 1650.2 & 1650.5	230,588	208,416	186,383	170,613	149,510	114,706	80,800	45,926	303,552	268,646	282,357	259,459	236,562	195,194

FLORIDA PUBLIC UTILITIES
070304-EI

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 89
COMPANY FPUC - (Rebuttal)
WITNESS J. Mesite (JMR-3)
DATE 02/27/08 - 02/29/03

13191

SUPPLEMENTAL COMPOSITE EXHIBIT JMR-4

WITNESS: MESITE

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI ~~070304-EI~~ EXHIBIT 90
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS J. Mesite (JMR-4)
DATE 02/27-29/08

Schedule B-9(2008) [Revised 2/20/08 - Approved 2008 Depr. Rates] DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT - 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown*: Projected Test Year Ended 12/31/2008

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

Witness: Jim Mesite

DOCKET NO.:070304-EI

Line No.	(1) Account/ Sub-acct Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
		TRANSMISSION PLANT							
1	350	LAND	-	-	-	-	-	-	-
2	3501	LAND RIGHTS	(33,788)	(1,020)	-	-	-	(34,808)	(34,298)
3	352	STRUCTURES AND IMPROVEMENTS	(10,702)	(504)	-	-	-	(11,206)	(10,941)
4	353	STATION EQUIPMENT	(665,300)	(61,020)	-	-	-	(726,320)	(695,810)
5	354	TOWERS AND FIXTURES	(172,389)	(5,172)	-	-	-	(177,561)	(174,975)
6	355	POLES AND FIXTURES	(924,838)	(98,838)	18,000	219	-	(1,005,457)	(964,534)
7	356	OVERHEAD CONDUCTORS AND DEVICES	(634,997)	(55,720)	-	-	-	(690,717)	(662,226)
8	359	ROADS AND TRAILS	(4,181)	(252)	-	-	-	(4,433)	(4,307)
		Tota; Transmission Plant	(2,446,195)	(222,526)	18,000	219	-	(2,650,502)	(2,547,091)
		DISTRIBUTION PLANT							
9	360	DISTRIBUTION PLANT-LAND	-	-	-	-	-	-	-
10	3601	LAND RIGHTS	(5,356)	(384)	-	-	-	(5,740)	(5,548)
11	361	STRUCTURES & IMPROVEMENTS	(32,731)	(1,920)	-	-	-	(34,651)	(33,691)
12	362	STATION EQUIPMENT	(1,332,097)	(204,997)	158,424	11,760	-	(1,366,910)	(1,349,381)
13	364	POLES, TOWERS, & FIXTURES	(4,322,016)	(458,317)	54,012	56,808	-	(4,669,513)	(4,493,958)
14	365	OVERHEAD CONDUCTORS & DEVICES	(5,311,684)	(529,836)	25,776	23,820	-	(5,791,924)	(5,550,083)
15	3662	UNDERGROUND CONDUIT - BURIED	(600,212)	(64,536)	1,140	(84)	-	(663,692)	(631,303)
16	3672	UNDERGROUND COND & DEVICES - BURIED	(1,692,223)	(165,427)	21,564	1,704	-	(1,834,382)	(1,761,876)
17	3681	LINE TRANSFORMERS - OVERHEAD	(4,732,814)	(337,857)	42,768	4,224	-	(5,023,679)	(4,877,563)
18	3683	LINE TRANSFORMERS - BURIED	(3,138,803)	(295,957)	42,768	4,224	-	(3,387,768)	(3,261,832)
19	3691	OVERHEAD SERVICES	(2,265,274)	(181,556)	8,340	2,352	-	(2,436,138)	(2,350,182)
20	3693	UNDERGROUND SERVICES - BURIED	(1,801,339)	(183,848)	8,340	2,352	-	(1,974,495)	(1,887,032)
21	370	METERS	(1,796,540)	(130,697)	74,611	4,020	-	(1,848,606)	(1,822,146)
22	3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	(502,361)	(85,720)	21,612	120	-	(566,349)	(533,941)
23	3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	(248,746)	(47,976)	21,612	120	-	(274,990)	(261,862)
24	3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	(307,679)	(37,997)	7,120	516	-	(338,040)	(322,756)
25	3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	(201,972)	(32,606)	7,120	516	-	(226,942)	(214,442)
		Total Distribution Plant	(28,291,847)	(2,759,631)	495,207	112,452	-	(30,443,819)	(29,357,596)
		GENERAL PLANT							
26	389	GENERAL PLANT-LAND	(6,704)	-	-	-	-	(6,704)	(6,704)
27	390	STRUCTURES AND IMPROVEMENTS	(492,596)	(28,912)	204	-	-	(521,304)	(506,941)
28	3911	OFFICE FURNITURE	(7,369)	-	-	-	-	(7,369)	(7,369)
29	3912	OFFICE MACHINES	(22,902)	(6,948)	2,976	-	-	(26,874)	(24,888)
30	3913	COMPUTER EQUIPMENT	(151,040)	(25,896)	21,660	-	-	(155,276)	(153,158)
31	391305	COMPUTER SOFTWARE	(429,657)	(126,240)	-	-	-	(555,897)	(492,777)
36	3931	STORES EQUIPMENT-FIXED	(86,430)	(11,196)	-	-	-	(97,626)	(92,028)
37	3932	STORES EQUIPMENT-PORTABLE	(761)	-	-	-	-	(761)	(761)
38	3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	(35,557)	(72)	456	-	-	(35,173)	(35,365)
39	3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	(77,251)	(6,384)	3,785	(12)	-	(79,862)	(78,558)
40	3951	LABORATORY EQUIPMENT-FIXED	(56,705)	(3,432)	144	-	-	(59,993)	(58,349)
41	3952	LABORATORY EQUIPMENT-PORTABLE	(27,750)	(1,260)	1,932	-	-	(27,078)	(27,414)
42	396	POWER OPERATED EQUIPMENT	(188,371)	(12,128)	1,632	-	-	(198,867)	(193,627)
43	397	COMMUNICATION EQUIPMENT	(125,392)	(7,500)	5,580	(36)	-	(127,348)	(126,370)
44	398	MISCELLANEOUS EQUIPMENT	(12,623)	(276)	1,596	(48)	-	(11,351)	(11,987)
45	399	MISCELLANEOUS TANGIBLE	(8,000)	(9,000)	-	-	-	(17,000)	(12,500)
		Total General Plant	(1,729,109)	(239,244)	39,965	(96)	-	(1,928,484)	(1,828,796)

Docket No. 070304-EI
Rebuttal Exhibit
Issue 42/43
Witness: Mesite

Schedule B-9(2008) [Revised 2/20/08 - Approved 2008 Depr. Rates] DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT - 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown*:
Projected Test Year Ended 12/31/2008

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

Witness: Jim Mesite

DOCKET NO.:070304-EI

Line No.	(1) Account/ Sub-acct Number	(2) Account/ Sub-account Title		(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
		TRANSPORTATION EQUIPMENT								
32	3921	PASSENGER CARS		(89,818)	(14,040)	-	-	-	(103,858)	(96,838)
33	3922	LIGHT TRUCKS & VANS		(414,196)	(38,055)	-	-	-	(452,251)	(432,170)
34	3923	HEAVY TRUCKS		(1,222,417)	(96,222)	-	-	-	(1,318,639)	(1,270,195)
35	3924	TRAILERS		(29,938)	(4,224)	-	-	-	(34,162)	(32,050)
		Total Transportation Equipment		(1,756,369)	(152,541)	-	-	-	(1,908,910)	(1,831,253)
		TOTAL ACCUM. PROVISION FOR DEPR.		(34,223,520)	(3,373,942)	553,172	112,575	-	(36,931,715)	(35,564,736)
48		COMMON PLANT								
49	303	MISC INTANGABLE PLANT		-	-	-	-	-	-	-
50	376	ACCRUED ITEMS		-	-	-	-	-	-	-
51	389	LAND		-	-	-	-	-	-	-
52	390	STRUCTURES & IMPROVEMENTS		(454,414)	(61,334)	-	-	-	(515,748)	(484,765)
53	3911	OFFICE FURNITURE		(12,675)	(2,350)	-	-	-	(15,025)	(13,829)
54	3912	OFFICE EQUIPMENT		(45,386)	(11,335)	-	-	-	(56,721)	(50,997)
55	3913	COMPUTER EQUIPMENT		(193,438)	(103,133)	-	-	-	(296,571)	(243,518)
56	391305	SOFTWARE		(1,312,936)	(243,581)	-	-	-	(1,556,517)	(1,432,356)
57	3921	TRANSPORTATION - AUTOMOBILES		(41,066)	(9,504)	-	-	-	(50,570)	(45,818)
58	3922	TRANSPORTATION - PICKUPS & VANS		(28,738)	(10,560)	-	-	-	(39,298)	(34,018)
59	397	COMMUNICATION EQUIPMENT		23,849	(9,120)	-	-	-	14,729	19,289
60	398	MISCELLANEOUS EQUIPM		(639)	(408)	-	-	-	(1,047)	(843)
61	399	MISC-TANGIBLE ASSETS		(8,341)	(5,968)	-	-	-	(14,309)	(11,237)
62		TOTAL COMMON TO BE ALLOCATED		(2,073,784)	(457,293)	-	-	-	(2,531,077)	(2,298,092)
63										
64			Alloc.							
65		COMMON - ALLOCATED	Prct.							
66	303	MISC INTANGABLE PLANT	28%	-	-	-	-	-	-	-
67	376	ACCRUED ITEMS	28%	-	-	-	-	-	-	-
68	389	LAND	28%	-	-	-	-	-	-	-
69	390	STRUCTURES & IMPROVEMENTS	28%	(127,236)	(17,174)	-	-	-	(144,409)	(135,734)
70	3911	OFFICE FURNITURE	28%	(3,549)	(658)	-	-	-	(4,207)	(3,872)
71	3912	OFFICE EQUIPMENT	28%	(12,708)	(3,174)	-	-	-	(15,882)	(14,279)
72	3913	COMPUTER EQUIPMENT	29%	(56,097)	(29,909)	-	-	-	(86,006)	(70,620)
73	391305	SOFTWARE	29%	(380,751)	(70,638)	-	-	-	(451,390)	(415,383)
74	3921	TRANSPORTATION - AUTOMOBILES	28%	(11,498)	(2,661)	-	-	-	(14,160)	(12,829)
75	3922	TRANSPORTATION - PICKUPS & VANS	28%	(8,047)	(2,957)	-	-	-	(11,003)	(9,525)
76	397	COMMUNICATION EQUIPMENT	28%	6,678	(2,554)	-	-	-	4,124	5,401
77	398	MISCELLANEOUS EQUIPM	28%	(179)	(114)	-	-	-	(293)	(236)
78	399	MISC-TANGIBLE ASSETS	28%	(2,335)	(1,671)	-	-	-	(4,007)	(3,146)
79		TOTAL COMMON ALLOCTED		(595,723)	(131,509)	-	-	-	(727,232)	(660,225)
80										
83		TOTAL DEPRECIATION RESERVE BALANCE		(34,819,243)	(3,505,451)	553,172	112,575	-	(37,658,947)	(36,224,961)
84										
85		NUCLEAR DECOMMISSIONING								
86										
87		FOSSIL DISMANTLEMENT								
88										
89		MISCELLANEOUS INTANGIBLES								
90										
91		TOTAL RESERVE BALANCE		(34,819,243)	(3,505,451)	553,172	112,575	-	(37,658,947)	(36,224,961)

Note:
* If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.

Supporting Schedules:

Recap Schedules:

B-10 (2008)
UTILITY RESERVE

Florida Public Utilities Company
2007 Consolidated Electric Rate Case
1080 Accounts - Electric Reserve - 13-Month Average approved rates
Projected Year - 12/31/08

ACCT	ACCOUNT TITLE	12/31/07	1/31/08	2/28/08	3/31/08	4/30/08	5/31/08	6/30/08	7/31/08	8/31/08	9/30/08	10/31/08	11/30/08	12/31/08	13 MONTH AVERAGE
350	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	LAND RIGHTS	(33,788)	(33,873)	(33,958)	(34,043)	(34,128)	(34,213)	(34,298)	(34,383)	(34,468)	(34,553)	(34,638)	(34,723)	(34,808)	(34,298)
352	STRUCTURES AND IMPROVEMENTS	(10,702)	(10,739)	(10,776)	(10,813)	(10,850)	(10,887)	(10,929)	(10,971)	(11,018)	(11,065)	(11,112)	(11,159)	(11,206)	(10,941)
353	STATION EQUIPMENT	(665,300)	(670,385)	(675,470)	(680,555)	(685,640)	(690,725)	(695,810)	(700,895)	(705,980)	(711,065)	(716,150)	(721,235)	(726,320)	(695,810)
354	TOWERS AND FIXTURES	(172,389)	(172,820)	(173,251)	(173,682)	(174,113)	(174,544)	(174,975)	(175,406)	(175,837)	(176,268)	(176,699)	(177,130)	(177,561)	(174,975)
355	POLES AND FIXTURES	(924,838)	(933,106)	(941,374)	(949,642)	(957,910)	(966,178)	(956,227)	(964,432)	(972,637)	(980,842)	(989,047)	(997,252)	(1,005,457)	(964,534)
356	OVERHEAD CONDUCTORS AND DEVICES	(634,997)	(639,376)	(643,755)	(648,134)	(652,513)	(657,172)	(661,831)	(666,490)	(671,149)	(676,041)	(680,933)	(685,825)	(690,717)	(662,226)
359	ROADS AND TRAILS	(4,181)	(4,202)	(4,223)	(4,244)	(4,265)	(4,286)	(4,307)	(4,328)	(4,349)	(4,370)	(4,391)	(4,412)	(4,433)	(4,307)
360	DISTRIBUTION PLANT-LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	LAND RIGHTS	(5,356)	(5,388)	(5,420)	(5,452)	(5,484)	(5,516)	(5,548)	(5,580)	(5,612)	(5,644)	(5,676)	(5,708)	(5,740)	(5,548)
361	STRUCTURES & IMPROVEMENTS	(32,731)	(32,891)	(33,051)	(33,211)	(33,371)	(33,531)	(33,691)	(33,851)	(34,011)	(34,171)	(34,331)	(34,491)	(34,651)	(33,691)
362	STATION EQUIPMENT	(1,332,097)	(1,334,908)	(1,337,808)	(1,340,676)	(1,343,512)	(1,346,316)	(1,349,305)	(1,352,262)	(1,355,188)	(1,358,082)	(1,360,944)	(1,363,943)	(1,366,910)	(1,349,381)
364	POLES, TOWERS, & FIXTURES	(4,322,016)	(4,350,062)	(4,378,231)	(4,406,524)	(4,434,940)	(4,463,820)	(4,492,823)	(4,521,950)	(4,551,200)	(4,580,574)	(4,610,071)	(4,639,730)	(4,669,513)	(4,493,958)
365	OVERHEAD CONDUCTORS & DEVICES	(5,311,684)	(5,350,953)	(5,390,317)	(5,429,775)	(5,469,328)	(5,508,976)	(5,548,718)	(5,588,936)	(5,629,249)	(5,669,765)	(5,710,376)	(5,751,081)	(5,791,924)	(5,550,083)
3662	UNDERGROUND CONDUIT - BURIED	(600,212)	(605,261)	(610,312)	(615,365)	(620,420)	(625,478)	(630,871)	(636,266)	(641,663)	(647,063)	(652,465)	(657,869)	(663,692)	(631,303)
3672	UNDERGROUND COND & DEVICES - BURIED	(1,692,223)	(1,703,449)	(1,714,744)	(1,726,108)	(1,737,541)	(1,749,043)	(1,760,613)	(1,772,736)	(1,784,928)	(1,797,188)	(1,809,517)	(1,821,915)	(1,834,382)	(1,761,876)
3681	LINE TRANSFORMERS - OVERHEAD	(4,732,814)	(4,756,698)	(4,780,621)	(4,804,617)	(4,828,691)	(4,852,876)	(4,877,108)	(4,901,425)	(4,925,788)	(4,950,198)	(4,974,654)	(4,999,149)	(5,023,679)	(4,877,563)
3683	LINE TRANSFORMERS - BURIED	(3,138,803)	(3,158,786)	(3,178,778)	(3,198,969)	(3,219,360)	(3,239,951)	(3,260,742)	(3,281,733)	(3,302,924)	(3,324,123)	(3,345,330)	(3,366,545)	(3,387,768)	(3,261,832)
3691	OVERHEAD SERVICES	(2,265,274)	(2,279,251)	(2,293,275)	(2,307,347)	(2,321,467)	(2,335,634)	(2,349,849)	(2,364,111)	(2,378,421)	(2,392,779)	(2,407,184)	(2,421,637)	(2,436,138)	(2,350,182)
3693	UNDERGROUND SERVICES - BURIED	(1,801,339)	(1,815,322)	(1,829,382)	(1,843,518)	(1,857,730)	(1,872,036)	(1,886,436)	(1,900,930)	(1,915,518)	(1,930,168)	(1,944,881)	(1,959,657)	(1,974,495)	(1,887,032)
370	METERS	(1,796,540)	(1,800,670)	(1,804,849)	(1,809,062)	(1,813,309)	(1,817,590)	(1,821,905)	(1,826,254)	(1,830,622)	(1,835,021)	(1,839,454)	(1,844,013)	(1,848,606)	(1,822,146)
3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	(502,361)	(507,486)	(512,649)	(517,850)	(523,088)	(528,364)	(533,678)	(539,029)	(544,418)	(549,844)	(555,308)	(560,810)	(566,349)	(533,941)
3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	(248,746)	(250,930)	(253,115)	(255,300)	(257,486)	(259,672)	(261,859)	(264,046)	(266,234)	(268,422)	(270,611)	(272,800)	(274,990)	(261,862)
3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	(307,679)	(310,157)	(312,644)	(315,141)	(317,648)	(320,164)	(322,690)	(325,225)	(327,770)	(330,323)	(332,886)	(335,458)	(338,040)	(322,756)
3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	(201,972)	(204,045)	(206,120)	(208,196)	(210,274)	(212,353)	(214,433)	(216,515)	(218,598)	(220,682)	(222,767)	(224,854)	(226,942)	(214,442)
389	GENERAL PLANT-LAND	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)
390	STRUCTURES AND IMPROVEMENTS	(492,596)	(494,984)	(497,372)	(499,760)	(502,152)	(504,544)	(506,935)	(509,326)	(511,721)	(514,116)	(516,511)	(518,906)	(521,304)	(506,941)
3911	OFFICE FURNITURE	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)
3912	OFFICE MACHINES	(22,902)	(23,233)	(23,564)	(23,895)	(24,226)	(24,557)	(24,888)	(25,219)	(25,550)	(25,881)	(26,212)	(26,543)	(26,874)	(24,888)
3913	COMPUTER EQUIPMENT	(151,040)	(151,393)	(151,746)	(152,099)	(152,452)	(152,805)	(153,158)	(153,511)	(153,864)	(154,217)	(154,570)	(154,923)	(155,276)	(153,158)
391305	COMPUTER EQUIPMENT - SOFTWARE	(429,657)	(440,177)	(450,697)	(461,217)	(471,737)	(482,257)	(492,777)	(503,297)	(513,817)	(524,337)	(534,857)	(545,377)	(555,897)	(492,777)
3921	PASSENGER CARS	(89,818)	(90,988)	(92,158)	(93,328)	(94,498)	(95,668)	(96,838)	(98,008)	(99,178)	(100,348)	(101,518)	(102,688)	(103,858)	(96,838)
3922	LIGHT TRUCKS & VANS	(414,196)	(416,545)	(419,098)	(422,169)	(425,240)	(428,407)	(431,574)	(434,741)	(438,243)	(441,745)	(445,247)	(448,749)	(452,251)	(432,170)
3923	HEAVY TRUCKS	(1,222,417)	(1,230,209)	(1,238,194)	(1,246,179)	(1,254,164)	(1,262,149)	(1,270,134)	(1,278,119)	(1,286,104)	(1,294,089)	(1,302,074)	(1,310,059)	(1,318,639)	(1,270,195)
3924	TRAILERS	(29,938)	(30,290)	(30,642)	(30,994)	(31,346)	(31,698)	(32,050)	(32,402)	(32,754)	(33,106)	(33,458)	(33,810)	(34,162)	(32,050)
3931	STORES EQUIPMENT-FIXED	(86,430)	(87,363)	(88,296)	(89,229)	(90,162)	(91,095)	(92,028)	(92,961)	(93,894)	(94,827)	(95,760)	(96,693)	(97,626)	(92,028)
3932	STORES EQUIPMENT-PORTABLE	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)
3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	(35,557)	(35,525)	(35,493)	(35,461)	(35,429)	(35,397)	(35,365)	(35,333)	(35,301)	(35,269)	(35,237)	(35,205)	(35,173)	(35,365)
3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	(77,251)	(77,469)	(77,687)	(77,905)	(78,123)	(78,341)	(78,559)	(78,777)	(78,994)	(79,211)	(79,428)	(79,645)	(79,862)	(78,558)
3951	LABORATORY EQUIPMENT-FIXED	(56,705)	(56,979)	(57,253)	(57,527)	(57,801)	(58,075)	(58,349)	(58,623)	(58,897)	(59,171)	(59,445)	(59,719)	(59,993)	(58,349)
3952	LABORATORY EQUIPMENT-PORTABLE	(27,750)	(27,694)	(27,638)	(27,582)	(27,526)	(27,470)	(27,414)	(27,358)	(27,302)	(27,246)	(27,190)	(27,134)	(27,078)	(27,414)
396	POWER OPERATED EQUIPMENT	(188,371)	(189,250)	(190,128)	(191,005)	(191,881)	(192,757)	(193,632)	(194,506)	(195,380)	(196,253)	(197,125)	(197,996)	(198,867)	(193,627)
397	COMMUNICATION EQUIPMENT	(125,392)	(125,555)	(125,718)	(125,881)	(126,044)	(126,207)	(126,370)	(126,533)	(126,696)	(126,859)	(127,022)	(127,185)	(127,348)	(126,370)
398	MISCELLANEOUS EQUIPMENT	(12,623)	(12,517)	(12,411)	(12,305)	(12,199)	(12,093)	(11,987)	(11,881)	(11,775)	(11,669)	(11,563)	(11,457)	(11,351)	(11,987)
399	MISCELLANEOUS TANGIBLE	(8,000)	(8,750)	(9,500)	(10,250)	(11,000)	(11,750)	(12,500)	(13,250)	(14,000)	(14,750)	(15,500)	(16,250)	(17,000)	(12,500)
	TOTAL	(34,223,520)	(34,444,514)	(34,666,553)	(34,889,845)	(35,113,883)	(35,339,430)	(35,548,039)	(35,776,434)	(36,005,887)	(36,236,180)	(36,466,977)	(36,698,570)	(36,931,715)	(35,564,736)

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FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

ISSUE 53

FPU Comparison of Base Rate Increases 2007 Pre-Interim VS. 2008 Post-Rate Case

Northeast Florida-Fernandina	Residential						General Service						General Service Demand						GSLD					
	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase
Customer Charge	$ 10.00	$ 10.00	$10.00	$10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$13.73	$14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)													$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 32.87	$ 51.70	$63.55	$63.55	$ 66.28	$ 66.28	$ 64.32	$101.12	$124.70	$124.70	$136.22	$136.22	$ 1,237.20	$ 1,924.80	$2,390.80	$2,390.80	$2,592.40	$2,592.40	$11,992.00	$19,400.00	$24,076.00	$24,076.00	$26,132.00	$26,132.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.46	$ 1.95	$ 2.25	$ 2.29	$ 2.36	$ 2.58	$ 2.79	$ 3.74	$ 4.34	$ 4.41	$ 4.71	$ 5.20	$ 42.06	$ 59.83	$ 71.78	$ 72.38	$ 77.62	$ 80.96	$ 397.04	$ 588.41	$ 708.31	$ 713.29	$ 766.72	$ 802.66
Total Monthly Bill	$ 58.52	$ 77.98	$90.13	$91.56	$ 94.43	$103.20	$111.49	$149.52	$173.70	$176.31	$188.27	$207.88	$ 1,682.46	$ 2,393.43	$2,871.38	$2,895.16	$3,104.80	$3,238.36	$15,882.04	$23,537.41	$28,333.31	$28,532.68	$30,670.11	$32,107.66
Monthly Demand (KW)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	$ 100.00	$ 100.00	100	$ 100.00	$ 100.00	$ 100.00	$ 1,000.00	$ 1,000.00	1,000	$ 1,000.00	$ 1,000.00	$ 1,000.00
Monthly Energy (KWH)													40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Northwest Florida-Marianna	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$10.00	$10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$13.73	$14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 45.29	$ 44.20	$53.48	$53.48	$ 76.10	$ 76.10	$ 89.48	$ 87.32	$105.82	$105.82	$156.80	$156.80	$ 1,711.20	$ 1,670.80	$2,038.40	$2,038.40	$2,993.20	$2,993.20	$16,408.00	$16,004.00	$19,660.00	$19,660.00	$28,604.00	$28,604.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.78	$ 1.76	$ 2.00	$ 2.03	$ 2.61	$ 2.83	$ 3.43	$ 3.38	$ 3.86	$ 3.92	$ 5.23	$ 5.72	$ 54.21	$ 53.32	$ 62.75	$ 63.34	$ 87.89	$ 91.23	$ 510.26	$ 501.34	$ 595.08	$ 600.06	$ 830.10	$ 866.04
Total Monthly Bill less taxes	$ 71.26	$ 70.29	$79.81	$81.23	$104.50	$113.27	$137.29	$135.36	$154.34	$156.94	$209.37	$228.98	$ 2,168.61	$ 2,132.92	$2,509.95	$2,533.72	$3,515.87	$3,649.43	$20,411.26	$20,054.34	$23,804.08	$24,003.45	$33,205.49	$34,643.04
Monthly Demand (KW)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)													40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Average (Combined + 2)	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$10.00	$10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$13.73	$14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 39.08	$ 47.95	$58.52	$58.52	$ 71.19	$ 71.19	$ 76.90	$ 94.22	$115.26	$115.26	$146.51	$146.51	$ 1,474.20	$ 1,797.80	$2,214.60	$2,214.60	$2,792.80	$2,792.80	$14,200.00	$17,702.00	$21,868.00	$21,868.00	$27,368.00	$27,368.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.62	$ 1.85	$ 2.12	$ 2.16	$ 2.49	$ 2.71	$ 3.11	$ 3.56	$ 4.10	$ 4.17	$ 4.97	$ 5.46	$ 48.14	$ 56.58	$ 67.26	$ 67.86	$ 82.76	$ 86.09	$ 453.65	$ 544.88	$ 651.69	$ 656.68	$ 798.41	$ 834.35
Total Monthly Bill less taxes	$ 64.89	$ 74.13	$84.97	$86.39	$ 99.47	$108.24	$124.39	$142.44	$164.02	$166.63	$198.82	$218.43	$ 1,925.54	$ 2,263.18	$2,690.66	$2,714.44	$3,310.34	$3,443.89	$18,146.65	$21,795.88	$26,068.69	$26,268.07	$31,937.80	$33,375.35
Monthly Demand (KW)	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

2007 PRE-INTERIM VS. POST 2008 RATE CASE - Total Base Rate Increase %		26%		32%		28%						28%
AVERAGE % OF ALL CLASSES 2007 PRE-INTERIM VS. POST 2008 RATE CASE - Total Base Rate Increase %		28%										

Docket No. 070304-EI
Rebuttal Exhibit
Issue 53
Witness: Mesite

Florida Public Utilities Company 070304-EI
2007 Consolidated Electric Rate Case
DEPRECIATION EXPENSE (Based on Approved 2008 Rates) - Plant as Originally Filed
Projected Year - 12/31/08

ACCT	ACCOUNT TITLE	ANNUAL RATE	1/31/08	2/28/08	3/31/08	4/30/08	5/31/08	6/30/08	7/31/08	8/31/08	9/30/08	10/31/08	11/30/08	12/31/08	
350	LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	LAND RIGHTS	1.8%	85	85	85	85	85	85	85	85	85	85	85	85	1,020
352	STRUCTURES AND IMPROVEMENTS	2.0%	37	37	37	37	37	42	42	47	47	47	47	47	504
353	STATION EQUIPMENT	2.5%	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	61,020
354	TOWERS AND FIXTURES	2.3%	431	431	431	431	431	431	431	431	431	431	431	431	5,172
355	POLES AND FIXTURES	4.2%	8,268	8,268	8,268	8,268	8,268	8,268	8,205	8,205	8,205	8,205	8,205	8,205	98,838
356	OVERHEAD CONDUCTORS AND DEVICES	2.8%	4,379	4,379	4,379	4,379	4,659	4,659	4,659	4,659	4,892	4,892	4,892	4,892	55,720
359	ROADS AND TRAILS	3.8%	21	21	21	21	21	21	21	21	21	21	21	21	252
360	DISTRIBUTION PLANT-LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	LAND RIGHTS	1.8%	32	32	32	32	32	32	32	32	32	32	32	32	384
361	STRUCTURES & IMPROVEMENTS	2.0%	160	160	160	160	160	160	160	160	160	160	160	160	1,920
362	STATION EQUIPMENT	2.9%	16,993	17,082	17,050	17,018	16,986	17,171	17,139	17,108	17,076	17,044	17,181	17,149	204,997
364	POLES, TOWERS, & FIXTURES	4.7%	37,281	37,404	37,528	37,651	38,115	38,238	38,362	38,485	38,609	38,732	38,894	39,018	458,317
365	OVERHEAD CONDUCTORS & DEVICES	5.2%	43,402	43,497	43,591	43,686	43,781	43,875	44,351	44,446	44,649	44,744	44,838	44,976	529,836
3662	UNDERGROUND CONDUIT - BURIED	2.0%	5,137	5,139	5,141	5,143	5,146	5,481	5,483	5,485	5,488	5,490	5,492	5,911	64,536
3672	UNDERGROUND COND & DEVICES - BURIED	2.9%	13,165	13,234	13,303	13,372	13,441	13,509	14,062	14,131	14,199	14,268	14,337	14,406	165,427
3681	LINE TRANSFORMERS - OVERHEAD	4.6%	27,800	27,839	27,912	27,990	28,101	28,148	28,233	28,279	28,326	28,372	28,411	28,446	337,857
3683	LINE TRANSFORMERS - BURIED	4.6%	23,899	23,908	24,107	24,307	24,507	24,707	24,907	25,107	25,115	25,123	25,131	25,139	295,957
3691	OVERHEAD SERVICES	4.2%	14,868	14,915	14,963	15,011	15,058	15,106	15,153	15,201	15,249	15,296	15,344	15,392	181,556
3693	UNDERGROUND SERVICES - BURIED	4.2%	14,874	14,951	15,027	15,103	15,197	15,291	15,385	15,479	15,541	15,604	15,667	15,729	183,848
370	METERS	3.7%	10,683	10,732	10,766	10,800	10,834	10,868	10,902	10,920	10,951	10,985	11,111	11,145	130,697
3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	6.1%	6,936	6,974	7,012	7,049	7,087	7,125	7,162	7,200	7,237	7,275	7,313	7,350	85,720
3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	6.1%	3,995	3,996	3,996	3,997	3,997	3,998	3,998	3,999	3,999	4,000	4,000	4,001	47,976
3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	5.7%	3,114	3,123	3,133	3,143	3,152	3,162	3,171	3,181	3,190	3,200	3,209	3,219	37,997
3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	5.7%	2,709	2,711	2,712	2,714	2,715	2,716	2,718	2,719	2,721	2,722	2,724	2,725	32,606
389	GENERAL PLANT-LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES AND IMPROVEMENTS	2.0%	2,405	2,405	2,405	2,409	2,409	2,408	2,408	2,412	2,412	2,412	2,412	2,415	28,912
3911	OFFICE FURNITURE	14.3%	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	OFFICE MACHINES	20.0%	579	579	579	579	579	579	579	579	579	579	579	579	6,948
3913	COMPUTER EQUIPMENT	20.0%	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	25,896
391305	COMPUTER EQUIPMENT - SOFTWARE	20.0%	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	126,240
3931	STORES EQUIPMENT-FIXED	14.3%	933	933	933	933	933	933	933	933	933	933	933	933	11,196
3932	STORES EQUIPMENT-PORTABLE	14.3%	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	14.3%	6	6	6	6	6	6	6	6	6	6	6	6	72
3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	14.3%	532	532	532	532	532	532	532	532	532	532	532	532	6,384
3951	LABORATORY EQUIPMENT-FIXED	14.3%	286	286	286	286	286	286	286	286	286	286	286	286	3,432
3952	LABORATORY EQUIPMENT-PORTABLE	14.3%	105	105	105	105	105	105	105	105	105	105	105	105	1,260
396	POWER OPERATED EQUIPMENT	6.3%	1,015	1,014	1,013	1,012	1,012	1,011	1,010	1,010	1,009	1,008	1,007	1,007	12,128
397	COMMUNICATION EQUIPMENT	20.0%	625	625	625	625	625	625	625	625	625	625	625	625	7,500
398	MISCELLANEOUS EQUIPMENT	14.3%	23	23	23	23	23	23	23	23	23	23	23	23	276
399	MISCELLANEOUS TANGIBLE	20.0%	750	750	750	750	750	750	750	750	750	750	750	750	9,000
	TOTAL		263,291	263,939	264,674	265,420	266,833	268,114	269,681	270,404	271,246	271,750	272,546	273,503	3,221,401
															3,221,401

Docket No. 070304-EI
Rebuttal Exhibit
Issue 114
Witness: Mesite

Florida Public Utilities Company

ANALYSIS OF REQUESTED DEPRECIATION AND AMORTIZATION EXPENSE

USING EXISTING AND APPROVED DEPRECIATION RATES

070304-EI

ACCT	ACCOUNT TITLE	EXISTING RATES	APPROVED RATES
350	LAND	-	-
3501	LAND RIGHTS	-	1,020
352	STRUCTURES AND IMPROVEMENTS	504	504
353	STATION EQUIPMENT	56,148	61,020
354	TOWERS AND FIXTURES	4,944	5,172
355	POLES AND FIXTURES	89,418	98,838
356	OVERHEAD CONDUCTORS AND DEVICES	63,684	55,720
359	ROADS AND TRAILS	264	252
360	DISTRIBUTION PLANT-LAND	-	-
3601	LAND RIGHTS	408	384
361	STRUCTURES & IMPROVEMENTS	2,112	1,920
362	STATION EQUIPMENT	212,063	204,997
364	POLES, TOWERS, & FIXTURES	409,561	458,317
365	OVERHEAD CONDUCTORS & DEVICES	387,189	529,836
3662	UNDERGROUND CONDUIT - BURIED	64,536	64,536
3672	UNDERGROUND COND & DEVICES - BURIED	165,427	165,427
3681	LINE TRANSFORMERS - OVERHEAD	308,480	337,857
3683	LINE TRANSFORMERS - BURIED	270,222	295,957
3691	OVERHEAD SERVICES	164,265	181,556
3693	UNDERGROUND SERVICES - BURIED	166,340	183,848
370	METERS	127,164	130,697
3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	85,720	85,720
3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	47,976	47,976
3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	37,330	37,997
3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	32,034	32,606
389	GENERAL PLANT-LAND	-	-
390	STRUCTURES AND IMPROVEMENTS	28,912	28,912
3911	OFFICE FURNITURE	-	-
3912	OFFICE MACHINES	6,948	6,948
3913	COMPUTER EQUIPMENT	25,896	25,896
391305	COMPUTER EQUIPMENT - SOFTWARE	126,240	126,240
3921	PASSENGER CARS	10,668	14,040
3922	LIGHT TRUCKS & VANS	87,761	38,055
3923	HEAVY TRUCKS	217,643	96,222
3924	TRAILERS	4,440	4,224
3931	STORES EQUIPMENT-FIXED	11,196	11,196
3932	STORES EQUIPMENT-PORTABLE	-	-
3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	72	72
3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	6,384	6,384
3951	LABORATORY EQUIPMENT-FIXED	3,432	3,432
3952	LABORATORY EQUIPMENT-PORTABLE	1,260	1,260
396	POWER OPERATED EQUIPMENT	12,128	12,128
397	COMMUNICATION EQUIPMENT	7,500	7,500
398	MISCELLANEOUS EQUIPMENT	276	276
399	MISCELLANEOUS TANGIBLE	9,000	9,000
	TOTAL	3,255,545	3,373,942
	LESS TRANSPORTATION - INCLUDED IN VARIOUS OTHER EXPENSES	(320,512)	(152,541)
	ELECTRIC UTILITY DEPRECIATION EXPENSE	**2,935,033**	**3,221,401**
	AMORTIZATION OF STORM HARDENING POLE REPLACEMENTS	354,600	354,600
	ALLOCATED COMMON DEPRECIATION	131,506	131,506
	NET DEPRECIATION EXPENSE - SCHEDULE C-1	**3,421,139**	**3,707,507**
	LESS NON-UTILITY DEPRECIATION - SCHEDULE C-2 & C-3	(2,292)	(2,292)
	REQUESTED DEPRECIATION AND AMORTIZATION EXPENSE	3,418,847	3,705,215

13200

Florida Public Utilities Company 070304-EI
2007 ELECTRIC RATE CASE
2008 DEPRECIATION & AMORTIZATION EXPENSE EXPENSE AT 2008 APPROVED RATES

2008

		1/31/08	2/28/08	3/31/08	4/30/08	5/31/08	6/30/08	7/31/08	8/31/08	9/30/08	10/31/08	11/30/08	12/31/08	TOTAL
4030.1	TOTAL 4030.1 DEPRECIATION	263,291	263,939	264,674	265,420	266,833	268,114	269,681	270,404	271,246	271,750	272,546	273,503	3,221,401
4030.2	TOTAL 4030.2 DEPRECIATION	10,324	10,370	10,535	10,666	10,885	10,960	11,046	11,114	11,273	11,298	11,516	11,519	131,506
4070.3	TOTAL 4070.3 AMORTIZATION OF SPECIAL STORM HARDENING PROJECTS	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	354,600
	NON-REGULATED DEPRECIATION - Depreciation Adjustment	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(2,292)

TOTAL DEPRECIATION AMORTIZATION EXPENSE 3,705,215

Florida Public Utilities Company

Storm Hardening Plan
2007 - 2009

Docket Nos. 060172-EU & 060173-EU
Order No. PSC-07-0043A-FOF-EU

June 2007

EXHIBIT "A"

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 91
COMPANY FPUC- Storm Hardening
WITNESS Plan + Revision
DATE 02/27-29/08

13202

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FLORIDA PUBLIC UTILITIES COMPANY

DOCKET NO. 060172-EU, DOCKET NO. 060173-EU AND ORDER NO. PSC-07-0043A-FOF-EU INVOVLING REQUIREMENT FOR INVESTOR OWNED ELECTRIC UTILITIES TO ADDRESS ONGOING STORM PREPAREDNESS PLANS AND IMPLEMENTATION COST ESTIMATES

INTRODUCTION

This filing is to address the 10 part Storm Initiative plan filed in Docket No. 060198-EI. This also addresses the Storm Hardening Plan as outlined in Dockets 060172-EU and 060173-EU, Requirement for Investor Owned Electric Utilities to File Ongoing Storm Preparedness Plans and Implementation Cost Estimates as set forth in FPSC Order PSC-07-0043A-FOF-EU.

FPUC currently plans to implement the plans contained in this document in conjunction with the completion of the next rate proceeding which is anticipated in May 2008. Some of the initiatives are currently underway or will begin in 2007 with the remaining items to follow in 2008. Should conditions allow for an earlier date to initiate additional plans, that information will be communicated to all parties involved.

FPUC is currently in the process of developing a specification manual that will take into consideration all the plans shown below. Based on this, some of the information requested has not yet been developed but will be provided to all interested parties upon completion.

1.0 Wood Pole Inspection Plan

Florida Public Utilities Company (FPUC) will implement an eight year inspection cycle on all wooden transmission and distribution poles based on the requirements of the National Electric Safety Code (NESC). The results of this inspection will be reported annually, by March 1, to the Commission regarding the results of the prior calendar year inspections of its wooden transmission and distribution poles.

FPUC will perform inspections, in accordance with the predetermined cycles, of all wooden transmission and distribution poles. Cycles will be established, by division, based on a logical and efficient method of inspecting poles and considering previous inspection cycles. The cycles may fluctuate year to year based on other factors but will ensure that all poles are inspected at a minimum of eight year intervals.

Experience of previous visual inspections has suggested that newer CCA poles do not need the extensive inspection as has been proposed. However, since factual data has not yet been collected, all poles will be inspected as shown below until such time that the inspections results and data verify this fact. At that time, with commission approval, this program may be modified.

Inspection Process

The inspection will consist of a visual inspection to determine if any defects are found that would require that the pole be replaced. Should this test indicate that the pole is not suited

for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

If the pole is found acceptable on the visual inspection, the pole will be sound and bored to determine the internal condition of the pole. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

If the pole is found acceptable in the sound and bored test, all non-CCA poles and all CCA poles will be excavated and tested. If this test indicates the pole is suitable for continued service, the pole will be treated and backfilled. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc) will be planned. Methods are available from Contractors that will allow below ground inspection of poles in concrete or asphalt areas. These methods will be utilized to inspect in accordance with procedures above.

FPUC will perform both strength and loading assessments on each pole inspected should the above mentioned test indicate that the pole is suitable for continued use.

Strength and Loading Assessment

The Strength Assessment will compare the current measured circumference to the original circumference of the pole. The effective circumference of the pole will be determined to ensure that the current condition of the pole meets the NESC requirements in Table 261-1A of the NESC. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

The Loading Assessment will consider actual attachments on the pole. In performing this test field measurements, span lengths, attachment heights, wire sizes and other attachments (including 3rd party attachments) will be analyzed in order to determine if current FPUC specifications are met and if this application meets NESC requirements. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

Should poles be encountered that are of the same size, condition and construction, sampling will be conducted in order to ensure the strength and loading characteristics are sufficient.

FPUC will collect all relevant information on the pole inspections on an annual basis for all FPUC owned poles. Information will be maintained in a spreadsheet format by location, pole size, pole class, test results, etc. and be in such a form that summary information can be developed. Poles owned by other companies will be inspected in accordance with their specific procedures and FPUC will cooperate with any work caused by pole replacements. FPUC will work closely with 3rd party owners to share information on all poles in order to ensure work in completed in a timely manner.

In order to ensure the integrity of the pole inspection procedure, the contractor will be requirement to perform quality control assessments of work in order to ensure pole inspection requirements are being met and provide documentation that this has occurred. FPUC will also random sample the results presented in order to verify and document results.

FPUC will submit a summary report, as required, to the Division of Economic Regulation by March 1 of each year outlining results of the previous year's inspection. The summary will include type of inspection, poles inspected, pole data, poles rejected, reasons for rejection, and poles replaced or braced. This information will be analyzed on a continuing basis to determine trends associated with pole replacements in order to improve the overall inspection program.

Annual costs to perform the inspections as indicated above are approximately $220,000. The inspections will involve approximately 3050 poles per years. Initial expectations are of the poles inspected, approximately 6.5% (200 poles) will require replacement. The associated cost to replace or brace the poles will be approximately $300,000 per year

2.0 Ten Part Storm Preparedness Plan

2.1 Vegetation Management

FPUC currently plans to begin complying with a three year vegetation management cycle on main feeders beginning in 2008. The plan also includes a six year vegetation management cycle on laterals on the system. Although data is not readily available for the FPUC system, other companies with the necessary data have justified this increased trim cycle based on that data.

The program will include the following:

1. Three year vegetation management cycle on all main feeders.
2. Six year vegetation management cycle on all laterals.
3. Annual inspection of main feeders to critical infrastructure prior to the storm system to identify and perform the necessary trimming.
4. Actively address danger trees located outside the normal trim zone and located near main feeders.
5. Increased participation with local governments to address vegetation management and alternatives in order to improve overall reliability due to tree related outages.
6. Public education of customers regarding the maintenance and placement of trees.

Based on updated 2007 information, the total system to be maintained in the vegetation management program involves 723 miles of distribution lines and 21.5 miles of transmission lines. The distribution lines are made up of 147 miles of main feeders and 576 miles of laterals. Below is an analysis of the resources necessary to achieve the desired results for either a complete three year cycle and a three year main feeder and six year lateral cycle. The analysis also includes efficiency rates of 50, 40 and 35 miles per crew per year. The overall year to date average for 2007 is 36 miles per year per crew.

Number of tree trimming crews for overall three year cycle

Total Miles	50 miles/crew	40 miles/crew	35 miles/crew
723 miles	4.8	6.0	6.9

Number of tree trimming crews for main feeder three year cycle and six year lateral cycle

Line Miles	50 miles/crew	40 miles/crew	35 miles/crew
147 miles (feeders)	1.0	1.2	1.4
576 miles (laterals)	1.9	2.4	2.7
Total Resources	2.9	3.6	4.1
Line Miles (NW FL)	50 miles/crew	40 miles/crew	35 miles/crew
112 miles (feeders)	0.8	0.9	1.1
514 miles (laterals)	1.7	2.1	2.4
Total Resources	2.5	3.0	3.5
Line Miles (NE FL)	50 miles/crew	40 miles/crew	35 miles/crew
35 miles (feeders)	0.2	0.3	0.3
62 miles (laterals)	0.2	0.3	0.3
Total Resources	0.4	0.6	0.6

Based on the 2007 average trim rate and the three year main feeder and six year lateral cycle, four crews are needed in NW FL and one crew is needed in NE FL to maintain this cycle. In addition to this, one additional crew will be needed in each area to address danger tree removal and transmission line trimming (NE Florida only). The overall result will be a total of seven (7) tree trimming crews which is two tree trimming crews above the amounts included in the last rate proceeding. For 2007, FPUC currently has four (4) tree trimming crews which average approximately $117,420 (2007 cost) per year. Based on current staffing levels, the addition of three (3) tree trimming crews based on 2007 cost will be approximately $352,260 per year.

FPUC will increase the data collected for our vegetation management program. This data will include the miles of line trimmed annually to ensure the program meets the objectives outlined. Data collected will include detail on trees trimmed, tree density, danger trees removed, etc. which will be used begin comparing vegetation management productive with the number of tree related outages. This information will be used to either justify or modify the existing program to ensure maximum cost benefits and reliability improvements.

2.2 Joint-Use Pole Attachment Audit

FPUC currently has joint use agreements with multiple telecommunication and cable television providers. Although the agreements allow joint use attachments audits, these audits have not been completed as allowed in the contracts. Beginning in 2007, audits will be initiated with all joint use attachers in order to identify the total number of attachments and identify any violations that may exist. Based upon the recent, or upcoming, completion of the GIS mapping information, joint use attachments are being collected and can be used as a basis when conducting the audits.

FPUC currently has identified a total of 4,449 (2950 – NW FL and 1599 – NE FL) telecommunication attachments and 8,949 (6343 – NW FL and 2606 – NE FL) cable television attachments within the distribution system. FPUC is also attached to 512 (102 – NW FL and 410 – NE FL) telecommunication poles.

During the inspection process, the following data will be collected for use in analyzing the integrity of joint use poles. Based upon the significant length of time since the last joint use audit, strength and loading assessments will not be completed in this audit. The assessments will be conducted in the pole inspection program described above.

1. Pole Location (GPS information from mapping system)
2. Owner of the pole
3. City/County location
4. Pole type
5. Pole height
6. Pole class
7. Pole treatment
8. Date manufactured
9. Date Inspected (if known)
10. Date retreated (if known)
11. Joint use attachers (company name)
12. Type of joint use attachment
13. Violations
14. Miscellaneous Comments

The information collected in the audit will be compiled and handled in accordance with the specific joint use agreement for that attachment. Any dangerous conditions identified that could result in a failure of the pole will be addressed immediately. The cost to manage the joint use audit and attachment process will be approximately $21,000 on an annual basis. The joint use audits will be conducted in accordance with the contracts for the third party attachers.

Data collected during the audit process will be analyzed in order to determine the number of poles found to be overloaded, the number of unauthorized joint use attachments and customer outages related to these situations.

2.3 Inspection Cycle of Transmission Structures

Transmission inspections will be completed on all transmission facilities and will include climbing patrols of the 138 KV and 69 KV transmission lines owned by FPUC. This inspection will ensure that all structures have a detailed inspection performed at a minimum of every six years. The inspection will include ninety five (95) 138 KV structures and two hundred two (202) 69 KV structures. Customer who own 60 KV transmission line structures connected to the FPUC will be strongly encouraged to complete a similar type inspection. Total cost to perform a complete inspection on all structures will be approximately $110,000 ($18,000 annually).

Transmission substation equipment will also be inspected annually to document the integrity of the facility and identify any deficiencies that require action.

The inspections will ensure that all transmission towers and other transmission line supporting equipment such as insulators, guying, grounding, conductor splicing, cross-braces, cross-arms, bolts, etc structurally sound and firmly attached. Similarly, all transmission substations will be inspected to ensure that all structures, buss work, insulators, grounding, bracing, bolts, etc are structurally sound and firmly attached.

Each inspection will be fully documented in order to provide information in accordance with FPSC guidelines and will reported annually.

2.4 Storm Hardening Activities for Transmission Structures.

FPUC's existing 138 KV system is constructed using concrete and steel poles or towers and generally comply with the new storm hardening requirements. This system will continue to be inspected as outlined above to ensure the integrity of the system.

FPUC's 69 KV system consist of a total of 212 poles of which 22 are concrete poles. All installations met the NESC code requirements at the time of construction. A policy of replacing all existing wood poles with concrete has been in place for some time. This policy requires that when it becomes necessary to replace a wood pole due to construction requirements or concerns with the integrity of the pole, a concrete pole meeting the current NESC requirements will be utilized.

In order to hasten the replacement of these poles, a fifteen year plan has been developed and is being proposed to replace the remainder of the wood poles with concrete poles meeting the NESC requirements. The plan will result in 190 poles being replaced over the period and will occur in equal amounts each year as much as is practical. Current cost for replacement of these facilities is approximately $4,100,000. The selection of these poles will be based upon condition of the pole, proximity to the coast, critical infrastructure served, number of customers served and additional guying to meet requirements using current pole.

2.5 Geographic Information System (GIS)

FPUC has implemented a GIS mapping system in both divisions and will have the system completed and operational by September 2007. The UAI system is an ESRI based system using ArcGIS to identify the distribution and transmission facilities overlaid on a land base system. The system locates the facilities on the land base while allowing the ability to enter data on all physical assets within the system. The system also communicates with the Customer Information System to identify usage information and functions as a Customer Outage System that will allow for collection of outage information for use in determining reliability indices.

The GIS will be used as an integral part of the data collection in many of the programs mentioned in this document. This system will also collect information regarding joint use attachments which will provide additional information in conducting joint use audits. The total cost for the final installation of the GIS in NE Florida will be approximately $200,000.

2.6 Post-Storm Data Collection and Forensic Analysis

FPUC will employ contractors to perform both the post-storm data collection and forensics analysis should a significant storm occur in either division. The contractors will be provided with system mapping information and requested to collect post-storm damage

information on areas as defined by the company. The areas will be selected in order to survey the areas in which the most damage occurs in order to gain the most information.

Damage will be identified so that the cause of the outage is identified as it relates to trees, wind, debris, conductor failure, pole failure, etc. which will be identified on the map. Depending upon the degree of damage, forensic analysis may be collected during this process. However, if the damage is extensive the forensics analysis will be performed as soon as possible after the post-storm data collection is completed.

Data collected during the collection process will be analyzed after completion of all storm related work has been completed. This analysis will summarize the type damage and failure modes of outages in order to determine methods to improve reliability in the future. The cost associated with this will vary widely dependant upon the degree of damage associated with the storm.

2.7 Outage Data for Overhead and Underground Systems

FPUC will continue to collect outage data for overhead and underground systems in order to evaluate the reliability indices associated with the two systems. The systems are in place for this type analysis and will be further improved with the installation of the automated Customer Outage system in NE FL during 2007.

2.8 Coordination with Local Governments

FPUC actively participates with local governments in planning for emergency situations and necessary communications are established for these situations. Past practice has not included having FPUC personnel at certain government locations at all times during an emergency situation. However, futures plans are to have personnel located at the county EOC's on a 24 hour basis in the future in order to ensure good communications. This will also allow for improved updating of outage information as the storm restoration occurs.

FPUC will also continue to cooperate with local governments in actively discussing both undergrounding and tree trimming issues as they arise. During 2007, improvements in communications with local governments in these areas have occurred. Involvement and discussion regarding both undergrounding and vegetation management issues have allowed for additional communication and education of both parties.

2.9 Collaborative Research

FPUC is currently participating with The Public Utility Research Center (PURC) as well as other investor owned, cooperative and municipal electric utilities in order to perform beneficial research regarding hurricane winds and storm surge within the state PURC has demonstrated the ability to lead and coordinate multiple groups in the research activity. FPUC will continue to support this effort but does not intend to conduct other type research at this time.

2.10 Disaster Preparedness and Recovery Plans

The primary objective of the Disaster Preparedness and Recovery Plan is to provide guidelines under which Florida Public Utilities Company will operate in emergency conditions. This information is contained with the Emergency Procedures that are updated on an annual basis. The following objectives are included to ensure orderly and efficient service restoration.

1. The safety of employees, contractors and the general public will have the highest priority.
2. Early damage assessment is required in order to develop manpower requirements.
3. Request additional manpower as soon as conditions and information indicate the need.
4. Provide for orderly restoration activities in order to provide efficient and rapid restoration.
5. Provide all logistical needs for employees and contractors.
6. Provide ongoing preparation of our employees, buildings, equipment and support function in advance of an emergency.
7. Provide support and additional resources for employees and their families should they need assistance to address injury or damage as a result of the emergency situation.

FPUC will utilize the plan to prepare for storms annually and will ensure all employees are aware of their responsibilities should the need arise. Based on the location of the storm, the division office in that area will be designated as the operations center and all restoration and logistical activities will be coordinated from that location. Restoration activities will be handled in the following manner:

1. During the early stages of the emergency, restoration will be handled in the usual manner. All service will be restored as soon as possible.
2. As the storm intensifies and trouble reaches major proportions, the main restoration activities will be limited to keeping main feeders energized by clearing trouble without making repairs.
3. When the intensity of the storm is such that work can no longer be done safely, all work will cease and personnel will report to the office or other safe locations.
4. When the storm has subsided to a reasonable level and it is safe to begin restoration activities damage assessment and restoration of main feeders to critical customers will begin.
5. Restoration activities will continue in an effort to restore service in the following manner:
   a) Substations
   b) Main feeders to critical customers
   c) Other main feeders
   d) Undamaged primary
   e) Damaged primary, secondary, service, street lights, security lights

These guidelines are not intended to prevent responding to emergency situations. Any life threatening emergency will be handled immediately, in such a manner as to not endanger the lives of others.

Communication efforts with local governments, County EOC's and the media will be a key in ensuring a safe and efficient restoration effort. Key personnel will be designated as the media liaison and will ensure that communications regarding the status of the restoration activities are available on a scheduled basis.

3.0 Compliance with NESC Overhead Requirements

3.1 Distribution

FPUC distribution facilities have been installed in accordance with NESC requirements in effect at the time of installation. New specifications are being developed that will allow for certain future installations to exceed the NESC by utilizing the extreme wind loading standards.

3.2 Transmission

FPUC transmission facilities have been installed in accordance with NESC requirements in effect at the time of installation. A program is being proposed that will replace all remaining wood transmission poles with concrete poles that will meet or exceed the NESC extreme wind loading standards.

3.3 Substation

FPUC substation facilities have been installed in accordance with NESC requirements in effect at the time of installation. Recent removal of vegetation near a major transmission substation has also reduced the risk of wind blown debris. Efforts will continue to address other similar situations.

3.4 Extreme Wind Loading for Distribution Facilities

As required by commission order, FPUC has developed plans to begin incorporating the extreme wind loading standards shown in Figure 250-2(d) of the 2007 NESC code. These standards will be evaluated when new construction and major planned projects are being designed to determine the overall value and contribution to the reliability of the system. If it is determined through a cost benefit analysis that these standards are prudent in the design, they will be incorporated into the design.

The primary focus using the extreme wind loading standards is for distribution facilities along major highways and providing service to critical infrastructure such as hospitals, water plants and sewer treatment plants. Below is a list of projects under consideration for the 2007 – 2009 period.

2007	Division	Critical Load	Feeder	Miles	Estimated Cost
	Northwest	Prison/H.S. Shelter	#9932	0.5	$62,500

2008	Division	Critical Load	Feeder	Miles	Estimated Cost
	Northwest	Sewer Treatment	#9992	1.1	$141,600
	Northeast	Hospital	#209	1.2	$154,500
2009	Division	Critical Load	Feeder	Miles	Estimated Cost
	Northwest	Prison/H.S. Shelter	#9932	3.2	$424,360
	Northeast	Sewer Treatment	#214	0.6	$79,600

4.0 Mitigation of Damage Due to Storm Surge and Flooding

FPUC is currently beginning the development of an expanded specifications book that will include details on mitigating damage of underground and overhead distribution and transmission facilities.

Transmission facilities are located only in the Northeast Florida Division. The transmission lines are constructed near and across coastal waterways and were originally designed to meet NESC requirements for these applications. Where necessary, foundations and casings were used stabilize the structures due to the soil conditions.

Overhead distribution lines in both divisions could be subject to storm surges and flooding. Lines located near the coast or inland rivers that are subject to storm surges or flooding will be evaluated and additional supporting mechanisms placed on them if needed and practical. This may include storm guys or pole bracing where necessary. The storms guys or bracing will be placed so that additional support is achieved perpendicular the distribution line. Should the affected lines include reclosers, capacitors or regulators that require electronic controls, the controls shall be mounted above maximum surge or flood levels.

Underground distribution lines that could be subject to storm surges and flooding are mainly located in the Northeast Florida Division. Based upon the significant amount of underground infrastructure in place, it is impractical to make a significant impact on what is installed. Current specifications include the use of pads that are placed approximately two feet into the ground that provide additional stability to the installation. Equipment can then be securely attached to the pad. At this time, underground distribution lines are placed in conduit but are not typically encased in concrete. Future installations of underground distribution feeders will be evaluated based on the location. Should a possibility exist that storm surges may impact these facilities, the installation will be evaluated and may be encased in concrete ducts if necessary.

5.0 Placement of New and Replacement Facilities

FPUC agrees that having facilities located in areas that are easily accessible and pursuant to Rule 25-6.0341, F.A.C. Facilities will be placed along public rights of way or located on private easements that are readily accessible from public streets. These requirements are necessary in order efficiently and safely perform all necessary installation and maintenance on those facilities. Placement of facilities along rear lot lines will not occur except in certain commercial applications were open access concrete/asphalt driveways are located at the rear of the development.

6.0 Deployment Strategy

6.1 Description of Facilities Affected

During the deployment of storm hardening strategy, many changes will be instituted that may have an impact on future storm restoration activities. The changes have been developed; however, the detail specifications and necessary engineering review have not been completed. The technical detail is yet to be developed and is not available for inclusion in this document.

As previously mentioned, these initiatives should be implemented on or before May 2008. The significant areas of implementation are as follows:

1. Wood poles will be inspected so that all poles are inspected at least every eight years.
2. Vegetation management activities will be increased in order to trim main feeders every three years, laterals every six years and danger trees will be addressed and removed as possible.
3. Joint use audits will be conducted in an effort to identify pole loading issues. These audits will be conducted once every five years. Additional detailed inspection of pole loading will be completed in conjunction with the wood pole inspection program.
4. Detailed climbing inspections on all transmission line will be conducted so all poles are inspected at least once every six years.
5. A plan has been developed to begin the replacement of all wood transmission structures and will be completed over a fifteen year cycle.
6. A plan has been developed to begin rebuilding distribution lines to critical infrastructure incorporating the extreme wind loading criteria into the design of these systems. The details of this are shown in Section 4.4 above.
7. As new specifications are developed for underground facilities, consideration will be given to techniques that will mitigate damage for storm surges and floods.
8. FPUC will continue the current practice of attempting to place facilities on public rights of way and will ensure private easements are secured if this is not possible.

6.2 Communities and Areas Affected by Electric Infrastructure Improvements

The majority of the items listed in 6.1, Description of Facilities Affected, will affect all areas of the FPUC service territory. The intent is to ensure all areas benefit from these strategies over the term of the work. The transmission line inspections and pole replacement programs will only affect the Northeast Florida Division since there are no transmission facilities in the Northwest Florida Division. The distribution line rebuilding to comply with the NESC extreme wind loading standards will equally benefit both divisions. It should also be noted that the Hospital located in the Northwest Florida division was not included in the current plan due to the possibility of relocation in the near future. The situation will be monitored and will be reevaluated after the final decision is made on the location of the Hospital.

6.3 Upgrading of Joint Use Facilities

FPUC currently proposes that several projects be considered for 2007 – 2009 time period that are intended to upgrade existing facilities to critical infrastructure. It is anticipated that a

significant portion of the poles upgraded will have one or more joint use attachments. Below are the current projects and the estimated number of poles included.

2007	Division	Critical Load	Feeder	Miles	Pole Est.
	Northwest	Prison/H.S. Shelter	#9932	0.5	18
2008	Division	Critical Load	Feeder	Miles	Pole Est.
	Northwest	Sewer Treatment	#9992	1.1	39
	Northeast	Hospital	#209	1.2	43
2009	Division	Critical Load	Feeder	Miles	Pole Est.
	Northwest	Prison/H.S. Shelter	#9932	3.2	113
	Northeast	Sewer Treatment	#214	0.6	22

During the design phase of these projects, the NESC extreme wind loading standards will be applied to all poles to be installed and will include all joint use attachments. Current contract language for the joint use attachers involved will be used as a guide for this rebuilding process.

6.4 Estimated Cost and Benefits

Below are shown the items and the associated cost during the 2007 – 2009 time period. Each item should have an impact on the reliability and restoration during storms as well as the normal reliability indices. As previously mentioned, FPUC does not have the supporting data to develop the benefits analysis for these programs. However, as these programs are implemented, data will be collected that can be used in the future to develop the associated benefits.

Item	Description	2007	2008	2009	Comments
1.0	Pole Inspections	$220,000	$227,000	$233,000	3050 poles/year
2.1	Vegetation Management	$352,000	$363,000	$374,000	
2.2	Joint Use Audits	$21,000	$21,500	$22,000	
2.3	Transmission Inspections	$18,000	$18,500	$19,000	
2.4	Trans. Storm Hardening	$0	$285,950	$300,000	
2.5	GIS	$200,000	$4,000	$4,000	
2.6	Post Storm Forensics	Unknown	Unknown	Unknown	Dependant on Storm
2.7	OH/UG Data	N/A	N/A	N/A	No Incremental Cost
2.8	Coordination Local Govt.	$10,000	$10,000	$10,000	
2.9	Collaborative Research	$10,000	$10,000	$10,000	
2.10	Disaster Preparedness	N/A	N/A	N/A	No Incremental Cost
3.4	Extreme Wind Loading	$62,500	$296,000	$503,960	Distribution Upgrade

7.0 Joint Use Impacts

7.1 Wood Pole Inspections

During the wood pole inspection process, FPUC will need to develop an agreement with two telecommunications companies on how the inspection process will be handled for the joint use poles owned by the telecommunications company. The wood pole inspection process will evaluate the structural soundness of existing poles and perform strength and load test.

Documentation will be developed on poles that do not meet the current requirements and corrective actions scheduled.

Based on past experience it anticipated that approximately 200 joint use poles will be identified annually that need to be replaced. Although it is possible to consider additional bracing for certain poles, most will require replacement. As this occurs, the current contacts with the joint use parties will be utilized to develop the procedures for the replacement and transfer of necessary attachments.

7.2 Joint Use Audits

Joint use audits will be scheduled with all joint users in order to determine attachment amounts and to identify possible loading issues that need to be addressed. All parties should be available for participation in the audits in accordance with the joint use agreements. Due to the length of time since the last audit, it is important that all parties participate.

7.3 Attachment Standards and Procedures

FPUC currently has contracts with each third party attacher that contains the Attachment Standards and Procedures. These contracts will continue in effect and will govern the standards and procedures at this time. As previously mentioned, additional construction specifications will be developed that can be used in conjunction with the contracts. As the additional specifications are developed, third party attachers will have the ability to provide input into the new specifications. Attached to this document are the current Joint Use Attachment Specifications.

7.4 Soliciting Input from Third Party Attachers

FPUC sent notification to the following third party attachers on June 24, 2007 concerning the Storm Hardening Plan for the years 2007 – 2009. As of July 3, 2007, and possibly as a result of the short notice period, no information has been received from third party attachers. The following attachers were notified.

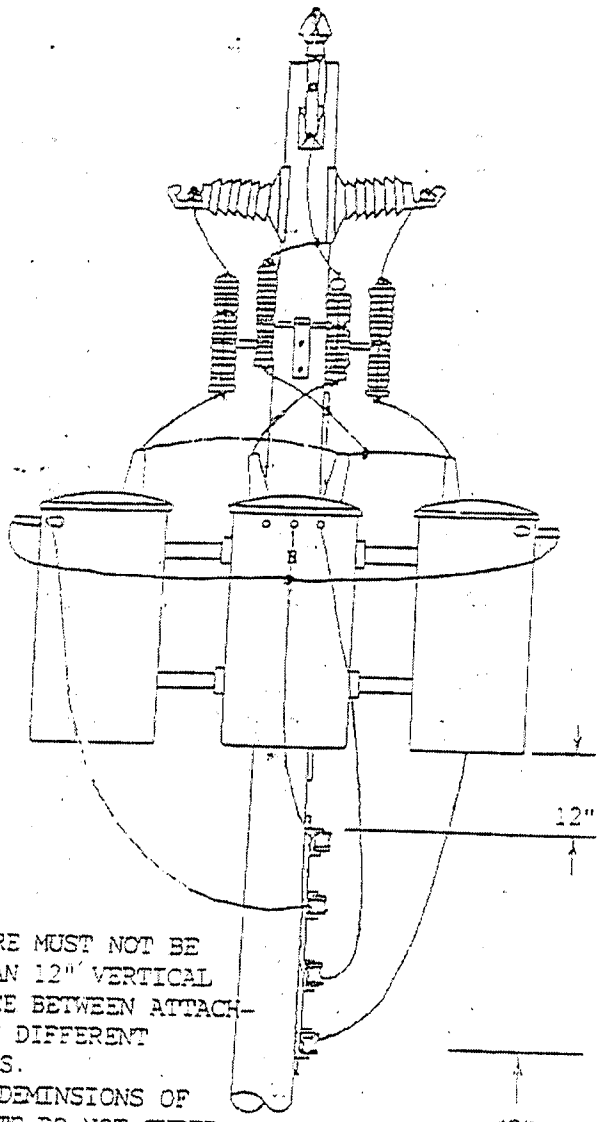
- Florida Cable Telecommunications Association (FCTA)
- Bellsouth
- Embarq

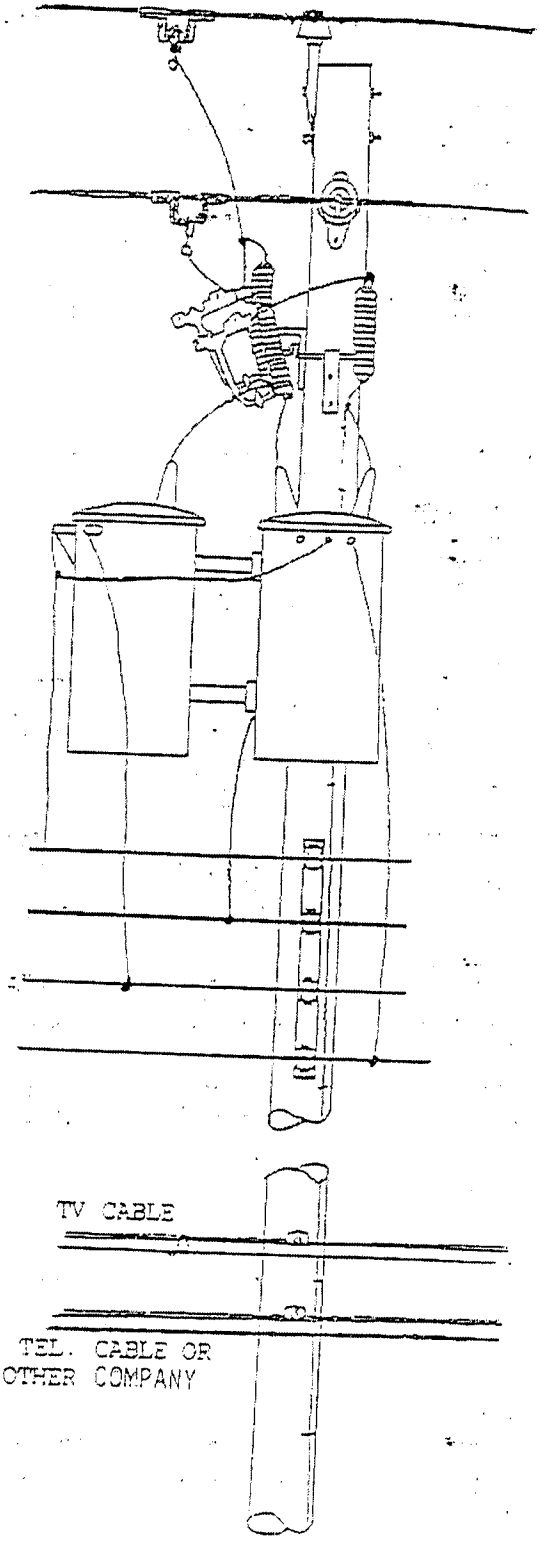
As information is received from third party attachers regarding this plan, the information will be assembled forwarded to the appropriate parties.

7.5 Estimate of Costs and Benefits from Third Party Attachers

The estimate of costs and benefits from third party attachers will be forwarded after receipt from third party attachers.

TYP[illegible] COMPANY ATTACHMENT TO FPU CO[illegible] LE



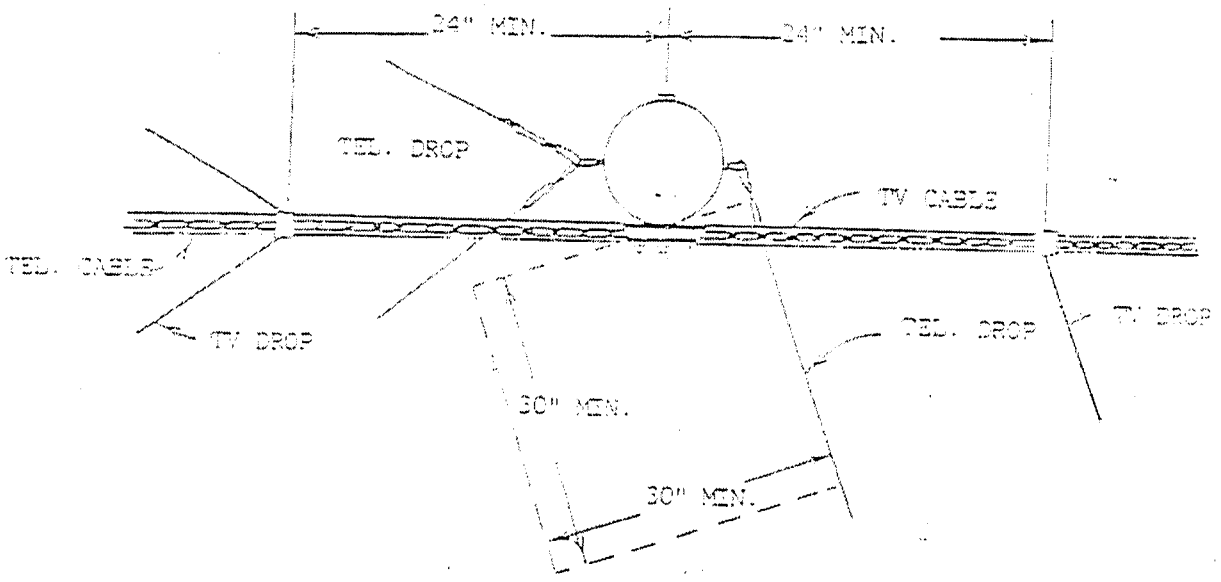


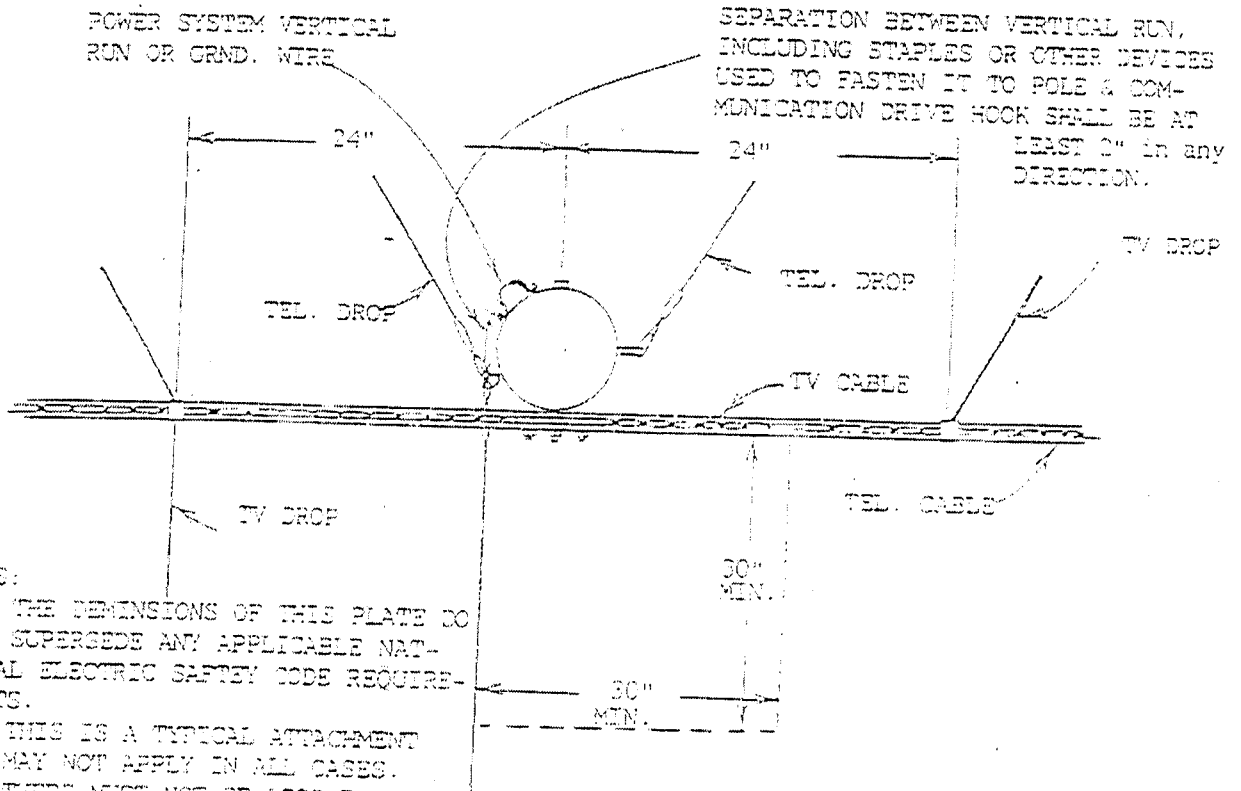
NOTES:
(1) THERE MUST NOT BE LESS THAN 12" VERTICAL CLEARANCE BETWEEN ATTACHMENTS OF DIFFERENT COMPANIES.
(2) THE DEMINSIONS OF THIS PLATE DO NOT SUPERSEDE ANY APPLICABLE NATIONAL ELECTRIC SAFTEY CODE REQUIREMENTS.
(3) THIS IS A TYPICAL ATTACHMENT AND MAY NOT APPLY IN ALL CASES.

Florida Public Utilites Company Marianna Division STANDARDS	References	dwg. no.	approved by date 12-29-87 drawn by B. O'PRY revised Supersedes

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

T CNL COMPANY ATTACHMENT TO FPU POLE





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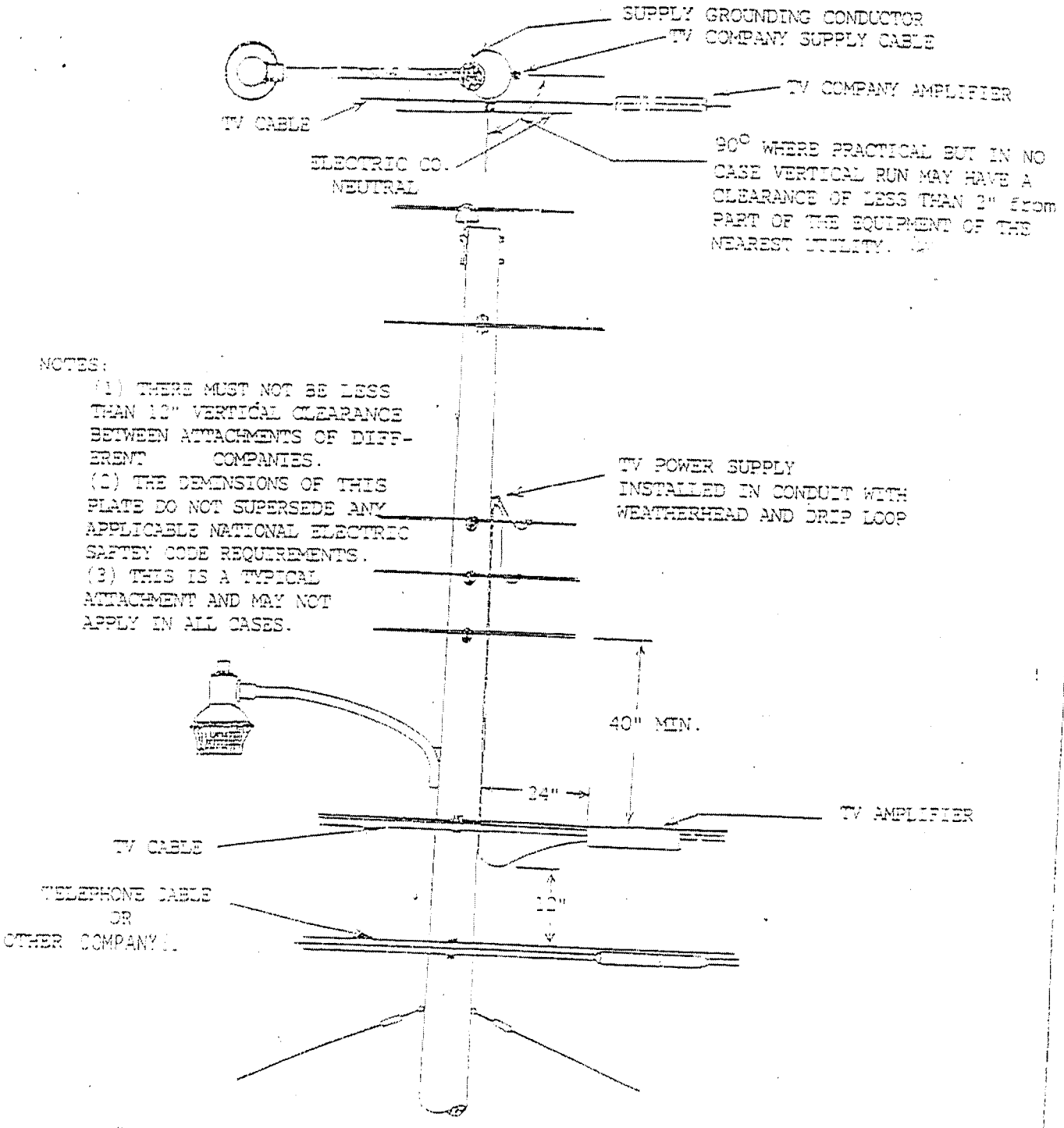
Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date 12-29-87 drawn by B DIPRY revised supersedes

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF POLES

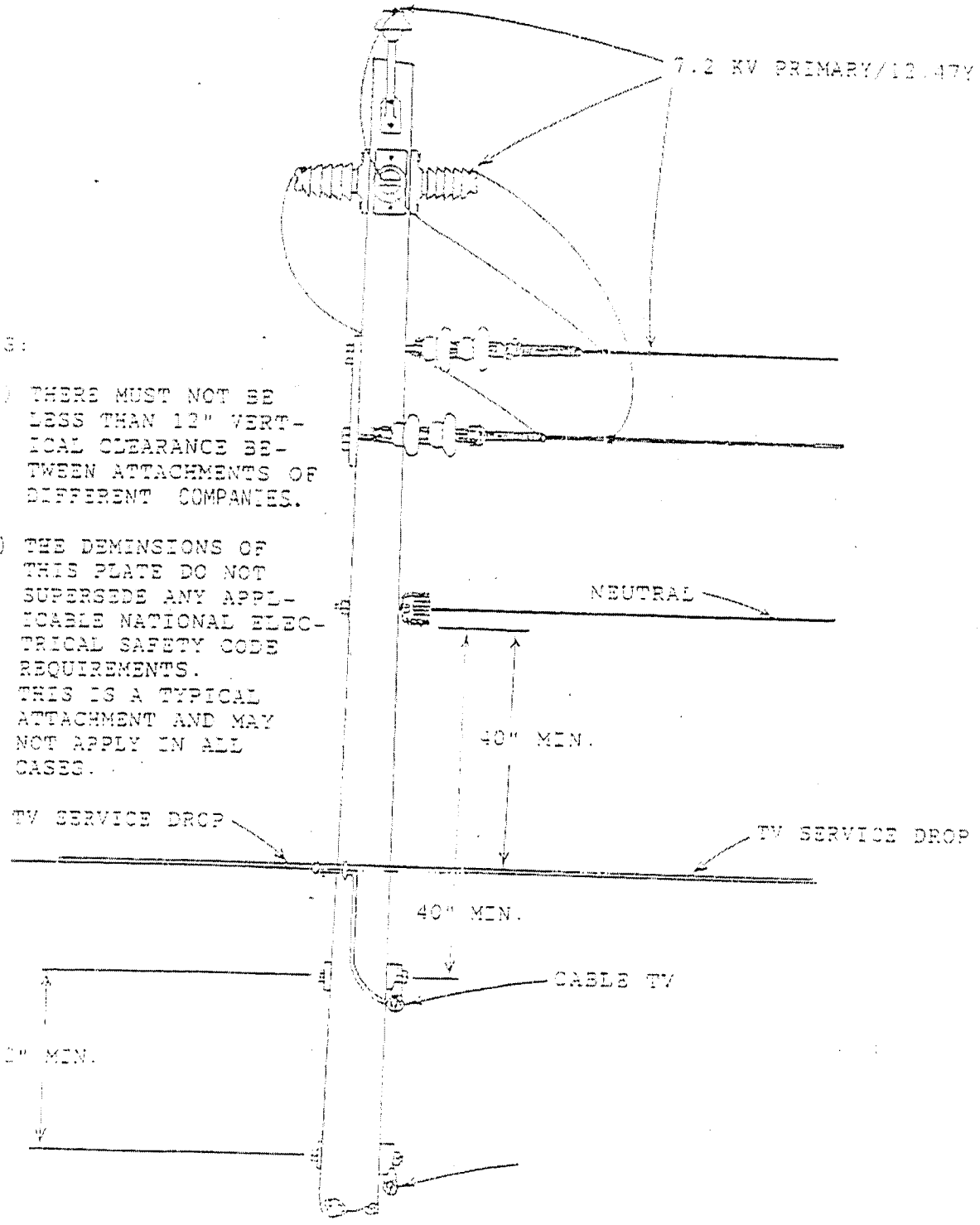
..PICAL CO. ATTACHMENT TO FPU CO POLE



Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date 12-20-87 drawn by E. O'PRY revised superseded

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

TYP ALL CO. ATTACHMENT TO FPU POLE



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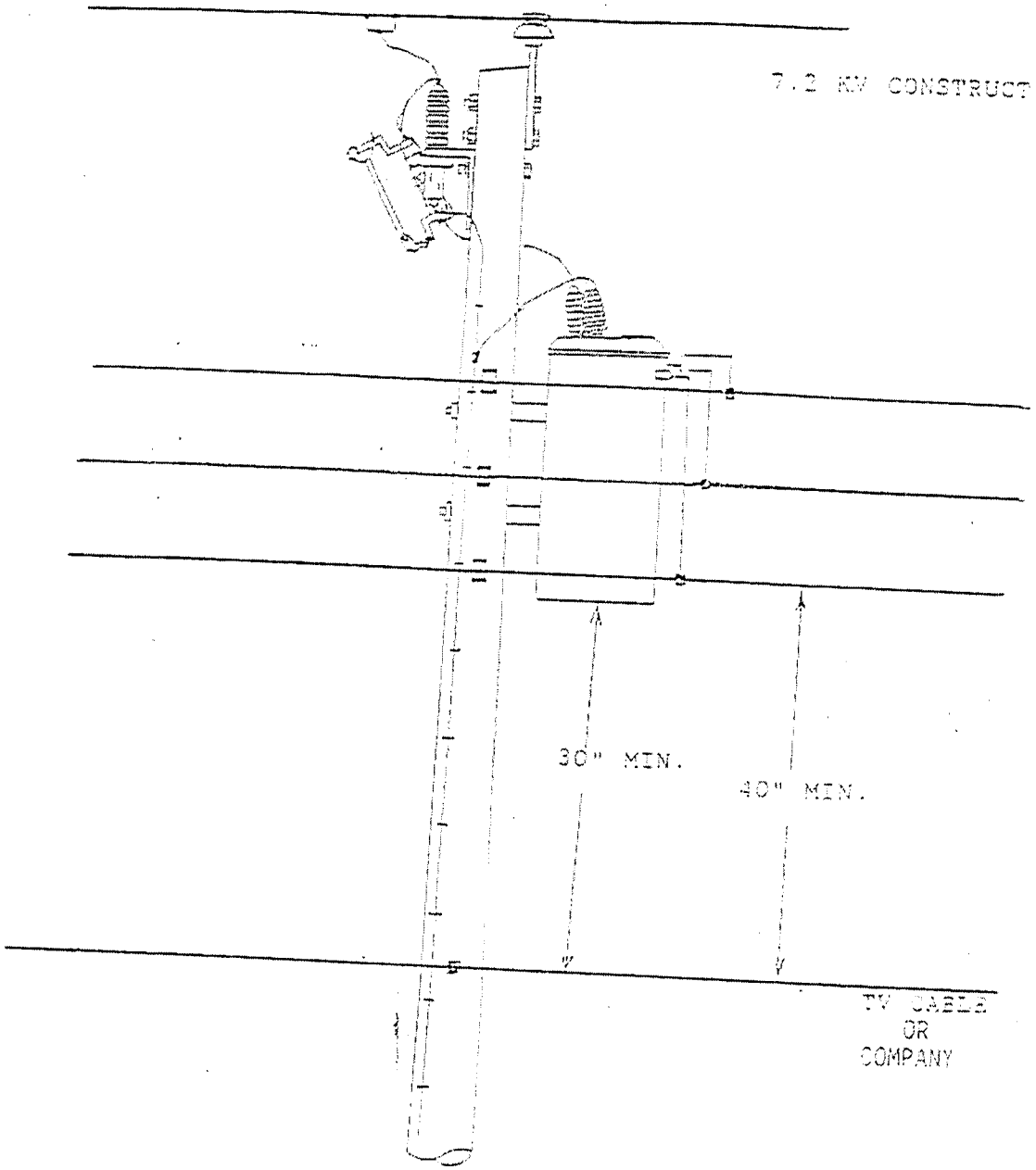
Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date drawn by revised supersedes	11-28-77 B. O PRY

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

TYPICAL CO. ATTACHMENT TO FPU POLE

SINGLE TRANSFORMER INSTALLATION

7.2 KV CONSTRUCTION



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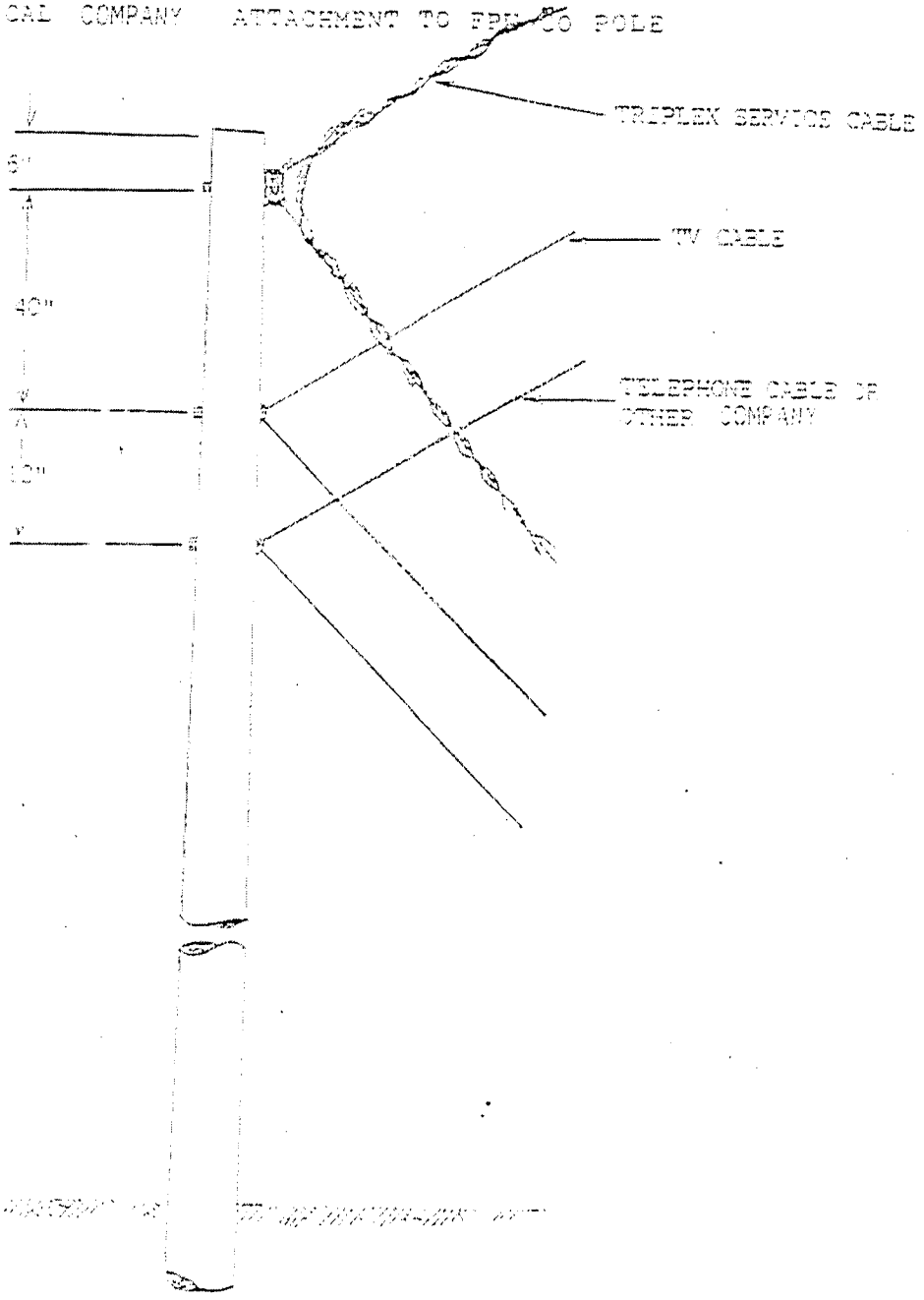
(3) THIS IS A TYPICAL ATTACHMENT AND MAY NOT APPLY IN ALL CASES.

Florida Public Utilities Company Marianna Division STANDARDS	References	swg. no.	approved by date drawn by revised superseded	12-30-87 B. O'NEAL

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

TYPICAL COMPANY ATTACHMENT TO FPU CO POLE



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Florida Public Utilities Company Marianna Division STANDARDS	Referenced	awg. not	approved by date drawn by B. Copy revised supersedes

REFER ALL FIELD INTERPRETATIONS FOR [illegible]

ATTACHMENT OF TV DISTRIBUTION

SYSTEM TO POLES

ADDITIONAL REQUIREMENTS

1. Clearance to ground as per National Electrical Safety Code:

   [illegible] minimum over streets or alleys

   27' minimum over railroad tracks

2. Attachment of telephone and television facilities to be on same side of pole.

3. Metal case on amplifier and terminal boxes and metal case of service switch to be effectively grounded.

4. No amplifiers, distribution terminals and/or fused disconnect switches may be mounted directly to pole, but shall be installed upon a suitable crossarm in approved manner.

5. Telephone and television contacts shall maintain same relative position on poles.

6. Underground cable risers shall be installed on road quarter of pole but shall not conflict with telephone attachments.

7. No amplifier, distribution terminal or fused disconnect switch to be installed upon transformer poles.

FLORIDA PUBLIC UTILITIES COMPANY

By _____

EXHIBIT V

Dockets Nos. 070304-EI & 070300-EI
Rebuttal Cross Examination Exhibit to Cheryl Martin

Exhibit No. 92

Response to OPC POD 2
Provided to OPC on December 13, 2007

FPUC Support for Corporate Accounting
Over/Above Adjustments

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 92
COMPANY FPUC Support for Corporate
WITNESS Accounting over & above Adjustments
DATE 02/27-29/08

13224

Corporate Accounting

ccount #	Account Description	Item	Reason	2006	2007	2008
1.1849.920	Adm. & General Salaries	Compliance Accountant	The need for special audits including inventory, cash, and other key processes.			$ 82,200
1.1849.9215	Misc. Office Expense	Travel for Comp. Accountant	Trips to Divisions for inventories and other audits.			$ 20,000
*.4010.928	Rate Case Expense	Electric Rate Case	Electric Rate Case			$ 97,244
						$ 199,444

),000 plus South Florida's overhead rate of 37% for 2007.

Florida Public Utilities Company
Labor and Transportation Rates
2007 Estimates

SOUTH FLORIDA

Labor:

Average Hours of Vacation & Sick Time Per Employee	144		
Holidays (10 Holidays × 8 Hours)	80		
Total Hours - Vacation, Holiday & Sick	224		
Yearly Hours (52 Weeks × 40 Hours)	2,080		
Percent - Vacation, Holiday, & Sick		10.77%	
Percent - Taxes and Insurance		26.05%	
Total Percent for Direct Overhead			37%
Transportation Rate per Hour			**$ 7.03**

Vacation, Holiday, and Sick rates use average divisional data. Tax and Insurance rates use average company-wide costs of FICA, FUTA, SUTA, Pension, Group Insurance, and 401K Matching; and divisional Workmen's Compensation Rates. Transportation Rates use average actual divisional data. Pension data used estimated 2007 costs; Workmen's Compensation used December 2006 rates; all other data used actual 2006 data.

P:\Departments & Divisions\Accounting Departments\Corp Acct\Overhead Rates\2007\2007 LABOR TRANSPORTATION RATES TO DIVISIONS.xls, 3/10/2007, 3:24 PM

Docket No. 070304-EI & 070300-EI
Response to OPC POD 2
FPUC Support for Corporate
Accounting Over/Above Adjustments
Page 2 of 13

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2007

ADMINISTRATIVE & GENERAL SALARIES & OFFICE SUPPLIES & EXPENSES

		1840		1849		Propane	
		Payroll Base 12 mths ended June 30, 2006	%	Payroll Base 12 mths ended June 30, 2006	%	Payroll Base 12 mths ended June 30, 2006	%
121	South Florida	5,675,336.00	46.0	$5,675,336	31.0		
123	Central Florida	2,538,925	20.0	2,538,925	15.0		
126	West Florida	0	0.0	0	0.0		
114	Northwest Florida	2,163,118	17.0	2,163,118	13.0		
115	Northeast Florida - Electric	2,188,448	17.0	2,188,448	13.0		
991	South Florida - Propane			1,817,159	11.0	1,817,159	52.0
993	Central Florida - Propane			691,345	4.0	691,345	20.0
995	Northeast Florida - Propane			584,792	3.0	584,792	17.0
996	West Florida - Propane			371,622	2.0	371,622	11.0
141	South Florida - M & J			788,222	5.0		
143	Central Florida - M & J			261,016	2.0		
945	Northeast Florida - M & J			88,229	1.0		
946	West Florida - M & J			45,773	0.0		
	Total	$12,565,827	100.0	$17,213,985	100.0	$3,464,918	100.0

Applicable to Accounts :
9211
9212
9213
9214
9215
9216

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2007

ADMINISTRATIVE & GENERAL SALARIES & PROPERTY INSURANCE EXPENSES

	1840		1849		Propane		North East Florida	
	Utility Plant 12 mths ended June 30, 2006	%	Utility Plant 12 mths ended June 30, 2006	%	Utility Plant 12 mths ended June 30, 2006	%	Utility Plant 12 mths ended June 30, 2006	%
121 South Florida	$67,353,429	40.0	$67,353,429	36.0				
123 Central Florida	28,175,088	17.0	28,175,088	15.0				
126 West Florida	0	0.0	0	0.0				
114 Northwest Florida	30,843,194	18.0	30,843,194	17.0				
115 Northeast Florida - Electric	42,901,935	25.0	42,901,935	23.0			42,901,935	95.0
991 South Florida - Propane			8,967,078	5.0	8,967,078	53.0		
993 Central Florida - Propane			3,278,603	2.0	3,278,603	19.0		
995 Northeast Florida - Propane			2,255,737	1.0	2,255,737	13.0	2,255,737	5.0
996 West Florida - Propane			2,544,966	1.0	2,544,966	15.0		
141 South Florida - M & J			126,850	0.0				
143 Central Florida - M & J			80,116	0.0				
945 Northeast Florida - M & J			6,676	0.0			6,676	0.0
946 West Florida - M & J			8,902	0.0				
Total	$169,273,646	100.0	$186,542,574	100.0	$17,046,384	100.0	$45,164,348	100.0

Applicable to Account: 920, 9201, 924

Applicable M & J Account: 4160.73

Khojasteh Mehrdad

From: Martin Cheryl
Sent: Friday, May 25, 2007 8:26 AM
To: Khojasteh Mehrdad
Subject: Internal Auditor

Please put in 60,000 plus overheads for the internal auditor position.

Cheryl Martin
Controller
Florida Public Utilities Company
(561) 838-1725

The Mergis Group

POSITION INFORMATION

COMPANY: The Mergis Group

LOCATION: US-FL-Boca Raton

SALARY/WAGE: USD 55,000.00 to USD 80,000.00 per year
Bonus

STATUS: Full Time, Employee

JOB CATEGORY: Accounting/Auditing

REFERENCE ID: Boca Audit

NAME: Jon Davidson

EMAIL:
jondavidson@mergisgroup.com

Apply Now

Send this job to a friend

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POSITION DESCRIPTION

US-FL-Boca Raton-Internal Audit: Boca Raton: NO TRAVEL

Internal Audit: Boca Raton: NO TRAVEL!!!!!!!!!

Summary:
Perform auditing of key management, financial, and operational processes and controls throughout the organization with a focus on Sarbanes Oxley 404 Compliance. Recommend changes to improve internal controls, processes and procedures to ensure the highest level of data integrity and improve operational efficiency. Perform tests of key controls, assess the cause and impact of deviations, and suggest appropriate corrective action.

Essential Duties & Responsibilities:

- Assist management in identification and evaluation of risks at both corporate and business unit level.
- Perform audit reviews of corporate and from time to time, field offices in support of the Annual Internal Audit Plan.
- Assist business units perform periodic self-assessments.
- Identify opportunities for improvement in business processes, internal controls, and appropriate suggestions to achieve the improvements.
- Prepare appropriate documentation (e.g. narratives, flowchart, control matrices, segregation of duties analyses, audit reports, etc.) in support of work performed.
- Assist in the follow up on internal audit comments and recommendations to ensure implementation.
- Comply with auditing standards, follow good business practices and efficiently utilize audit resources.
- Assist Director of Internal Audit from time to time with administrative activities related to day to day affairs of the internal audit department.
- Other duties maybe assigned.

Supervisory Responsibilities:

- Senior level staff will fulfill a dual role of individual contributor and team leader from time to time. Specific responsibilities will include coaching, reviewing work papers and evaluating progress of internal audit staff. May be requested to assist in directing the work of others.

Qualifications:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience:

- Must have excellent project management and organizational skills.
- Must have Sarbanes Oxley audit experience.
- BS/BA in Accounting and/or Finance required.
- CPA strongly preferred.
- MBA strongly preferred.
- CIA strongly preferred.

- Minimum 3-5 years of internal audit experience.

Please send resume to Jondavidson@Mergisgroup.com

ABOUT THE MERGIS GROUP

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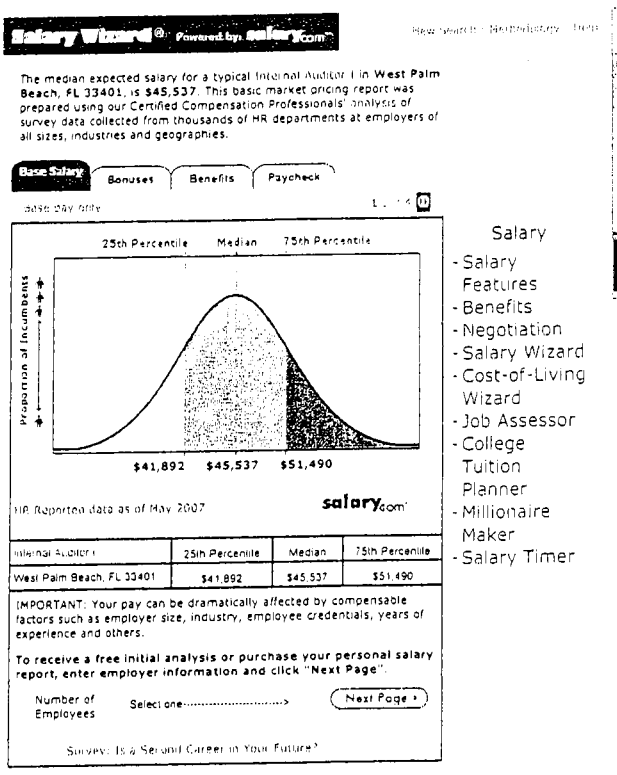

Salary Wizard® Powered by salary.com

The median expected salary for a typical Internal Auditor I in West Palm Beach, FL 33401, is $45,537. This basic market pricing report was prepared using our Certified Compensation Professionals' analysis of survey data collected from thousands of HR departments at employers of all sizes, industries and geographies.

Base Salary | Bonuses | Benefits | Paycheck

Base Pay Rate

25th Percentile | Median | 75th Percentile

Proportion of Incumbents

$41,892 $45,537 $51,490

HR Reported data as of May 2007

salary.com

Internal Auditor I	25th Percentile	Median	75th Percentile
West Palm Beach, FL 33401	$41,892	$45,537	$51,490

IMPORTANT: Your pay can be dramatically affected by compensable factors such as employer size, industry, employee credentials, years of experience and others.

To receive a free initial analysis or purchase your personal salary report, enter employer information and click "Next Page".

Number of Employees Select one-----> Next Page >

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- College Tuition Planner
- Millionaire Maker
- Salary Timer

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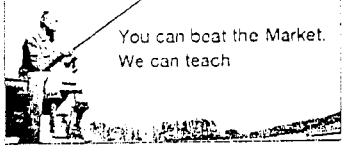

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Khojasteh Mehrdad

From: Martin Cheryl
Sent: Friday, May 25, 2007 8:30 AM
To: Khojasteh Mehrdad
Subject: expenses

Put in travel dollars and misc costs for new auditor position of $20,000. They will be doing quite a bit of traveling.

Cheryl Martin
Controller
Florida Public Utilities Company
(561) 838-1725

The Company does audit the inventory and cash of each division on an annual basis. However, we have the need to perform additional audits based on our Section 404 controls in Sarbanes Oxley, and other audits including operational depending on the risk assessment and the need to improve efficiencies or to test controls. We do not specifically track this cost, but the estimated cost for each of the five years would be between $1000.00 and $2000.00 per year per audit depending on location. Our historical actual estimate for the two electric divisions would be between $2000.00 and $4000.00 per year for the past five years.

We reviewed the salary survey, and the current job market to estimate what salary would be required. We added the benefits to that estimate to come up with a total expected cost of 82,200. See Document Request No. 78, OPC POD2 for details of this information.

Using our historical cost per trip estimate, we estimated that we would need an additional four to six trips per year. Although our locations are all within the state of Florida, all trips to divisions require overnight stays at hotels and either car or air travel, depending on location and time constraints. Meals are also provided for these trips. The total cost of hotel, transportation, meals, and other travel related costs make up this estimate. For example: A trip for two people to our Marianna division conducting a material and supplies inventory would involve four nights stay at a hotel for approximately $800.00, meals for five days for approximately $400, transportation $400 to $1000, and other miscellaneous travel related costs of $100.

Khojasteh Mehrdad

From: Martin Cheryl
Sent: Tuesday, June 19, 2007 3:01 PM
To: Khojasteh Mehrdad
Cc: Mesite Jim; Young Curtis
Subject: Electric rate case expense.xls
Attachments: Electric rate case expense.xls

The rate case expense and balance sheet accounts have been updated. Please update your above and beyond projection numbers accordingly. Cheryl

Rate Case Projected Expenses- Consolidated Electric Rate Case 2008 Projected Test Year

		Original Projected Amount	Revised Projected Amount	Actual as of 12/2006	Remaining 2008	Description or Calculation of Remaining amount
Outside Consultants:						
Christensen Associates	Consulting Fees	190,000			190,000	Est. from Consultant 165,000, plus estimate for extraodinary costs after filing 25,000
Accounting	Other Costs	20,000			20,000	Estimate
Cost of Service						
Cost of Capital	Net	210,000			210,000	
Rate Design						
Darryl Troy	Consulting Fees	30,000			30,000	Estimate for rate case preparation/support 300 hours $ 65, and 200 hours $ 65
Accounting	Other Costs	1,000			1,000	Eslimate
	Net	31,000			31,000	
Legal Services:						
Doc Horton	Legal Services	140,000			140,000	Est. from Attorney
	Costs	10,000			10,000	Estimate
	Net	150,000			150,000	
Additonal Personnel, Consulting, Overtime and Temporary Pay:						
Consulting Services	Costs	30,000			30,000	Extra work by internal auditors due to rate case, and tax consultant due to work constraints of
Overtime Pay	Costs	3,000			3,000	$ 30 per hour 100 hours
Temporary Pay	Costs	80,400			80,400	$ 50 per hour 1200 hours/plus 20,400 divisonal level
Extra Pay	Costs	25,000			25,000	Salaried overtime pay for extraordinary work load
	Net	138,400	-	-	138,400	
Travel Expenses:						
2 Service Hearings						
Hotel		1,700			1,700	7 persons at 120 per night, 2 nights
Travel		2,300			2,300	Airlines 5 people $ 400 each, and car travel, rental and tolls $300
Meals		600			600	7 persons at $40 per day, 3 days
Other		800			800	Telephone, parking, other
	Net	5,400	-	-	5,400	
Hearings Actual (2)						
Hotel		4,200			4,200	7 persons at 120 per night, 5 nights
Travel		4,600			4,600	airline tickets, $400 for 5 two times, and car travel, rental and tolls $ 600
Meals		2,000			2,000	7 persons at $40 per day, 7 days
Other		1,600			1,600	Telephone, parking, other
	Net	12,400			12,400	
Other Travel to WPB, and FPSC						
Hotel		2,500			2,500	7 persons at 120 per night, 3 nights
Travel		5,900			5,900	Airlines 7 people $ 400 each two times, and car travel, rental and tolls $300
Meals		1,400			1,400	7 persons at $40 per day, 5 days
Other		1,000			1,000	Telephone, parking, other
	Net	10,800			10,800	
Mailing, Office Supplies, Adm Costs, Other						
customer hearing notices		15,000			15,000	33000 customers
hearing notices		15,000			15,000	33000 customers
Final rate notices		15,000			15,000	33000 customers
Ads for newspapers		4,000			4,000	2 areas, local ads, three times
Office Supplies		5,000			5,000	Estimate
Other Costs		10,000			10,000	Estimate
Unamortized prior rate case expense		106,000			106,000	Actual as of 1/2008
	Net	170,000			170,000	
	TOTAL	728,000	-	-	728,000	
4 years	Annual Expense		$ 182,000			
	Prior Annual Expense		84,756			
	Add above and beyond to 2008		97,244	Acct 928		

C:\Users\mehrdad_khojasteh\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\JWLDP1VK\Electric rate case expense.xlsElectric rate case expense.xls6/27/2007

		Costs	Amortization	Balance
	Dec-06			190,702
	Jan-07		7063	183,639
	Feb-07		7063	176,576
	Mar-07		7063	169,513
	Apr-07		7063	162,450
	May-07		7063	155,387
	Jun-07	62200	7063	210,524
	Jul-07	62200	7063	265,661
	Aug-07	62200	7063	320,798
	Sep-07	62200	7063	375,935
	Oct-07	62200	7063	431,072
	Nov-07	62200	7063	486,209
	Dec-07	62200	7063	541,346
13 mth Average				282,293
12 month Total			$ 84,756	
	Dec-07			541,346
	Jan-08	62200	15,167	588,379
	Feb-08	62200	15,167	635,412
	Mar-08	62200	15,167	682,445
	Apr-08		15,167	667,278
	May-08		15,167	652,111
	Jun-08		15,167	636,944
	Jul-08		15,167	621,777
	Aug-08		15,167	606,610
	Sep-08		15,167	591,443
	Oct-08		15,167	576,276
	Nov-08		15,167	561,109
	Dec-08		15,163	545,946
13 mth Average				608,237
12 month Total			$ 182,000	

DOCKET NOS. 070300-EI AND 070304-EI

LATE-FILED HEARING EXHIBIT NO. 93

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI+ 070304-EI EXHIBIT 93
COMPANY FPUC
WITNESS Late filed - Executive Salary Incentive Goal
DATE 02/27-29/08
13238

FLORIDA PUBLIC UTILITIES

Incentive Compensation Goals for 2007:

Incentive compensation is defined as 20% of total salary. Total salary is equal to base salary plus incentive compensation.

1. 50% based on consolidated 2007 return on equity of 9.0%. Award shall be calculated on a pro rata basis.

2. 15% based on Flo-Gas return on equity in 2007
   8% ROE, 100% of goal
   7% ROE, 50% of goal

3. 10% based on adding 2,930 new natural gas customers in 2007
   Award shall be calculated on a pro rata basis

4. 5% based on reducing natural gas customer loss in 2007
   1.0% customer loss, 100% of goal
   1.1% customer loss, 75% of goal
   1.2% customer loss, 50% of goal
   1.3% customer loss, 25% of goal

5. 5% based on net gain in propane customers in 2007
   3.0% net gain, 100% of goal
   2.0% net gain, 66% of goal
   1.0% net gain, 33% of goal

6. 5% based on FPU's 2007 System Average Interruption Index (SAIDI) compared to the index for all Florida regulated utilities as reported to the FPSC.

   Option 1 - FPU's SAIDI equal to or better than Florida average, 100% of goal, FPU's index less than Florida average, 0% of goal

   Option 2 - FPU's SAIDI in first quintile, 100% of goal, second quintile, 75% of goal, third quintile, 50% of goal, fourth quintile, 25 % of goal, fifth quintile, 0% of goal

7. 5 % based on number of FPSC customer complaints (apparent infractions) in 2007

   0 infractions, 100% of goal
   1 infraction, 66% of goal
   2 infractions, 33% of goal

8. 5 % based on reducing the number of reportable employee accidents (auto and injury) in 2007 versus 2006

   10% reduction in number of reportable accidents, 100% of goal
   5% reduction in number of reportable accidents, 66% of goal
   3% reduction in number of reportable accidents, 33% of goal

DOCKET NOS. 070300-EI AND 070304-EI

LATE-FILED HEARING EXHIBIT NO. 94

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-EI EXHIBIT 94
COMPANY FPUC - Detailed Comparison of
WITNESS Executive Salaries
DATE 02/27-29/08

Executive Compensation Comparison
Gas and Electric Utilities Less than $250 million in Capitilzation

Company Name	(in thousands) Revenues	Number of Employees	Number of Customers	Service Territory Size	Location	Nature of Services Provided	Gross Plant in Service/Assets	Source of Data	Time Period for Data
Cheasapeake Utilities	$ 231,201	437	92,400	New Castle, Kent & Sussex DE, Eastern Shores MD & Ctrl FL	DE	Distribute & Transmit NG & Propane	324,006	Proxy/10K	12/31/2006
Delta Natural Gas	$ 98,168	157	37,000	SE & Ctrl KY	KY	Transmit & distribute NG	187,148	Proxy/10K	6/30/2007
Energy South	$ 135,867	248	95,000	SW AL	AL	Distribute NG	311,249	Proxy/10K	9/30/2006
Maine & Maritimes Corp.	$ 35,601	218	35,000	Maine	ME	Transmit & distribute electricity	101,627	Proxy/10K	12/31/2006
RGC Resources	$ 106,913	135	59,305	Roanoke, VA, Bluefield VA & WV	VA, WV	Sell & distribute NG	114,960	Proxy/10K	9/30/2006
UNITIL	$ 260,861	304	114,300	SE Coast NH, NH city & N MA	NH	Transmit, distribute, & sell electricity & NG	338,952	Proxy/10K	12/31/2006
Average of Six Companies	$ 144,769	250	72,168				229,657		
Florida Public Utilities Company	**$ 134,393**	**362**	**95,000**	**S,W, NW, NE & Ctrl FL**	**FL**	**Distribute NG, Electricity & Propane**	**188,968**	**Proxy/10K**	**12/31/2006**
JEA	$ 1,157,354	2356	404,828	FL	FL	Electric	4,936,317	Annual Report	12/31/2006
Seminole Electric Cooperative Inc.	$ 1,173,425	N/A	890,000	46 counties, FL	FL	Generate &Transmit electricity	1,566,265	Annual Report	12/31/2006

Company Name	Compensation per proxy CEO	COO/SVP	CFO	Compensation Inflated 4% per year to estimate 2008 CEO	COO/SVP	CFO
Cheasapeake Utilities	$ 581,269	$ 326,794	$ 862,946	$ 627,771	$ 352,938	$ 931,982
Delta Natural Gas	$ 495,000	$ 234,000	$ 184,000	$ 514,800	$ 243,360	$ 191,360
Energy South	$ 422,532	N/A	$ 231,005	$ 456,335	N/A	$ 249,855
Maine & Maritimes Corp.	$ 249,230	N/A	$ 128,462	$ 269,168	N/A	$ 138,739
RGC Resources	$ 384,885	$ 157,187	$ 142,820	$ 415,676	$ 169,762	$ 154,246
UNITIL	$ 668,420	$ 269,667	$ 259,285	$ 721,894	$ 291,240	$ 280,028
Average of Six Companies	$ 466,889	$ 246,912	$ 301,420	$ 500,941	$ 264,325	$ 324,368
Florida Public Utilities Company	**$ 283,640**	**$ 208,560**	**$ 191,040**	**$ 294,986**	**$ 216,902**	**$ 198,682**
JEA	Not currently available					
Seminole Electric Cooperative Inc.	Not currently available					

DOCKET NOS. 070300-EI AND 070304-EI

LATE-FILED HEARING EXHIBIT NO. 95

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 020304-EI EXHIBIT 95
COMPANY FPUC - (Late Filed) Rebuttal
WITNESS testimony of Samuel C. Hadaway
DATE 02/27-29/08

13243

Exhibit No.:	
Issue:	Cost of Capital
Witness:	Samuel C. Hadaway
Type of Exhibit:	Rebuttal Testimony
Sponsoring Party:	Kansas City Power & Light Company
Case No.:	ER-2006-0314
Date Testimony Prepared:	September 8, 2006

MISSOURI PUBLIC SERVICE COMMISSION
CASE NO.: ER-2006-0314

FILED[3]
NOV 13 2006
Missouri Public
Service Commission

REBUTTAL TESTIMONY

OF

SAMUEL C. HADAWAY

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri
September 2006

KCP&L Exhibit No. 34
Case No(s). ER-2006-0314
Date 10-26-06 Rptr KF

Great Plains Energy
Authorized Electric Utility Equity Returns

	2004	2005	2006
1st Quarter	11.00%	10.51%	10.38%
2nd Quarter	10.54%	10.05%	10.69%
3rd Quarter	10.33%	10.84%	
4th Quarter	10.91%	10.75%	
Full Year	10.75%	10.54%	10.57%

Source: Regiatory Research Associates, *Regulatory Focus*, July 6, 2006, page 2.

Schedule SCH-9

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI + 070304-EI EXHIBIT 96
COMPANY FPUC
WITNESS Job Posting
13246 DATE 02-27-29/08

Docket No. 070304-EI
Rebuttal Exhibit
Issue 20
Witness: Cutshaw

Martin Cheryl

From: Schneidermann Marc
Sent: Tuesday, February 19, 2008 11:17 AM
To: Cutshaw Mark; Martin Cheryl
Cc: 'Doc Horton'; Myers Don
Subject: RE: Rate case

What we have is technically what is posted on Monster:

FLORIDA PUBLIC UTILITIES

Safety Coordinator I

Company:	Florida Public Utilities Company	Location:	US-FL-Pensacola/Panama City
Status:	Full Time, Employee	Job Category:	Building Construction/Skilled Trades
Relevant Work Experience:	7+ to 10 Years	Career Level:	Experienced (Non-Manager)
Education Level:	Associate Degree		

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Job Description

Safety Coordinator I

Florida Public Utilities Company is seeking two individuals for our Fernandina Beach and Marianna offices. These positions are responsible for conducting operations training, safety training programs and updating and maintaining training programs and improving the safety of FPU's electric operations.

- Must be knowledgeable of electric distribution, transmission systems and related equipment including substations, underground construction and maintenance.
- Industry practices or knowledge of NESC, DOT, OSHA, FPSC rules and regulations and hold or have ability to obtain certification in MOT.
- Competent in Confined Space Entry Requirement (with SCBA)

- Have basic knowledge of NESC Guidelines for Electrical Transmission and Distribution Systems.
- Have working knowledge of construction and maintenance of overhead transmission and distribution systems as well as underground distribution systems.
- Have working knowledge of construction and maintenance of electrical substations.
- Understand and implement construction standards and safety practices.
- Training in First Aid, CPR & Bloodborne Pathogens.
- Hazcom
- PPE for Electrical Operations
- Ability to perform audits and document findings of company procedures and practices.
- Must be able willing to travel between divisions (30%) and be on-call 24/7.
- Must be a creative, effective communicator, with public speaking skills and computer literate with familiarity of MS Office and Outlook.

Education & Experience: Must have an AS degree and practical experience as a lineman or BS (preferred) with lineman supervisory experience.

Sincerely,
Marc L. Schneidermann

From: Cutshaw Mark
Sent: Tuesday, February 19, 2008 8:10 AM
To: Martin Cheryl
Cc: 'Doc Horton'; Myers Don; Schneidermann Marc
Subject: RE: Rate case

Here is the attachment. I checked and this job description and the advertisement from Monster was submitted with my rebuttal testimony. I guess all we need is the info from the safety position for that exhibit.

Mark Cutshaw, General Manager
Florida Public Utilities Company
911 South 8th Street
Fernandina Beach, Florida 32034
(904)277-1957 office
(904)753-1272 cell

From: Martin Cheryl
Sent: Tuesday, February 19, 2008 8:01 AM
To: Cutshaw Mark
Cc: 'Doc Horton'; Myers Don; Schneidermann Marc
Subject: RE: Rate case

Yes good idea, but nothing was attached? Cheryl

From: Cutshaw Mark
Sent: Tuesday, February 19, 2008 8:01 AM
To: Martin Cheryl
Cc: 'Doc Horton'; Myers Don; Schneidermann Marc
Subject: RE: Rate case

Exhibit__(JRW-11)
Summary of FPU's Equity Cost Rate Approaches and Results

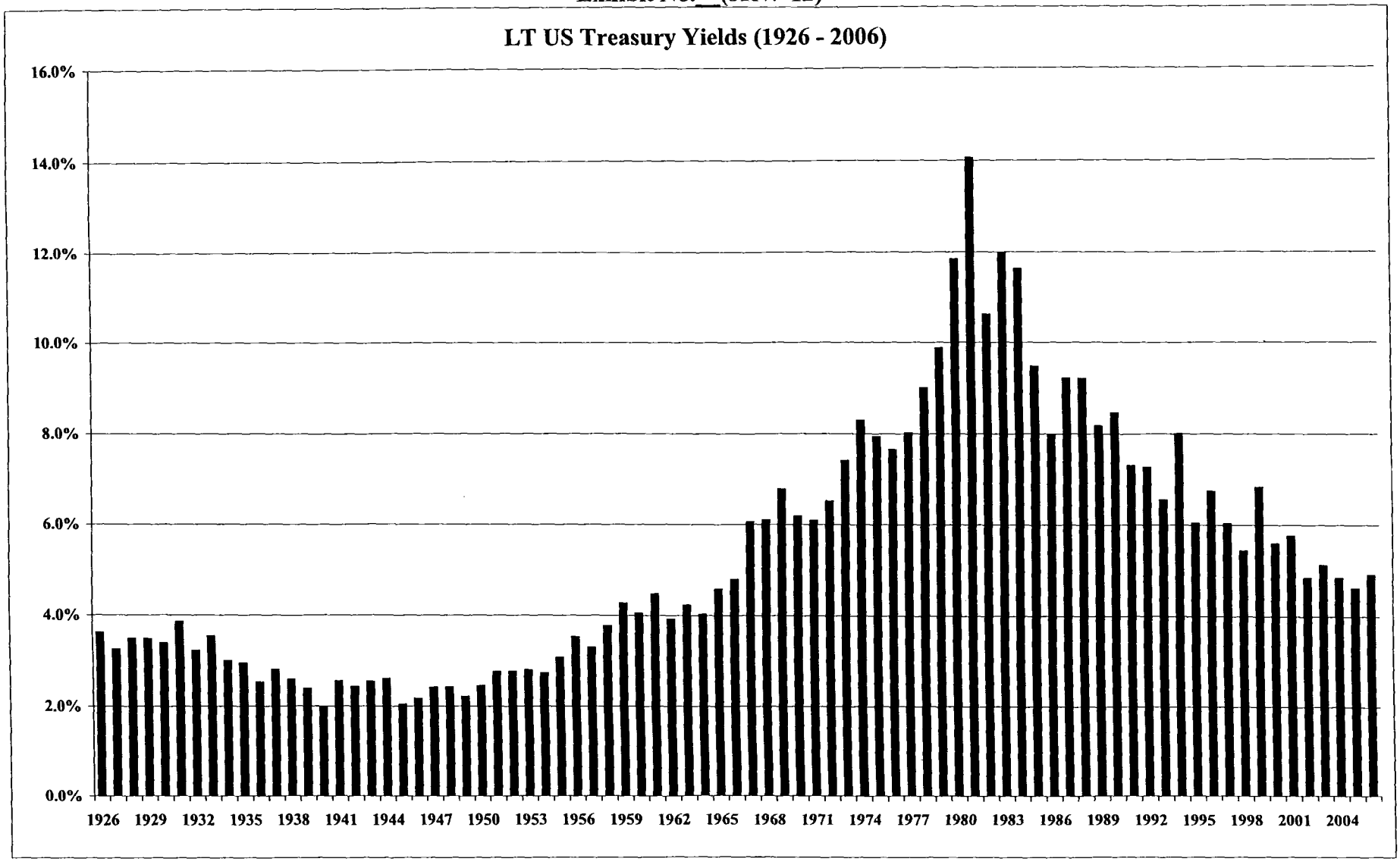
Method	Eight Electric Utility Companies	Ten Gas Distribution Companies
DCF	9.63%	9.46%
CAPM	11.27%	11.28%
RP	12.50%	12.30%
RMR		
5- to 10- Year Periods	11.45%	10.10%
Per Annum, for 5-Year Periods	10.85%	10.00%
Cumulative, 5- to 10- Year Periods	11.09%	11.86%

Common Equity Cost Rate Recommendation **11.50%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 41
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-11)
DATE 02/27/08 - 02/29/08

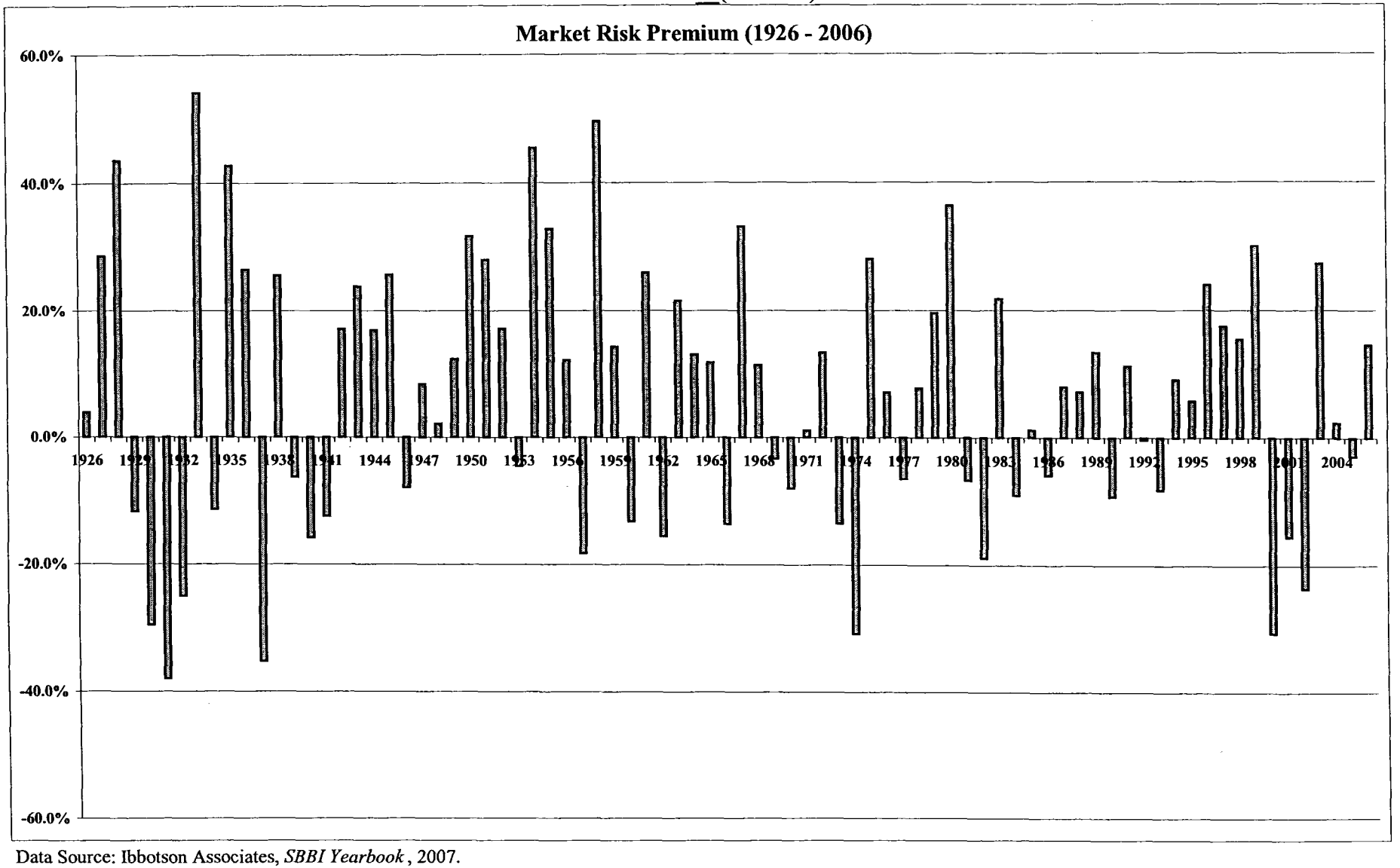
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 42
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-12)
DATE 02/27/08 - 02/29/08

Exhibit No.__(JRW-12)



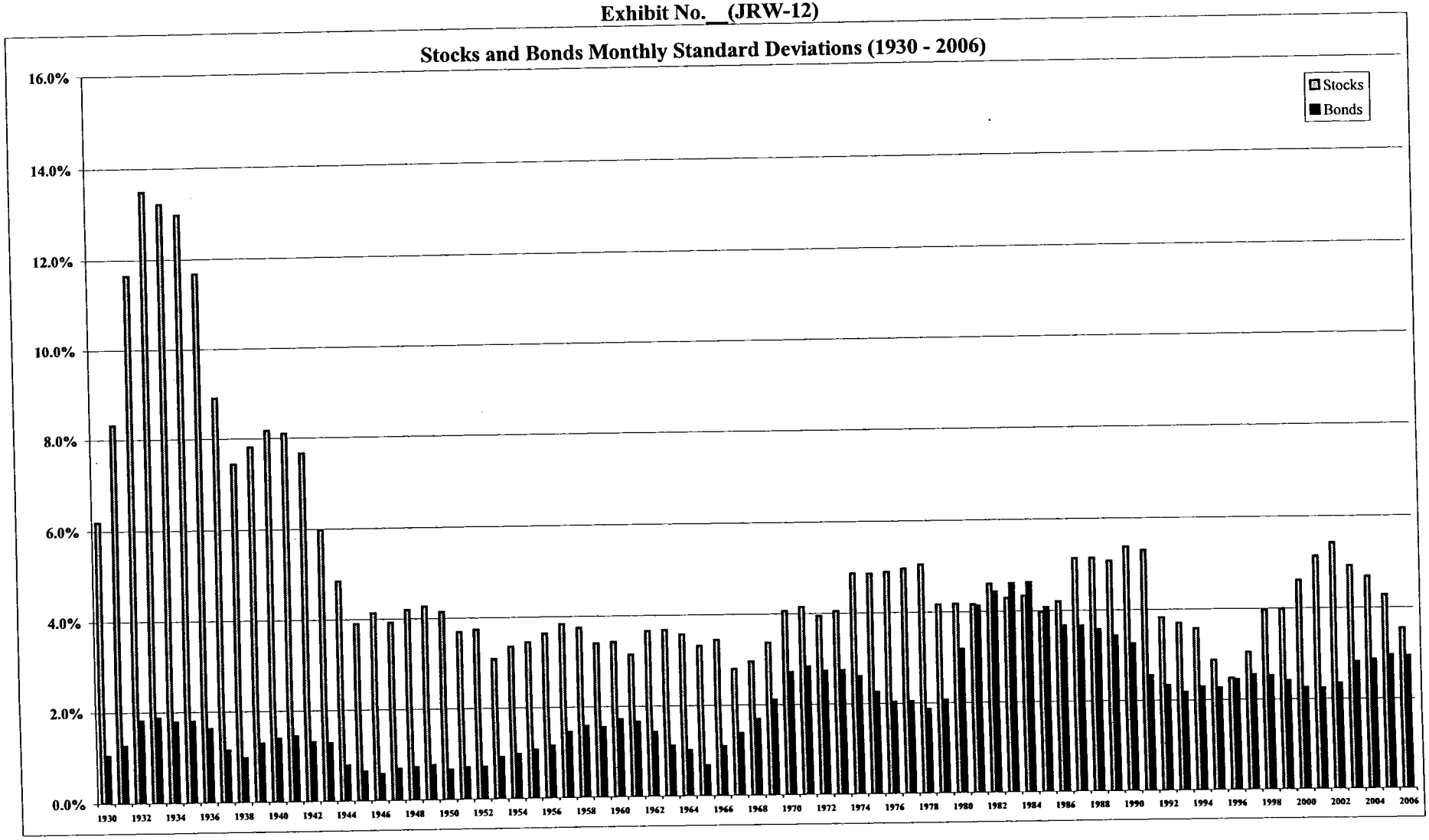
Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit No.__(JRW-12)



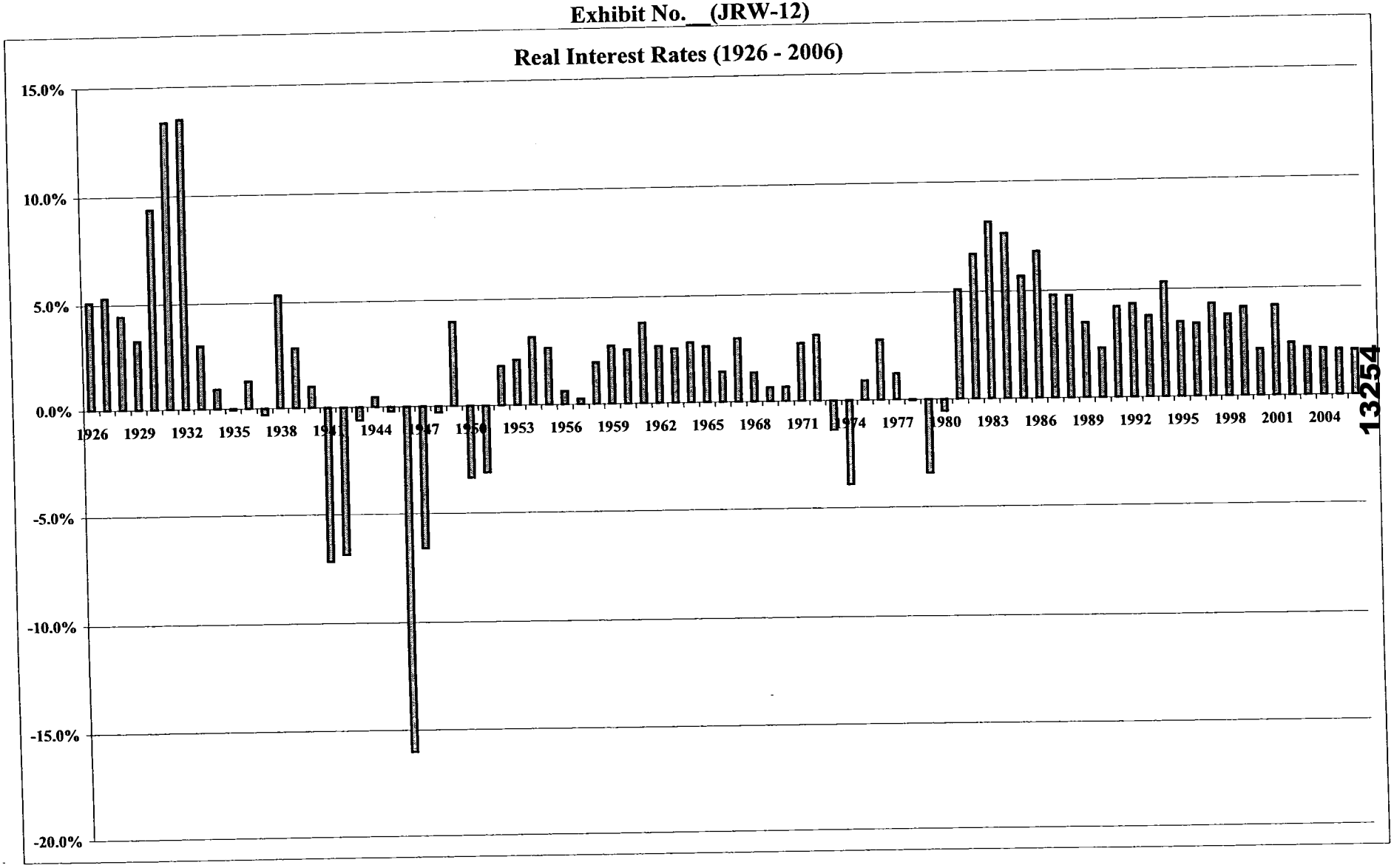
Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit No.__(JRW-12)



Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit No.__(JRW-12)



Data Source: Ibbotson Associates, *SBBI Yearbook*, 2007.

Exhibit__(JRW-13)
Summary of FPU's DCFResults

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Adjusted Dividend Yield	5.11%	5.11%
Expected Growth	4.19%	5.19%
DCF Equity Cost Rate	**9.30%**	**9.20%**
Flotation Cost Adjustment	0.33%	0.33%
Adjusted DCF Equity Cost Rate	**9.63%**	**9.46%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 43
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-13)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-14)
Summary of FPU's CAPM Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Risk-Free Rate	4.73%	4.73%
Beta	0.75	0.75
Equity Risk Premium	8.27%	8.27%
CAPM Equity Cost Rate	**10.94%**	**10.95%**
Flotation Cost	**0.33%**	**0.33%**
Adjusted CAPM Equity Cost Rate	**11.27%**	**11.28%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 44
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-14)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-15)
Summary of FPU's RP Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Expected Market Return	12.20%	12.20%
Diversifiable Risk	-2.20%	-2.50%
RP - Small Cap/Very Small Cap	2.20%	2.20%
RP Equity Cost Rate- Small Cap/Very Small Cap	**12.20%**	**12.00%**
Flotation Cost	0.30%	0.40%
Adjusted RP Equity Cost Rate- Small Cap/Very Small Cap	**12.50%**	**12.30%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 45
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-15)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-16)
Summary of FPU's RMR Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Per Annum - 5- to 10- Year Periods	11.12%	9.77%
Flotation Costs	0.33%	0.33%
Adjusted - Per Annum – 5- to 10- Year Periods	**11.45%**	**10.10%**
Per Annum – for 5-Year Periods	10.52%	9.67%
Flotation Costs	0.33%	0.33%
Adjusted - Per Annum – for 5-Year Periods	**10.85%**	**10.00%**
Cumulative- 5- to 10- Year Periods	10.76%	11.53%
Flotation Costs	0.33%	0.33%
Adjusted - Cumulative- 5- to 10- Year Periods	**11.09%**	**11.86%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 46
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-16)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-13)
Summary of FPU's DCFResults

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Adjusted Dividend Yield	5.11%	5.11%
Expected Growth	4.19%	5.19%
DCF Equity Cost Rate	**9.30%**	**9.20%**
Flotation Cost Adjustment	0.33%	0.33%
Adjusted DCF Equity Cost Rate	**9.63%**	**9.46%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 43
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-13)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-14)
Summary of FPU's CAPM Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Risk-Free Rate	4.73%	4.73%
Beta	0.75	0.75
Equity Risk Premium	8.27%	8.27%
CAPM Equity Cost Rate	**10.94%**	**10.95%**
Flotation Cost	**0.33%**	**0.33%**
Adjusted CAPM Equity Cost Rate	**11.27%**	**11.28%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 44
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge - (JRW-14)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-15)
Summary of FPU's RP Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Expected Market Return	12.20%	12.20%
Diversifiable Risk	-2.20%	-2.50%
RP - Small Cap/Very Small Cap	2.20%	2.20%
RP Equity Cost Rate- Small Cap/Very Small Cap	**12.20%**	**12.00%**
Flotation Cost	0.30%	0.40%
Adjusted RP Equity Cost Rate- Small Cap/Very Small Cap	**12.50%**	**12.30%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 45
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-15)
DATE 02/27/08 - 02/29/08

Exhibit__(JRW-16)
Summary of FPU's RMR Results

	Eight Electric Utility Companies	Ten Gas Distribution Companies
Per Annum - 5- to 10- Year Periods	11.12%	9.77%
Flotation Costs	0.33%	0.33%
Adjusted - Per Annum – 5- to 10- Year Periods	**11.45%**	**10.10%**
Per Annum – for 5-Year Periods	10.52%	9.67%
Flotation Costs	0.33%	0.33%
Adjusted - Per Annum – for 5-Year Periods	**10.85%**	**10.00%**
Cumulative- 5- to 10- Year Periods	10.76%	11.53%
Flotation Costs	0.33%	0.33%
Adjusted - Cumulative- 5- to 10- Year Periods	**11.09%**	**11.86%**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 46
COMPANY Office of Public Counsel (Direct)
WITNESS Dr. J. Randall Woolridge (JRW-16)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020384-EI EXHIBIT 47
COMPANY Office of Public Counsel (Direct)
WITNESS Patricia W. Merchant (PWM-1)
DATE 02/27/02 - 02/19/02

Resume

PATRICIA W. MERCHANT, CPA

Office of Public Counsel
Room 812, 111 West Madison Street
Tallahassee, Florida 32399-1400

Phone: 850-487-8245
Fax: 850-488-4491
E-mail: merchant.tricia@leg.state.fl.us

Professional Experience:

March, 2005 to Present

Office of Public Counsel – Senior Legislative Analyst

In my current position, I perform financial and accounting analysis and reviews, and provide testimony, as required, involving utility filings before the Florida Public Service Commission on behalf of the Citizens of the State of Florida.

1981 to February, 2005 - Florida Public Service Commission

2000 to February, 2005

Public Utilities Supervisor – File and Suspend Rate Case Section, Bureau of Rate Filings, Division of Economic Regulation

In this capacity I supervised 5 to 8 regulatory professionals. This section performed financial, accounting, engineering and rate review and evaluation of rate proceedings for large water and wastewater utilities, as well as electric and gas utilities regulated by the Commission. The types of cases included file and suspend rate cases, limited proceedings, overearning investigations, annual report reviews, service availability and tariff filings, rulemaking, and customer complaints. The section reviewed utility filings, requested and reviewed Commission staff audits, and generated and analyzed discovery requests. I coordinated and prepared staff recommendations to the Commission for agenda conferences. I reviewed the analyses and written documentation of all analysts in this section for proper regulatory theory, grammar and accuracy. I also made presentations to customer groups at Commission staff customer meetings for the rate proceedings to which I was assigned. We presented recommendations at agenda conferences, providing responses to comments and questions by other parties and Commissioners. I also prepared and presented testimony, and assisted in the preparation of cross-examination questions for depositions and formal hearings. Additionally, I provided training in regulatory theory for new staff and provided training on regulatory and accounting issues for other analysts at the Commission.

1989 – 2000

Regulatory Analyst Supervisor, Accounting Section, Bureau of Economic Regulation, Division of Water and Wastewater

I supervised 5-7 regulatory accounting analysts. This section performed the same job activities as above specifically for the larger Commission regulated Class A and B water and wastewater companies.

1983 – 1989
Regulatory Analyst – Accounting Bureau, Division of Water and Wastewater

As an accounting analyst, I performed the same job activities as described above for water and wastewater companies in a non-supervisory role.

1981 – 1983

Public Utilities Auditor, Division of Auditing and Financial Analysis

As an auditor in the Tallahassee district of the Commission, I performed financial and accounting audits of electric, gas, telephone, water and wastewater utilities under the Commission's jurisdiction.

Education and Professional Licenses

1981 Bachelor of Science with a major in accounting from Florida State University

1983 Received a Certified Public Accountant license in Florida

List of Cases in which Testimony was Submitted

Dockets Before the Florida Public Service Commission:

070052-EI - Petition by Progress Energy Florida, Inc. to recover costs of Crystal River Unit 3 Uprate through fuel clause (testified at hearing)

060162-EI – Petition by Progress Energy Florida, Inc. to recover modular cooling tower costs through the Environmental Cost recovery clause. (filed testimony stipulated into record)

050958-EI – Petition for approval of new environmental program for cost recovery through Environmental Cost Recovery Clause by Tampa Electric Company. (testified at hearing)

060658-EI - Petition on Behalf of Citizens of the State of Florida to require Progress Energy Florida, Inc. to Refund Customers $143 million. (filed testimony stipulated into record)

060362-EI - Petition to Recover Natural Gas Storage Project Costs through Fuel Cost Recovery Clause, by Florida Power & Light Company. (testified at hearing)

050045-EI - Petition for Rate Increase by Florida Power & Light Company. (filed testimony, deposed, case settled prior to hearing)

991643-SU - Application for Increase in Wastewater Rates in Seven Springs System in Pasco County by Aloha Utilities, Inc. (testified at hearing)

971663-WS - Application of Florida Cities Water Company, Inc. for a limited proceeding to recover environmental litigation costs. (all testimony and exhibits stipulated into record without hearing)

940847-WS - Application of Ortega Utility Company for increased water and wastewater rates. (testified at hearing)

911082-WS - Water and Wastewater Rule Revisions to Chapter 25-30, Florida Administrative Code. (testified at hearing)

881030-WU - Investigation of Sunshine Utilities of Central Florida rates for possible over earnings. (testified at hearing)

850151-WS - Application of Marco Island Utilities, Inc. for increased water and wastewater rates. (testified at hearing)

850031-WS - Application of Orange/Osceola Utilities, Inc. for increased water and wastewater rates in Osceola County (testified at hearing)

840047-WS - Application of Poinciana Utilities, Inc. for increased water and wastewater rates (testified at hearing)

Cases Before the Division of Administrative Hearings:

97-2485RU - Aloha Utilities, Inc., and Florida Waterworks Association, Inc., Petitioners, vs. Public Service Commission, Respondents, and Citizens of the State of Florida, Office of Public Counsel, Intervenors (deposed and testified at hearing)

Florida Public Utilities Company
Projected Test Year Ended December 31, 2008

Dockets Nos. 070304-EI & 070300-EI
P. Merchant Exhibit No. ___(PWM-2)
Tranformer Plant Adjustment
Page 1 of 1

13-Month Average of 2008 Transformer Addition

	Request Per FPU Year-end	13-Month Average	OPC Recommended Adjustments
Plant in Service	$790,000	$668,462	($121,538)
Accumulated Depreciation	$11,850	$8,356	($3,494)
Depreciation Expense	$23,700	$19,750	($3,950)

Rental of transformer was included for 12 months of expense for 2006 and escalated by inflation and customer growth for 2007 and 2008

Adjustment to Rental Expense	
Monthly Rental Expense	$2,140
Number of Months	12
Expense in test year prior to inflation	$25,680
Escalation Factor for 2007-2008	1.113
Escalated Expense left in 2008	$28,582
Expense for 13-month average (1)	$4,280
Adjustment to rental-13 month average	($24,302)
Expense to allow if using full YE	$0
Adjustment to rental-full YE	($28,582)

(1) No escalation needed; used actual 2008 cost.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 42
COMPANY Office of Public Counsel (Direct)
WITNESS Patricia N. Merchant (PNM-2)
DATE 02/27/08 - 02/29/08

Acceptance Copy

Osmose Utilities Services, Inc.

GENERAL AGREEMENT

Exhibit 72.2
OPC Production of Documents 1
Docket 070304-EI

(SCHEDULE 1)
(Approximately 3,000 Distribution Poles)

ITEM	PRICE	
External Treat	$ 29.88	*
Excavated Reject	$ 27.89	
Reject w/External Treat	$ 31.15	
Visual Report	$ 6.00	
Sound and Bore	$ 7.75	*
Internal Treat: Hollow Heart CF	$ 13.66	
WoodFume®	$ 15.81	
Private Property	$ 3.95	
FastGate® Delivery	$ 0.60	*
LoadCalc™	$ 7.26	*
CATV Attachments	$ 0.60	*
Telephone Attachments	$ 0.60	*
*GPS Reading: 3-10 Meter	$ 0.98	*
**Hourly Rate: Foreman	$ 72.50	
**Hourly Rate: Crewmember	$ 39.00	

*Amounts included in FPUC estimated inspection cost per pole.(Cutshaw/Myers panel deposition pages 55-56.

* GPS Data will be collected per pole. The GPS data (per structure) includes a GPS point with an accuracy level of three to ten meters (3-10 meters). One attempt will be made to collect the GPS point. Osmose will not charge for any unattainable data collection. If requested however, Osmose can return to any pole location, for an hourly rate, to recollect data.

** Osmose is submitting prices for hourly rates for your convenience. These prices would apply for any work that Florida Public Utilities Company would request outside the scope of this proposal. These rates will not be utilized without prior approval from Florida Public Utilities Company. Submitting these prices in our proposal at this time will avoid future administrative delays and allow our crews to respond to your special requests in a more efficient and timely manner.

Rev. 1/04
FLORIDA PUBLIC UTILITIES COMPANY
May 17, 2007
0-38-781
0-38-782

13268

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 49
COMPANY Office of Public Counsel (Direct)
WITNESS Patricia W. Merchant (PWM-3)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 5(
COMPANY AT+T (Direct)
WITNESS Kirk Smith - (KS-1)
DATE 02/27/08 - 02/29/08

PROCESS TO ENGAGE THIRD PARTY ATTACHERS

1. The electric utility and third-party attachers will engage in a continuous dialogue on the status of the electric utility's storm hardening plans. A third-party attacher that wishes to be part of this process ("Participant") shall provide notification in writing to the electric utility, providing the name and address of the person designated to receive communications from the electric utility. The electric utility may, no more than once a year, request that Participants confirm that they wish to continue being part of the process and update the name and address of the person designated to receive communication.

2. By September 5 of each year, the electric utility shall provide the Participants with a list of the projects identified in the electric utility's approved storm hardening plan on file with the Commission ("Plan") that the electric utility proposes to undertake in the following calendar year, pending internal budget approval. The electric utility shall provide the Participants with a list of such projects receiving final budget approval promptly as it becomes available.

3. Prior to engineering a job relative to a storm hardening project identified in its Plan, the electric utility shall initiate a meeting with Participants to discuss the electric utility's preliminary ideas for the scope of work ("Pre-Design Meeting"). At the Pre-Design Meeting, the electric utility shall (a) identify the poles involved; (b) identify whether the electric utility plans to

replace poles, change from wood poles to poles of another material (*e.g.*, steel or concrete), place poles in locations different from the existing poles, relocate overhead facilities or underground existing aerial facilities, and; (c) provide the projected commencement date, and; (d) upon request by a Participant, provide other available information that would enable the Participants to make necessary preparations and evaluate whether to seek dispute resolution pursuant to Rule 25-6.0342(7). During this pre-design phase of a project, the electric utility shall also seek input from Participants as required by Rule 25-6.0342(6).

4. The electric utility shall provide Participants with final engineering plans promptly upon completion. Prior to beginning construction, the electric utility shall initiate a meeting with Participants to discuss coordination of work and a construction schedule.

5. Information submitted to Participants pursuant to section 2, 3 or 4 above regarding projects identified in the electric utility's Plan will not be docketed unless a protest is filed in accordance with Rule 25-6.0342(7), or it is otherwise deemed necessary by the Commission.

6. If the electric utility seeks to amend its Plan by, for example, adding a project not previously identified in its Plan, it shall file a petition with the Commission requesting that the Plan be modified in accordance with Rule 25-6.0342(2).

7. The electric utility will file with the Director of Division of Economic Regulation by March 1 each year a status report of its implementation of

its Plan. Included in this status report shall be the name of storm hardening projects commenced and/or completed by the electric utility, the routes and circuits affected, and any comments on the project received from third-party attachers.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 51
COMPANY Embarq (Direct)
WITNESS Sandra A. Khazraee - (SAK-1)
DATE 02/27/08 - 02/29/08

Voice | Data | Internet | Wireless | Entertainment

EMBARQ™

Embarq Corporation
Mailstop: FLTLHQ0201
1313 Blair Stone Road
Tallahassee, FL 32301
EMBARQ.com

July 12, 2007

Mr. Mark Cutshaw, General Manager
Florida Public Utilities Company
911 South 8th Street
Fernandina Beach, Florida 32034

In RE: Florida Public Utilities Company 2007 – 2009 Storm Hardening Plan

Dear Mr. Cutshaw:

Embarq has reviewed the FPUC Storm Hardening Plan received on Sunday, June 24, 2007 for the years 2007 through 2009. While the plan provided some specifics, e.g. the intent to harden the facilities in the Northwest Division on an 18 pole route to a Prison/H.S. Shelter in 2007, additional detailed information would be necessary in order to complete a thorough cost and benefit analysis. Therefore, in order to respond regarding the impact of this plan on Embarq, certain assumptions have been made. If additional details are provided regarding the plan, Embarq will review this response and provide a more targeted estimation of the costs and benefits.

The FPUC plan indicates that approximately 170 poles in their northwest division will be hardened in the years 2007 through 2009 in the proposed plan. For purposes of this response to the plan, Embarq has assumed that all of the approximately 170 poles targeted in those years in that division have Embarq attachments and that those 170 poles will be replaced. Thus, the estimated costs to Embarq in the first three years of this plan for pole replacements and transfer of attachments would be approximately $289,000. Those costs would include Embarq's pro rata share of the cost of the new poles computed under the current pole attachment agreement between Embarq and FPUC as well as the cost to transfer Embarq's attachments to the new poles. If more detailed "street level" data such as street names and route schematics are provided these estimated dollars may be adjusted

FPUC's Hardening Plan may benefit Embarq by reducing the amount of damage to our facilities, thereby reducing the number of customer outages and reducing the time to restore service. The extent of these benefits will not be known until the next storm and they cannot be readily quantified in dollar savings; however, Embarq does not believe that it is likely these benefits will outweigh the costs.

Sincerely,

Sandra A Khazraee

Sandra A. Khazraee

cc: Henry Bowlin, Embarq
Bill Radel, Embarq
Norman Horton

Sandra A. Khazraee
REGULATORY MANAGER
LAW AND EXTERNAL AFFAIRS
Voice: (850) 847-0173
Fax: (850) 878-0777

DOCKET NO. 070304-EI: Petition for rate increase by Florida Public Utilities Company

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT KLW-1: History of Testimony Provided by Kathy L. Welch

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 52
COMPANY Staff (Direct)
WITNESS Kathy L. Welch - (KLW-1)
DATE 02/27/08 - 02/29/08

- In re: Application for approval of rate increase in Lee County by Tamiami Village Utility, Inc., Docket No. 910560-WS

- In re: Application for transfer of territory served by Tamiami Village Utility, Inc. in Lee County to North Fort Myers Utility, Inc., cancellation of Certificate No. 332-S and amendment of Certificate 247-S; and for a limited proceeding to impose current rates, charges, classifications, rules and regulations, and service availability policies, Docket No. 940963-SU

- In re: Application for a rate increase by General Development Utilities, Inc. (Port Malabar Division) in Brevard County, Docket No. 911030-WS

- In re: Dade County Circuit Court referral of certain issues in Case No. 92-11654 (Transcall America, Inc. d/b/a ATC Long Distance vs. Telecommunications Services, Inc., and Telecommunications Services, Inc. vs. Transcall America, Inc. d/b/a ATC Long Distance) that are within the Commission's jurisdiction, Docket No. 951232-TI

- In re: Application for transfer of Certificates Nos. 404-W and 341-S in Orange County from Econ Utilities Corporation to Wedgefield Utilities, Inc., Docket No. 960235-WS

- In re: Application for increase in rates and service availability charges in Lee County by Gulf Utility Company, Docket No. 960329-WS

- In re: Fuel and purchased power cost recovery clause and generating performance incentive factor, Docket No. 010001-EI

- In re: Application for staff-assisted rate case in Highlands County by The Woodlands of Lake Placid, L.P., Docket No. 020010-WS

- In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida, Docket No. 020071-WS

- In re: Petition for issuance of a storm recovery financing order, by Florida Power & Light Company, Docket No. 060038-EI

DOCKET NO. 070304-EI: Petition for rate increase by Florida Public Utilities Company

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT KLW-2: Audit Report

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 53
COMPANY Staff (Direct)
WITNESS Kathy L. Welch - (KLW-2)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY COMPLIANCE & CONSUMER ASSISTANCE
BUREAU OF AUDITING

Miami District Office

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRIC DIVISION

FILE AND SUSPEND RATE CASE INVESTIGATION

AS OF DECEMBER 31, 2006
FORECAST DECEMBER 31, 2008

DOCKET NO. 070304-EI
AUDIT CONTROL NO. 07-262-4-1

Yen Ngo, Audit Manager

Iliana Piedra, Audit Staff

Daniel Acheampong, Audit Staff

Kathy L. Welch, Public Utilities Supervisor

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DIVISION OF REGULATORY COMPLIANCE & CONSUMER ASSISTANCE AUDITOR'S REPORT

December 12, 2007

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have performed the procedures described later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request dated September 18, 2007. We have applied these procedures to the 2006 actual and 2008 projected costs on the attached schedules which were prepared by Florida Public Utilities Company-Electric Division in support of its filing for rate relief in Docket No. 070304-EI.

This audit was performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

OBJECTIVES AND PROCEDURES

RATE BASE

General

Objective: To determine that the utility's filing represents its recorded results from continuing operations. To verify, for the historical year, that all adjustments are consistent with the prior rate cases and calculated correctly.

Procedures: We reconciled the rate base supporting schedules and traced those to the general ledger. We obtained supporting documentation for all adjustments in 2006, recalculated the adjustments, traced amounts to the ledgers, and reviewed prior orders. We reviewed the board of directors' minutes, the internal audit reports and the external audit workpapers.

Utility Plant

Objective: To verify plant additions, retirements and adjustments from the last historic year through December 31, 2006 and obtain supporting documentation for the plant forecast for 2007 and 2008. To review the utility continuing property records and determine if they are in compliance with Commission Rule 25-6.014(3), Florida Administrative Code.

Procedures: We sampled plant additions for the period January 1, 2003 through December 31, 2006 for compliance with the stated objectives above. We verified that the utility properly recorded retirements when a capital item was removed or replaced. We sampled construction project additions and the corresponding source documentation. We obtained the supporting documentation for the forecast plant but no audit was completed of the data due to time constraints.

Customer Advances

Objective: To determine that additions to Customer Advances from 2003 to 2006 are properly recorded.

Procedures: We sampled Customer Advance additions for the period January 1, 2003 through December 31, 2006 for compliance with the stated objectives above and traced them to contracts.

Accumulated Depreciation

Objective: To determine that accruals to accumulated depreciation in 2006 are properly recorded in compliance with the NARUC Uniform System of Accounts. To verify that depreciation expense accruals are calculated using the Commission authorized rates and that retirements are properly recorded.

Procedures: We traced the accumulated depreciation schedules to the corresponding plant in service schedules. We verified that the utility used Commission authorized rates to depreciate its plant accounts by calculating a sample of accumulated depreciation account balances to test for calculation errors. We verified that the utility properly recorded retirements to accumulated depreciation when the corresponding plant was removed or

replaced. We recalculated a sample of accumulated depreciation account balances as of December 31, 2006.

Working Capital

Objective: To determine that the utility's working capital balance is properly calculated and consistent with the last order. Also, to determine if any interest earning or bearing accounts or any non-utility items were included in the calculation.

Procedures: We traced the working capital accounts to the general ledger, and reviewed any allocations of common accounts. We recalculated the utility's working capital balance as of December 31, 2006.

NET OPERATING INCOME

General

Objective: To determine that the utility's filing represents its results from continuing operations. To determine that the adjustments to the filing were properly calculated, and consistent with prior orders.

Procedures: We reconciled the following individual components of projected net operating income (NOI) balances to the utility's general ledger for the 12-month period ended December 31, 2006. We recalculated the adjustments, traced the components to the ledger and reviewed them with the last rate case.

Revenues

Objective: To determine that revenues in 2006 are properly recorded in compliance with Commission rules and are based on the utility's Commission approved tariff rates. To verify the calculation of unbilled revenues.

Procedures: We traced revenues to the general ledger and utility billing registers and selected a sample of customer bills from each customer rate class on a random basis, and recalculated the bills using the Commission approved tariff rates. We obtained the December entry for the unbilled calculation and traced the components to source documentation.

Operation and Maintenance Expenses (O&M)

Objective: To determine that operation and maintenance expenses in 2006 are properly recorded in compliance with Commission rules and were reasonable and prudent for ongoing utility operations. To determine if any costs related to non-regulated operations were included. To determine if any costs were out of period or non-recurring. To determine if corporate costs allocated related to electric operations. To determine if advertisements included are image enhancing or relate to conservation or fuel. To determine if refunds were properly recorded.

Procedures: We sampled O&M expense items from the general ledger based on auditor judgment. We reviewed the sample for the proper utility system, classification, amount, period and recurring nature. We examined invoices and supporting documentation to

determine if the above objectives were met. We obtained the detail for direct and allocated salaries. We reviewed the allocation methodology and recomputed clearing amounts. We compared uncollectible expense to the four year average ratio of uncollectible amounts to revenue.

Taxes-Other-Than-Income

Objective: To determine that taxes other than income tax expense in 2006 is properly recorded and reasonable and prudent for ongoing utility operations.

Procedures: We recalculated regulatory assessment fees and reconciled them to the general ledger. We reviewed the property tax bills and determined whether the amount booked reflects the discount amount. We compared the percent of payroll tax to total salaries for reasonableness.

Depreciation Expense

Objective: To determine that depreciation expense is properly recorded in compliance with Commission rules and that it accurately represents the depreciation of plant assets.

Procedures: We recalculated depreciation expense for the period using Commission approved rates.

CAPITAL STRUCTURE

General

Objective: To determine that the components of the utility's capital structure and the respective cost rates used to arrive at the overall weighted cost of capital are properly recorded and that the components accurately represent the ongoing utility operations. To verify that non-utility assets, supported by the utility's capital structure, are removed from the capital structure, in the rate base/capital structure reconciliation. To verify that the non-utility investments are removed from equity, prior to the determination of debt/equity ratios. To verify that the cost rates are appropriate. To determine how the rate base adjustments are adjusted in the capital structure.

Procedures: We reconciled the following individual components of capital structure to balances in the utility's general ledger as of December 31, 2006. We recalculated the overall weighted cost of capital for the test year ended 2006.

Long-Term-Debt

Objective: To determine that long-term debt balances represent actual obligations of the utility's parent and that they are properly recorded.

Procedures: We compared actual debt balances and interest rates to the original loan agreements.

Short-Term-Debt

Objective: To determine that short-term debt balances represent actual obligations of the utility's parent and that they are properly recorded.

Procedures: We compared actual debt balances and interest rates to the original loan agreements.

Accumulated Deferred Income Taxes

Objective: To determine that accumulated deferred income taxes are properly stated and calculated based on the recorded differences between utility book and taxable income.

Procedures: We compared actual deferred tax balances to the taxes. We reconciled the common equity components and the investment tax credit components and recalculated the investment tax credit rate.

Customer Deposits

Objective: To determine that customer deposit balances represent actual obligations of the utility and are properly recorded.

Procedures: We compared actual deposits to the utility's records.

AUDIT FINDING NO. 1

SUBJECT: MISSING INVOICES

AUDIT ANALYSIS: The utility was unable to provide invoices and supporting documentation for the following sample items. Because the utility was unable to support these items, they should be removed from rate base.

Acct. No.	Period	Description	Date	JE	Amount	Plant Allocation 2006
2003						
	2003					
100.1070.39	Jul-03	Kubra Data T	8/12/2003		10,000.00	2,900.00
100.1070.39	May-03	Sprint	6/6/2003		46,000.00	13,800.00
114.1070.36	Nov-03	PS & S Elect	12/9/2003		2,650.00	2,650.00
115.1070.36	Aug-03	Sea Coast Gi	9/9/2003		4,900.00	4,900.00
115.1070.36	Aug-03	Oldcastle Pre	9/10/2003		4,177.68	4,177.68
115.1070.36	Sep-03	Hughs Suppl	10/8/2003		17,604.71	17,604.71
115.1070.36	Sep-03	Cooper Powe	10/9/2003		54,154.00	54,154.00
		Total Depreciation Expense			139,486.39	100,186.39
2004	2004					
100.1070.37	Dec-04	Several Inv A	1/18/2005	33	111,496.44	33,448.93
114.1070.36	Dec-04	PPO	1/11/2005	33	44,255.60	44,255.60
114.1070.36	Aug-04	Utilicon Servi	9/10/2004		5,206.89	5,206.89
114.1070.36	Aug-04	P Local Non-	8/31/2004	9	3,970.00	3,970.00
114.1070.36	Dec-04	Transfer Cha	1/27/2005	5.33	30,863.16	30,863.16
114.1070.39	Jan-04	Altec Industri	2/11/2004		194,165.98	194,165.98
115.1070.36	Feb-04	Siemens Pov	3/10/2004		149,734.56	149,734.56
115.1070.36	Apr-04	Siemens Pov	5/10/2004		142,325.88	142,325.88
115.1070.36	May-04	Southern Sta	6/8/2004		106,006.49	106,006.49
115.1070.36	Dec-04	Pike Electric	1/11/2005	33	2,027.94	2,027.94
115.1070.36	Dec-04	Zero Voucher	1/18/2005		14,049.23	14,049.23
115.1070.36	May-04	Gateway to A	5/31/2004	3	12,099.00	12,099.00
115.1070.36	Nov-04	David Miller	12/8/2004		30,631.00	30,631.00
115.1070.36	Feb-04	Hughes Supp	3/10/2004		11,945.92	11,945.92
		Total Depreciation Expense			858,778.09	780,730.58
2005	2005					
115.1070.36	Aug-05	Pike Electric	9/12/2005		5,584.00	5,584.00
115.1070.37	Mar-05	GE Supply	4/11/2005		11,008.16	11,008.16
115.1070.37	Nov-05	GE Supply	12/13/2005		3,030.24	3,030.24
		Total Depreciation Expense			19,622.40	19,622.40
		Total 2006 Adjustment			1,017,886.88	900,539.37

The depreciation was calculated as follows:

Acct. No.	Period	JE	Plant Allocation 2003	2004	2005	2006	Depreciation Expense 2003	2004	2005	2006	Accumulated Depreciation Total
2003											
	2003										
100.1070.3913	Jul-03		32%	31%	32%	29%	320.00	620.00	640.00	580.00	2,160.00
100.1070.397	May-03		27%	31%	30%	30%	1,656.00	2,852.00	2,760.00	2,760.00	10,028.00
114.1070.3662	Nov-03						8.83	53.00	53.00	53.00	167.83
115.1070.3662	Aug-03						40.83	98.00	98.00	98.00	334.83
115.1070.3663	Aug-03						34.81	83.55	83.55	83.55	285.47
115.1070.3681	Sep-03						246.47	739.40	739.40	739.40	2,464.66
115.1070.3683	Sep-03						758.16	2,274.47	2,274.47	2,274.47	7,581.56
Total Depreciation Expense							3,065.10	6,720.42	6,648.42	6,588.42	23,022.36
2004											
100.1070.376	Dec-04	33	27%	31%	30%	30%		72.01	836.22	836.22	1,744.45
114.1070.362	Dec-04	33						110.64	1,327.67	1,327.67	2,765.98
114.1070.364.6	Aug-04							91.12	218.69	218.69	528.50
114.1070.3647	Aug-04	9						69.48	166.74	166.74	402.96
114.1070.3657	Dec-04	5.33						97.73	1,172.80	1,172.80	2,443.33
114.1070.3923	Jan-04							18,445.77	18,445.77	18,445.77	55,337.30
115.1070.362	Feb-04							4,117.70	4,492.04	4,492.04	13,101.77
115.1070.362	Apr-04							3,202.33	4,269.78	4,269.78	11,741.89
115.1070.362	May-04							2,120.13	3,180.19	3,180.19	8,480.52
115.1070.3648	Dec-04	33						7.10	85.17	85.17	177.44
115.1070.3656	Dec-04							44.49	533.87	533.87	1,112.23
115.1070.3662	May-04	3						161.32	241.98	241.98	645.28
115.1070.3662	Nov-04							102.10	612.62	612.62	1,327.34
115.1070.3681	Feb-04							459.92	501.73	501.73	1,463.38
Total Depreciation Expense								29,101.83	36,085.27	36,085.27	101,272.37
2005											
115.1070.3657	Aug-05								88.41	212.19	300.61
115.1070.370	Mar-05								330.24	396.29	726.54
115.1070.370	Nov-05								18.18	109.09	127.27
Total Depreciation Expense									436.84	717.57	1,154.41
Total										43,391.26	125,449.15

EFFECT ON THE GENERAL LEDGER: The following journal entry should be made to correct the utility's general ledger balances.

Accumulated Depreciation	125,449.15	
Retained Earnings	818,481.48	
Plant		900,539.34
Depreciation Expense		43,391.26

EFFECT ON THE FILING: The plant 13-month average should be reduced by $900,539.37. The accumulated depreciation 13-month average should be reduced by $125,449.15. The depreciation expense should be reduced $43,391.26.

AUDIT FINDING NO. 2

SUBJECT: TRUCKS TRANSFERRED FROM WATER

AUDIT ANALYSIS: The utility's Plant in Service includes two trucks transferred from its water company, which was sold in March 2003, a 1999 Ford 150 and a 2000 Ford. The transaction occurred in September 2006 when the trucks were discovered during the inventory.

When the electric company booked the acquisition of the trucks, it recorded the difference between the original cost and the accumulated depreciation as a gain. Since the vehicles were transferred to electric plant, the company applied the electric depreciation rate in calculating the depreciation expense from the time the trucks were purchased to the time they were transferred.

The audit recalculation of the depreciation expense revealed a different amount than the company's amount as of December 2006. Below is staff's recalculation of the depreciation expense for the trucks.

1999 Ford Truck (Truck 1)

	1999	2002
Depreciation Rate	4.70%	11.30%
Actual cost	19,410.51	

Date	Depreciation Base	Depreciation Rate	Yearly Depreciation	Book Value
Jul-99	19,410.51	4.70%	456.15	18,954.36
Dec-00	19,410.51	4.70%	912.29	18,042.07
Dec-01	19,410.51	4.70%	912.29	17,129.78
Dec-02	19,410.51	11.30%	2,193.39	14,936.39
Dec-03	19,410.51	11.30%	2,193.39	12,743.00
Dec-04	19,410.51	11.30%	2,193.39	10,549.61
Dec-05	19,410.51	11.30%	2,193.39	8,356.22
Dec-06	19,410.51	11.30%	2,193.39	6,162.84
Total Accumulated Dep.			13,247.67	

2000 Ford Truck (Truck 2)

	1999	2002
Depreciation Rate	4.70%	11.30%
Actual cost	20,098.60	

Date	Depreciation Base	Depreciation Rate	Yearly Depreciation	Book Value
Jul-00	20,098.60	4.70%	472.32	(472.27)
Dec-01	20,098.60	4.70%	944.63	(1,416.90)
Dec-02	20,098.60	11.30%	2,271.14	(3,688.05)
Dec-03	20,098.60	11.30%	2,271.14	(5,959.19)
Dec-04	20,098.60	11.30%	2,271.14	(8,230.33)
Dec-05	20,098.60	11.30%	2,271.14	(10,501.47)
Dec-06	20,098.60	11.30%	2,271.14	(12,772.61)
Total Accumulated Depr.			12,772.66	

Recalculated Accumulated Depr.	Truck 1 Above	13,247.67
	Truck 2 Above	12,772.66
		26,020.33
Company's Accumulated Depr.	Truck 1	(15,897.02)
	Truck 2	(14,183.23)
		(30,080.25)
Difference		(4,059.92)

EFFECT ON THE GENERAL LEDGER: The following journal entries should be made to correct the utility's general ledger balances. (See the differences on page 8 for explanation.)

Truck 1		
Plant	6.15	
Depreciation Expense	2,193.39	
Accumulated Depreciation	2,649.35	
Retained Earnings		4,848.89
Truck 2		
Plant	16.15	
Depreciation Expense	2,271.14	
Accumulated Depreciation	1,410.57	
Retained Earnings		3,697.86

EFFECT ON THE FILING: The plant 13-month average should be increased by $22.30. The accumulated depreciation 13-month average should be reduced by $14,532.41 (7,259.59 + 7273.02). Depreciation expense should be increased by $4,464.53. See attached schedule for the calculation of these adjustments.

13-Month Average Effect 2006

	Truck 1			Truck 2		
	Per Staff	Per Company	Diff.	Per Staff	Per Company	Diff.
Beginning Balance	11,054.29		11,054.29	10,501.52		10,501.52
Jan-06	11,237.07		11,237.07	10,690.78		10,690.78
Feb-06	11,419.85		11,419.85	10,880.04		10,880.04
Mar-06	11,602.63		11,602.63	11,069.30		11,069.30
Apr-06	11,785.41		11,785.41	11,258.57		11,258.57
May-06	11,968.20		11,968.20	11,447.83		11,447.83
Jun-06	12,150.98		12,150.98	11,637.09		11,637.09
Jul-06	12,333.76		12,333.76	11,826.35		11,826.35
Aug-06	12,516.54		12,516.54	12,015.61		12,015.61
Sep-06	12,699.33	15,897.02	(3,197.69)	12,204.87	14,183.23	(1,978.36)
Oct-06	12,882.11	15,897.02	(3,014.91)	12,394.14	14,183.23	(1,789.09)
Nov-06	13,064.89	15,897.02	(2,832.13)	12,583.40	14,183.23	(1,599.83)
Dec-06	13,247.67	15,897.02	(2,649.35)	12,772.66	14,183.23	(1,410.57)
13-Month Average	12,150.98	4,891.39	7,259.59	11,637.09	4,364.07	7,273.02

Truck 1				
Per Company				
Plant		19,404.36		
	Accumulated Depreciation		15,897.02	
	Gain		3,507.34	
Per Staff				
Plant		19,410.51		
Dep Exp		2,193.39		
	Accumulated Depreciation		13,247.67	p.8
	Retained Earnings		8,356.23	
Adjustments p.9				
Plant		6.15		
Dep Exp		2,193.39		
	Accu Dep	2,649.35		
	Retained Earnings		4,848.89	
Truck 2				
Per Company				
Plant		20,082.45		
	Accumulated Depreciation		14,183.23	
	Gain		5,899.22	
Per Staff				
Plant		20,098.60		
Dep Exp		2,271.14		
	Accumulated Depreciation		12,772.66	p.8
	Retained Earnings		9,597.08	
Adjustments p.9				
Plant		16.15		
Dep Exp		2,271.14		
	Accumulated Depreciation	1,410.57		
	Retained Earnings		3,697.86	
Total Adjustments				
Plant		22.30	p. 9	
Depreciation Expense		4,464.53	p. 9	
	Accumulated Depreciation	4,059.92	p. 8	

AUDIT FINDING NO. 3

SUBJECT: UNCOLLECTIBLE EXPENSE

AUDIT ANALYSIS: In 2006, the utility expensed $87,415 to electric operations for uncollectible expense. This amount was increased by $129,249 in the 2008 forecast for increased fuel rates and a projected increase in consumption. The $87,415 was determined as follows:

	Marianna	Fernandina	Total
Accounts due over 90 days 12/31/06	59,984.92	62,074.74	122,059.66
Less estimated to be collected by Div. managers		(27,028.15)	(27,028.15)
	59,984.92	35,046.59	95,031.51
Accounts due under 90 days	1,478,790.40	1,608,446.60	3,087,237.00
Percent estimated to be lost	0.22000%	0.90000%	
	3,253.34	14,476.02	17,729.36
Total estimated over and under 90 days	63,238.26	49,522.61	112,760.87
Less beginning balance uncollectible	18,806.00	5,121.00	23,927.00
Net to be accrued	44,432.26	44,401.61	88,833.87
Less propane and merchandising and jobbing			(1,418.87)
			87,415.00

Actual write offs in 2006 were $58,025 or .184% in Marianna and .101% in Fernandina. The actual write offs were much less than the amount actually accrued by the utility. The average rate of four years of write offs compared to revenue net of industrial customers and interdepartmental revenue is .182% for Marianna and .084% for Fernandina. The average is even less than the actual write offs. If the four year average write off of .00136 is used, uncollectible expense would be reduced by $33,762. ($39,450,684 revenue 2006 x average rate .00136=$53,653; difference between $53,653-$84,415 booked above=$33,762)

EFFECT ON THE LEDGER: This entry would be made for the filing only.

EFFECT ON THE FILING: Expenses would be reduced by $33,762.

AUDIT FINDING NO. 4

SUBJECT: PUBLIC RELATION EXPENSES

AUDIT ANALYSIS: In 2006, the utility paid Curly and Pynn for the following:

1. Developed and integrated a multi media campaign, to educate FPUC customers, which included home energy makeover events, public speaking engagements, letters to the editor of the local newspapers, talking points for employees, etc.

2. Scheduled and organized meetings with the key leadership in both divisions and worked with the division management to assign certain tasks and duties of the team to address the need to educate the public in relation to the fuel increases.

3. Scheduled and organized meetings with the entire staff of each division to educate employees about the fuel increases.

Account 913.4, Information and Instructional Advertising expense includes invoices for Curley and Pynn of $60,202.52 in Marianna and $60,203.37 in Fernandina for a total of $120,405.89. Account 916, Miscellaneous Sales Expense, was credited for an entry made to the 913.4 account of $5,354.38 for each division. The net amount recorded in the 2006 expenses was $109,697.13.

The utility increased this amount by 103.4% in 2007 and 103.5% in 2008 for customer growth and inflation. In addition $29,808 was added for informing the customers about the fuel increase. The total included in the 2008 expenses was $147,205.

Since the fuel increase is already in effect and the rate case will go into effect in 2008, the need for public relations may not extend for the four or five years that the rate increase will be in effect. We annualized actual costs in account 913.4 as of September 2007. This resulted in an amount of $67,076 which is significantly less than the $147,205 projected.

The utility should provide support that establishes the need for these costs to continue during the next four years.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 5

SUBJECT: LEGAL AND MAILING

AUDIT ANALYSIS: Included in account 928, Regulatory Commission expense, were costs paid to Messer, Caparello and Self for costs related to obtaining the new fuel contracts of $16,301.71 for each Marianna and Fernandina and $1,646.25 for expanding the territory for a total of $34,249.67 in 2006. The fuel contracts will not be renewed for another ten years. Therefore, these costs may not be recurring. These costs have been trended up by 102.2% in 2007 and 102.3% in 2008.

The utility also included postage and printing costs for mailing a letter regarding increased electric costs in account 923.1, Outside Services, for $6,609.96. This account was trended up by inflation of 102.2% in 2007 and 102.3% in 2008 for a total of $6,911.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 6

SUBJECT: CUSTOMER SURVEY

AUDIT ANALYSIS: In 2006, the utility charged to account 916, Miscellaneous Sales expense, $25,600 for a customer survey. The costs were split equally between Marianna and Fernandina. The 916 account was trended up using inflation and customer growth of 103.4% in 2007 and 103.5% in 2008 for a total of $27,397. The utility plans to continue doing surveys in the future but they may not be as extensive as this one and may cost less. Continuing surveys may only address one aspect of customer service as opposed to the extensive approach used in this one.

Schedule C-7, Operation and Maintenance Expenses, for 2008 shows less in the account due to a credit that was posted to the wrong account as described in the audit finding on public relations costs.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 8

SUBJECT: OFFICE WALL

AUDIT ANALYSIS: Marianna's account 935, Maintenance of General Plant, included $2,219 to construct a wall in the office in March 2006. The account was trended up using inflation and customer growth of 103.4% in 2007 and 103.5% in 2008 for a total of $2,375. This amount should be capitalized in account 114.1010.39, Structures and Improvements and depreciated at 2%

MONTH	PLANT BALANCE	DEPRECIATION EXPENSE	ACCUMULATED DEPRECIATION
MARCH	2,219.00	3.70	3.70
APRIL	2,219.00	3.70	7.40
MAY	2,219.00	3.70	11.10
JUNE	2,219.00	3.70	14.79
JULY	2,219.00	3.70	18.49
AUGUST	2,219.00	3.70	22.19
SEPTEMBER	2,219.00	3.70	25.89
OCTOBER	2,219.00	3.70	29.59
NOVEMBER	2,219.00	3.70	33.29
DECEMBER	2,219.00	3.70	36.98
TOTAL	22,190.00	36.98	
13-MONTH AVERAGE	1,706.92	2.84	15.65

EFFECT ON THE GENERAL LEDGER: The following entry should be made:

	DEBIT	CREDIT
Depreciation Expense	37	
Plant	2,219	
Accumulated Depreciation		37
Retained Earnings		2,219

EFFECT ON THE FILING: Expenses in 2008 should be reduced by $2,375. Plant in 2006 should be increased by the average of $1,707. Average accumulated depreciation should be increased by $16. Depreciation expense should be increased by $37.

AUDIT FINDING NO. 9

SUBJECT: TRAVEL

AUDIT ANALYSIS: Marianna's account 588.2, Other Distribution Expense, includes $677.69 of airline expenses for the wife of its safety contractor. This account was trended up by payroll and customer growth of 106.8% in 2007 and 106.8% in 2008 for a total of $773.

EFFECT ON THE GENERAL LEDGER: This finding has no effect on balance sheet accounts in 2006 so no adjustment is necessary to the ledger.

EFFECT ON THE FILING: Expenses should be reduced by $773 in 2008.

AUDIT FINDING NO. 10

SUBJECT: TRANSFORMER PAD

AUDIT ANALYSIS: Fernandina's account 595.3, Maintenance of Transformers, included $2,400 to remove a pad and set a new transformer at the Ritz Carlton Hotel in August 2006. The account was trended up using payroll and customer growth of 106.8% in 2007 and 106.8% in 2008 for a total of $2,738. This amount should be capitalized to account 115.1010.368 and depreciated at 4.2%.

Month	Plant	Depreciation Expense	Accumulated Depreciation
August	2,400.00	8.40	8.40
September	2,400.00	8.40	16.80
October	2,400.00	8.40	25.20
November	2,400.00	8.40	33.60
December	2,400.00	8.40	42.00
Total	12,000.00	42.00	
13-month average	923.08	3.23	9.69

EFFECT ON THE GENERAL LEDGER: The following entry should be made:

	DEBIT	CREDIT
Depreciation Expense	42	
Plant	2,400	
Accumulated Depreciation		42
Retained Earnings		2,400

EFFECT ON THE FILING: Expenses should be reduced by $2,738 in 2008. Plant in 2006 should be increased by the average of $923. Average accumulated depreciation should be increased by $10. Depreciation expense should be increased by $42.

AUDIT FINDING NO. 11

SUBJECT: MOVING EXPENSES

AUDIT ANALYSIS: The utility paid moving expenses for the new Division Manager. A deposit on a rental house and two months rent were paid in January 2006. The total costs for this expense report were $3,734.21 and were allocated to the following accounts:

		2006	2007	2008
115.4010.580	Fernandina Operation Supervision	1,172.81	1,237.31	1,305.37
115.4010.901	Fernandina Customer Account Supervision	1,136.16	1,198.65	1,264.57
115.4020.590	Fernandina Distribution Maintenance	1,136.16	1,198.65	1,264.57
995.4010.901	Propane	219.91		
115.1430.1	Fernandina	69.17		
		3,734.21	3,634.61	3,834.52

Moving costs may not be recurring. The utility should provide support that establishes the need for these costs to continue during the next four years.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 12

SUBJECT: SUBSTATION MAINTENANCE

AUDIT ANALYSIS: In it's "over and above" expenses included in 2008 projected test year expenses on filing C-7, Operation and Maintenance Expenses, the utility included an amount for annual inspection and maintenance of the substations. The utility proposes to implement this program because lack of maintenance has caused failures. We could not determine if some of the expenses found in 2006 may not have occurred if this program had been in effect sooner. The utility did not make any allowance in it's "over and above" calculation for a decrease in repairs. Some of the higher costs in 2006 are:

Account	Date	Vendor	Description	Amount
115.4020.570	4/7/2006	Megaway	Eng. Serv. For Stepdown Station	2,400.00
115.4020.570	7/7/2006	Tempaco		4,675.02
115.4020.570	6/23/2006	Hughes Supply		4,152.46
115.4020.592	5/3/2006	Industrial Electronics	Breaker and Relay testing for outage	3,483.90
115.4020.592	3/1/2006	GE International	AIP Substation Transformer failed	9,416.00
				24,127.38

Engineering staff needs to determine if these costs will be recurring if an inspection and testing maintenance program is implemented.

The utility should provide support that establishes the need for these costs to continue during the next four years.

EFFECT ON THE GENERAL LEDGER: This finding is provided for informational purposes only.

EFFECT ON THE FILING: This finding is provided for informational purposes only. The Commission may decide to amortize costs that are not recurring over the estimated period the new rates will be in effect which would reduce expenses.

AUDIT FINDING NO. 13

SUBJECT: STORM RESERVE

AUDIT ANALYSIS: Commission Order PSC-04-0369-AS-EI allowed for an annual increase to the storm reserve of $121,625 with additional increases if the utility did not spend the $22,641 projected for economic development. In 2006, the amount applied to the storm reserve for economic development was $16,758. In its projected expenses for account 924 for 2008, the utility proposed an increase to the annual accrual to the reserve to $203,880 plus the $16,758 of unused economic development costs calculated in 2006. The $16,745 should be removed as it should not be recurring in the future.

The utility has included $5,000 of economic development costs in its 2006 test year which were trended up to $5,351. It has also included an additional $10,350 for economic development in its estimate of over and above expenses on C-7, Operations and Maintenance Expenses, for 2008 for its Fernandina division.

EFFECT ON THE GENERAL LEDGER: There is no effect on the general ledger since these expenses are forecast.

EFFECT ON THE FILING: The 2008 forecast should be reduced by the $16,758 for economic development costs. The Commission may put a similar recommendation in this rate order for the new economic development forecast of $15,701, but if the order is worded the same, costs will only go to the storm reserve if they are not expensed as planned in the economic development forecast. The new storm allowance accruals should also be reviewed for reasonableness by staff engineers.

AUDIT FINDING NO. 14

SUBJECT: MEDICAL BENEFIT FORECAST

AUDIT ANALYSIS: In the 2008 projected expenses in C-7, Operation and Maintenance Expenses, for account 926.2, Employee Benefits, Medical, the utility included an 11.4% increase in its medical benefits for 2008. The utility has received a revised estimate from Cigna Health Care which indicates a 34.78% increase in 2008 insurance expense. This would increase the projection from $543,969 to $650,336 or an increase of $106,367 computed as follows. The utility has not re-filed this schedule.

2006 Expense	438,333.00
Increase 2007	110.0800%
2007 Projection	482,516.97
New 2008 Increase	134.78%
New 2008 Projection	650,336.37
Projection in Filing	543,969.00
Difference	106,367.37

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 15

SUBJECT: OVERHEAD IN OVER AND ABOVE FORECAST

AUDIT ANALYSIS: The utility added several salaries in it's "over and above" expense increases on C-7, Operation and Maintenance Expenses, for its 2008 expense projection for new positions and wage increases. The salary computations included a 37-38% overhead calculation. This calculation included vacation, holiday and sick leave which do not increase the base pay. Based on actual 2006 costs, we determined the actual 2006 overhead for pension, taxes and insurance to be 30.65%.

The following is a schedule of the salaries included and the overhead that were provided in supporting documentation for its "over and above" expenses in its 2008 forecast:

	A	B	C	D	E	F	G	H	
	Direct		Corporate Costs Allocated					Note A	
Account	Marianna	Fernandina	Corporate	Divided by 1.37	Benefits	Allocation	Amount Electric Used	Difference Staff/Utility Corporate	Total All
4010.580	56,497.00								
4020.5932		5,949.00							
4020.5942		6,163.00							
4010.5931	38,304.50	38,304.50							
4010.5881	10,454.50	10,454.50							
4010.928	9,995.50	9,995.50							
4010.920			51,531.00	37,613.87	13,917.13	40.00%	5,566.85	(955.39)	
4010.903			56,992.00	41,600.00	15,392.00	35.00%	5,387.20	(924.56)	
4010.920			82,200.00	60,000.00	22,200.00	40.00%	8,880.00	(1,524.00)	
4010.92			95,066.00	69,391.24	25,674.76	40.00%	10,269.90	(1,762.54)	
4010.9251			33,280.00	24,291.97	8,988.03	32.00%	2,876.17	(493.61)	
Salary Survey	21,691.00	21,691.00							
	136,942.50	92,557.50							
Divided by 1.3	99,233.70	67,070.65							
Benefits Utility	37,708.80	25,486.85							
Benefits Staff	30,415.13	20,557.15	Note B						
Difference	7,293.68	4,929.69						5,660.10	17,883.47

Note A: Column (D (payroll without overhead) x.3065 overhead rate staff x Column F (allocation rate corporate))-Column G (used by company)
Note B: Amount above without benefits x .3065 overhead rate staff

EFFECT ON THE GENERAL LEDGER: There is no effect on the general ledger.

EFFECT ON THE FILING: Expenses for 2008 should be reduced by $17,883.47.

AUDIT FINDING NO. 16

SUBJECT: ALLOCATION OF CLEARING

AUDIT ANALYSIS: The utility puts several expenses in its 1840 clearing accounts. These accounts are not allocated to all divisions but instead are charged to the divisions through the payroll entry. The allocation through payroll does not allocate as much expense to non-regulated operations as the regular allocation process. The accounts are all payroll related costs. Based on the payroll allocation used by the utility in 2006, 26% of payroll relates to propane and merchandising and jobbing. The following schedule shows how much of the costs were removed using the payroll entry instead of allocating the expenses using payroll and how it effects the electric allocation. The amounts shown below as removed were credits to the clearing accounts from the payroll journal entries. The total costs are the costs charged to the clearing accounts. The amounts charged to the electric division are the net of the first two amounts times the rates used by the utility. Staff used the total costs times the payroll allocation rate to determine what it would have charged and compared it to the amount that did get charged to electric. We then trended up the difference using the trend factors for the individual accounts.

Account	Type	Removed Non-Reg and Cons.	Total Costs	Charged Electric Co. Methodology	Charged Electric 25% Payroll Alloc.	Difference	Trend Factors	2008 Difference
925.2	Gen. Liab.	87,770.00	574,386.04	189,736.02	143,596.51	46,139.51	106.8/106.8	52,627.83
926.1	Pension	181,835.00	1,396,952.00	425,290.95	349,238.00	76,052.95	105.8/110	88,510.42
926.2	Medical	232,370.00	1,625,883.63	487,688.07	406,470.91	81,217.16	110.08/134.78	120,339.47
926.4	401K	2,490.00	17,259.28	5,169.25	4,314.82	854.43	106.8/106.8	974.58
		504,465.00	3,614,480.95	1,107,884.29	903,620.24	204,264.05		262,452.31

Expenses allocated to electric would decrease by $204,264.05 if the utility allocated the total account based on the payroll allocated.

EFFECT ON THE GENERAL LEDGER: If this methodology is accepted, the utility method would change going forward but 2006 would not be affected.

EFFECT ON THE FILING: If this methodology is accepted, expenses for 2008 should be reduced by $262,452.31.

AUDIT FINDING NO. 17

SUBJECT: COMPARISON OF 2007 TO FORECAST

AUDIT ANALYSIS: The 2007 expenses as of September 30, 2007 were annualized and compared to the forecast on schedule C-7 (2007), Operation and Maintenance Expenses, of the filing. The actual annualized costs were $488,245.33 less than the filing expenses for 2007. Many of the differences related to accounts that had "over and above" expenses. The "over and above" expenses total $574,896 in 2007. The only over and above amounts that appear to have been substantially incurred were the general liability account 925.2 and the maintenance of underground lines account 594.2. A schedule showing the computation follows.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only and does not affect booked expenses in 2006.

EFFECT ON THE FILING: This finding is for informational purposes only.

ACCOUNT	114-Marianna AMOUNT Sep-07	115-Fernandina AMOUNT Sep-07	TOTAL Sep-07	ANNUALIZED	PER C-7 2007	DIFFERENCE	OVER AND ABOVE
4010 562		4,756.00	4,756.00	6,341.33	42,501.00	(36,159.67)	25,000.00
4010 566		119.00	119.00	158.67	12,116.00	(11,957.33)	12,000.00
4010 580	98,455.00	119,760.00	218,215.00	290,953.33	380,422.00	(89,468.67)	56,408.00
4010 582	8,818.00	36,581.00	45,399.00	60,532.00	94,672.00	(34,140.00)	45,000.00
4010 5831	39,118.00	24,084.00	63,202.00	84,269.33	54,913.00	29,356.33	
4010 5832	27,502.00	9,613.00	37,115.00	49,486.67	65,562.00	(16,075.33)	
4010 5841	446.00	8,853.00	9,299.00	12,398.67	3,723.00	8,675.67	
4010 5842		22,821.00	22,821.00	30,428.00	27,504.00	2,924.00	
4010 585	8,989.00	1,556.00	10,545.00	14,060.00	12,770.00	1,290.00	
4010 586	121,401.00	73,266.00	194,667.00	259,556.00	273,056.00	(13,500.00)	
4010 5871	33,686.00	6,523.00	40,209.00	53,612.00	55,585.00	(1,973.00)	
4010 5872	6,761.00	24,352.00	31,113.00	41,484.00	44,010.00	(2,526.00)	
4010 5881	48,757.00	36,792.00	85,549.00	114,065.33	105,926.00	8,139.33	
4010 5882	23,191.00	67,550.00	90,741.00	120,988.00	155,533.00	(34,545.00)	50,800.00
4010 5883	1,937.00	3,015.00	4,952.00	6,602.67	11,129.00	(4,526.33)	
4010 589	784.00		784.00	1,045.33	1,053.00	(7.67)	
4010 901	23,942.00	36,282.00	60,224.00	80,298.67	73,765.00	6,533.67	1,428.00
4010 9011	14,189.00	16,197.00	30,386.00	40,514.67	49,056.00	(8,541.33)	
4010 902	109,682.00	101,161.00	210,843.00	281,124.00	295,709.00	(14,585.00)	
4010 903	194,643.00	221,881.00	416,524.00	555,365.33	524,917.00	30,448.33	
4010 9031	89,511.00	102,227.00	191,738.00	255,650.67	275,807.00	(20,156.33)	1,349.00
4010 904	17,038.00	15,277.00	32,315.00	43,086.67	87,590.00	(44,503.33)	175.00
4010 905	31,979.00	17,418.00	49,397.00	65,862.67	80,765.00	(14,902.33)	
4010 9051	5,644.00	6,445.00	12,089.00	16,118.67	16,804.00	(685.33)	
4010 9131	300.00		300.00	400.00		400.00	
4010 9132	3,620.00		3,620.00	4,826.67	1,589.00	3,237.67	
4010 9133	2,657.00	2,552.00	5,209.00	6,945.33	8,504.00	(1,558.67)	
4010 9134	50,307.00	50,169.00	100,476.00	133,968.00	154,148.00	(20,180.00)	28,800.00
4010 916		571.00	571.00	761.33	13,699.00	(12,937.67)	
4010 920	321,766.00	435,331.00	757,097.00	1,009,462.67	1,071,369.00	(61,906.33)	58,302.00
4010 9211	4,248.00	4,280.00	8,528.00	11,370.67	10,867.00	503.67	
4010 9212	2,382.00	2,404.00	4,786.00	6,381.33	7,111.00	(729.67)	
4010 9213	3,377.00	3,388.00	6,765.00	9,020.00	8,113.00	907.00	
4010 9214	27,347.00	24,363.00	51,710.00	68,946.67	34,425.00	34,521.67	
4010 9215	40,259.00	40,579.00	80,838.00	107,784.00	93,308.00	14,476.00	
4010 9216	1,088.00	2,690.00	3,778.00	5,037.33	6,913.00	(1,875.67)	5,200.00
4010 8231	4,215.00	7,049.00	11,264.00	15,018.67	18,306.00	(3,287.33)	
4010 9232	8,323.00	8,839.00	17,162.00	22,882.67	40,283.00	(17,400.33)	
4010 9233	74,022.00	78,440.00	152,462.00	203,282.67	226,660.00	(23,377.33)	82,150.00
4010 924	87,462.00	33,430.00	120,892.00	161,189.33	181,238.00	(20,048.67)	
4010 9251	43,976.00	51,421.00	95,397.00	127,196.00	114,957.00	12,239.00	632.00
4010 9252	230,710.00	227,879.00	458,589.00	611,452.00	475,595.00	135,857.00	133,000.00
4010 9261	146,372.00	151,861.00	298,233.00	397,644.00	365,497.00	32,147.00	
4010 9262	164,069.00	171,618.00	335,687.00	447,582.67	488,303.00	(40,720.33)	
4010 9263	19,503.00	20,997.00	40,500.00	54,000.00	54,000.00	0.00	
4010 9264	6,463.00	6,693.00	13,156.00	17,541.33	6,157.00	11,384.33	

ACCOUNT	114-Marianna AMOUNT Sep-07	115-Fernandina AMOUNT Sep-07	TOTAL Sep-07	ANNUALIZED	PER C-7 2007	DIFFERENCE	OVER AND ABOVE
4010 928	56,323.00	60,226.00	116,549.00	155,398.67	133,967.00	21,431.67	
4010 9302	29,746.00	28,334.00	58,080.00	77,440.00	79,227.00	(1,787.00)	
4010 93022	3,189.00	2,246.00	5,435.00	7,246.67	4,539.00	2,707.67	
4010 93023	5,000.00		5,000.00	6,666.67	15,170.00	(8,503.33)	10,000.00
4010 931	4,299.00	4,333.00	8,632.00	11,509.33	8,490.00	3,019.33	
4020 570		61,912.00	61,912.00	82,549.33	102,430.00	(19,880.67)	
4020 571		24,152.00	24,152.00	32,202.67	80,603.00	(48,400.33)	
4020 573		0.00	0.00	0.00	461.00	(461.00)	
4020 590	26,242.00	69,337.00	95,579.00	127,438.67	146,674.00	(19,235.33)	2,856.00
4020 591		1,962.00	1,962.00	2,616.00	10,411.00	(7,795.00)	
4020 592	6,803.00	22,070.00	28,873.00	38,497.33	75,455.00	(36,957.67)	
4020 5931	2,153.00	12,206.00	14,359.00	19,145.33	46,044.00	(26,898.67)	
4020 5932	449,993.00	224,682.00	674,675.00	899,566.67	1,032,586.00	(133,019.33)	53,248.00
4020 5933	73,662.00	19,777.00	93,439.00	124,585.33	137,755.00	(13,169.67)	
4020 5941	10,051.00	6,492.00	16,543.00	22,057.33	7,968.00	14,089.33	
4020 5942	248.00	166,223.00	166,471.00	221,961.33	143,039.00	78,922.33	5,748.00
4020 5951	33,720.00	8,043.00	41,763.00	55,684.00	68,893.00	(13,209.00)	
4020 5952	7,949.00	10,669.00	18,618.00	24,824.00	7,451.00	17,373.00	
4020 5953		37,099.00	37,099.00	49,465.33	58,267.00	(8,801.67)	
4020 596	8,113.00	24,741.00	32,854.00	43,805.33	52,438.00	(8,632.67)	
4020 597	14,305.00	17,186.00	31,491.00	41,988.00	37,647.00	4,341.00	
4020 598	34,525.00	22,538.00	57,063.00	76,084.00	73,927.00	2,157.00	
4020 935	31,710.00	44,513.00	76,223.00	101,630.67	167,932.00	(66,301.33)	2,800.00
	2,946,970.00	3,149,824.00	6,096,794.00	8,129,058.67	8,617,304.00	(488,245.33)	574,896.00

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO. 070304-EI

EXPLANATION Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Jim Mesite, Cheryl Martin

Line No.		(1) Plant in Service	(2)* Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	System Per Books (B-3)	72,376,983	(32,199,482)	40,177,500	1,461,603	-	-	41,639,104	(1,682,506)	-	39,956,598
2	Jurisdictional Factors	100%	100%	100%	100%	100%	100%		100%	100%	
3	Jurisdictional Per Books	72,376,983	(32,199,482)	40,177,500	1,461,603	-	-	41,639,104	(1,682,506)	-	39,956,598
4	Adjustments:										
5	Non-regulated Propane Operations	(67,783)	33,370	(34,413)	(7,343)	-	-	(41,756)		-	(41,756)
6	Eliminate Interest Bearing Cash Per 2003 Rate Case Proceeding								(24,312)		(24,312)
7	Eliminate 1/2 Deferred Rate Case Expense Per 2003 Rate Case Proceeding								(116,540)		(116,540)
8	Eliminate Fuel Under-Recovery Per 2003 Rate Case Proceeding								(1,716,749)		(1,716,749)
9											
10											
11											
12											
13	Total Adjustments	$ (67,783)	$ 33,370	$ (34,413)	$ (7,343)	$ -	$ -	$ (41,756)	$ (1,857,601)	$ -	$ (1,899,357)
14											
15	Adjusted Jurisdictional	$ 72,309,200	$ (32,166,112)	$ 40,143,087	$ 1,454,260	$ -	$ -	$ 41,597,348	$ (3,540,107)	$ -	$ 38,057,241
16											
17	* Includes Account 2520 - Customer Advances for Construction										

Supporting Schedules: B-2 (2006), B-3 (2006), B-7 (2006), B-9 (2006)

Recap Schedules: B-2 (2006)

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Docket No. 070304-EI
Exhibit KLW-2 (Page 31 of 33)
Audit Report

1

Schedule C-1 (2006)

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh, Cheryl Martin

Line No.		(1) Total Company Per Books	(2) Non-Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues:							
2	Sales of Electricity	47,452,526		47,452,526	100%	47,452,526	(30,359,021)	17,093,505
3	Other Operating Revenues	1,074,705		1,074,705	100%	1,074,705	(759,903)	314,802
4	Total Operating Revenues	48,527,231		48,527,231	100%	48,527,231	(31,118,924)	17,408,307
5								
6	Operating Expenses:							
7	Operation & Maintenance:							
8	Fuel			-	100%	-	-	-
9	Purchased Power	30,606,436		30,606,436	100%	30,606,436	(30,606,436)	-
10	Other	8,163,711		8,163,711	100%	8,163,711	(456,411)	7,707,300
11	Depreciation & Amortization	2,722,498		2,722,498	100%	2,722,498	(11,398)	2,711,100
12	Decommissioning Expense			-	100%	-	-	-
13	Taxes Other Than Income Taxes	3,982,172		3,982,172	100%	3,982,172	(22,079)	3,960,093
14	Income Taxes	772,895		772,895	100%	772,895	8,498	781,393
15	Deferred Income Taxes-Net	(195,788)		(195,788)	100%	(195,788)	-	(195,788)
16	Investment Tax Credit-Net	(32,322)		(32,322)	100%	(32,322)	-	(32,322)
17	(Gain)/Loss on Disposal of Plant			-	100%	-	-	-
18	Total Operating Expenses	46,019,602		46,019,602	100%	46,019,602	(31,087,826)	14,931,776
19								
20	Net Operating Income	2,507,629		2,507,629	100%	2,507,629	(31,098)	2,476,531

Supporting Schedules: C-2, C-4, C-5, C-7

Recap Schedules:

Schedule D-1a (2006) COST OF CAPITAL - 13-MONTH AVERAGE Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of Data Shown:
Historic Year Ended 12/31/06
Witness: Doreen Cox, Robert Camfield

Line No.	Class of Capital	(A) Company Total Per Books	(B) Specific Adjustments	(C) Pro Rata Adjustments	(D) System Adjusted	(E) Jurisdictional Factor	(F) Jurisdictional Capital Structure	(G) Ratio	(H) Cost Rate	(I) Weighted Cost Rate	(J) Interest Expense
					Regulatory Capital Structure, 2006						
1.	Long Term Debt	50,443,237			50,443,237	31.33%	15,801,612	0.4152	8.03%	3.33%	1,268,418
2.	Short Term Debt	3,309,077			3,309,077	31.33%	1,036,586	0.0272	7.29%	0.20%	75,536
3.	Preferred Stock	600,000			600,000	31.33%	187,953	0.0049	4.75%	0.02%	
4.	Common Equity	44,943,721			44,943,721	31.33%	14,078,859	0.3699	11.50%	4.25%	
5.	Customer Deposits	2,136,661			2,136,661		2,136,661	0.0561	6.07%	0.34%	129,626
6.	Deferred Income Taxes	4,674,449			4,674,449		4,674,449	0.1228	0.00%	0.00%	
7.	Tax Credits-Zero Cost	0			0		0	0.0000	0.00%	0.00%	
8.	Tax Credits-Weighted Cost	141,120			141,120		141,120	0.0037	9.55%	0.04%	
9.	TOTAL	106,248,266			106,248,266		38,057,241	1.0000		8.18%	1,473,580

	Class of Capital	Company Total Per Books	Ratio	Cost Rate	Weighted Cost Rate
		Conventional Capital Structure, 2006			
10.	Long Term Debt	50,443,237	0.5080	8.03%	4.08%
11.	Short Term Debt	3,309,077	0.0333	7.29%	0.24%
12.	Preferred Stock	600,000	0.0060	4.75%	0.03%
13.	Common Equity	44,943,721	0.4526	11.50%	5.21%
14.	TOTAL	99,296,036	1.0000		9.55%

Rate Base	$38,057,241
Direct Components	$6,952,231
	$31,105,010
Jurisdictional Factor	31.33%

Common Equity excludes Flo-Gas

Supporting Schedules: B-1 (2006), B-3 (2006), D-3, D-4a, D-5, D-6

Recap Schedules:

Docket No. 070304-EI
Exhibit KLW-2 (Page 33 of 33)
Audit Report

DOCKET NO. 070304-EI: Petition for rate increase by Florida Public Utilities Company

WITNESS: **Direct Testimony Of Kathy L. Welch,** Appearing On Behalf Of Staff

EXHIBIT KLW-3: Company response to staff's eleventh set of interrogatories to Florida Public Utilities Company (No. 135)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 54
COMPANY Staff (Direct)
WITNESS Kathy L. Welch - (KLW-3)
DATE 02/27/08 - 02/29/08

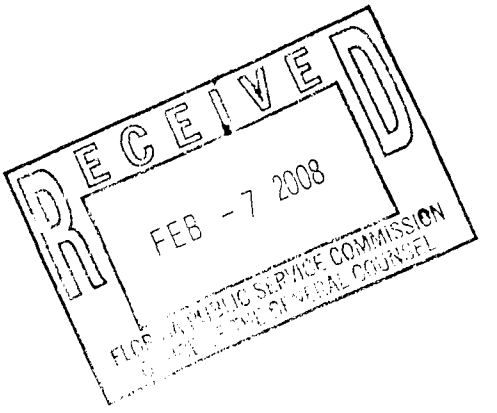
13310

MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

www.lawfla.com

February 7, 2008



VIA ELECTRONIC MAIL
Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket Nos. 070300-EI and 070304-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company is an electronic version of Florida Public Utilities Company's Notice of Serving Responses to FPSC Staff's Eleventh Set of Interrogatories (No. 135) in the above referenced dockets.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb
Enclosure
cc: Ms. Cheryl M. Martin
Parties of Record

FEB
FLORIDA PUBLIC SERVICE COMMISSION

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company	)	Docket No. 070300-EI
In re: Petition for rate increase by Florida Public Utilities Company	)	Docket No. 070304-EI Date filed: January 18, 2008

FLORIDA PUBLIC UTILITIES COMPANY'S NOTICE OF SERVICE OF RESPONSES TO FPSC STAFF'S ELEVENTH SET OF INTERROGATORIES (NO. 135)

Florida Public Utilities Company ("FPUC") by and through its undersigned counsel, hereby files and serves Notice that it has served its Responses to FPSC Staff's Eleventh Set of Interrogatories (No. 135) by hand delivery on Martha C. Brown, Esq., Office of General Counsel, Florida Public Service Commission, 2540 Shumard Oaks Blvd., Tallahassee, FL 32399-0850 on this 7th day of February, 2008.

NORMAN H. HORTON, JR.
MESSER, CAPARELLO & SELF, P. A.
Post Office Box 15579
Tallahassee, FL 32317
(850) 222-0720

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by Hand Delivery(*) and/or U. S. Mail this 7th day of February, 2008 upon the following:

Martha Brown, Esq.*
Katherine Fleming, Esq.
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Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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Association, Inc.
246 East 6th Avenue
Tallahassee, FL 32303

NORMAN H. HORTON, JR.

FEB - 7 2008

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company	)	Docket No.: 070300-EI
In re: Petition for rate increase by Florida Public Utilities Company	)	Docket No. 070304-EI

FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES TO FPSC STAFF'S ELEVENTH SET OF INTERROGATORIES (NO. 135)

COMES NOW, Florida Public Utilities Company ("FPUC") and in response to FPSC Staff's Eleventh Set of Interrogatories (No. 135) states as follows:

INTERROGATORIES

135. In your response to staff audit report in this docket dated December 27, 2007, please reconcile the support provided for the month of December, in Journal Entry 9, for all divisions to the Journal Entry 9 reductions in the following clearing accounts:

100.1840.9252

100.1840.9261

100.1840.9262

100.1840.9264

FPUC'S RESPONSE: See attached.

Respectfully submitted this 7th day of February, 2008.

Norman H. Horton, Jr.
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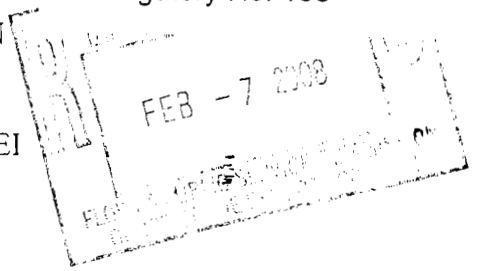
P.O. Box 15579
Tallahassee, FL 32317
(850) 222-0720

Attorneys for Florida Public Utilities Company

BEFORE THE PUBLIC SERVICE COMMISSION



In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company.	DOCKET NO. 070300-EI
In re: Petition for rate increase by Florida Public Utilities Company.	DOCKET NO. 070304-EI
	DATED: February 6, 2008

FPUC'S RESPONSE TO STAFF'S ELEVENTH SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY (NO. 135)

INTERROGATORIES

135. In your response to the staff audit report in this docket dated December 27, 2007, please reconcile the support provided for the month of December, in Journal Entry 9, for all divisions, to the Journal Entry 9 reductions in the following clearing accounts:

100.1840.9252
100.1840.9261
100.1840.9262
100.1840.9264

The payroll journal entry is quite complex and the benefit allocations are done within multiple steps within the journal entry 9. The reason the amounts cannot be reconciled within the clearing accounts, is that some of the benefit allocation activity credits the division expense accounts directly and do not pass through the clearing accounts. We have provided the information necessary to reconcile this activity.

The first step completed within the journal entry 9 is the nonregulated allocation. The nonregulated amount is credited to the clearing account for the benefits expense and then charged to the appropriate nonregulated capital or expense account. The second step completed within the journal entry 9 is the regulated allocation. The regulated amount is credited directly to the regulated benefit expense account for the respective division and not the clearing account, and those amounts are being capitalized or charged to other accounts such as conservation.

We have provided the details necessary for the insurance to show how this entire process works for the month of December. We have also included for the month of December, the

journal entry 9 details and the general ledger details for all benefit types being allocated on the journal entry itself to reconcile the journal entry 9 reductions.

The reason the natural gas conservation adjustment to correct a payroll journal entry error would not impact this rate proceeding, is that the journal entry 9 would have credited a natural gas benefit expense account, and then debited the natural gas conservation accounts. It would not have hit the clearing account or any electric accounts. The amounts charged to electric are accurate.

We have attached the information necessary to reconcile the support to the reductions in the accounts for benefits being capitalized and charged to nonregulated operations along with information to determine how the theory of this journal entry works.

1. Exhibit 135.1 is a summary of December's activity by benefit type.
2. Exhibit 135.2 is a calculation of the insurance transactions in the detailed journal entry 9 that make up the amounts on Exhibit 135.1.
3. Exhibit 135.3 is the detailed journal entry 9 showing all of the benefits, and what gets charged to nonregulated accounts and regulated capital accounts.
4. Exhibit 135.4 is a calculation of the insurance transactions in the general ledger that show the entries from journal entry 9 in the various clearing accounts and divisional expense accounts which ultimately tie to Exhibit 135.1.
5. Exhibit 135.5 is the general ledger transactions for December for the insurance benefit, the clearing accounts and expense accounts.
6. Exhibit 135.6 is the general ledger transactions for December for the remaining benefits, the clearing accounts and expense accounts.
7. Exhibit 135.7 is an example of the allocation theory used for benefits.
8. Exhibit 135.8 is the correcting entry for conservation as a result of the payroll overhead error.

(Martin)

FPUC
ANALYSIS OF BENEFITS
TEST YEAR ENDED DECEMBER 31, 2006

PER DETAIL AUDIT RESPONSE
TOTAL ALL

		INSURANCE	PENSION	GROUP INS	401K	TOTAL
DECEMBER	Ref.#	20,234.00	31,628.00	49,772.00	1,015.00	102,649.00
JE 9 -CLEARING ACCOUNT TO FLO-GAS	(A)	(9,628.00)	(13,806.00)	(21,724.00)	(448.00)	(45,606.00)
-FLO-GAS CONSTR	(B)	(821.00)	(1,192.00)	(1,875.00)	(38.00)	(3,926.00)
JE 9 -REGULATED ACCOUNT	(C)	(9,785.00)	(16,630.00)	(26,173.00)	(529.00)	(53,117.00)
		-	-	-	-	-

THE JE9 FOR THE REGULATED ACCOUNT REPRESENTS THE DIFFERENCE

NOTE: THE JE9 FROM THE CLEARING ACCOUNT GETS ALLOCATED TO FLO-GAS AND FLO-GAS CONSTR WHILE
THE JE9 FROM THE REGULATED ACCOUNT GETS ALLOCATED TO CONSTR, CONSERVATION, ETC.

Exhibit 135.1
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Docket No. 070304-EI
Exhibit KLW-3 (Page 8 of 71)
Interrogatory No. 135

Exhibit 135.2
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Docket No. 070304-EI
Exhibit KLW-3 (Page 9 of 71)
Interrogatory No. 135

JE 9 Report

Sample

Insurance

Cleaning JE9

Σ(A)

	1,772,000
	1,932,000
	2,933,000
	1,921,000
Fla. Gas	9,558,000

Σ(B)

	151,000
	150,000
	92,000
	430,000
Fla. Gas Cont.	821,000

Σ(C)

	5,651,000
	57,000
	223,000
	145,000
	1,814,000
	813,000
	21,000
	1,767,000
	634,000
	770,000
	57,000
	113,000
	919,000
	63,000
Reg. JE9	13,023,000

WEST PALM BEACH
MONTH END JOURNAL ENTRY 9 FOR
DEC 2006

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0010	100.1070.390	021958	692.00	43.00	15.00	26.00	41.00	1.00	126.00	566.00
0010	121.1070.376112	000003	1,419.00	89.00	31.00	54.00	84.00	2.00	260.00	1,159.00
0010	121.1070.376120	000003	21,749.00	1,359.00	482.00	821.00	1,292.00	27.00	3,981.00	17,768.00
0010	121.1070.376120	021817	866.00	54.00	19.00	33.00	51.00	1.00	158.00	708.00
0010	121.1070.376120	021827	515.00	32.00	11.00	19.00	31.00	1.00	94.00	421.00
0010	121.1070.376120	021845	455.00	28.00	10.00	17.00	27.00	1.00	83.00	372.00
0010	121.1070.376120	021896	1,373.00	86.00	30.00	52.00	82.00	2.00	252.00	1,121.00
0010	121.1070.376120	021897	1,159.00	72.00	26.00	44.00	69.00	1.00	212.00	947.00
0010	121.1070.376120	021903	2,132.00	133.00	47.00	80.00	127.00	3.00	390.00	1,742.00
0010	121.1070.376120	021909	157.00	10.00	3.00	6.00	9.00		28.00	129.00
0010	121.1070.376120	021911	766.00	48.00	17.00	29.00	45.00	1.00	140.00	626.00
0010	121.1070.376120	021927	111.00	7.00	2.00	4.00	7.00		20.00	91.00
0010	121.1070.376120	021930	134.00	8.00	3.00	5.00	8.00		24.00	110.00
0010	121.1070.376120	021937	1,007.00	63.00	22.00	38.00	60.00	1.00	184.00	823.00
0010	121.1070.376120	021941	1,066.00	67.00	24.00	40.00	63.00	1.00	195.00	871.00
0010	121.1070.376120	021953	444.00	28.00	10.00	17.00	26.00	1.00	82.00	362.00
0010	121.1070.376120	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
0010	121.1070.376120	021967	211.00	13.00	5.00	8.00	13.00		39.00	172.00
0010	121.1070.376140	000003	4,794.00	300.00	106.00	181.00	285.00	6.00	878.00	3,916.00
0010	121.1070.376140	021525	1,227.00	77.00	27.00	46.00	73.00	2.00	225.00	1,002.00
0010	121.1070.376140	021526	171.00	11.00	4.00	6.00	10.00		31.00	140.00
0010	121.1070.376140	021699	1,132.00	71.00	25.00	43.00	67.00	1.00	207.00	925.00
0010	121.1070.376140	021827	71.00	4.00	2.00	3.00	4.00		13.00	58.00
0010	121.1070.376140	021845	379.00	24.00	8.00	14.00	23.00		69.00	310.00
0010	121.1070.376140	021903	7,503.00	469.00	166.00	283.00	446.00	9.00	1,373.00	6,130.00
0010	121.1070.376140	021926	709.00	44.00	16.00	27.00	42.00	1.00	130.00	579.00
0010	121.1070.376140	021934	2,147.00	134.00	48.00	81.00	127.00	3.00	393.00	1,754.00
0010	121.1070.376140	021950	1,416.00	89.00	31.00	53.00	84.00	2.00	259.00	1,157.00
0010	121.1070.376140	021954	124.00	8.00	3.00	5.00	7.00		23.00	101.00
0010	121.1070.376140	028036	422.00	26.00	9.00	16.00	25.00	1.00	77.00	345.00
0010	121.1070.376160	021926	10,530.00	658.00	233.00	397.00	625.00	13.00	1,926.00	8,604.00
0010	121.1070.376220	000003	214.00	13.00	5.00	8.00	13.00		39.00	175.00
0010	121.1070.376240	000003	826.00	52.00	18.00	31.00	49.00	1.00	151.00	675.00
0010	121.1070.376240	021934	3,721.00	233.00	82.00	140.00	221.00	5.00	681.00	3,040.00
0010	121.1070.376240	021940	194.00	12.00	4.00	7.00	12.00		35.00	159.00
0010	121.1070.376240	021960	210.00	13.00	5.00	8.00	12.00		38.00	172.00
0010	121.1070.376260	000003	399.00	25.00	9.00	15.00	24.00		73.00	326.00
0010	121.1070.376260	021940	171.00	11.00	4.00	6.00	10.00		31.00	140.00
0010	121.1070.380105	000003	899.00	56.00	20.00	34.00	53.00	1.00	164.00	735.00
0010	121.1070.380107	000003	64,740.00	4,046.00	1,433.00	2,444.00	3,845.00	79.00	11,847.00	52,893.00
0010	121.1070.380107	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
0010	121.1070.380112	000003	11,311.00	707.00	250.00	427.00	672.00	14.00	2,070.00	9,241.00
0010	121.1070.380112	021931	1,372.00	86.00	30.00	52.00	81.00	2.00	251.00	1,121.00
0010	121.1070.380120	000003	3,310.00	207.00	73.00	125.00	197.00	4.00	606.00	2,704.00
0010	121.1070.380120	021885	340.00	21.00	8.00	13.00	20.00		62.00	278.00
0010	121.1070.380120	021945	670.00	42.00	15.00	25.00	40.00	1.00	123.00	547.00
0010	121.1070.380140	000003	244.00	15.00	5.00	9.00	15.00		44.00	200.00
0010	121.1070.380140	021903	334.00	21.00	7.00	13.00	20.00		61.00	273.00
0010	121.1070.382	000003	7,085.00	443.00	157.00	267.00	421.00	9.00	1,297.00	5,788.00
0010	121.1070.382	000004	76.00	5.00	2.00	3.00	4.00		14.00	62.00
0010	121.1070.384	000002	15.00	1.00		1.00	1.00		3.00	12.00
0010	121.1070.384	000003	2,931.00	183.00	65.00	111.00	174.00	4.00	537.00	2,394.00

Exhibit 135.3
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Docket No. 070304-EI
Exhibit KLW-3 (Page 10 of 71)
Interrogatory No. 135

IV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0010	121.1070.384	000004	31.00	2.00	1.00	1.00	2.00			6.00	25.00
0010	123.1070.376140	000004	557.00	35.00	12.00	21.00	33.00	1.00		102.00	455.00
0010	123.1070.380107	000003	418.00	26.00	9.00	16.00	25.00	1.00		77.00	341.00
	CONSTRUCTION TOTAL		165,073.00	10,318.00	3,651.00	6,229.00	9,805.00	203.00	C	30,206.00	134,867.00
0030	121.1430.2	035966	330.00	21.00	7.00	12.00	20.00			60.00	270.00
	OTHER A/R - MISCELLANEOUS DIXIE PLUMBING ON 11/24/06 THE ABOVE DAMAGED OUR 2.00IN PE SERIVCE AT										
0030	121.1430.2	035969	42.00	3.00	1.00	2.00	2.00			8.00	34.00
	OTHER A/R - MISCELLANEOUS DEEVAN INC ON 11/29/06 THE ABOVE DAMAGED OUR 1 1/4 MIAN @ 1025 US HWY										
0030	121.1430.2	035974	42.00	3.00	1.00	2.00	2.00			8.00	34.00
	OTHER A/R - MISCELLANEOUS BG GROUP ON 12/01/06 THE ABOVE DAMAGED OUR .50IN SCW LINE AT 117 W 14										
0030	121.1430.2	035975	250.00	16.00	6.00	9.00	15.00			46.00	204.00
	OTHER A/R - MISCELLANEOUS PRECAST WALL SYSTEMS ON 12/01/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERV										
0030	121.1430.2	035976	40.00	2.00	1.00	2.00	2.00			7.00	33.00
	OTHER A/R - MISCELLANEOUS LEAFE CUSTOM POOLS ON 11/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE										
0030	121.1430.2	035983	195.00	12.00	4.00	7.00	12.00			35.00	160.00
	OTHER A/R - MISCELLANEOUS THE LAZARUS GROUP INC ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE SERV										
0030	121.1430.2	035984	34.00	2.00	1.00	1.00	2.00			6.00	28.00
	OTHER A/R - MISCELLANEOUS ARVIN L RIEGER ON 12/06/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT										
0030	121.1430.2	035986	48.00	3.00	1.00	2.00	3.00			9.00	39.00
	OTHER A/R - MISCELLANEOUS STEVEN TARGONSKI ON 12/09/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE A										
0030	121.1430.2	035988	67.00	4.00	1.00	3.00	4.00			12.00	55.00
	OTHER A/R - MISCELLANEOUS COMPLETE POWER SOLUTIONS ON 12/11/06 THE ABOVE DAMAGED OUR .75IN SERV										
0030	121.1430.2	035990	41.00	3.00	1.00	2.00	2.00			8.00	33.00
	OTHER A/R - MISCELLANEOUS REAL LANDSCAPING ON 12/12/2006 THE ABOVE DAMAGED OUR 1/2' P.E. SERVIC										
0030	121.1430.2	035991	62.00	4.00	1.00	2.00	4.00			11.00	51.00
	OTHER A/R - MISCELLANEOUS NEW LEAF LANDSCAPING ON 12/12/06 THE ABOVE DAMAGED OUR .50IN STEEL SE										
0030	121.1430.2	035994	41.00	3.00	1.00	2.00	2.00			8.00	33.00
	OTHER A/R - MISCELLANEOUS DEE GRIFFIN EARTHWORKS ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE AT										
0030	121.1430.2	035997	58.00	4.00	1.00	2.00	3.00			10.00	48.00
	OTHER A/R - MISCELLANEOUS D'ALESSANDRO LANDSCAPE,INC. LANDSCAPE WORKERS DIGGING HIT AND DAMAGED										
0030	121.1430.2	036008	390.00	24.00	9.00	15.00	23.00			71.00	319.00
	OTHER A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 12/19/06 THE ABOVE DAMAGED OUR 2.00 PE AT 360										
0030	121.1430.2	036014	155.00	10.00	3.00	6.00	9.00			28.00	127.00
	OTHER A/R - MISCELLANEOUS COBRA CONSTRUCTION,INC. COBRA CONSTRUCTION HIT 2'LINE SO#680331/ ADRE										
	143 TOTAL		1,795.00	114.00	39.00	69.00	105.00		C	327.00	1,468.00
0040	121.1860.3		301.00	19.00	7.00	11.00	18.00			55.00	246.00
0040	121.1860.31	008002	4,846.00	303.00	107.00	183.00	288.00	6.00		887.00	3,959.00
0040	121.1860.32	001004	9,087.00	568.00	201.00	343.00	540.00	11.00		1,663.00	7,424.00
0040	121.1860.32	003004	1,797.00	112.00	40.00	68.00	107.00	2.00		329.00	1,468.00
	186 TOTAL		16,031.00	1,002.00	355.00	605.00	953.00	19.00	C	2,934.00	13,097.00
0045	114.4010.907	061050	1,850.00	116.00	41.00	70.00	110.00	2.00		339.00	1,511.00
0045	114.4010.908	061050	541.00	34.00	12.00	20.00	32.00	1.00		99.00	442.00
0045	114.4010.908	061250	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	114.4010.908	061350	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	114.4010.908	061650	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	114.4010.910	061050	492.00	31.00	11.00	19.00	29.00	1.00		91.00	401.00

Docket No. 070304-EI
Exhibit KLW-3 (Page 11 of 71)
Interrogatory No. 135

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0045	115.4010.907	061050	2,222.00	139.00	49.00	84.00	132.00	3.00		407.00	1,815.00
0045	115.4010.908	061050	439.00	27.00	10.00	17.00	26.00	1.00		81.00	358.00
0045	115.4010.908	061250	60.00	4.00	1.00	2.00	4.00			11.00	49.00
0045	115.4010.908	061350	131.00	8.00	3.00	5.00	8.00			24.00	107.00
0045	115.4010.908	061650	71.00	4.00	2.00	3.00	4.00			13.00	58.00
0045	115.4010.910	061050	619.00	39.00	14.00	23.00	37.00	1.00		114.00	505.00
	ELECTRIC CONSERVATION		6,605.00	414.00	146.00	249.00	394.00	9.00	(C)	1,212.00	5,393.00
0050	141.4160.21		64.00	4.00	1.00	2.00	4.00			11.00	53.00
0050	141.4160.28		2,620.00	164.00	58.00	99.00	156.00	3.00		480.00	2,140.00
0050	141.4160.29		15,216.00	951.00	337.00	574.00	904.00	19.00		2,785.00	12,431.00
0050	141.4160.33		12,111.00	757.00	268.00	457.00	719.00	15.00		2,216.00	9,895.00
0050	141.4160.340		165.00	10.00	4.00	6.00	10.00			30.00	135.00
0050	141.4160.351		19,139.00	1,196.00	424.00	722.00	1,137.00	23.00		3,502.00	15,637.00
0050	141.4160.353		2,328.00	145.00	52.00	88.00	138.00	3.00		426.00	1,902.00
0050	141.4160.391		3,389.00	212.00	75.00	128.00	201.00	4.00		620.00	2,769.00
0050	141.4160.43		289.00	18.00	6.00	11.00	17.00			52.00	237.00
0050	141.4160.52		19,081.00	1,193.00	422.00	720.00	1,133.00	23.00		3,491.00	15,590.00
0050	141.4160.54		5,282.00	330.00	117.00	199.00	314.00	6.00		966.00	4,316.00
0050	141.4160.6		2,139.00	134.00	47.00	81.00	127.00	3.00		392.00	1,747.00
0050	143.4160.340		129.00	8.00	3.00	5.00	8.00			24.00	105.00
	416 TOTAL		81,952.00	5,122.00	1,814.00	3,092.00	4,868.00	99.00	(C)	14,995.00	66,957.00
0060	945.4160.340		32.00	2.00						2.00	30.00
0060	946.4160.340		32.00	2.00						2.00	30.00
0060	991.1080.374		641.00	46.00						46.00	595.00
0060	991.1080.385		226.00	16.00						16.00	210.00
0060	991.1080.386		2,113.00	150.00						150.00	1,963.00
0060	991.1860.32	003004	179.00	13.00						13.00	166.00
0060	991.4010.800		595.00	42.00						42.00	553.00
0060	991.4010.8031		43,587.00	3,097.00						3,097.00	40,490.00
0060	991.4010.8031	030998	6,221.00	442.00						442.00	5,779.00
0060	991.4010.8032		98.00	7.00						7.00	91.00
0060	991.4010.8033		6,789.00	482.00						482.00	6,307.00
0060	991.4010.8034		1,657.00	118.00						118.00	1,539.00
0060	991.4010.870		3,184.00	226.00						226.00	2,958.00
0060	991.4010.874		357.00	25.00						25.00	332.00
0060	991.4010.878		10,359.00	736.00						736.00	9,623.00
0060	991.4010.8791		3,992.00	284.00						284.00	3,708.00
0060	991.4010.8792		872.00	62.00						62.00	810.00
0060	991.4010.8793		1,759.00	125.00						125.00	1,634.00
0060	991.4010.8801		251.00	18.00						18.00	233.00
0060	991.4010.8802		6,202.00	441.00						441.00	5,761.00
0060	991.4010.901		1,380.00	98.00						98.00	1,282.00
0060	991.4010.902		2,156.00	153.00						153.00	2,003.00
0060	991.4010.903		11,190.00	795.00						795.00	10,395.00
0060	991.4010.9031		298.00	21.00						21.00	277.00
0060	991.4010.905		202.00	14.00						14.00	188.00
0060	991.4010.911		991.00	70.00						70.00	921.00
0060	991.4010.912		16,686.00	1,186.00						1,186.00	15,500.00

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DIV KEY G/L ACCOUNT REFERENCE NO		TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0060 991.4010.916		12,933.00	919.00						919.00	12,014.00
0060 991.4010.930		143.00	10.00						10.00	133.00
0060 991.4020.8439		474.00	34.00						34.00	440.00
0060 991.4020.885		480.00	34.00						34.00	446.00
0060 991.4020.886		169.00	12.00						12.00	157.00
0060 991.4020.887		44.00	3.00						3.00	41.00
0060 991.4020.892		107.00	8.00						8.00	99.00
0060 991.4020.8931		591.00	42.00						42.00	549.00
0060 991.4020.896		15,481.00	1,100.00						1,100.00	14,381.00
0060 991.4020.898		4,208.00	299.00						299.00	3,909.00
0060 991.4020.935		68.00	5.00						5.00	63.00
0060 993.4010.800		149.00	11.00						11.00	138.00
0060 993.4010.878		206.00	15.00						15.00	191.00
0060 993.4010.911		165.00	12.00						12.00	153.00
0060 993.4010.912		154.00	11.00						11.00	143.00
0060 993.4020.8931		205.00	15.00						15.00	190.00
0060 995.4010.800		298.00	21.00						21.00	277.00
0060 995.4010.912		94.00	7.00						7.00	87.00
0060 996.4010.800		149.00	11.00						11.00	138.00
0060 996.4010.8032		128.00	9.00						9.00	119.00
0060 996.4010.8035		15.00	1.00						1.00	14.00
0060 996.4010.912										
FLO GAS-GENERAL TOTAL		158,310.00	11,250.00	3,985.00	6,794.00	10,691.00	221.00	A	11,250.00	147,060.00
0062 991.1070.374	000003	124.00	8.00	3.00	5.00	7.00			23.00	101.00
0062 991.1070.376	021793	1,298.00	81.00	29.00	49.00	77.00	2.00		238.00	1,060.00
0062 991.1070.382	000003	268.00	17.00	6.00	10.00	16.00			49.00	219.00
0062 991.1070.384	000003	567.00	35.00	13.00	21.00	34.00	1.00		104.00	463.00
0062 991.1070.385	000003	5,694.00	356.00	126.00	215.00	338.00	7.00		1,042.00	4,652.00
0062 991.1070.386	000003	11,633.00	727.00	258.00	439.00	691.00	14.00		2,129.00	9,504.00
0062 991.1070.394	000003	121.00	8.00	3.00	5.00	7.00			23.00	98.00
FLO GAS-CONSTRUCTION TOTAL		19,705.00	1,232.00	438.00	744.00	1,170.00	24.00	B	3,608.00	16,097.00
DIVISION TOTAL		449,471.00	29,452.00	6,443.00	10,988.00	17,295.00	354.00		64,532.00	384,939.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	1,828.00	114.00	48.00	69.00	108.00	2.00		341.00	1,487.00
0310	123.1070.376112	000008	78.00	5.00	2.00	3.00	5.00			15.00	63.00
0310	123.1070.376112	021639	144.00	9.00	4.00	5.00	9.00			27.00	117.00
0310	123.1070.376112	021921	1,353.00	84.00	36.00	51.00	80.00	2.00		253.00	1,100.00
0310	123.1070.376112	028022	27.00	2.00	1.00	1.00	2.00			6.00	21.00
0310	123.1070.376112	028029	58.00	4.00	2.00	2.00	3.00			11.00	47.00
0310	123.1070.376112	028032	90.00	6.00	2.00	3.00	5.00			16.00	74.00
0310	123.1070.376120	000003	1,611.00	100.00	43.00	61.00	95.00	2.00		301.00	1,310.00
0310	123.1070.376120	000008	759.00	47.00	20.00	29.00	45.00	1.00		142.00	617.00
0310	123.1070.376120	021348	58.00	4.00	2.00	2.00	3.00			11.00	47.00
0310	123.1070.376120	021597	58.00	4.00	2.00	2.00	3.00			11.00	47.00
0310	123.1070.376120	021779	22.00	1.00	1.00	1.00	1.00			4.00	18.00
0310	123.1070.376120	021921	934.00	58.00	25.00	35.00	55.00	1.00		174.00	760.00
0310	123.1070.376120	021932	115.00	7.00	3.00	4.00	7.00			21.00	94.00
0310	123.1070.376120	021947	118.00	7.00	3.00	4.00	7.00			21.00	97.00
0310	123.1070.376120	028033	27.00	2.00	1.00	1.00	2.00			6.00	21.00
0310	123.1070.376120	028035	27.00	2.00	1.00	1.00	2.00			6.00	21.00
0310	123.1070.376140	000003	158.00	10.00	4.00	5.00	9.00			29.00	129.00
0310	123.1070.376140	000004	1,692.00	105.00	45.00	64.00	100.00	2.00		316.00	1,376.00
0310	123.1070.376140	021921	1,380.00	86.00	37.00	52.00	82.00	2.00		259.00	1,121.00
0310	123.1070.380105	000003	2,994.00	186.00	79.00	113.00	177.00	4.00		559.00	2,435.00
0310	123.1070.380105	000008	273.00	17.00	7.00	10.00	16.00			50.00	223.00
0310	123.1070.380107	000003	7,660.00	477.00	203.00	288.00	453.00	9.00		1,430.00	6,230.00
0310	123.1070.380107	000004	920.00	57.00	24.00	35.00	54.00	1.00		171.00	749.00
0310	123.1070.380107	000008	4,630.00	288.00	123.00	174.00	274.00	6.00		865.00	3,765.00
0310	123.1070.380112	000003	179.00	11.00	5.00	7.00	11.00			34.00	145.00
0310	123.1070.380120	021921	159.00	10.00	4.00	6.00	9.00			29.00	130.00
0310	123.1070.382	000003	2,445.00	152.00	65.00	92.00	145.00	3.00		457.00	1,988.00
0310	123.1070.384	000003	994.00	62.00	26.00	37.00	59.00	1.00		185.00	809.00
0310	123.1070.385	000003	22.00	1.00	1.00	1.00	1.00			4.00	18.00
	CONSTRUCTION TOTAL		30,813.00	1,918.00	819.00	1,159.00	1,822.00	36.00	C	5,754.00	25,059.00
0330	123.1430.2	035965	80.00	5.00	2.00	3.00	5.00			15.00	65.00
	OTHER A/R - MISCELLANEOUS CHARLES CRIM CUT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 311WILSON										
0330	123.1430.2	035971	115.00	7.00	3.00	4.00	7.00			21.00	94.00
	OTHER A/R - MISCELLANEOUS GLOBAL DEMOLITION & RECYCLING CONTRACTOR HIT 1/2" PE SERVICE CAP IN Y										
0330	123.1430.2	035980	422.00	26.00	11.00	16.00	25.00	1.00		79.00	343.00
	OTHER A/R - MISCELLANEOUS WHITE SITE DEVELOPMENT INC HIT 2" PE MAIN AT 1 RED CLEVELAND BLVD ON										
0330	123.1430.2	035993	34.00	2.00	1.00	1.00	2.00			6.00	28.00
	OTHER A/R - MISCELLANEOUS HUNGRY HOWIES REPLACED METER DAMAGED BY DELIVERY TRUCK AT 1101 N WOOD										
0330	123.1430.2	036010	41.00	3.00	1.00	2.00	2.00			8.00	33.00
	OTHER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC REPAIRED 1/2" P E SERVICE DAMAGED BY CON										
0330	123.1430.2	036012	38.00	2.00	1.00	1.00	2.00			6.00	32.00
	OTHER A/R - MISCELLANEOUS TRIPLE C HYDRO SEEDING HIT SERVICE AT 109 ASTERBROOKE DR, 12/27/06										
0330	123.1430.2	036015	82.00	5.00	2.00	3.00	5.00			15.00	67.00
	OTHER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE CUT BY LANDSCAPER										
	143 TOTAL		812.00	50.00	21.00	30.00	48.00	1.00	C	150.00	662.00
0340	123.1860.31	003000	2,076.00	129.00	55.00	78.00	123.00	3.00		388.00	1,688.00
0340	123.1860.31	004003	389.00	24.00	10.00	15.00	23.00			72.00	317.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0340	123.1860.31	008002	1,891.00	118.00	50.00	71.00	112.00	2.00		353.00	1,538.00
0340	123.1860.32	001004	840.00	52.00	22.00	32.00	50.00	1.00		157.00	683.00
186 TOTAL			5,196.00	323.00	137.00	196.00	308.00	6.00	C	970.00	4,226.00
0350	141.4160.340		83.00	5.00	2.00	3.00	5.00			15.00	68.00
0350	141.4160.6		32.00	2.00	1.00	1.00	2.00			6.00	26.00
0350	143.4160.29		6,145.00	382.00	163.00	231.00	363.00	7.00		1,146.00	4,999.00
0350	143.4160.33		1,739.00	108.00	46.00	65.00	103.00	2.00		324.00	1,415.00
0350	143.4160.340		156.00	10.00	4.00	6.00	9.00			29.00	127.00
0350	143.4160.351		5,157.00	321.00	137.00	194.00	305.00	6.00		963.00	4,194.00
0350	143.4160.353		4,003.00	249.00	106.00	150.00	237.00	5.00		747.00	3,256.00
0350	143.4160.391		1,694.00	105.00	45.00	64.00	100.00	2.00		316.00	1,378.00
0350	143.4160.43		332.00	21.00	9.00	12.00	20.00			62.00	270.00
0350	143.4160.52		4,992.00	311.00	132.00	188.00	295.00	6.00		932.00	4,060.00
0350	143.4160.6		342.00	21.00	9.00	13.00	20.00			63.00	279.00
416 TOTAL			24,675.00	1,535.00	654.00	927.00	1,459.00	28.00	C	4,603.00	20,072.00
0360	945.4160.340		16.00	1.00						1.00	15.00
0360	946.4160.340		16.00	1.00						1.00	15.00
0360	946.4160.351		267.00	19.00						19.00	248.00
0360	946.4160.391		89.00	6.00						6.00	83.00
0360	991.4010.901		55.00	4.00						4.00	51.00
0360	991.4010.903		83.00	6.00						6.00	77.00
0360	993.1080.385		65.00	5.00						5.00	60.00
0360	993.1080.386		96.00	7.00						7.00	89.00
0360	993.4010.8031		20,677.00	1,469.00						1,469.00	19,208.00
0360	993.4010.8031	030998	339.00	24.00						24.00	315.00
0360	993.4010.8032		55.00	4.00						4.00	51.00
0360	993.4010.8033		1,076.00	76.00						76.00	1,000.00
0360	993.4010.8036		3,139.00	223.00						223.00	2,916.00
0360	993.4010.870		2,841.00	202.00						202.00	2,639.00
0360	993.4010.874		468.00	33.00						33.00	435.00
0360	993.4010.878		5,785.00	411.00						411.00	5,374.00
0360	993.4010.8791		1,227.00	87.00						87.00	1,140.00
0360	993.4010.8792		178.00	13.00						13.00	165.00
0360	993.4010.8793		1,020.00	72.00						72.00	948.00
0360	993.4010.8802		1,212.00	86.00						86.00	1,126.00
0360	993.4010.901		831.00	59.00						59.00	772.00
0360	993.4010.902		3,096.00	220.00						220.00	2,876.00
0360	993.4010.903		4,378.00	311.00						311.00	4,067.00
0360	993.4010.911		3,119.00	222.00						222.00	2,897.00
0360	993.4010.912		6,662.00	473.00						473.00	6,189.00
0360	993.4010.916		1,386.00	98.00						98.00	1,288.00
0360	993.4020.8439		59.00	4.00						4.00	55.00
0360	993.4020.885		1,834.00	130.00						130.00	1,704.00
0360	993.4020.892		202.00	14.00						14.00	188.00
0360	993.4020.896		71.00	5.00						5.00	66.00
0360	993.4020.898		2,350.00	167.00						167.00	2,183.00
0360	996.4010.870		420.00	30.00						30.00	390.00
0360	996.4010.8791		30.00	2.00						2.00	28.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0360	996.4010.8793		89.00	6.00						6.00	83.00
0360	996.4010.901		345.00	25.00						25.00	320.00
0360	996.4010.911		345.00	25.00						25.00	320.00
0360	996.4010.916		279.00	20.00						20.00	259.00
0360	996.4020.885		60.00	4.00						4.00	56.00
0360	996.4020.898		178.00	13.00						13.00	165.00
FLO GAS-GENERAL TOTAL			64,438.00	4,577.00	1,951.00	2,766.00	4,352.00	90.00	(A)	4,577.00	59,861.00
0362	993.1070.313	000003	98.00	6.00	3.00	4.00	6.00			19.00	79.00
0362	993.1070.376	021669	115.00	7.00	3.00	4.00	7.00			21.00	94.00
0362	993.1070.382	000003	202.00	13.00	5.00	8.00	12.00			38.00	164.00
0362	993.1070.384	000003	75.00	5.00	2.00	3.00	4.00			14.00	61.00
0362	993.1070.385	000003	1,177.00	73.00	31.00	44.00	70.00	1.00		219.00	958.00
0362	993.1070.385	000004	187.00	12.00	5.00	7.00	11.00			35.00	152.00
0362	993.1070.386	000003	546.00	34.00	14.00	21.00	32.00	1.00		102.00	444.00
0362	996.1070.376	021319	388.00	24.00	10.00	15.00	23.00			72.00	316.00
0362	996.1070.382	000003	135.00	8.00	4.00	5.00	8.00			25.00	110.00
0362	996.1070.384	000003	17.00	1.00		1.00	1.00			3.00	14.00
0362	996.1070.385	000003	567.00	35.00	15.00	21.00	34.00	1.00		106.00	461.00
FLO GAS-CONSTRUCTION TOTAL			3,507.00	218.00	92.00	133.00	208.00	3.00	(B)	654.00	2,853.00
DIVISION TOTAL			129,441.00	8,621.00	1,723.00	2,445.00	3,845.00	74.00		16,708.00	112,733.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.3646	000002	3,208.00	202.00	51.00	122.00	192.00	4.00	571.00	2,637.00
0410	114.1070.3646	021925	1,808.00	114.00	29.00	69.00	108.00	2.00	322.00	1,486.00
0410	114.1070.3646	035843	229.00	14.00	4.00	9.00	14.00		41.00	188.00
0410	114.1070.3646	035859	442.00	28.00	7.00	17.00	26.00	1.00	79.00	363.00
0410	114.1070.3646	035893	421.00	26.00	7.00	16.00	25.00	1.00	75.00	346.00
0410	114.1070.3646	035945	1,020.00	64.00	16.00	39.00	61.00	1.00	181.00	839.00
0410	114.1070.3646	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
0410	114.1070.3646	035982	425.00	27.00	7.00	16.00	25.00	1.00	76.00	349.00
0410	114.1070.3646	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
0410	114.1070.3646	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3646	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3647	000002	931.00	59.00	15.00	35.00	56.00	1.00	166.00	765.00
0410	114.1070.3647	035877	264.00	17.00	4.00	10.00	16.00		47.00	217.00
0410	114.1070.3648	000002	4,699.00	296.00	75.00	178.00	281.00	6.00	836.00	3,863.00
0410	114.1070.3656	000002	1,821.00	115.00	29.00	69.00	109.00	2.00	324.00	1,497.00
0410	114.1070.3656	035843	475.00	30.00	8.00	18.00	28.00	1.00	85.00	390.00
0410	114.1070.3656	035859	884.00	56.00	14.00	34.00	53.00	1.00	158.00	726.00
0410	114.1070.3656	035893	322.00	20.00	5.00	12.00	19.00		56.00	266.00
0410	114.1070.3656	035945	679.00	43.00	11.00	26.00	41.00	1.00	122.00	557.00
0410	114.1070.3656	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
0410	114.1070.3656	035982	359.00	23.00	6.00	14.00	21.00		64.00	295.00
0410	114.1070.3656	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
0410	114.1070.3656	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3656	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
0410	114.1070.3657	000002	81.00	5.00	1.00	3.00	5.00		14.00	67.00
0410	114.1070.3657	035877	1,358.00	85.00	22.00	52.00	81.00	2.00	242.00	1,116.00
0410	114.1070.3671	000002	235.00	15.00	4.00	9.00	14.00		42.00	193.00
0410	114.1070.3672	000002	1,100.00	69.00	18.00	42.00	66.00	1.00	196.00	904.00
0410	114.1070.3672	021576	1,135.00	71.00	18.00	43.00	68.00	1.00	201.00	934.00
0410	114.1070.3672	035859	1,778.00	112.00	28.00	68.00	106.00	2.00	316.00	1,462.00
0410	114.1070.3672	035893	1,964.00	124.00	31.00	75.00	117.00	2.00	349.00	1,615.00
0410	114.1070.3681	000002	1,762.00	111.00	28.00	67.00	105.00	2.00	313.00	1,449.00
0410	114.1070.3683	000002	385.00	24.00	6.00	15.00	23.00		68.00	317.00
0410	114.1070.3691	000002	7,740.00	487.00	123.00	294.00	463.00	10.00	1,377.00	6,363.00
0410	114.1070.3693	000002	7,343.00	462.00	117.00	279.00	439.00	9.00	1,306.00	6,037.00
0410	114.1070.370	000002	243.00	15.00	4.00	9.00	15.00		43.00	200.00
0410	114.1070.3711	000002	3,947.00	248.00	63.00	150.00	236.00	5.00	702.00	3,245.00
0410	114.1070.3731	000002	310.00	19.00	5.00	12.00	19.00		55.00	255.00
	CONSTRUCTION TOTAL		48,322.00	3,039.00	770.00	1,838.00	2,890.00	56.00	8,593.00	39,729.00
0430	114.1430.2	035970	664.00	42.00	11.00	25.00	40.00	1.00	119.00	545.00
	OTHER A/R - MISCELLANEOUS TOWN OF GREENWOOD		INSTALL CHRISTMAS LIGHTS. 11/30/06 D. FOWLER							
0430	114.1430.2	035973	165.00	10.00	3.00	6.00	10.00		29.00	136.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALFORD		INSTALL CHRISTMAS LIGHTS. 11/21/06 D.FOWLER							
0430	114.1430.2	035977	188.00	12.00	3.00	7.00	11.00		33.00	155.00
	OTHER A/R - MISCELLANEOUS TOWN OF BRISTOL		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
0430	114.1430.2	035978	96.00	6.00	2.00	4.00	6.00		18.00	78.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALTHA		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
0430	114.1430.2	035979	581.00	37.00	9.00	22.00	35.00	1.00	104.00	477.00
	OTHER A/R - MISCELLANEOUS CITY OF COTTONDALE		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER							
0430	114.1430.2	035995	179.00	11.00	3.00	7.00	11.00		32.00	147.00
	OTHER A/R - MISCELLANEOUS ZACHARY HENDERSON		INSTALL 30' POLE. 12-18-06 D. FOWLER							

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0430	114.1430.2	036016	111.00	7.00	2.00	4.00	7.00			20.00	91.00
OTHER A/R - MISCELLANEOUS ANDERSON COLUMBIA				SET POLE.	1-2-06 D. FOWLER						
143 TOTAL			1,984.00	125.00	33.00	75.00	120.00	2.00	C	355.00	1,629.00
0445	114.4010.907	061050	954.00	60.00	15.00	36.00	57.00	1.00		169.00	785.00
0445	114.4010.908	061250	1,912.00	120.00	31.00	73.00	114.00	2.00		340.00	1,572.00
0445	114.4010.908	061350	1,942.00	122.00	31.00	74.00	116.00	2.00		345.00	1,597.00
0445	114.4010.908	061550	612.00	38.00	10.00	23.00	37.00	1.00		109.00	503.00
0445	114.4010.908	061650	612.00	38.00	10.00	23.00	37.00	1.00		109.00	503.00
0445	114.4010.908	061950	701.00	44.00	11.00	27.00	42.00	1.00		125.00	576.00
0445	114.4010.908	062050	701.00	44.00	11.00	27.00	42.00	1.00		125.00	576.00
ELECTRIC CONSERVATION			7,434.00	466.00	119.00	283.00	445.00	9.00	C	1,322.00	6,112.00
DIVISION TOTAL			57,740.00	3,630.00	922.00	2,196.00	3,455.00	67.00		10,270.00	47,470.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	000002	796.00	50.00	20.00	30.00	47.00	1.00		148.00	648.00
0510	115.1070.3647	000002	608.00	38.00	15.00	23.00	36.00	1.00		113.00	495.00
0510	115.1070.3656	000002	269.00	17.00	7.00	10.00	16.00			50.00	219.00
0510	115.1070.3656	035972	578.00	36.00	14.00	22.00	34.00	1.00		107.00	471.00
0510	115.1070.3656	035996	56.00	4.00	1.00	2.00	3.00			10.00	46.00
0510	115.1070.3657	000002	1,230.00	77.00	30.00	46.00	73.00	2.00		228.00	1,002.00
0510	115.1070.3662	000002	2,252.00	140.00	55.00	85.00	133.00	3.00		416.00	1,836.00
0510	115.1070.3662	021877	525.00	33.00	13.00	20.00	31.00	1.00		98.00	427.00
0510	115.1070.3662	021959	664.00	41.00	16.00	25.00	39.00	1.00		122.00	542.00
0510	115.1070.3672	000002	5,652.00	352.00	139.00	213.00	335.00	7.00		1,046.00	4,606.00
0510	115.1070.3672	021702	90.00	6.00	2.00	3.00	5.00			16.00	74.00
0510	115.1070.3672	021719	1,046.00	65.00	26.00	39.00	62.00	1.00		193.00	853.00
0510	115.1070.3672	021877	1,830.00	114.00	45.00	69.00	108.00	2.00		338.00	1,492.00
0510	115.1070.3672	021944	790.00	49.00	19.00	30.00	47.00	1.00		146.00	644.00
0510	115.1070.3672	021959	435.00	27.00	11.00	16.00	26.00	1.00		81.00	354.00
0510	115.1070.3681	000002	285.00	18.00	7.00	11.00	17.00			53.00	232.00
0510	115.1070.3683	000002	2,745.00	171.00	68.00	103.00	163.00	3.00		508.00	2,237.00
0510	115.1070.3691	000002	1,927.00	120.00	47.00	73.00	114.00	2.00		356.00	1,571.00
0510	115.1070.3692	000002	113.00	7.00	3.00	4.00	7.00			21.00	92.00
0510	115.1070.3693	000002	12,034.00	750.00	296.00	453.00	713.00	15.00		2,227.00	9,807.00
0510	115.1070.370	000002	3,246.00	202.00	80.00	122.00	192.00	4.00		600.00	2,646.00
0510	115.1070.3711	000002	422.00	26.00	10.00	16.00	25.00	1.00		78.00	344.00
0510	115.1070.3711	035987	530.00	33.00	13.00	20.00	31.00	1.00		98.00	432.00
0510	115.1070.3713	000002	1,386.00	86.00	34.00	52.00	82.00	2.00		256.00	1,130.00
0510	115.1070.3731	000002	56.00	4.00	1.00	2.00	3.00			10.00	46.00
0510	115.1070.3733	000002	118.00	7.00	3.00	4.00	7.00			21.00	97.00
	CONSTRUCTION TOTAL		39,683.00	2,473.00	975.00	1,493.00	2,349.00	50.00	C	7,340.00	32,343.00
0530	115.1430.2	035967	293.00	18.00	7.00	11.00	17.00			53.00	240.00
	OTHER A/R - MISCELLANEOUS D. J. ELIUM DRIVER DROVE OVER AND BUSTED FPU VAULT AT 677 SPANISH WAY										
0530	115.1430.2	035992	348.00	22.00	9.00	13.00	21.00			65.00	283.00
	OTHER A/R - MISCELLANEOUS STEVE LENDRY INSTALL ONE THIRTY FOOT WOOD POLE AND SECONDARY IN THE 3										
0530	115.1430.2	036011	2,039.00	127.00	50.00	77.00	121.00	2.00		377.00	1,662.00
	OTHER A/R - MISCELLANEOUS CAR HIT POLE CAR HIT POLE LIME AND SO 8TH ST. FERNANDINA BEACH, FL.										
	143 TOTAL		2,680.00	167.00	66.00	101.00	159.00	2.00	C	495.00	2,185.00
0545	115.4010.907	061050	888.00	55.00	22.00	33.00	53.00	1.00		164.00	724.00
0545	115.4010.908	061250	3,336.00	208.00	82.00	126.00	198.00	4.00		618.00	2,718.00
0545	115.4010.908	061350	2,233.00	139.00	55.00	84.00	132.00	3.00		413.00	1,820.00
0545	115.4010.908	061550	728.00	45.00	18.00	27.00	43.00	1.00		134.00	594.00
0545	115.4010.908	061650	263.00	16.00	6.00	10.00	16.00			48.00	215.00
0545	115.4010.908	061950	109.00	7.00	3.00	4.00	6.00			20.00	89.00
	ELECTRIC CONSERVATION		7,557.00	470.00	186.00	284.00	448.00	9.00	C	1,397.00	6,160.00
0560	945.4160.29		740.00	53.00						53.00	687.00
0560	945.4160.33		1,243.00	88.00						88.00	1,155.00
0560	945.4160.351		2,028.00	144.00						144.00	1,884.00
0560	945.4160.52		3,592.00	255.00						255.00	3,337.00
0560	945.4160.6		707.00	50.00						50.00	657.00

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DIV KEY G/L ACCOUNT REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0560 995.1080.385	332.00	24.00						24.00	308.00
0560 995.1630.1	1,065.00	76.00						76.00	989.00
0560 995.4010.8031	16,566.00	1,177.00						1,177.00	15,389.00
0560 995.4010.8032	296.00	21.00						21.00	275.00
0560 995.4010.8033	1,528.00	109.00						109.00	1,419.00
0560 995.4010.8034	253.00	18.00						18.00	235.00
0560 995.4010.8036	3,731.00	265.00						265.00	3,466.00
0560 995.4010.870	2,142.00	152.00						152.00	1,990.00
0560 995.4010.878	4,559.00	324.00						324.00	4,235.00
0560 995.4010.8791	364.00	26.00						26.00	338.00
0560 995.4010.8793	2,027.00	144.00						144.00	1,883.00
0560 995.4010.8802	474.00	34.00						34.00	440.00
0560 995.4010.901	3,027.00	215.00						215.00	2,812.00
0560 995.4010.902	287.00	20.00						20.00	267.00
0560 995.4010.903	4,729.00	336.00						336.00	4,393.00
0560 995.4010.911	1,673.00	119.00						119.00	1,554.00
0560 995.4010.912	12,062.00	857.00						857.00	11,205.00
0560 995.4010.916	3,954.00	281.00						281.00	3,673.00
0560 995.4020.8432	267.00	19.00						19.00	248.00
0560 995.4020.8439	223.00	16.00						16.00	207.00
0560 995.4020.885	1,012.00	72.00						72.00	940.00
0560 995.4020.896	906.00	64.00						64.00	842.00
0560 995.4020.898	137.00	10.00						10.00	127.00
FLO GAS-GENERAL TOTAL	69,924.00	4,969.00	1,962.00	3,001.00	4,722.00	97.00	A	4,969.00	64,955.00
0562 995.1070.380 000002	84.00	5.00	2.00	3.00	5.00			15.00	69.00
0562 995.1070.382 000002	210.00	13.00	5.00	8.00	12.00			38.00	172.00
0562 995.1070.382 000003	423.00	26.00	10.00	16.00	25.00	1.00		78.00	345.00
0562 995.1070.384 000003	117.00	7.00	3.00	4.00	7.00			21.00	96.00
0562 995.1070.385 000002	84.00	5.00	2.00	3.00	5.00			15.00	69.00
0562 995.1070.385 000003	1,244.00	77.00	31.00	47.00	74.00	2.00		231.00	1,013.00
0562 995.1070.386 000003	3,133.00	195.00	77.00	118.00	186.00	4.00		580.00	2,553.00
FLO GAS-CONSTRUCTION TOTAL	5,295.00	328.00	130.00	199.00	314.00	7.00	B	978.00	4,317.00
DIVISION TOTAL	125,139.00	8,407.00	1,357.00	2,077.00	3,270.00	68.00		15,179.00	109,960.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0642	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015		TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		805.00	57.00						57.00	748.00
0660	946.4160.33		935.00	66.00						66.00	869.00
0660	946.4160.351		869.00	62.00						62.00	807.00
0660	946.4160.391		609.00	43.00						43.00	566.00
0660	946.4160.52		915.00	65.00						65.00	850.00
0660	946.4160.6		271.00	19.00						19.00	252.00
0660	996.1080.385		267.00	19.00						19.00	248.00
0660	996.4010.8031		6,865.00	488.00						488.00	6,377.00
0660	996.4010.8032		85.00	6.00						6.00	79.00
0660	996.4010.8033		2,244.00	159.00						159.00	2,085.00
0660	996.4010.8035		133.00	9.00						9.00	124.00
0660	996.4010.870		567.00	40.00						40.00	527.00
0660	996.4010.874		153.00	11.00						11.00	142.00
0660	996.4010.878		1,051.00	75.00						75.00	976.00
0660	996.4010.8791		1,517.00	108.00						108.00	1,409.00
0660	996.4010.8792		304.00	22.00						22.00	282.00
0660	996.4010.8793		1,023.00	73.00						73.00	950.00
0660	996.4010.8802		551.00	39.00						39.00	512.00
0660	996.4010.901		884.00	63.00						63.00	821.00
0660	996.4010.902		561.00	40.00						40.00	521.00
0660	996.4010.903		2,689.00	191.00						191.00	2,498.00
0660	996.4010.911		884.00	63.00						63.00	821.00
0660	996.4010.912		2,145.00	152.00						152.00	1,993.00
0660	996.4010.916		394.00	28.00						28.00	366.00
0660	996.4020.8432		9.00	1.00						1.00	8.00
0660	996.4020.8439		84.00	6.00						6.00	78.00
0660	996.4020.885		284.00	20.00						20.00	264.00
0660	996.4020.886		23.00	2.00						2.00	21.00
0660	996.4020.887		68.00	5.00						5.00	63.00
0660	996.4020.896		1,544.00	110.00						110.00	1,434.00
0660	996.4020.898		277.00	20.00						20.00	257.00
FLO GAS-GENERAL TOTAL			29,010.00	2,062.00	1,730.00	1,245.00	1,959.00	40.00	(A)	2,062.00	26,948.00
0662	996.1070.382	000003	435.00	26.00	22.00	16.00	25.00	1.00		90.00	345.00
0662	996.1070.382	000004	81.00	5.00	4.00	3.00	5.00			17.00	64.00
0662	996.1070.385	000003	2,640.00	160.00	134.00	97.00	152.00	3.00		546.00	2,094.00
0662	996.1070.386	000003	12.00	1.00	1.00		1.00			3.00	9.00
FLO GAS-CONSTRUCTION TOTAL			3,168.00	192.00	161.00	116.00	183.00	4.00	(B)	656.00	2,512.00
DIVISION TOTAL			32,178.00	2,254.00	161.00	116.00	183.00	4.00		2,718.00	29,460.00

END OF REPORT

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Num	mpa	l	visi	Accou	Acco	YEARMO	Amount		INSURANCE	
9	001	1	4	4010	9252	200612.	(922.00)			
9	001	1	5	4010	9252	200612.	(1,227.00)			
9	001	2	1	4010	9252	200612.	(6,005.00)			
9	001	2	3	4010	9252	200612.	(1,631.00)			
9	001	1	4	4010	9252	200612.	922.00			
9	001	1	5	4010	9252	200612.	1,227.00			
9	001	2	1	4010	9252	200612.	6,005.00			
9	001	2	3	4010	9252	200612.	1,631.00			
9	001	1	4	4010	9252	200612.	(922.00)			
9	001	1	5	4010	9252	200612.	(1,227.00)			
9	001	2	1	4010	9252	200612.	(6,005.00)			
9	001	2	3	4010	9252	200612.	(1,631.00)		(9,785)	
9	009	9	1	4010	9252	200612.	3,985.00			
9	009	9	3	4010	9252	200612.	1,951.00			
9	009	9	5	4010	9252	200612.	1,962.00			
9	009	9	6	4010	9252	200612.	1,730.00			
9	009	9	1	4010	9252	200612.	(3,985.00)			
9	009	9	3	4010	9252	200612.	(1,951.00)			
9	009	9	5	4010	9252	200612.	(1,962.00)			
9	009	9	6	4010	9252	200612.	(1,730.00)			
9	009	9	1	4010	9252	200612.	3,985.00			
9	009	9	3	4010	9252	200612.	1,951.00			
9	009	9	5	4010	9252	200612.	1,962.00			
9	009	9	6	4010	9252	200612.	1,730.00	9,628.00		
				1840	9252	200612.			(10,449)	Diff. (821) Flo-Gas Consi
PER DETAIL AUDIT RESPONSE -INSURANCE									(20,234)	

Numbmpa	l/is	Accour	Acco	YEARMO	Amount		PENSION	
9	0011 4	4010	9261	200612.	(2,196.00)			
9	0011 4	4010	9261	200612.	2,196.00			
9	0011 4	4010	9261	200612.	(2,196.00)			
9	0011 5	4010	9261	200612.	(1,878.00)			
9	0011 5	4010	9261	200612.	1,878.00			
9	0011 5	4010	9261	200612.	(1,878.00)			
9	0012 1	4010	9261	200612.	(10,244.00)			
9	0012 1	4010	9261	200612.	10,244.00			
9	0012 1	4010	9261	200612.	(10,244.00)			
9	0012 3	4010	9261	200612.	(2,312.00)			
9	0012 3	4010	9261	200612.	2,312.00			
9	0012 3	4010	9261	200612.	(2,312.00)		(16,630)	
9	0099 1	4010	9261	200612.	6,794.00			
9	0099 1	4010	9261	200612.	(6,794.00)			
9	0099 1	4010	9261	200612.	6,794.00			
9	0099 3	4010	9261	200612.	2,766.00			
9	0099 3	4010	9261	200612.	(2,766.00)			
9	0099 3	4010	9261	200612.	2,766.00			
9	0099 5	4010	9261	200612.	3,001.00			
9	0099 5	4010	9261	200612.	(3,001.00)			
9	0099 5	4010	9261	200612.	3,001.00			
9	0099 6	4010	9261	200612.	1,245.00			
9	0099 6	4010	9261	200612.	(1,245.00)			
9	0099 6	4010	9261	200612.	1,245.00	13,806		
		1840	9261	200612.			(14,998)	Diff. (1,192) Flo-Gas Cons
PER DETAIL AUDIT RESPONSE -PENSION							(31,628)	

Numtmpa	l/is	Accot	Acco	YEARMO	Amount		GROUP INS	
9	0011	4	4010	9262	200612.	(3,455.00)		
9	0011	4	4010	9262	200612.	3,455.00		
9	0011	4	4010	9262	200612.	(3,455.00)		
9	0011	5	4010	9262	200612.	(2,956.00)		
9	0011	5	4010	9262	200612.	2,956.00		
9	0011	5	4010	9262	200612.	(2,956.00)		
9	0012	1	4010	9262	200612.	(16,125.00)		
9	0012	1	4010	9262	200612.	16,125.00		
9	0012	1	4010	9262	200612.	(16,125.00)		
9	0012	3	4010	9262	200612.	(3,637.00)		
9	0012	3	4010	9262	200612.	3,637.00		
9	0012	3	4010	9262	200612.	(3,637.00)	(26,173)	
9	0099	1	4010	9262	200612.	10,691.00		
9	0099	1	4010	9262	200612.	(10,691.00)		
9	0099	1	4010	9262	200612.	10,691.00		
9	0099	3	4010	9262	200612.	4,352.00		
9	0099	3	4010	9262	200612.	(4,352.00)		
9	0099	3	4010	9262	200612.	4,352.00		
9	0099	5	4010	9262	200612.	4,722.00		
9	0099	5	4010	9262	200612.	(4,722.00)		
9	0099	5	4010	9262	200612.	4,722.00		
9	0099	6	4010	9262	200612.	1,959.00		
9	0099	6	4010	9262	200612.	(1,959.00)		
9	0099	6	4010	9262	200612.	1,959.00	21,724	
			1840	9262	200612.		(23,599)	Diff. (1,875) Flo-Gas Const
PER DETAIL AUDIT RESPONSE -GROUP INS							(49,772)	

Num	Impa	l/is	Accoun	Accor	YEARMO	Amount		401K	
9	0011	4	4010	9264	200612.	(67.00)			
9	0011	4	4010	9264	200612.	67.00			
9	0011	4	4010	9264	200612.	(67.00)			
9	0011	5	4010	9264	200612.	(61.00)			
9	0011	5	4010	9264	200612.	61.00			
9	0011	5	4010	9264	200612.	(61.00)			
9	0012	1	4010	9264	200612.	(330.00)			
9	0012	1	4010	9264	200612.	330.00			
9	0012	1	4010	9264	200612.	(330.00)			
9	0012	3	4010	9264	200612.	(71.00)			
9	0012	3	4010	9264	200612.	71.00			
9	0012	3	4010	9264	200612.	(71.00)		(529)	
9	0099	1	4010	9264	200612.	221.00			
9	0099	1	4010	9264	200612.	(221.00)			
9	0099	1	4010	9264	200612.	221.00			
9	0099	3	4010	9264	200612.	90.00			
9	0099	3	4010	9264	200612.	(90.00)			
9	0099	3	4010	9264	200612.	90.00			
9	0099	5	4010	9264	200612.	97.00			
9	0099	5	4010	9264	200612.	(97.00)			
9	0099	5	4010	9264	200612.	97.00			
9	0099	6	4010	9264	200612.	40.00			
9	0099	6	4010	9264	200612.	(40.00)			
9	0099	6	4010	9264	200612.	40.00	448		
			1840	9264	200612.			(486)	Diff. (38) Flo-Gas Const
PER DETAIL AUDIT RESPONSE -401K								(1,015)	

GL Detail of JE9

INSURANCE 12/06 0.*

Σ(A)
3,985.00+
1,951.00+
0.00+
1,962.00+
1,730.00+
Flo-Gas 9,628.00*

9,628.00+
Clearing Acct 1840 10,449.00-
-FLO-GAS CONST. 821.00* (B)

Σ(C)
6,005.00+
1,631.00+
1,227.00+
922.00+
Regulated JE9 9,785.00*

2/05/2008 11:22:33 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . . : 009.9.1.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . . : 82,847.95 Posted activity . 8,928.40
Balance . . . . : 91,776.35 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		4,943.40
45330	12/20/2006	9	JE		3,985.00
45515	1/23/2007	9	JE		3,985.00-
45516	1/23/2007	9	JE		3,985.00

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

Exhibit 135.5
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

991..9252

(A)

Journals

Select journal to display account transactions.

Account . . : 009.9.3.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . :	27,554.84	Posted activity .	3,516.41
End balance . . . . :	31,071.25	Unposted activity	.00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		1,565.41
45330	12/20/2006	9	JE		1,951.00
45515	1/23/2007	9	JE		1,951.00-
45516	1/23/2007	9	JE		1,951.00

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

993.925

(A)

2/05/2008 11:22:30 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . . : 009.9.4.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . . : .00 Posted activity . .00
End balance . . . : .00 Unposted activity .00

Journal Date	Reference	Source	N/A	Amount

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F1=Function keys F3=Exit F5=Fold/unfold F24=More keys
0 items to display

994-9252

(A)

2/05/2008 11:22:38 Interactive Trial Balance GLGITB GLDITB

Journals

elect journal to display account transactions.

ccount . : 009.9.5 4010.9252 GENERAL LIABILITY

eriod . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

tart balance . . : 19,842.87 Posted activity . 3,033.07

d balance . . . : 22,875.94 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		1,071.07
45330	12/20/2006	9	JE		1,962.00
45515	1/23/2007	9	JE		1,962.00-
45516	1/23/2007	9	JE		1,962.00

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Bottom

=Function keys F3=Exit F5=Fold/unfold F24=More keys

995.925

(A)

2/05/2008 11:22:40 Interactive Trial Balance GLGITB GLBITB

Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9252 GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 20,123.58 Posted activity . 2,389.12

End balance . . . . : 22,512.70 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		659.12
45330	12/20/2006	9	JE		1,730.00
45515	1/23/2007	9	JE		1,730.00-
45516	1/23/2007	9	JE		1,730.00

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Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

996.9252

(A)

2/05/2008 11:22:04 Interactive Trial Balance GLGITB GLBITB

Journals

lect journal to display account transactions.

count . : 001.0.0.1840.9252 GENERAL LIABILITY

riod . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

art balance . . : .00 Posted activity . .00

d alance . . . : .00 Unposted activity .00

urnal	Date	Reference	Source	N/A	Amount
45281	1/11/2007	19	JE		46,685.69
45330	12/20/2006	9	JE		10,449.00-
45478	1/18/2007	13	JE		36,236.69-
45515	1/23/2007	9	JE		10,449.00
45516	1/23/2007	9	JE		10,449.00-

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Bottom

=Function keys F3=Exit F5=Fold/unfold F24=More keys

Clearing
1840...925

(B)

2/05/2008 11:22:20 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9252 GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 347,166.70 Posted activity . 12,550.15

End balance . . . : 359,716.85 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		13,984.08-
45281	1/11/2007	19	JE		17,319.83
45330	12/20/2006	9	JE		6,005.00-
45478	1/18/2007	13	JE		15,219.40
45515	1/23/2007	9	JE		6,005.00
45516	1/23/2007	9	JE		6,005.00-

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Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

121..9252

(C)

2/05/2008 11:22:18 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . . : 001.1.5.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 154,366.82 Posted activity . 6,946.80
End balance . . . : 161,313.62 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		5,402.94-
45281	1/11/2007	19	JE		6,691.75
45330	12/20/2006	9	JE		1,227.00-
45478	1/18/2007	13	JE		6,884.99
45515	1/23/2007	9	JE		1,227.00
45516	1/23/2007	9	JE		1,227.00-

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

115.. 9252

(C)

2/05/2008 11:22:14 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . . . 001.1.4.4010.9252 GENERAL LIABILITY
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . . : 162,402.30 Posted activity . 7,614.14
End balance . . . . : 170,016.44 Unposted activity .00

Journal	Date	Reference	Source	N/A	Amount
45144	1/03/2007	19	JE		5,402.94-
45281	1/11/2007	19	JE		6,691.75
45330	12/20/2006	9	JE		922.00-
45478	1/18/2007	13	JE		7,247.33
45515	1/23/2007	9	JE		922.00
45516	1/23/2007	9	JE		922.00-

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

114..925
(C)

2/06/2008 10:08:02 Interactive Trial Balance GLGI1B GLDI1B

Journals

Select journal to display account transactions.

Account . : 009.9.1.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 104,335.00 Posted activity . 17,042.00

F ' balance . . . : 121,377.00 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		6,794.00
_	45515	1/23/2007	9	JE		6,794.00-
_	45516	1/23/2007	9	JE		6,794.00
_	46317	3/20/2007	5.49	JE		37,195.00
_	46318	3/20/2007	5.50	JE		26,947.00-
_						

F2=Function keys F3=Exit F5=Fold/unfold F24=More ke

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Exhibit 135.6
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin

Pension 9261

JE 9

Σ(A)

Flo Gas

(B)

Flo Gas Corp

Σ(C)

Neg

(A)

2/06/2008 10:08:11 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.3.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 39,228.00 Posted activity . 7,036.00

F ` balance . . . : 46,264.00 Unposted activity .00

O.	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,766.00
_	45515	1/23/2007	9	JE		2,766.00-
_	45516	1/23/2007	9	JE		2,766.00
_	46317	3/20/2007	5.49	JE		15,498.00
_	46318	3/20/2007	5.50	JE		11,228.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

A

2/06/2008 10:08:15 Interactive Trial Balance GLGITB GLB11B

Journals

Select journal to display account transactions.

Account . : 009.9.5.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 34,050.00 Posted activity . 5,563.00

F balance . . . : 39,613.00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		3,001.00
_	45515	1/23/2007	9	JE		3,001.00-
_	45516	1/23/2007	9	JE		3,001.00
_	46317	3/20/2007	5.49	JE		9,299.00
_	46318	3/20/2007	5.50	JE		6,737.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

A

Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9261 EMPL PENSIONS
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 21,201.00 Posted activity . 2,953.00
E ` balance . . . : 24,154.00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		1,245.00
_	45515	1/23/2007	9	JE		1,245.00-
_	45516	1/23/2007	9	JE		1,245.00
_	46317	3/20/2007	5.49	JE		6,198.00
_	46318	3/20/2007	5.50	JE		4,490.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:07:26 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 001.0.0.1840.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : .00 Posted activity . .00

F balance . . . : .00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		14,998.00-
_	45378	1/16/2007	6	JE		97,785.34
_	45462	1/18/2007	13	JE		82,787.34-
_	45515	1/23/2007	9	JE		14,998.00
_	45516	1/23/2007	9	JE		14,998.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

R

2/06/2008 10:07:41 Interactive Trial Balance GLGITB GLBITB

Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 414,808.04 Posted activity . 55,218.42

F balance . . . : 470,026.46 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
	45330	12/20/2006	9	JE		10,244.00-
	45462	1/18/2007	13	JE		36,426.42
	45515	1/23/2007	9	JE		10,244.00
	45516	1/23/2007	9	JE		10,244.00-
	46317	3/20/2007	5.49	JE		105,385.00
	46318	3/20/2007	5.50	JE		76,349.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(L)

Journals

Select journal to display account transactions.

Account . : 001.2.3.4010.9261 EMPLOYEE PENSIONS
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 223,749.21 Posted activity . 29,591.34
E ' balance . . . : 253,340.55 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,312.00-
_	45462	1/18/2007	13	JE		17,385.34
_	45515	1/23/2007	9	JE		2,312.00
_	45516	1/23/2007	9	JE		2,312.00-
_	46317	3/20/2007	5.49	JE		52,692.00
_	46318	3/20/2007	5.50	JE		38,174.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:07:36 Interactive Trial Balance

Journals

Select journal to display account transactions.

Account . : 001.1.4.4010.9261 EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	174,682.03	Posted activity .	22,979.84
F balance . . . :	197,661.87	Unposted activity	.00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,196.00-
_	45462	1/18/2007	13	JE		14,073.84
_	45515	1/23/2007	9	JE		2,196.00
_	45516	1/23/2007	9	JE		2,196.00-
_	46317	3/20/2007	5.49	JE		40,294.00
_	46318	3/20/2007	5.50	JE		29,192.00-

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Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)

Journals

Select journal to display account transactions.

Account . : 001.1.5.4010.9261 EMPLOYEE PENSIONS
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 186,173.00 Posted activity . 24,979.74
F ' balance . . . : 211,152.74 Unposted activity .00

Cr	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		1,878.00-
_	45462	1/18/2007	13	JE		14,901.74
_	45515	1/23/2007	9	JE		1,878.00
_	45516	1/23/2007	9	JE		1,878.00-
_	46317	3/20/2007	5.49	JE		43,394.00
_	46318	3/20/2007	5.50	JE		31,438.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:08:30 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 009.9.1.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 112,662.41 Posted activity . 14,025.77
F balance . . . : 126,688.18 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
	45230	1/10/2007	PLSUMMARY	PL		595.75
	45330	12/20/2006	9	JE		10,691.00
	45473	1/18/2007	13	JE		2,739.02
	45515	1/23/2007	9	JE		10,691.00-
	45516	1/23/2007	9	JE		10,691.00

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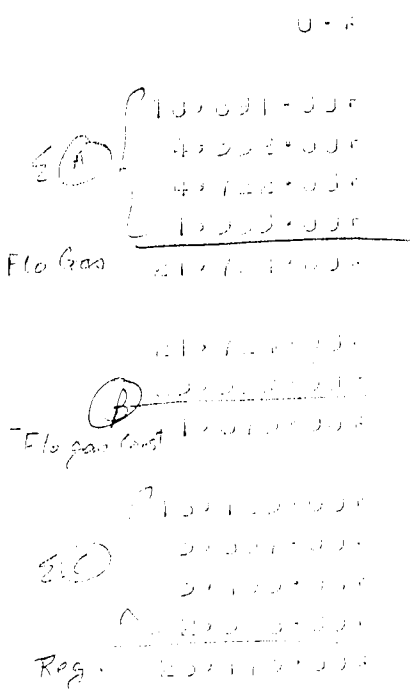
Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Medical 9262

JE 9



991.9262

(A)

Journals

Select journal to display account transactions.

Account . : 009.9.3.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 40,144.15 Posted activity . 5,587.81
F ' balance . . . : 45,731.96 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45230	1/10/2007	PLSUMMARY	PL		100.06
_	45303	1/12/2007	PLSUMMARY	PL		21.79
_	45303	1/12/2007	PLSUMMARY	PL		27.30-
_	45330	12/20/2006	9	JE		4,352.00
_	45473	1/18/2007	13	JE		1,141.26
_	45515	1/23/2007	9	JE		4,352.00-
_	45516	1/23/2007	9	JE		4,352.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

993.9262

(A)

2/06/2008 10:08:35 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.4.4010.9262 EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	.00	Posted activity .	.00
F balance . . . :	.00	Unposted activity	.00

O	Journal	Date	Reference	Source	N/A	Amount

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

No items to display

Journals

Select journal to display account transactions.

Account . : 009.9.5.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 37,054.18 Posted activity . 5,406.75
F ' balance . . . : 42,460.93 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		4,722.00
_	45473	1/18/2007	13	JE		684.75
_	45515	1/23/2007	9	JE		4,722.00-
_	45516	1/23/2007	9	JE		4,722.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

995 . 9262

2/06/2008 10:08:39 Interactive Trial Balance GLGITB GLDITB

Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9262 EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 23,254.53 Posted activity . 2,415.53

F ' balance . . . : 25,670.06 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		1,959.00
_	45473	1/18/2007	13	JE		456.53
_	45515	1/23/2007	9	JE		1,959.00-
_	45516	1/23/2007	9	JE		1,959.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Journals

Select journal to display account transactions.

Account . : 001.0.0.1840.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : .00 Posted activity . .00
F ³ balance . . . : .00 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		828.90
_	45281	1/11/2007	19	JE		148,618.32
_	45330	12/20/2006	9	JE		23,599.00-
_	45463	1/18/2007	13	JE		125,848.22-
_	45515	1/23/2007	9	JE		23,599.00
_	45516	1/23/2007	9	JE		23,599.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

1840.9262
(B)

Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 469,695.44 Posted activity . 49,957.49
F ' balance . . . : 519,652.93 Unposted activity .00

C	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		2,948.70
_	45330	12/20/2006	9	JE		16,125.00-
_	45463	1/18/2007	13	JE		55,373.21
_	45473	1/18/2007	13	JE		7,760.58
_	45515	1/23/2007	9	JE		16,125.00
_	45516	1/23/2007	9	JE		16,125.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

C

2/06/2008 10:09:05 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 001.2.3.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 247,229.68 Posted activity . 26,986.67
I balance . . . : 274,216.35 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45228	1/10/2007	PLSUMMARY	PL		488.55
_	45301	1/12/2007	PLSUMMARY	PL		159.79
_	45301	1/12/2007	PLSUMMARY	PL		333.08-
_	45330	12/20/2006	9	JE		3,637.00-
_	45463	1/18/2007	13	JE		26,428.12
_	45473	1/18/2007	13	JE		3,880.29
_	45515	1/23/2007	9	JE		3,637.00
_	45516	1/23/2007	9	JE		3,637.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:09:00 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.4.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 192,571.00 Posted activity . 20,987.10
E balance . . . : 213,558.10 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
	45228	1/10/2007	PLSUMMARY	PL		80.63
	45330	12/20/2006	9	JE		3,455.00-
	45463	1/18/2007	13	JE		21,394.19
	45473	1/18/2007	13	JE		2,967.28
	45515	1/23/2007	9	JE		3,455.00
	45516	1/23/2007	9	JE		3,455.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)

2/06/2008 10:09:02 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.5.4010.9262 EMPLOYEE BEN-MEDICAL & OT
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 201,883.11 Posted activity . 22,892.23
E balance . . . : 224,775.34 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		2,956.00-
_	45463	1/18/2007	13	JE		22,652.70
_	45473	1/18/2007	13	JE		3,195.53
_	45515	1/23/2007	9	JE		2,956.00
_	45516	1/23/2007	9	JE		2,956.00-

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Exhibit KLW-3 (Page 55 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)

2/06/2008 10:10:23 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 009.9.1.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 1,470.69 Posted activity . 221.00
1 balance . . . : 1,691.69 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		221.00
_	45515	1/23/2007	9	JE		221.00-
_	45516	1/23/2007	9	JE		221.00

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

401 K 9264

JE9

(A)

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900.9264

(A)

2/06/2008 10:10:26 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 009.9.3.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 510.12 Posted activity . 90.00
l balance . . . : 600.12 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		90.00
_	45515	1/23/2007	9	JE		90.00-
_	45516	1/23/2007	9	JE		90.00
_						

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:10:28 Interactive Trial Balance GLGITB GLDITB
Journals
Select journal to display account transactions.
Account . : 009.9.5.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 609.66 Posted activity . 97.00
I balance . . . : 706.66 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		97.00
_	45515	1/23/2007	9	JE		97.00-
_	45516	1/23/2007	9	JE		97.00

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Exhibit KLW-3 (Page 58 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:10:38 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 009.9.6.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 254.56 Posted activity . 40.00
1 balance . . . : 294.56 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		40.00
_	45515	1/23/2007	9	JE		40.00-
_	45516	1/23/2007	9	JE		40.00

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Exhibit KLW-3 (Page 59 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

2/06/2008 10:09:53 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.0.0.1840.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : .00 Posted activity . .00
E balance . . . : .00 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		486.00-
_	45378	1/16/2007	6	JE		3,130.81
_	45479	1/18/2007	13	JE		2,644.81-
_	45515	1/23/2007	9	JE		486.00
_	45516	1/23/2007	9	JE		486.00-

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Exhibit KLW-3 (Page 60 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

1840. 9264

(B)

2/06/2008 10:10:10 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.2.1.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 5,821.40 Posted activity . 833.71
I balance . . . : 6,655.11 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		330.00-
_	45479	1/18/2007	13	JE		1,163.71
_	45515	1/23/2007	9	JE		330.00
_	45516	1/23/2007	9	JE		330.00-

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

121.9264
(c)

2/06/2008 10:10:12 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.2.3.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . :	3,088.93	Posted activity .	484.41
I balance . . . :	3,573.34	Unposted activity	.00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		71.00-
_	45479	1/18/2007	13	JE		555.41
_	45515	1/23/2007	9	JE		71.00
_	45516	1/23/2007	9	JE		71.00-

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Exhibit KLW-3 (Page 62 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

123.9264
(C)

2/06/2008 10:10:06 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.4.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 2,435.05 Posted activity . 382.61
E balance . . . : 2,817.66 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		67.00-
_	45479	1/18/2007	13	JE		449.61
_	45515	1/23/2007	9	JE		67.00
_	45516	1/23/2007	9	JE		67.00-

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Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

114 9264

2/06/2008 10:10:08 Interactive Trial Balance GLGITB GLDITB
Journals

Select journal to display account transactions.

Account . : 001.1.5.4010.9264 401(K) EXPENSE COMPANY MA
Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD
Start balance . . : 2,530.62 Posted activity . 415.08
E balance . . . . : 2,945.70 Unposted activity .00

O	Journal	Date	Reference	Source	N/A	Amount
_	45330	12/20/2006	9	JE		61.00-
_	45479	1/18/2007	13	JE		476.08
_	45515	1/23/2007	9	JE		61.00
_	45516	1/23/2007	9	JE		61.00-

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Exhibit KLW-3 (Page 64 of 71)
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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

115,9264

EXAMPLE OF BENEFIT ALLOCATION THEORY

Benefit XYZ	$	100,000.00
Total Payroll before benefits	$	5,000,000.00
Benefit rate		2.00%

Payroll JE Example :

Account Number	Payroll $ before Benefits	Nonregulated and Capital Benefits allocated on Payroll journal entry 2%	Regulated noncapital Benefits charged directly to expenses	Total Benefits
114.4010.9201	**$ 1,250,000.00**		$ 25,000.00	
114.4010.8802	**$ 250,000.00**		$ 5,000.00	
114.4010.903	**$ 250,000.00**		$ 5,000.00	
114.1070.391	**$ 250,000.00**	**$ 5,000.00**		
991.4010.9201	**$ 2,000,000.00**	**$ 40,000.00**		
991.1070.391	**$ 1,000,000.00**	**$ 20,000.00**		
TOTAL	**$ 5,000,000.00**	**$ 65,000.00**	$ 35,000.00	$ 100,000.00

MEMO:

	Payroll $	%	Benefits $	%
Nonregulated and Capital	$ 3,250,000.00	65.00%	$ 65,000.00	65.00%
Regulated noncapital	$ 1,750,000.00	35.00%	$ 35,000.00	35.00%
Total	$ 5,000,000.00	100.00%	$ 100,000.00	100.00%

Exhibit 135.7
PSC 11th Interrogatory
Docket No. 070300-EI; 070304-EI
Witness: Martin
Docket No. 070304-EI
Exhibit KLW-3 (Page 65 of 71)
Interrogatory No. 135

AUDIT FINDING NO. 4

SUBJECT: Payroll Overhead

AUDIT ANALYSIS: We reviewed and traced payroll overhead rates to a detailed company schedule, by employee, of payroll overhead added to base pay. We determined that the only charge allocated to the gas salaries was unproductive time. Electric conservation payroll included FUTA, SUTA, and FICA taxes, an allocation of pension, group insurance and workmen's compensation insurance. Gas payroll did not include these items because of a computer programming error. Therefore, $67,968 was not allocated to gas conservation expenses. Interest expense should be decreased by $1,875. The following page shows the utility calculation of the amount of the error and the next page shows the calculation of the interest expense.

EFFECT ON THE GENERAL LEDGER: The following entry should be made to the general ledger:

ACCOUNT		DEBIT	CREDIT
121.2530.61	DEFERRED CREDIT OVERRECOVERY	67,968.00	
	TAXES AND BENEFITS NON-CONSERVATION		67,968.00
121.2530.61	DEFERRED CREDIT OVERRECOVERY	1,875.00	
	INTEREST EXPENSE		1,875.00

EFFECT ON THE FILING: Conservation expenses should be increased by $67,968 and interest expense decreased by $1,875. The over-recovery should be reduced by $69,843.

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2007 PERIOD 6

JOURNAL NUMBER 47510

COMPANY 001 BATCH NO. 30934

REFERENCE 9 Y SOURCE JE

DESCRIPTION: Payroll Tax 2006 Adjustments AUTO ACCRUAL? 0

JE DESCRIPTION: JE# 9 Y

SUPPLEMENT YR / PD 2007 6

Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.4010.907	7,993.00		Jan 2006-Dec 2006 Gas Conservation Payroll Tax Adjustments	071450
121.4010.908	291.00			~~070650~~ 007650
121.4010.908	8,417.00			070150
121.4010.908	2,719.00			070250
121.4010.908	286.00			070350
121.4010.908	653.00			070450
121.4010.908	769.00			070550
121.4010.908	4,655.00			070650
121.4010.908	84.00			070750
121.4010.908	1,207.00			071050
121.4010.908	10,059.00			071450
121.4010.909	23.00			670251
121.4010.909	13.00			670551
121.4010.909	20.00			670651
121.4010.910	2,301.00			071450
121.4010.910	327.00			071455
121.4080.5		555.00	FUTA ADJ	
121.4080.6		895.00	SUTA ADJ	
121.4080.7		10,450.00	FICA ADJ	
121.4010.9261		10,335.00	PENSION ADJ	
PAGE TOTALS	39,817.00	22,235.00		
J.E. TOTALS	SEE PAGE 3	SEE PAGE 3		

COPY

PAGE 1 OF 3

	INITIALS	DATE
PREPARED BY	CDY	6/22/2007
APPROVED BY		7/9/07
ENTERED BY		7/9/07
CHECKED BY		7/10/07
POSTED BY	AW	7/10/07

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2007 PERIOD 6

JOURNAL NUMBER

COMPANY 001 BATCH NO.

REFERENCE 9 Y SOURCE JE

DESCRIPTION: Payroll Tax 2007 Adjustments AUTO ACCRUAL? 0

JE DESCRIPTION: JE# 9 Y

SUPPLEMENT YR / PD 2007 6

Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.4010.9262		13,037.00	PENSION ADJ	
121.4010.9252		4,545.00	W. COMP ADJ	
123.4010.907	1,998.00		Jan 2006-Dec 2006 Gas Conservation Payroll Tax Adjustments	071050
123.4010.907	2,250.00			071450
123.4010.908	1,826.00			070150
123.4010.908	1,384.00			070250
123.4010.908	980.00			070350
123.4010.908	128.00			070450
123.4010.908	344.00			070550
123.4010.908	1,377.00			070650
123.4010.908	656.00			070750
123.4010.908	914.00			071050
123.4010.908	115.00			071350
123.4010.908	16,133.00			071450
123.4010.909	20.00			670251
123.4010.909	13.00			670551
123.4010.909	13.00			670651
123.4080.5		351.00	FUTA ADJ	
123.4080.6		565.00	SUTA ADJ	
123.4080.7		7,496.00	FICA ADJ	
PAGE TOTALS	28,151.00	25,994.00		
J.E. TOTALS	SEE PAGE 3	SEE PAGE 3		

COPY

PAGE 2 OF 3

	INITIALS	DATE
PREPARED BY	CDY	6/22/2007
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) **M** ACCT YEAR **2007** PERIOD **6**

JOURNAL NUMBER _____

COMPANY **001** BATCH NO. _____

REFERENCE **9 Y** SOURCE **JE**

DESCRIPTION: **Payroll Tax 2007 Adjustments** AUTO ACCRUAL? **0**

JE DESCRIPTION:	JE# 9 Y
SUPPLEMENT	YR / PD 2007 6

Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
123.4010.9261		7,147.00	PENSION ADJ	
123.4010.9262		9,327.00	INS ADJ	
123.4010.9252		3,265.00	W. COMP ADJ	

COPY

		DEBIT	CREDIT
PAGE 3 OF 3	PAGE TOTALS	0.00	19,739.00
	J.E. TOTALS	67,968.00	67,968.00

	INITIALS	DATE
PREPARED BY	CDY	6/22/2007
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

By Acct JE SUMMARY

GL#	AMOUNT1	OH %	OH AMOUNT	
121.4010.907.071450 Total	27,421.26	29.15%	7,993.00	
121.4010.908.007650 Total	999.36	29.15%	291.00	
121.4010.908.070150 Total	28,874.63	29.15%	8,417.00	
121.4010.908.070250 Total	9,327.28	29.15%	2,719.00	
121.4010.908.070350 Total	980.09	29.15%	286.00	
121.4010.908.070450 Total	2,240.62	29.15%	653.00	
121.4010.908.070550 Total	2,638.22	29.15%	769.00	
121.4010.908.070650 Total	15,969.68	29.15%	4,655.00	
121.4010.908.070750 Total	289.12	29.15%	84.00	
121.4010.908.071050 Total	4,141.14	29.15%	1,207.00	
121.4010.908.071450 Total	34,510.62	29.15%	10,059.00	
121.4010.909.670251 Total	80.25	29.15%	23.00	
121.4010.909.670551 Total	46.15	29.15%	13.00	
121.4010.909.670651 Total	68.19	29.15%	20.00	
121.4010.910.071450 Total	7,892.83	29.15%	2,301.00	
121.4010.910.071455 Total	1,123.82	29.15%	327.00	39,817.00
123.4010.907.071050 Total	6,955.35	28.73%	1,998.00	
123.4010.907.071450 Total	7,832.12	28.73%	2,250.00	
123.4010.908.070150 Total	6,356.03	28.73%	1,826.00	
123.4010.908.070250 Total	4,816.27	28.73%	1,384.00	
123.4010.908.070350 Total	3,409.53	28.73%	980.00	
123.4010.908.070450 Total	446.92	28.73%	128.00	
123.4010.908.070550 Total	1,198.69	28.73%	344.00	
123.4010.908.070650 Total	4,793.45	28.73%	1,377.00	
123.4010.908.070750 Total	2,284.61	28.73%	656.00	
123.4010.908.071050 Total	3,181.21	28.73%	914.00	
123.4010.908.071350 Total	401.94	28.73%	115.00	
123.4010.908.071450 Total	56,151.36	28.73%	16,133.00	
123.4010.909.670251 Total	70.26	28.73%	20.00	
123.4010.909.670551 Total	46.15	28.73%	13.00	
123.4010.909.670651 Total	46.15	28.73%	13.00	28,151.00
Grand Total	234,593.30			67,968.00

COPY

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF PALM BEACH)

I hereby certify that on this 6th day of February, 2008, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Cheryl Martin, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 135 from STAFF'S ELEVENTH SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY (NOS. 135) in Docket Nos. 070300-EI and 070304-EI, and that the responses are true and correct based on his/her personal knowledge.

Cheryl Martin

Cheryl Martin

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 6th day of February, 2008.

Dina Bellechases
Notary Public
State of Florida, at Large

DINA BELLECHASES
MY COMMISSION # DD 730183
EXPIRES: December 13, 2011
Bonded Thru Notary Public Underwriters

My Commission Expires:
December 13, 2011

Return on Equity
Comparison of Recently Requested and Approved Return on Equity Rates

	Utility Type	Service Area	Customers Electric	Customers Gas	Docket #	Date Filed or Announced	Requested ROE	Allowed ROE
Duke Energy Carolinas	Electric	North Carolina	3,900,000	500,000		11/29/2007	12.50%	11.00%
Bangor Hydro	Elec Dist	Maine	192,000		2006-661	1/16/2007	11.25%	
Idaho Power	Electric	Idaho, Oregon	471,779		IPC-E-07-08	6/6/2007	11.50%	
PacifiCorp	Electric	Wyoming			20000-277-ER-7	6/29/2007	10.75%	
Sierra Pacific Power	Electric	Nevada	1,036,771	129,000		12/3/2007	11.50%	
Georgia Power	Electric	Georgia	***	***	25060	12/18/2007	12.50%	11.25%
						Average	11.67%	11.13%
FPU ROE Requested		Florida	31,000	52,000			11.50%	

Source: The C Three Group (Except for F PU & Bangor Hydro customer data and Docket References)

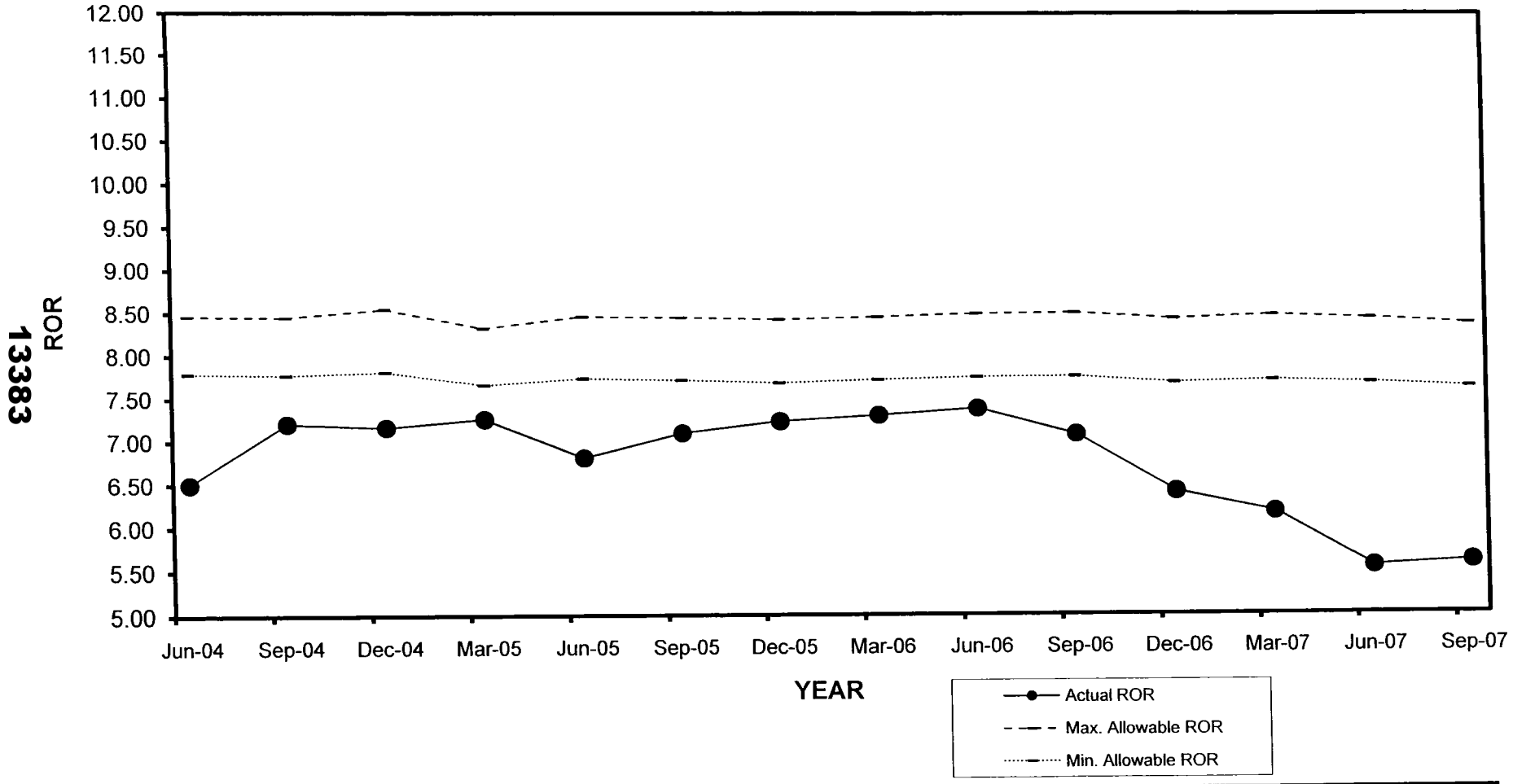
*** Southern Co w subsidiaries (Georgia Power, Alabama Power, Gulf Power, M ississippi Power) 4,200,000 customers.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 55
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox (DCK-1)
DATE 02/27/08 - 02/29/08

Exhibit DC-1
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 56
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox - (DCR-2)
DATE 02/27/08 - 02/29/08

Consolidated Electric - Earnings Surveillance Report



Actual ROR as of	September 30, 2007
Actual ROR	5.61
Allowable ROR - High	8.40
Allowable ROR - Low	7.66

Exhibit DC-2
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

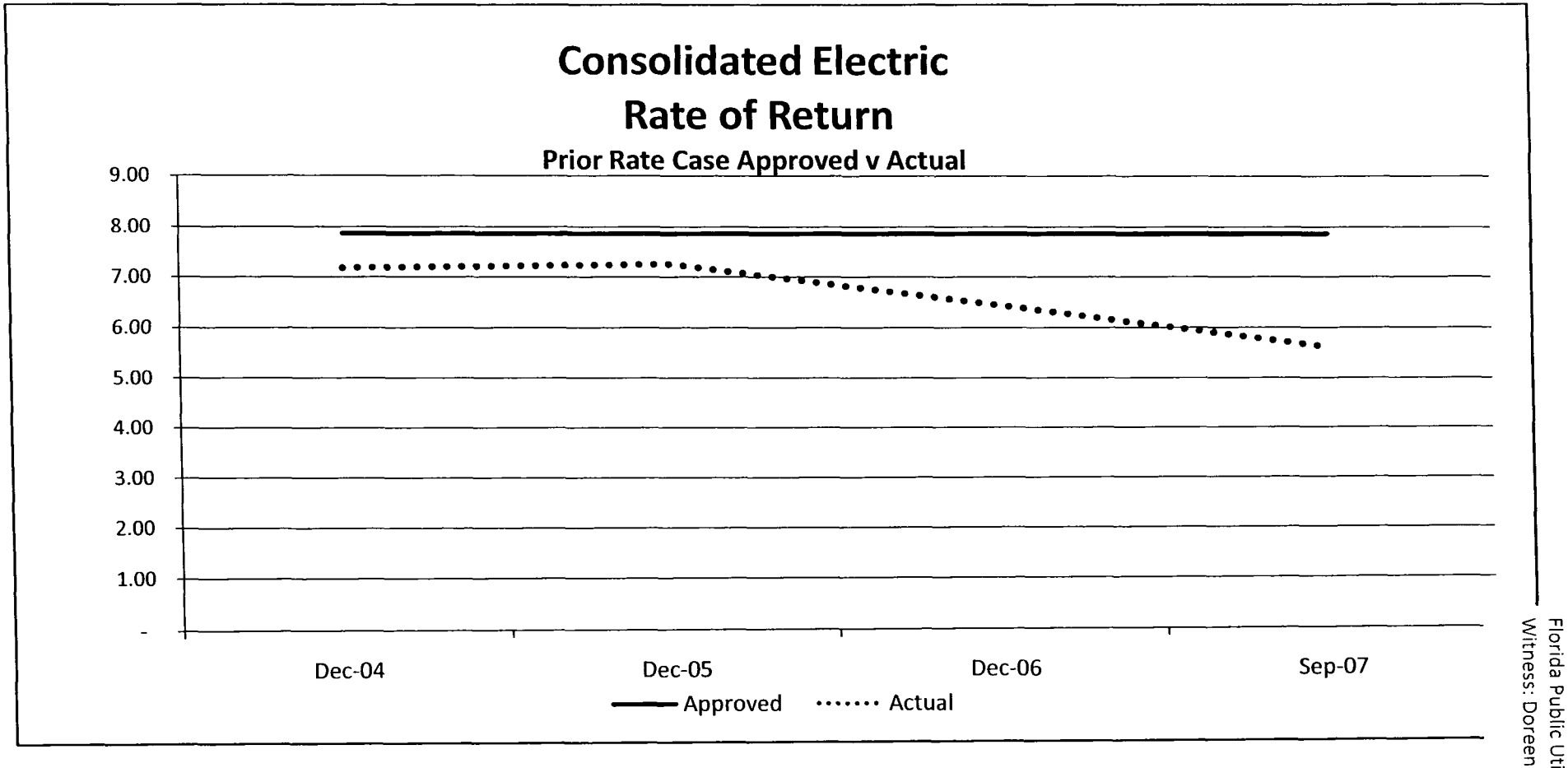


Exhibit DC-3
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 57
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox (DMK-3)
DATE 12/27/07 - 12/29/07

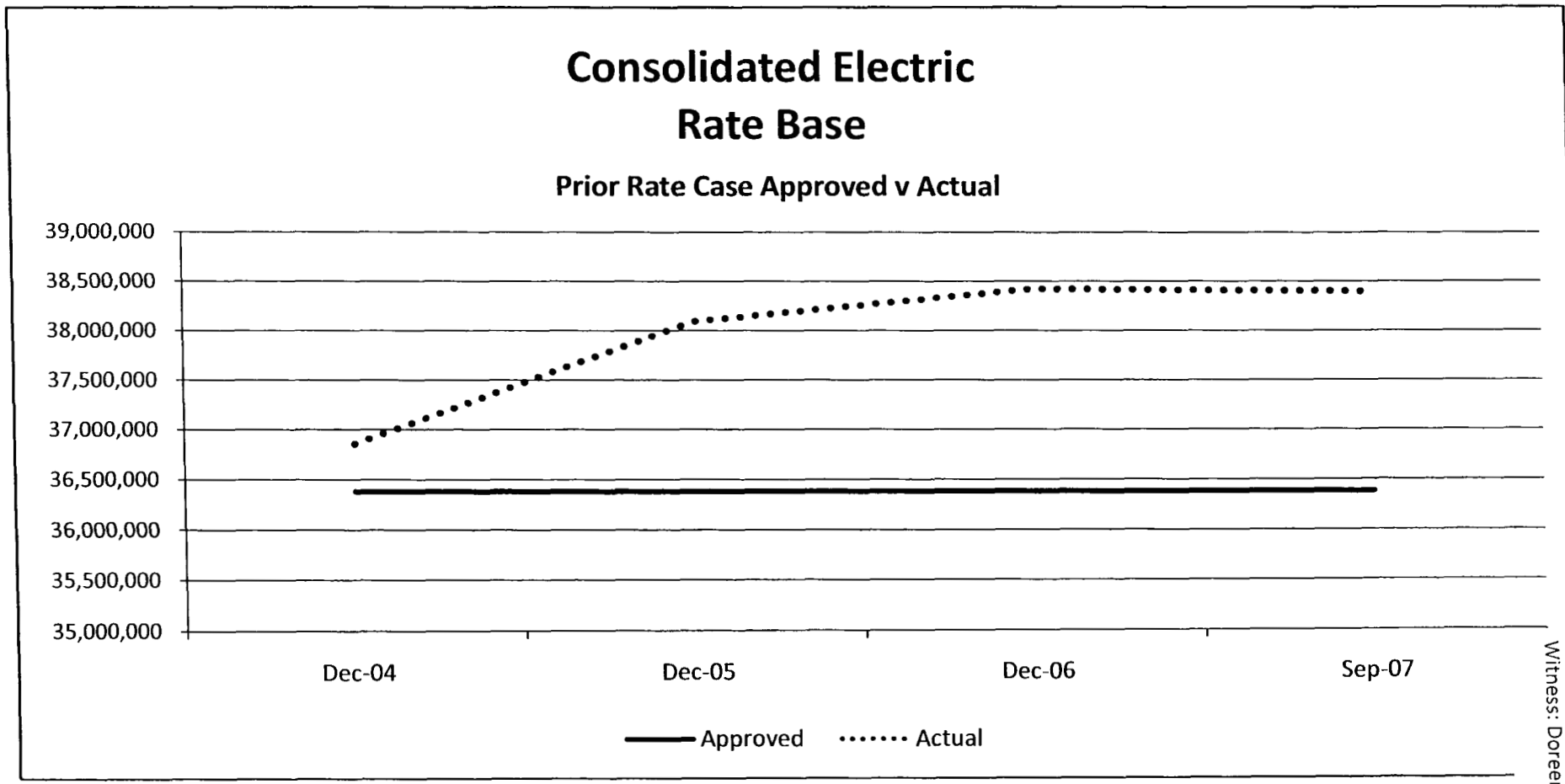


Exhibit DC-4
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 52
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox (DCR-4)
DATE 02/27/08 - 02/29/08

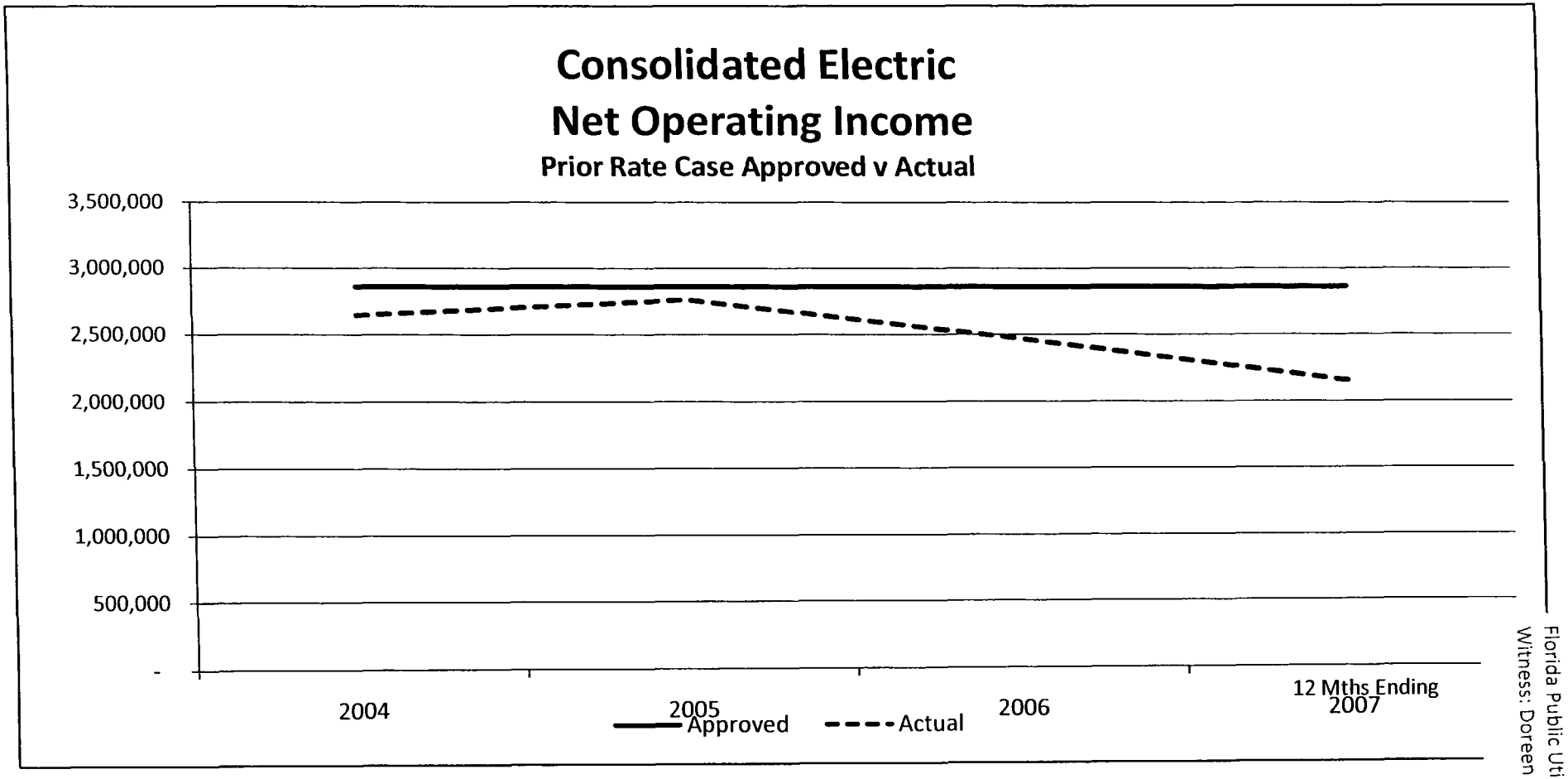


Exhibit DC-5
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Doreen Cox

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 59
COMPANY FPUC - (Rebuttal)
WITNESS D. Cox - (DCR-5)
DATE 12/27/07 - 12/29/07

Exhibit MCR-1
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

Florida Public Utilities Company

Summary of Storm Hardening Activities

Storm Dockets # 060638, 070300 and 070304

Plan #		Docket # 060638 Initial Filing	Docket # 070300 Storm Hardening Plan	Docket # 070304 Rate Filing MFRs	Updated Projections	Notes
	Date Filed	May-07	Jun-07	Sep-07	Nov-07	
		2008	2008	2008	2008	
1.0	Wood Pole Inspection	$ 219,833	$ 227,000	$ 219,833	$ 219,833	1
2.1	Vegetation Management	352,260	363,000	352,260	234,840	2
2.2	Joint Use Attachment Audits	20,909	21,500	20,909	20,909	3
2.3	Transmission Inspection	18,540	18,500	18,540	18,540	4
2.4	Transmission Structures Storm Hardening			See below		5
2.5	Geographic Information System (GIS)	4,000	4,000	4,000	9,064	6
2.6	Post Storm Data Collection	10,000	Unknown	27,000	27,000	7
2.7	Outage Data for OH & UG Systems	-	-	-	-	
2.8	Utility Coordination	9,991	10,000	19,991	9,991	8
2.9	Collaborative Research	25,750	10,000	25,750	5,170	9
2.10	Disaster Preparedness & Recovery Plans	-	-	-	-	
	Depreciation - GIS System	38,000	Calc	38,000	45,000	10
	Amortization - Transmission Pole Program			354,600	354,600	11
	Return on Capital	12,297	Calc	12,297	12,297	12
	Expense related items	**$ 711,580**	**$ 654,000**	**$ 1,093,180**	**$ 957,244**	
3.4	Extreme Wind Loading	-	296,000	-	142,000	13
	20 Year Transmission Pole Replacement Program	-	285,950	354,600	354,600	11
	Recovery thru amortization	-	-	(354,600)	(354,600)	11
	Total Storm Hardening Activity	**$ 711,580**	**$ 1,235,950**	**$ 1,093,180**	**$ 1,099,244**	

Notes:
[1] Difference due to rounding.
[2] Reduction in number of tree-trimming crews.
[3] Rounded estimate used in Docket #070300.
[4] Rounded estimate used in Docket #070300.
[5] Capital item, see Note # 13
[6] Maintenance costs previously underestimated
[7] First year projected to be $27,000 and then $10,000 annually for subsequent years.
[8] MFR incorrect - should be $9,991.
[9] Original estimates assumed that the investor owned utilities only. With other utilities collaborating the percentage decreased. (OPC 2nd POD # 70)
[10] Depreciation on GIS System $45K, based on revised estimated cost of GIS ($190,000 to $225,000)
[11] Pole replacement Program - $7M over 20 years amortized ($354.6K).
[12] Estimated - will vary in accordance with the capital expenditure.
[13] Inadvertently omitted from rate case filing - $142,000 represents revised amount budgeted for 2008.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 60
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-1)
DATE 02/27/08 - 02/29/08

13387

FLORIDA PUBLIC UTILITIES COMPANY
NORTHEAST DIVISION

Exhibit 27.1
OPC POD 2
070304-EI

6/14/2007 LCJ

Exhibit MCR-2
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

69kV Transmission Pole Replacement-Wood to Spun Concrete

Number of Poles 190

Materials/per pole:

Pole, Spun Concrete,	$4,500	
Insulator, Polymer	$1,300	
Miscellaneous	$300	
Sub total		$6,100

Labor/per pole:

Installation*	$15,000	
*Per conversation on 6-14-07 with Robert Jones, Southeast Power.		
Engineering, Design	$400	
Sub total		$15,400
Total Estimated Cost Per Pole		$21,500

Estimated cost to replace 190 poles in 2007 Dollars **$4,085,000**

Replacement cost at the rate ≈9-10 poles per year

Cost for year 2008	$214,463 **
Cost for year 2009	$225,186 **
Cost for year 2010	$236,445 **
Cost for year 2011	$248,267 **
Cost for year 2012	$260,681 **
Cost for year 2013	$273,715 **
Cost for year 2014	$287,400 **
Cost for year 2015	$301,770 **
Cost for year 2016	$316,859 **
Cost for year 2017	$332,702 **
Cost for year 2018	$349,337 **
Cost for year 2019	$366,804 **
Cost for year 2020	$385,144 **
Cost for year 2021	$404,401 **
Cost for year 2022	$424,621 **
Cost for year 2023	$445,852 **
Cost for year 2024	$468,145 **
Cost for year 2025	$491,552 **
Cost for year 2026	$516,130 **
Cost for year 2027	$541,936 **

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 61
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-2)
DATE 02/27/08 - 02/29/08

** Esculation rate of 5% added to previous years cost.

Estimated cost to replace 190 poles over 20 years ~~**$7,091,407**~~ ~~**$354,570 PER YEAR**~~

Say **$7,092,000** **$354,600 PER YEAR**
$29,550 PER MONTH

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 62
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-3)
DATE 02/27/08 - 02/29/08

69kV Line-Stepdown to JLT

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Location
1	107-A	Wood, 60	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	East Side of S/D
2	107-B	Wood, 65	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	East Side of S/D
3	107	Wood, 75/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of S/D
4	107-G	Wood, 40	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of S/D
5	108	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of Flash Foods
6	109	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of Waves
7	110	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Friendly Road
8	111	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Bailey Road
9	112	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	E. of Amelia CC
10	113	Wood, 70/1	N/A		001.1.5.3550.0010	14750	1996	469	N/A	Midway Rd.
11	114	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	W. of Sonny's
12	115	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Front of Sonny's
13	116	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Proline Lot
14	117	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	W. of Proline
15	118	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Pizza Hut
16	119	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	N of Pizza Hut
17	120	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Old County Bldg.
18	121	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1976	1733	N/A	Carpet & Interior
19	122	Wood, 70/2	N/A		001.1.5.3550.0010	14734	1991	1733	N/A	S. of Island Liq.
20	123	Wood, 75/1	N/A		001.1.5.3550.0010	14750	1984	559	N/A	Applbee's DDE
21	124	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Sadler & SR200
22	125	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Wendy's
23	126	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Burger King
24	127	Wood, 70/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Woodrow & SR20
25	128	Wood, 75/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Car Wash DE
26	129	Wood, 75/1	N/A		001.1.5.3550.0010	14738	1984	599	N/A	Woodrow
27	130	Wood, 75/1	N/A		001.1.5.3550.0010	14747	1993	629	N/A	Woodrow & Island V
28	130-G	Wood, 40	N/A		001.1.5.3550.0010	14747	1993	629	N/A	Woodrow & Island V

13390

Exhibit MCR-3
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

1/16/2008

69kV Line-Stepdown to JLT

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Location
OMIT	**131**	**DISTRIBUTION POLE**								
29	132	Wood, 75/2	N/A		001.1.5.3550.0010	14736	1989	173	N/A	N of Rayland
30	133	Wood, 75	N/A		001.1.5.3550.0010	14742	1989	173	N/A	69kV Disconnect
31	134	Wood, 75	N/A		001.1.5.3550.0010	14759	1999	20141	N/A	1891 So. 14th St.
32	135	Wood, 70	N/A		001.1.5.3550.0010	14736	1980	101	N/A	1881 So. 14th St.
33	136	Wood, 75/1	N/A		001.1.5.3550.0010	14747	1993	528	N/A	At Courson Rd.
34	137	Wood, 70	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S 14th St.
35	138	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
36	139	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
37	140	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
38	141	Wood, 75	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
39	142	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
40	143	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th St.
41	144	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th & Nectarine
42	144-G	Wood, 40	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 14th & Nectarine
43	145	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St
44	146	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St.
45	147	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St.
46	148	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine St.
47	149	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Nectarine & S. 11th
48	150	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 11th St.
49	151	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	S. 11th St.
50	152	Wood, 65	N/A		001.1.5.3550.0010	14736	1980	101	N/A	Magnolia (Line DE)
51	153	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
52	154	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
53	155	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
54	156	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
55	157	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.

13391

69kV Line-Stepdown to JLT

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Location
56	158	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
57	159	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
58	160	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
59	161	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
60	162	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
61	163	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
62	164	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
63	165	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S.8th St.
64	166	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S. 8th St.
65	167	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	S, 8th & Magnolia
66	168	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	Magnolia St.
67	169	Wood, 70	N/A		001.1.5.3550.0010	14742	1989	173	N/A	10th & Magnolia
68	170	Wood, 75	N/A		001.1.5.3550.0010	16402	2004	21156	N/A	S. 10th St. @ JLT

Wood-Trans 65
Wood-Guy 3
Total 68

1/16/2008

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
1	1-A	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen @ Stepdown
2	1	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen @ Stepdown
3	2	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen Road
4	3	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen Road
5	4	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen Road
6	5	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen and Bailey
7	6	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Cashen and Pine
8	7	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey Road
9	8	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey and Sunset
10	9	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey Road
11	10	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey Road
12	11	Wood, 75	N/A		001.1.5.3550.0010	16152	2004	21309	N/A	Bailey Road @ Isle de Mai
13	12	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	2958 Bailey Road
14	13	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey and Simmons
15	13-G	Wood, 40'	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Bailey and Simmons
16	14	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
17	15	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
18	16	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons West of Lake
19	17	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons East of Lake
20	18	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
21	19	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
22	20	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
23	21	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
24	22	Concrete, 80	307	300T	001.1.5.3550.0010	14744	1990	340	7/31/1989	Simmons and Amelia
25	23	Concrete, 80	307	300T	001.1.5.3550.0010	14744	1990	340	7/27/1989	Simmons East of Amelia
26	24	Concrete, 80	307	300T	001.1.5.3550.0010	14744	1990	340	7/28/1989	Simmons and 14th St.
27	25	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
28	26	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
29	27	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	1525 Simmons

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
30	28	Concrete, 80	293	300T	001.1.5.3550.0010	14744	1990	421	1/30/1990	Simmons
31	29	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
32	30	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
33	31	Wood, 70	N/A		001.1.5.3550.0010	14741	1988	969	N/A	Simmons,1st pole E.of Myers
34	32	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
35	33	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
36	34	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons
37	35	Wood, 70	N/A		001.1.5.3550.0010	14735	1978	1617	N/A	Simmons & Will Hardee
38	36	Concrete, 75	535	300T	001.1.5.3550.0010	15125	2002	20662	12/3/1999	Simmons
38	37	Concrete, 75	515	300T	001.1.5.3550.0010	15126	2002	20662	8/23/2001	Simmons
40	38	Concrete, 75	515	300T	001.1.5.3550.0010	15486	2002	20906	11/23/2002	Simmons 1st E.of Egans
41	39	Concrete, 82	526	300T	001.1.5.3550.0010	14759	1999	20034	12/14/1998	Simmons
42	40	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	Simmons
43	41	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3105 1st Ave.
44	42	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	1st Ave & Hutchins
45	43	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	
46	44	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	1st Ave & Okalawha
47	45	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	1st Ave & Mantanzas
48	46	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3475 1st Ave
49	47	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3533 1st Ave
50	48	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3625 1st Ave
51	49	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	3684 1st Ave
52	50	Concrete, 82	577	300T	001.1.5.3550.0010	14754	1997	685	11/18/1996	1st Ave & Alachua
53	51	Concrete, 82	577	300T	001.1.5.3550.0010	14754	1997	685	11/15/1996	Alachua & So. Fletcher
54	51-G	Wood, 40'	577		001.1.5.3550.0010	14754	1997	685	N/A	Alachua & So. Fletcher
55	51-G	Wood, 35'	577		001.1.5.3550.0010	14754	1997	685	N/A	Alachua & So. Fletcher
56	52	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
57	53	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
58	54	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
59	55	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
60	56	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
61	57	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/13/1996	4088 So. Fleteher
62	58	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/15/1996	4136 So. Fletcher
63	59	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/13/1996	4198 So. Fletcher
64	60	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
65	61	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
66	62	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/12/1996	4300 So. Fletcher
67	63	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
68	64	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
69	65	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
70	66	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
71	67	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
72	68	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
73	69	Concrete, 82	510	300T	001.1.5.3550.0010	14747	1993	809	7/6/1993	So. Fletcher N. of Peters
74	70	Concrete, 82	527	300T	001.1.5.3550.0010	14754	1997	685	11/14/1996	So. Fletcher S. of Peters
75	71	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
76	72	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
77	73	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
78	74	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
79	75	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
80	76	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
81	77	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
82	78	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
83	79	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
84	80	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
85	81	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher Ave.
86	82	Concrete, 82	528	300T	001.1.5.3550.0010	14824	2000	20324	4/19/2000	So. Fletcher Ave.
87	83	Concrete, 82	528	300T	001.1.5.3550.0010	14824	2000	20324	4/20/2000	So. Fletcher Ave.

69kV Line-S/D to AIP

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg.Date	Remarks
	OMIT	-	-	-	-	-	-	-	-	
88	85	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher & AIA
89	86	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	So. Fletcher & AIA
90	87	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
91	88	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
92	89	Concrete, 82	528	300T	001.1.5.3550.0010	14824	2000	20324	4/21/2000	Forest Dr.
93	90	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
94	91	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
95	92	Concrete, 82	528	300T	001.1.5.3550.0010	15159	2002	20273	8/20/2000	Manucey Rd.
96	93	Concrete, 82	526	300T	001.1.5.3550.0010	14759	1999	20034	12/11/1998	Baxters
97	94	Concrete, 82	526	300T	001.1.5.3550.0010	14759	1999	20034	12/12/1998	AIA
98	95	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
99	96	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
100	97	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
101	98	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
102	99	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
103	100	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
104	101	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
105	102	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
106	103	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
107	104	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
108	105	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
109	106	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
110	107	Wood, 70	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA
111	107-G	Wood. 40	N/A		001.1.5.3550.0010	16238	1982	399	N/A	AIA

Concrete Trans 22
Wood Trans 85
Wood Guy 4
Total 111

69kV Line-JLT to CCA & Rayonier

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Remarks
1	171-S	Wood, 75	N/A		001.1.5.3550.0010	16402	2005	21156	N/A	East side of JLT
2	171-R	Wood, 75	N/A		001.1.5.3550.0010	16402	2005	21156	N/A	East side of JLT
3	172	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	East side of JLT
4	173	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	1116 S. 11th St.
5	174	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 11th & Kelp
6	175	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	1010 S. 11th St.
7	176	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	924 S. 11th Street
8	177	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 11th & Indigo
9	177-G	Wood, 40	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 11th & Indigo
10	178	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 10th & Indigo
11	179	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 9th & Indigo
12	180	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	S. 8th & Indigo
13	181	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	West end of Ingigo
14	182	Wood, 70	N/A		001.1.5.3550.0010	13279	1969	1320	N/A	West end of Ingigo
15	191	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Hickory
16	192	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Gum
17	193	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Fir
18	194	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Elm
19	195	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Date
20	196	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Cedar
21	197	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Beech
22	198	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	S. 11th & Ash
23	199	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	25 S. 11th
24	200	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	11 S. 11th St.
25	201	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	N. 11th
26	202	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	N. 11th & Alachua
27	203	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	N. 11th & Broome
28	204	Wood, 70	N/A		001.1.5.3550.0010	14748	1993	957	N/A	N. 11th & Calhoun

69kV Line-JLT to CCA & Rayonier

Qty.	Pole No.	Pole Size	GL Moment	Span	Accounting Location	Asset Number	Asset Year	IR No.	Mfg. Date	Remarks
29	205	Wood, 75	N/A		001.1.5.3550.0010	14748	1993	957	N/A	N. 11th St. S. of Pond
30	205A	Wood, 75	N/A		001.1.5.3550.0010	14748	1993	957	N/A	N. 11th St. N. of Pond
31	206	Wood, 70	N/A		001.1.5.3550.0010	14733	1974	1641	N/A	400 Blk. N. 11th
32	207	Wood, 75	N/A		001.1.5.3550.0010	16814	2006	21829	N/A	N. 11th & Franklin
33	208	Wood, 75	N/A		001.1.5.3550.0010	14744	1989	432	N/A	CCA Property
34	209	Concrete, 110'			001.1.5.3550.0010	14742	1989	207		Chip Mill @ Rayonier
35	210	Concrete, 115'			001.1.5.3550.0010	14742	1989	207		Chip Mill @ Rayonier

Concrete Trans.	2
Wood Trans	32
Wood Guy	1
Total	35

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 63
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-4)
DATE 02/27/08 - 02/29/08

Exhibit MCR-4
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

IMPROVEMENT AN

IMPROVEMENT # 115.1070. 20034

*RETIREMENT #

[X] FPUC DIVISION FERNANDINA BEACH [X] IMPROVEMENT [X] SPECIFIC [ ] REVISED

[ ] FLO-GAS DATE SEPTEMBER 1, 1998 [ ] RETIREMENT* [ ] LOCAL [ ] MEMO

[ ] * CHECK IF RETIREMENT TRACKING NUMBER IS DESIRED

BUDGET INFO:	MONTHS	JUN-NOV	PAGE #		ITEM #	1	AMOUNT $200,000.00
TITLE OF WORK	REPLACE WOOD TRANSMISSION POLES				LOCATION	FERNANDINA BEACH, FLORIDA	
DESCRIPTION OF WORK:	REPLACE THREE (3) ROTTEN WOOD TRANSMISSION POLES ON STATE ROAD A-1-A.						
DATE WORK TO BE STARTED	SEPT 1998				DATE WORK TO BE COMPLETED	NOV 1998	

IMPROVEMENT REQUISITION SECTION

IMPROVEMENT COST

	AMOUNT
MATERIALS	$11,500.00
MATERIALS DONATED (ELECTRIC DIVISIONS)	
STORES EXPENSE 0.17 %	1,955.00
TOTAL MATERIAL COST	$13,455.00
LABOR - COMPANY	4,000.00
LABOR - DONATED	
LABOR - OTHER	34,000.00
TRANSPORTATION EXPENSE	500.00
OTHER - INCLUDES INTEREST AND CAPITALIZED OVERHEADS	
TOTAL I.R. COST	$51,955.00
LESS NON-REFUNDABLE CONTRIBUTIONS - ENTER AS NEGATIVE	
TOTAL AMOUNT AUTHORIZED	$51,955.00
PLUS:	
METERS/REGULATORS FROM NON-TRACKED PLANT	
SERVICES & METER INSTALLATIONS FROM NON-TRACKED PLANT	
TRANSFORMERS FROM NON-TRACKED PLANT	
* LESS: NON-REFUNDABLE CONTRIBUTION FOR SERVICES	
TOTAL COST	$51,955.00

IMPROVEMENT FINANCIAL PLAN

		AMOUNT
TOTAL COST		$51,955.00
LESS: DEPOSITS ON EXTENSIONS (REFUNDABLE)		
LESS: MATERIALS FROM NON-TRACKED PLANT		0.00
TOTAL DEDUCTIONS		$0.00
NET CASH REQUIREMENTS		$51,955.00
ANNUAL NON-FUEL PROJECTED REVENUES		
EXPENDITURES BY QUARTER OF TOTAL AMOUNT AUTHORIZED:		AMOUNT
JAN - MAR	YEAR:	
APR - JUN	YEAR:	
JUL - SEP	YEAR: 1998	$10,000.00
OCT - DEC	YEAR: 1998	$41,995.00
TOTAL THIS YEAR		$51,995.00
TOTAL NEXT YEAR		
TOTAL AMOUNT AUTHORIZED		$51,995.00

DISTRIBUTION (DETAIL MAJOR ITEMS OF MATERIAL & LABOR) (ATTACH RIDER IF NECESSARY)

ASSET DESCRIPTION	ACCOUNTING LOCATION	PHYSICAL LOCATION	RATE	QUANTITY	TOTAL AUTHORIZED
POLE, CONCRETE. 82', SPUN	115.355		17,331.5	3	$51,995.00
Wire & Hardware	115.3657				
				TOTAL AMOUNT AUTHORIZED	$51,995.00

RECEIVED
SEP 21 1998
FLORIDA PUBLIC UTILITIES CO.
Fernandina Beach, Florida

FORM 028.24P1 022096A JVMJ

IMPROVEMENT REQUISITION SECTION - CONTINUED

REMARKS (THIS SPACE FOR EXPLANATION COVERING PLAN OF FINANCING IMPROVEMENT, CONTRIBUTIONS, REFUND PLANS AND ALLOWANCES):

REASONS FOR: OVERRUN $ _____ OR UNDERRUN $ _____

IF OMITTED FROM ANNUAL BUDGET GIVE REASONS:

NECESSITY AND BENEFITS OF WORK TO BE PERFORMED:

WORK IS NECESSARY TO REPLACE THREE (3) WOOD TRANSMISSION POLES WHICH HAVE BEEN DAMAGED BY WOODPECKERS. THE POLES WERE IDENTIFIED DURING ANNUAL POLE LINE INSPECTION. THE CIRCUIT IN WHICH THE POLES ARE LOCATED FEEDS THE AIP SUBSTATION. REPLACEMENT OF POLES IS NECESSARY TO MAINTAIN CONTINUNITY OF ELECTRIC SERVICE TO CUSTOMERS ON THE SOUTH END OF AMELIA ISLAND.

IF THIS REQUISITION REPLACES PROPERTY CARRIED IN PLANT, PLEASE COMPLETE THE RETIREMENT REQUISITION SECTION.

RETIREMENT REQUISITION SECTION

		AMOUNT
BOOK VALUE OF PROPERTY RETIRED (PLACE X HERE IF ESTIMATE)	X	$8,463.00
COST OF REMOVAL		5,000.00
LESS: SALVAGE - JUNK VALUE		
- STOCK VALUE		
- USED IN NEW WORK		
- TRADE IN ALLOWANCE		
CASH REQUIREMENTS (COST OF REMOVAL LESS SALVAGE)		5,000.00
NET CHARGE TO: RETIREMENT RESERVE (BOOK VALUE OF PROPERTY, PLUS COST OF REMOVAL, LESS SALVAGE)		$13,463.00

DATE OF RETIREMENT: DEC 1998

DESCRIPTION OF RETIREMENT: RETIRE POLES

ORIGINAL DATE INSTALLED: 1981

IMPROVEMENT #: ~~IR403~~ 399

IF THIS PROPERTY IS TO BE REPLACED, PLEASE COMPLETE THE IMPROVEMENT REQUISITION SECTION.

DISTRIBUTION (DETAIL MAJOR ITEMS OF MATERIAL & LABOR) (ATTACH RIDER IF NECESSARY)

ASSET DESCRIPTION	ACCOUNTING LOCATION	PHYSICAL LOCATION	RATE	QUANTITY	TOTAL COST
POLES, WOOD 75' WOOD	115.355		2,821.00	3	8,463.00
				TOTAL COST	$8,463.00

OFFICE APPROVALS

		DATE		DATE
ESTIMATED BY	LCJ	9-1-98	VICE PRESIDENT	
RECOMMENDED BY		9/15/98	TREASURER	
RECOMMENDED BY			PRESIDENT	9/17/98

FORM 028.24P1 022096A JVMJ

13401

Patrick Foster , Division Manager **Re:** Revision/Review of Completed I.R.s **Date:** 03/05/99

The following I.R. is complete. A review has determined that a variance exists which requires a response as to Units of Property (type / quantity) and/or costs. Please complete this form by explaining the major variances* and submit the form for review and approval. If the ledger is incorrect, attach instructions on what corrections need to be booked

*** PLEASE COMPLETE AND RETURN WITHIN 30 DAYS *** Thank you. **Michelle Napier - General Accounting Manager**

RECEIVED MAR 9 1999 FLORIDA PUBLIC UTILITIES CO. Fernandina Beach Florida

[X] **FLORIDA PUBLIC UTILITIES COMPANY** **DATE OF I.R.:** 09/98 **I.R. #:** 20034

[ ] **FLO-GAS CORPORATION** **DIVISION:** FERNANDINA

DESCRIPTION OF I.R. : REPLACE WOOD TRANSMISSION POLES

QUANTITIES:	PER I.R.	PER LEDGER	VARIANCE	%	EXPLANATION OF VARIANCE
Materials - Stock:					
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
Materials - Non-Stock:					
POLE, CONCRETE 82'	3	3	0	0%	
			0		
			0		
			0		
COSTS:					
Materials- Stock:					
Stores:					
Total Stock	0	160	-160	-100%	MISC NON-PLANT MATERIAL REQUIRED - NOT ANTICIPATED.
Materials - Non-Stock:	13455	9369	4086	30%	IR WRITTEN WITH ANTICIPATED OF 3 DOU CONCRETE POLES. ACTUAL POLE QUOTE LESS THAN ANTICIPATED
Labor - Company:	4000	2249	1751	44%	LESS COMPANY INVOLVEMENT REQ'D THAN ANTICIPATED
Labor - Other:	34000	32250	1750	5%	
Transportation:	500	359	141	28%	LESS COMPANY TRANSP REQ'D THAN ANTICIPATED
Other:			0		
Interest Charged:			0		
Contributions:			0		LESS COMPANY LABOR & TRANSP. REQUIRED THAN ANTICIPATED
TOTAL COSTS	51955	44387	7568	15%	

* Major line items with variances between I.R. and actual (ledger) should be explained if:

- Major materials are different in KIND
- Quantities vary by 10% or more
- Total costs vary by at least 15% & greater than $1000.
- Total costs vary by more than $30,000.

Return Routing and Authorizations:

A. Local Mgr. C. President / Sr. VP

B. Vice Pres. D. Accounting

OK J. L.C. 6-26-99

Name	Date	Name	Date
A.		C.	
B.		D.	

Prepared By: Bill Grimeson

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 20034 YEAR & MONTH (BLANK=ALL) _____ ___

REPLACE WOOD TRANS. POLES

Sub-Ledger	Year/Mo	Description	Entry type	Amount
020034	1998 09	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	69.00
020034	1998 10	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	1,391.00
020034	1998 10	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	178.00
020034	1998 11	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	132.00
020034	1998 11	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	26.00
020034	1998 12	SOUTHEAST POWER CORPORATION	P 98202 A/P	32,250.00
020034	1998 12	NEWMARK INTERNATIONAL INC	P 1505087-IN	9,281.04
020034	1998 12	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	611.00
020034	1998 12	REPLACE WOOD TRANS. POLES	J 12 TRANSPO	86.00
020034	1999 01	REPLACE WOOD TRANS. POLES	J 9 PAYROLL	115.00
020034	1999 01	CITY ELECTRIC SUPPLY COMPANY	P 57009 A/P	26.29
020034	1999 01	CITY ELECTRIC SUPPLY COMPANY	P 57150 A/P	61.96
020034	1999 01	REPLACE WOOD TRANS. POLES	J 3 STORES,I	160.00
020034	1999 01	CLOSING CWIP	J 20 CLOSING	44,227.29-
020034	1999 01	CLOSING CWIP	J 20 CLOSING	160.00 +

F3=EXIT Total for 0019 Sub-Ledger-Reference items. .00

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 20034 YEAR & MONTH (BLANK=ALL) _____ ___

REPLACE WOOD TRANS. POLES

Sub-Ledger	Year/Mo	Description	Entry type	Amount
020034	1999 02	REPLACE WOOD TRANS. POLES	J 3 STORES,I	485.00
020034	1999 02	REPLACE WOOD TRANS. POLES	J 3 STORES,I	135.00
020034	1999 02	CLOSING CWIP	J 20 CLOSING	485.00-
020034	1999 02	CLOSING CWIP	J 20 CLOSING	135.00-

F3=EXIT Total for 0019 Sub-Ledger-Reference items. .00

Exhibit MCR-5
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

FLORIDA PUBLIC UTILITIES COMPANY
PURCHASE REQUISITION FORM

COMPANY	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE	REQUISITION NO.
FLORIDA PUBLIC UTILITIES COMPANY	611LIME STREET FERNANDINA BEACH, FL 32034	LORNA BENITEZ/LJ	NE FL	12/13/07	075.5011.63

TO BE CHARGED TO:					APPROVALS:		DATE:
%	MAIN ACCOUNT	SUBLEDGER	ITEM #	TO BE USED FOR	REQUESTER		12/13/2007
100%	115.1070.355	2		STOCK, TRANSMISSION POLES	LOCAL MANAGER	LCJ	12/13/07
					DIVISION MANAGER	PMC	12/17/07
					EXECUTIVE		
					FINANCIAL		
					PURCHASING		

TERMS AND SHIPPING INSTRUCTIONS:		HANDLING INSTRUCTIONS:		
DELIVERY: 6-8 WEEKS AFTER RECEIPT OF	X	FAX P.O. TO #: (407) 679-2297	ATTN: BOBBIE D MIRANDA	
APPROVED DRAWINGS.		FORWARD ORIGINAL P.O. TO:	SUPPLIER NAME: ACCORD INDUSTRIES	
		SEND ATTACHMENTS WITH ORIGINAL	ADDRESS: 4001 FORSYTH ROAD	
			CITY/STATE/ZIP: WINTER PARK, FL 32792	

P. O. NUMBER	INQUIRY NO.	SOLE SOURCE?			
				YES	
			X	NO	

IF THIS IS AN "A" REQUISITION, INCLUDE P. O. NUMBER ABOVE — IF YES, SIGN HERE

PHONE: (407) 671-7676
FAX: (407) 679-2297

ITEM #	QTY.	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	4		82' SPUN CONCRETE POLES	$ 4,840.00			$ 19,360.00
2							$ -
3							$ -
4			PER ATTACHED QUOTE AND POLE APPROVED DETAIL				$ -
5			POLE DRAWING TO BE FURNISHED BY ACCORD				$ -
6							$ -
7							$ -
8			OTHER QUOTE: VALMONT/NEWMARK $23,540.00 PLUS TAX				$ -
9							$ -
10							$ -
11							$ -
12							$ -
13							$ -
14							$ -
15							$ -
16							$ -
17							$ -
18							$ -
19							$ -
20							$ -
21							$ -
22							$ -
						SUBTOTAL	$ 19,360.00
						SHIPPING CHARGE	$ 2,250.00
			0 **CHARGE SALES TAX? - ENTER 1 FOR YES AND 0 FOR NO (SEE LEFT)			SALES TAX**	$ 1,258.40
			7.0% **SALES TAX RATE - ENTER NUMBER ONLY (NOT % SIGN) - 6, 6.5, 7, OR 7.5				
						TOTAL	$ 22,868.40

FPU-032 REV 6/02

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 64
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-5)
DATE 02/27/08 - 02/29/08

13404

Concrete Products Division
4001 Forsyth Road, Winter Park, FL 32792 Ph. 407-671-7676 Fax 407-679-2297
www.accordindustries.com

11/29/07

FLORIDA PUBLIC UTILITIES
P.O. BOX 3395

WEST PALM BCH, FL 334023395

Customer #:H006400
Fax # (407)833-0151
Telephone # (407)832-2461

Quotation #: 7977

RE: FERNANDINA BEACH

Dear LOUIE JOHNSON:

Pursuant to your request and in accordance with the scope documents that you provided and AASHTO and ASCE 7-98 (2004 FBC), Accord Industries Concrete Products would be pleased to provide the above project per the following quotation:

Quantity	Item	Description	Unit Weight	Unit Price	Line Total
4	840-1401-082	82' SPUN CONCRETE POLE	26,516	$ 4,840.00	$ 19,360.00

Subtotal	$	19,360.00
Tax	$	1,258.40
Shipping Delivery to: FERNANDINA BEACH	$	2,250.00
Total Bid	$	22,868.00

Design Wind Speed: 140 mph, Exposure Category C

Standard Lead Times:

- Drawings: 1-2 weeks after receipt of approved Purchase Order
- Delivery: 6-8 weeks after receipt of approved drawings
  - Please note that these lead times are subject to change based on backlog at time of order.

Terms:

- Quotation is firm for 30 days, after which it is subject to re-negotiation.
- Above freight charge is quoted as Best Freight Method to offer the least total cost of delivery. It includes delivery to one location and two hours of offloading. Additional drops or offloading (detention) will result in additional charges. Customer is responsible for personnel and equipment to offload poles.
- Freight prices are subject to evaluation at time of shipment. If freight differs from above quoted price, a new purchase order must be issued before shipment will be made.
- Net 30 days after shipment or fabrication, if customer is unable to take delivery of finished poles upon completion.

We hope this merits your favorable review. Should you have any additional questions or need further clarification, please do not hesitate to contact me. We will be in contact with you shortly regarding this proposal.

Respectfully,
ACCORD INDUSTRIES CONCRETE PRODUCTS DIVISION

BOBBI DMIRANDA

valmont
NEWMARK

Utility Division, Valmont Industries, Inc.
4131 Highway 17 South
Bartow, Florida 33830 USA
863-533-6465 Fax 863-533-2841
www.valmont.com

To: Mr. Louie Johnson
Florida Public Utilities

From: John C. Chandler, III
General Manager
E-mail: ccc@valmont.com

Date: November 30, 2007

Pages (including this one): 2

Subject: RFQ.# Revised Spun Concrete Pole Quote, 82' Poles, Fernandina Beach, Fl.

We are pleased to quote the following lump sum price (see attached price and analysis sheet for unit pricing) for spun concrete poles for the above referenced project:

1 Line Item, 4 Poles **$ 23,540.00**

NOTES:
FOB Terms: Destination, freight charges are included.
Shipping Point: Bartow, Florida
Payment Terms: Net 30 Days
Pole Delivery: 6-7 Weeks After Receipt of Approved Drawings.

Standard "Terms and Conditions" of Valmont-Newmark dated September 15, 2004 shall apply to this quotation and subsequent order. Valmont-Newmark Terms and Conditions supersede any other real or implied warranties or conditions.

Thank you for your consideration of Valmont-Newmark poles. Please call me or Jenny Brown at the Bartow, Fl. plant, if you have any questions or need more information.

Sincerely,

JOHN C. CHANDLER, III

John C. (Chip) Chandler, III

VALMONT-NEWMARK
PRICE AND ANALYSIS SHEET
Mr. Louie Johnson
Florida Public Utilities
Fernandina Beach, Florida
November 30, 2007

Revised Design and Pricing

Qty	Description	Pole Price	Freight	Ext. Price
4 ea.	82 ft., Spun 67 ft. AGL 22,700 lbs.	$ 4,799	$ 1,086	$ 5,885
	4 each X $ 5,885=	$ 23,540		

Bid Notes-

1. The pole pricing shown above includes freight (4 Loads) to Fernandina Beach, Florida. The freight is quoted at current freight rates. If freight rates go up before pole shipments we reserve the right to increase the freight pricing before the actual shipments occur.
2. The pricing includes: The spun concrete pole and internal ground wire.
3. The pricing does not include any other pole hardware, lights, lighting equipment or signed and sealed foundation/PE drawings.
4. The pole designs were based on information received from FPU. Any future changes in the pole designs, may result in a change to the pole pricing.
5. This quote is valid for 30 days.
6. The above pricing does not include any taxes, licenses, fees or permits. Exemption from sales tax requires a current Re-sale certificate or a letter of self-pay.
7. If you have not been a previous customer of Valmont-Newmark and want to purchase poles on credit, you must fill out a credit application that will have to be approved by our financial department before pole production may begin.

Exhibit MCR-6
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

Phone: (321) 268-0540
Fax: (321) 383-9477

Southeast Power Corporation

1805 Hammock Road
Titusville, Florida 32796

January 16, 2008

Florida Public Utilities
911 South 8th Street
Fernandia Beach, Florida 32034

Attn: Mr. Louie Johnson

Re: 69 ~~138~~Kv Transmission Structure Work

Gentlemen:

Information concerning of our recent telephone conversation, we offer the following:

1. Change out completely one wood transmission structure with distribution underbuild. Set one new concrete transmission pole and transfer all facilities to this new pole.
2. All work will be done with the circuits remaining energized.
3. All work is readily accessible for the equipment to reach and work the structures. No board word or swamp equipment included.
4. Traffic control is included—work is supposed to be road side.
5. The cost for this is approximately $17,500.00. Please not that this is an estimate only. Actual conditions will be variable.

Very Truly Yours,
Southeast Power Corporation

Marvin Bridges
Vice President

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 65
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-6)
DATE 02/27/08 - 02/29/08

13408

Cutshaw Mark

From: Johnson Louie
Sent: Wednesday, January 16, 2008 4:42 PM
To: Cutshaw Mark
Subject: FW: 69kV Pole Change out proposal
Importance: High
Sensitivity: Confidential

One more.

Louie Johnson

From: Todd Badgett [mailto:TBadgett@pike.com]
Sent: Wednesday, January 16, 2008 4:25 PM
To: Johnson Louie
Subject: 69kV Pole Change out proposal
Importance: High
Sensitivity: Confidential

Description: Change out 75' wood tangent 69kV pole with an 82' spun concrete pole. Concrete pole shall be set at 15' depth. The work shall be performed under energized conditions. Price includes crane set up, and all required MOT and required mobilization on and off the project. Pricing assumes the pole is accessible with no matting or specialized track equipment needed. Price also includes the transferring of energized 3 phase under build.

Louie,

We appreciate the opportunity to price this work.
Our proposed lump sum price per structure is **$19,375.00.**

Please give me a call if you have any questions.

Sincerely,

Todd Badgett
Operations Manager
Pike Electric, Inc.

Office: 336-719-4431
Cell: 336-755-9089

The information contained in this electronic message is information intended for the use of only the individual or entity named above and may be PRIVILEGED and CONFIDENTIAL. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering it to the recipient, you are hereby notified that any review, disclosure, dissemination, distribution, or copying of this communication is strictly prohibited. If you received this electronic message in error, please notify

the sender immediately by replying to this e-mail and permanently delete the original message. Thank you.

C and C POWERLINE INC.

12035 Palm Lake Drive 32218 • P.O. Box 26100 • Jacksonville, FL 32226-6100
(904) 751-6020 • FAX (904) 757-0964

NC-25782-U	SC-G-110370	SC-M-107629
FL-EC-0001670	FL-CG-C057613	GA-EN-212425

January 10,2008

Louie Johnson
Florida Public Utilities
P. O. Box 418
Fernandina Beach, Florida 32035

RE: Change Out 69KV pole Hot

Dear Mr. Johnson;

The following is our scope for the 69KV pole change out:

- Spot and Set Spun Concrete Pole
- Frame pole and tie-in 69KV circuit hot
- Relocate all of the distribution under build hot, and relocate to new pole
- Cut and pull old pole and dispose of
- All material to be furnished by Florida Public Utility
- All MOT is included in this price
- All Crane Rental is included in this price
- No Matting is included in this price

Our price to set spun Concrete pole is **$20,177.00**

If you would like to discuss this in further detail or if you require any additional information please contact me at (904) 751-6020 at your convenience.

Sincerely,

Rick Sprenger
Vice-President
C and C Powerline, Inc

Z/DATA/ RICK/FLORIDA PUBLIC UTILITY-C/O 69KV POLE HOT -08

Exhibit MCR-7
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

John E. Lucas
Director,
Transmission Policy
and Services

Southern Company Transmission
600 North 18th Street / 13N-8812
Post Office Box 2641
Birmingham, Alabama 35203-8812

Tel 205.257.7200
Fax 205.257.6654

SOUTHERN COMPANY
Energy to Serve Your World

December 26, 2007

C. L. Stein
Senior Vice President, and Chief Operating Officer
Florida Public Utilities
401 South Dixie Highway
West Palm Beach, Florida 33401

Dear Mr. Stein:

Florida Public Utilities Company (FPU) has provided to Southern Company Services, Inc. (Southern Companies) a deposit in the amount of $130,306 for Network Integration Transmission Service consistent with Section 29.2 of Southern Companies' Open Access Transmission Tariff. This deposit shall be refunded in full, with interest calculated at the Federal Energy Regulatory Commission prescribed rate (18 C.F.R. §35.19a), after one year following the commencement of transmission service for FPU, on January 1, 2008.

If you have any questions regarding this matter, please call me, Daryl C. McGee (205-257-7531) or Dean Ulch (205-257-6715).

Sincerely,

John E. Lucas

John E. Lucas
Director, Transmission Policy
& Services

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 16
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-7)
DATE 02/27/08 - 02/29/07

13412

Service Agreement
For
Network Integration Transmission Service

1.0 This Service Agreement, dated as of _____, is entered into by and between JEA ("Transmission Provider") and Florida Public Utilities Company ("Network Customer").

2.0 The Network Customer has been determined by JEA to have submitted a completed Application for Network Integration Transmission Service under Part III of the Tariff and has submitted a deposit in the amount of $189,530, in accordance with the provisions of Section 29.2 of the Tariff. Said Application is found in the "Application" for Network Integration Transmission Service, which is attached hereto as Exhibit A, and by this reference is made a part hereof. Any out of pocket expenses necessary to evaluate the request and authorized by Network Customer shall be deducted from the deposit. Any remaining deposit including applicable interest will be credited to the first month's invoice for transmission services.

3.0 Transmission Service under this Service Agreement shall commence on the later of: (1) 0001 hours on January 1, 2008, or (2) the date on which construction of transmission facilities and/or Network Upgrades identified in Exhibit B are completed.

4.0 JEA agrees to provide and the Network Customer agrees to take and pay for Network Integration Transmission Service in accordance with the provisions of the Tariff and this Service Agreement. Any notice or request made to or by any Party regarding this Service Agreement shall be made in writing and shall be delivered either in person, or by prepaid mail (return receipt requested) to the representative of the other Party as indicated below. Such representative and address for notices or requests may be changed from time to time by notice by one Party to the other.

JEA:

Attention: Director, Bulk Power Systems
JEA
7720 Ramona Blvd.
Jacksonville, FL 32221

NETWORK CUSTOMER:

Attention: General Manager

Florida Public Utilities Companies

911 South 8th Street

Fernandina Beach, Florida 32034

5.0 The amount of credit, if any, for a Network Customer's owned transmission facilities that meet the requirements of Section 30.9 of the Tariff is as follows:

None

6.0 The Tariff is incorporated herein and made a part hereof.

7.0 Such other terms and conditions that the Parties may agree on or may be required by the nature of the service requested.

IN WITNESS WHEREOF, the Parties have caused this Service Agreement to be executed by their respective authorized representatives as of the date first above written.

FLORIDA PUBLIC UTILITIES COMPANY

BY: John T. English

Name: **John T. English**
Title: **President & CEO**
12/31/07

JEA

BY: _____

Name:
Title:

Approved to Form

BY: _____
Van Ness Feldman, P.C.

Exhibit A

APPLICATION FOR NETWORK INTEGRATION TRANSMISSION SERVICE

1.0 Term of Network Integration Transmission Service:
Start Date: January 1, 2008
Termination Date: December 31, 2010

2.0 Description of capacity and/or energy to be transmitted by Transmission Provider across the Transmission Provider's Transmission System (including electric control area in which the transaction originates).

FPU has procured firm generating resources from the JEA balancing area necessary to meet FPU's network load requirements including all ancillary services except Schedules 1 and 2.

3.0 Network Resources

(1) Transmission Customer Generation Owned:
Resource Capacity: 0 MW Capacity Designated: 0 MW

(2) Transmission Customer Generation Purchased:
Source: JEA Capacity: 119MW

Total Network Resources: (1)+(2) = 119 MW

4.0 Network Load

(1) Transmission Customer Network Load:
Network Load 119MW Transmission Voltage Level 138kV

(2) Member Systems Loads Designated as Network Load:
Member System Load N/A Transmission Voltage Level N/A

Total Network Load (Estimated): (1)+(2) = 119MW

5.0 Service under this Service Agreement may be subject to some combination of the charges below. (The appropriate charges will be determined in accordance with the terms and conditions of the Tariff).

- Transmission Service Charges: $1.51/kw-month times the Network Customer Monthly Network Load pursuant to Section 34.2 of the Tariff.
- Ancillary Service Charges: $0.06568/kw-month times the Network Customer Monthly Network Peak Load pursuant to Section 34.2 of the Tariff.
- System Impact and/or Facilities Study Charges: paid in full from customer deposit provided by FPU
- Direct Assignment Facilities Charge: None

Exhibit B
Network Upgrades
For Network Integration Transmission Services

None.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 67
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-8)
DATE 02/27/08 - 02/29/08

13417

NETA MTS–2005

MAINTENANCE TESTING SPECIFICATIONS

Exhibit MCR-8
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

Exhibit 50.2
OPC Interrogatory 1
Docket 070304-EI

FOR ELECTRICAL POWER DISTRIBUTION EQUIPMENT AND SYSTEMS

InterNational Electrical Testing Association Inc.
Quality Since 1972
Setting the Standard

2005

InterNational Electrical Testing Association

APPENDIX B

Frequency of Maintenance Tests

NETA recognizes that the ideal maintenance program is reliability-based, unique to each plant and to each piece of equipment. In the absence of this information and in response to requests for a maintenance timetable, NETA's Standards Review Council presents the following time-based maintenance schedule and matrix.

One should contact a NETA Full-Member company for a reliability-based evaluation.

The following matrix is to be used in conjunction with NETA's Frequency of Maintenance Tests table. Application of the matrix is recognized as a guide only.

Specific condition, criticality, and reliability must be determined to correctly apply the matrix. Application of the matrix, along with the culmination of historical testing data and trending, should provide a quality electrical preventive maintenance program.

MAINTENANCE FREQUENCY MATRIX				
		EQUIPMENT CONDITION		
		POOR	AVERAGE	GOOD
EQUIPMENT RELIABILITY REQUIREMENT	LOW	1.0	2.0	2.5
	MEDIUM	0.50	1.0	1.5
	HIGH	0.25	0.50	0.75

13419

APPENDIX B (cont.)

Inspections and Tests

(Frequency in Months)

Multiplier for Inspections and Tests

(Multiply Value by Matrix)

Section	Description	Visual	Visual & Mechanical	Visual & Mechanical & Electrical
7.1	Switchgear & Switchboard Assemblies	12	12	24
7.2	Transformers			
7.2.1.1	Small Dry-Type Transformers	2	12	36
7.2.1.2	Large Dry-Type Transformers	1	12	24
7.2.2	Liquid-Filled Transformers	1	12	24
	Sampling	–	–	12
7.3	Cables			
7.3.2	Low-Voltage Cables	2	12	36
7.3.3	Medium- and High-Voltage Cables	2	12	36
7.4	Metal-Enclosed Busways	2	12	24
	Infrared Only	–	–	12
7.5	Switches			
7.5.1.1	Low-Voltage Air Switches	2	12	36
7.5.1.2	Medium-Voltage Metal-Enclosed Switches	–	12	24
7.5.1.3	Medium- and High-Voltage Open Switches	1	12	24
7.5.2	Medium-Voltage Oil Switches	1	12	24
7.5.3	Medium-Voltage Vacuum Switches	1	12	24
7.5.4	Medium-Voltage SF_6 Switches	1	12	24
7.5.5	Cutouts	12	24	24
7.6	Circuit Breakers			
7.6.1.1	Low-Voltage Insulated-Case/Molded-Case CB	1	12	36
7.6.1.2	Low-Voltage Power CB	1	12	36
7.6.1.3	Medium-Voltage Air CB	1	12	36
7.6.2	Medium-Voltage Oil CB	1	12	36
	Sampling	–	–	12
7.6.2	High-Voltage Oil CB	1	12	12
	Sampling	–	–	12
7.6.3	Medium-Voltage Vacuum CB	1	12	24
7.6.4	Extra-High-Voltage SF_6	1	12	12
7.7	Circuit Switchers	1	12	12
7.8	Network Protectors	12	12	24

APPENDIX B (cont.)
Inspections and Tests
(Frequency in Months)
Multiplier for Inspections and Tests
(Multiply Value by Matrix)

Section	Description	Visual	Visual & Mechanical	Visual & Mechanical & Electrical
7.9	Protective Relays			
7.9.1	Electrical/Mechanical and Solid State	1	12	12
7.9.2	Microprocessor-Based	1	12	12
7.10	Instrument Transformers	12	12	36
7.11	Metering Devices	12	12	36
7.12	Regulating Apparatus			
7.12.1.1	Step-Voltage Regulators	1	12	24
	Sample Liquid	–	–	12
7.12.1.2	Induction Regulators	12	12	24
7.12.2	Current Regulators	1	12	24
7.12.3	Load-Tap-changers	1	12	24
	Sample Liquid	–	–	12
7.13	Grounding Systems	2	12	24
7.14	Ground-Fault Protection Systems	2	12	12
7.15	Rotating Machinery			
7.15.3	AC Motors	1	12	24
7.15.1	DC Motors	1	12	24
7.15.3	AC Generators	1	12	24
7.15.4	DC Generators	1	12	24
7.16	Motor Control			
7.16.1.1	Low-Voltage Motor Starters	2	12	24
7.16.1.2	Medium-Voltage Motor Starters	2	12	24
7.16.2.1	Low-Voltage Motor Control Centers	2	12	24
7.16.2.2	Medium-Voltage Motor Control Centers	2	12	24
7.17	Adjustable Speed Drive Systems	1	12	24
7.18	Direct-Current Systems			
7.18.1	Batteries	1	12	12
7.18.2	Battery Chargers	1	12	12
7.18.3	Rectifiers	1	12	24
7.19	Surge Arresters			
7.19.1	Low-Voltage Devices	2	12	24
7.19.2	Medium- and High-Voltage Devices	2	12	24

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APPENDIX B (cont.)
Inspections and Tests
(Frequency in Months)
Multiplier for Inspections and Tests
(Multiply Value by Matrix)

Section	Description	Visual	Visual & Mechanical	Visual & Mechanical & Electrical
7.20	Capacitors and Reactors			
7.20.1	Capacitors	1	12	12
7.20.2	Capacitor Control Devices	1	12	12
7.20.3.1	Reactors – Dry-Type	2	12	24
7.20.3.2	Reactors – Liquid-Filled	1	12	24
	Sampling	–	–	12
7.21	Outdoor Bus Structures	1	12	36
7.22	Emergency Systems			
7.22.1	Engine Generator	1	2	12
	Functional Testing	–	–	2
7.22.2	Uninterruptible Power Systems	1	12	12
	Functional Testing	–	–	2
7.22.3	Automatic Transformer Switches	1	12	12
	Functional Testing	–	–	2
7.23	Telemetry/Pilot Wire SCADA	1	12	12
7.24	Automatic Circuit Reclosers and Line Sectionalizers			
7.24.1	Automatic Circuit Reclosers, Oil/Vacuum	1	12	24
	Sample	–	–	12
7.24.2	Automatic Line Sectionalizers, Oil	1	12	24
	Sample	–	–	12
7.27	EMF Testing	12	12	12

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APPENDIX C

About the InterNational Electrical Testing Association

The InterNational Electrical Testing Association (NETA) is an accredited standards developer for the American National Standards Institute (ANSI) and defines the standards by which electrical equipment is deemed safe and reliable. NETA Certified Technicians conduct the tests that ensure this equipment meets the association's stringent specifications. NETA is the leading source of specifications, procedures, testing, and requirements, not only for commissioning new equipment but for testing the reliability and performance of existing equipment.

Certification

Certification of competency is particularly important in the electrical testing industry. Inherent in the determination of the equipment's serviceability is the prerequisite that individuals performing the tests be capable of conducting the tests in a safe manner and with complete knowledge of the hazards involved. They must also evaluate the test data and make an informed judgment on the continued serviceability, deterioration, or nonserviceability of the specific equipment. NETA, a nationally-recognized certification agency, provides recognition of four levels of competency within the electrical testing industry in accordance with *ANSI/NETA ETT Standard for Certification of Electrical Testing Technicians.*

Qualifications of the Testing Organization

An independent overview is the only method of determining the long-term usage of electrical apparatus and its suitability for the intended purpose. NETA companies best support the interest of the owner, as the objectivity and competency of the testing firm is as important as the competency of the individual technician. NETA Members are part of an independent, third-party electrical testing association dedicated to setting world standards in electrical maintenance and acceptance testing. Hiring a NETA Member company assures the customer that:

- The NETA Technician has broad-based knowledge -- this person is trained to inspect, test, maintain, and calibrate all types of electrical equipment in all types of industries.
- NETA Technicians meet stringent educational and experience requirements in accordance with *ANSI/NETA ETT Standard for Certification of Electrical Testing Technicians.*
- A Registered Professional Engineer will review all engineering reports.
- All tests will be performed objectively, according to NETA specifications, using calibrated instruments traceable to the National Institute of Science and Technology (NIST).
- The firm is a well-established, full-service electrical testing and maintenance business.

APPENDIX C (cont.)

About the InterNational Electrical Testing Association

Specifications and Publications

As a part of its service to the industry, the InterNational Electrical Testing Association provides nationally-recognized publications:

ANSI/NETA ETT	*Standard for Certification of Electrical Testing Technicians*
ANSI/NETA MTS 7.2.1	*Standard for Electrical Maintenance Testing of Dry-Type Transformers*
ANSI/NETA MTS 7.2.2	*Standard for Electrical Maintenance Testing of Liquid-Filled Transformers*
NETA MTS	*Electrical Maintenance Testing Specifications for Electrical Power Distribution Equipment and Systems*
NETA ATS	*Electrical Acceptance Testing Specifications for Electrical Power Distribution Equipment and Systems*

The Association also produces a quarterly technical journal, *NETA World*, which features articles of interest to electrical testing and maintenance companies, consultants, engineers, architects, and plant personnel directly involved in electrical testing and maintenance.

Educational Programs

NETA's Annual Technical Conference draws hundreds of qualified industry professionals from around the globe. This conference provides a forum for current industry advances, critical informational updates, networking, and more. Regular attendees include technicians from electrical testing and maintenance companies, consultants, engineers, architects, and plant personnel directly involved in electrical testing and maintenance. Paper presentations from field-experienced industry experts share practical knowledge and experience while in-depth seminars offer interactive training. One highlight of this meeting is the trade show. Attendees enjoy the highest-quality gathering of industry-specific suppliers displaying state-of-the-art products and services directly related to the electrical testing industry. It is impossible to find better opportunities for interaction and input in a professional technical environment.

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WAUKESHA ELECTRIC SYSTEMS

Transformer Maintenance

GENERAL

Transformers in service are often subjected to heavy electrical and mechanical stresses. In order to avoid faults and disturbances, it is extremely important that the transformers are carefully supervised.

Certain items on or in a transformer must be inspected regularly to insure long life. The frequency of these inspections is determined by the size and type of the transformer, the atmospheric conditions, and the importance of continuity of service. The actual frequency of inspection should be adjusted for each device as experience dictates or at the minimum interval specified on the chart on, page 4.

Observation of oil condition and temperature on an annual basis is recommended.

Spare transformers must be inspected and maintained in the same manner as transformers in operation.

EXTERNAL MAINTENANCE - CLEANING

Use solvent to thoroughly remove all oil that appears on the outside of the tank or on the gaskets. This oil, later showing up on the painted surface, often gives the false impression of a leak.

The bushing porcelains must be kept free of dust and dirt and inspected at least once per year. Abnormal conditions such as sandstorms, salt deposits, dust or chemical fumes, require regular cleaning to avoid accumulations on the external surface. Accepted methods of hot line washing or cleaning with solvents may be used.

Keep the heat radiating surfaces of the transformer clean. External surfaces of forced oil heat exchangers should be periodically cleaned as the environment may dictate. Transformers near the sea coast or in corrosive atmosphere areas should be painted regularly to prevent corroding or rusting of metal parts.

If it becomes necessary to remove a radiator, first close the top and bottom valves and bolt them in the closed position. Next, drain the oil from the radiator by removing the 3/4 inch drain plug from the bottom header and the 3/4 inch vent plug from the top. After draining the oil, remove the radiator. If the radiator is to be off for any length of time, the transformer valves should be gasketed and protected with covers. This also applies to the radiator header openings.

All breathers and small openings in pressure relief valves and pressure-vacuum bleeders must be kept clean and in operating condition.

All ground buses and wiring leads to ground must be kept in good condition. Proper relay operation depends on low ground resistance. Ground resistance should be measured annually.

PERIODIC INSPECTION

External Circuit And Control Equipment

The following must be inspected 30 days after installation and once per year thereafter.

A. Control circuit voltage.

B. Excess heating of parts - as evidenced by discoloration of metal parts, charred insulation or odor.

C. Freedom of moving parts (no binding or sticking).

D. Excessive noise in relay coils.

E. Excessive arcing in opening circuits.

F. Proper functioning of timing devices, sequencing of devices, relief device alarm contacts and thermometer contacts.

G. Evidence of water or liquids in control cabinets.

Cooling System

With naturally cooled transformers and transformers equipped with air cooled oil coolers, there is, in general, no need for taking special steps to keep the internal cooling surfaces clean, as long as the oil is in good condition. If, however, formation of sludge in the oil has set in, the sludge may deposit in horizontal surfaces in radiators and coolers. In such a case, the radiators and the coolers should be rinsed in conjunction with changing of oil and overhauling the transformer.

External cooling surfaces should be checked annually for accumulation of dirt or debris that can block external air passages of radiators or coolers. Clear as necessary to maintain free air flow.

⚠ CAUTION

Follow proper safety precautions when working with solvents. Dispose of solvents in accordance with all applicable local, state and federal regulations.

 © Waukesha Electric Systems

Oil Levels
The oil levels in the tank and mechanism compartment should be checked at two-week intervals during the first month of operation and annually after that.

Oil Dielectric Test
Any insulating oil from a transformer in service, testing 26 kV or less per ASTM-D877, should be filtered. Test the oil annually or more frequently if the operation seems to warrant a question of the oil's dielectric strength.

Low insulating oil strength may also be an indication that the transformer insulation contains excess moisture. Further investigations should then be made, such as making power factor tests, measuring oil moisture content and taking dew point measurements.

PERIODIC POWER FACTOR TESTING

Power factor tests on the unit must be made whenever the unit is de-energized for long periods (one month or more) or the unit is opened for any reason.

PERIODIC INSPECTION – EXTERNAL TANK, COVER, GASKETS, VALVES

Regular annual inspection is required on these components. Any required replacement or adjustment should be accomplished as soon as possible. Nitrile rubber gaskets around doors, maintenance holes, covers, etc. may be re-used if in good condition.

ACCESSORIES

Test all accessories once a year. Examine all apparatus, electrical cables and conductors, signalling and operating devices to the control room or control board. Megger test is also recommended.

MAINTENANCE INSPECTION CHART

Refer to the chart on page 4 for inspection interval and type of inspection recommendation.

PAINT MAINTENANCE

WES transformers are supplied with a standard paint system or with the paint system specified by the purchaser. The paint system must be free from scratches through to the bare metal or exposed primer when a transformer is placed into storage and when it is placed into service. In order to obtain maximum corrosion protection from the paint system, all damage should be restored to its minimum thickness as soon as possible after any damage occurs.

If bare metal is exposed, the area must be sanded down to blend the damaged area into the undamaged paint surface. Wipe the sanded areas with denatured alcohol or a safety solvent to remove dust, oil, or road contamination. The area must then be brush or spray painted with primer, intermediate coat if applicable, and finish coat. If the primer is intact, lightly sand the damaged paint surface to smooth rough edges. Spray or brush on the intermediate coat, if applicable, and the finish coat to restore or exceed the original finish thickness.

In locations where the transformer will be exposed to abrasive, wind blown materials, the finish coats, and intermediate coats if applicable, should be restored to original thickness on a regular basis and as soon as possible after the finish coat has been abraded through.

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Fans
Fan motors use pre-lubricated sealed ball bearings that do not require lubrication maintenance. During extended periods of reduced capacity not requiring fan operation, it is suggested that the fans be run periodically (quarterly for example) to insure satisfactory operation when required. Make sure that the proper drain holes on the motor are open. Motors on vertically mounted fans must have the drain screw in the bell end removed and the two drain holes in the motor housing plugged. If the fan is mounted for horizontal blowing the two drain screws in the body of the motor must be removed and the hole in the bell end plugged.

Dissolved Gas Analysis
IEEE and ANSI standards provide guidance for the sampling, detection and interpretation of gases generated in oil filled transformers (IEEE C57.104-1991). Application of these guidelines can provide early warning of evolving problems within the transformer and allow preventive actions to be taken before serious damage or loss of life occurs.

Periodic Inspection - Oil
Transformer oil is hygroscopic and thus easily absorbs moisture from the air. The absorption of moisture is minimized by the oil preservation system. In a sealed tank system, the pressure-vacuum regulator permits the entry of very small quantities of air only during a -3.0 psi vacuum condition. The positive pressure nitrogen system precludes the entry of any air as long as positive gas pressure is maintained. The oil conservator system with a silica gel breather also minimizes the entry of moisture as long as the gel is properly renewed or regenerated as soon as its ability to absorb moisture begins to diminish. Saturation with moisture is signalled by a change in color from blue to pink.

If some work has been carried out on a transformer and the oil has, during that time, been exposed to the humidity of the air, the breakdown value and moisture content of the oil should be checked. Aside from this, a similar check of the oil should be made on all transformers at regular intervals.

IEEE and ANSI standards provide guidance for the acceptance, maintenance, continued use and reclamation of insulating oil. These guidelines should be applied to **WES** transformers. The limits in this manual will supercede the Guides limits when they are more restrictive than the Guide limits. The applicable Guides are:

IEEE C57.106-1991, Guide for Acceptance and Maintenance of Insulating Oil in Equipment.

IEEE Std 637-1985 (Reaff 1992) Guide for the reclamation of insulating oil and its continued use (ANSI).

Temperature
The life of a transformer is highly dependent upon the temperature prevailing in the core and coils. It is therefore important that the temperature be continually kept under observation.

When the temperature of the transformer's cooling oil is relatively low, the transformer can within limits, be safely overloaded. But note that a given increment of load increase will produce a greater than proportional increase (1.6th power) in oil temperature. The ANSI Loading Guide may be used, but do not exceed its recommendations without consulting **WES**.

If, without an increase in load, there is a tendency for the temperature of a transformer to rise, the reason may be that in some way the cooling is impaired. This situation should be fully investigated before increasing the transformer load.

The overload capacity is sometimes limited by the accessories of the transformer, such as, bushings, tapchangers etc. Know these limitations before increasing the transformer load. After every continuous overload of 20% or more, a complete investigation to detect degradation of the transformer insulation system is recommended.

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SUGGESTED MAINTENANCE SCHEDULE

COMPONENT	1 Visual	2 Cleaning	3 Testing	4 Filtering	5 Lubrication	6 Operational Testing	7 Testing of Electrical circuits	8 Megger Testing	9 Inspecting Contacts	10 Changing of Contacts
Tank, cover, gaskets		A								
Conservator tank, open		A								
Conservator tank, sealed with rubber diaphragm		M								
Radiators		A								
Coolers with fans		A			S	A	A	A		
Coolers, water cooled, (oil side)		WR								
Coolers, water cooled, (water side)		WR								
Valves		WR								
Oil pumps with motors		WR				A	A	A		
Fans with motors		WR				A	A	A		
Oil			A	WR						
Bushings		A								
Oil level indicators	D	WR				A	A	A		
Gas operated relay	W	WR				A	A	A		
Temperature indicator	D	WR				A	A	A		
Thermostats		WR				A	A	A		
Flow indicators for oil and water	D	WR				A	A	A		
Pressure gauges for oil and water	D	WR				A	A	A		
Explosion vent	M	A				A	A	A		
Silica gel breathers	W	WR								
Nitrogen equipment	D	WR				A	A	A		
Deenergized Tap Changer		A			A	A	A	A		
Load tap changer:										
Main contacts		F							F	WR
Oil			A	WR						
Oil level indicator	D	WR				A	A	A		
Thermostat		WR				A	A			
Pressure gauge	D	WR				A	A	A		
Driving mechanism	A				A	A	A	A		
Automatic system for operation						A	A	A		
Lightning arresters		A				A				
Protective relays		A				A	A	A		

D = Daily
A = Annually
S = Semi-annually
M = Monthly
W = Weekly
WR = When Required
F = Five years or 100,000 operations

Figure 7-1. Maintenance schedule.

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Exhibit MCR-9
Docket 070304-EI
Florida Public Utilities Company
Witness Mark Cutshaw

NE Division - Substation Maintenance

Equipment	*2008*	*2009*	*2010*	*2011*	*2012*
Transformers	$77,000	$27,000	$27,000	$41,000	$76,000
Circuit Breakers (oil & SF6)	$8,000	$54,000	$30,000	$0	$0
Circuit Switchers	$9,000	$0	$0	$9,000	$0
Potential Transformers	$4,000	$1,000	$4,000	$1,000	$4,000
Relays	$10,000	$1,000	$10,000	$1,000	$10,000
Switches	$5,000	$5,000	$5,000	$5,000	$5,000
Infrared (all stations)	$3,000	$3,000	$3,000	$3,000	$3,000
Washing Insulators (Stepdown Only)	$10,000	$10,000	$10,000	$10,000	$10,000
Totals	$126,000	$101,000	$89,000	$70,000	$108,000

Assumptions & Notes:
- New CBs and Tx at SD & JLT require less maintenance in early years.
- Time-based maintenance schedule based on 2005 NETA's (National Electrical Testing Association) guidelines and manufacturer's recommendations
- SF6 CBs at AIP are replaced in 2009
- Above figures to change contingent upon equipment failures and repairs

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 68
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-9)
DATE 02/27/08 - 02/29/08

		2008		2009		2010		2011		2012
SD										
ST 911	degasify & gen testing	25000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing (5yr)	10000
ST 908	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing (5yr)	10000
ST 907	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing (5yr)	10000
ST 906	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
ST 913	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
JLT										
ST 904	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
ST 905	General Testing & LTC Mtc	10000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000
AIP										
ST 910	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000	doble bushings/oil samples	3000
ST 909	doble bushings/oil samples	3000	doble bushings/oil samples	3000	doble bushings/oil samples	3000	General Testing & LTC Mtc (5yr)	10000	doble bushings/oil samples	3000
TOTALS FOR TRANSFORMERS		**77000**		**27000**		**27000**		**41000**		**76000**

SD 138KV						
GCB 401					major 6yr	3000
GCB 402					major 6yr	3000
SD 69KV						
OCB 301	Oil Samples (baseline)/visua	500			major 6yr	3000
OCB 302	Oil Samples (baseline)/visua	500			major 6yr	3000
OCB 303	Oil Samples (baseline)/visua	500			major 6yr	3000
OCB 306	Oil Samples (baseline)/visua	500			major 6yr	3000
GCB 304			major 6yr	3000		
GCB 305			major 6yr	3000		
GCB 309			major 6yr	3000		
GCB 313	major 6 yr	3000				
GCB 315	major 6 yr	3000				
SD 15KV						
VCB 307			major 5 yr.	3000		
VCB 308			major 5 yr.	3000		
VCB 310			major 5 yr.	3000		
VCB 311			major 5 yr.	3000		
VCB 312			major 5 yr.	3000		

JLT 69KV					
GCB 201			major 6yr	3000	
GCB 202			major 6yr	3000	
GCB 203			major 6yr	3000	
GCB 204			major 6yr	3000	
JLT 15KV					
VCB 206	major 5 yr.	3000			
VCB 207	major 5 yr.	3000			
VCB 208	major 5 yr.	3000			
VCB 209	major 5 yr.	3000			
VCB 210	major 5 yr.	3000			
VCB 211	major 5 yr.	3000			
VCB 212	major 5 yr.	3000			
VCB 213	major 5 yr.	3000			
VCB 214	major 5 yr.	3000			
VCB 215	major 5 yr.	3000			
AIP 69KV					
GCB 150					
GCB 151					
TOTAL FOR CBS	**8000**	**54000**	**30000**	**0**	**0**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 69
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-10)
DATE 02/27/08 - 02/29/08

42. **Please refer to Schedule C-6, pages 2 and 3. Please provide the expenses, by month, in each of the accounts shown on Schedule C-6 for the nine-months ended September 30, 2007.**

RESPONSE:

Please see "Exhibit #42".

Witness: Khojasteh

43. **Please provide the Company's employee count, by description, separated by division of northwest Florida and northeast Florida and administrative for each month of the year 2000 through the current month available in 2007.**

Please see exhibits OPC Interrog. #43.1-#43.8

MAR = Marianna, FL = Northwest Electric division
FBCH = Fernandina Beach, FL = Northeast Electric division

(Martin)

44. **Please refer to the Company's explanation of over/above expenses on page 96. The Company has increased the 2008 projected test year by $56,497 for a vacant position-Operations Manager for the Northwest Florida Division. Please state the following:**
   a. Has the Company filled this position?
   b. Has there ever been a person which held this position between the year 2002 and the current year 2007?

a. Yes. The company filled this position December 11, 2006.

b. Yes. This position was held by Don Myers during the period 2002 until December 2006. In January 2006, Mr. Myers was promoted from the Operations Manager position to the acting General Manager position when the General Manager was transferred to the Northeast Florida Division. This Operations Manager position was open from January 2006 until December 11, 2006 when it was filled.

Witness: Cutshaw / Khojasteh

45. **The Company shows in the projected test year 2008, the cost of $27,127 for each of the northeast and northwest divisions to train eight apprentices in each division. Please provide the following information:**
   a. Have any apprentices been hired in the year 2007? If so, provide the date each apprentice was hired and the position which he/she occupies.
   b. Provide the basis in the form of invoices or contracts upon which the Company based its projection of $27,127 to train the eight apprentices in each division.

a. Yes. Four Apprentices and one Helper were hired during 2007. One Apprentice Lineman B in January 2007, 3 in July 2007 and 1 Helper in September 2007. In addition to those apprentices who require training, there are 8 current apprentice linemen who also require training; 5 Apprentice Lineman A and 3 Apprentice Lineman B.

b. The basis for the estimates was to allow for eight apprentices in each division to begin the FPUC Lineman Training Program and the State Lineman Training program. The 2006 estimate included three weeks of training ($850/week) at the Tampa Electric Company training facility along with an additional $10,000 to cover costs associated with the State Lineman Training Program. This amount was escalated 6.8% to arrive at the $27,127 per division amount.

However, since the preparation of the rate case information, it was determined that the Tampa Electric Company training facility can no longer be used for our training needs and no other acceptable outside facility is available. This resulted in a change in the structure of the training needs in order to attract, train and retain Lineman for the future.

Revised plans are to train a total of 11 Apprentice Lineman in the FPU Lineman Training Program and State Lineman Training Program using in-house personnel, facilities and equipment. This will require the addition of one Training position and the associated equipment and supplies necessary. The will place a Trainer in each division that will also have responsibilities associated with the safety program of the company. The additional cost for 2008 is projected as follows:

Additional Trainer Salary and Benefits	$87,750
Travel Expense for Trainer	$9,600
Training Supplies (non-capital)	$5,150
Preparation of Training Materials	$2,325
Actual Materials used for Training	$11,310
State Lineman Program Materials	$11,000
Total	$127,135

Attached is Exhibit 45.1 which includes the details associated with the training.

Witness: Cutshaw / Khojasteh

46. The Company has included in each division the sum of $14,904, which it has labeled as "Inform and Educate Customers on Various Issues." Please provide the following information:

a. State exactly how the Company arrived at the amount of $14,904 for each division.

b. Provide the information and education which each customer will receive which would not be covered by the current information or advertising program which was included in the actual expenses of the year 2006.

RESPONSE:

a. The basis for the amounts is as follows and applies to account 9134 for which these funds are designated.

2006 Actual Amount-	$121,227
2007 YTD (August) -	$100,476
2007 Projection (current) -	$150,714 (trended based on August actual expenditures)
2007 Projection (in filing) -	$154,148 (estimated based on scheduled work for 2007)

The 2007 amount included in the filing on C-8 was determined by estimating the communication work remaining for 2007 which resulted in the estimate of $154,148. The

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 70
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-11)
13435 DATE 02/27/08 - 02/29/08

POSITION: ENGINEER

ACCOUNTABLE TO: Engineering Manager, Northeast Florida

RESPONSIBILITIES: Responsibilities include but are not limited to the following.

1. Manage the following programs, monitor contractors and provide documentation and reports as required.
   - A. Wood pole inspection and loading program.
   - B. Joint use audits, permits and billing.
   - C. Vegetation management accomplishments.
   - D. Transmission climbing inspection program.
   - E. Street light inspection program.
   - F. Underground and confined space inspection program.
   - G. Coastal facilities inspection program.

2. Improvement and Retirement Requisitions resulting from inspection programs.
   - A. Prepare local and specific requisitions.
   - B. Initiate stock slips.
   - C. Prepare permits, easements, CIAC documents, etc.
   - D. Complete/revise requisitions.

3. Provide for updates to the distribution mapping system to ensure the maps are accurate and updated regularly with information from the inspection programs. This should include updating facilities and documenting data from the inspections.

4. Federal, state and local regulation compliance.
   - A. FERC, National Electric Safety Code, Hazardous Waste/PCB, Department of Transportation and OSHA (Safety) Compliance.
   - B. Florida Public Service Commission report preparation, request and audits.
   - C. DOT/Transportation requirements/permits and Right-to-know laws.
   - D. County and city ordinances/building codes and local utility coordinating committee.

5. Assist in Budget preparation as needed. This will include engineering design and estimates on all budgeted distribution line and substation projects.

6. Develop, publish and revise, as needed, a complete set of procedures, construction standards and material specifications related to the inspection programs. This will be updated annually and as needed.

7. Customer electric service.
   - A. Meet with customers, determine service requirements, take field notes, layout and estimate line extensions and services.
   - B. Investigate service/high bill complaints and recommend corrective action.

8. Assist and fill in for the Engineering Manager in his absence.

9. Rotate on a regular basis as "On Call" supervisor for after work hours.

10. Customer/Public relations.

11. Special assignments as required.

Engineer Qualifications

- Must possess excellent interpersonal, communication and organizational skills.
- Must have experience in electric utility design and specification of transmission, substation, and distribution systems.

- Must have experience in transmission, substation, and distribution materials and specifications.
- Must be capable of producing professional, error-free written correspondence.
- Must have a working knowledge or capable of developing a working knowledge of personal computers and computer software such as Word, Excel, etc.
- Must have a working knowledge or capable of developing a working knowledge of all mainframe computer applications used by FPUC.
- Must exhibit a high degree of accuracy while performing duties.
- Must dress neatly and handle themselves in a professional manner at all times.
- Must have the willingness and ability to handle certain tasks in a confidential manner.
- Must be willing to travel as needed.
- Four year Bachelors Degree in an engineering related field from an ABET accredited or equivalent college or university or equivalent utility specific experience.
- Five years electric engineering related experience in the utility industry.

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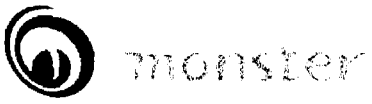

Engineer

Company:	Florida Public Utilities Company	**Location:**	US-FL-Fernandina Beach
Status:	Full Time, Employee	**Job Category:**	Engineering
Relevant Work Experience:	5+ to 7 Years	**Career Level:**	Experienced (Non-Manager)
Education Level:	Bachelor's Degree		

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Job Description

Engineer

Florida Public Utilities Company is seeking a highly motivated professional to fill the position of Engineer located in our Fernandina Beach office. This position is responsible for the overhead and underground distribution and overhead transmission electric activities. The ideal candidate for this position will have experience in the electric utility industry while capable of planning, organizing and controlling all activities associated facility inspection programs and related facility upgrades. This position includes significant interaction with employees, contractors and the public while performing the job resposibilities listed below.

Duties:

- Manage the following programs, monitor contractors and provide documentation and reports as

required.
- Wood pole inspection and loading program.
- Joint use audits, permits and billing.
- Vegetation management program accomplishments.
- Transmission climbing inspection program.
- Street light inspection program accomplishments.
- Underground and confined space inspection program accomplishments.
- Coastal facilities inspection program accomplishments.

- Improvement and Retirement Requisitions resulting from inspection programs.
  - Prepare local and specific requisitions.
  - Initiate stock slips.
  - Prepare permits, easements, CIAC documents, etc.
  - Complete/revise requisitions.
- Provide for updates to the distribution mapping system to ensure the maps are accurate and updated regularly with information from the inspection programs. This should include updating facilities and documenting data from the inspections.
- Federal, state and local regulation compliance.
  - FERC, National Electric Safety Code, Hazardous Waste/PCB, Department of Transportation and
  - OSHA (Safety) Compliance.
  - Florida Public Service Commission report preparation, request and audits.
  - DOT/Transportation requirements/permits and Right-to-know laws.
  - County and city ordinances/building codes and local utility coordinating committee.
- Assist in Budget preparation as needed. This will include engineering design and estimates on all budgeted distribution line and substation projects.
- Develop, publish and revise, as needed, a complete set of procedures, construction standards and material specifications related to the inspection programs. This will be updated annually and as needed.
- Customer electric service
  - Meet with customers, determine service requirements, take field notes, layout and estimate line extentions and services
  - Investigate service/high bill complaints and recommed corrective action.
- Assist and fill in for the Engineering Manager in his absence.
- Rotate on a regular basis as "On Call" supervisor for after work hours.
- Customer/Public relations.
- Special assignments as required.

Qualifications:
- Must possess excellent interpersonal, communication and organizational skills.
- Must have experience in electric utility design and specification of transmission, substation, and distribution systems.
- Must have experience in transmission, substation, and distribution materials and specifications.
- Must be capable of producing professional, error-free written correspondence.
- Must have a working knowledge or capable of developing a working knowledge of personal computers and computer software such as MS Office (Word, Excel, etc.)
- Must have a working knowledge or capable of developing a working knowledge of all mainframe computer applications used by FPUC.
- Must exhibit a high degree of accuracy while performing duties.
- Must dress neatly and handle themselves in a professional manner at all times.
- Must have the willingness and ability to handle certain tasks in a confidential manner.
- Must be willing to travel as needed.

Education:

- Four year Bachelors Degree in an engineering related field from an ABET accredited or equivalent college or university or equivalent utility specific experience.
- Five years electric engineering related experience in the utility industry.

Interested applicants can fax or email resume to our Fernandina Beach office 904-261-3666 or ljohnson@fpuc.com

Contact:

Company: Florida Public Utilities Company
Email: ljohnson@fpuc.com
Address: 911 S. 8th Street
Fernandina Beach,FL 32034
Fax: 904-261-3666

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You are Applying to: Engineer, Florida Public Utilities Company, US-FL-Fernandina Beach

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* = Required Information

First name *

Last name *

Email address *

☑ Email me a copy of my application
We'll save the email address you've entered so that we can contact you about the status of your application if necessary.

Step 2:

Personalize the cover letter below, or add your own note instead. To send your resume without a note, leave this box empty.

Note: Use plain text only. HTML is not supported.

Character Count: 0 (4,000 character limit) ABC

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Character Count: 0 (20,000 character limit) ABC
Note: Microsoft Word files (97 and newer), 500 KB or smaller.
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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 71
COMPANY FPUC - (Rebuttal)
WITNESS M. Cutshaw (MCR-12)
DATE 02/27/08 - 02/29/08

Additional Position	
Salary & Benefits –	$76,609
Transportation and Expenses -	$22,838
Total Cost of Position -	$99,447

Expense Breakdown	
Joint Use Audits (21%) -	$20,909
Pole Inspections (79%) -	$78,538 (3050 poles * $25.75/pole)

Pole Inspection Cost	
Pole Inspection Cost - $46.35/pole *3050 poles=	$141,367/year
Additional Position (Pole Inspections)	$78,538/year
Total Cost	$219,905/year

e. The new employee will be used to coordinate and handle the Joint Use Audit and Pole Inspection programs associated with the storm hardening initiatives and ensure all data is collected and submitted to the FPSC in accordance with annual reporting requirements. Additional support will also be provided by this position to coordinate the data collection and reporting for the Vegetation Management and Transmission Pole Inspection programs.

The Pole Inspection Program using contractors to perform very detailed inspections and loading analysis is an entirely new program for FPU. This along with the collection of data and reporting requirements are functions that FPU is not staffed to perform. In addition, the coordinating, data collection and reporting associated with the joint use attachment programs, transmission line inspections and vegetation management programs add additional functions to this position. Staffing for these functions is not currently available.

Witness: Cutshaw / Khojasteh

58. In the Company's over/above expenses it has added $352,260 for an additional three crews for a total of six crews in northwest Florida for tree trimming. Provide the following information regarding this request:

a. State the number of miles the tree trimming that the Company currently is able to accomplish with its current level of three crews in the northwest Florida division.

b. State the total number of miles of distribution and transmission in the northwest division that requires tree trimming.

c. Provide the analysis which the Company used to calculate the dollar amount of $352,260.

RESPONSE:

a. The Company average miles of line trimmed per crew as determined in the 2007-2009 Storm Hardening Plan is 36 miles per crew or 108 miles per year for three crews.

b. In the 2007-2009 Storm Hardening Plan filed by FPUC, a total of five (5) tree trimming crews were required in the Northwest Florida Division to meet the requirement of the three year main feeder and six year lateral trim cycle. The following information was provided and is shown based upon a three year trim cycle for main feeders and six year trim cycle. The Northwest Florida Division has no transmission facilities.

Line Miles (NW FL)	50 miles/crew	40 miles/crew	35 miles/crew
112 miles (feeders)	0.8	0.9	1.1
514 miles (laterals)	1.7	2.1	2.4
Total Resources (crews)	2.5	3.0	3.5

Based upon these results, a total of four (4) tree trimming crews are required to ensure the normal three year main feeder and six year lateral trim cycle is accomplished. One (1) additional tree trimming crew is required to address danger trees and spot trimming necessary to avoid outages related to trees conflicts.

c. Based upon the 2007 – 2009 Storm Hardening Plan that was filed to include a three year main feeder and six year lateral trim cycle, the total company tree trimming crews required was a total of seven (7) tree trimming crews rather than the originally proposed eight (8) tree trimming crews. The reduction will decrease the Northwest Florida Division crews down to five (5) tree trimming crews rather than the originally proposed six (6) tree trimming crews.

During 2006, the company had a total of five (5) tree trimming crews working with the exception of the item addressed in Question #53 shown above. Based upon this change in the Storm Hardening Plan, the total 2008 cost for a total of seven (7) tree trimming crews should be modified to $234,840 in the over/above expenses which includes the total cost for two additional tree trimming crews.

Witness: Cutshaw / Khojasteh

59. The Company has requested an amount of $27,000 for what is termed "Develop and complete post-storm data collections and forensic review." Please explain why this level is necessary from ratepayers for the analysis of storm damage each and every year and provide the calculation of the requested expense.

RESPONSE:

The Company needs to develop a post-storm data collection and forensics review for damage associated with hurricanes in accordance with the storm hardening initiatives which will improve future reliability during these situations. This will allow the development of the procedure and contracting with a contractor to perform these activities. With assistance from a contractor the detailed methodology will be developed for field collection of data and final analysis of the results.

The estimated amount includes $17,000 for the development of the overall program methodology. The additional $10,000 is an annualized estimated amount for four days of contractor work per year to perform this work. If impacts by hurricanes are averaged for the years 2004 through 2007, the number of occurrences would indicate that some type hurricane would impact one division almost two times per year. However, based upon the assumption that one division will be significantly impacted by a major hurricane every five years, the cost of $50,000 per event to perform field data collection, testing, analysis and determine the overall results seems to be reasonable.

Witness: Cutshaw / Khojasteh

Exhibit 73.1
OPC Production of Documents 1
Docket 070304-EI

Northwest Florida Division
Tree Trimming Performance

Feeders Trimmed in miles per year:

2004:	#9992 Hwy 90 W Feeder	13.7 miles	
	#9854 South St. Feeder	96.5 miles	
	#9882 Bristol Feeder	53.6 miles	4 crews
	#9782 Family Dollar Feeder	4.4 miles	
	Total	168.2 miles	
2005:	#9952 Altha Feeder	47.8 miles	
	#9972 Blountstown Feeder	17.6 miles	4 crews
	#9752 Industrial Feeder	4.5 miles	
	Total	69.9 miles	
2006:	#9866 Cottondale Feeder	79.98 miles	
	#9512 Railroad Feeder	23.49 miles	3 crews
	#9872 Hospital Feeder	38.91 miles	
	Total	141.38 miles	
2007 (thru August):			
	#9742 Greenwood/Malone Feeder	40.2 miles	
	#9722 Dogwood Heights Feeder	15.9 miles	3 crews
	#9982 College Feeder	38.8 miles	
	#9932 Indian Springs Feeder*		
	#9732 Prison Feeder*		
	Total	94.9 miles	

- Just main feeder – scheduled later in year

Northeast Florida Division
Tree Trimming Performance

2007 (thru Sept.)			
	#310, #212, #311 Feeders	12.75 miles	1 crew

SUPPLEMENTAL COMPOSITE EXHIBIT MCR-13

WITNESS: CUTSHAW

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI 070304-EI EXHIBIT 72
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS Cutshaw (MCR-13)
DATE 02/27-29/08

Docket No. 070304-EI
Rebuttal Exhibit
Issue 16/17
Witness: Cutshaw

FLORIDA PUBLIC UTILITIES COMPANY
NORTHEAST DIVISION

070304-EI

69kV Transmission Pole Replacement-Wood to Spun Concrete

Number of Poles 25

Materials/per pole:

Pole, Spun Concrete,	$4,500	
Insulator, Polymer	$1,300	
Miscellaneous	$300	
Sub total		$6,100

Labor/per pole:

Installation*	$15,000	
*Per conversation on 6-14-07 with Robert Jones, Southeast Power.		
Engineering, Design	$400	
Sub total		$15,400
Total Estimated Cost Per Pole		$21,500

Estimated cost to replace 25 poles in 2007 Dollars **$537,500**

Replacement cost at the rate of 2.5 poles per year

Cost for year 2008	$56,438 *	Year 1
Cost for year 2009	$59,259 *	Year 2
Cost for year 2010	$62,222 *	Year 3
Cost for year 2011	$65,333 *	Year 4
Cost for year 2012	$68,600 *	Year 5
Cost for year 2013	$72,030 *	Year 6
Cost for year 2014	$75,632 *	Year 7
Cost for year 2015	$79,413 *	Year 8
Cost for year 2016	$83,384 *	Year 9
Cost for year 2017	$87,553 *	Year 10

* Esculation rate of 5% added to previous years cost.

Estimated cost to replace 25 poles over 10 years ~~**$709,865**~~ ~~**$70,987 PER YEAR**~~
Say **$708,000** **70,800 PER YEAR**
$5,900 PER MONTH

Docket No. 070304-EI
Rebuttal Exhibit
Issue 18
Witness: Cutshaw

Summary of Cost

Vegetation Management

Year	Northwest Florida Cost	Northeast Florida Cost	Combined Total Cost
2004	$349,240.28	$102,639.97	$451,880.25
2005	$485,829.25	$93,540.93	$579,370.18
2006	$364,639.68	$183,272.49	$547,912.17
2007	$383,414.44	$144,092.82	$527,507.26

Note: For 2004, Northwest Florida amount does not include $28,408 that was charged to storm expense.

Note: For 2005, Northwest Florida amount does not include $7,307 that was charged to storm expense.

Year	Northwest Florida Crews	Northeast Florida Crews	Combined Total Crews
2004	4.00	1.00	5.00
2005	4.00	1.00	5.00
2006	3.00	2.00	5.00
2007	3.00	1.00	4.00

Year	Northwest Florida Cost/Crew	Northeast Florida Cost/Crew	Combined Total Cost/Crew
2004	$87,310	$102,640	$189,950
2005	$121,457	$93,541	$214,998
2006	$121,547	$91,636	$213,183
2007	$127,805	$144,093	$271,898
All Years	$114,530	$107,977	$222,507

GL Acct.#	Invoice #	PO #	Vendor #	Vendor Name	Amount	Month	Year
001 0 0 1860 1	340046	11471	7112	ASPLUNDH TREE EXPERT CO	367 69	8	2004
001 0 0 1860 1	340048	11471	7112	ASPLUNDH TREE EXPERT CO	436 96	8	2004
001 0 0 1860 1	333571	114 71	7112	ASPLUNDH TREE EXPERT CO	1,356 41	8	2004
001 0 0 1860 1	333604	11471	7112	ASPLUNDH TREE EXPERT CO	1 412 71	8	2004
001 0 0 1860 1	381878	11471	7112	ASPLUNDH TREE EXPERT CO	2,357 06	9	2004
001 0 0 1860 1	381884	11471	7112	ASPLUNDH TREE EXPERT CO	2,252 98	9	2004
001 0 0 1860 1	387927	11471	7112	ASPLUNDH TREE EXPERT CO	3,323 22	9	2004
001 0 0 1860 1	371039	11471	7112	ASPLUNDH TREE EXPERT CO	735 85	9	2004
001 0 0 1860 1	390415	11471	7112	ASPLUNDH TREE EXPERT CO	744 57	10	2004
001 0 0 1860 1	390419	11471	7112	ASPLUNDH TREE EXPERT CO	788 46	10	2004
001 0 0 1860 1	390424	11471	7112	ASPLUNDH TREE EXPERT CO	866 53	10	2004
001 0 0 1860 1	363050	11493	7112	ASPLUNDH TREE EXPERT CO	959 98	11	2004
001 0 0 1860 1	367223	11493	7112	ASPLUNDH TREE EXPERT CO	608 50	11	2004
001 0 0 1860 1	379784	11493	7112	ASPLUNDH TREE EXPERT CO	9,856 48	11	2004
001 0 0 1860 1	33R812	11493	7112	ASPLUNDH TREE EXPERT CO	384 51	11	2004
001 0 0 1860 1	33R813	11493	7112	ASPLUNDH TREE EXPERT CO	415 99	11	2004
001 0 0 1860 1	33R814	11493	7112	ASPLUNDH TREE EXPERT CO	660 76	11	2004
001 0 0 1860 1	379786	11493	7112	ASPLUNDH TREE EXPERT CO	320 56	11	2004
001 0 0 1860 1	33R815	11493	7112	ASPLUNDH TREE EXPERT CO	555 92	11	2004
					28,408 14		2004 Total
001 0 0 1860 1	370566	5 5011 186	7112	ASPLUNDH TREE EXPERT CO	1,748 62	10	2005
001 0 0 1860 1	376636	5 5011 186	7112	ASPLUNDH TREE EXPERT CO	986 20	10	2005
001 0 0 1860 1	382068	5 5011 208	7112	ASPLUNDH TREE EXPERT CO	2 898 66	11	2005
001 0 0 1860 1	38A551	5 5011 208	7112	ASPLUNDH TREE EXPERT CO	1,674 24	12	2005
					7 307 72		2005 Total
001 0 0 1860 1	37R809	5 5011 59	7112	ASPLUNDH TREE EXPERT CO	1 961 59	7	2006
001 0 0 1860 1	37R829	5 5011 60	7112	ASPLUNDH TREE EXPERT CO	1,915 93	7	2006
001 0 0 1860 1	979335B	15245	7112	ASPLUNDH TREE EXPERT CO	774 60	9	2006
					4 652 12		2006 Total
001 1 4 1070 3646	340048	11471	7112	ASPLUNDH TREE EXPERT CO	2 913 09	8	2004
001 1 4 1070 3646	333604	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 16	8	2004
001 1 4 1070 3646	350554	11471	7112	ASPLUNDH TREE EXPERT CO	2 919 62	9	2004
001 1 4 1070 3646	360376	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	9	2004
001 1 4 1070 3646	387927	11471	7112	ASPLUNDH TREE EXPERT CO	1 898 99	9	2004
001 1 4 1070 3646	371039	11471	7112	ASPLUNDH TREE EXPERT CO	2 364 33	9	2004
001 1 4 1070 3646	390415	11471	7112	ASPLUNDH TREE EXPERT CO	2 481 90	10	2004
001 1 4 1070 3646	390419	11471	7112	ASPLUNDH TREE EXPERT CO	2 426 02	10	2004
001 1 4 1070 3646	390424	11471	7112	ASPLUNDH TREE EXPERT CO	2 888 43	10	2004
001 1 4 1070 3646	400565	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	10	2004
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001 1 4 1070 3646	400578	11471	7112	ASPLUNDH TREE EXPERT CO	2,945 94	10	2004
001 1 4 1070 3646	415369	11471	7112	ASPLUNDH TREE EXPERT CO	940 52	10	2004
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					35 040 74		2004 Total
001 1 4 1430 2	396161	11471	7112	ASPLUNDH TREE EXPERT CO	1 013 52	10	2005
001 1 4 1430 2	396169	11471	7112	ASPLUNDH TREE EXPERT CO	1,045 56	10	2005
001 1 4 1430 2	400658	11471	7112	ASPLUNDH TREE EXPERT CO	7,252 24	10	2005
001 1 4 1430 2	400664	11471	7112	ASPLUNDH TREE EXPERT CO	7,465 63	10	2005
001 1 4 1430 2	415174	11471	7112	ASPLUNDH TREE EXPERT CO	4,425 83	10	2005
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001 1 4 1430 2	440442	11471	7112	ASPLUNDH TREE EXPERT CO	3 939 52	11	2005
001 1 4 1430 2	440440	11471	7112	ASPLUNDH TREE EXPERT CO	3,984 26	11	2005
001 1 4 1430 2	451653	11471	7112	ASPLUNDH TREE EXPERT CO	4,753 82	11	2005
001 1 4 1430 2	451678	11471	7112	ASPLUNDH TREE EXPERT CO	4 680 58	11	2005
					43,454 16		2005 Total
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001 1 4 4020 5932	11471	11471	7112	ASPLUNDH TREE EXPERT CO	2 261 25	1	2004
001 1 4 4020 5932	021612	11471	7112	ASPLUNDH TREE EXPERT CO	2,280 04	1	2004
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001 1 4 4020 5932	033665	11471	7112	ASPLUNDH TREE EXPERT CO	2,280 04	1	2004
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001 1 4 4020 5932	021606	11471	7112	ASPLUNDH TREE EXPERT CO	2 261 25	2	2004
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001 1 4 4020 5932	170522	11471	7112	ASPLUNDH TREE EXPERT CO	2,334 47	4	2004
001 1 4 4020 5932	180826	11471	7112	ASPLUNDH TREE EXPERT CO	2 286 52	5	2004

001 1 4 4020 5932	180835	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	5	2004
001 1 4 4020 5932	180843	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	190173	11471	7112	ASPLUNDH TREE EXPERT CO	5,232 32	5	2004
001 1 4 4020 5932	190177	11471	7112	ASPLUNDH TREE EXPERT CO	2,361 38	5	2004
001 1 4 4020 5932	190181	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	203924	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	201286	11471	7112	ASPLUNDH TREE EXPERT CO	2,286 52	5	2004
001 1 4 4020 5932	203914	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	5	2004
001 1 4 4020 5932	210478	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 18	5	2004
001 1 4 4020 5932	210481	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	5	2004
001 1 4 4020 5932	210484	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	5	2004
001 1 4 4020 5932	221289	11471	7112	ASPLUNDH TREE EXPERT CO	1,843 73	6	2004
001 1 4 4020 5932	226625	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	6	2004
001 1 4 4020 5932	226533	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	6	2004
001 1 4 4020 5932	230232	11471	7112	ASPLUNDH TREE EXPERT CO	1,843 73	6	2004
001 1 4 4020 5932	230233	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	6	2004
001 1 4 4020 5932	230234	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	6	2004
001 1 4 4020 5932	240635	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 66	6	2004
001 1 4 4020 5932	240640	11471	7112	ASPLUNDH TREE EXPERT CO	2,316 98	6	2004
001 1 4 4020 5932	240645	11471	7112	ASPLUNDH TREE EXPERT CO	2,336 42	6	2004
001 1 4 4020 5932	250738	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 66	6	2004
001 1 4 4020 5932	250740	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 83	6	2004
001 1 4 4020 5932	250747	11471	7112	ASPLUNDH TREE EXPERT CO	2,298 83	6	2004
001 1 4 4020 5932	260478	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	260481	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2004
001 1 4 4020 5932	260483	114 71	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	270327	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	270334	114 71	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2004
001 1 4 4020 5932	270338	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	281534	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	288381	11471	7112	ASPLUNDH TREE EXPERT CO	1,881 06	7	2004
001 1 4 4020 5932	288385	11471	7112	ASPLUNDH TREE EXPERT CO	1,825 65	7	2004
001 1 4 4020 5932	293529	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	7	2004
001 1 4 4020 5932	293532	114 71	7112	ASPLUNDH TREE EXPERT CO	2,319 57	7	2004
001 1 4 4020 5932	293535	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	300112	11471	7112	ASPLUNDH TREE EXPERT CO	2,279 16	7	2004
001 1 4 4020 5932	300115	114 71	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2004
001 1 4 4020 5932	300117	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	7	2004
001 1 4 4020 5932	310388	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	8	2004
001 1 4 4020 5932	310391	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	8	2004
001 1 4 4020 5932	310394	11471	7112	ASPLUNDH TREE EXPERT CO	2,016 66	8	2004
001 1 4 4020 5932	320041	11471	7112	ASPLUNDH TREE EXPERT CO	2,338 36	8	2004
001 1 4 4020 5932	320045	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	8	2004
001 1 4 4020 5932	320049	11471	7112	ASPLUNDH TREE EXPERT CO	2,372 06	8	2004
001 1 4 4020 5932	340047	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	8	2004
001 1 4 4020 5932	340046	11471	7112	ASPLUNDH TREE EXPERT CO	2,451 27	8	2004
001 1 4 4020 5932	330227	11471	7112	ASPLUNDH TREE EXPERT CO	2,367 21	8	2004
001 1 4 4020 5932	333571	114 71	7112	ASPLUNDH TREE EXPERT CO	1,972 96	8	2004
001 1 4 4020 5932	350551	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	9	2004
001 1 4 4020 5932	350552	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	9	2004
001 1 4 4020 5932	360373	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	9	2004
001 1 4 4020 5932	360375	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	9	2004
001 1 4 4020 5932	381878	11471	7112	ASPLUNDH TREE EXPERT CO	1,414 23	9	2004
001 1 4 4020 5932	381884	11471	7112	ASPLUNDH TREE EXPERT CO	1,400 50	9	2004
001 1 4 4020 5932	371027	11471	7112	ASPLUNDH TREE EXPERT CO	1,997 98	9	2004
001 1 4 4020 5932	371033	11471	7112	ASPLUNDH TREE EXPERT CO	1,797 76	9	2004
001 1 4 4020 5932	415369	11471	7112	ASPLUNDH TREE EXPERT CO	1,410 80	10	2004
001 1 4 4020 5932	415377	11471	7112	ASPLUNDH TREE EXPERT CO	1,348 32	10	2004
001 1 4 4020 5932	415389	11471	7112	ASPLUNDH TREE EXPERT CO	1,751 78	10	2004
001 1 4 4020 5932	426509	11471	7112	ASPLUNDH TREE EXPERT CO	1,742 77	10	2004
001 1 4 4020 5932	426491	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	10	2004
001 1 4 4020 5932	426498	11471	7112	ASPLUNDH TREE EXPERT CO	2,120 84	10	2004
001 1 4 4020 5932	431440	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	10	2004
001 1 4 4020 5932	431446	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	10	2004
001 1 4 4020 5932	431453	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	10	2004
001 1 4 4020 5932	454048	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	454052	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	11	2004
001 1 4 4020 5932	454061	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	11	2004
001 1 4 4020 5932	441039	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	441041	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	11	2004
001 1 4 4020 5932	441046	11471	7112	ASPLUNDH TREE EXPERT CO	2,619 59	11	2004
001 1 4 4020 5932	465783	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	465800	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	11	2004
001 1 4 4020 5932	465805	11471	7112	ASPLUNDH TREE EXPERT CO	2,898 88	11	2004
001 1 4 4020 5932	473552	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	11	2004
001 1 4 4020 5932	473559	11471	7112	ASPLUNDH TREE EXPERT CO	2,215 45	11	2004
001 1 4 4020 5932	473564	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	11	2004
001 1 4 4020 5932	484445	11471	7112	ASPLUNDH TREE EXPERT CO	1,881 06	12	2004
001 1 4 4020 5932	484451	11471	7112	ASPLUNDH TREE EXPERT CO	1,651 33	12	2004
001 1 4 4020 5932	484459	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	12	2004
001 1 4 4020 5932	497568	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	12	2004
001 1 4 4020 5932	497579	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	12	2004
001 1 4 4020 5932	497587	11471	7112	ASPLUNDH TREE EXPERT CO	2,799 61	12	2004
001 1 4 4020 5932	501874	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	12	2004
001 1 4 4020 5932	501883	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 20	12	2004
001 1 4 4020 5932	501886	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	12	2004
					314,199 54		**2004 Total**
001 1 4 4020 5932	512875	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	512882	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	1	2005
001 1 4 4020 5932	512888	11471	7112	ASPLUNDH TREE EXPERT CO	2,919 62	1	2005
001 1 4 4020 5932	523156	11471	7112	ASPLUNDH TREE EXPERT CO	1,410 79	1	2005
001 1 4 4020 5932	523161	11471	7112	ASPLUNDH TREE EXPERT CO	1,366 08	1	2005
001 1 4 4020 5932	523165	11471	7112	ASPLUNDH TREE EXPERT CO	1,751 77	1	2005
001 1 4 4020 5932	015238	11471	7112	ASPLUNDH TREE EXPERT CO	1,881 06	1	2005
001 1 4 4020 5932	015251	11471	7112	ASPLUNDH TREE EXPERT CO	2,200 68	1	2005
001 1 4 4020 5932	015260	11471	7112	ASPLUNDH TREE EXPERT CO	1,821 44	1	2005
001 1 4 4020 5932	023450	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	023454	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	1	2005
001 1 4 4020 5932	023460	11471	7112	ASPLUNDH TREE EXPERT CO	2,785 09	1	2005
001 1 4 4020 5932	38336	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	38338	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	1	2005
001 1 4 4020 5932	38340	11471	7112	ASPLUNDH TREE EXPERT CO	2,679 60	1	2005
001 1 4 4020 5932	043629	11471	7112	ASPLUNDH TREE EXPERT CO	1,364 86	1	2005
001 1 4 4020 5932	043635	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	1	2005
001 1 4 4020 5932	043653	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	1	2005
001 1 4 4020 5932	043661	11471	7112	ASPLUNDH TREE EXPERT CO	2,439 58	1	2005
001 1 4 4020 5932	50314	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	2	2005
001 1 4 4020 5932	50301	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005
001 1 4 4020 5932	50305	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	50308	11471	7112	ASPLUNDH TREE EXPERT CO	2,245 05	2	2005
001 1 4 4020 5932	060391	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	2	2005
001 1 4 4020 5932	060376	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005

001 1 4 4020 5932	060382	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	060387	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	2	2005
001 1 4 4020 5932	070268	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005
001 1 4 4020 5932	070272	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	070276	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	2	2005
001 1 4 4020 5932	070277	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 97	2	2005
001 1 4 4020 5932	85260	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	2	2005
001 1 4 4020 5932	85248	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	2	2005
001 1 4 4020 5932	85250	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	2	2005
001 1 4 4020 5932	85271	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	2	2005
001 1 4 4020 5932	090681	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	090656	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	090666	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	090676	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	100399	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	100381	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	100385	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	100391	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	110708	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	110694	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	110696	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	110703	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	124002	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2005
001 1 4 4020 5932	123984	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	3	2005
001 1 4 4020 5932	123989	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	3	2005
001 1 4 4020 5932	123996	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	3	2005
001 1 4 4020 5932	134096	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	4	2005
001 1 4 4020 5932	134081	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	134085	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	134089	11471	7112	ASPLUNDH TREE EXPERT CO	1,701 05	4	2005
001 1 4 4020 5932	142356	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	4	2005
001 1 4 4020 5932	142350	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	142351	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	142353	11471	7112	ASPLUNDH TREE EXPERT CO	1,116 32	4	2005
001 1 4 4020 5932	153483	11471	7112	ASPLUNDH TREE EXPERT CO	2,454 68	4	2005
001 1 4 4020 5932	153469	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	153473	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	153477	11471	7112	ASPLUNDH TREE EXPERT CO	2,371 57	4	2005
001 1 4 4020 5932	162164	11471	7112	ASPLUNDH TREE EXPERT CO	1,797 03	4	2005
001 1 4 4020 5932	162133	11471	7112	ASPLUNDH TREE EXPERT CO	2,119 17	4	2005
001 1 4 4020 5932	162143	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	162154	11471	7112	ASPLUNDH TREE EXPERT CO	2,471 82	4	2005
001 1 4 4020 5932	170935	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	4	2005
001 1 4 4020 5932	170904	11471	7112	ASPLUNDH TREE EXPERT CO	2,277 01	4	2005
001 1 4 4020 5932	170922	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	4	2005
001 1 4 4020 5932	170930	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	4	2005
001 1 4 4020 5932	18A501	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	5	2005
001 1 4 4020 5932	186438	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	18A479	11471	7112	ASPLUNDH TREE EXPERT CO	1,606 22	5	2005
001 1 4 4020 5932	18A483	11471	7112	ASPLUNDH TREE EXPERT CO	2,276 80	5	2005
001 1 4 4020 5932	190784	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	5	2005
001 1 4 4020 5932	190769	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	5	2005
001 1 4 4020 5932	190776	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	190780	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	5	2005
001 1 4 4020 5932	200748	11471	7112	ASPLUNDH TREE EXPERT CO	2,035 80	5	2005
001 1 4 4020 5932	200733	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	5	2005
001 1 4 4020 5932	200738	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	200739	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	5	2005
001 1 4 4020 5932	212922	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	5	2005
001 1 4 4020 5932	212911	11471	7112	ASPLUNDH TREE EXPERT CO	1,729 96	5	2005
001 1 4 4020 5932	212915	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	5	2005
001 1 4 4020 5932	212918	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	5	2005
001 1 4 4020 5932	226806	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	6	2005
001 1 4 4020 5932	226809	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	6	2005
001 1 4 4020 5932	226810	11471	7112	ASPLUNDH TREE EXPERT CO	1,705 11	6	2005
001 1 4 4020 5932	226819	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	6	2005
001 1 4 4020 5932	235226	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	6	2005
001 1 4 4020 5932	241088	11471	7112	ASPLUNDH TREE EXPERT CO	3,652 22	6	2005
001 1 4 4020 5932	241073	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	6	2005
001 1 4 4020 5932	241077	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	6	2005
001 1 4 4020 5932	241082	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	6	2005
001 1 4 4020 5932	235214	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	6	2005
001 1 4 4020 5932	235220	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	6	2005
001 1 4 4020 5932	235223	11471	7112	ASPLUNDH TREE EXPERT CO	1,879 71	6	2005
001 1 4 4020 5932	250614	11471	7112	ASPLUNDH TREE EXPERT CO	2,261 25	6	2005
001 1 4 4020 5932	250537	11471	7112	ASPLUNDH TREE EXPERT CO	2,247 41	6	2005
001 1 4 4020 5932	250539	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	6	2005
001 1 4 4020 5932	250541	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	6	2005
001 1 4 4020 5932	267204	11471	7112	ASPLUNDH TREE EXPERT CO	2,307 73	7	2005
001 1 4 4020 5932	267198	11471	7112	ASPLUNDH TREE EXPERT CO	2,306 61	7	2005
001 1 4 4020 5932	267200	11471	7112	ASPLUNDH TREE EXPERT CO	2,351 32	7	2005
001 1 4 4020 5932	267202	11471	7112	ASPLUNDH TREE EXPERT CO	1,882 07	7	2005
001 1 4 4020 5932	277613	11471	7112	ASPLUNDH TREE EXPERT CO	2,296 72	7	2005
001 1 4 4020 5932	277592	11471	7112	ASPLUNDH TREE EXPERT CO	1,505 22	7	2005
001 1 4 4020 5932	277599	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	7	2005
001 1 4 4020 5932	277609	11471	7112	ASPLUNDH TREE EXPERT CO	2,012 73	7	2005
001 1 4 4020 5932	285436	11471	7112	ASPLUNDH TREE EXPERT CO	1,846 84	7	2005
001 1 4 4020 5932	285442	11471	7112	ASPLUNDH TREE EXPERT CO	1,831 29	7	2005
001 1 4 4020 5932	285448	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	7	2005
001 1 4 4020 5932	290920	11471	7112	ASPLUNDH TREE EXPERT CO	3,318 36	7	2005
001 1 4 4020 5932	290890	11471	7112	ASPLUNDH TREE EXPERT CO	1,900 52	7	2005
001 1 4 4020 5932	290903	11471	7112	ASPLUNDH TREE EXPERT CO	3,249 02	7	2005
001 1 4 4020 5932	290912	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	7	2005
001 1 4 4020 5932	310429	11471	7112	ASPLUNDH TREE EXPERT CO	2,348 73	8	2005
001 1 4 4020 5932	302845	11471	7112	ASPLUNDH TREE EXPERT CO	2,059 13	8	2005
001 1 4 4020 5932	302831	11471	7112	ASPLUNDH TREE EXPERT CO	2,137 25	8	2005
001 1 4 4020 5932	302834	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	302839	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	310409	11471	7112	ASPLUNDH TREE EXPERT CO	2,196 45	8	2005
001 1 4 4020 5932	310417	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 22	8	2005
001 1 4 4020 5932	310422	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	321428	11471	7112	ASPLUNDH TREE EXPERT CO	2,348 73	8	2005
001 1 4 4020 5932	321252	11471	7112	ASPLUNDH TREE EXPERT CO	2,196 45	8	2005
001 1 4 4020 5932	321262	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	321423	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	330925	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	8	2005
001 1 4 4020 5932	330903	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	8	2005
001 1 4 4020 5932	330908	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	330916	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005
001 1 4 4020 5932	341572	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	8	2005
001 1 4 4020 5932	341577	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	8	2005
001 1 4 4020 5932	341581	11471	7112	ASPLUNDH TREE EXPERT CO	2,289 11	8	2005

001 1 4 4020 5932	341585	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	8	2005
001 1 4 4020 5932	352712	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	9	2005
001 1 4 4020 5932	352688	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	9	2005
001 1 4 4020 5932	352696	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	9	2005
001 1 4 4020 5932	352704	11471	7112	ASPLUNDH TREE EXPERT CO	1,901 16	9	2005
001 1 4 4020 5932	363548	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	9	2005
001 1 4 4020 5932	363551	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	9	2005
001 1 4 4020 5932	363555	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	9	2005
001 1 4 4020 5932	363556	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	9	2005
001 1 4 4020 5932	381443	11471	7112	ASPLUNDH TREE EXPERT CO	1,391 74	9	2005
001 1 4 4020 5932	371511	11471	7112	ASPLUNDH TREE EXPERT CO	1,874 58	9	2005
001 1 4 4020 5932	371516	11471	7112	ASPLUNDH TREE EXPERT CO	1 812 11	9	2005
001 1 4 4020 5932	381427	11471	7112	ASPLUNDH TREE EXPERT CO	1,112 80	9	2005
001 1 4 4020 5932	381435	11471	7112	ASPLUNDH TREE EXPERT CO	2,054 18	9	2005
001 1 4 4020 5932	381438	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	9	2005
001 1 4 4020 5932	396161	11471	7112	ASPLUNDH TREE EXPERT CO	2 151 88	10	2005
001 1 4 4020 5932	390775	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	10	2005
001 1 4 4020 5932	390795	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	10	2005
001 1 4 4020 5932	396169	11471	7112	ASPLUNDH TREE EXPERT CO	2,156 16	10	2005
001 1 4 4020 5932	408710	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	10	2005
001 1 4 4020 5932	400656	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	10	2005
001 1 4 4020 5932	415170	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	10	2005
001 1 4 4020 5932	415174	11471	7112	ASPLUNDH TREE EXPERT CO	461 84	10	2005
001 1 4 4020 5932	415198	11471	7112	ASPLUNDH TREE EXPERT CO	473 38	10	2005
001 1 4 4020 5932	415173	11471	7112	ASPLUNDH TREE EXPERT CO	2,325 40	10	2005
001 1 4 4020 5932	436641	11471	7112	ASPLUNDH TREE EXPERT CO	2 225 61	10	2005
001 1 4 4020 5932	433054	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	10	2005
001 1 4 4020 5932	433058	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	10	2005
001 1 4 4020 5932	433061	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	10	2005
001 1 4 4020 5932	421197	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	10	2005
001 1 4 4020 5932	421199	11471	7112	ASPLUNDH TREE EXPERT CO	1,721 05	10	2005
001 1 4 4020 5932	421203	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	10	2005
001 1 4 4020 5932	440442	11471	7112	ASPLUNDH TREE EXPERT CO	461 84	11	2005
001 1 4 4020 5932	440440	11471	7112	ASPLUNDH TREE EXPERT CO	750 81	11	2005
001 1 4 4020 5932	440441	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	11	2005
001 1 4 4020 5932	440443	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	456862	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	11	2005
001 1 4 4020 5932	462986	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	462980	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	11	2005
001 1 4 4020 5932	462982	11471	7112	ASPLUNDH TREE EXPERT CO	2,408 87	11	2005
001 1 4 4020 5932	462984	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	11	2005
001 1 4 4020 5932	451684	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	472420	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	11	2005
001 1 4 4020 5932	472423	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	11	2005
001 1 4 4020 5932	472425	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	11	2005
001 1 4 4020 5932	483040	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	12	2005
001 1 4 4020 5932	483023	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	12	2005
001 1 4 4020 5932	483031	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	12	2005
001 1 4 4020 5932	483037	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	12	2005
001 1 4 4020 5932	734969	11471	7112	ASPLUNDH TREE EXPERT CO	1,752 03	12	2005
001 1 4 4020 5932	734966	11471	7112	ASPLUNDH TREE EXPERT CO	2,225 61	12	2005
001 1 4 4020 5932	734967	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	12	2005
001 1 4 4020 5932	734968	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	12	2005
001 1 4 4020 5932	739847	11471	7112	ASPLUNDH TREE EXPERT CO	2,137 25	12	2005
001 1 4 4020 5932	739848	11471	7112	ASPLUNDH TREE EXPERT CO	2,016 62	12	2005
001 1 4 4020 5932	739846	11471	7112	ASPLUNDH TREE EXPERT CO	1,693 60	12	2005
001 1 4 4020 5932	739849	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	12	2005
001 1 4 4020 5932	742463	11471	7112	ASPLUNDH TREE EXPERT CO	2 162 69	12	2005
001 1 4 4020 5932	742460	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	12	2005
001 1 4 4020 5932	742461	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	12	2005
001 1 4 4020 5932	742462	11471	7112	ASPLUNDH TREE EXPERT CO	2 145 44	12	2005
001 1 4 4020 5932	375829	11471	7112	ASPLUNDH TREE EXPERT CO	927 83	12	2005
001 1 4 4020 5932	375809	11471	7112	ASPLUNDH TREE EXPERT CO	1,112 80	12	2005
001 1 4 4020 5932	745424	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	12	2005
001 1 4 4020 5932	745421	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	12	2005
001 1 4 4020 5932	745422	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	12	2005
001 1 4 4020 5932	745423	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	12	2005
					442,375 09		2005 Total
001 1 4 4020 5932	787701	11471	7112	ASPLUNDH TREE EXPERT CO	1,528 13	1	2006
001 1 4 4020 5932	787698	11471	7112	ASPLUNDH TREE EXPERT CO	1,780 49	1	2006
001 1 4 4020 5932	787699	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	1	2006
001 1 4 4020 5932	787700	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	1	2006
001 1 4 4020 5932	770520	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	1	2006
001 1 4 4020 5932	770521	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	1	2006
001 1 4 4020 5932	770522	11471	7112	ASPLUNDH TREE EXPERT CO	2 319 57	1	2006
001 1 4 4020 5932	747962	11471	7112	ASPLUNDH TREE EXPERT CO	1,893 50	1	2006
001 1 4 4020 5932	747964	11471	7112	ASPLUNDH TREE EXPERT CO	1,855 65	1	2006
001 1 4 4020 5932	747963	11471	7112	ASPLUNDH TREE EXPERT CO	1,847 36	1	2006
001 1 4 4020 5932	773433	11471	7112	ASPLUNDH TREE EXPERT CO	2,966 92	1	2006
001 1 4 4020 5932	773434	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	1	2006
001 1 4 4020 5932	776111	11471	7112	ASPLUNDH TREE EXPERT CO	2,196 45	2	2006
001 1 4 4020 5932	776112	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	2	2006
001 1 4 4020 5932	782228	11471	7112	ASPLUNDH TREE EXPERT CO	2,366 87	2	2006
001 1 4 4020 5932	782229	11471	7112	ASPLUNDH TREE EXPERT CO	2,309 20	2	2006
001 1 4 4020 5932	782230	11471	7112	ASPLUNDH TREE EXPERT CO	1,955 64	2	2006
001 1 4 4020 5932	789108	11471	7112	ASPLUNDH TREE EXPERT CO	2,614 08	2	2006
001 1 4 4020 5932	789109	11471	7112	ASPLUNDH TREE EXPERT CO	2,591 73	2	2006
001 1 4 4020 5932	789110	11471	7112	ASPLUNDH TREE EXPERT CO	2,566 78	2	2006
001 1 4 4020 5932	843069	11471	7112	ASPLUNDH TREE EXPERT CO	2,566 78	2	2006
001 1 4 4020 5932	843066	11471	7112	ASPLUNDH TREE EXPERT CO	2 614 08	2	2006
001 1 4 4020 5932	843067	11471	7112	ASPLUNDH TREE EXPERT CO	2,591 73	2	2006
001 1 4 4020 5932	846707	11471	7112	ASPLUNDH TREE EXPERT CO	2,319 57	3	2006
001 1 4 4020 5932	846706	11471	7112	ASPLUNDH TREE EXPERT CO	2 309 20	3	2006
001 1 4 4020 5932	846705	11471	7112	ASPLUNDH TREE EXPERT CO	2 366 87	3	2006
001 1 4 4020 5932	847995	11471	7112	ASPLUNDH TREE EXPERT CO	2 383 72	3	2006
001 1 4 4020 5932	847997	11471	7112	ASPLUNDH TREE EXPERT CO	2 431 77	3	2006
001 1 4 4020 5932	847996	11471	7112	ASPLUNDH TREE EXPERT CO	2 325 40	3	2006
001 1 4 4020 5932	873294	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	3	2006
001 1 4 4020 5932	873295	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	3	2006
001 1 4 4020 5932	873296	11471	7112	ASPLUNDH TREE EXPERT CO	5,912 50	3	2006
001 1 4 4020 5932	875402	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	3	2006
001 1 4 4020 5932	875403	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	3	2006
001 1 4 4020 5932	877061	11471	7112	ASPLUNDH TREE EXPERT CO	2 368 52	3	2006
001 1 4 4020 5932	879999	11471	7112	ASPLUNDH TREE EXPERT CO	2 368 52	3	2006
001 1 4 4020 5932	880000	11471	7112	ASPLUNDH TREE EXPERT CO	2 054 02	3	2006
001 1 4 4020 5932	880001	11471	7112	ASPLUNDH TREE EXPERT CO	2,034 37	3	2006
001 1 4 4020 5932	882213	11471	7112	ASPLUNDH TREE EXPERT CO	2 317 20	4	2006
001 1 4 4020 5932	882214	11471	7112	ASPLUNDH TREE EXPERT CO	2 310 20	4	2006
001 1 4 4020 5932	882215	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006
001 1 4 4020 5932	889428	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	4	2006
001 1 4 4020 5932	889429	11471	7112	ASPLUNDH TREE EXPERT CO	2 310 20	4	2006
001 1 4 4020 5932	889430	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006

001 1 4 4020 5932	894756	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	4	2006
001 1 4 4020 5932	894757	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	4	2006
001 1 4 4020 5932	894758	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006
001 1 4 4020 5932	923922	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	4	2006
001 1 4 4020 5932	923924	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	4	2006
001 1 4 4020 5932	923923	11471	7112	ASPLUNDH TREE EXPERT CO	2,329 64	4	2006
001 1 4 4020 5932	899176	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	5	2006
001 1 4 4020 5932	899177	11471	7112	ASPLUNDH TREE EXPERT CO	2,017 42	5	2006
001 1 4 4020 5932	899178	11471	7112	ASPLUNDH TREE EXPERT CO	2,023 64	5	2006
001 1 4 4020 5932	926231	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	5	2006
001 1 4 4020 5932	926232	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	5	2006
001 1 4 4020 5932	926233	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	5	2006
001 1 4 4020 5932	918736	11471	7112	ASPLUNDH TREE EXPERT CO	2,368 52	5	2006
001 1 4 4020 5932	918737	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	5	2006
001 1 4 4020 5932	918738	11471	7112	ASPLUNDH TREE EXPERT CO	2,304 37	5	2006
001 1 4 4020 5932	921539	11471	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	921540	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	6	2006
001 1 4 4020 5932	921541	11471	7112	ASPLUNDH TREE EXPERT CO	2,341 30	6	2006
001 1 4 4020 5932	912143	11471	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	912144	11471	7112	ASPLUNDH TREE EXPERT CO	1,724 64	6	2006
001 1 4 4020 5932	912145	11471	7112	ASPLUNDH TREE EXPERT CO	2,326 40	6	2006
001 1 4 4020 5932	913878	11471	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	913879	11471	7112	ASPLUNDH TREE EXPERT CO	2,310 20	6	2006
001 1 4 4020 5932	913880	11471	7112	ASPLUNDH TREE EXPERT CO	2,341 30	6	2006
001 1 4 4020 5932	923091	15707	7112	ASPLUNDH TREE EXPERT CO	2,390 55	6	2006
001 1 4 4020 5932	923092	15707	7112	ASPLUNDH TREE EXPERT CO	2,310 20	6	2006
001 1 4 4020 5932	923093	15707	7112	ASPLUNDH TREE EXPERT CO	2,057 59	6	2006
001 1 4 4020 5932	951202	15707	7112	ASPLUNDH TREE EXPERT CO	2,572 40	6	2006
001 1 4 4020 5932	951203	15707	7112	ASPLUNDH TREE EXPERT CO	1,856 40	6	2006
001 1 4 4020 5932	951204	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	6	2006
001 1 4 4020 5932	950978	15707	7112	ASPLUNDH TREE EXPERT CO	2,406 72	6	2006
001 1 4 4020 5932	950979	15707	7112	ASPLUNDH TREE EXPERT CO	2,504 40	6	2006
001 1 4 4020 5932	950980	15707	7112	ASPLUNDH TREE EXPERT CO	2,123 76	6	2006
001 1 4 4020 5932	935611	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	7	2006
001 1 4 4020 5932	935612	15707	7112	ASPLUNDH TREE EXPERT CO	2,428 00	7	2006
001 1 4 4020 5932	935613	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	7	2006
001 1 4 4020 5932	962329	15707	7112	ASPLUNDH TREE EXPERT CO	2,003 52	7	2006
001 1 4 4020 5932	962330	15707	7112	ASPLUNDH TREE EXPERT CO	653 12	7	2006
001 1 4 4020 5932	962331	15707	7112	ASPLUNDH TREE EXPERT CO	1,933 76	7	2006
001 1 4 4020 5932	947071	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	7	2006
001 1 4 4020 5932	947072	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	7	2006
001 1 4 4020 5932	947073	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	7	2006
001 1 4 4020 5932	956588	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	956589	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	956590	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	963370	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	963371	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	963372	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	991189	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	991190	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	991191	15707	7112	ASPLUNDH TREE EXPERT CO	2,123 76	8	2006
001 1 4 4020 5932	975907	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	975908	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	975909	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	995077	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	8	2006
001 1 4 4020 5932	995078	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	8	2006
001 1 4 4020 5932	995079	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	8	2006
001 1 4 4020 5932	986698	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	9	2006
001 1 4 4020 5932	986699	7	7112	ASPLUNDH TREE EXPERT CO	2,351 60	9	2006
001 1 4 4020 5932	986700	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	9	2006
001 1 4 4020 5932	995476	15707	7112	ASPLUNDH TREE EXPERT CO	2,797 00	9	2006
001 1 4 4020 5932	987767	15707	7112	ASPLUNDH TREE EXPERT CO	2,184 50	9	2006
001 1 4 4020 5932	987768	15707	7112	ASPLUNDH TREE EXPERT CO	1,998 86	9	2006
001 1 4 4020 5932	987769	15707	7112	ASPLUNDH TREE EXPERT CO	2,054 62	9	2006
001 1 4 4020 5932	972812	15707	7112	ASPLUNDH TREE EXPERT CO	2,056 00	9	2006
001 1 4 4020 5932	972813	15707	7112	ASPLUNDH TREE EXPERT CO	1,881 28	9	2006
001 1 4 4020 5932	972814	15707	7112	ASPLUNDH TREE EXPERT CO	1,933 76	9	2006
001 1 4 4020 5932	981757	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	9	2006
001 1 4 4020 5932	981758	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	9	2006
001 1 4 4020 5932	981759	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	9	2006
001 1 4 4020 5932	54M748	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	9	2006
001 1 4 4020 5932	969275	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	9	2006
001 1 4 4020 5932	969276	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	9	2006
001 1 4 4020 5932	54T818	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	10	2006
001 1 4 4020 5932	54T819	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	10	2006
001 1 4 4020 5932	54T820	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	10	2006
001 1 4 4020 5932	54R379	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	10	2006
001 1 4 4020 5932	54R380	15707	7112	ASPLUNDH TREE EXPERT CO	2,130 80	10	2006
001 1 4 4020 5932	54R381	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	10	2006
001 1 4 4020 5932	55A514	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	10	2006
001 1 4 4020 5932	55A515	15707	7112	ASPLUNDH TREE EXPERT CO	2,292 40	10	2006
001 1 4 4020 5932	55A516	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	10	2006
001 1 4 4020 5932	55K749	15707	7112	ASPLUNDH TREE EXPERT CO	2,702 72	10	2006
001 1 4 4020 5932	55K750	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	10	2006
001 1 4 4020 5932	55K751	15707	7112	ASPLUNDH TREE EXPERT CO	1,933 76	10	2006
001 1 4 4020 5932	55O428	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55O429	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	11	2006
001 1 4 4020 5932	55O430	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	55R002	15707	7112	ASPLUNDH TREE EXPERT CO	1,999 60	11	2006
001 1 4 4020 5932	55R003	15707	7112	ASPLUNDH TREE EXPERT CO	2,445 20	11	2006
001 1 4 4020 5932	55R004	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	55V712	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55V713	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	55Z861	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55L894	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	11	2006
001 1 4 4020 5932	55L895	15707	7112	ASPLUNDH TREE EXPERT CO	2,351 60	11	2006
001 1 4 4020 5932	55L896	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	11	2006
001 1 4 4020 5932	56G652	15707	7112	ASPLUNDH TREE EXPERT CO	2,056 00	11	2006
001 1 4 4020 5932	56G653	15707	7112	ASPLUNDH TREE EXPERT CO	2,056 00	11	2006
001 1 4 4020 5932	56G654	15707	7112	ASPLUNDH TREE EXPERT CO	2,035 59	11	2006
001 1 4 4020 5932	56J577	15707	7112	ASPLUNDH TREE EXPERT CO	2,504 40	12	2006
001 1 4 4020 5932	56L767	15707	7112	ASPLUNDH TREE EXPERT CO	2,510 80	12	2006
001 1 4 4020 5932	56L768	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	12	2006
001 1 4 4020 5932	56P910	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56P911	15707	7112	ASPLUNDH TREE EXPERT CO	2,504 40	12	2006
001 1 4 4020 5932	56P912	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	12	2006
001 1 4 4020 5932	56U987	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56U988	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56U989	15707	7112	ASPLUNDH TREE EXPERT CO	1,173 04	12	2006
001 1 4 4020 5932	56Y679	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56W869	15707	7112	ASPLUNDH TREE EXPERT CO	2,570 00	12	2006
001 1 4 4020 5932	56W870	15707	7112	ASPLUNDH TREE EXPERT CO	2,417 20	12	2006

					364,639.68		2006 Total
001 1 4 4020 5932	56Z956	15707	7112	ASPLUNDH TREE EXPERT CO	1,542.00	1	2007
001 1 4 4020 5932	56Z957	15707	7112	ASPLUNDH TREE EXPERT CO	1,542.00	1	2007
001 1 4 4020 5932	56Z958	15707	7112	ASPLUNDH TREE EXPERT CO	1,542.00	1	2007
001 1 4 4020 5932	57E653	15707	7112	ASPLUNDH TREE EXPERT CO	2,056.00	1	2007
001 1 4 4020 5932	57E654	15707	7112	ASPLUNDH TREE EXPERT CO	2,056.00	1	2007
001 1 4 4020 5932	57E655	15707	7112	ASPLUNDH TREE EXPERT CO	1,933.76	1	2007
001 1 4 4020 5932	57U982	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	1	2007
001 1 4 4020 5932	57U983	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	1	2007
001 1 4 4020 5932	57U984	15707	7112	ASPLUNDH TREE EXPERT CO	2,428.40	1	2007
001 1 4 4020 5932	57G442	15707	7112	ASPLUNDH TREE EXPERT CO	3,520.00	1	2007
001 1 4 4020 5932	57G443	15707	7112	ASPLUNDH TREE EXPERT CO	3,386.40	1	2007
001 1 4 4020 5932	58K050	15707	7112	ASPLUNDH TREE EXPERT CO	1,774.32	2	2007
001 1 4 4020 5932	58K051	15707	7112	ASPLUNDH TREE EXPERT CO	2,510.80	2	2007
001 1 4 4020 5932	58K052	15707	7112	ASPLUNDH TREE EXPERT CO	2,283.60	2	2007
001 1 4 4020 5932	57K254	15707	7112	ASPLUNDH TREE EXPERT CO	2,246.00	2	2007
001 1 4 4020 5932	57K255	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57K256	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57V290	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57V291	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57V292	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	2	2007
001 1 4 4020 5932	58B618	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	2	2007
001 1 4 4020 5932	58M009	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	58M010	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	2	2007
001 1 4 4020 5932	57W168	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	57W169	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	57W170	15707	7112	ASPLUNDH TREE EXPERT CO	5,464.20	3	2007
001 1 4 4020 5932	58Q857	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	58Q858	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	58Q859	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	3	2007
001 1 4 4020 5932	59B922	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59B923	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59B924	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	3	2007
001 1 4 4020 5932	59Z172	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59Z173	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	59Z174	15707	7112	ASPLUNDH TREE EXPERT CO	2,123.76	3	2007
001 1 4 4020 5932	58V107	15707	7112	ASPLUNDH TREE EXPERT CO	2,702.72	3	2007
001 1 4 4020 5932	58V108	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	3	2007
001 1 4 4020 5932	58V109	15707	7112	ASPLUNDH TREE EXPERT CO	1,933.76	3	2007
001 1 4 4020 5932	59S652	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59S653	15707	7112	ASPLUNDH TREE EXPERT CO	2,449.76	4	2007
001 1 4 4020 5932	59S654	15707	7112	ASPLUNDH TREE EXPERT CO	2,283.60	4	2007
001 1 4 4020 5932	59P567	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	4	2007
001 1 4 4020 5932	59P568	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59P569	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59I072	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59I073	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	59I074	15707	7112	ASPLUNDH TREE EXPERT CO	2,374.00	4	2007
001 1 4 4020 5932	60J972	15707	7112	ASPLUNDH TREE EXPERT CO	950.00	4	2007
001 1 4 4020 5932	60J973	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	4	2007
001 1 4 4020 5932	60J974	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	4	2007
001 1 4 4020 5932	61K803	15707	7112	ASPLUNDH TREE EXPERT CO	2,246.00	5	2007
001 1 4 4020 5932	61K804	15707	7112	ASPLUNDH TREE EXPERT CO	2,056.00	5	2007
001 1 4 4020 5932	61K805	15707	7112	ASPLUNDH TREE EXPERT CO	2,580.48	5	2007
001 1 4 4020 5932	60S504	15707	7112	ASPLUNDH TREE EXPERT CO	950.00	5	2007
001 1 4 4020 5932	60S505	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	60S506	15707	7112	ASPLUNDH TREE EXPERT CO	2,417.20	5	2007
001 1 4 4020 5932	61L621	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	61L622	15707	7112	ASPLUNDH TREE EXPERT CO	1,732.00	5	2007
001 1 4 4020 5932	61L623	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	5	2007
001 1 4 4020 5932	61G490	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	61G491	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	5	2007
001 1 4 4020 5932	61G492	15707	7112	ASPLUNDH TREE EXPERT CO	2,719.60	5	2007
001 1 4 4020 5932	60W572	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	6	2007
001 1 4 4020 5932	60W573	15707	7112	ASPLUNDH TREE EXPERT CO	1,833.78	6	2007
001 1 4 4020 5932	60W574	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	6	2007
001 1 4 4020 5932	62C912	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	6	2007
001 1 4 4020 5932	62C913	15707	7112	ASPLUNDH TREE EXPERT CO	2,540.40	6	2007
001 1 4 4020 5932	62C914	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	6	2007
001 1 4 4020 5932	60G768	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	6	2007
001 1 4 4020 5932	60G769	15707	7112	ASPLUNDH TREE EXPERT CO	2,387.60	6	2007
001 1 4 4020 5932	60G770	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	6	2007
001 1 4 4020 5932	62M341	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	62M342	15707	7112	ASPLUNDH TREE EXPERT CO	2,540.40	7	2007
001 1 4 4020 5932	62M343	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	7	2007
001 1 4 4020 5932	61S620	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	61S621	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	7	2007
001 1 4 4020 5932	61S622	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	62R330	15707	7112	ASPLUNDH TREE EXPERT CO	2,570.00	7	2007
001 1 4 4020 5932	62R331	15707	7112	ASPLUNDH TREE EXPERT CO	2,540.40	7	2007
001 1 4 4020 5932	62R332	15707	7112	ASPLUNDH TREE EXPERT CO	2,566.80	7	2007
001 1 4 4020 5932	63N414	16893	7112	ASPLUNDH TREE EXPERT CO	5,463.62	7	2007
001 1 4 4020 5932	63N415	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	7	2007
001 1 4 4020 5932	63N416	16893	7112	ASPLUNDH TREE EXPERT CO	2,098.24	7	2007
001 1 4 4020 5932	63N417	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	7	2007
001 1 4 4020 5932	63N418	16893	7112	ASPLUNDH TREE EXPERT CO	2,619.20	7	2007
001 1 4 4020 5932	63N419	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	7	2007
001 1 4 4020 5932	63T366	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	7	2007
001 1 4 4020 5932	63T367	16893	7112	ASPLUNDH TREE EXPERT CO	2,619.20	7	2007
001 1 4 4020 5932	63T368	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	7	2007
001 1 4 4020 5932	64L644	16893	7112	ASPLUNDH TREE EXPERT CO	2,685.12	8	2007
001 1 4 4020 5932	64L645	16893	7112	ASPLUNDH TREE EXPERT CO	1,555.92	8	2007
001 1 4 4020 5932	64L646	16893	7112	ASPLUNDH TREE EXPERT CO	2,895.68	8	2007
001 1 4 4020 5932	64V248	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	8	2007
001 1 4 4020 5932	64V249	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	8	2007
001 1 4 4020 5932	64V250	16893	7112	ASPLUNDH TREE EXPERT CO	2,436.00	8	2007
001 1 4 4020 5932	64P945	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	8	2007
001 1 4 4020 5932	64P946	16893	7112	ASPLUNDH TREE EXPERT CO	1,464.00	8	2007
001 1 4 4020 5932	64P947	16893	7112	ASPLUNDH TREE EXPERT CO	2,804.96	8	2007
001 1 4 4020 5932	65M343	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	8	2007
001 1 4 4020 5932	65M344	16893	7112	ASPLUNDH TREE EXPERT CO	2,333.88	8	2007
001 1 4 4020 5932	65M345	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	8	2007
001 1 4 4020 5932	65R292	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	8	2007
001 1 4 4020 5932	65R293	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	8	2007
001 1 4 4020 5932	65R294	16893	7112	ASPLUNDH TREE EXPERT CO	2,772.40	8	2007
001 1 4 4020 5932	65X748	16893	7112	ASPLUNDH TREE EXPERT CO	2,622.80	9	2007
001 1 4 4020 5932	65X749	16893	7112	ASPLUNDH TREE EXPERT CO	2,593.20	9	2007
001 1 4 4020 5932	65X750	16893	7112	ASPLUNDH TREE EXPERT CO	2,633.78	9	2007
001 1 4 4020 5932	66P069	16893	7112	ASPLUNDH TREE EXPERT CO	2,098.24	9	2007
001 1 4 4020 5932	66P070	16893	7112	ASPLUNDH TREE EXPERT CO	2,074.56	9	2007
001 1 4 4020 5932	66P071	16893	7112	ASPLUNDH TREE EXPERT CO	2,095.36	9	2007
001 1 4 4020 5932	66V233	16893	7112	ASPLUNDH TREE EXPERT CO	2,469.60	9	2007

001 1 4 4020 5932	66V234	16893	7112	ASPLUNDH TREE EXPERT CO	2,253 78	9	2007
001 1 4 4020 5932	66V235	16893	7112	ASPLUNDH TREE EXPERT CO	2 619 20	9	2007
001 1 4 4020 5932	67L962	16893	7112	ASPLUNDH TREE EXPERT CO	2,319 16	9	2007
001 1 4 4020 5932	67L963	16893	7112	ASPLUNDH TREE EXPERT CO	2 619 20	9	2007
001 1 4 4020 5932	67L964	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	9	2007
001 1 4 4020 5932	67R912	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	10	2007
001 1 4 4020 5932	67S262	16893	7112	ASPLUNDH TREE EXPERT CO	2,780 32	10	2007
001 1 4 4020 5932	67S263	16893	7112	ASPLUNDH TREE EXPERT CO	2,095 36	10	2007
001 1 4 4020 5932	67Z164	16893	7112	ASPLUNDH TREE EXPERT CO	2,464 32	10	2007
001 1 4 4020 5932	67Z165	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	10	2007
001 1 4 4020 5932	67Z166	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	10	2007
001 1 4 4020 5932	68Q054	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	10	2007
001 1 4 4020 5932	68Q055	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	10	2007
001 1 4 4020 5932	68Q056	16893	7112	ASPLUNDH TREE EXPERT CO	2,842 40	10	2007
001 1 4 4020 5932	68W606	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	10	2007
001 1 4 4020 5932	68W607	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	10	2007
001 1 4 4020 5932	68W608	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	10	2007
001 1 4 4020 5932	69R023	16893	7112	ASPLUNDH TREE EXPERT CO	2,622 80	11	2007
001 1 4 4020 5932	69R024	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	69R025	16893	7112	ASPLUNDH TREE EXPERT CO	2,502 88	11	2007
001 1 4 4020 5932	69W310	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	11	2007
001 1 4 4020 5932	69W311	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	11	2007
001 1 4 4020 5932	69W312	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	70N448	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	11	2007
001 1 4 4020 5932	70N449	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	70N450	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	11	2007
001 1 4 4020 5932	70V206	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	11	2007
001 1 4 4020 5932	70V207	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	11	2007
001 1 4 4020 5932	70V208	16893	7112	ASPLUNDH TREE EXPERT CO	2,502 88	11	2007
001 1 4 4020 5932	70Z362	16893	7112	ASPLUNDH TREE EXPERT CO	1,975 68	11	2007
001 1 4 4020 5932	70Z363	16893	7112	ASPLUNDH TREE EXPERT CO	2,020 48	11	2007
001 1 4 4020 5932	70Z364	16893	7112	ASPLUNDH TREE EXPERT CO	2,095 36	11	2007
001 1 4 4020 5932	72M152	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	12	2007
001 1 4 4020 5932	72M153	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	12	2007
001 1 4 4020 5932	72M154	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	71R493	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	12	2007
001 1 4 4020 5932	71R494	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	71R495	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	12	2007
001 1 4 4020 5932	72X519	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	72X520	16893	7112	ASPLUNDH TREE EXPERT CO	2,020 48	12	2007
001 1 4 4020 5932	72X521	16893	7112	ASPLUNDH TREE EXPERT CO	2,787 36	12	2007
001 1 4 4020 5932	73P636	16893	7112	ASPLUNDH TREE EXPERT CO	2,469 60	12	2007
001 1 4 4020 5932	73P637	16893	7112	ASPLUNDH TREE EXPERT CO	2,525 60	12	2007
001 1 4 4020 5932	73P638	16893	7112	ASPLUNDH TREE EXPERT CO	2,619 20	12	2007
					383,414 44		**2007 Total**
001 1 5 1070 362	144839	11493	7112	ASPLUNDH TREE EXPERT CO	880 72	5	2004
					880 72		**2004 Total**
001 1 5 1430 2	843070	11471	7112	ASPLUNDH TREE EXPERT CO	502 17	2	2006
001 1 5 1430 2	843068	11471	7112	ASPLUNDH TREE EXPERT CO	500 31	2	2006
					1,002 48		**2006 Total**
001 1 5 4020 5932	512543	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	501462	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2004
001 1 5 4020 5932	480469	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2004
001 1 5 4020 5932	523248	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2004
001 1 5 4020 5932	011564		7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	491283	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	022587	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	1	2004
001 1 5 4020 5932	032219	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2004
001 1 5 4020 5932	041980	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2004
001 1 5 4020 5932	52213	11493	7112	ASPLUNDH TREE EXPERT CO	1,868 04	2	2004
001 1 5 4020 5932	076617	11493	7112	ASPLUNDH TREE EXPERT CO	1,473 08	2	2004
001 1 5 4020 5932	061439	11493	7112	ASPLUNDH TREE EXPERT CO	2,104 40	2	2004
001 1 5 4020 5932	81647	11493	7112	ASPLUNDH TREE EXPERT CO	1,552 32	3	2004
001 1 5 4020 5932	91436	11493	7112	ASPLUNDH TREE EXPERT CO	2,048 56	3	2004
001 1 5 4020 5932	103113	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	3	2004
001 1 5 4020 5932	113264	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	3	2004
001 1 5 4020 5932	121293	11493	7112	ASPLUNDH TREE EXPERT CO	1,552 32	4	2004
001 1 5 4020 5932	142069	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	4	2004
001 1 5 4020 5932	131063	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	4	2004
001 1 5 4020 5932	151678	11493	7112	ASPLUNDH TREE EXPERT CO	1,940 40	4	2004
001 1 5 4020 5932	160602	11493	7112	ASPLUNDH TREE EXPERT CO	1,911 60	4	2004
001 1 5 4020 5932	171046	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	5	2004
001 1 5 4020 5932	192131	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	5	2004
001 1 5 4020 5932	180940	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	5	2004
001 1 5 4020 5932	203381	11493	7112	ASPLUNDH TREE EXPERT CO	2,046 80	5	2004
001 1 5 4020 5932	210727	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	5	2004
001 1 5 4020 5932	225629	11493	7112	ASPLUNDH TREE EXPERT CO	2,046 80	6	2004
001 1 5 4020 5932	232542	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	6	2004
001 1 5 4020 5932	242679	11493	7112	ASPLUNDH TREE EXPERT CO	1,637 44	6	2004
001 1 5 4020 5932	251084	11493	7112	ASPLUNDH TREE EXPERT CO	1,995 63	6	2004
001 1 5 4020 5932	261935	11493	7112	ASPLUNDH TREE EXPERT CO	2,778 02	6	2004
001 1 5 4020 5932	274515	11493	7112	ASPLUNDH TREE EXPERT CO	2,104 40	6	2004
001 1 5 4020 5932	295950	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	8	2004
001 1 5 4020 5932	301554	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	8	2004
001 1 5 4020 5932	311313	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	8	2004
001 1 5 4020 5932	325969	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	8	2004
001 1 5 4020 5932	375665	11493	7112	ASPLUNDH TREE EXPERT CO	6,645 48	10	2004
001 1 5 4020 5932	391579	11493	7112	ASPLUNDH TREE EXPERT CO	267 69	10	2004
001 1 5 4020 5932	33R029	11493	7112	ASPLUNDH TREE EXPERT CO	2,436 38	10	2004
001 1 5 4020 5932	350930	11493	7112	ASPLUNDH TREE EXPERT CO	1,660 48	10	2004
001 1 5 4020 5932	342403	11493	7112	ASPLUNDH TREE EXPERT CO	2,255 99	10	2004
001 1 5 4020 5932	415819	11493	7112	ASPLUNDH TREE EXPERT CO	2,737 04	11	2004
001 1 5 4020 5932	281658	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	11	2004
001 1 5 4020 5932	38B466	11493	7112	ASPLUNDH TREE EXPERT CO	1,037 80	11	2004
001 1 5 4020 5932	405654	11493	7112	ASPLUNDH TREE EXPERT CO	2,556 64	11	2004
001 1 5 4020 5932	441608	11493	7112	ASPLUNDH TREE EXPERT CO	2,004 00	12	2004
001 1 5 4020 5932	452033	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
001 1 5 4020 5932	461085	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
001 1 5 4020 5932	482289	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
001 1 5 4020 5932	475328	11493	7112	ASPLUNDH TREE EXPERT CO	1,764 26	12	2004
001 1 5 4020 5932	501525	11493	7112	ASPLUNDH TREE EXPERT CO	2,004 00	12	2004
001 1 5 4020 5932	492794	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	12	2004
					101,759 25		**2004 Total**
001 1 5 4020 5932	513757	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2005
001 1 5 4020 5932	521634	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2005
001 1 5 4020 5932	12736	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2005
001 1 5 4020 5932	436628	11493	7112	ASPLUNDH TREE EXPERT CO	2,004 00	1	2005
001 1 5 4020 5932	421897	11493	7112	ASPLUNDH TREE EXPERT CO	1,703 40	1	2005
001 1 5 4020 5932	22564	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005
001 1 5 4020 5932	39506	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005
001 1 5 4020 5932	50395	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005
001 1 5 4020 5932	062269	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2005

001 1 5 4020 5932	062271	11493	7112	ASPLUNDH TREE EXPERT CO	1,356 80	2	2005
001 1 5 4020 5932	070603	11493	7112	ASPLUNDH TREE EXPERT CO	2,316 12	3	2005
001 1 5 4020 5932	072343	11493	7112	ASPLUNDH TREE EXPERT CO	2,036 48	3	2005
001 1 5 4020 5932	86004	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	3	2005
001 1 5 4020 5932	90452	11493	7112	ASPLUNDH TREE EXPERT CO	763 68	3	2005
001 1 5 4020 5932	103045	11493	7112	ASPLUNDH TREE EXPERT CO	622 68	3	2005
001 1 5 4020 5932	110240	11493	7112	ASPLUNDH TREE EXPERT CO	1,245 36	3	2005
001 1 5 4020 5932	80308	11493	7112	ASPLUNDH TREE EXPERT CO	2,036 48	3	2005
001 1 5 4020 5932	90447	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	3	2005
001 1 5 4020 5932	122250	11493	7112	ASPLUNDH TREE EXPERT CO	1,528 61	3	2005
001 1 5 4020 5932	131245	11493	7112	ASPLUNDH TREE EXPERT CO	2,135 73	4	2005
001 1 5 4020 5932	15A324		7112	ASPLUNDH TREE EXPERT CO	1,280 61	4	2005
001 1 5 4020 5932	141673	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	4	2005
001 1 5 4020 5932	161227	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	5	2005
001 1 5 4020 5932	170775	11493	7112	ASPLUNDH TREE EXPERT CO	2,075 60	6	2005
001 1 5 4020 5932	195551	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	201824	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	212852	11493	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	281152	5 5011 145	7112	ASPLUNDH TREE EXPERT CO	1,577 92	7	2005
001 1 5 4020 5932	292511	5 5011 146	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	233427	5 5011 130	7112	ASPLUNDH TREE EXPERT CO	1,577 92	7	2005
001 1 5 4020 5932	245773	5 5011 131	7112	ASPLUNDH TREE EXPERT CO	1,528 61	7	2005
001 1 5 4020 5932	271408	5 5011 136	7112	ASPLUNDH TREE EXPERT CO	1,972 40	7	2005
001 1 5 4020 5932	332011	5 5011 158	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	263649	5 5011 133	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	310624	5 5011 153	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	324010	5 5011 157	7112	ASPLUNDH TREE EXPERT CO	1,577 92	9	2005
001 1 5 4020 5932	302941	5 5011 152	7112	ASPLUNDH TREE EXPERT CO	986 20	9	2005
001 1 5 4020 5932	350665	5 5011 172	7112	ASPLUNDH TREE EXPERT CO	1,972 40	9	2005
001 1 5 4020 5932	182984	5 5011 21	7112	ASPLUNDH TREE EXPERT CO	2,075 60	10	2005
001 1 5 4020 5932	220330	5 5011 212	7112	ASPLUNDH TREE EXPERT CO	1,972 40	10	2005
001 1 5 4020 5932	360649	5 5011 181	7112	ASPLUNDH TREE EXPERT CO	1,972 40	10	2005
001 1 5 4020 5932	38R014	5 5011 193	7112	ASPLUNDH TREE EXPERT CO	1,707 20	10	2005
001 1 5 4020 5932	369838	5 5011 194	7112	ASPLUNDH TREE EXPERT CO	1,797 83	10	2005
001 1 5 4020 5932	401578	5 5011 206	7112	ASPLUNDH TREE EXPERT CO	2,016 41	10	2005
001 1 5 4020 5932	422980	5 5011 220	7112	ASPLUNDH TREE EXPERT CO	1,525 71	10	2005
001 1 5 4020 5932	416956	5 5011 207	7112	ASPLUNDH TREE EXPERT CO	2,200 00	11	2005
001 1 5 4020 5932	340241	5 5011 171	7112	ASPLUNDH TREE EXPERT CO	1,972 40	11	2005
001 1 5 4020 5932	433520	5 5011 221	7112	ASPLUNDH TREE EXPERT CO	2,313 80	12	2005
001 1 5 4020 5932	465430	5 5011 255	7112	ASPLUNDH TREE EXPERT CO	797 50	12	2005
001 1 5 4020 5932	477635	5 5011 256	7112	ASPLUNDH TREE EXPERT CO	1,528 61	12	2005
001 1 5 4020 5932	483046	5 5011 257	7112	ASPLUNDH TREE EXPERT CO	1,429 99	12	2005
001 1 5 4020 5932	737790	5 5011 258	7112	ASPLUNDH TREE EXPERT CO	394 48	12	2005
					92,538 45		2005 Total
001 1 5 4020 5932	740019	5 5011 264	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2006
001 1 5 4020 5932	742647	5 5011 277	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2006
001 1 5 4020 5932	745676	5 5011 278	7112	ASPLUNDH TREE EXPERT CO	2,075 60	1	2006
001 1 5 4020 5932	787873	5 5011 281	7112	ASPLUNDH TREE EXPERT CO	1,556 70	1	2006
001 1 5 4020 5932	746193	5 5011 4	7112	ASPLUNDH TREE EXPERT CO	1,245 36	1	2006
001 1 5 4020 5932	770593	5 5011 5	7112	ASPLUNDH TREE EXPERT CO	1,452 92	1	2006
001 1 5 4020 5932	773008	5 5011 10	7112	ASPLUNDH TREE EXPERT CO	1,448 44	1	2006
001 1 5 4020 5932	777456	13864	7112	ASPLUNDH TREE EXPERT CO	1,123 20	2	2006
001 1 5 4020 5932	782375	15245	7112	ASPLUNDH TREE EXPERT CO	2,075 60	2	2006
001 1 5 4020 5932	843132	15245	7112	ASPLUNDH TREE EXPERT CO	1,407 12	3	2006
001 1 5 4020 5932	787084	15245	7112	ASPLUNDH TREE EXPERT CO	2,075 60	3	2006
001 1 5 4020 5932	789126	15245	7112	ASPLUNDH TREE EXPERT CO	1,203 24	3	2006
001 1 5 4020 5932	843131	15245	7112	ASPLUNDH TREE EXPERT CO	1,861 82	3	2006
001 1 5 4020 5932	848053	15245	7112	ASPLUNDH TREE EXPERT CO	1,865 48	3	2006
001 1 5 4020 5932	848054	15245	7112	ASPLUNDH TREE EXPERT CO	1,468 20	3	2006
001 1 5 4020 5932	846730	15245	7112	ASPLUNDH TREE EXPERT CO	987 32	3	2006
001 1 5 4020 5932	846731	15245	7112	ASPLUNDH TREE EXPERT CO	1,834 71	3	2006
001 1 5 4020 5932	877129	15245	7112	ASPLUNDH TREE EXPERT CO	1,448 91	3	2006
001 1 5 4020 5932	870785	15245	7112	ASPLUNDH TREE EXPERT CO	2,046 80	3	2006
001 1 5 4020 5932	870786	15245	7112	ASPLUNDH TREE EXPERT CO	1,185 84	3	2006
001 1 5 4020 5932	877128	15245	7112	ASPLUNDH TREE EXPERT CO	2,014 52	3	2006
001 1 5 4020 5932	880125	15245	7112	ASPLUNDH TREE EXPERT CO	1,983 98	4	2006
001 1 5 4020 5932	880126	15245	7112	ASPLUNDH TREE EXPERT CO	1,513 72	4	2006
001 1 5 4020 5932	884224	15245	7112	ASPLUNDH TREE EXPERT CO	2,304 65	4	2006
001 1 5 4020 5932	884225	15245	7112	ASPLUNDH TREE EXPERT CO	2,018 02	4	2006
001 1 5 4020 5932	891203	15245	7112	ASPLUNDH TREE EXPERT CO	1,565 19	5	2006
001 1 5 4020 5932	886580	15245	7112	ASPLUNDH TREE EXPERT CO	2,621 92	5	2006
001 1 5 4020 5932	886579	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	5	2006
001 1 5 4020 5932	891204	15245	7112	ASPLUNDH TREE EXPERT CO	2,234 60	5	2006
001 1 5 4020 5932	916985	15245	7112	ASPLUNDH TREE EXPERT CO	2,217 76	5	2006
001 1 5 4020 5932	930947	15245	7112	ASPLUNDH TREE EXPERT CO	3,014 26	5	2006
001 1 5 4020 5932	930948	15245	7112	ASPLUNDH TREE EXPERT CO	2,166 80	5	2006
001 1 5 4020 5932	895129	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	5	2006
001 1 5 4020 5932	895130	15245	7112	ASPLUNDH TREE EXPERT CO	277 04	5	2006
001 1 5 4020 5932	924831	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	5	2006
001 1 5 4020 5932	919341	15245	7112	ASPLUNDH TREE EXPERT CO	2,938 48	6	2006
001 1 5 4020 5932	919342	15245	7112	ASPLUNDH TREE EXPERT CO	2,310 80	6	2006
001 1 5 4020 5932	904056	15245	7112	ASPLUNDH TREE EXPERT CO	2,391 20	6	2006
001 1 5 4020 5932	904057	15245	7112	ASPLUNDH TREE EXPERT CO	2,161 68	6	2006
001 1 5 4020 5932	905474	15245	7112	ASPLUNDH TREE EXPERT CO	2,034 24	6	2006
001 1 5 4020 5932	905475	15245	7112	ASPLUNDH TREE EXPERT CO	1,437 40	6	2006
001 1 5 4020 5932	175171	15245	7112	ASPLUNDH TREE EXPERT CO	4,065 68	6	2006
001 1 5 4020 5932	905011	15245	7112	ASPLUNDH TREE EXPERT CO	2,238 80	6	2006
001 1 5 4020 5932	951253	15245	7112	ASPLUNDH TREE EXPERT CO	2,495 20	6	2006
001 1 5 4020 5932	951254	15245	7112	ASPLUNDH TREE EXPERT CO	2,137 76	6	2006
001 1 5 4020 5932	914318	15245	7112	ASPLUNDH TREE EXPERT CO	1,932 45	6	2006
001 1 5 4020 5932	914319	15245	7112	ASPLUNDH TREE EXPERT CO	1,791 04	6	2006
001 1 5 4020 5932	905010	15245	7112	ASPLUNDH TREE EXPERT CO	1,679 85	6	2006
001 1 5 4020 5932	944790	15245	7112	ASPLUNDH TREE EXPERT CO	1,999 96	7	2006
001 1 5 4020 5932	944791	15245	7112	ASPLUNDH TREE EXPERT CO	2,377 74	7	2006
001 1 5 4020 5932	937998	15245	7112	ASPLUNDH TREE EXPERT CO	1,043 46	7	2006
001 1 5 4020 5932	937999	15245	7112	ASPLUNDH TREE EXPERT CO	2,638 76	7	2006
001 1 5 4020 5932	956367	15245	7112	ASPLUNDH TREE EXPERT CO	2,857 68	8	2006
001 1 5 4020 5932	941313	15245	7112	ASPLUNDH TREE EXPERT CO	2,467 20	8	2006
001 1 5 4020 5932	941312	15245	7112	ASPLUNDH TREE EXPERT CO	898 54	8	2006
001 1 5 4020 5932	934142	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	8	2006
001 1 5 4020 5932	984429	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	8	2006
001 1 5 4020 5932	968479	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	8	2006
001 1 5 4020 5932	970156	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	9	2006
001 1 5 4020 5932	980651	15245	7112	ASPLUNDH TREE EXPERT CO	1,884 02	9	2006
001 1 5 4020 5932	994328	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	9	2006
001 1 5 4020 5932	979035A	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	9	2006
001 1 5 4020 5932	395327	15245	7112	ASPLUNDH TREE EXPERT CO	7,160 00	10	2006
001 1 5 4020 5932	936508	15245	7112	ASPLUNDH TREE EXPERT CO	2,079 47	10	2006
001 1 5 4020 5932	936509	15245	7112	ASPLUNDH TREE EXPERT CO	1,720 32	10	2006
001 1 5 4020 5932	54M842	13869	7112	ASPLUNDH TREE EXPERT CO	2,318 80	10	2006
001 1 5 4020 5932	54P870	15245	7112	ASPLUNDH TREE EXPERT CO	2,318 80	10	2006
001 1 5 4020 5932	54X005	15245	7112	ASPLUNDH TREE EXPERT CO	2,231 84	10	2006

001 1 5 4020 5932	54X006	15245	7112	ASPLUNDH TREE EXPERT CO	1,822.98	10	2006
001 1 5 4020 5932	54Y223	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	10	2006
001 1 5 4020 5932	54Y224	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	10	2006
001 1 5 4020 5932	55E059	15245	7112	ASPLUNDH TREE EXPERT CO	2,511.04	10	2006
001 1 5 4020 5932	55E060	15245	7112	ASPLUNDH TREE EXPERT CO	2,511.04	10	2006
001 1 5 4020 5932	55I821	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	11	2006
001 1 5 4020 5932	55I822	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	11	2006
001 1 5 4020 5932	55V153	15245	7112	ASPLUNDH TREE EXPERT CO	2,429.96	11	2006
001 1 5 4020 5932	55V154	15245	7112	ASPLUNDH TREE EXPERT CO	2,469.96	11	2006
001 1 5 4020 5932	55X037	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	12	2006
001 1 5 4020 5932	55X038	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	12	2006
001 1 5 4020 5932	56F840	15245	7112	ASPLUNDH TREE EXPERT CO	1,739.10	12	2006
001 1 5 4020 5932	56F841	15245	7112	ASPLUNDH TREE EXPERT CO	1,739.10	12	2006
001 1 5 4020 5932	56L217	15245	7112	ASPLUNDH TREE EXPERT CO	2,396.26	12	2006
001 1 5 4020 5932	56L452	15245	7112	ASPLUNDH TREE EXPERT CO	2,396.26	12	2006
001 1 5 4020 5932	56V045	15245	7112	ASPLUNDH TREE EXPERT CO	1,996.06	12	2006
001 1 5 4020 5932	56V046	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	12	2006
001 1 5 4020 5932	56P989	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	12	2006
001 1 5 4020 5932	56P990	15245	7112	ASPLUNDH TREE EXPERT CO	2,089.68	12	2006
					183,272.49		2006 Total
001 1 5 4020 5932	55N059	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	1	2007
001 1 5 4020 5932	55N060	15245	7112	ASPLUNDH TREE EXPERT CO	2,390.80	1	2007
001 1 5 4020 5932	57A009	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	56U642	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	56U643	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	57A010	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	57E732	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	57E733	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	1	2007
001 1 5 4020 5932	57P047	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	57P048	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	1	2007
001 1 5 4020 5932	58B734	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	58I285	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57H838	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57P047	15245	7112	ASPLUNDH TREE EXPERT CO	-2,318.80	2	2007
001 1 5 4020 5932	57P047	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57P046	15245	7112	ASPLUNDH TREE EXPERT CO	-2,318.80	2	2007
001 1 5 4020 5932	57P048	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57E732	15245	7112	ASPLUNDH TREE EXPERT CO	-1,855.04	2	2007
001 1 5 4020 5932	57E732	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	2	2007
001 1 5 4020 5932	57E733	15245	7112	ASPLUNDH TREE EXPERT CO	-1,855.04	2	2007
001 1 5 4020 5932	57E733	15245	7112	ASPLUNDH TREE EXPERT CO	1,855.04	2	2007
001 1 5 4020 5932	57K351	15245	7112	ASPLUNDH TREE EXPERT CO	2,306.80	2	2007
001 1 5 4020 5932	57V302	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	2	2007
001 1 5 4020 5932	57W622	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	3	2007
001 1 5 4020 5932	58Q888	15245	7112	ASPLUNDH TREE EXPERT CO	2,377.26	4	2007
001 1 5 4020 5932	59Z180	15245	7112	ASPLUNDH TREE EXPERT CO	2,783.56	4	2007
001 1 5 4020 5932	58V160	15245	7112	ASPLUNDH TREE EXPERT CO	2,473.72	4	2007
001 1 5 4020 5932	59T499	15245	7112	ASPLUNDH TREE EXPERT CO	3,093.40	4	2007
001 1 5 4020 5932	58S311	15245	7112	ASPLUNDH TREE EXPERT CO	2,318.80	4	2007
001 1 5 4020 5932	59I211	15245	7112	ASPLUNDH TREE EXPERT CO	3,093.40	4	2007
001 1 5 4020 5932	59I601	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	4	2007
001 1 5 4020 5932	60N958	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	5	2007
001 1 5 4020 5932	60R120	15245	7112	ASPLUNDH TREE EXPERT CO	3,087.76	5	2007
001 1 5 4020 5932	61E577	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	5	2007
001 1 5 4020 5932	61G310	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	5	2007
001 1 5 4020 5932	61B592	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	6	2007
001 1 5 4020 5932	60W713	15245	7112	ASPLUNDH TREE EXPERT CO	3,248.90	6	2007
001 1 5 4020 5932	61W058	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	6	2007
001 1 5 4020 5932	62P937	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	6	2007
001 1 5 4020 5932	62B218	15245	7112	ASPLUNDH TREE EXPERT CO	2,805.76	6	2007
001 1 5 4020 5932	62L123	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	62S520	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	62Y794	15245	7112	ASPLUNDH TREE EXPERT CO	1,832.40	7	2007
001 1 5 4020 5932	63D478	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	63W925	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	7	2007
001 1 5 4020 5932	64L698	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	8	2007
001 1 5 4020 5932	64T481	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	8	2007
001 1 5 4020 5932	64W889	15245	7112	ASPLUNDH TREE EXPERT CO	610.80	8	2007
001 1 5 4020 5932	65N383	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	8	2007
001 1 5 4020 5932	65U684	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	9	2007
001 1 5 4020 5932	66M128	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	9	2007
001 1 5 4020 5932	66R487	15245	7112	ASPLUNDH TREE EXPERT CO	1,832.40	9	2007
001 1 5 4020 5932	66W239	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	9	2007
001 1 5 4020 5932	67P679	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	67V510	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	68S980	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	68M218	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	10	2007
001 1 5 4020 5932	69R830	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	11	2007
001 1 5 4020 5932	70O989	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	11	2007
001 1 5 4020 5932	69X593	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	71L897	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	70T965	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	71U107	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	72W359	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	72M178	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	73O428	15245	7112	ASPLUNDH TREE EXPERT CO	2,443.20	12	2007
001 1 5 4020 5932	73U812	15245	7112	ASPLUNDH TREE EXPERT CO	1,832.40	12	2007
					144,092.82		*2007 Total*
					2,147,047.84		**Grand Total**

Northwest Florida Division

	3 Year Mains and Laterals	4.5 Year Mains and Laterals	5 Year Mains and Laterals	3 year Mains and 6 year laterals	4 year Mains and 6 year laterals	4 year Mains and 5 year laterals
Average Cost/Crew (4 year average 04-07))	$114,529	$114,529	$114,529	$114,529	$114,529	$114,529
Productivity (04 -06) (miles/crew/year)	36	36	36	36	36	36
Customers	12982	12982	12982	12982	12982	12982
Mains	112	112	112	112	112	112
Laterals	514	514	514	514	514	514
Total	626	626	626	626	626	626
Number of Customers Per Mile	21	21	21	21	21	21
Number of Years Of Cost Data	4	4	4	4	4	4
Main Cost/Year	$118,770.81	$79,180.54	$71,262.49	$118,770.81	$89,078.11	$89,078.11
Lateral Cost/Year	$545,073.20	$363,382.14	$327,043.92	$272,536.60	$272,536.60	$327,043.92
Total Cost/Year	$663,844.02	$442,562.68	$398,306.41	$391,307.42	$361,614.71	$416,122.03
Crews Required (Trimming)	5.80	3.86	3.48	3.42	3.16	3.63
Crews Danger Trees, Secondary & Spot Trimming	0.00	0.00	0.00	0.00	0.00	0.00
Total Crews	5.80	3.86	3.48	3.42	3.16	3.63
Crews Requested	5.8	3.9	3.5	3.4	3.2	3.6
Total Cost from Average	$664,268	$446,663	$400,852	$389,399	$366,493	$412,304

Northeast Florida Division

	3 Year Mains and Laterals	4.5 Year Mains and Laterals	5 Year Mains and Laterals	3 year Mains and 6 year laterals	4 year Mains and 6 year laterals	4 year Mains and 5 year laterals
Average Cost/Crew (4 year average 04-07))	$107,977	$107,977	$107,977	$107,977	$107,977	$107,977
Productivity (2007) (miles/crew/year)	17	17	17	17	17	17
Customers	15302	15302	15302	15302	15302	15302
Mains	35	35	35	35	35	35
Laterals	62	62	62	62	62	62
Total	97	97	97	97	97	97
Number of Customers Per Mile	158	158	158	158	158	158
Number of Years Of Cost Data	4	4	4	4	4	4
Main Cost/Year	$74,101.86	$49,401.24	$44,461.12	$74,101.86	$55,576.40	$55,576.40
Lateral Cost/Year	$131,266.16	$87,510.77	$78,759.69	$65,633.08	$65,633.08	$78,759.69
Total Cost/Year	$205,368.02	$136,912.01	$123,220.81	$139,734.94	$121,209.48	$134,336.09
Crews Required (Trimming)	1.90	1.27	1.14	1.29	1.12	1.24
Crews Danger Trees, Secondary & Spot Trimming	0.00	0.00	0.00	0.00	0.00	0.00
Total Crews	1.90	1.27	1.14	1.29	1.12	1.24
Crews Requested	1.9	1.3	1.1	1.3	1.1	1.2
Total Cost from Average	$205,156	$140,370	$118,775	$140,370	$118,775	$129,572
Total Crews Required	7.7	5.2	4.6	4.7	4.3	4.8

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 73
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-1)
DATE 02/27/08 - 02/29/08

Exhibit MKR-1
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

similar functions, must be granted such responsibilities, which can include advisory powers, with respect to such matters to the extent permitted by law, including submitting nominations or recommendations to the full board.

3. The requirements in paragraphs (b)(2) through (b)(5), (c)(3)(v) and (c)(3)(vi) of this section do not conflict with any legal or listing requirement in a listed issuer's home jurisdiction that vests such responsibilities with a government entity or tribunal. In that case, the audit committee, or body performing similar functions, must be granted such responsibilities, which can include advisory powers, with respect to such matters to the extent permitted by law.

4. For purposes of this section, the determination of a person's beneficial ownership must be made in accordance with § 240.13d-3.

[As amended by Release No. 33-8518, effective March 8, 2005 (Compliance dates are triggered by initial bona fide offer date or registration statement filing date and extend out to March 31, 2006. Complete compliance date details can be found in the "Dates" section of the release.), 70 F.R. 1506.]

REGULATION 12B—REGISTRATION AND REPORTING

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S-T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S-T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

General

[¶ 21,301] Scope of Regulation

Reg. § 240.12b-1. The rules contained in this regulation shall govern all registration statements pursuant to Sections 12(b) and 12(g) of the Act and all reports filed pursuant to Sections 13 and 15(d) of the Act, including all amendments to such statements and reports, except that any provision in a form covering the same subject matter as any such rule shall be controlling.

[As last amended in Release No. 34-18524, effective for all documents filed on or after May 24, 1982, 47 F.R. 11380.]

Amended effective December 27, 2005. See section III.D of the release for compliance date information. See below and Release 33-8644, 70 F.R. 76626.

[¶ 21,311] Definitions

Reg. § 240.12b-2. Unless the context otherwise requires, the following terms, when used in the rules contained in this regulation or in Regulation 13A or 15D or in the forms for statements and reports filed pursuant to Sections 12, 13 or 15(d) of the Act, shall have the respective meanings indicated in this rule:

Accelerated filer. (1) The term "accelerated filer" means an issuer after it first meets the following conditions as of the end of its fiscal year:

(i) The aggregate market value of the voting and non-voting common equity held by non-affiliates of the issuer is $75 million or more;

(ii) The issuer has been subject to the requirements of Section 13(a) or 15(d) of the Act (15 U.S.C. 78m or 78o(d)) for a period of at least twelve calendar months;

(iii) The issuer has filed at least one annual report pursuant to Section 13(a) or 15(d) of the Act; and

(iv) The issuer is not eligible to use Forms 10-KSB and 10-QSB (§ 249.310b and § 249.308b) for its annual and quarterly reports.

NOTE to paragraph (1): The aggregate market value of the issuer's outstanding voting and non-voting common equity shall be computed by use of the price at which the common equity was last sold, or the average of the bid and asked prices of such common equity, in the principal market for such common equity, as of the last business day of the issuer's most recently completed second fiscal quarter.

(2) *Entering and Exiting Accelerated Filer Status.* (i) The determination for whether a non-accelerated filer becomes an accelerated filer as of the end of the issuer's fiscal year governs the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the issuer remains an accelerated filer.

(ii) Once an issuer becomes an accelerated filer, it will remain an accelerated filer unless the issuer becomes eligible to use Forms 10-KSB and 10-QSB for its annual and quarterly reports. In that case, the

issuer will not become an accelerated filer again unless it subsequently meets the conditions in paragraph (1) of this definition.

Amendment

Amended effective December 27, 2005. See section III.D of the release for compliance date information. See below and Release 33-8644, 70 F.R. 76626.

Accelerated filer and large accelerated filer. (1) *Accelerated filer.* The term accelerated filer means an issuer after it first meets the following conditions as of the end of its fiscal year:

(i) The issuer had an aggregate worldwide market value of the voting and non-voting common equity held by its non-affiliates of $75 million or more, but less than $700 million, as of the last business day of the issuer's most recently completed second fiscal quarter;

(ii) The issuer has been subject to the requirements of section 13(a) or 15(d) of the Act (15 U.S.C. 78m or 78o(d)) for a period of at least twelve calendar months;

(iii) The issuer has filed at least one annual report pursuant to section 13(a) or 15(d) of the Act; and

(iv) The issuer is not eligible to use Forms 10-KSB and 10-QSB (§ 249.310b and § 249.308b of this chapter) for its annual and quarterly reports.

(2) *Large accelerated filer.* The term *large accelerated filer* means an issuer after it first meets the following conditions as of the end of its fiscal year:

(i) The issuer had an aggregate worldwide market value of the voting and non-voting common equity held by its non-affiliates of $700 million or more, as of the last business day of the issuer's most recently completed second fiscal quarter;

(ii) The issuer has been subject to the requirements of section 13(a) or 15(d) of the Act for a period of at least twelve calendar months;

(iii) The issuer has filed at least one annual report pursuant to section 13(a) or 15(d) of the Act; and

(iv) The issuer is not eligible to use Forms 10-KSB and 10-QSB for its annual and quarterly reports.

(3) Entering and exiting accelerated filer and large accelerated filer status.

(i) The determination at the end of the issuer's fiscal year for whether a non-accelerated filer becomes an accelerated filer, or whether a non-accelerated filer or accelerated filer becomes a large accelerated filer, governs the deadlines for the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the issuer remains an accelerated filer or large accelerated filer.

(ii) Once an issuer becomes an accelerated filer, it will remain an accelerated filer unless the issuer determines at the end of a fiscal year that the aggregate worldwide market value of the voting and non-voting common equity held by non-affiliates of the issuer was less than $50 million, as of the last business day of the issuer's most recently completed second fiscal quarter. An issuer making this determination becomes a non-accelerated filer. The issuer will not become an accelerated filer again unless it subsequently meets the conditions in paragraph (1) of this definition.

(iii) Once an issuer becomes a large accelerated filer, it will remain a large accelerated filer unless the issuer determines at the end of a fiscal year that the aggregate worldwide market value of the voting and non-voting common equity held by non-affiliates of the issuer was less than $500 million, as of the last business day of the issuer's most recently completed second fiscal quarter. If the issuer's aggregate worldwide market value was $50 million or more, but less than $500 million, as of the last business day of the issuer's most recently completed second fiscal quarter, the issuer becomes an accelerated filer. If the issuer's aggregate worldwide market value was less than $50 million, as of the last business day of the issuer's most recently completed second fiscal quarter, the issuer becomes a non-accelerated filer. An issuer will not become a large accelerated filer again unless it subsequently meets the conditions in paragraph (2) of this definition.

(iv) The determination at the end of the issuer's fiscal year for whether an accelerated filer becomes a non-accelerated filer, or a large accelerated filer becomes an accelerated filer or a non-accelerated filer, governs the deadlines for the annual report to be filed for that fiscal year, the quarterly and annual reports to be filed for the subsequent fiscal year and all annual and quarterly reports to be filed thereafter while the issuer remains an accelerated filer or non-accelerated filer.

NOTE to paragraphs (1), (2) and (3): The aggregate worldwide market value of the issuer's outstanding voting and non-voting common equity shall be computed by use of the price at which the common equity was last sold, or the average of the bid and asked prices of such common equity, in the principal market for such common equity.

End of Amendment

Affiliate. An "affiliate" of, or a person "affiliated" with, a specified person, is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the person specified.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 74
COMPANY FPUC (Rebuttal)
WITNESS Khojasteh (MKR-2)
DATE 02/27/08 - 02/29/08

Exhibit MKR-2
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION - DOCKET NO. 070304-EI
FUEL COST INCREASE EFFECT ON WRITE-OFF OF BAD DEBTS

RESIDENTIAL CUSTOMERS

FERNANDINA	2006*	2008*	% INCREASE
MONTH 1	59	93	
MONTH 2	59	93	
MONTH 3	59	93	
TOTAL	177	279	
DEPOSIT	118	118	
WRITE-OFF	59	161	173%

MARIANNA	2006*	2008*	% INCREASE	AVG.
MONTH 1	72	103		
MONTH 2	72	103		
MONTH 3	72	103		
TOTAL	216	309		
DEPOSIT	144	144		
WRITE-OFF	72	165	129%	151%

GENERAL SERVICE CUSTOMERS

FERNANDINA	2006	2008	% INCREASE
MONTH 1	112	186	
MONTH 2	112	186	
MONTH 3	112	186	
TOTAL	336	558	
DEPOSIT	224	224	
WRITE-OFF	112	334	198%

MARIANNA	2006	2008	% INCREASE	AVG.
MONTH 1	138	207		
MONTH 2	138	207		
MONTH 3	138	207		
TOTAL	414	621		
DEPOSIT	276	276		
WRITE-OFF	138	345	150%	174%

GENERAL SERVICE (DEMAND)CUSTOMERS

FERNANDINA	2006	2008	% INCREASE
MONTH 1	1,688	3,081	
MONTH 2	1,688	3,081	
MONTH 3	1,688	3,081	
TOTAL	5,064	9,243	
DEPOSIT	3,376	3,376	
WRITE-OFF	1,688	5,867	248%

MARIANNA	2006	2008	% INCREASE	AVG.
MONTH 1	2,174	3,492		
MONTH 2	2,174	3,492		
MONTH 3	2,174	3,492		
TOTAL	6,522	10,476		
DEPOSIT	4,348	4,348		
WRITE-OFF	2,174	6,128	182%	215%

CONSOLIDATED ELECTRIC AVERAGE **180%**

NOTE: EXCLUDES ANY CHANGES IN BASE RATES FROM 2006 TO 2008
DEPOSIT COVERAGE REMAINING THE SAME FOR 2006 THROUGH 2008
AVERAGE CHARGE-OFF INCLUDES APPROXIMATELY THREE MONTHS OF BILLING

* SEE PAGE 2 FOR TYPICAL BILL CALCULATIONS.

13464

FPU Comparison

Northeast Florida-Fernandina	Residential		General Service		General Service Demand	
	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment
Customer Charge	$ 10.00	$ 10.00	$ 14.00	$ 14.00	$ 44.00	$ 44.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 29.46	$ 29.46	$ 92.80	$ 92.80
Base Rate Demand Charges ($/KW)					$ 248.00	$ 248.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 32.87	$ 66.28	$ 64.32	$ 136.22	$ 1,237.20	$ 2,592.40
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.60	$ 0.67	$ 1.20	$ 1.34	$ 24.00	$ 26.80
Gross Receipts Tax	$ 1.47	$ 2.33	$ 2.79	$ 4.64	$ 42.20	$ 77.02
Total Monthly Bill	**$ 58.67**	**$ 93.01**	**$ 111.77**	**$ 185.66**	**$ 1,688.20**	**$ 3,081.02**
Monthly Demand (KW)					100	100
Monthly Energy (KWH)	1,000	1,000	2,000	2,000	40,000	40,000

Northwest Florida-Marianna	Residential		General Service		General Service Demand	
	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment	2006 Rates	After Jan. 2008 Annual Fuel Adjustment
Customer Charge	$ 10.00	$ 10.00	$ 14.00	$ 14.00	$ 44.00	$ 44.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 29.46	$ 29.46	$ 92.80	$ 92.80
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ 248.00	$ 248.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 45.29	$ 76.10	$ 89.48	$ 156.80	$ 1,711.20	$ 2,993.20
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.60	$ 0.67	$ 1.20	$ 1.34	$ 24.00	$ 26.80
Gross Receipts Tax	$ 1.79	$ 2.58	$ 3.44	$ 5.17	$ 54.36	$ 87.30
Total Monthly Bill less taxes	**$ 71.41**	**$ 103.08**	**$ 137.58**	**$ 206.77**	**$ 2,174.36**	**$ 3,492.10**
Monthly Demand (KW)					100	100
Monthly Energy (KWH)	1,000	1,000	2,000	2,000	40,000	40,000

Exhibit MKR-3
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISIONS
COMPUTATION OF 4 YEAR AVG WRITE-OFF RATE
2003 - 2006

	REVENUES	WRITE OFFS	RATE
2006			
MARIANNA	21,875,917	40,308	0.00184
FERNANDINA	17,574,767	17,717	0.00101
CONSOLIDATED	39,450,684	58,025	0.00147
2005			
MARIANNA	21,314,607	38,578	0.00181
FERNANDINA	19,175,323	19,934	0.00104
CONSOLIDATED	40,489,931	58,512	0.00145
2004			
MARIANNA	19,796,678	36,005	0.00182
FERNANDINA	17,062,000	8,495	0.00050
CONSOLIDATED	36,858,678	44,500	0.00121
2003			
MARIANNA	18,071,647	32,303	0.00179
FERNANDINA	18,302,125	14,384	0.00079
CONSOL	36,373,772	46,687	0.00128
TOTALS 4 YRS			
MARIANNA	81,058,849	147,194	0.00182
FERNANDINA	72,114,215	60,531	0.00084
CONSOLIDATED	153,173,064	207,724	**0.00136**

ACCOUNT 904 (2006)	EXPENSE ON BOOKS	(1) @.00136	ADJUSTMENT
MARIANNA	69,916	29,751	(40,165)
FERNANDINA	17,499	23,902	6,403
CONSOLIDATED	87,415	53,653	(33,762)

NOTE: REVENUES INCLUDE ALL OPERATING REVENUES LESS GSLD1 CUSTOMERS PLUS SERVICE CHARGES LESS INTER-COMPANY SALES. WRITE-OFFS ARE NET OF RECOVERIES.
THE ABOVE FOUR YEAR FIGURES ARE FROM MELANIE'S UNCOLLECTIBLE ACCOUNT WORKSHEETS.

(1) 2006 REVENUES ABOVE TIMES .00136

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI **EXHIBIT** 75
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-3)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISIONS
COMPUTATION OF 4 YEAR AVG WRITE-OFF RATE
2004 - 2007

	REVENUES	WRITE OFFS	RATE
2007			
MARIANNA	23,974,168	60,877	0.00254
FERNANDINA	25,244,949	22,308	0.00088
CONSOL	49,219,117	83,185	0.00169
2006			
MARIANNA	21,875,917	40,308	0.00184
FERNANDINA	17,574,767	17,717	0.00101
CONSOL	39,450,684	58,025	0.00147
2005			
MARIANNA	21,314,607	38,578	0.00181
FERNANDINA	19,175,323	19,934	0.00104
CONSOL	40,489,931	58,512	0.00145
2004			
MARIANNA	19,796,678	36,005	0.00182
FERNANDINA	17,062,000	8,495	0.00050
CONSOL	36,858,678	44,500	0.00121
TOTALS 4 YRS			
MARIANNA	86,961,370	175,767	0.00202
FERNANDINA	79,057,039	68,455	0.00087
CONSOLIDATED	166,018,409	244,222	**0.00147**

NOTE: REVENUES INCLUDE ALL OPERATING REVENUES LESS GSLD CUSTOMERS PLUS SERVICE CHARGES LESS INTER-COMPANY SALES. WRITE-OFFS ARE NET OF RECOVERIES.
THE ABOVE FOUR YEAR FIGURES ARE FROM MELANIE'S UNCOLLECTIBLE ACCOUNTS WORKSHEETS.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 76
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-4)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 77
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-5)
DATE 02/27/08 - 02/29/08

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
1	**OPERATING EXPENSES**														
2															
3	**555-557**	**Other Power Supply Expenses**													
4	555	PURCHASED POWER	2,312,187	2,818,525	2,181,902	2,238,746	2,629,859	2,805,401	2,991,769	3,017,484	2,514,044	2,307,352	2,133,682	2,332,709	30,283,660
5	55501	PURCHASED POWER-QUAL	4,488	11,407	1,870	5,049	4,301	2,992	4,862	7,293	6,732	5,236	9,163	8,976	72,369
6	5551	UNDER REC:FUEL ADJ,	118,551	(198,208)	134,320	(89)	(268,734)	(179,268)	134,320	(29,641)	134,320	134,320	(65,942)	(9,781)	(95,832)
7	556	SYSTEM CONTROL & LOA	-	-	-	-	-	-	-	-	-	-	-	-	-
8	557	OTHER EXPENSES	(565)	5,421	(16,501)	245	44,573	105,507	1,041	26,650	59,797	1,081	39,811	79,179	346,239
9															
10	**560-567.1**	**Transmission Expenses - Operation**													
11	562	STATION EXPENSES	343	509	837	1,738	1,940	3,997	365	1,174	1,411	2,136	601	2,073	17,124
12		*PAYROLL*	*42*	*332*	*596*	*390*	*320*	*604*	*202*	*811*	*818*	*454*	*319*	*1,006*	*5,894*
13		*NON-PAYROLL*	*301*	*177*	*241*	*1,348*	*1,620*	*3,393*	*163*	*363*	*593*	*1,682*	*282*	*1,067*	*11,230*
14	566	MISC TRANSMISSION EX	10	-	-	-	-	-	-	-	102	-	-	-	112
15															
16	**580-589**	**Distribution Expenses - Operation**													
17	580	OPERATION SUPERVISION & ENG	26,419	19,415	28,164	22,154	26,434	27,173	21,851	28,370	29,337	21,475	21,013	35,317	307,122
18		*PAYROLL*	*22,387*	*16,103*	*21,250*	*18,239*	*21,073*	*19,892*	*17,750*	*22,786*	*21,639*	*16,706*	*17,384*	*29,479*	*244,688*
19		*NON-PAYROLL*	*4,032*	*3,312*	*6,914*	*3,915*	*5,361*	*7,281*	*4,101*	*5,584*	*7,698*	*4,769*	*3,629*	*5,838*	*62,434*
20	581	LOAD DISPATCHING													-
21	582	STATION EXPENSES	3,863	2,188	4,028	4,686	2,838	6,466	2,349	3,052	2,867	4,135	4,092	6,518	47,082
22		*PAYROLL*	*1,422*	*1,658*	*2,313*	*1,635*	*1,437*	*3,207*	*1,301*	*1,696*	*896*	*2,573*	*2,431*	*2,902*	*23,471*
23		*NON-PAYROLL*	*2,441*	*530*	*1,715*	*3,051*	*1,401*	*3,259*	*1,048*	*1,356*	*1,971*	*1,562*	*1,661*	*3,616*	*23,611*
24	5831	OPERATION OF OVERHEA	2,431	2,314	4,080	3,234	3,096	5,531	2,934	5,899	2,987	8,730	8,166	2,015	51,417
25		*PAYROLL*	*1,481*	*717*	*2,144*	*708*	*677*	*1,564*	*859*	*1,471*	*431*	*5,698*	*5,946*	*(790)*	*20,906*
26		*NON-PAYROLL*	*950*	*1,597*	*1,936*	*2,526*	*2,419*	*3,967*	*2,075*	*4,428*	*2,556*	*3,032*	*2,220*	*2,805*	*30,511*
27	5832	REMOVING & RESETTING	3,931	3,104	3,929	2,818	6,111	4,790	7,755	6,742	7,831	6,872	3,139	4,366	61,388
28		*PAYROLL*	*3,269*	*2,454*	*2,965*	*2,148*	*5,308*	*3,038*	*6,255*	*5,191*	*6,286*	*3,519*	*2,520*	*3,212*	*46,165*
29		*NON-PAYROLL*	*662*	*650*	*964*	*670*	*803*	*1,752*	*1,500*	*1,551*	*1,545*	*3,353*	*619*	*1,154*	*15,223*
30	5841	UNDERGROUND LINE EXP	-	64	679	-	530	249	280	279	478	299	385	286	3,529
31	5842	UNDERGRND LINE EXPEN	1,460	1,790	3,760	1,922	4,299	4,288	1,506	1,077	1,976	815	1,275	1,902	26,070
32		*PAYROLL*	*188*	*224*	*266*	*418*	*270*	*332*		*407*	*(116)*	*208*	*369*	*42*	*2,608*
33		*NON-PAYROLL*	*1,272*	*1,566*	*3,494*	*1,504*	*4,029*	*3,956*	*1,506*	*670*	*2,092*	*607*	*906*	*1,860*	*23,462*
34	585	STREET LIGHT/SIGNAL	463	832	1,170	1,613	1,326	853	372	1,255	860	703	1,678	832	11,957
35		*PAYROLL*	*236*	*716*	*829*	*1,066*	*440*	*676*	*294*	*533*	*786*	*615*	*1,518*	*88*	*7,797*
36		*NON-PAYROLL*	*227*	*116*	*341*	*547*	*886*	*177*	*78*	*722*	*74*	*88*	*160*	*744*	*4,160*
37	586	METER EXPENSES	22,142	17,620	22,572	18,791	19,012	21,659	18,686	20,414	24,229	26,657	24,027	19,861	255,670
38		*PAYROLL*	*17,384*	*13,562*	*15,884*	*14,610*	*15,666*	*15,837*	*14,798*	*15,976*	*17,519*	*19,885*	*20,035*	*14,493*	*195,649*
39		*NON-PAYROLL*	*4,758*	*4,058*	*6,688*	*4,181*	*3,346*	*5,822*	*3,888*	*4,438*	*6,710*	*6,772*	*3,992*	*5,368*	*60,021*
40	5871	AREA LIGHT EXPENSE	3,359	5,044	4,445	3,820	3,133	3,345	3,859	4,510	5,023	4,770	3,830	6,908	52,046
41		*PAYROLL*	*2,475*	*3,233*	*2,881*	*2,359*	*2,268*	*1,878*	*2,650*	*2,925*	*3,055*	*2,997*	*2,560*	*4,430*	*33,711*
42		*NON-PAYROLL*	*884*	*1,811*	*1,564*	*1,461*	*865*	*1,467*	*1,209*	*1,585*	*1,968*	*1,773*	*1,270*	*2,478*	*18,335*
43	5872	OTHER CUSTOMER INSTA	2,847	2,653	4,317	1,446	6,481	4,125	3,994	3,784	3,051	2,740	3,153	2,617	41,208
44		*PAYROLL*	*2,251*	*2,123*	*3,017*	*1,144*	*5,075*	*2,778*	*3,146*	*3,087*	*1,883*	*1,947*	*2,098*	*2,125*	*30,674*
45		*NON-PAYROLL*	*596*	*530*	*1,300*	*302*	*1,406*	*1,347*	*848*	*697*	*1,168*	*793*	*1,055*	*492*	*10,534*
46	5881	DISTRIBUTION MAPS &	6,911	6,777	8,125	6,468	9,568	9,717	7,648	8,815	5,651	8,187	8,312	13,003	99,182
47		*PAYROLL*	*6,787*	*6,036*	*7,614*	*5,760*	*7,446*	*9,143*	*7,043*	*7,750*	*5,214*	*5,926*	*7,537*	*12,629*	*88,885*
48		*NON-PAYROLL*	*124*	*741*	*511*	*708*	*2,122*	*574*	*605*	*1,065*	*437*	*2,261*	*775*	*374*	*10,297*
49	5882	OTHER DIST OFFICE SU	6,963	5,061	9,958	7,974	6,752	11,614	7,916	4,544	11,537	3,416	8,453	13,877	98,065
50		*PAYROLL*	*207*	*189*	*224*	*573*	*98*	*220*	*529*	*224*	*215*	*216*	*212*	*122*	*3,029*
51		*NON-PAYROLL*	*6,756*	*4,872*	*9,734*	*7,401*	*6,654*	*11,394*	*7,387*	*4,320*	*11,322*	*3,200*	*8,241*	*13,755*	*95,036*
52	5883	MISC DISTRIBUTION OF	1,503	1,805	432	1,760	457	432	520	523	432	396	695	1,465	10,420
53	589	RENTS	215	-	-	108	-	-	108	345	-	67	18	169	1,030
54		*PAYROLL*	-	-	-	-	-	-	-	-	-	*41*	*18*	*96*	*155*
55		*NON-PAYROLL*	*215*	-	-	*108*	-	-	*108*	*345*	-	*26*	-	*73*	*875*
56															
57	**901-905**	**Customer Accounts - Operation**													
58	901	SUPERVISION	11,164	254	5,060	4,685	4,817	4,557	4,183	4,590	4,564	7,243	6,424	11,025	68,566

Exhibit MKR-5
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
59		*PAYROLL*	0.3	*8,868*	*3,688*	*4,126*	*3,555*	*4,354*	*3,787*	*3,595*	*3,837*	*3,923*	*6,957*	*5,942*	*10,596*	*63,228*
60		*NON-PAYROLL*		*2,296*	*(3,434)*	*934*	*1,130*	*463*	*770*	*588*	*753*	*641*	*286*	*482*	*429*	*5,338*
61	9011	SUPERVISION A&G		-	7,776	4,017	3,008	3,825	4,736	3,095	5,074	4,267	3,083	4,638	2,980	46,499
62		*PAYROLL*	0.3		*3,080*	*3,572*	*2,813*	*3,572*	*3,231*	*2,438*	*3,766*	*2,864*	*2,869*	*3,377*	*2,659*	*34,239*
63		*NON-PAYROLL*		-	*4,696*	*445*	*195*	*254*	*1,505*	*658*	*1,308*	*1,404*	*214*	*1,261*	*321*	*12,260*
64	902	METER READING EXPENS		21,390	21,045	27,269	19,961	23,797	25,345	22,108	24,872	22,788	22,595	23,267	22,444	276,881
65		*PAYROLL*		*15,092*	*14,713*	*19,505*	*12,724*	*18,041*	*17,065*	*15,787*	*17,803*	*15,635*	*15,222*	*17,438*	*15,476*	*194,501*
66		*NON-PAYROLL*		*6,298*	*6,332*	*7,764*	*7,237*	*5,756*	*8,280*	*6,321*	*7,069*	*7,153*	*7,373*	*5,829*	*6,968*	*82,380*
67	903	CUSTOMER RECORDS/COL		56,864	19,383	44,104	33,643	37,192	45,092	42,307	44,652	41,988	42,783	42,237	47,307	497,552
68		*PAYROLL*	0.3	*35,558*	*28,291*	*31,376*	*26,638*	*31,923*	*33,399*	*32,468*	*35,833*	*32,498*	*34,845*	*34,851*	*38,435*	*396,115*
69		*NON-PAYROLL*		*21,306*	*(8,908)*	*12,728*	*7,005*	*5,269*	*11,693*	*9,839*	*8,819*	*9,490*	*7,938*	*7,386*	*8,872*	*101,437*
70	9031	CUSTOMER RECORDS/COL		-	39,336	24,147	21,497	20,886	24,087	21,265	19,698	21,402	20,962	19,684	27,186	260,150
71		*PAYROLL*	0.3		*2,939*	*3,333*	*2,736*	*3,355*	*3,224*	*3,009*	*3,138*	*3,165*	*3,218*	*3,197*	*3,486*	*34,800*
72		*NON-PAYROLL*		-	*36,397*	*20,814*	*18,761*	*17,531*	*20,863*	*18,256*	*16,560*	*18,237*	*17,744*	*16,487*	*23,700*	*225,350*
73	904	UNCOLLECTIBLE ACCOUN		5,185	4,536	4,063	4,376	4,555	5,322	6,086	5,915	6,148	5,037	4,231	31,961	87,415
74	905	MISC CUSTOMER ACCOUN		9,145	4,123	5,515	6,146	5,956	7,620	4,860	6,263	5,802	3,928	6,386	12,365	78,109
75		*PAYROLL*	0.3	*794*		*14*			*44*		*210*				*152*	*1,214*
76		*NON-PAYROLL*		*8,352*	*4,123*	*5,501*	*6,146*	*5,956*	*7,576*	*4,860*	*6,053*	*5,802*	*3,928*	*6,386*	*12,213*	*76,896*
77	9051	MISC CUSTOMER ACCNT		-	1,824	1,416	1,580	1,666	1,442	1,171	1,540	1,363	1,337	1,408	1,504	16,251
78		*PAYROLL*	0.3		*916*	*1,327*	*1,262*	*1,452*	*1,352*	*1,097*	*1,328*	*1,277*	*1,253*	*1,319*	*1,250*	*13,833*
79		*NON-PAYROLL*		-	*908*	*89*	*318*	*214*	*91*	*74*	*212*	*86*	*84*	*89*	*255*	*2,418*
80																
81	**906-910**	**Customer Service and Info - Operation**														
82	9061	UNDERRECOVERY: CONSE		-	-	-	-	-	-	-	-	-	-	-	-	-
83	907	SUPERVISION		5,981	6,759	7,862	6,118	7,711	5,528	2,934	8,759	3,071	6,007	5,260	7,951	73,941
84		*PAYROLL*		*5,204*	*5,338*	*6,174*	*4,992*	*5,800*	*4,767*	*2,503*	*5,733*	*1,843*	*5,675*	*4,316*	*4,801*	*57,146*
85		*NON-PAYROLL*		*777*	*1,421*	*1,688*	*1,126*	*1,911*	*761*	*431*	*3,026*	*1,228*	*332*	*944*	*3,150*	*16,795*
86	908	CUSTOMER ASSISTANCE		16,419	15,762	17,658	11,621	14,301	15,346	15,197	18,299	16,536	18,926	18,039	22,191	200,295
87		*PAYROLL*		*10,674*	*9,564*	*11,726*	*9,439*	*10,232*	*11,949*	*10,467*	*10,856*	*9,590*	*9,644*	*10,020*	*11,811*	*125,972*
88		*NON-PAYROLL*		*5,745*	*6,198*	*5,932*	*2,182*	*4,069*	*3,397*	*4,730*	*7,443*	*6,946*	*9,282*	*8,019*	*10,380*	*74,323*
89	909	INFO & INSTRUCTIONAL		20,110	823	22,552	(1,759)	23,699	14,932	14,242	10,324	23,456	5,977	15,032	9,751	159,139
90	910	MISC CUSTOMER SERVIC		1,785	1,901	2,065	1,078	1,397	1,618	1,634	1,472	3,943	1,414	1,658	2,821	22,786
91		*PAYROLL*		*976*	*920*	*1,109*	*912*	*736*	*900*	*1,041*	*1,024*	*952*	*952*	*966*	*835*	*11,323*
92		*NON-PAYROLL*		*809*	*981*	*956*	*166*	*661*	*718*	*593*	*448*	*2,991*	*462*	*692*	*1,986*	*11,463*
93																
94	**911-917**	**Sales Expenses - Operation**														
95	912	DEMONSTRATING & SELL														
96	9131	PROMOTIONAL ADVERTISING		-	-	-	-	-	-	-	-	-	-	-	-	-
97	9132	CONSERVATION ADVERTISING		-	-	-	-	-	7,915	-	-	(6,378)	6,378	(6,378)	-	1,537
98	9133	SAFETY ADVERTISING		138	-	-	145	1,735	1,722	2,406	-	146	-	-	1,932	8,224
99	9134	OTHER INFO/INSTR/CON		5,161	5,190	5,759	10,080	7,643	7,632	5,000	24,304	5,110	19,237	12,636	13,474	121,226
100	9135	COMMUNITY AFFAIRS AD		-	-	-	-	-	-	-	-	-	-	-	-	-
101	9136	OTHER ADVERTISING		-	-	-	-	-	-	-	-	-	-	-	-	-
102	916	MISC. SALES EXPENSES		112	135	115	119	56	2,279	30	12,349	(2,135)	26	53	110	13,249
103																
104	**920-933**	**Administrative & General - Operation**														
105	920	ADM & GENERAL SALARI		76,019	76,068	84,179	74,191	83,356	83,408	79,388	85,033	79,208	78,728	81,023	79,652	960,253
106		*PAYROLL*	0.4	*75,211*	*75,419*	*83,603*	*72,315*	*82,803*	*82,007*	*78,488*	*84,646*	*76,911*	*78,466*	*80,357*	*78,821*	*949,046*
107		*NON-PAYROLL*		*808*	*649*	*576*	*1,876*	*553*	*1,401*	*900*	*387*	*2,297*	*262*	*666*	*831*	*11,207*
108	9211	OFFICE SUPPLIES		582	898	1,456	737	714	1,133	1,188	1,258	867	612	619	569	10,633
109	9212	OFFICE POSTAGE & MAI		766	815	1,064	777	160	877	34	769	89	765	21	821	6,958
110	9213	OFF COMPUTER SUPP &		6,234	671	(7,646)	4,875	(3,056)	392	983	1,454	2,550	200	944	337	7,938
111		*PAYROLL*	0.25	*49*	*58*	*218*	*144*	*100*	*45*	*41*	*78*	*136*	*100*	*59*	*(23)*	*1,003*
112		*NON-PAYROLL*		*6,186*	*614*	*(7,864)*	*4,731*	*(3,156)*	*347*	*942*	*1,377*	*2,414*	*100*	*886*	*360*	*6,935*
113	9214	OFFICE UTILITY EXPEN		3,032	2,614	3,348	1,996	3,596	3,098	2,206	2,740	2,193	3,509	2,602	2,750	33,684
114	9215	MISC OFFICE EXPENSE		5,314	7,027	8,362	7,440	6,101	6,830	11,059	2,905	7,425	9,280	8,060	11,496	91,299
115		*PAYROLL*	0.25	*(11)*	*46*	*74*	*144*	*100*	*3*	*(40)*	*399*	*348*	*(59)*	*281*	*588*	*1,872*
116		*NON-PAYROLL*		*5,325*	*6,982*	*8,288*	*7,296*	*6,001*	*6,827*	*11,099*	*2,506*	*7,078*	*9,339*	*8,060*	*10,909*	*89,708*

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
117	9216	CO TRAINING EXPENSE-		-	133	349	-	48	100	-	48	10	929	59	-	1,676
118	9231	OUTSIDE SERVICES - O		-	-	3,498	40	-	-	1,764	-	2,054	631	6,610	3,315	17,912
119	9232	LEGAL FEES AND EXPEN		2,150	1,328	480	1,280	11,872	6,226	1,826	3,334	1,320	3,152	3,176	3,272	39,416
120	9233	OUTSIDE AUDIT & ACCO		11,382	11,382	18,072	11,914	11,514	11,514	9,382	9,382	9,382	(104)	8,832	27,106	139,758
121	924	PROPERTY INSURANCE		13,048	13,048	13,048	13,048	13,048	13,048	13,048	13,048	13,472	13,478	13,475	30,234	175,043
122	9251	INJURIES AND DAMAGES		6,883	3,189	14,079	3,464	9,059	13,744	7,715	9,088	11,136	8,258	10,472	9,959	107,046
123		*PAYROLL*	0.32	*2,653*	*2,416*	*2,877*	*2,604*	*2,815*	*2,432*	*2,570*	*2,449*	*2,156*	*2,617*	*2,731*	*1,347*	*29,666*
124		*NON-PAYROLL*		*4,230*	*773*	*11,202*	*860*	*6,244*	*11,312*	*5,145*	*6,639*	*8,980*	*5,641*	*7,741*	*8,612*	*77,380*
125	9252	GENERAL LIABILITY		29,884	29,671	29,385	29,334	29,990	28,288	26,512	29,343	29,331	27,382	27,649	14,561	331,330
126		*PAYROLL*	0.39	*(4,521)*	*(4,733)*	*(5,020)*	*(4,458)*	*(4,415)*	*(5,947)*	*(4,095)*	*(4,336)*	*(4,180)*	*(4,209)*	*(3,942)*	*(6,224)*	*(56,078)*
127		*NON-PAYROLL*		*34,405*	*34,404*	*34,405*	*33,792*	*34,405*	*34,235*	*30,607*	*33,679*	*33,511*	*31,591*	*31,591*	*20,785*	*387,408*
128	9261	EMPLOYEE PENSIONS		36,742	31,310	36,604	33,402	33,850	33,869	35,019	11,781	43,709	37,133	27,438	47,960	408,817
129		*PAYROLL*	0.35	*(15,385)*	*(14,774)*	*(11,521)*	*(14,724)*	*(14,275)*	*(14,256)*	*(13,106)*	*(4,844)*	*(4,671)*	*(784)*	*(10,479)*	*(9,323)*	*(128,141)*
130		*NON-PAYROLL*		*52,127*	*46,084*	*48,125*	*48,126*	*48,125*	*48,125*	*48,125*	*16,625*	*48,380*	*37,917*	*37,917*	*57,283*	*536,958*
131	9262	EMPLOYEE BENEFITS- O		39,224	37,484	41,402	32,729	34,087	29,925	35,348	28,574	43,290	37,409	34,982	43,879	438,333
132		*PAYROLL*	0.35	*(13,399)*	*(16,953)*	*(11,283)*	*(13,642)*	*(14,002)*	*(14,105)*	*(12,753)*	*(11,864)*	*(13,331)*	*(14,419)*	*(13,011)*	*(14,574)*	*(163,335)*
133		*NON-PAYROLL*		*52,623*	*54,437*	*52,685*	*46,371*	*48,089*	*44,030*	*48,101*	*40,438*	*56,621*	*51,828*	*47,993*	*58,453*	*601,668*
134	9263	RETIREE BENEFITS-POS		6,413	6,187	6,300	6,300	6,376	6,300	6,300	6,300	(15,432)	4,283	4,283	4,283	47,893
135	9264	401(K) EXPENSE COMPA		-	-	490	333	601	480	560	(3,040)	4,170	641	732	798	5,765
136		*PAYROLL*	0.35								*(4,098)*	*3,352*	*(254)*	*(281)*	*(298)*	*(1,580)*
137		*NON-PAYROLL*		-	-	*490*	*333*	*601*	*480*	*560*	*1,058*	*818*	*895*	*1,013*	*1,096*	*7,345*
138	928	REGULATORY COMMISSION		716	10,779	12,209	9,370	10,406	13,578	8,960	10,646	15,842	8,077	13,344	17,156	131,083
139		*PAYROLL*		*559*	*537*	*637*	*537*	*450*	*513*	*622*	*655*	*608*	*615*	*601*	*476*	*6,810*
140		*NON-PAYROLL*		*157*	*10,242*	*11,572*	*8,833*	*9,956*	*13,065*	*8,338*	*9,991*	*15,234*	*7,462*	*12,743*	*16,680*	*124,273*
141	9301	INSTITUTIONAL/GOODWI		-	-	-	-	-	-	-	-	-	-	-	-	-
142	9302	MISC. GENERAL EXPENS		3,124	4,820	13,761	4,509	5,352	6,377	2,049	5,409	6,024	4,835	9,933	10,429	76,622
143		*PAYROLL*							*378*							*378*
144		*NON-PAYROLL*		*3,124*	*4,820*	*13,761*	*4,509*	*5,352*	*5,999*	*2,049*	*5,409*	*6,024*	*4,835*	*9,933*	*10,429*	*76,244*
145	93022	INDUSTRY ASSOCIATION		1,000	(1,000)	1,000	-	82	-	3,308	-	-	-	-	-	4,390
146	93023	ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
147	931	RENTS		560	580	550	589	642	613	613	585	820	40	1,671	1,044	8,307
148																
149	**TOTAL OPERATING EXPENSES**			2,914,048	3,072,172	2,851,679	2,681,109	2,919,010	3,273,844	3,605,915	3,524,337	3,222,196	2,943,558	2,616,051	3,046,915	36,670,834
150	**Total Operating Expenses Less Fuel**			479,387	435,027	550,088	437,158	509,011	539,212	473,923	502,551	507,303	495,569	499,337	635,832	6,064,398
151	**Maintenance Expenses**															
152																
153	**541-545.1**	**Hydraulic Power Gen - Maintenance**														
154	554	MAINT OF MISC POWER		-	-	-	-	-	-	-	-	-	-	-	-	-
155																
156	**568-574**	**Transmission Expenses - Maintenance**														
157	570	MAINT OF STATION EQU		371	845	2,974	4,720	6,291	2,796	2,502	2,520	2,304	2,346	2,616	68,777	99,062
158		*PAYROLL*		*121*	*242*	*480*	*119*	*434*	*569*	*290*	*281*	*138*	*154*	*340*	*11,436*	*14,604*
159		*NON-PAYROLL*		*250*	*603*	*2,494*	*4,601*	*5,857*	*2,227*	*2,212*	*2,239*	*2,166*	*2,192*	*2,276*	*57,341*	*84,458*
160	571	MAINT OF OVERHEAD LINES		106	145	-	2,837	9,368	24,957	8,032	12,348	8,432	5,692	7,291	(1,255)	77,953
161		*PAYROLL*			*145*		*1,920*	*3,338*	*110*	*1,164*	*4,212*	*1,341*	*464*	*4,031*	*(1,317)*	*15,408*
162		*NON-PAYROLL*		*106*	-	-	*917*	*6,030*	*24,847*	*6,868*	*8,136*	*7,091*	*5,228*	*3,260*	*62*	*62,545*
163	573	MAINT OF MISC TRANSMISSION		-	-	-	-	-	-	-	-	-	-	-	446	446
164																
165	**590-598**	**Distribution Expenses - Maintenance**														
166	590	MAINT SUPERVISION/EN		14,441	16,085	18,815	11,122	8,625	9,588	7,001	9,164	8,669	8,575	6,416	17,819	136,320
167		*PAYROLL*		*12,710*	*14,253*	*16,658*	*8,753*	*7,352*	*7,720*	*5,595*	*7,479*	*6,902*	*7,083*	*5,891*	*15,104*	*115,500*
168		*NON-PAYROLL*		*1,731*	*1,832*	*2,157*	*2,369*	*1,273*	*1,868*	*1,406*	*1,685*	*1,767*	*1,492*	*525*	*2,715*	*20,820*
169	591	MAINT OF STRUCTURES		1,046	(151)	20	2,393	(721)	1,226	590	1,333	4,083	(259)	509	-	10,069
170		*PAYROLL*		*908*	*(151)*		*2,349*	*(741)*	*298*	*470*	*(27)*	*134*	*152*			*3,392*
171		*NON-PAYROLL*		*138*	-	*20*	*44*	*20*	*928*	*120*	*1,360*	*3,949*	*(411)*	*509*	-	*6,677*
172	592	MAINT OF STATION EQUIP		5,283	2,223	12,951	661	9,961	5,500	3,351	9,814	7,273	223	2,603	13,131	72,974
173		*PAYROLL*		*2,708*	*1,251*	*2,681*	*333*	*3,340*	*4,737*	*2,795*	*6,148*	*329*	*655*	*2,041*	*6,500*	*33,518*
174		*NON-PAYROLL*		*2,575*	*972*	*10,270*	*328*	*6,621*	*763*	*556*	*3,666*	*6,944*	*(432)*	*562*	*6,631*	*39,456*

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
175	5931	MAINT OF POLES/TOWER		12,952	2,277	10,374	2,371	962	2,664	3,700	2,562	1,286	1,178	811	3,393	44,530
176		*PAYROLL*		*4,552*	*6,178*	*5,507*	*1,883*	*455*	*1,097*	*2,843*	*3,178*	*578*	*554*	*607*	*232*	*27,664*
177		*NON-PAYROLL*		*8,400*	*(3,901)*	*4,867*	*488*	*507*	*1,567*	*857*	*(616)*	*708*	*624*	*204*	*3,161*	*16,866*
178	5932	MAINT OF OVERHEAD CO		55,088	46,001	104,735	42,441	98,128	115,680	85,887	71,504	96,976	72,799	90,083	67,813	947,135
179		*PAYROLL*		*18,574*	*12,531*	*17,487*	*12,799*	*26,371*	*23,056*	*26,173*	*20,969*	*22,660*	*12,567*	*17,662*	*18,587*	*229,436*
180		*NON-PAYROLL*		*36,514*	*33,470*	*87,248*	*29,642*	*71,757*	*92,624*	*59,714*	*50,535*	*74,316*	*60,232*	*72,421*	*49,226*	*717,699*
181	5933	MAINT OF SERVICES		10,960	6,766	9,136	7,419	11,146	13,590	11,544	14,691	11,800	10,004	9,725	16,444	133,225
182		*PAYROLL*		*8,411*	*6,779*	*7,872*	*5,750*	*8,654*	*9,402*	*8,987*	*10,976*	*9,464*	*7,031*	*7,032*	*11,640*	*101,998*
183		*NON-PAYROLL*		*2,549*	*(13)*	*1,264*	*1,669*	*2,492*	*4,188*	*2,557*	*3,715*	*2,336*	*2,973*	*2,693*	*4,804*	*31,227*
184	5941	MAINT OF UNDERGROUND		626	311	490	246	1,653	421	263	570	549	610	734	988	7,461
185		*PAYROLL*		*174*	*(29)*	*259*	*(75)*	*175*	*(77)*			*129*	*205*	*40*	*373*	*1,174*
186		*NON-PAYROLL*		*452*	*340*	*231*	*321*	*1,478*	*498*	*263*	*570*	*420*	*405*	*694*	*615*	*6,287*
187	5942	MAINT OF UNDERGRND L		11,249	4,044	8,196	5,118	7,748	16,343	34,228	9,107	9,681	6,235	6,662	9,939	128,550
188		*PAYROLL*		*5,031*	*2,489*	*3,988*	*2,982*	*3,892*	*9,077*	*15,497*	*3,958*	*2,987*	*2,387*	*1,180*	*7,772*	*61,240*
189		*NON-PAYROLL*		*6,218*	*1,555*	*4,208*	*2,136*	*3,856*	*7,266*	*18,731*	*5,149*	*6,694*	*3,848*	*5,482*	*2,167*	*67,310*
190	5951	MAINT OF LINE TRANSF		2,990	2,966	4,047	4,756	6,532	8,130	5,037	4,647	8,386	16,115	8,182	(7,281)	64,507
191		*PAYROLL*		*2,591*	*2,437*	*2,689*	*3,388*	*5,902*	*4,060*	*3,907*	*3,315*	*4,865*	*6,317*	*6,005*	*(91)*	*45,385*
192		*NON-PAYROLL*		*399*	*529*	*1,358*	*1,368*	*630*	*4,070*	*1,130*	*1,332*	*3,521*	*9,798*	*2,177*	*(7,190)*	*19,122*
193	5952	MAINT OF LINE TRANSF		-	-	289	-	-	389	8,244	318	29	(827)	(1,861)	396	6,977
194		*PAYROLL*								*5,668*	*214*				*306*	*6,188*
195		*NON-PAYROLL*		-	-	*289*	-	-	*389*	*2,576*	*104*	*29*	*(827)*	*(1,861)*	*90*	*789*
196	5953	MAINT OF LINE TRANSF		3,147	1,182	4,681	2,269	3,113	9,956	3,629	9,639	4,151	3,668	6,780	2,342	54,557
197		*PAYROLL*		*533*	*832*	*2,444*	*510*	*1,608*	*5,247*	*746*	*3,699*	*1,646*	*2,633*	*3,043*	*252*	*23,193*
198		*NON-PAYROLL*		*2,614*	*350*	*2,237*	*1,759*	*1,505*	*4,709*	*2,883*	*5,940*	*2,505*	*1,035*	*3,737*	*2,090*	*31,364*
199	596	MAINT -STREET LIGHT/		2,571	1,707	4,799	1,945	2,867	2,339	3,631	2,952	1,821	2,903	9,090	12,474	49,099
200		*PAYROLL*		*1,617*	*911*	*3,513*	*1,183*	*1,627*	*1,776*	*2,422*	*1,871*	*721*	*1,667*	*1,778*	*3,240*	*22,326*
201		*NON-PAYROLL*		*954*	*796*	*1,286*	*762*	*1,240*	*563*	*1,209*	*1,081*	*1,100*	*1,236*	*7,312*	*9,234*	*26,773*
202	597	MAINT OF METERS		2,015	2,400	3,154	5,594	2,118	2,766	3,038	2,592	3,973	1,922	2,499	3,179	35,250
203		*PAYROLL*		*1,588*	*1,673*	*2,004*	*2,559*	*1,503*	*2,136*	*1,413*	*2,041*	*2,658*	*1,563*	*2,139*	*2,373*	*23,650*
204		*NON-PAYROLL*		*427*	*727*	*1,150*	*3,035*	*615*	*630*	*1,625*	*551*	*1,315*	*359*	*360*	*806*	*11,600*
205	598	MAINT OF MISC DISTRI		5,491	4,527	5,718	2,933	3,529	5,606	3,742	5,075	5,652	4,771	11,546	12,906	71,496
206		*PAYROLL*		*3,872*	*2,910*	*4,180*	*1,743*	*1,786*	*4,247*	*2,587*	*3,632*	*3,417*	*3,442*	*2,886*	*4,145*	*38,847*
207		*NON-PAYROLL*		*1,619*	*1,617*	*1,538*	*1,190*	*1,743*	*1,359*	*1,155*	*1,443*	*2,235*	*1,329*	*8,660*	*8,761*	*32,649*
208	**935**	**Administrative & General - Maintenance**														-
209	935	MAINT OF GENERAL PLA		13,383	7,544	27,072	9,514	21,326	10,620	14,880	12,211	7,546	12,728	10,459	12,419	159,702
210		*PAYROLL*	0.31	*1,558*	*389*	*450*	*745*	*251*	*419*	*614*	*657*	*926*	*730*	*632*	*1,280*	*8,651*
211		*NON-PAYROLL*		*11,825*	*7,155*	*26,622*	*8,769*	*21,075*	*10,201*	*14,266*	*11,554*	*6,620*	*11,998*	*9,827*	*11,139*	*151,051*
212																
213	**TOTAL MAINTENANCE EXPENSES**			141,719	98,872	217,451	106,339	192,646	232,571	199,299	171,047	182,611	148,683	174,145	233,930	2,099,313
214																
215																
216																
217																
218																
219																
220																
221																
222	**Other Operating Expenses**															
223																
224	4030.1	DEPRECIATION EXPENSE		215,045	212,491	216,576	224,241	221,074	221,371	222,112	223,655	224,143	224,639	224,987	180,013	2,610,347
225	4030.2	DEPR EXP-COMMON		12,950	9,486	9,586	9,500	8,861	8,817	8,868	8,897	8,897	8,897	8,927	8,465	112,151
226	**403 - Depreciation Expenses**			227,995	221,977	226,162	233,741	229,935	230,188	230,980	232,552	233,040	233,536	233,914	188,478	2,722,498
227																
228	4070.3	Amortization - Storm Hardening		-	-	-	-	-	-	-	-	-	-	-	-	-
229	**407 - Storm Hardening**			-	-	-	-	-	-	-	-	-	-	-	-	-
230																
231	4080.1	AD VALOREM TAXES		44,215	44,215	44,215	44,215	44,215	44,215	44,215	44,215	44,215	44,215	35,868	35,868	513,886
232	4080.2	STATE GROSS RECEIPTS		97,866	97,869	90,971	85,461	90,831	102,708	119,260	112,935	116,828	97,125	81,319	91,611	1,184,784

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Historic Year Ended 12/31/2006
Witness: Mehrdad Khojasteh

Line No.	Account No.	Account Title	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	12 Month Total
233	4080.3	FPSC ASSESSMENT	2,712	2,857	2,661	2,501	2,735	3,055	3,654	3,366	3,304	2,780	2,142	2,641	34,408
234	4080.4	EMERGENCY EXCISE TAX	-	-	-	-	-	(8,261)	-	-	-	-	-	-	(8,261)
235	4080.5	FEDERAL UNEMPLOYMENT	2,693	869	(225)	(753)	(738)	(997)	61	128	69	41	70	114	1,332
236	4080.6	STATE UNEMPLOYMENT T	4,025	626	(380)	(1,225)	(1,200)	(1,605)	98	206	111	65	112	184	1,017
237	4080.7	F.I.C.A.	18,978	17,601	32,360	17,342	18,509	16,743	18,576	32,963	18,392	17,420	17,904	14,970	241,758
238	4080.8	MISCELLANEOUS TAXES	-	-	-	-	-	-	-	313	300	-	-	-	613
239	4080.11	FRANCHISE TAX	166,851	170,147	155,756	145,697	155,113	173,835	197,308	191,221	196,953	164,605	138,314	156,835	2,012,635
240	**408 - Taxes Other Than Income Taxes**		337,340	334,184	325,358	293,238	309,465	329,693	383,172	385,347	380,172	326,251	275,729	302,223	3,982,172
241															
242	4090.1	I/T -FEDERAL- UTIL O	122,000	45,400	42,700	80,400	(12,500)	(83,402)	137,374	122,300	90,400	104,900	5,900	4,900	660,372
243	4090.2	I/T -STATE - UTIL O	20,800	7,900	7,300	13,700	(2,200)	(15,089)	23,912	20,900	15,500	17,900	1,000	900	112,523
244	**409 - Income Taxes**		142,800	53,300	50,000	94,100	(14,700)	(98,491)	161,286	143,200	105,900	122,800	6,900	5,800	772,895
245															
246	4100.1	DEFERRED I/T-FEDERAL	(50,683)	16,298	(53,371)	(40,949)	58,125	135,052	(40,482)	(13,614)	(41,552)	(83,449)	10,440	(28,318)	(132,503)
247	4100.2	DEFERRED I/T-STATE	(8,675)	2,792	(9,140)	(7,006)	9,953	23,116	(6,931)	(2,333)	(7,112)	(14,287)	1,793	(4,852)	(22,682)
248	4100.3	DEFERRED I/T AMORTIZ	-	-	-	-	-	-	-	-	(41,157)	-	-	-	(41,157)
249	4100.4	DEFERRED I/T AMORTIZ	-	-	-	-	-	-	-	-	554	-	-	-	554
250	**410 - Deferred Income Taxes**		(59,358)	19,090	(62,511)	(47,955)	68,078	158,168	(47,413)	(15,947)	(89,267)	(97,736)	12,233	(33,170)	(195,788)
251															
252	4110.4	INVEST TAX CREDIT- U	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,688)	(32,322)
253	**411 - Investment Tax Credit**		(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,694)	(2,688)	(32,322)
254															-
255	**TOTAL OTHER OPERATING EXPENSES**		646,083	625,857	536,315	570,430	590,084	616,864	725,331	742,458	627,151	582,157	526,082	460,643	7,249,455
256															
257	**TOTAL EXPENSES INCLUDING FUEL**		3,701,850	3,796,901	3,605,445	3,357,878	3,701,740	4,123,279	4,530,545	4,437,842	4,031,958	3,674,398	3,316,278	3,741,488	46,019,602

Supporting Schedules: C-13, C-14, C-15 C-20

Recap Scedules: C1, C6

Schedule C-7 (2007) | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
1	**OPERATING EXPENSES**																	
2																		
3	**555-557**	**Other Power Supply Expenses**																
4	555	PURCHASED POWER	Billing Determinants			2,732,628	3,331,037	2,578,653	2,645,833	3,108,065	3,315,527	3,535,784	3,566,175	2,971,190	2,726,914	2,521,665	2,756,882	35,790,353
5	55501	PURCHASED POWER-QUAL	19	0%		-	-	-	-	-	-	-	-	-	-	-	-	-
6	5551	UNDER REC:FUEL ADJ,	Calculated			234,546	(325,203)	247,468	(91,875)	(396,332)	(262,693)	180,420	(295,616)	395,298	373,758	(189,714)	(139,068)	(269,012)
7	556	SYSTEM CONTROL & LOAD DISP.	0	100%		-	-	-	-	-	-	-	-	-	-	-	-	-
8	557	OTHER EXPENSES	0	100%		(565)	5,421	(16,501)	245	44,573	105,507	1,041	26,650	59,797	1,081	39,811	79,179	346,239
9																		
10	**560-567.1**	**Transmission Expenses - Operation**																
11	562	STATION EXPENSES	1	102.2%	25,000	2,434	2,604	2,939	3,860	4,066	6,168	2,456	3,283	3,525	4,266	2,698	4,202	42,501
12		*PAYROLL*				*298*	*1,698*	*2,093*	*866*	*671*	*932*	*1,359*	*2,268*	*2,044*	*907*	*1,432*	*2,039*	*16,607*
13		*NON-PAYROLL*				*2,136*	*905*	*846*	*2,993*	*3,395*	*5,236*	*1,097*	*1,015*	*1,482*	*3,360*	*1,266*	*2,163*	*25,894*
14	566	MISC TRANSMISSION EXPENSES	13	103.4%	12,000	1,010	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,105	1,000	1,000	1,000	12,116
15																		
16	**580-589**	**Distribution Expenses - Operation**																
17	580	OPERATION SUPERVISION & ENG	5	105.5%	56,408	32,573	25,183	34,414	28,073	32,589	33,368	27,753	34,631	35,651	27,357	26,869	41,960	380,422
18		*PAYROLL*				*27,602*	*20,887*	*25,965*	*23,112*	*25,979*	*24,427*	*22,545*	*27,815*	*26,296*	*21,282*	*22,229*	*35,024*	*303,163*
19		*NON-PAYROLL*				*4,971*	*4,296*	*8,448*	*4,961*	*6,609*	*8,941*	*5,209*	*6,816*	*9,355*	*6,075*	*4,640*	*6,936*	*77,258*
20	581	LOAD DISPATCHING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
21	582	STATION EXPENSES	5	105.5%	45,000	7,825	6,058	8,000	8,694	6,744	10,572	6,228	6,970	6,775	8,112	8,067	10,626	94,672
22		*PAYROLL*				*2,881*	*4,591*	*4,594*	*3,033*	*3,415*	*5,243*	*3,450*	*3,873*	*2,117*	*5,048*	*4,793*	*4,731*	*47,768*
23		*NON-PAYROLL*				*4,945*	*1,468*	*3,406*	*5,660*	*3,329*	*5,328*	*2,779*	*3,097*	*4,657*	*3,064*	*3,275*	*5,895*	*46,903*
24	5831	OPERATION OF OVERHEA	16	106.8%		2,596	2,471	4,357	3,454	3,307	5,907	3,134	6,300	3,190	9,324	8,721	2,152	54,913
25		*PAYROLL*				*1,582*	*766*	*2,290*	*756*	*723*	*1,670*	*917*	*1,571*	*460*	*6,085*	*6,350*	*(844)*	*22,328*
26		*NON-PAYROLL*				1,015	1,706	2,068	2,698	2,583	4,237	2,216	4,729	2,730	3,238	2,371	2,996	32,586
27	5832	REMOVING & RESETTING	16	106.8%		4,198	3,315	4,196	3,010	6,527	5,116	8,282	7,200	8,364	7,339	3,352	4,663	65,562
28		*PAYROLL*				*3,491*	*2,621*	*3,167*	*2,294*	*5,669*	*3,245*	*6,680*	*5,544*	*6,713*	*3,758*	*2,691*	*3,430*	*49,304*
29		*NON-PAYROLL*				*707*	*694*	*1,030*	*716*	*858*	*1,871*	*1,602*	*1,656*	*1,650*	*3,581*	*661*	*1,232*	*16,258*
30	5841	UNDERGROUND LINE EXP	5	105.5%		-	68	716	-	559	263	295	294	504	315	406	302	3,723
31	5842	UNDERGRND LINE EXPEN	5	105.5%		1,540	1,888	3,967	2,028	4,535	4,524	1,589	1,136	2,085	860	1,345	2,007	27,504
32		*PAYROLL*				*198*	*236*	*281*	*441*	*285*	*350*	-	*429*	*(122)*	*219*	*389*	*44*	*2,751*
33		*NON-PAYROLL*				*1,342*	*1,652*	*3,686*	*1,587*	*4,251*	*4,174*	*1,589*	*707*	*2,207*	*640*	*956*	*1,962*	*24,752*
34	585	STREET LIGHT/SIGNAL	16	106.8%		494	889	1,250	1,723	1,416	911	397	1,340	918	751	1,792	889	12,770
35		*PAYROLL*				*252*	*765*	*885*	*1,138*	*470*	*722*	*314*	*569*	*839*	*657*	*1,621*	*94*	*8,327*
36		*NON-PAYROLL*				*242*	*124*	*364*	*584*	*946*	*189*	*83*	*771*	*79*	*94*	*171*	*795*	*4,443*
37	586	METER EXPENSES	16	106.8%		23,648	18,818	24,107	20,069	20,305	23,132	19,957	21,802	25,877	28,470	25,661	21,212	273,056
38		*PAYROLL*				*18,566*	*14,484*	*16,964*	*15,603*	*16,731*	*16,914*	*15,804*	*17,062*	*18,710*	*21,237*	*21,397*	*15,479*	*208,953*
39		*NON-PAYROLL*				*5,082*	*4,334*	*7,143*	*4,465*	*3,574*	*6,218*	*4,152*	*4,740*	*7,166*	*7,232*	*4,263*	*5,733*	*64,102*
40	5871	AREA LIGHT EXPENSE	16	106.8%		3,587	5,387	4,747	4,080	3,346	3,572	4,121	4,817	5,365	5,094	4,090	7,378	55,585
41		*PAYROLL*				2,643	3,453	3,077	2,519	*2,422*	*2,006*	*2,830*	*3,124*	*3,263*	*3,201*	*2,734*	*4,731*	*36,003*
42		*NON-PAYROLL*				*944*	*1,934*	*1,670*	*1,560*	*924*	*1,567*	*1,291*	*1,693*	*2,102*	*1,894*	*1,356*	*2,647*	*19,582*
43	5872	OTHER CUSTOMER INSTA	16	106.8%		3,041	2,833	4,611	1,544	6,922	4,406	4,266	4,041	3,258	2,926	3,367	2,795	44,010
44		*PAYROLL*				*2,404*	*2,267*	*3,222*	*1,222*	*5,420*	*2,967*	*3,360*	*3,297*	*2,011*	*2,079*	*2,241*	*2,270*	*32,760*
45		*NON-PAYROLL*				*637*	*566*	*1,388*	*323*	*1,502*	*1,439*	*906*	*744*	*1,247*	*847*	*1,127*	*525*	*11,250*
46	5881	DISTRIBUTION MAPS &	16	106.8%	-	7,381	7,238	8,678	6,908	10,219	10,378	8,168	9,414	6,035	8,744	8,877	13,887	105,926
47		*PAYROLL*				*7,249*	*6,446*	*8,132*	*6,152*	*7,952*	*9,765*	*7,522*	*8,277*	*5,569*	*6,329*	*8,050*	*13,488*	*94,929*
48		*NON-PAYROLL*				*132*	*791*	*546*	*756*	*2,268*	*613*	*646*	*1,137*	*467*	*2,415*	*828*	*399*	*10,997*
49	5882	OTHER DIST OFFICE SU	16	106.8%	50,800	11,670	9,638	14,868	12,750	11,444	16,637	12,688	9,086	16,555	7,882	13,261	19,054	155,533
50		*PAYROLL*				*347*	*360*	*334*	*916*	*168*	*315*	*848*	*448*	*309*	*498*	*333*	*168*	*5,042*
51		*NON-PAYROLL*				*11,323*	*9,279*	*14,534*	*11,833*	*11,278*	*16,322*	*11,840*	*8,638*	*16,246*	*7,383*	*12,929*	*18,886*	*150,492*
52	5883	MISC DISTRIBUTION OF	16	106.8%		1,605	1,928	461	1,880	488	461	555	559	461	423	742	1,565	11,129
53	589	RENTS	1	102.2%		220	-	-	110	-	-	110	353	-	68	18	173	1,053
54		*PAYROLL*				-			-			-	-		*42*	*18*	*98*	*158*
55		*NON-PAYROLL*				*220*	-	-	*110*	-	-	*110*	*353*	-	*27*	-	*75*	*894*
56																		
57	**901-905**	**Customer Accounts - Operation**																
58	901	SUPERVISION	5	105.5%	1,428	11,897	387	5,457	5,062	5,201	4,927	4,532	4,961	4,934	7,760	6,896	11,750	73,765
59		*PAYROLL*				*9,451*	*5,619*	*4,450*	*3,841*	*4,701*	*4,094*	*3,895*	*4,148*	*4,241*	*7,454*	*6,379*	*11,293*	*69,565*
60		*NON-PAYROLL*				*2,446*	*(5,232)*	*1,007*	*1,221*	*500*	*832*	*637*	*814*	*693*	*306*	*517*	*457*	*4,200*
61	9011	SUPERVISION A&G	5	105.5%		-	8,204	4,238	3,173	4,035	4,996	3,265	5,353	4,502	3,253	4,893	3,144	49,056
62		*PAYROLL*					*3,250*	*3,769*	*2,968*	*3,768*	*3,408*	*2,572*	*3,973*	*3,021*	*3,028*	*3,563*	*2,805*	*36,122*
63		*NON-PAYROLL*				-	*4,954*	*469*	*206*	*267*	*1,588*	*694*	*1,380*	*1,481*	*226*	*1,330*	*339*	*12,934*
64	902	METER READING EXPENSE	16	106.8%		22,845	22,476	29,123	21,318	25,415	27,068	23,611	26,563	24,338	24,131	24,849	23,970	295,709
65		*PAYROLL*				*16,118*	*15,713*	*20,831*	*13,589*	*19,268*	*18,225*	*16,861*	*19,014*	*16,698*	*16,257*	*18,624*	*16,528*	*207,727*
66		*NON-PAYROLL*				*6,726*	*6,763*	*8,292*	*7,729*	*6,147*	*8,843*	*6,751*	*7,550*	*7,639*	*7,874*	*6,225*	*7,442*	*87,982*
67	903	CUSTOMER RECORDS/COLLECTION	5	105.5%	-	59,992	20,449	46,530	35,493	39,238	47,572	44,634	47,108	44,297	45,136	44,560	49,909	524,917
68		*PAYROLL*				*37,514*	*29,847*	*33,102*	*28,103*	*33,679*	*35,236*	*34,254*	*37,804*	*34,285*	*36,761*	*36,768*	*40,549*	*417,901*
69		*NON-PAYROLL*				*22,478*	*(9,398)*	*13,428*	*7,390*	*5,559*	*12,336*	*10,380*	*9,304*	*10,012*	*8,375*	*7,792*	*9,360*	*107,016*
70	9031	CUSTOMER RECORDS/COL	5	105.5%	1,349	112	41,612	25,588	22,792	22,147	25,524	22,547	20,894	22,692	22,227	20,879	28,794	275,807
71		PAYROLL					*3,109*	*3,532*	*2,901*	*3,557*	*3,416*	*3,190*	*3,328*	*3,356*	*3,412*	*3,391*	*3,692*	*36,886*
72		*NON-PAYROLL*				*112*	*38,503*	*22,056*	*19,891*	*18,590*	*22,108*	*19,357*	*17,565*	*19,336*	*18,815*	*17,488*	*25,101*	*238,922*
73	904	UNCOLLECTIBLE ACCOUNTS	9	100.0%	175	5,200	4,551	4,078	4,391	4,570	5,337	6,101	5,930	6,163	5,052	4,246	31,976	87,590
74	905	MISC CUSTOMER ACCOUNTS	13	103.4%		9,456	4,263	5,703	6,355	6,159	7,879	5,025	6,476	5,999	4,062	6,603	12,785	80,765
75		*PAYROLL*				*820*	-	*14*	-	-	*45*	-	*217*	-	-	-	*157*	*1,255*
76		*NON-PAYROLL*				*8,635*	*4,263*	*5,688*	*6,355*	*6,159*	*7,834*	*5,025*	*6,259*	*5,999*	*4,062*	*6,603*	*12,628*	*79,510*
77	9051	MISC CUSTOMER ACCNT	13	103.4%		-	1,886	1,464	1,634	1,723	1,491	1,211	1,592	1,409	1,382	1,456	1,555	16,804
78		*PAYROLL*					*947*	*1,372*	*1,305*	*1,501*	*1,397*	*1,135*	*1,373*	*1,321*	*1,296*	*1,364*	*1,292*	*14,304*
79		*NON-PAYROLL*				-	*939*	*92*	*329*	*221*	*94*	*76*	*219*	*89*	*86*	*92*	*263*	*2,500*

Schedule C-7 (2007) | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
80																		
81	906-910	**Customer Service and Info - Operation**																
82	9061	UNDERRECOVERY: CONSERVATION	Calculated			(12,464)	7,736	(20,268)	11,065	(17,737)	(3,204)	6,610	(3,122)	(10,101)	1,433	(14,696)	(13,859)	(68,607)
83	907	SUPERVISION	13	103.4%		6,184	6,989	8,129	6,326	7,973	5,716	3,034	9,057	3,175	6,211	5,439	8,221	76,455
84		*PAYROLL*				*5,381*	*5,519*	*6,384*	*5,162*	*5,997*	*4,929*	*2,588*	*5,928*	*1,906*	*5,868*	*4,463*	*4,964*	*59,089*
85		*NON-PAYROLL*				*803*	*1,469*	*1,745*	*1,164*	*1,976*	*787*	*446*	*3,129*	*1,270*	*343*	*976*	*3,257*	*17,366*
86	908	CUSTOMER ASSISTANCE	13	103.4%		16,977	16,298	18,258	12,016	14,787	15,868	15,714	18,921	17,098	19,569	18,652	22,945	207,105
87		*PAYROLL*				*11,037*	*9,889*	*12,125*	*9,760*	*10,580*	*12,355*	*10,823*	*11,225*	*9,916*	*9,972*	*10,361*	*12,213*	*130,255*
88		*NON-PAYROLL*				*5,940*	*6,409*	*6,134*	*2,256*	*4,207*	*3,512*	*4,891*	*7,696*	*7,182*	*9,598*	*8,292*	*10,733*	*76,850*
89	909	INFO & INSTRUCTIONAL	13	103.4%		20,794	851	23,319	(1,819)	24,505	15,440	14,726	10,675	24,254	6,180	15,543	10,083	164,550
90	910	MISC CUSTOMER SERVICE	13	103.4%		1,846	1,966	2,135	1,115	1,444	1,673	1,690	1,522	4,077	1,462	1,714	2,917	23,561
91		*PAYROLL*				*1,009*	*951*	*1,147*	*943*	*761*	*931*	*1,076*	*1,059*	*984*	*984*	*999*	*863*	*11,708*
92		*NON-PAYROLL*				*837*	*1,014*	*989*	*172*	*683*	*742*	*613*	*463*	*3,093*	*478*	*716*	*2,054*	*11,853*
93																		
94	911-917	**Sales Expenses - Operation**																
95	912	DEMONSTRATING & SELLING	5	105.5%		-	-	-	-	-	-	-	-	-	-	-	-	
96	9131	PROMOTIONAL ADVERTISING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
97	9132	CONSERVATION ADVERTISING	13	103.4%		-	-	-	-	-	8,184	-	-	(6,595)	6,595	(6,595)	-	1,589
98	9133	SAFETY ADVERTISING	13	103.4%		143	-	-	150	1,794	1,781	2,488	-	151	-	-	1,998	8,504
99	9134	OTHER INFO/INSTR/CON	13	103.4%	28,800	7,736	7,766	8,355	12,823	10,303	10,291	7,570	27,530	7,684	22,291	15,466	16,332	154,148
100	9135	COMMUNITY AFFAIRS ADVERTISING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
101	9136	OTHER ADVERTISING	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	916	MISC. SALES EXPENSES	13	103.4%		116	140	119	123	58	2,356	31	12,769	(2,208)	27	55	114	13,699
103																		
104	920-933	**Administrative & General - Operation**																
105	920	ADM & GENERAL SALARIES	5	105.5%	58,302	85,059	85,110	93,667	83,130	92,799	92,854	88,613	94,568	88,423	87,917	90,338	88,891	1,071,369
106		*PAYROLL*				*84,155*	*84,384*	*93,027*	*81,028*	*92,183*	*91,294*	*87,608*	*94,138*	*85,859*	*87,624*	*89,595*	*87,964*	*1,058,858*
107		*NON-PAYROLL*				*904*	*726*	*641*	*2,102*	*616*	*1,560*	*1,005*	*430*	*2,564*	*293*	*742*	*927*	*12,511*
108	9211	OFFICE SUPPLIES	1	102.2%		595	918	1,488	753	730	1,158	1,214	1,286	886	625	633	582	10,867
109	9212	OFFICE POSTAGE & MAI	1	102.2%		783	833	1,087	794	164	896	35	786	91	782	21	839	7,111
110	9213	OFF COMPUTER SUPP &	1	102.2%		6,371	686	(7,814)	4,982	(3,123)	401	1,005	1,486	2,606	204	965	344	8,113
111		*PAYROLL*				*50*	*59*	*223*	*147*	*102*	*46*	*42*	*79*	*139*	*102*	*60*	*(23)*	*1,025*
112		*NON-PAYROLL*				*6,322*	*627*	*(8,037)*	*4,835*	*(3,226)*	*355*	*963*	*1,407*	*2,467*	*102*	*905*	*368*	*7,088*
113	9214	OFFICE UTILITY EXPENSE	1	102.2%		3,099	2,672	3,422	2,040	3,675	3,166	2,255	2,800	2,241	3,586	2,659	2,811	34,425
114	9215	MISC OFFICE EXPENSE	1	102.2%	-	5,431	7,182	8,546	7,604	6,235	6,980	11,302	2,969	7,588	9,484	8,237	11,749	93,308
115		*PAYROLL*				*(11)*	*47*	*76*	*147*	*102*	*3*	*(41)*	*408*	*355*	*(60)*	*287*	*600*	*1,913*
116		*NON-PAYROLL*				*5,442*	*7,135*	*8,470*	*7,456*	*6,133*	*6,977*	*11,343*	*2,561*	*7,233*	*9,544*	*7,950*	*11,148*	*91,394*
117	9216	CO TRAINING EXPENSE	1	102.2%	5,200	433	569	790	433	482	536	433	482	444	1,383	494	433	6,913
118	9231	OUTSIDE SERVICES - O	1	102.2%		-	-	3,575	41	-	-	1,803	-	2,099	645	6,755	3,388	18,306
119	9232	LEGAL FEES AND EXPENSES	1	102.2%		2,197	1,357	491	1,308	12,133	6,363	1,866	3,407	1,349	3,221	3,246	3,344	40,283
120	9233	OUTSIDE AUDIT & ACCO	13	103.4%	82,150	18,615	18,615	25,532	19,165	18,751	18,751	16,547	16,547	16,547	6,738	15,978	34,873	226,660
121	924	PROPERTY INSURANCE	FPUC			13,510	13,510	13,510	13,510	13,510	13,510	13,510	13,510	13,949	13,955	13,952	31,304	181,238
122	9251	INJURIES AND DAMAGES	16	106.8%	632	7,404	3,459	15,089	3,752	9,728	14,731	8,292	9,759	11,946	8,872	11,237	10,689	114,957
123		*PAYROLL*				*2,854*	*2,620*	*3,084*	*2,820*	*3,022*	*2,607*	*2,763*	*2,629*	*2,312*	*2,812*	*2,930*	*1,446*	*31,899*
124		*NON-PAYROLL*				*4,550*	*839*	*12,006*	*932*	*6,705*	*12,124*	*5,530*	*7,129*	*9,634*	*6,060*	*8,306*	*9,243*	*83,058*
125	9252	GENERAL LIABILITY	13	103.4%	133000	41,983	41,763	41,467	41,415	42,093	40,333	38,497	41,424	41,412	39,396	39,672	26,139	475,595
126		*PAYROLL*				*(6,351)*	*(6,662)*	*(7,083)*	*(6,294)*	*(6,197)*	*(8,479)*	*(5,945)*	*(6,121)*	*(5,901)*	*(6,055)*	*(5,656)*	*(11,173)*	*(81,919)*
127		*NON-PAYROLL*				*48,335*	*48,425*	*48,551*	*47,709*	*48,290*	*48,812*	*44,442*	*47,545*	*47,313*	*45,452*	*45,329*	*37,313*	*557,514*
128	9261	EMPLOYEE PENSIONS	FPUC			27,245	27,245	27,245	27,245	27,245	27,245	27,245	27,245	28,130	28,143	28,136	63,130	365,497
129		*PAYROLL*				*(11,468)*	*(12,856)*	*(8,575)*	*(12,009)*	*(11,489)*	*(11,468)*	*(10,196)*	*(11,203)*	*(3,006)*	*(594)*	*(10,746)*	*(12,272)*	*(115,823)*
130		*NON-PAYROLL*				*38,653*	*40,100*	*35,820*	*39,254*	*38,734*	*38,712*	*37,441*	*38,448*	*31,136*	*28,737*	*38,882*	*75,402*	*481,320*
131	9262	EMPLOYEE BENEFITS- O	FPUC			36,399	36,399	36,399	36,399	36,399	36,399	36,399	36,399	37,582	37,598	37,590	84,341	488,303
132		*PAYROLL*				*(12,434)*	*(16,463)*	*(9,919)*	*(15,172)*	*(14,952)*	*(17,156)*	*(13,132)*	*(15,113)*	*(11,573)*	*(14,492)*	*(13,981)*	*(28,013)*	*(182,399)*
133		*NON-PAYROLL*				*48,833*	*52,862*	*46,318*	*51,571*	*51,351*	*53,555*	*49,531*	*51,512*	*49,155*	*52,090*	*51,571*	*112,355*	*670,702*
134	9263	RETIREE BENEFITS-POS	FPUC			4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,156	4,158	4,157	9,327	54,000
135	9264	401(K) EXPENSE COMPA	16	106.8%		-	-	523	356	642	513	598	(3,247)	4,454	685	782	852	6,157
136		*PAYROLL*				-	-	-	-	-	-	-	*(4,377)*	*3,580*	*(271)*	*(301)*	*(318)*	*(1,687)*
137		*NON-PAYROLL*				-	-	523	*356*	*642*	*513*	*598*	*1,130*	*873*	*956*	*1,082*	*1,171*	*7,844*
138	928	REGULATORY COMMISSION	1	102.2%	-	732	11,016	12,478	9,576	10,635	13,877	9,157	10,880	16,191	8,255	13,638	17,533	133,967
139		*PAYROLL*				*571*	*549*	*651*	*549*	*460*	*524*	*636*	*669*	*621*	*629*	*614*	*486*	*6,960*
140		*NON-PAYROLL*				*160*	*10,467*	*11,827*	*9,027*	*10,175*	*13,352*	*8,521*	*10,211*	*15,569*	*7,626*	*13,023*	*17,047*	*127,007*
141	9301	INSTITUTIONAL/GOODWILL	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
142	9302	MISC. GENERAL EXPENSE	13	103.4%		3,230	4,984	14,229	4,662	5,534	6,594	2,119	5,593	6,229	4,999	10,271	10,784	79,227
143		*PAYROLL*				-	-	-	-	-	391	-	-	-	-	-	-	*391*
144		*NON-PAYROLL*				*3,230*	*4,984*	*14,229*	*4,662*	*5,534*	*6,203*	*2,119*	*5,593*	*6,229*	*4,999*	*10,271*	*10,784*	*78,836*
145	93022	INDUSTRY ASSOCIATION	13	103.4%		1,034	(1,034)	1,034	-	85	-	3,420	-	-	-	-	-	4,539
146	93023	ECONOMIC DEVELOPMENT	13	103.4%	10,000	833	833	833	833	833	833	833	6,003	833	833	833	833	15,170
147	931	RENTS	1	102.2%		572	593	562	602	656	626	626	598	838	41	1,708	1,067	8,490
148																		
149	**TOTAL OPERATING EXPENSES**					3,480,816	3,506,881	3,388,335	3,058,025	3,304,617	3,757,446	4,250,827	3,882,186	3,985,816	3,652,978	2,923,292	3,446,745	42,637,966
150	**Total Operating Expenses Less Fuel**					514,206	495,626	578,716	503,823	548,311	599,105	533,583	584,977	559,530	551,225	551,531	749,752	6,770,386
151	**Maintenance Expenses**																	
152																		
153	541-545.1	**Hydraulic Power Gen - Maintenance**																
154	554	MAINT OF MISC POWER	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	-	-
155																		

Schedule C-7 (2007) | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 | OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
156	**668-674**	**Transmission Expenses - Maintenance**																
157	570	MAINT OF STATION EQUIP	13	103.4%		384	874	3,075	4,880	6,505	2,891	2,587	2,606	2,382	2,426	2,705	71,115	102,430
158		*PAYROLL*				*125*	*250*	*496*	*123*	*449*	*588*	*300*	*291*	*143*	*159*	*352*	*11,825*	*15,101*
159		*NON-PAYROLL*				*259*	*624*	*2,579*	*4,757*	*6,056*	*2,303*	*2,287*	*2,315*	*2,240*	*2,267*	*2,353*	*59,291*	*87,330*
160	571	MAINT OF OVERHEAD LINES	13	103.4%		110	150	-	2,933	9,687	25,806	8,305	12,768	8,719	5,886	7,539	(1,298)	80,603
161		*PAYROLL*				-	*150*	-	*1,985*	*3,451*	*114*	*1,204*	*4,355*	*1,387*	*480*	*4,168*	*(1,362)*	*15,932*
162		*NON-PAYROLL*				*110*	-	-	*948*	*6,235*	*25,692*	*7,102*	*8,413*	*7,332*	*5,406*	*3,371*	*64*	*64,672*
163	573	MAINT OF MISC TRANSMISSON	13	103.4%		-	-	-	-	-	-	-	-	-	-	-	461	461
164																		
165	**690-696**	**Distribution Expenses - Maintenance**																
166	590	MAINT SUPERVISION & ENG	5	105.5%	2,856	15,473	17,208	20,088	11,972	9,337	10,353	7,624	9,906	9,384	9,285	7,007	19,037	146,674
167		*PAYROLL*				*13,619*	*15,248*	*17,785*	*9,422*	*7,959*	*8,336*	*6,093*	*8,085*	*7,471*	*7,669*	*6,434*	*16,136*	*124,256*
168		*NON-PAYROLL*				*1,855*	*1,960*	*2,303*	*2,550*	*1,378*	*2,017*	*1,531*	*1,821*	*1,913*	*1,615*	*573*	*2,901*	*22,417*
169	591	MAINT OF STRUCTURES	13	103.4%		1,082	(156)	21	2,474	(746)	1,268	610	1,378	4,222	(268)	526	-	10,411
170		*PAYROLL*				*939*	*(156)*	-	*2,429*	*(766)*	*308*	*486*	*(28)*	*139*	*157*	-	-	*3,507*
171		*NON-PAYROLL*				*143*	-	*21*	*45*	*21*	*960*	*124*	*1,406*	*4,083*	*(425)*	*526*	-	*6,904*
172	592	MAINT OF STATION EQUIP	13	103.4%		5,463	2,299	13,391	683	10,300	5,687	3,465	10,148	7,520	231	2,692	13,577	75,455
173		*PAYROLL*				*2,800*	*1,294*	*2,772*	*344*	*3,454*	*4,898*	*2,890*	*6,357*	*340*	*677*	*2,110*	*6,721*	*34,658*
174		*NON-PAYROLL*				*2,663*	*1,005*	*10,619*	*339*	*6,846*	*789*	*575*	*3,791*	*7,180*	*(447)*	*581*	*6,856*	*40,798*
175	5931	MAINT OF POLES/TOWER	13	103.4%	-	13,392	2,354	10,727	2,452	995	2,755	3,826	2,649	1,330	1,218	839	3,508	46,044
176		*PAYROLL*				*4,707*	*6,388*	*5,694*	*1,947*	*470*	*1,134*	*2,940*	*3,286*	*598*	*573*	*628*	*240*	*28,605*
177		*NON-PAYROLL*				*8,686*	*(4,034)*	*5,032*	*505*	*524*	*1,620*	*886*	*(637)*	*732*	*645*	*211*	*3,268*	*17,439*
178	5932	MAINT OF OVERHEAD CO	13	103.4%	53,248	61,398	52,002	112,733	48,321	105,902	124,050	93,244	78,372	104,711	79,711	97,583	74,556	1,032,586
179		*PAYROLL*				20,702	14,166	18,822	14,572	28,460	24,724	28,415	22,983	24,467	13,760	19,133	20,435	250,640
180		*NON-PAYROLL*				*40,697*	*37,837*	*93,911*	*33,749*	*77,442*	*99,326*	*64,829*	*55,389*	*80,243*	*65,951*	*78,451*	*54,121*	*781,945*
181	5933	MAINT OF SERVICES	13	103.4%	-	11,333	6,996	9,447	7,671	11,525	14,052	11,936	15,190	12,201	10,344	10,056	17,003	137,755
182		*PAYROLL*				*8,697*	*7,009*	*8,140*	*5,948*	*8,948*	*9,722*	*9,293*	*11,349*	*9,786*	*7,270*	*7,271*	*12,036*	*105,466*
183		*NON-PAYROLL*				*2,636*	*(13)*	*1,307*	*1,726*	*2,577*	*4,330*	*2,644*	*3,841*	*2,415*	*3,074*	*2,785*	*4,967*	*32,289*
184	5941	MAINT OF UNDERGROUND LINES	16	106.8%		669	332	523	263	1,765	450	281	609	586	651	784	1,055	7,968
185		*PAYROLL*				*186*	*(31)*	*277*	*(80)*	*187*	*(82)*	-	-	*138*	*219*	*43*	*398*	*1,254*
186		*NON-PAYROLL*				*483*	*363*	*247*	*343*	*1,579*	*532*	*281*	*609*	*449*	*433*	*741*	*657*	*6,715*
187	5942	MAINT OF UNDERGROUND LINES	16	106.8%	5,748	12,493	4,798	9,232	5,945	8,754	17,933	37,035	10,205	10,818	7,138	7,594	11,094	143,039
188		*PAYROLL*				*5,587*	*2,953*	*4,492*	*3,464*	*4,397*	*9,960*	*16,768*	*4,435*	*3,338*	*2,733*	*1,345*	*8,675*	*68,148*
189		*NON-PAYROLL*				*6,906*	*1,845*	*4,740*	*2,481*	*4,357*	*7,973*	*20,267*	*5,770*	*7,480*	*4,405*	*6,249*	*2,419*	*74,892*
190	5951	MAINT OF LINE TRANSFORMERS	16	106.8%		3,193	3,168	4,322	5,079	6,976	8,683	5,380	4,963	8,956	17,211	8,738	(7,776)	68,893
191		*PAYROLL*				*2,767*	*2,603*	*2,872*	*3,618*	*6,303*	*4,336*	*4,173*	*3,540*	*5,196*	*6,747*	*6,413*	*(97)*	*48,471*
192		*NON-PAYROLL*				*426*	*565*	*1,450*	*1,461*	*673*	*4,347*	*1,207*	*1,423*	*3,760*	*10,464*	*2,325*	*(7,679)*	*20,422*
193	5952	MAINT OF LINE TRANSFORMERS	16	106.8%		-	-	309	-	-	415	8,805	340	31	(883)	(1,988)	423	7,451
194		*PAYROLL*				-	-	-	-	-	-	6,053	229	-	-	-	*327*	*6,609*
195		*NON-PAYROLL*				-	-	*309*	-	-	*415*	*2,751*	*111*	*31*	*(883)*	*(1,988)*	*96*	*843*
196	5953	MAINT OF LINE TRANSFORMERS	16	106.8%		3,361	1,262	4,999	2,423	3,325	10,633	3,876	10,294	4,433	3,917	7,241	2,501	58,267
197		*PAYROLL*				*569*	*889*	*2,610*	*545*	*1,717*	*5,604*	*797*	*3,951*	*1,758*	*2,812*	*3,250*	*269*	*24,770*
198		*NON-PAYROLL*				*2,792*	*374*	*2,389*	*1,879*	*1,607*	*5,029*	*3,079*	*6,344*	*2,675*	*1,105*	*3,991*	*2,232*	*33,497*
199	596	MAINT -STREET LIGHT/SIGNALS	16	106.8%		2,746	1,823	5,125	2,077	3,062	2,498	3,878	3,153	1,945	3,100	9,708	13,322	52,438
200		*PAYROLL*				*1,727*	*973*	*3,752*	*1,263*	*1,738*	*1,897*	*2,587*	*1,998*	*770*	*1,780*	*1,999*	*3,460*	*23,844*
201		*NON-PAYROLL*				*1,019*	*850*	*1,373*	*814*	*1,324*	*601*	*1,291*	*1,155*	*1,175*	*1,320*	*7,809*	*9,862*	*28,594*
202	597	MAINT OF METERS	16	106.8%		2,152	2,563	3,368	5,974	2,262	2,954	3,245	2,768	4,243	2,053	2,669	3,395	37,647
203		*PAYROLL*				*1,696*	*1,787*	*2,140*	*2,733*	*1,605*	*2,281*	*1,509*	*2,180*	*2,839*	*1,669*	*2,284*	*2,534*	*25,258*
204		*NON-PAYROLL*				*456*	*776*	*1,228*	*3,241*	*657*	*673*	*1,736*	*588*	*1,404*	*383*	*384*	*861*	*12,389*
205	598	MAINT OF MISC DIST PLANT	13	103.4%		5,678	4,681	5,912	3,033	3,649	5,797	3,869	5,248	5,844	4,933	11,939	13,345	73,927
206		*PAYROLL*				*4,004*	*3,009*	*4,322*	*1,802*	*1,847*	*4,391*	*2,675*	*3,755*	*3,533*	*3,559*	*2,984*	*4,286*	*40,168*
207		*NON-PAYROLL*				*1,674*	*1,672*	*1,590*	*1,230*	*1,802*	*1,405*	*1,194*	*1,492*	*2,311*	*1,374*	*8,954*	*9,059*	*33,759*
208	**935**	**Administrative & General - Maintenance**																
209	935	MAINT OF GENERAL PLANT	13	103.4%	2,800	14,071	8,034	28,226	10,071	22,284	11,214	15,619	12,860	8,036	13,394	11,048	13,075	167,932
210		*PAYROLL*				*1,638*	*414*	*469*	*789*	*262*	*443*	*644*	*692*	*986*	*768*	*668*	*1,347*	*9,121*
211		*NON-PAYROLL*				*12,434*	*7,620*	*27,757*	*9,282*	*22,022*	*10,772*	*14,975*	*12,168*	*7,049*	*12,626*	*10,380*	*11,727*	*158,811*
212																		
213	**TOTAL MAINTENANCE EXPENSES**					152,997	108,388	231,499	116,253	205,582	247,439	213,584	183,457	195,362	160,347	186,679	248,395	2,249,982
214																		
215																		
216																		
217																		
218																		
219																		
220																		
221																		
222	**Other Operating Expenses**																	
223																		
224	4030.1	DEPRECIATION EXPENSE - ELECTRIC	Direct			222,040	222,710	223,530	223,886	224,295	226,662	227,421	228,303	228,941	230,421	230,949	231,538	2,720,692
225	4030.1	DEPR ADJ - NONREGULATED ELECTRIC	Direct															
226	4030.2	DEPR EXP-COMMON	Direct			8,241	8,241	8,243	8,575	8,604	8,969	9,060	9,119	9,320	9,443	9,889	10,242	107,946
227	**403 - Depreciation Expenses**					230,281	230,951	231,773	232,461	232,899	235,631	236,481	237,422	238,261	239,864	240,838	241,780	2,828,638
228																		
229	4070.3	Amortization - Storm Hardening	Direct			-	-	-	-	-	-	-	-	-	-	-	-	-
230	**407 - Storm Hardening**					-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule C-7 (2007) OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007 OPERATION AND MAINTENANCE EXPENSES – PRIOR YEAR 2007

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Prior Year Ended 12/31/2007
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor	Over and Above	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	12 Month Total
231																		
232	4080.1	AD VALOREM TAXES	13	103.4%		45,718	45,718	45,718	45,718	45,718	45,718	45,718	45,718	45,718	45,718	37,088	37,088	531,358
233	4080.2	STATE GROSS RECEIPTS	Pass-Through			109,600	97,869	90,971	85,461	90,831	102,708	119,260	112,935	116,828	97,125	81,319	91,611	1,196,518
234	4080.3	FPSC ASSESSMENT	Direct			3,012	3,173	2,955	2,778	3,038	3,393	4,058	3,738	3,670	3,088	2,379	2,933	38,214
235	4080.4	EMERGENCY EXCISE TAX	9	100.0%		-	-	-	-	-	(8,261)	-	-	-	-	-	-	(8,261)
236	4080.5	FEDERAL UNEMPLOYMENT	5	105.5%		2,841	917	(237)	(794)	(779)	(1,052)	64	135	73	43	74	120	1,405
237	4080.6	STATE UNEMPLOYMENT T	5	105.5%		4,246	660	(401)	(1,292)	(1,266)	(1,693)	103	217	117	69	118	194	1,073
238	4080.7	F.I.C.A.	16	106.8%		20,269	18,798	34,560	18,521	19,768	17,882	19,839	35,204	19,643	18,605	19,121	15,988	258,198
239	4080.8	MISCELLANEOUS TAXES	13	103.4%		-	-	-	-	-	-	-	324	310	-	-	-	634
240	4080.11	FRANCHISE TAX	Pass-Through			165,307	168,573	154,315	144,349	153,678	172,227	195,482	189,452	195,131	163,082	137,034	155,384	1,994,012
241	**408 - Taxes Other Than Income Taxes**					350,994	335,708	327,882	294,740	310,988	330,921	384,526	387,724	381,489	327,729	277,133	303,318	4,013,151
242																		
243	4090.1	I/T -FEDERAL- UTIL O	Direct			(47,642)	(17,729)	(16,675)	(31,397)	4,881	32,569	(53,645)	(47,759)	(35,302)	(40,964)	(2,304)	(1,913)	(257,878)
244	4090.2	I/T -STATE - UTIL O	Direct			(10,480)	(3,980)	(3,678)	(6,903)	1,108	7,603	(12,048)	(10,530)	(7,810)	(9,019)	(504)	(453)	(56,695)
245	**409 - Income Taxes**					(58,122)	(21,709)	(20,353)	(38,299)	5,990	40,171	(65,693)	(58,289)	(43,111)	(49,983)	(2,808)	(2,367)	(314,573)
246																		
247	4100.1	DEFERRED I/T-FEDERAL	Direct			161,756	(52,016)	170,335	130,690	(185,508)	(431,022)	129,199	43,449	132,614	266,330	(33,320)	90,378	422,887
248	4100.2	DEFERRED I/T-STATE	Direct			32,457	(10,446)	34,197	26,213	(37,239)	(86,488)	25,932	8,729	26,609	53,454	(6,708)	18,154	84,864
249	4100.3	DEFERRED I/T AMORTIZ	Direct			-	-	-	-	-	-	-	-	-	-	-	-	-
250	4100.4	DEFERRED I/T AMORTIZ	Direct			-	-	-	-	-	-	-	-	-	-	-	-	-
251	**410 - Deferred Income Taxes**					194,213	(62,462)	204,532	156,903	(222,746)	(517,510)	155,132	52,178	159,224	319,784	(40,028)	108,531	507,751
252																		
253	4110.4	INVEST TAX CREDIT- U	Direct			(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(29,538)
254	**411 - Investment Tax Credit**					(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(29,538)
255																		-
256	**TOTAL OTHER OPERATING EXPENSES**					714,905	480,026	741,372	643,343	324,668	86,752	707,983	616,573	733,401	834,933	472,673	648,800	7,005,430
257																		
258	**TOTAL EXPENSES INCLUDING FUEL**					4,348,718	4,095,295	4,361,207	3,817,622	3,834,867	4,091,637	5,172,395	4,662,216	4,914,579	4,648,258	3,582,645	4,343,940	51,893,378

Supporting Schedules: C13, C14, C15, C20 Recap Schedules: C1, C6

Supporting Schedules: C1, C6 Recap Schedules: C1, C6

Schedule C-7 (2008) | OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008 | OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

Line No.	Account No.	Account Title	Adjustment Basis	Adjustment Factor		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
1	**OPERATING EXPENSES**																	
2																		
3	**555-557**	**Other Power Supply Expenses**																
4	555	PURCHASED POWER	Billing Determinants			3,414,137	4,161,787	3,221,760	3,305,695	3,883,206	4,142,408	4,417,596	4,455,567	3,712,196	3,406,998	3,150,559	3,444,439	44,716,349
5	55501	PURCHASED POWER-QUAL	- 19	0%		-	-	-	-	-	-	-	-	-	-	-	-	-
6	5551	UNDER REC:FUEL ADJ,	Calculated			296,157	(401,650)	308,154	(111,924)	(481,034)	(298,428)	229,756	(359,075)	512,559	470,846	(224,496)	(151,044)	(210,378)
7	556	SYSTEM CONTROL & LOAD DISP.	0	100%		-	-	-	-	-	-	-	-	-	-	-	-	-
8	557	OTHER EXPENSES	0	100%		(565)	5,421	(16,501)	245	44,573	105,507	1,041	26,650	59,797	1,081	39,811	79,179	346,239
9																		
10	**560-567.1**	**Transmission Expenses - Operation**																
11	562	STATION EXPENSES	1	102.3%	25,575	2,490	2,663	3,006	3,948	4,160	6,310	2,513	3,359	3,606	4,364	2,760	4,299	43,478
12		*PAYROLL*				*305*	*1,737*	*2,141*	*886*	*686*	*954*	*1,391*	*2,320*	*2,091*	*928*	*1,465*	*2,086*	*16,989*
13		*NON-PAYROLL*				*2,185*	*926*	*866*	*3,062*	*3,473*	*5,357*	*1,122*	*1,038*	*1,516*	*3,437*	*1,295*	*2,213*	*26,490*
14	566	MISC TRANSMISSION EXPENSES	13	103.5%	30,960	2,591	2,580	2,580	2,580	2,580	2,580	2,580	2,580	2,688	2,580	2,580	2,580	31,080
15																		
16	**580-589**	**Distribution Expenses - Operation**																
17	580	OPERATION SUPERVISION & ENG	5	105.5%	93,828	37,224	29,428	39,166	32,477	37,241	38,083	32,140	39,398	40,472	31,721	31,207	47,128	435,662
18		*PAYROLL*				*31,543*	*24,408*	*29,551*	*26,738*	*29,688*	*27,864*	*26,108*	*31,641*	*29,852*	*24,677*	*25,817*	*39,337*	*347,225*
19		*NON-PAYROLL*				5,681	5,020	9,615	5,739	7,553	10,199	6,032	7,754	10,620	7,044	5,390	7,790	88,437
20	581	LOAD DISPATCHING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
21	582	STATION EXPENSES	5	105.5%	47,475	8,256	6,382	8,440	9,172	7,115	11,153	6,571	7,353	7,147	8,559	8,511	11,211	99,878
22		*PAYROLL*				*3,039*	*4,843*	*4,846*	*3,200*	*3,603*	*5,532*	*3,639*	*4,086*	*2,234*	*5,326*	*5,056*	*4,991*	*50,395*
23		*NON-PAYROLL*				*5,217*	*1,548*	*3,593*	*5,972*	*3,512*	*5,621*	*2,932*	*3,267*	*4,914*	*3,233*	*3,455*	*6,220*	*49,483*
24	5831	OPERATION OF OVERHEA	16	106.8%		2,773	2,639	4,654	3,689	3,531	6,309	3,347	6,729	3,407	9,958	9,314	2,298	58,647
25		*PAYROLL*				*1,689*	*818*	*2,445*	*808*	*772*	*1,784*	*980*	*1,678*	*492*	*6,499*	*6,782*	*(901)*	*23,846*
26		*NON-PAYROLL*				*1,084*	*1,822*	*2,208*	*2,881*	*2,759*	*4,525*	*2,367*	*5,051*	*2,915*	*3,458*	*2,532*	*3,199*	*34,802*
27	5832	REMOVING & RESETTING	16	106.8%		4,484	3,540	4,482	3,214	6,970	5,464	8,846	7,690	8,932	7,838	3,580	4,980	70,021
28		*PAYROLL*				*3,729*	*2,799*	*3,382*	*2,450*	*6,054*	*3,465*	*7,135*	*5,921*	*7,170*	*4,014*	*2,874*	*3,664*	*52,657*
29		*NON-PAYROLL*				*755*	*741*	*1,100*	*764*	*916*	*1,998*	*1,711*	*1,769*	*1,762*	*3,825*	*706*	*1,316*	*17,364*
30	5841	UNDERGROUND LINE EXP	5	105.5%		-	71	756	-	590	277	312	311	532	333	429	318	3,928
31	5842	UNDERGRND LINE EXPEN	5	105.5%		1,625	1,992	4,185	2,139	4,785	4,773	1,676	1,199	2,199	907	1,419	2,117	29,017
32		*PAYROLL*				*209*	*249*	*296*	*465*	*301*	*370*	-	*453*	*(129)*	*232*	*411*	*47*	*2,903*
33		*NON-PAYROLL*				*1,416*	*1,743*	*3,889*	*1,674*	*4,484*	*4,403*	*1,676*	*746*	*2,328*	*676*	*1,008*	*2,070*	*26,114*
34	585	STREET LIGHT/SIGNAL	16	106.8%		528	949	1,335	1,840	1,512	973	424	1,431	981	802	1,914	949	13,638
35		*PAYROLL*				*269*	*817*	*946*	*1,216*	*502*	*771*	*335*	*608*	*897*	*701*	*1,731*	*100*	*8,893*
36		*NON-PAYROLL*				*259*	*132*	*389*	*624*	*1,011*	*202*	*89*	*824*	*84*	*100*	*182*	*849*	*4,745*
37	586	METER EXPENSES	16	106.8%		25,256	20,098	25,746	21,433	21,686	24,705	21,314	23,285	27,638	30,406	27,406	22,654	291,623
38		*PAYROLL*				*19,829*	*15,469*	*18,118*	*16,665*	*17,869*	*18,084*	*16,879*	*18,223*	*19,983*	*22,681*	*22,852*	*16,531*	*223,162*
39		*NON-PAYROLL*				*5,427*	*4,629*	*7,628*	*4,769*	*3,817*	*6,641*	*4,435*	*5,062*	*7,654*	*7,724*	*4,553*	*6,123*	*68,461*
40	5871	AREA LIGHT EXPENSE	16	106.8%		3,831	5,753	5,070	4,357	3,574	3,815	4,402	5,144	5,729	5,441	4,369	7,879	59,365
41		*PAYROLL*				*2,823*	*3,888*	*3,286*	*2,691*	*2,587*	*2,142*	*3,023*	*3,336*	*3,485*	*3,418*	*2,920*	*5,053*	*38,452*
42		*NON-PAYROLL*				*1,008*	*2,066*	*1,784*	*1,666*	*987*	*1,673*	*1,379*	*1,808*	*2,245*	*2,022*	*1,449*	*2,826*	*20,913*
43	5872	OTHER CUSTOMER INSTA	16	106.8%		3,247	3,028	4,924	1,649	7,392	4,705	4,556	4,316	3,480	3,125	3,596	2,985	47,003
44		*PAYROLL*				*2,568*	*2,422*	*3,441*	*1,305*	*5,789*	*3,169*	*3,588*	*3,521*	*2,148*	*2,221*	*2,393*	*2,424*	*34,988*
45		*NON-PAYROLL*				*680*	*605*	*1,483*	*344*	*1,604*	*1,536*	*967*	*795*	*1,332*	*905*	*1,203*	*561*	*12,015*
46	5881	DISTRIBUTION MAPS &	16	106.8%	20,909	9,625	9,472	11,010	9,120	12,656	12,826	10,466	11,797	8,188	11,081	11,223	16,574	134,038
47		*PAYROLL*				*9,453*	*8,437*	*10,318*	*8,122*	*9,849*	*12,068*	*9,638*	*10,372*	*7,555*	*9,021*	*10,177*	*16,097*	*120,105*
48		*NON-PAYROLL*				*173*	*1,036*	*692*	*998*	*2,807*	*758*	*828*	*1,425*	*633*	*3,060*	*1,046*	*477*	*13,933*
49	5882	OTHER DIST OFFICE SU	16	106.8%	54,254	12,463	10,294	15,880	13,617	12,223	17,788	13,550	9,704	17,681	8,418	14,163	20,350	166,109
50		*PAYROLL*				*371*	*384*	*357*	*978*	*177*	*337*	*906*	*478*	*329*	*532*	*355*	*179*	*5,384*
51		*NON-PAYROLL*				*12,093*	*9,909*	*15,522*	*12,638*	*12,045*	*17,432*	*12,645*	*9,226*	*17,351*	*7,885*	*13,808*	*20,171*	*160,725*
52	5883	MISC DISTRIBUTION OF	16	106.8%		1,714	2,059	493	2,007	521	493	593	597	493	452	793	1,671	11,885
53	589	RENTS	1	102.3%		225	-	-	113	-	-	113	361	-	70	19	177	1,077
54		*PAYROLL*				-			-			-	-		*43*	*19*	*100*	*162*
55		*NON-PAYROLL*				*225*	-	-	*113*	-	-	*113*	*361*	-	*27*	-	*76*	*915*
56																		
57	**901-905**	**Customer Accounts - Operation**																
58	901	SUPERVISION	5	105.5%	5,791	12,908	765	6,114	5,697	5,844	5,555	5,138	5,591	5,562	8,544	7,633	12,754	82,107
59		*PAYROLL*				*10,254*	*11,112*	*4,986*	*4,323*	*5,282*	*4,616*	*4,416*	*4,674*	*4,781*	*8,207*	*7,060*	*12,257*	*81,969*
60		*NON-PAYROLL*				*2,654*	*(10,347)*	*1,129*	*1,374*	*562*	*939*	*722*	*917*	*781*	*337*	*573*	*496*	*138*
61	9011	SUPERVISION A&G	5	105.5%		-	8,655	4,471	3,348	4,257	5,271	3,445	5,647	4,749	3,431	5,162	3,317	51,755
62		*PAYROLL*					*3,428*	*3,976*	*3,131*	*3,975*	*3,598*	*2,713*	*4,191*	*3,187*	*3,193*	*3,759*	*2,959*	*38,109*
63		*NON-PAYROLL*				-	*5,227*	*495*	*217*	*282*	*1,675*	*732*	*1,456*	*1,562*	*239*	*1,403*	*357*	*13,646*
64	902	METER READING EXPENSE	16	106.8%		24,398	24,004	31,104	22,768	27,143	28,909	25,217	28,370	25,993	25,772	28,539	25,600	315,817
65		*PAYROLL*				*17,214*	*16,782*	*22,248*	*14,513*	*20,578*	*19,465*	*18,007*	*20,307*	*17,834*	*17,363*	*19,890*	*17,652*	*221,853*
66		*NON-PAYROLL*				*7,184*	*7,222*	*8,856*	*8,255*	*6,565*	*9,444*	*7,210*	*8,063*	*8,159*	*8,410*	*8,649*	*7,948*	*93,965*
67	903	CUSTOMER RECORDS/COLLECTION	5	105.5%	-	63,291	21,574	49,089	37,446	41,396	50,189	47,089	49,699	46,734	47,619	47,011	52,654	553,788
68		*PAYROLL*				*39,577*	*31,489*	*34,922*	*29,649*	*35,531*	*37,174*	*36,138*	*39,883*	*36,171*	*38,783*	*38,790*	*42,779*	*440,886*
69		*NON-PAYROLL*				*23,714*	*(9,915)*	*14,167*	*7,797*	*5,865*	*13,015*	*10,951*	*9,816*	*10,563*	*8,835*	*8,221*	*9,875*	*112,902*
70	9031	CUSTOMER RECORDS/COLLECTION	5	105.5%	25,415	2,118	45,900	28,994	26,045	25,365	28,927	25,786	24,042	25,939	25,449	24,027	32,377	314,968
71		*PAYROLL*					*3,430*	*4,002*	*3,315*	*4,074*	*3,872*	*3,649*	*3,830*	*3,836*	*3,907*	*3,902*	*4,152*	*41,968*
72		*NON-PAYROLL*				*2,118*	*42,470*	*24,992*	*22,730*	*21,290*	*25,056*	*22,138*	*20,212*	*22,103*	*21,542*	*20,125*	*28,225*	*273,000*
73	904	UNCOLLECTIBLE ACCOUNTS	9	100.0%	129,249	15,956	15,307	14,834	15,147	15,326	16,093	16,857	16,686	16,919	15,808	15,002	42,732	216,664
74	905	MISC CUSTOMER ACCOUNTS	13	103.5%		9,787	4,412	5,902	6,577	6,374	8,155	5,201	6,703	6,209	4,204	6,834	13,233	83,591
75		*PAYROLL*				*849*	-	*15*	-	-	*47*	-	225	-	-	-	*163*	1,299
76		*NON-PAYROLL*				8,938	*4,412*	*5,887*	*6,577*	*6,374*	*8,108*	*5,201*	*6,478*	*6,209*	*4,204*	*6,834*	*13,070*	*82,293*
77	9051	MISC CUSTOMER ACCOUNTS	13	103.5%		-	1,952	1,515	1,691	1,783	1,543	1,253	1,648	1,459	1,431	1,507	1,610	17,392
78		*PAYROLL*					*981*	*1,420*	*1,350*	*1,554*	*1,446*	*1,174*	*1,421*	*1,367*	*1,341*	*1,412*	*1,337*	*14,804*
79		*NON-PAYROLL*				-	*972*	*95*	*341*	*229*	*97*	*79*	*227*	*92*	*89*	*95*	*272*	*2,587*
80																		

Schedule C-7 (2008)

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
81	906-910	**Customer Service and Info - Operation**																
82	9081	UNDERRECOVERY: CONSERVATION	Calculated			(12,900)	8,007	(20,978)	11,452	(18,356)	(3,316)	6,841	(3,232)	(10,455)	1,483	(15,210)	(14,344)	(71,007)
83	907	SUPERVISION	13	103.5%		6,401	7,233	8,414	6,547	8,252	5,916	3,140	9,374	3,287	6,429	5,629	6,509	79,131
84		*PAYROLL*				*5,569*	*5,713*	*6,607*	*5,342*	*6,207*	*5,102*	*2,679*	*6,135*	*1,972*	*6,073*	*4,619*	*5,138*	*61,157*
85		*NON-PAYROLL*				*832*	*1,521*	*1,806*	*1,205*	*2,045*	*814*	*461*	*3,238*	*1,314*	*355*	*1,010*	*3,371*	*17,974*
86	908	CUSTOMER ASSISTANCE	13	103.5%		17,571	18,868	18,897	12,437	15,305	16,423	16,264	19,583	17,697	20,254	19,305	23,749	214,354
87		*PAYROLL*				*11,423*	*10,235*	*12,549*	*10,102*	*10,950*	*12,788*	*11,202*	*11,618*	*10,263*	*10,321*	*10,723*	*12,640*	*134,814*
88		*NON-PAYROLL*				*6,148*	*8,633*	*6,348*	*2,335*	*4,355*	*3,635*	*5,062*	*7,965*	*7,434*	*9,934*	*8,582*	*11,109*	*79,540*
89	909	INFO & INSTRUCTIONAL	13	103.5%		21,522	881	24,135	(1,882)	25,362	15,980	15,242	11,049	25,102	6,397	16,087	10,435	170,309
90	910	MISC CUSTOMER SERVICE	13	103.5%		1,910	2,034	2,210	1,154	1,495	1,732	1,749	1,575	4,220	1,513	1,774	3,019	24,385
91		*PAYROLL*				*1,045*	*985*	*1,187*	*976*	*788*	*963*	*1,114*	*1,096*	*1,019*	*1,019*	*1,034*	*894*	*12,118*
92		*NON-PAYROLL*				*866*	*1,050*	*1,023*	*178*	*707*	*768*	*635*	*479*	*3,201*	*494*	*741*	*2,125*	*12,268*
93																		
94	911-917	**Sales Expenses - Operation**																
95	912	DEMONSTRATING & SELLING	5	105.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
96	9131	PROMOTIONAL ADVERTISING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
97	9132	CONSERVATION ADVERTISING	13	103.5%		-	-	-	-	-	8,471	-	-	(6,826)	6,826	(6,826)	-	1,645
98	9133	SAFETY ADVERTISING	13	103.5%		148	-	-	155	1,857	1,843	2,575	-	158	-	-	2,068	8,801
99	9134	OTHER INFO/INSTR/CON	13	103.5%	29,808	8,007	8,038	8,647	13,272	10,683	10,652	7,835	28,494	7,953	23,071	16,007	16,904	159,543
100	9135	COMMUNITY AFFAIRS ADVERTISING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
101	9136	OTHER ADVERTISING	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	916	MISC. SALES EXPENSES	13	103.5%		120	144	123	127	60	2,439	32	13,216	(2,285)	28	57	118	14,179
103																		
104	920-933	**Administrative & General - Operation**																
105	920	ADM & GENERAL SALARIES	5	105.5%	123,161	94,674	94,929	103,957	92,840	103,041	103,099	98,624	104,907	98,424	97,890	100,444	98,918	1,191,947
106		*PAYROLL*				*93,666*	*94,119*	*103,246*	*90,492*	*102,357*	*101,367*	*97,506*	*104,430*	*95,570*	*97,563*	*99,619*	*97,886*	*1,178,020*
107		*NON-PAYROLL*				*1,008*	*810*	*711*	*2,348*	*684*	*1,732*	*1,119*	*477*	*2,854*	*326*	*825*	*1,032*	*13,926*
108	9211	OFFICE SUPPLIES	1	102.3%		608	939	1,522	771	748	1,185	1,242	1,315	908	840	847	595	11,117
109	9212	OFFICE POSTAGE & MAI	1	102.3%		801	852	1,112	812	167	917	36	804	93	800	22	858	7,275
110	9213	OFF COMPUTER SUPP &	1	102.3%		6,518	702	(7,994)	5,097	(3,195)	410	1,028	1,520	2,668	209	987	352	8,299
111		*PAYROLL*				*51*	*60*	*228*	*151*	*105*	*47*	*43*	*81*	*142*	*104*	*61*	*(24)*	*1,049*
112		*NON-PAYROLL*				*6,467*	*641*	*(8,222)*	*4,946*	*(3,300)*	*363*	*985*	*1,439*	*2,524*	*105*	*926*	*376*	*7,251*
113	9214	OFFICE UTILITY EXPENSE	1	102.3%		3,170	2,733	3,500	2,087	3,760	3,239	2,306	2,865	2,293	3,669	2,720	2,875	35,217
114	9215	MISC OFFICE EXPENSE	1	102.3%	5,200	5,989	7,780	9,178	8,212	6,812	7,574	11,996	3,471	8,196	10,136	8,860	12,452	100,654
115		*PAYROLL*				*(13)*	*50*	*81*	*159*	*112*	*3*	*(43)*	*477*	*384*	*(64)*	*309*	*636*	*2,092*
116		*NON-PAYROLL*				*6,002*	*7,730*	*9,095*	*8,053*	*6,700*	*7,571*	*12,039*	*2,994*	*7,813*	*10,200*	*8,551*	*11,816*	*98,562*
117	9216	CO TRAINING EXPENSE	1	102.3%	5,488	457	596	822	457	507	562	457	507	468	1,428	519	457	7,238
118	9231	OUTSIDE SERVICES - O	1	102.3%		-	-	3,657	42	-	-	1,844	-	2,147	660	6,911	3,466	18,727
119	9232	LEGAL FEES AND EXPENSES	1	102.3%		2,248	1,388	502	1,338	12,412	6,509	1,909	3,486	1,380	3,295	3,321	3,421	41,210
120	9233	OUTSIDE AUDIT & ACCO	13	103.5%	90,675	19,737	19,737	26,897	20,306	19,878	19,878	17,597	17,597	17,597	7,445	17,008	36,565	240,243
121	924	PROPERTY INSURANCE	FPUC			19,642	19,642	19,642	19,642	19,642	19,842	19,642	19,642	20,280	20,289	20,284	45,512	263,498
122	9251	INJURIES AND DAMAGES	16	106.8%	21,890	9,675	5,482	17,883	5,775	12,157	17,501	10,624	12,190	14,526	11,243	13,769	13,184	143,989
123		*PAYROLL*				*3,729*	*4,137*	*3,654*	*4,341*	*3,777*	*3,097*	*3,539*	*3,284*	*2,812*	*3,564*	*3,591*	*1,783*	*41,309*
124		*NON-PAYROLL*				*5,946*	*1,324*	*14,229*	*1,434*	*8,380*	*14,404*	*7,085*	*8,906*	*11,714*	*7,680*	*10,178*	*11,401*	*102,680*
125	9252	GENERAL LIABILITY	13	103.5%	-	31,982	31,754	31,448	31,393	32,095	30,274	28,373	31,403	31,390	29,304	29,590	15,583	354,588
126		*PAYROLL*				*(4,838)*	*(5,066)*	*(5,372)*	*(4,771)*	*(4,725)*	*(6,364)*	*(4,382)*	*(4,640)*	*(4,473)*	*(4,504)*	*(4,219)*	*(6,661)*	*(60,014)*
127		*NON-PAYROLL*				*36,820*	*36,819*	*36,819*	*36,164*	*36,820*	*36,638*	*32,755*	*36,042*	*35,863*	*33,808*	*33,808*	*22,244*	*414,600*
128	9261	EMPLOYEE PENSIONS	FPUC			29,946	29,946	29,946	29,946	29,946	29,946	29,946	29,946	30,919	30,932	30,926	69,388	401,730
129		*PAYROLL*				*(12,539)*	*(14,130)*	*(9,425)*	*(13,200)*	*(12,628)*	*(12,604)*	*(11,207)*	*(12,314)*	*(3,304)*	*(853)*	*(11,811)*	*(13,489)*	*(127,305)*
130		*NON-PAYROLL*				*42,485*	*44,076*	*39,371*	*43,146*	*42,574*	*42,550*	*41,153*	*42,259*	*34,223*	*31,586*	*42,736*	*82,877*	*529,034*
131	9262	EMPLOYEE BENEFITS- O	FPUC			40,548	40,548	40,548	40,548	40,548	40,548	40,548	40,548	41,866	41,885	41,875	93,956	543,969
132		*PAYROLL*				*(13,852)*	*(18,339)*	*(11,050)*	*(18,901)*	*(18,656)*	*(19,112)*	*(14,629)*	*(16,836)*	*(12,892)*	*(16,144)*	*(15,574)*	*(31,207)*	*(203,193)*
133		*NON-PAYROLL*				*54,400*	*58,888*	*51,599*	*57,450*	*57,205*	*59,660*	*55,177*	*57,384*	*54,758*	*58,028*	*57,450*	*125,163*	*747,162*
134	9263	RETIREE BENEFITS-POS	FPUC			4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,156	4,158	4,157	9,327	54,000
135	9264	401(K) EXPENSE COMPA	16	106.8%		-	-	559	380	686	547	639	(3,467)	4,756	731	835	910	6,576
136		*PAYROLL*				-	-	-	-	-	-	-	*(4,675)*	*3,824*	*(290)*	*(321)*	*(340)*	*(1,802)*
137		*NON-PAYROLL*				-	-	*559*	*380*	*686*	*547*	*639*	*1,207*	*933*	*1,021*	*1,156*	*1,250*	*8,377*
138	928	REGULATORY COMMISSION	1	102.3%	117,235	10,518	21,039	22,534	19,566	20,649	23,965	19,137	20,900	26,332	18,214	23,721	27,706	254,283
139		*PAYROLL*				*8,212*	*1,048*	*1,176*	*1,121*	*893*	*905*	*1,329*	*1,286*	*1,011*	*1,387*	*1,068*	*769*	*20,204*
140		*NON-PAYROLL*				*2,306*	*19,991*	*21,358*	*18,445*	*19,756*	*23,060*	*17,809*	*19,614*	*25,322*	*16,827*	*22,652*	*26,938*	*234,079*
141	9301	INSTITUTIONAL/GOODWILL	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-
142	9302	MISC. GENERAL EXPENSE	13	103.5%		3,343	5,158	14,727	4,825	5,728	6,825	2,193	5,789	6,447	5,174	10,630	11,161	82,000
143		PAYROLL				-	-	-	-	-	*405*	-	-	-	-	-	-	*405*
144		*NON-PAYROLL*				*3,343*	*5,158*	*14,727*	*4,825*	*5,728*	*6,420*	*2,193*	*5,789*	*6,447*	*5,174*	*10,630*	*11,161*	*81,596*
145	93022	INDUSTRY ASSOCIATION	13	103.5%		1,070	(1,070)	1,070	-	88	-	3,540	-	-	-	-	-	4,698
146	93023	ECONOMIC DEVELOPMENT	13	103.5%	10,350	863	863	863	863	863	863	863	6,213	863	863	863	863	15,701
147	931	RENTS	1	102.3%		585	606	575	616	671	641	641	612	857	42	1,747	1,092	8,685
148																		
149	**TOTAL OPERATING EXPENSES**					4,283,898	4,319,921	4,155,581	3,756,893	4,056,632	4,612,630	5,242,667	4,771,108	4,906,700	4,492,044	3,579,529	4,204,118	52,381,723
150	**Total Operating Expenses Less Fuel**					574,169	554,363	642,168	562,877	609,887	663,143	594,273	647,967	622,148	613,319	613,655	831,544	7,529,514
151	**Maintenance Expenses**																	
152																		
153	541-545.1	**Hydraulic Power Gen - Maintenance**																
154	554	MAINT OF MISC POWER	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule C-7 (2008)

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

Line No.	Account No.	Account Title				Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
155																		
156	568-574	**Transmission Expenses - Maintenance**																
157	570	MAINT OF STATION EQUIP	13	103.5%		397	904	3,183	5,051	6,733	2,992	2,678	2,697	2,466	2,511	2,800	73,604	106,015
158		*PAYROLL*				*129*	*259*	*514*	*127*	*464*	*609*	*310*	*301*	*148*	*165*	*364*	*12,239*	*15,629*
159		*NON-PAYROLL*				*268*	*645*	*2,669*	*4,924*	*6,268*	*2,383*	*2,367*	*2,396*	*2,318*	*2,346*	*2,436*	*61,366*	*90,386*
160	571	MAINT OF OVERHEAD LINES	13	103.5%		113	155	-	3,036	10,026	26,709	8,598	13,215	9,024	6,092	7,803	(1,343)	83,425
161		*PAYROLL*				-	*155*	-	*2,055*	*3,572*	*118*	*1,246*	*4,508*	*1,435*	*497*	*4,314*	*(1,409)*	*16,489*
162		*NON-PAYROLL*				*113*	-	-	*981*	*6,453*	*26,591*	*7,350*	*8,707*	*7,589*	*5,595*	*3,489*	*66*	*66,935*
163	573	MAINT OF MISC TRANSMISSON	13	103.5%		-	-	-	-	-	-	-	-	-	-	-	477	477
164																		
165	580-598	**Distribution Expenses - Maintenance**																
166	580	MAINT SUPERVISION & ENG	5	105.5%	11,581	17,038	18,868	21,907	13,344	10,565	11,637	8,757	11,165	10,614	10,509	8,106	20,798	183,309
167		*PAYROLL*				*14,996*	*16,719*	*19,395*	*10,502*	*9,006*	*9,370*	*6,999*	*9,112*	*8,450*	*8,681*	*7,443*	*17,629*	*138,301*
168		*NON-PAYROLL*				*2,042*	*2,149*	*2,511*	*2,842*	*1,559*	*2,267*	*1,759*	*2,053*	*2,163*	*1,829*	*663*	*3,169*	*25,007*
169	591	MAINT OF STRUCTURES	13	103.5%		1,119	(162)	21	2,561	(772)	1,312	631	1,427	4,370	(277)	545	-	10,776
170		*PAYROLL*				*972*	*(162)*	-	*2,514*	*(793)*	*319*	*503*	*(29)*	*143*	*163*	-	-	*3,630*
171		*NON-PAYROLL*				*148*	-	*21*	*47*	*21*	*993*	*128*	*1,455*	*4,226*	*(440)*	*545*	-	*7,146*
172	592	MAINT OF STATION EQUIP	13	103.5%		5,654	2,379	13,860	707	10,660	5,886	3,586	10,503	7,783	239	2,786	14,053	78,098
173		*PAYROLL*				*2,898*	*1,339*	*2,889*	*356*	*3,574*	*5,069*	*2,991*	*6,580*	*352*	*701*	*2,184*	*6,956*	*35,871*
174		*NON-PAYROLL*				*2,756*	*1,040*	*10,991*	*351*	*7,086*	*817*	*595*	*3,923*	*7,431*	*(462)*	*601*	*7,096*	*42,225*
175	5931	MAINT OF POLES/TOWER	13	103.5%	219,833	32,181	20,758	29,422	20,857	19,349	21,170	22,279	21,061	19,698	19,580	19,187	21,951	267,489
176		*PAYROLL*				*11,310*	*56,316*	*15,618*	*16,564*	*9,152*	*8,718*	*17,119*	*26,125*	*8,852*	*9,208*	*14,361*	*1,501*	*194,844*
177		*NON-PAYROLL*				*20,871*	*(35,560)*	*13,803*	*4,293*	*10,197*	*12,453*	*5,160*	*(5,064)*	*10,843*	*10,372*	*4,826*	*20,450*	*72,644*
178	5932	MAINT OF OVERHEAD CO	13	103.5%	439,372	95,569	85,844	148,701	82,034	141,630	160,414	128,530	113,137	140,397	114,523	133,020	109,187	1,452,986
179		*PAYROLL*				*32,223*	*23,385*	*24,828*	*24,739*	*38,062*	*31,972*	*39,168*	*33,178*	*32,806*	*19,770*	*26,080*	*29,927*	*356,137*
180		*NON-PAYROLL*				*63,346*	*62,460*	*123,873*	*57,295*	*103,568*	*128,442*	*89,362*	*79,959*	*107,591*	*94,753*	*106,940*	*79,260*	*1,096,849*
181	5933	MAINT OF SERVICES	13	103.5%	5,000	12,146	7,658	10,194	8,356	12,345	14,981	12,771	16,139	13,045	11,123	10,824	16,015	147,576
182		*PAYROLL*				*9,321*	*7,672*	*8,784*	*6,477*	*9,585*	*10,350*	*9,942*	*12,058*	*10,462*	*7,817*	*7,827*	*12,752*	*113,047*
183		*NON-PAYROLL*				*2,825*	*(15)*	*1,410*	*1,880*	*2,760*	*4,610*	*2,829*	*4,081*	*2,582*	*3,306*	*2,997*	*5,263*	*34,529*
184	5941	MAINT OF UNDERGROUND LINES	16	106.8%		714	355	559	281	1,885	480	300	650	626	696	837	1,127	8,510
185		*PAYROLL*				*198*	*(33)*	*295*	*(86)*	*200*	*(88)*	-	-	*147*	*234*	*46*	*425*	*1,339*
186		*NON-PAYROLL*				*516*	*388*	*263*	*366*	*1,686*	*568*	*300*	*650*	*479*	*462*	*792*	*701*	*7,171*
187	5942	MAINT OF UNDERGROUND LINES	16	106.8%	6,139	13,342	5,124	9,860	6,349	9,349	19,153	39,553	10,899	11,554	7,623	8,110	11,848	152,766
188		*PAYROLL*				*5,967*	*3,154*	*4,798*	*3,699*	*4,696*	*10,638*	*17,908*	*4,737*	*3,565*	*2,919*	*1,437*	*9,265*	*72,782*
189		*NON-PAYROLL*				*7,375*	*1,970*	*5,062*	*2,650*	*4,653*	*8,515*	*21,645*	*6,162*	*7,989*	*4,705*	*6,674*	*2,583*	*79,984*
190	5951	MAINT OF LINE TRANSFORMERS	16	106.8%		3,410	3,383	4,616	5,425	7,451	9,273	5,745	5,300	9,565	18,381	9,333	(8,305)	73,578
191		*PAYROLL*				*2,955*	*2,780*	*3,067*	*3,864*	*6,732*	*4,631*	*4,456*	*3,781*	*5,549*	*7,205*	*6,849*	*(104)*	*51,767*
192		*NON-PAYROLL*				*455*	*603*	*1,549*	*1,560*	*719*	*4,642*	*1,289*	*1,519*	*4,016*	*11,176*	*2,483*	*(8,201)*	*21,811*
193	5952	MAINT OF LINE TRANSFORMERS	16	106.8%		-	-	330	-	-	444	9,403	363	33	(943)	(2,123)	452	7,958
194		*PAYROLL*				-	-	-	-	-	-	*6,465*	*244*	-	-	-	*349*	*7,058*
195		*NON-PAYROLL*				-	-	*330*	-	-	*444*	2,938	119	33	(943)	(2,123)	103	900
196	5953	MAINT OF LINE TRANSFORMERS	16	106.8%		3,590	1,348	5,339	2,588	3,551	11,356	4,139	10,994	4,735	4,184	7,733	2,671	62,229
197		*PAYROLL*				*608*	*949*	*2,788*	*582*	*1,834*	*5,985*	*851*	*4,219*	*1,877*	*3,003*	*3,471*	*287*	*26,454*
198		*NON-PAYROLL*				*2,982*	*399*	*2,552*	*2,006*	*1,717*	*5,371*	*3,288*	*6,775*	*2,857*	*1,181*	*4,263*	*2,384*	*35,775*
199	596	MAINT -STREET LIGHT/SIGNALS	16	106.8%		2,933	1,947	5,474	2,219	3,270	2,668	4,142	3,367	2,077	3,311	10,368	14,228	56,003
200		*PAYROLL*				*1,844*	*1,039*	*4,007*	*1,349*	*1,856*	*2,026*	*2,763*	*2,134*	*822*	*1,901*	*2,028*	*3,696*	*25,466*
201		*NON-PAYROLL*				*1,088*	*908*	*1,467*	*869*	*1,414*	*642*	*1,379*	*1,233*	*1,255*	*1,410*	*8,340*	*10,533*	*30,538*
202	597	MAINT OF METERS	16	106.8%		2,298	2,737	3,598	6,381	2,416	3,155	3,485	2,956	4,532	2,192	2,850	3,626	40,207
203		*PAYROLL*				*1,811*	*1,908*	*2,286*	*2,919*	*1,714*	*2,436*	*1,612*	*2,328*	*3,032*	*1,783*	*2,440*	*2,707*	*26,976*
204		*NON-PAYROLL*				*487*	*829*	*1,312*	*3,462*	*701*	*719*	*1,854*	*628*	*1,500*	*409*	*411*	*919*	*13,231*
205	598	MAINT OF MISC DIST PLANT	13	103.5%		5,876	4,845	6,119	3,139	3,777	5,999	4,005	5,431	6,049	5,108	12,356	13,812	76,514
206		*PAYROLL*				*4,144*	*3,114*	*4,473*	*1,865*	*1,911*	*4,545*	*2,769*	*3,887*	*3,657*	*3,684*	*3,089*	*4,436*	*41,574*
207		*NON-PAYROLL*				*1,733*	*1,730*	*1,646*	*1,274*	*1,865*	*1,454*	*1,236*	*1,544*	*2,392*	*1,422*	*9,268*	*9,376*	*34,941*
208	935	**Administrative & General - Maintenance**																-
209	935	MAINT OF GENERAL PLANT	13	103.5%	10,223	15,174	8,925	29,824	11,034	23,675	12,217	16,778	13,920	8,928	14,473	12,045	14,143	181,134
210		*PAYROLL*				*1,766*	*460*	*496*	*864*	*279*	*482*	*692*	*749*	*1,096*	*830*	*728*	*1,457*	*9,900*
211		*NON-PAYROLL*				*13,408*	*8,465*	*29,328*	*10,169*	*23,396*	*11,735*	*16,084*	*13,171*	*7,832*	*13,643*	*11,317*	*12,685*	*171,235*
212																		
213	**TOTAL MAINTENANCE EXPENSES**					211,556	165,068	293,006	173,362	265,909	309,826	275,357	243,225	255,493	219,322	246,582	310,344	2,969,049
214																		
215																		
216																		
217																		
218																		
219																		
220																		
221																		
222	**Other Operating Expenses**																	
223																		
224	4030.1	DEPRECIATION EXPENSE - ELECTRIC	Direct			239,855	240,449	241,107	241,776	243,113	244,326	245,717	246,362	247,151	247,602	248,344	249,231	2,935,033
225	4030.1	DEPR ADJ - NONREGULATED ELECTRIC	Direct															
226	4030.2	DEPR EXP-COMMON	Direct			10,324	10,370	10,535	10,666	10,885	10,960	11,046	11,114	11,273	11,298	11,516	11,519	131,506
227	**403 - Depreciation Expenses**					250,179	250,819	251,642	252,442	253,998	255,286	256,763	257,476	258,424	258,900	259,860	260,750	3,066,539
228																		
229	4070.3	Amortization - Storm Hardening	Direct			29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	354,600
230	**407 - Storm Hardening**					29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	354,600

Schedule C-7 (2008)

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

OPERATION AND MAINTENANCE EXPENSES -- PROJECTED TEST YEAR 2008

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 12/31/2008
Witness: Mehrdad Khojasteh

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Line No.	Account No.	Account Title			Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
231																	
232	4080.1	AD VALOREM TAXES	13	103.5%	47,318	47,318	47,318	47,318	47,318	47,318	47,318	47,318	47,318	47,318	38,386	38,386	549,956
233	4080.2	STATE GROSS RECEIPTS	Pass-Through		127,589	127,593	118,600	111,416	118,417	133,901	155,480	147,234	152,310	126,623	106,016	119,434	1,544,614
234	4080.3	FPSC ASSESSMENT	Direct		3,310	3,487	3,248	3,053	3,338	3,729	4,460	4,108	4,033	3,393	2,814	3,224	41,997
235	4080.4	EMERGENCY EXCISE TAX	9	100.0%	-	-	-	-	-	(8,261)	-	-	-	-	-	-	(8,261)
236	4080.5	FEDERAL UNEMPLOYMENT	5	105.5%	2,997	967	(250)	(838)	(821)	(1,110)	68	142	77	46	78	127	1,483
237	4080.6	STATE UNEMPLOYMENT T	5	105.5%	4,480	697	(423)	(1,363)	(1,336)	(1,786)	109	229	124	72	125	205	1,132
238	4080.7	F.I.C.A.	16	106.8%	21,647	20,076	36,911	19,781	21,112	19,097	21,188	37,598	20,976	19,870	20,422	17,075	275,755
239	4080.8	MISCELLANEOUS TAXES	13	103.5%	-	-	-	-	-	-	-	335	321	-	-	-	656
240	4080.11	FRANCHISE TAX	Pass-Through		158,597	161,730	148,051	138,489	147,440	165,235	187,547	181,761	187,210	156,462	131,472	149,076	1,913,070
241	**408 - Taxes Other Than Income Taxes**				365,938	361,868	353,454	317,856	335,468	358,124	416,171	418,726	412,370	353,784	299,112	327,526	4,320,401
242																	
243	4090.1	I/T -FEDERAL- UTIL O	Direct		(212,305)	(79,005)	(74,307)	(139,913)	21,753	145,137	(239,059)	(212,827)	(157,315)	(162,548)	(10,267)	(8,527)	(1,149,183)
244	4090.2	I/T -STATE - UTIL O	Direct		(39,307)	(14,929)	(13,795)	(25,889)	4,157	28,514	(45,187)	(39,496)	(29,291)	(33,826)	(1,890)	(1,701)	(212,639)
245	**409 - Income Taxes**				(251,612)	(93,934)	(88,102)	(165,802)	25,910	173,651	(284,246)	(252,323)	(186,606)	(216,374)	(12,157)	(10,228)	(1,361,822)
246																	
247	4100.1	DEFERRED I/T-FEDERAL	Direct		185,842	(59,761)	195,688	150,150	(213,130)	(495,202)	148,437	49,819	152,361	305,986	(38,281)	103,835	485,855
248	4100.2	DEFERRED I/T-STATE	Direct		36,580	(11,773)	38,541	29,542	(41,969)	(97,473)	29,226	9,838	29,989	60,244	(7,561)	20,459	95,643
249	4100.3	DEFERRED I/T AMORTIZ	Direct		-	-	-	-	-	-	-	-	-	-	-	-	-
250	4100.4	DEFERRED I/T AMORTIZ	Direct		-	-	-	-	-	-	-	-	-	-	-	-	-
251	**410 - Deferred Income Taxes**				222,422	(71,534)	234,230	179,692	(255,098)	(592,675)	177,663	59,757	182,350	366,230	(45,841)	124,294	581,498
252																	
253	4110.4	INVEST TAX CREDIT- U	Direct		(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(27,935)
254	**411 - Investment Tax Credit**				(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(2,328)	(27,935)
255																	-
256	**TOTAL OTHER OPERATING EXPENSES**				614,149	474,441	778,455	611,410	387,500	221,609	593,573	510,860	693,761	789,762	528,196	729,565	6,933,281
257																	
258	**TOTAL EXPENSES INCLUDING FUEL**				5,109,603	4,959,431	5,227,042	4,541,865	4,710,041	5,144,066	6,111,596	5,525,193	5,855,953	5,501,129	4,354,307	5,244,027	62,284,053

Supporting Schedules: C13, C14, C15, C20

Recap Schedules: C1, C6

Supporting Schedules: C13, C14, C15, C20

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 78
COMPANY FPUC - (Rebuttal)
WITNESS Khojasteh (MKR-6)
DATE 02/27/08 - 02/29/08

Exhibit MKR-6
Docket No. 070304-EI
Florida Public Utilities Company
Witness: Mehrdad Khojasteh

JOB OPENING

CIS Project Analyst

(South Florida)

December 26, 2007

JOB SUMMARY: To ensure the compliance with SOX 404 internal controls on assigned tasks. To provide executive summary reports to management. Back up trainer for the CIS application; help support and month end duties. Work closely with Customer Service Managers and General Managers. Communicate, analyze and facilitate requests. Work with IT and vendors on projects with Customer Relations management.

Responsible for completing, monitoring and reviewing the daily, weekly, bi-weekly and monthly reports contained in Customer Service Procedure 10A company wide and others that may be necessary to ensure we are obtaining all revenues and pass our internal controls audits as a company. Perform analysis company wide on all Meter Reading performance, Collection Performance, Telephone Performance and Contact Analysis to assist in First Call Resolution and submit monthly documentation to the COO, GM's, Director, Customer Relations, CIS Manager and others as requested. Provide monthly analysis on active Bankruptcies and back up position for month end duties. Assist with training of new staff and assist in coordinating outstanding and new projects with IT and our vendors as well as involvement with all software that is integrated with the CIS system. Provide ongoing reports requested by auditors or others as needs develop. Catalog and analyze SI's (Support Incidents) from ADS to identify and create solutions to issues and improvements and provide data to CIS Manager. Other tasks as assigned by Manager.

This individual must be highly self-motivated, dependable, self-starter with strong initiative, multi tasking and with the ability to meet deadlines. Strong follow-up, attention to details and strong work ethic are necessary for success. The individual must be a problem solver with the ability to analyze issues and bring solutions to a conclusion without the need for constant supervision.

Two years college education is preferred.

Customer Service background is preferred. Reporting analysis and reconciliation background is necessary. Utility knowledge, project management and existing experience in a CIS system is preferred.

Strong knowledge of MS applications required

Interested employees should submit job posting form to Kathi Oakes, SF CIS Manager (561) 838-1761 no later than Tuesday, January 8, 2008.

CIS Project Analyst

FLORIDA PUBLIC UTILITIES

Careers and Job Opportunities

Florida Public Utilities Company provides energy services to communities in growing markets throughout Florida. If you are looking to become part of a winning team and have the drive and ambitions to succeed, then please apply for one of the following positions:

e-mail your resumes to:
humanresources@fpuc.com
download application (PDF Format)
Fax to: (561) 650-8438

Apply Now!

Central Marketing Posted on 12/27/2007

Marketing Representative
The Marketing Representative is responsible for maintaining and increasing both residential and commercial customer accounts. Residential accounts include new construction, existing after market homes and competitive takeover propane accounts. Commercial accounts include restaurants, country clubs, office buildings, hospitals, shopping centers, school facilities, light manufacturers etc. The primary challenge to this position is to credibly present gas as a cost-effective energy source to generate additional gas sales. Inherent to this challenge is its requirement of a broad-based knowledge of residential appliances, commercial processes and equipment across the industry and applicable gas technologies with continual updating for use in gaining the competitive edge. A bachelor's degree or equivalent work experience and a minimum of two years marketing and sales or related work experience (preferably in natural or propane gas

Central Florida

Apply Now!

South Florida Customer Relations Posted on 12/27/2007

CIS Project Analyst
This position is responsible to ensure the compliance with SOX 404 internal controls on assigned tasks. Provide executive summary reports to management. Back up trainer for the CIS application; help support and month end duties. Work closely with Customer Service Managers and General Managers. Communicate, analyze and facilitate requests. Work with IT and vendors on projects with Customer Relations management. Responsible for completing, monitoring and reviewing the daily, weekly,

bi-weekly and monthly reports contained in Customer Service Procedure 10A company wide and others that may be necessary to ensure we are obtaining all revenues and pass our internal controls audits as a company. Perform analysis company wide on all Meter Reading performance, Collection Performance, Telephone Performance and Contact Analysis to assist in First Call Resolution and submit monthly documentation to the COO, GM's, Director, Customer Relations, CIS Manager and others as requested. Provide monthly analysis on active Bankruptcies and back up position for month end duties. Assist with training of new staff and assist in coordinating outstanding and new projects with IT and our vendors as well as involvement with all software that is integrated with the CIS system. Provide ongoing reports requested by auditors or others as needs develop. Catalog and analyze SI's (Support Incidents) from ADS to identify and create solutions to issues and improvements and provide data to CIS Manager. Other tasks as assigned by Manager. Strong knowledge of MS applications required. Two years college education preferred.

Customer Relations

Apply Now!

Northeast Customer Service Posted on 12/27/2007

Customer Service Representative
We are currently seeking a Part-Time & a Full-Time Customer Service Rep for our Northeast office to handle various duties for our electric and propane departments. Responsibilities include: The ability to handle irate customers effectively and professionally. Handle inquiries from both walk-in and phone customers. Process daily mail and drop box payments, customer correspondence involving high bills, turn ons/offs, deposits and service requests. Handle emergency power outage and propane leak calls and maintain accurate record of these calls. Prepare orders for new service applications, transfer existing services and discontinue services. Balancing cash drawer. Filing service orders and cashier batch tickets.

Fernandina Beach

Apply Now!

Northeast Marketing Posted on 8/31/2007

Propane Marketing Representative
We are seeking an innovative, dynamic and self motivated individual to market and sell propane and gas appliances in our Northeast Division. Must have excellent sales and communication skills. Duties as follows: Conducts market survey's in areas as directed and applies to data base. Utilizes information from market survey's to conduct a systematic process of making contact with potential competitive takeover accounts. Develops working relationships with builders and contractors to expand company market share of the new construction industry. Obtains signed proposals from customers and coordinates installation schedules with operations departments. Responsible for obtaining information to apply for installation permits. Promotes the sale of appliances to all new and existing customers. Work and share information with other residential and commercial representative in the Company concerning prospects, sale and installation of gas products and services. Develops marketing strategies consistent with the Company's Marketing goals and objectives. Provides assistance to Propane Manager in coordination of special projects. Works closely with Commercial Marketing department to share information regarding large Natural Gas customers who may have propane requirements for forklifts or stand-by power applications. Be cognizant of Company rates and sales and credit policies. Represents Company with various industry and trade associations when necessary. Maintain close relationships with customers to promote customer retention.

Fernandina Beach

Apply Now!

Northwest Marketing Posted on 10/30/2007

Energy Conservation Representative
The position is responsible for implementation of energy conservation programs. Individuals must have current knowledge of construction techniques utilized by the building industry to accurately analyze and recommend energy efficiency option and to promote electric utilization and end use equipment. Residential and/or commercial energy use, weatherization, energy rating or related certifications are a plus. AA degree required, BS preferred.

Northwest Florida

Apply Now!

South Florida Accounting Posted on 1/11/2008

Compliance Accountant
The Compliance Accountant is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes. Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance. Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation. Detail Oriented Projects including testing, analysis, and recommendations on internal controls. Extensive division travel is required for compliance and audit projects. Strong analytical skills are necessary. Must have high level of initiative. Must be able to communicate well in both written and verbal forms. Must understand accounting processes. Must be proficient with computer skills. Must be confident and able to handle sensitive/difficult situations. An undergraduate degree in Accounting is required. Minimum four years experience in accounting and experience in internal audit preferred

South Florida

Apply Now!

South Florida Posted on 12/26/2007

Customer Service Representative
We are currently seeking a Customer Service Rep for our South Florida Customer Service Department. Duties include: Handling customer inquiries from walk-in customers and phone-in customers with a professional and friendly attitude. Handling customer correspondence and inquiries involving high bills, turn-ons/offs, deposits and service requests. Handling emergency leak calls and maintain an accurate record of these calls. Handling irate customers effectively. Processing daily mail payments. Sorting and processing return mail daily. Filing job orders, CGI orders and Cashier batch tickets. Updating service requests. Price and batch job work orders. Researching and charging back return checks. Reconciling petty cash weekly. Processing commercial and residential sales orders. Occasional light typing. Processing commissions and forwarding to residential sales manager weekly. Issuing deposit refunds on active

accounts.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

System Improvement Specialist
This position is responsible for planning, coordinating and ensuring execution of projects which require relocations of services, fuel lines, meters as well as meter upgrading due to increased customer usage. The position will estimate the cost of relocating and improving FPU's and customer owned gas facilities. Related trade experience in natural or propane gas and possess a considerable knowledge of plumbing & piping.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

Welder
This position must be able to perform down-hand, horizontal or forehand welding. Must be able to read blueprints and sketches and be able to construct weld fittings or assemblies as shown by the blueprints or sketches and must be able to create clear and legible drawings and written records of work operations. Must have the ability to qualify for certification by Oxy-Acetylene and shielded ARC in accordance with API 1104 latest edition, ASME Section 9 as well as FPUC's Construction Procedures within 30 days after hire. Must have the ability to become qualified to make all PE fused joints. Familiarity with distribution systems as well as federal, state and local rules and regulations are a plus.

South Florida

Apply Now!

South Florida General Accounting Posted on 11/3/2007

Senior Construction Accountant
This position is responsible for preparing, maintaining, monitoring & reporting construction information to internal and external customers. Adheres to Construction/Fixed Assets procedures and controls to minimize errors and maintain integrity of the Fixed Assets system. Responsible for posting units of property to construction ledger. Records depreciation of assets. Processes activity of capital items for the GL and Fixed Asset systems. Undergraduate degree in Accounting is required along with one to three years of utility experience in accounting and fixed assets.

South Florida

Apply Now!

South Florida Gas Operations Posted on 10/30/2007

Gas Utility Worker
Looking for experienced and entry level individuals in good physical condition capable of heavy manual labor. Must have construction, mechanical, electrical or technical background, experience or exposure. Must obtain CDL License and have clean driving record.

South Florida

Apply Now!

South Florida Operations Posted on 10/30/2007

Administrative Assistant - Distribution Office
The position is responsible for performing administrative skills required for the effective operation of the South Florida Operations Center. This position will provide administrative support to Gas Operations Managers and Supervisors and provide guidance to other administrative employees. Must maintain all files for Division Operations Manager including all confidential personnel files. Prepare interoffice and external correspondence, disciplinary letters, procedures, gas incident reports and narratives, check requests and expense reports. Prepare all employee performance reviews, noting accomplishments and reprimands, if any, payroll advises, Personnel Action Notice forms (PAN) and supplemental data for Operations Center.Processes PAN forms for annual salary adjustments for supervisory and office personnel and for Union personnel per contract negotiations. Maintains petty cash. Schedules and prepares employee tests for position advancement, and prepare job postings and promotions in grade. Coordinates and tracks uniform purchases. Prepares all Workers' Compensation "Notice of Injury" reports and schedules visits for medical treatment. Prepares file of accidents, injuries and worker's compensation incident reports for monthly safety meetings. Coordinates annual revisions to the O&M and Emergency manuals. Prepares Fixed Asset Addition/Retirement forms. Maintain OSHA-300 Logs. Maintains employee drivers license files. Tracks and schedules all DOT physicals. FPU Newsletter coordinator for Operations Center. Backup for Payroll Clerk (AS400) Perform additional tasks or assignments as required by management.

South Florida

Apply Now!

Gas Supply Posted on 10/24/2007

Gas Logistics Analyst
This position is reponsible for assisting the department manager in the management of gas supply procurement and the Commercial Customer Choice Program. They will also be responsible for the maintenance of customer contracts, imbalance monitoring, confirmation of pool manager deliveries and SCADA coordination. The ideal candidate will have the ability to simultaneously handle multiple projects as well as effectively communicate ideas, procedures and results of analyses. Must be proficient in the use of Excel, Word, Access and PowerPoint. Assoc. degree from an accredited college or university with major course work in accounting, business or management required.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane District Manager
The qualified candidate will possess 5+ years of progressive operations, marketing and customer service management. Working knowledge of DOT & OPS regulations is required. Must be of strong character, high integrity and be able to demonstrate a high degree of leadership along with exceptional organizational & communication skills. Must have two years of college, course work in management, marketing or related field. Successful applicant will be required to obtain a Florida LP Gas Master Qualifier designation, 804 qualification and a current CDL with Hazmat

endorsement. Responsibilities include P&L performance involving gas and merchandising operations, day-to-day management of the business and employees; ensuring quality customer service at all points along the service cycle; administrative office; show room and field services.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane Driver
Must have 3 years experience as Gas Utility Worker or equivilent relevant experience. Must be familiar with provisions and applications for Nat'l Fuel Gas Code, Southern Building Code Congress Int'l, Standard Gas Code & Standard for Storage and Handling of LP Gas. Must have clean driving record and the ability to obtain a CDL license (Class A/X endorsement). Accurately read meters and identify meters, regulators and propane tanks by size and type.

South Florida

Apply Now!

South Florida Engineering Posted on 8/23/2007

Engineer
This position is required to independently administer, organize and prioritize their own facility extension and relocation projects within deadlines. They must evaluate, select and apply engineering techniques, procedures and criteria, using their judgement in making adaptations and modifications. Complete responsibility for administering facility extention, relocation or abandonment projects. Oversee, prepare or approve construction drawings of gas distribution systems. Prepare, review or approve improvement requisitions, permit applications, easement documents, etc. Administer and coordinate with utilities, consulting engineers and governmental agencies on roadway, development and capital improvement projects. General research and abstract work using various resources to determine property ownership, location and description of easements, right-of-ways etc. Travel to project locations and perform necessary work to establish alignment, grades, utility locations, cross-sections, profiles, etc in order to layout and prepare effective facility extension and relocation proposals. Obtain field data when necessary to the preparation of engineering construction drawings and permits. Ability to use pipe locators and hand digging to locate and identify underground gas distribution facilities. Performance at this level requires developed experience. Guidance and supervision of subordinate staff is required.

South Florida

Apply Now!

AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER
In compliance with Federal and State equal opportunity laws, qualified applicants are considered for all positions without regard to race, color, religion, sex, national origin, age, marital status, veteran status, or disability.

Resumes and applications will remain on file for future consideration for six months.

Exhibit CMMR-1
Docket No. 070304-EI
Florida Public Utilities Company
Witness Cheryl Martin

Florida Public Utilities Company

Docket No. 070304-EI, Consolidated Electric Rate Proceeding

Company Responses to FPSC Audit Report dated December 13, 2007

Audit Finding 1

We have enclosed copies of the missing vouchers and JEs. These items should be allowed for recovery in rate base and depreciation expense as they are valid and supported expenditures. See Exhibit 1. There are a few remaining items that we have not located yet as they have either been misfiled or are still in storage. We will send these to the FPSC once we locate these items.

Audit Finding 2

No response at this time.

Audit Finding 3

The average historical write-offs are not appropriate for the test year. The Company has experienced significant increases in fuel costs from our recent new fuel contracts in both electric divisions and the economy continues to experience an overall slow-down. With both of these factors we are expecting an increase in bad debts, as well as, an overall increase in the amount of bad debt expense (both in total expense, and as a % of revenues). We have previously provided testimony and responses to interrogatory and document requests in this proceeding that supports our projections for this increase.

Audit Finding 4

The projection amount included in our test year is appropriate for public relation expenses. Historically, FPU has not communicated with customers due to the small service territory and low rates. With the significant fuel increases, it was critical that information be provided to customers to inform them of the increase and educate them on what control they have to minimize the impact. The need for this will decrease but there are other items that will impact service and customer bills that will require additional information.

With the rates increasing and expected to remain high, increased focus on vegetation management, interest in undergrounding of electric lines within cities, emphasis on photovoltaic systems/renewable energy generators, automated meter reading, etc. customers will expect information on these subjects from their utility. In order to provide this information in a consistent and effective manner, communication must continue to supply needed information.

To further substantiate the necessity for these types of expenditures, at our recent fuel hearings that related to these new contract prices, the Commissioners wanted to make sure that we are informing and preparing our customers for fuel increases and are being proactive in educating our customers for measures they can take to prepare for rate increases.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 79
COMPANY FPUC - (Rebuttal)
WITNESS C. Martin (CMMR-1)
DATE 02/27/08 - 02/29/08

In addition, we feel it is necessary to continue to be proactive in this area, as the economy is changing, and other factors such as storms continue to be of great importance to our customers. No adjustment is necessary to expenses, and the projections are reasonable and appropriate for recovery and a necessary expenditure.

Audit Finding 5

Notifications and correspondence to our customers is expected to continue as we make sure we keep our customers informed of all significant matters. Accordingly these types of expenditures are recurring in nature and should not be amortized.

The legal fees associated with our fuel contracts are recurring type expenditures and appropriate for recovery. If amortization is determined to be appropriate, then all legal fees incurred in both 2006 and 2007 related to fuel should be part of that amortization, not just those incurred in 2006.

Audit Finding 6

The Company has used customer surveys and finds it a very effective tool for determining what is important to our customers, and how we can better service them. During a recent survey we were able to accurately determine the customer satisfaction rating among customers and get information regarding current issues. The survey also provided opinions from customers that were contradictory to docket rulings made on the issue of fuel increases. These opinions could have been used effectively to implement fuel changes in a manner that would have satisfied more of the customer base. We expect to use this type of service in conjunction with our awareness and advertisement campaigns on an ongoing basis. The projection amount included in our test year is appropriate for recovery.

Audit Finding 7

Opportunity Florida is a group comprised of cities, counties, utilities and economic development groups. Opportunity Florida covers Jackson, Calhoun, Liberty, Gadsden, Holmes, Washington, Gulf and Franklin counties that were designated by the legislature as Enterprise Zones in order to promote economic growth in the disadvantaged counties. The group manages the enterprise zone tax incentives and also works as an agent in economic development activities within these areas. The group has been instrumental in economic development in these areas. FPUC is a contributing member in the group.

Audit Finding 8

No response at this time.

Audit Finding 9

Part of the recruitment process for this Electric Operations Manager and the agreement with the candidate we hired, provided for reimbursement of travel expenses for the spouse while he was interviewing. Since this is a highly skilled employee and the location was in a rural setting, it was

necessary that the spouse have an opportunity to visit the area to ensure the relocation would be a success. This expense is therefore necessary and appropriate for recovery.

Audit Finding 10

The conclusions reached in this finding are incorrect and no adjustment should be made. This is the change-out of a transformer: removing the existing transformer (to be tested and rebuilt) and installing a previously installed transformer (not a "new" transformer as stated in the audit analysis). Unless the removed transformer is to be retired, and/or the installed transformer is being installed for the first time, the entire process is maintenance expense.

The transformer pad is not a retirement unit, and is part of the transformer installation. The accounting treatment of the transformer pad therefore follows the treatment of the installation. In this case it is maintenance expense, which is how it was recorded.

Audit Finding 11

Although we may not have moving expenses for this particular position, it is very common to have this type of expenditure on a recurring basis when the divisions are taken on a whole. In other words, we will have moving expenses associated with hiring new personnel on an ongoing basis, and accordingly this expenditure is valid for recovery.

Audit Finding 12

Information on this subject has been provided in response to OPC Interrogatory Question #50. This information details the maintenance required and the cost associated with that work. The additional substation maintenance will eventually have an impact of the amount of substation repairs that are required. However, due to the amount of equipment that requires this maintenance, the repair history will not be reduced significantly during the period from now until the next rate proceeding. A possibility does exist that repairs may actually increase for a short time until all the maintenance cycle can be completed. This is an appropriate expense for recovery as projected.

Audit Finding 13

No response at this time.

Audit Finding 14

No response at this time.

Audit Finding 15

No response at this time.

Audit Finding 16

The expenses should not be reduced. Our allocations for these benefit expenses are based on the actual payroll dollars and the account numbers related to those same dollars. It is the most accurate method of matching the benefits with the payroll. It is actually more of a direct method to distribute the expenses. The allocation is done within our payroll journal entry by a program. We take the total benefit expense and divide it by the total payroll dollars. That rate is then used to allocate the benefit expense within our payroll journal entry and applied to the actual payroll dollars.

The findings and analysis included in the audit report is not accurate since it did not take into account the portion of these expenditures that are allocated within our payroll journal entry and it does not contain all of the pieces necessary including direct expenses to properly analyze the allocations. We have included the support that shows these benefit related expenditures were allocated appropriately and they were allocated based on actual payroll.

These expenses are directly related to employees and compensation, and allocation on a payroll basis is most appropriate. This method was used in our internal financial statements. We are also consistent in our application of allocation methodology and this allocation method has been used in our prior rate proceedings for both electric and natural gas. No adjustment is necessary to our rate proceeding test year for this item. Please see Exhibit 16 for support of our allocations and expenditures.

Audit Finding 17

Most of the 2007 projections that were under original projections were due to the delay in the storm hardening initiatives. Originally we estimated that the surcharge would be in place by mid 2007 and we would begin those initiatives. The recovery of costs and implementation of those initiatives was delayed and was combined with the rate proceeding. The test year is still be materially correct since these expenditures will be incurred beginning in 2008.

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-GU / 070304-EI EXHIBIT 79
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-1)
DATE 02/22-29/08

13494

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EXHIBIT - 1

KUBRA Data Transfer Ltd - Eastern Region
901 Penhorn Ave.
Unit B6
1-800-766-6616
Secaucus, NJ 07094

Invoice No.: 111940
Date: 07-May-2003

Sold To:

Florida Public Utilities Co
Office Services Department
401 S Dixie Hwy
West Palm Beach, FL
33401-5807

Ship To:

Florida Public Utilities Co
Office Services Department
401 S Dixie Hwy
West Palm Beach, FL
33401-5807

Federal ID.: 13-3807620

Quantity	Unit	Description	Unit Price	Amount
1		*KUBRA e-bill - balance of upfront fee*	10,000.00	10,000.00

Subtotal: 10,000.00

- No Tax

Comments
THANK YOU FOR YOUR BUSINESS

Freight 0.00

Total Amount 10,000.00

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Comments
THANK YOU FOR YOUR BUSINESS

Freight **0.00**

Total Amount **10,000.00**

P/L MAY 0 1 2003

FLORIDA PUBLIC UTILITIES COMPANY

CHECK REQUEST

G/L DATE 03 / 5 (YEAR / PD) VENDOR # 47891 CURRENT DATE 5 / 1 / 03 DUE DATE 5 / 1 / 03

PLEASE AUTHORIZE ISSUANCE OF A CHECK IN THE AMOUNT OF $ 66,000.00 (THIS VALUE WILL COMPUTE AUTOMATICALLY)

TO THE ORDER OF: SPRINT

ADDRESS REMO1
151 SOUTHALL LANE SUITE 400A
MAILSTOP FLMTDD0402
MAITLAND, FL 32751

CHECK MESSAGE (60 SPACES)

FOR CONTRACT #S 03MMSS5KXN92 AND 03MMSS5KXNF5

ATTACHMENT ☐ RETURN CHECK TO LORI MCCAULEY

MEMO

FOR DOWN PAYMENT FOR THE NEW PHONE SYSTEM FOR THE CORPORATE OFFICE AND OPERATIONS CENTER

CHARGE					SUBLEDGER #
100	1070	397	$ 46,000.00		21078
121	1070	397	$ 20,000.00		21077
			$		
			$		
			$		
			$		
			$		

REQUESTED BY D. McCauley APPROVED BY C Martin

FPU-018 Rev 1/00

ENTERED
MAY 0 1 2003

** VOID - DUPLICATE FILE COPY **

Check No. 185990

Check Date 5/01/2003

CR050103	5/01/2003	66,000.00	.00	66,000.00

Message : FOR CONTRACT #S 03MMSS5KXN92 &03MMSS5KXNF5

VOID - DUPLICATE FILE COPY

Total	66,000.00	.00	66,000.00

Bank of America

63-4
630

Check No.
185990

47891 5/01/2003

Sixty-Six Thousand and 00/100 Dollars

*****66,000.00

SPRINT
151 SOUTHALL LANE SUITE 400A
MAILSTOP FLMTDD0402
MAITLAND FL 32751

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

⑈0185990⑈ ⑆063000047⑆ 13501 0054880802 49⑈

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 08/21/03 LOCAL PURCHASE # 5.5011.854 DIVISION: FB VOUCHER PROCESSED BY M.VANGORDER

DESCRIPTION OF PURCHASE: INSTALL PRIMARY CONDUIT $ TOTAL ALL INVOICE $ 7,830.00

TO BE USED FOR: VARIOUS LOCATIONS

JUSTIFICATION: [X] STD. OPERATING PROCEDURE [ ] EMERGENCY* [ ] PERIODICALS [ ] OTHER* *EXPLAIN/TYPE BELOW

JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $500 AND NOT ON THE REQUIRING LIST!

APPROVALS

REQUESTED BY / AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADDITIONAL	EXECUTIVE	FINANCIAL
MVG		MLL			

COMPANY 001 VENDOR # 34346 VENDOR NAME SEA COAST GROUP

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT*	DUE DATE*	DISCOUNT TERMS**	NET AMOUNT DUE
81203	8/12/2003	$ 4,900.00		DUREC	$ 4,900.00

PURCHASE ORDER #	FREIGHT + SALES TAX	GL YEAR/PERIOD
		8/2003

*INCLUDE DATE IF DISCOUNT TERMS EXIST **ENTER TERMS (EOM, 1/10 NET 30, ETC.)

VOUCHER MESSAGE (50 SPACES):

35

ATTACHMENT [ ] BIN NUMBER IS OBSOLETE INVENTORY OR IS ATTACHED [ ] RETURN CHECK TO

DISTRIBUTION INFORMATION:

ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
115.1070.3662	$ 4,900.00			21165

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX
81803	8/18/2003	$ 75.00		DUREC	75.00	
115.1070.3662.2		$ 75.00				

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX
81803A	8/18/2003	$ 2,855.00		DUREC	2,855.00	
115.1070.3662.2		$ 2,855.00				

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX

TOTAL $ 7,830.00

FORM FPU-010 REV. 1/00 VOUCHER.MDB [ ] W-9 REQUESTED [ ] FLA. ST. TAX EXEMPT [ ] FED. EXEMPT

13503

SEA COAST GROUP
Underground Piping Division
P.O. Box 6407
Fernandina Beach, FL
32035-6407
Mobil (904) 753-0159 (Local Number)

THE TERRACES
ISLAND COAST SYSTEM
& TX. PAD
115.1070.3662 21165

8/21/03

INVOICE

Date: 8-12-03

Company: Florida Public Utilities - Attn: Louie Johnson

Job Location: TERRACES CONDO'S / 50 FLETCHER AVE

Job Description: INSTALL PRIMARY SYSTEM

Transportation, Equipment and materials charge			Total 200.00
Machine trench and and Backfill JACK HAMMER THRO. CONCRETE WALL (2)	900 Feet	@ $ — per foot	Total —
Labor for a two man crew and a backhoe.	42 HRS	@ $ 100.00 per HR	Total 4200.00
Install string and tape	900 Feet	@ $ — per foot	Total —
Transformer pads 7'x7'x8"	1 Each	@ $ 500.00 Each	Total 500.00
Primary vaults installed	____ Each	@ $ ____ Each	Total ____
Secondary vaults installed	____ Each	@ $ ____ Each	Total ____
2" PVC Installed	2100 Feet	@ $ — per foot	Total —
3" PVC Installed	____ Feet	@ $ ____ per foot	Total ____
4" PVC Installed	____ Feet	@ $ ____ Per foot	Total ____
3" ELLS Installed	____ Each	@ $ ____ Each	Total ____
2" ELLS Installed	12 Each	@ $ — Each	Total ____
			Grand Total 4900.00

Note:
WORK HAS BEEN COMPLETED AND PAYMENT IS DUE UPON RECEIPT. SEACOAST GROUP WILL GIVE FLORIDA PUBLIC UTILITIES A 1/2% DISCOUNT ON ALL INVOICES PAID WITHIN 10 DAYS AFTER RECEIPT OF THE INVOICE

David Walton

8/12/03
Date

Invoice

5995 Soutel Drive
Jacksonville, FL 32219

Telephone : 904-768-7081
Fax .. ....: 904-768-8428

Remit to:: Oldcastle Precast Inc.
P O Box 402721
Atlanta, GA 30384-2721

Sold To : FL Public Utilities Co
401 S Dixie Highway
P O Box 3395
West Palm Beach, FL 33402

Ship To: FPU
FPU
611 Lime St
Fernandina Beach, FL 32034

Reference :
Tax exempt number:

Invoice No.	Date	Customer No	Order No	Customer PO	F.O.B.	Mode of Delivery
372025837	8/8/2003	000139	S010442	11492	FOB Job	Oldcastle Trucks

Picking list(s) .....: SP005508

Group: 1

Order Qty	Description	Shipped	Remaining	Prev Inv	Unit price	Prev Inv $	Current Inv$
	3660-36 Synertec Body 20K	6.00	0.00	0.00	392.00	0.00	2,352.00
	3660 Synertec Cover "Elec" 20K	6.00	0.00	0.00	262.00	0.00	1,572.00
	Group Total:				**654.00**	**0.00**	**3,924.00**

Tax Code	Taxable amount	Tax Rate	
FL	3,924.00	6.00	235.44

TOTAL AMOUNT DUE BY : 9/7/2003 **US** **4,159.44**

Minimum 10% handling charge on all returned goods. No goods to be returned without consent. Give as reference our invoice number and date. Claims for damages, back charges for labor, other expenses, will not be allowed unless authorized in writing by the seller. The articles and/or services covered by this invoice were produced in compliance with the Federal Labor Standards Act of 1938, as amended.
The Customer Agrees
1 THAT THE ABOVE TOTAL IS PAST DUE IF NOT PAID WITHIN 30 DAYS OF DATE OF THIS INVOICE
OF 1.5% PER MONTH (18% PER ANNUM) ON ANY PAST DUE AMOUNT
BE PAID BY THE CUSTOMER

13504

0.*

368.460+
598.560+
598.560+
797.120+
15,173.890+
865.570+
224.410+
6,464.970+
702.240+
1,598.530+
1,195.680+
1,123.170+
15,269.920+
5,704.910+
1,313.870+
21,792.650+
809.840+
685.040+
1,077.120+
1,195.680+
1,494.600+
219.360+
197.520+
32,424.990+

024

1,[redacted]96.440*

JOURNAL ENTRY HEADER

JE DESCRIPTION:

JE# 33

YR/PD 04/12

BATCH TYPE (M/S) M ACCT YEAR 2004 PER 12

JRNAL NUMBER 36468 BATCH NUMBER 23911

COMPANY 001

REFERENCE 33 SRC JE

DESCRIPTION Voucher Accrual AUTO ACCRUAL? 1

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.4010.8802	860.00			
991.4010.8802	150.00			
121.2420.7	526.70			
100.2320.11		1,536.70	Check Request to Tuxedo Gourmet for Christmas party at ops.	
100.1860.1		3,168.00	Reverse accrual for P.O. 13155 paid in December	34186
141.4160.54		1,500.00	Reverse P.O. 0.3012.199 Grill & Patio	
100.2320.11	4,668.00		Reverse accruals voucher paid in December	
121.1070.380107	1,296.36		Inv #403247	3
121.1070.380107	368.46		Inv #403250	3
1..1070.376120	3,282.04		Inv #403257	21390
121.1070.376120	7,993.30		Inv #403252	21390
121.1070.376120	5,979.15		Inv #403249	28003
100.1070.376	111,496.44		sevral invoices	29999
100.2320.11		130,415.75	Atlantic Utilities	
00.2420.3	1,776.00			
00.2320.11		1,776.00	AON CONSULTING INV #007151-MOA09	
PAGE TOTALS	138,396.45	138,396.45		
J.E. TOTALS	138,396.45	138,396.45		

PREPARED BY	CP	01/18/05
APPROVED BY		1/18/05
ENTERED BY		1/18/05
CHECKED BY		1-19-05
POSTED BY	JS	1-19-05

c:\Billie\je\misc5's

FLORIDA PUBLIC UTILITIES COMPANY

NON INVENTORY
MATERIAL RECEIPT

ANSWER	SO FL OPS
PURCHASE ORDER #	12706
INSTRUCTIONS	041 T081.12

INVOICE DATE(S): SEE BELOW
SHORAGE SECTOR (VOUCHER NO): SEE BELOW
BALANCE AMOUNT: SEE BELOW
WITH INVOICE: 1/12/05
DELIVERY
MATERIAL RECEIVED BY: BP
FREIGHT BILL #
AMOUNT

VENDOR NAME (RECEIVED FROM): ATLANTIC UTILITIES ENTERPRISES
FREIGHT COMPANY:
ONLY FULL REPORT OF OVER, SHORT OR DAMAGED MATERIALS

ACCRUED

CONSTRUCTION AND INSTALLATION OF DISTRIBUTION

INVOICE NUMBER	INVOICE DATE	TOTAL INV. AMT.	ACCOUNT NUMBER	SUBLEDGER NUMBER	ACCOUNT SUBTOTAL	JOB DESCRIPTION
403250	12/30/04	$368.46	100.1070.376	29999	$368.46	Northmore Elem (Terr & 39th Ct)
403259	12/30/04	$398.56	100.1070.376	29999	$398.56	FPUC T & M Meter Sets
403260	12/30/05	$398.56	100.1070.376	29999	$398.56	FPUC T&M Regulator Station
403261	12/30/05	$797.12	100.1070.376	29999	$797.12	FPUC T & M Meter Sets
403266	01/12/05	$15,173.89	100.1070.376	29999	$15,173.89	Military & Community
403267	01/12/05	$865.57	100.1070.376	29999	$865.57	635 Lighthouse Dr
403268	01/12/05	$224.41	100.1070.376	29999	$224.41	Palm Beach Laundry (3541 MLK Blvd)
403269	01/12/05	$6,464.97	100.1070.376	29999	$6,464.97	Palm Beach Laundry (3541 MLK Blvd)
403270	01/12/05	$702.24	100.1070.376	29999	$702.24	FPUC T&M Off-Set @ Olive & 5th St
403271	01/12/05	$1,598.33	100.1070.376	29999	$1,598.33	Atlantic H.S. (2455 W Atlantic Ave)
403272	01/12/05	$1,195.68	100.1070.376	29999	$1,195.68	FPUC T&M Meter Sets
403273	01/12/05	$1,123.17	100.1070.376	29999	$1,123.17	2435 N Ocean Blvd (Gulfstream)

WHITE-PURCHASING YELLOW-PROPERTY DATE INVOICE PASSED FOR PAYMENT: _____
REMARKS: _____
REV. 1/00
FPU-050

FLORIDA PUBLIC UTILITIES COMPANY

NON INVENTORY

MATERIAL RECEIPT

DIVISION	SO FL OPS
PURCHASE ORDER #	12706
ACCOUNT	041.1081.12

INVOICE DATE: SEE BELOW
PACKING SLIP OR INVOICE #: SEE BELOW
INVOICE AMOUNT: SEE BELOW
WEEK ENDING: 1/12/04 A

VENDOR NAME RECEIVED FROM: ATLANTIC UTILITIES ENTERPRISES

MATERIAL RECEIVED BY: BP

DELIVERY: FREIGHT ON ORDER

FREIGHT COMPANY:

CASE FULL REPAIR OR OTHER PROPER DESCRIPTION OF DAMAGED ITEM(S):

ACCRUED

CONSTRUCTION AND INSTALLATION OF DISTRIBUTION

	INVOICE NUMBER	INVOICE DATE	TOTAL INV. AMT.	ACCOUNT NUMBER	SUBLEDGER NUMBER	ACCOUNT SUBTOTAL	JOB DESCRIPTION
Dec	403274	01/12/05	$15,269.92	100.1070.376	29999	$15,269.92	Monthly Sub-division Services: Dec 2004
Dec	403275	01/12/05	$5,704.91	100.1070.376	29999	$5,704.91	King's Academy (8104 Belvedere Rd) Marc
Dec	403276	01/12/05	$1,313.87	100.1070.376	29999	$1,313.87	King's Academy (8104 Belvedere Rd)
Dec	403277	01/12/05	$21,792.63	100.1070.376	29999	$21,792.63	Dixie & 4th St
Dec	403278	01/12/05	$809.84	100.1070.376	29999	$809.84	Dixie & 4th St
			$0.00				
			$0.00				
			$0.00				
			$0.00				
			$0.00				
			$0.00				
			$0.00				

Dec - Partial

NAME PURCHASING: RETURN TO MFR: DATE INVOICE PASSED FOR PAYMENT:

REMARKS:

FPU-030 REV. 1/00

FLORIDA PUBLIC UTILITIES COMPANY

AREA	SO FL OPS
FREIGHT PROPN #	127.06
APPROPRIATION	041.1061.12

NON INVENTORY
MATERIAL RECEIPT

PURCHASE ORDER	SEE BELOW
PACKING SLIP OR INVOICE NO	SEE BELOW
INVOICE AMOUNT	SEE BELOW
WEEK ENDING	12/17/04

VENDOR NAME, RECEIVED FROM: ATLANTIC UTILITIES ENTERPRISES

MATERIAL RECEIVED AT: BF

DELIVERY

RATIONAL ACCEPT

PROPERLY FILL

FREIGHT CHARGES

FREIGHT COMPANY

FREIGHT BILL #

AMOUNT

GIVE FULL DESCRIPT. OF OVER 3 ITEMS OR NAMED MATERIAL:

ACCRUED

CONSTRUCTION AND INSTALLATION OF DISTRIBUTION

INVOICE NUMBER	INVOICE DATE	TOTAL INV. AMT.	ACCOUNT NUMBER	SUBLEDGER NUMBER	ACCOUNT SUBTOTAL	JOB DESCRIPTION
403130	12/13/04	$685.04	100.1070.376	29999	$685.04	FPUC T&M; DIXIE & DATURA
403133	12/13/04	$1,077.12	100.1070.376	29999	$1,077.12	FPUC T&M: Relocate Services
403134	12/13/04	$1,195.68	100.1070.376	29999	$1,195.68	FPUC T&M: Meter Sets
403135	12/13/04	$1,494.60	100.1070.376	29999	$1,494.60	FPUC T&M
403153	12/17/04	$219.36	100.1070.376	29999	$219.36	231 & 237 Blossom Ln
403154	12/17/04	$197.52	100.1070.376	29999	$197.52	231 & 237 Blossom Ln
403042	11/12/04	$32,424.99	100.1070.376	29999	$32,424.99	FHB & South Shore Blvd
		$0.00				
		$0.00				
		$0.00				
		$0.00				
		$0.00				

WHITE: ACCOUNTING YELLOW: DEPARTMENT DATE INVOICE PASSED FOR PAYMENT: _____

REMARKS: _____

FPU-030 REV. 1/00

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR	2004	PERIOD	12
JOURNAL NUMBER	36575				
COMPANY	001			BATCH	24009
REFERENCE	33			SOURCE	JE
DESCRIPTION	Accrual Reversal			AUTO ACCRUAL?	1

JE DESCRIPTION:	JE#
	33
	YR/PD
	04/12
To reverse accrual of invoices which	
should have been booked in Jan-05	

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT		SUBLDG. NUMBER
100.1070.376		15,173.89		29999
100.1070.376		224.41		29999
100.1070.376		6,464.97		29999
100.1070.376		1,598.33		29999
100.1070.376		1,195.68		29999
100.1070.376		1,123.17		29999
100.2320.11	25,780.45		Atlantic	

PAGE	PAGE TOTALS	25,780.45	25,780.45
1 OF 1	J.E. TOTALS	25,780.45	25,780.45

	INITIALS	DATE
PREPARED BY	JS	01/21/05
APPROVED BY		1/21/05
ENTERED BY		1-21-05
CHECKED BY		1/21/05
POSTED BY		1-21-05

JOURNAL ENTRY HEADER

JE DESCRIPTION:

JE# 33

YR/PD 04/09

TYPE (M/S) M ACCT YEAR 2004 PER 9

JOURNAL NUMBER 36357 BATCH NUMBER

ITEMS THAT WERE NOT RECEIVED BEFORE THE PL CLOSE

COMPANY 001

REFERENCE 33 SRC JE

DESCRIPTION PL ACCRUAL AUTO ACCRUAL? 1

PL ACCUAL LOGS

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
123.4010.908	770.00		P.O. 12708 Gas Plumbing Servicws Inv. #5153	70158
123.1860.31	295.00			3000
123.4010.908	470.00		Inv. #5156	70158
123.1860.31	547.50			3000
123.4010.908	770.00		Inv. #5160	70158
123.1860.31	420.00			3000
993.4010.916	1,260.00		Inv. #5120	
123.4010.908	770.00		Inv. #4306	70158
123.1860.31	1,160.00			3000
995.4010.8032	1,527.33		P.O. 13128 Seldomridge Service Center-inv. #88092	
115.1070.3662	1,179.68		P.O. 13723 Sea Coast Group-See invoice	21464
996.1070.387	16,662.13		P.O. 13724 Gaslite America Inv.#GL10047	21319
114.1070.362	44,255.60		P.O. 12960 Mayer Electric Supply-See inv # 5789893RI	21298
.4010.8802	513.15		P.O. 12752 Palm Beach Newspapers	
.4010.8802	105.10			
121.1840.1	385.25			
114.4010.909	700.00		P.O. 12973 Evok Advertising	61351
114.4010.909	412.00			61051
114.4010.909	700.00			61351
114.4010.909	412.00			61051
114.4010.909	615.40			61351
114.4010.909	615.40			61051
100.2320.11		74,545.54		

PAGE TOTALS	74,545.54	74,545.54
J.E. TOTALS	525,601.77	525,601.77

PREPARED BY	CP	01/10/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

FLORIDA PUBLIC UTILITIES

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE-INVOICE VOUCHER FORM

P/L JAN 07 2005

DATE: January 06, 2005 Total $43,713.08 DIVISION: Northwest PREPARED BY: S. BITTLE

CORRECT TAX RATE 7.5% COMPANY FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached? ☐ Yes

If No, please explain:

☐ Exemption List Approved and on the list - Includes EX, UT, & RRV

Sole Source ☐ Emergency ☐ Please attach a detailed explanation

Manager's Signature:

DMB

APPROVALS

AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	VP EXECUTIVE	FINANCIAL
JAN - 7 2005					

G/L YEAR/PERIOD	ATTACHMENT TO BE MAILED WITH THE CHECK
~~04/12~~ 3/1	

VENDOR # 38350 VENDOR NAME MAYER ELECTRIC SUPPLY

VOUCHER MESSAGE:

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
5789893RI	12/29/2004	$43,713.08				$43,713.08

PURCHASE ORDER # LPO/PO/CODE/RSI	SALES TAX CHARGED $$	FREIGHT CHARGED	Total Tax & Freight	Discount $$
12960	$2,545.08		$2,545.08	

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	SUBLEDGER
100%	114.2410.6	$ (542.52)	Tax Correction	
100%	114.1070.362	$ 44,255.60		21298
		$ -		
		$ -		
		$ -		
		$ -		
		$ -	ACCRUED	
		$ -		
		$ -		
		$ -		
		$ -		
		$ -	ENTERED	
		$ -	JAN 07 2005	
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
	TOTAL	$ 43,713.08		

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this code after the vendor has been approved for the Recurring Payment l

** VOID - DUPLICATE FILE COPY **

Check No. 219465
Check Date 1/10/2005

J789893RI	12/29/2004	43,713.08	.00	43,713.08

VOID - DUPLICATE FILE COPY

Total	43,713.08	.00	43,713.08

Bank of America

63-4
630

Check No.
219465

38350 1/10/2005

Forty-Three Thousand Seven Hundred Thirteen and 08/100 Dollars

*****43,713.08

MAYER ELECTRICAL FINANCIAL
CORPORATION
PO BOX 1328
BIRMINGHAM AL 35201-1328

NON - NEGOTIABLE

13513

VOID - DUPLICATE FILE COPY

MAYER ELECTRIC SUPPLY

Affiliated Companies:
Mayer Electric Supply Servicing Co.
Mayer Electric Financial Corporation

of Electrical Supplies, Lighting, Factory Automation, Tools & Data Com- Since 1930

Invoice #: 5789893 RI

Branch Location: 412 North Foster Street Dothan AL 36303

Remit to: Mayer Electric Financial Corporation, PO Box 1328
Birmingham, AL 35201-1328

Invoice Date: 12/29/04
Account #: 2018040
Branch #: 300500
Related Order #: 199819 SD

SHIP TO

R2P 138 69

FLORIDA PUBLIC UTILITIES
ATTN: OFFICE SERVICES
P O BOX 3395
WEST PALM BEACH FL 33402-3395

OS
JAN 0 3 2005

FLORIDA PUBLIC UTILITIES
2825 PENNSYLVANIA AVE
MARIANNA FL 32448-4004

CUSTOMER PO #	RELEASE #	SHIP DATE	SHIP VIA	ASSIGNED SALESPERSON	TICKET WRITER
12960		12/28/04	Best Way	Stewart McCart	Scottie Hatcher

LINE # / SHIP TKT #	SHIPPED	B/O	PART # / DESCRIPTION	UoM	PRICE	EXTENDED PRICE
5.000	1		80% BILLING ON SHIPMENT Material Shipment		41,168.0000	41,168.00
					Subtotal	41,168.00

COPY TO: MARIANNA
DATE: 1/3/05
FAXED
PLEASE FORWARD MAT'L RECEIPT TO PURCHASING. THANKS.

ENTERED
JAN 0 7 2005

Cash Discount = 0.00%

Total Tax Rate 7.50% Total Sales Tax 2,545.08

If payment is received on or before 01/10/05 you save $0.00 and pay only $43,713.08

Total amount due on 01/11/05 $43,713.08

SEE REVERSE SIDE FOR TERMS AND CONDITIONS OF SALE

To reach us call: 334-792-2111
To obtain an MSDS: 800-451-8346

Visit us online:
www.mayerelectric.com

13514

12/12/2007 09:56:32 Invoice Header PLGIED PLDIED

Session . . . . . : 5059
Internal ID . . . . . : 001 - 050100038
CORPORATION
PO BOX 1328
BIRMINGHAM, AL
35201-1328

Invoice type . . . . : 1 Invoice
Vendor . . . . . : 38350 MAYER ELECTRICAL FINANCIAL
Company . . . . . : 001 Division . . . . . : 001

Invoice ID . . .	5789893RI	Invoice date .	12/29/2004
Invoice amount	43,713.08	Net due date .	1/10/2005
Discount amount	.00	-or Terms . . .	PR10
-or Percent . .	.000	Discount date .	
Purchase order	12960		
Freight	.00		
Tax authority .		Tax rate code .	
Tax basis . . .	43,713.08		
Tax	.00		
Accounting date	1/07/2005	Accounting group	PLSUM

F2=Function keys F3=Exit F7=User fields F24=More keys

Utilicon Services, Inc.

INVOICE

Sold To: Florida Public Utilities Company
P.O. Box 610
Marianna, FL 32447

ATTENTION Mr. Donald R. Myers
JOB NO.103
DATE 16-Aug-04
INVOICE NO. 705L
Work Order No. 705 we 8-12-04

Labor	$ 6,472.38
Equipment	$ 2,662.50
Net Due This Invoice	$ 9,134.88

114.1070.3648 (21260) $2649.11
114.1070.3646 (21306) $5206.89
114.4020.5932 $1278.88

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	NW
PURCHASE ORDER #	13254
REQUISITION #	044.1021.118

NON INVENTORY
MATERIAL RECEIPT

MATERIAL RECEIPT #	
PACKING SLIP OR INVOICE #(S)	705L
INVOICE AMOUNT($)	$9,134.88
DATE RECEIVED	08/12/04

D. Myers

VENDOR NAME (RECEIVED FROM): UTILICON SERVICES, INC.

MATERIAL RECEIVED BY: D. MYERS

DELIVERY: PARTIAL RECEIPT ☑ RECEIVED IN FULL ☐

FREIGHT COMPANY:

FREIGHT CHARGES: PREPAID ☐ COLLECT ☐

GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL:

FREIGHT BILL #:

AMOUNT:

	ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
0%	114.1070.3646	21306		PROVIDE LABOR & EQUIPMENT TO CONSTRUCT A NEW 12 KV
0%	114.1070.3656	21306		FEEDER FROM MARIANNA SUB TO THE FAMILY DOLLAR SITE.
0%	114.1070.3648	21199		BILLING ON COST PLUS AS PER ATTACHED LABOR/EQUIPMENT
0%	114.1070.3648	21260		RATE AGREEMENT
0%	VARIOUS			
0%				PROVIDE LABOR & EQUIPMENT TO REPLACE POLES (DECAYED)
				AT VARIOUS LOCATIONS TO BE PROVIDED BY FPU. BILLING ON
				COST PLUS AS PER ATTACHED LABOR & EQUIPMENT RATE
				AGREEMENT.
				PROVIDE LABOR & EQUIPMENT TO CONSTRUCT VARIOUS LINE
				EXTENSIONS WITH ACCOUNT NUMBERS ASSIGNED AT TIME
				WORK IS DONE. BILLING ON COST PLUS AS PER ATTACHED
				LABOR & EQUIPMENT RATE AGREEMENT.
	114.1070.3648	21260		~~$2,648.11~~
	114.1070.3646	21306		$5,208.89
	114.4020.5932			~~$1,278.88~~ VARIOUS
	TOTAL QUANTITY			

WHITE - PURCHASING YELLOW- PREPARER

DATE INVOICE PASSED FOR PAYMENT: _____

REMARKS: _____

FPU-030 REV. 1/00

13517

EDP ACCOUNT#	REF.	AMOUNT	TITLE
*105.1840.9252	0	6,310.00-	*INVALID G/L NUMBER
		6,310.00-	*
105.1849.920	0	7,230.00	ADM/GEN SALARY-GENERAL
		7,230.00	*
		920.00	**
114.1070.361	1 34369	371.00	STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT
114.1070.362	1 21298	922.00	STATION EQUIPMENT PURCH SCADA HW & SOFTWARE
114.1070.362	1 34369	477.00	STATION EQUIPMENT STATION EQUIPMENT
114.1070.3646	1 2	1,829.00	POLES/TOWERS-LINE EXT-REV PROD LOCAL NON-TRACKED IR
114.1070.3646	1 21306	517.00	POLES/TOWERS-LINE EXT-REV PROD FAMILY DOLLAR
114.1070.3646	1 34388	267.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION EXTEND PRIMARY TO SERVE 2 M/H'S - WO# 04-118
114.1070.3646	1 34410	631.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION WO# 04-162~¦
114.1070.3646	1 34427	55.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION WO# 04-168~¦
114.1070.3646	1 34440	55.00	POLES/TOWERS-LINE EXT-REV PROD LINE EXTENSION WO#04-171~¦
114.1070.3647	1 2	3,970.00	POLES/TOWERS-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
114.1070.3648	1 2	1,819.00	POLES/TOWERS-DECAYED POLE REPL LOCAL NON-TRACKED IR
114.1070.3656	1 2	1,175.00	O/H CONDUCTR-LINE EXT-REV PROD LOCAL NON-TRACKED IR
114.1070.3656	1 21306	485.00	O/H CONDUCTR-LINE EXT-REV PROD FAMILY DOLLAR
114.1070.3656	1 34388	401.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION EXTEND PRIMARY TO SERVE 2 M/H'S - WO# 04-118
114.1070.3656	1 34410	53.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION WO# 04-162~¦
114.1070.3656	1 34427	55.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION WO# 04-168~¦
114.1070.3656	1 34440	55.00	O/H CONDUCTR-LINE EXT-REV PROD LINE EXTENSION WO#04-171~¦
114.1070.3657	1 2	2,739.00	O/H CONDUCTR-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
114.1070.3671	1 2	30.00	UNDERGRD CONDUCT & DEVICE-DUCT LOCAL NON-TRACKED IR
114.1070.3672	1 21284	927.00	UNDERGRD CONDUCT/DEVICE-BURIED FAMILY DOLLAR
114.1070.3672	1 21323	408.00	UNDERGRD CONDUCT/DEVICE-BURIED LINE EXT TO SERVE LOWES
114.1070.3681	1 2	2,260.00	LINE TRANSFORMERS- OVERHEAD LOCAL NON-TRACKED IR
114.1070.3683	1 2	318.00	LINE TRANSFORMERS- BURIED LOCAL NON-TRACKED IR
114.1070.3691	1 2	4,740.00	OVERHEAD SERVICES LOCAL NON-TRACKED IR
114.1070.3693	1 2	4,095.00	UNDERGRD SERVICES- BURIED LOCAL NON-TRACKED IR
114.1070.370	1 2	99.00	METERS LOCAL NON-TRACKED IR
114.1070.3711	1 2	1,177.00	INSTAL ON CUST PREMISES-ABOVE LOCAL NON-TRACKED IR
114.1070.3731	1 2	495.00	STREET LIGHTING AND SIGNAL AG LOCAL NON-TRACKED IR
		30,425.00	*
114.1080.364	0	1,298.00	POLES TOWERS AND FIXTURES
114.1080.365	0	790.00	OVERHEAD CONDUCTORS AND DEVICE
114.1080.3671	0	55.00	UNDERGRD CONDUCT/DEVICE-DUCT
114.1080.3681	0	669.00	LINE TRANSFORMERS - OVERHEAD
114.1080.3691	0	275.00	OVERHEAD SERVICES
114.1080.3692	0	27.00	UNDERGROUND SERVICES-DUCT
114.1080.3693	0	64.00	UNDERGROUND SERVICES-BURIED
114.1080.3731	0	193.00	ST LIGHTING & SIGNAL ABOVEGRD
		3,371.00	*
114.1430.1	0 256	198.00	OTHER A/R - EMPLOYEES MYERS, DONALD R
114.1430.1	0 865	56.00	OTHER A/R - EMPLOYEES CUTSHAW, MARK
114.1430.1	0 2760	132.00	OTHER A/R - EMPLOYEES DITTY, CHARLES J
114.1430.1	0 2874	30.00	OTHER A/R - EMPLOYEES O'PRY, BROWARD LEE
114.1430.1	0 2903	58.00	OTHER A/R - EMPLOYEES TANNER LYNWOOD
114.1430.1	0 6041	54.00	OTHER A/R - EMPLOYEES TOOLE STEPHEN A

PER ACCOUNT NUMBER: TOTAL HOURS & DOLLARS

(PYS575)

Account Number: C.C.D.	Object	Sub-Acct	Ref No	Date Requested		Totals	
[illegible]114	1070	3647	000002	08/03/2004	09/02/2004	120.0	3968.00

Pay End	Employee Name	Dv	Dpt	Act Hrs	$ W O/H
08/15/2004	GROOMS, DARRYL D	04	107	11.0	427.00
08/15/2004	HALL, CHARLES W.	04	107	3.0	89.00
08/15/2004	DITTY, CHARLES J	04	107	10.0	443.00
08/15/2004	TOOLE, STEPHEN A.	04	701	4.0	163.00
08/15/2004	ELMORE, JIMMIE G.	04	107	1.0	39.00
08/15/2004	O'PRY, BROWARD L	04	701	6.0	159.00
08/15/2004	HARRIS, KEVIN B.	04	202	6.0	111.00
08/15/2004	BEVIS, ANDREW S.	04	107	4.0	108.00
08/15/2004	GRAY, RHONDON	04	107	10.0	320.00

More...

F3=Exit F6=PRINT F4=Acct/Date Roll Keys

PER ACCOUNT NUMBER: TOTAL HOURS & DOLLARS

(PYS575)

Account Number: C.U.D.	Object	Sub-Acct	Ref No	Date Requested		Totals	
0114	1070	3647	000002	08/03/2004	09/02/2004	120.0	3968.00

Pay End	Employee Name	Dv	Dpt	Act Hrs	$ W O/H
08/29/2004	GROOMS, DARRYL D	04	107	5.0	173.00
08/29/2004	HALL, CHARLES W.	04	107	8.0	219.00
08/29/2004	DITTY, CHARLES J	04	107	10.0	414.00
08/29/2004	GRIFFIN, JOHN B.	04	107	5.0	135.00
08/29/2004	MATHIS, DANNY D.	04	107	3.0	109.00
08/29/2004	TOOLE, STEPHEN A.	04	701	7.0	294.00
08/29/2004	ELMORE, JIMMIE G.	04	107	4.0	139.00
08/29/2004	O'PRY, BROWARD L	04	701	2.0	55.00
08/29/2004	HARRIS, KEVIN B.	04	202	2.0	39.00

More...

F3=Exit F6=PRINT F4=Acct/Date Roll Keys

PER ACCOUNT NUMBER: TOTAL HOURS & DOLLARS

(PYS575)

Account Number: C.U.D.	Object	Sub-Acct	Ref No	Date Requested		Totals	
0114	1070	3647	000002	08/03/2004	09/02/2004	120.0	3968.00

Pay End	Employee Name	Dv	Dpt	Act Hrs	$ W O/H
08/29/2004	CHATWOOD, FRANKLIN S	04	107	6.0	212.00
08/29/2004	BEVIS, ANDREW S.	04	107	11.0	267.00
08/29/2004	GRAY, RHONDON	04	107	2.0	53.00

Bottom

F3=Exit F6=PRINT F4=Acct/Date Roll Keys

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER 36616 BATCH NUMBER 24033
COMPANY 001
REFERENCE 5.33 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL? 0

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5.33
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
121.1070.396	19,001.72		Transfer charges from 1860.1	021494
100.1860.1		19,001.72	to plant for Hurricane Francis-SF	034452
121.1070.396		5,263.72	Storm reserve assoc. with	021494
121.1080.396		13,738.00	Utility plant replacement	
100.2280.12	19,001.72		Hurricane Francis-SF	
123.1070.376112	848.50		Transfer charges from 1860.1	000004
100.1860.1		848.50	to plant for Hurricane Charlie-CF	034419
123.1070.376112		822.08	Storm reserve assoc. with	000004
123.1080.3762		26.42	Utility plant replacement	
100.2280.12	848.50		Hurricane Charlie-CF	
123.1070.380105	356.00		Transfer charges from 1860.1	000004
100.1860.1		356.00	to plant for Hurricane Francis-CF	034450

PAGE

1 OF 5

PAGE TOTALS	40,056.44	40,056.44
J.E. TOTALS	40,056.44	40,056.44

	INITIALS	DATE
PREPARED BY	MDN	~~01/27/05~~
APPROVED BY	CM	1/27/05
ENTERED BY	JS	1-27-05
CHECKED BY	KCH	1-27-05
POSTED BY	JS	1-27-05

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER _____ BATCH NUMBER _____
COMPANY 001
REFERENCE 5 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL?

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
123.1070.380105	278.33		Storm reserve assoc. with	000004
123.1080.3762		396.11	Utility plant replacement	
123.1080.3802		238.22	Hurricane Charlie-CF	
100.2280.12	356.00			
114.1070.3647	1,873.62		Transfer charges from 1860.1	000002
114.1070.3657	1,280.18		to plant for Hurricane Francis-NW	000002
114.1070.3681	1,329.31			000002
114.1070.3662	120.41			000002
114.1070.3672	1,824.22			000002
114.1080.364	139.45			
114.1080.365	116.21			
114.1080.3681	69.72			
114.1080.3662	6.19			
114.1080.3672	133.25			
100.1860.1		6,892.56		034448

PAGE 2 OF 5

PAGE TOTALS	7,526.89	7,526.89
J.E. TOTALS	47,583.33	47,583.33

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12
JOURNAL NUMBER _____ BATCH NUMBER _____
COMPANY 001
REFERENCE 5 SOURCE JE
DESCRIPTION: Reclass Hurricane Capital AUTO ACCRUAL?

JE DESCRIPTION: To reclassify Hurricane capital items in 1860.1 to plant and storm reserve.

JE# 5
YR/PD 04/12

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1070.3647		1,292.15	Storm reserve assoc. with	000002
114.1070.3657		844.84	Utility plant replacement	000002
114.1070.3681		838.76	Hurricane Frances-NW	000002
114.1070.3662		98.96		000002
114.1070.3672		762.70		000002
114.1080.364		720.92		
114.1080.365		551.55		
114.1080.3681		560.27		
114.1080.3662		27.64		
114.1080.3672		1,194.77		
100.2280.11	6,892.56			
114.1070.3647	47,465.70		Transfer charges from 1860.1	000002
114.1070.3657	30,863.16		to plant for Hurricane Ivan-NW	000002
114.1070.3681	8,467.03			000002
114.1070.3672	978.52			000002
114.1080.364	6,202.53			
114.1080.365	4,962.03			
PAGE TOTALS	105,831.53	6,892.56		
J.E. TOTALS	153,414.86	54,475.89		

PAGE 3 OF 5

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR 2004	PERIOD 12
JOURNAL NUMBER		BATCH NUMBER	
COMPANY	001		
REFERENCE	5	SOURCE	JE
DESCRIPTION:	Reclass Hurricane Capital	AUTO ACCRUAL?	

JE DESCRIPTION:	JE# 5
	YR/PD 04/12
To reclassify Hurricane capital	
items in 1860.1 to plant and	
storm reserve.	

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.3681	1,135.77			
114.1080.3672	104.73			
100.1860.1		100,179.47		034466
114.1070.3647		43,726.77	Storm reserve assoc. with	000002
114.1070.3657		28,727.66	Utility plant replacement	000002
114.1070.3681		1,848.81	Hurricane Ivan-NW	000002
114.1070.3672		239.88		000002
114.1080.364		9,941.46		
114.1080.365		7,097.53		
114.1080.3681		7,753.99		
114.1080.3672		843.37		
100.2280.11	100,179.47			
115.1070.3647	23,000.54		Transfer charges from 1860.1	000002
115.1070.3657	19,922.00		to plant for Hurricane Francis-NE	000002
115.1080.364	5,855.10			
115.1080.365	1,171.02			
100.1860.1		49,948.66		034466
PAGE TOTALS	151,368.63	250,307.60		
J.E. TOTALS	304,783.49	304,783.49		

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

JOURNAL ENTRY HEADER

BATCH TYPE (M/S)	M	ACCT YEAR 2004	PERIOD 12
JOURNAL NUMBER		BATCH NUMBER	
COMPANY	001		
REFERENCE	5	SOURCE	JE
DESCRIPTION:	Reclass Hurricane Capital	AUTO ACCRUAL?	

JE DESCRIPTION:	JE# 5
	YR/PD 04/12
To reclassify Hurricane capital	
items in 1860.1 to plant and	
storm reserve.	

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
115.1070.3647		22,440.51	Storm reserve assoc. with	000002
115.1070.3657		19,379.84	Utility plant replacement	000002
115.1080.364		6,415.13	Hurricane Francis-NE	
115.1080.365		1,713.18		
100.2280.11	49,948.66			
115.1070.3647	1,350.00		Transfer charges from 1860.1	000002
115.1070.3657	5,773.47		to plant for Hurricane Jeanne-NE	000002
115.1080.364	775.00			
115.1080.365	1,846.00			
100.1860.1		9,744.47		034499
115.1070.3647		1,256.90	Storm reserve assoc. with	000002
115.1070.3657		4,802.86	Utility plant replacement	000002
115.1080.364		868.10	Hurricane Jeanne-NE	
115.1080.365		2,816.61		
100.2280.11	9,744.47			

PAGE	PAGE TOTALS	69,437.60	69,437.60
5 OF 5	J.E. TOTALS	374,221.09	374,221.09

	INITIALS	DATE
PREPARED BY	MDN	01/27/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

Allocation of the Hurricane Capital Charges
2004

	JE 5 New Charges to Plant	JE 14 Storm Related Retirements	JE 5 Change in Plant				
South Florida:							
Hurricane Frances:							
Generator				121.1070.396	21494	19,001.72	
				100.1860.1	34452		(19,001.72)
Plant	19,001.72	(13,738.00)	5,263.72				
Reserve	0.00	(13,738.00)	13,738.00	121.1070.396	21494		(5,263.72)
				121.1080.396			(13,738.00)
Net	19,001.72	0.00	19,001.72	100.2280.12		19,001.72	
Central Florida:							
Hurricane Charlie:				123.1070.376112	4	848.50	
				100.1860.1	34419		(848.50)
Plant	848.50	(26.42)	822.08				
				123.1070.376112	4		(822.08)
Reserve	0.00	(26.42)	26.42	123.1080.3762			(26.42)
				100.2280.12		848.50	
Net	848.50	0.00	848.50				
Hurricane Frances:				123.1070.380105	4	356.00	
				100.1860.1	34450		(356.00)
Plant	356.00	(634.33)	(278.33)				
				123.1070.380105	4	278.33	
Reserve	0.00	(634.33)	634.33	123.1080.3762			(396.11)
				123.1080.3802			(238.22)
Net	356.00	0.00	356.00	100.2280.12		356.00	
Northwest Florida:							
Hurricane Frances:				114.1070.3647	2	1,873.62	
				114.1070.3657	2	1,280.18	
Plant	6,427.74	(2,590.33)	3,837.41	114.1070.3681	2	1,329.31	
				114.1070.3662	2	120.41	
Reserve	(464.82)	(2,590.33)	3,055.15	114.1070.3672	2	1,824.22	
				114.1080.364		139.45	
Net	6,892.56	0.00	6,892.56	114.1080.365		116.21	
				114.1080.3681		69.72	
				114.1080.3662		6.19	
				114.1080.3672		133.25	
				100.1860.1	34448		(6,892.56)
				114.1070.3647	2		(1,292.15)
				114.1070.3657	2		(844.84)
				114.1070.3681	2		(838.76)
				114.1070.3662	2		(98.96)
				114.1070.3672	2		(762.70)
				114.1080.364			(720.92)
				114.1080.365			(551.55)
				114.1080.3681			(560.27)
				114.1080.3662			(27.64)
				114.1080.3672			(1,194.77)
				100.2280.11		6,892.56	

E

Northwest Florida: continued

Hurricane Ivan:

Plant	87,774.41	(13,231.29)	74,543.12
Reserve	(12,405.06)	(13,231.29)	25,636.35
Net	100,179.47	0.00	100,179.47

114.1070.3647	2	47,465.70	
114.1070.3657	2	30,863.16	
114.1070.3681	2	8,467.03	
114.1070.3672	2	978.52	
114.1080.364		6,202.53	
114.1080.365		4,962.03	
114.1080.3681		1,135.77	
114.1080.3672		104.73	
100.1860.1	34466		(100,179.47)
114.1070.3647	2		(43,726.77)
114.1070.3657	2		(28,727.66)
114.1070.3681	2		(1,848.81)
114.1070.3672	2		(239.88)
114.1080.364			(9,941.46)
114.1080.365			(7,097.53)
114.1080.3681			(7,753.99)
114.1080.3672			(843.37)
100.2280.11		100,179.47	

F

Northeast Florida:

Hurricane Frances:

Plant	42,922.54	(1,102.19)	41,820.35
Reserve	(7,026.12)	(1,102.19)	8,128.31
Net	49,948.66	0.00	49,948.66

115.1070.3647	2	23,000.54	
115.1070.3657	2	19,922.00	
115.1080.364		5,855.10	
115.1080.365		1,171.02	
100.1860.1	34446		(49,948.66)
115.1070.3647	2		(22,440.51)
115.1070.3657	2		(19,379.84)
115.1080.364			(6,415.13)
115.1080.365			(1,713.18)
100.2280.11		49,948.66	

G

Hurricane Jeanne:

Plant	7,123.47	(1,063.71)	6,059.76
Reserve	(2,621.00)	(1,063.71)	3,684.71
Net	9,744.47	0.00	9,744.47

115.1070.3647	2	1,350.00	
115.1070.3657	2	5,773.47	
115.1080.364		775.00	
115.1080.365		1,846.00	
100.1860.1	34499		(9,744.47)
115.1070.3647	2		(1,256.90)
115.1070.3657	2		(4,802.86)
115.1080.364			(868.10)
115.1080.365			(2,816.61)
100.2280.11		9,744.47	
		374,221.09	(374,221.09)

P. O. Box 3395
West Palm Beach, FL 33402-3395

December 26, 1995

Ms Pat S Lee
Utility Systems Communications Engineer Supervisor
FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd
Tallahassee FL 32399-0850

Re: Storm Reserve associated with Utility Plant Replacement
Dear Ms. Lee:

Hurricane Opal caused damage in our Marianna division and we charged all storm related expenses to a deferred account. We transferred the operating expenses to our storm reserve account, and are transferring Capital expense to our utility plant accounts.

As we agreed, the total rate base should be unchanged from storm related plant replacement (since there is a storm reserve). Since retirements are made without gains or losses, they do not, in themselves, affect rate base. However, the cost of new plant items would increase rate base, along with removal costs.

eliminate any storm related increase in rate base, an amount reflecting the difference between the new asset cost basis and the original basis needs to be charged to the storm reserve giving the new asset the original basis (excluding betterments that will remain in plant). In addition, we should charge the retirement and removal costs for storm related items either directly to the storm reserve, or transfer an equivalent amount from the storm reserve to offset these costs in the depreciation reserve. This is illustrated below:

Assumes: Original cost of plant retired = $300, New cost of plant = $500; Cost of removal = $100

	Original Amount	Storm related Retirements	Net Plant	New Charges to Rate Base	Net Plant	Storm Reserve	Plant After reserve
Plant	$1,000	-300	700	+500	1,200	-200	$1,000
Reserve	$ 600	-300	300	-100	200	+400	600
Net	$ 400	0	400	+600	1,000	-600	$ 400

By making the appropriate storm reserve entries, the rate base will be unaffected by storm related replacement. Please let me know if you want this handled differently. I discussed this approach with Lee Romig, and he tentatively agrees with the entries. Also, let me know if you have a preference on whether the retirement and removal costs are charged directly to storm reserve, or if you prefer to pass these items through the depreciation reserve. If we go through the reserve, we will need to know how to reflect the storm reserve transfer in a depreciation study.

Sincerely,

George M. Bachman
Director of Accounting

E

Northwest Florida: continued

Hurricane Ivan:

Plant	87,774.41	(13,231.29)	74,543.12
Reserve	(12,405.06)	(13,231.29)	25,636.35
Net	100,179.47	0.00	100,179.47

114.1070.3647	2	47,465.70	
114.1070.3657	2	30,863.16	
114.1070.3681	2	8,467.03	
114.1070.3672	2	978.52	
114.1080.364		6,202.53	
114.1080.365		4,962.03	
114.1080.3681		1,135.77	
114.1080.3672		104.73	
100.1860.1	34466		(100,179.47)
114.1070.3647	2		(43,726.77)
114.1070.3657	2		(28,727.66)
114.1070.3681	2		(1,848.81)
114.1070.3672	2		(239.88)
114.1080.364			(9,941.46)
114.1080.365			(7,097.53)
114.1080.3681			(7,753.99)
114.1080.3672			(843.37)
100.2280.11		100,179.47	

Northeast Florida:

Hurricane Frances:

Plant	42,922.54	(1,102.19)	41,820.35
Reserve	(7,026.12)	(1,102.19)	8,128.31
Net	49,948.66	0.00	49,948.66

115.1070.3647	2	23,000.54	
115.1070.3657	2	19,922.00	
115.1080.364		5,855.10	
115.1080.365		1,171.02	
100.1860.1	34446		(49,948.66)
115.1070.3647	2		(22,440.51)
115.1070.3657	2		(19,379.84)
115.1080.364			(6,415.13)
115.1080.365			(1,713.18)
100.2280.11		49,948.66	

Hurricane Jeanne:

Plant	7,123.47	(1,063.71)	6,059.76
Reserve	(2,621.00)	(1,063.71)	3,684.71
Net	9,744.47	0.00	9,744.47

115.1070.3647	2	1,350.00	
115.1070.3657	2	5,773.47	
115.1080.364		775.00	
115.1080.365		1,846.00	
100.1860.1	34499		(9,744.47)
115.1070.3647	2		(1,256.90)
115.1070.3657	2		(4,802.86)
115.1080.364			(868.10)
115.1080.365			(2,816.61)
100.2280.11		9,744.47	
		374,221.09	(374,221.09)

P. O. Box 3395
West Palm Beach, FL 33402-3395

December 26, 1995

Ms Pat S Lee
Utility Systems Communications Engineer Supervisor
FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd
Tallahassee FL 32399-0850

Re: Storm Reserve associated with Utility Plant Replacement
Dear Ms. Lee:

Hurricane Opal caused damage in our Marianna division and we charged all storm related expenses to a deferred account. We transferred the operating expenses to our storm reserve account, and are transferring Capital expense to our utility plant accounts.

As we agreed, the total rate base should be unchanged from storm related plant replacement (since there is a storm reserve). Since retirements are made without gains or losses, they do not, in themselves, affect rate base. However, the cost of new plant items would increase rate base, along with removal costs.

, eliminate any storm related increase in rate base, an amount reflecting the difference between the new asset cost basis and the original basis needs to be charged to the storm reserve giving the new asset the original basis (excluding betterments that will remain in plant). In addition, we should charge the retirement and removal costs for storm related items either directly to the storm reserve, or transfer an equivalent amount from the storm reserve to offset these costs in the depreciation reserve. This is illustrated below:

Assumes: Original cost of plant retired = $300, New cost of plant = $500; Cost of removal = $100

	Original Amount	Storm related Retirements	Net Plant	New Charges to Rate Base	Net Plant	Storm Reserve	Plant After reserve
Plant	$1,000	-300	700	+500	1,200	-200	$1,000
Reserve	$ 600	-300	300	-100	200	+400	600
Net	$ 400	0	400	+600	1,000	-600	$ 400

By making the appropriate storm reserve entries, the rate base will be unaffected by storm related replacement. Please let me know if you want this handled differently. I discussed this approach with Lee Romig, and he tentatively agrees with the entries. Also, let me know if you have a preference on whether the retirement and removal costs are charged directly to storm reserve, or if you prefer to pass these items through the depreciation reserve. If we go through the reserve, we will need to know how to reflect the storm reserve transfer in a depreciation study.

ncerely,

George M. Bachman

Napier Michelle

From: Schneidermann Marc
Sent: Friday, January 21, 2005 6:36 PM
To: Napier Michelle
Subject: RE: Hurricane capital charges

The old generator had to be disconnected for the new generator to be installed and the old generator was hauled away by Troy Burlington who purchased it for scrap.

So, the cost of removal was $0.00.

-----Original Message-----
From: Napier Michelle
Sent: Friday, January 21, 2005 5:33 PM
To: Johnson Louie; Register Wayne; Middleton Don; Favors Calvin
Cc: Kitner Don; Schneidermann Marc; Lacaci Mario; Puentes Jorge; Bachman George; Martin Cheryl
Subject: Hurricane capital charges
Importance: High

Thanks for you assistance with obtaining the information for the capital items due to the hurricanes. As I was looking at the information, I noticed that there weren't any charges for cost of removal. Please review the information and let me know on Monday the amounts attributable to cost of removal. If you have any questions, please let me know. Thanks again for your cooperation.

Michelle Napier
General Accounting Manager
561-838-1712

SUB-LEDGER 'FERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34452 YEAR & MONTH (BLANK=ALL) _____ ___

'JRRICANE FRANCIS SF - CAPITAL MONITORING OF POST HURRICANE FRANCIS RELATED CA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034452	2004 09	SUNTRUST BANKCARD NA	P 1130-09270	263.34
034452	2004 09	SUNTRUST BANKCARD NA	P 1130-09270	16.75-
034452	2004 09	PL ACCRUAL	J 33 PL ACCR	17,200.00
034452	2004 10	PL ACCRUAL	J 33 PL ACCR	17,200.00-
034452	2004 10	OKALOOSA GAS DISTRICT	P 244259-101	18,755.13
034452	2004 12	TRANSPORTED GENERATOR-FRAN	J 9M MISC PA	745.16

F3=EXIT Total for 0006 Sub-Ledger-Reference items. 19,746.88

IMPROVEMENT AND RETIREMENT REQUISITION

IMPROVEMENT # 21494

AEP #

CHECK ALL THAT APPLY

☑ FPUC — South (*DIVISION*) ☑ REVENUE PRODUCING ☑ SPECIFIC ☐ NONSPECIFIC

☐ FLO-GAS — 1/20/2004 (*DATE*) ☑ ECONOMICALLY JUSTIFIED ☐ REVISED ☐ AEP (worksheet)

BUDGET INFO:	MONTHS	PAGE #	ITEM #	AMOUNT
TITLE OF WORK	Ops Office Building Generator		LOCATION SF	
DESCRIPTION OF WORK:	*TYPE IN BOX BELOW*			

Replaces Generator destroyed by Hurricane

START DATE	10/1/2004	DATE WORK TO BE COMPLETED	2/1/2005

IMPROVEMENT REQUISITION SECTION

IMPROVEMENT COST	AMOUNT
MATERIALS	$19,800.00
MATERIALS DONATED (ELECTRIC DIVISIONS)	
STORES EXPENSE	
TOTAL MATERIAL COST	$19,800.00
LABOR - COMPANY	$1,000.00
LABOR - DONATED	
LABOR - OTHER	$1,000.00
TRANSPORTATION EXPENSE	
OTHER	
TOTAL I.R. COST	$21,800.00
LESS NON-REFUNDABLE CONTRIBUTIONS - ENTER AS NEGATIVE (1)	
TOTAL AMOUNT AUTHORIZED	$21,800.00
PLUS:	
METERS/REGULATORS FROM NON-TRACKED PLANT	
SERVICES & METER INSTALLATIONS FROM NON-TRACKED PLANT	
TRANSFORMERS FROM NON-TRACKED PLANT	
TOTAL COST	$21,800.00

IMPROVEMENT FINANCIAL PLAN		AMOUNT
TOTAL COST		$21,800.00
LESS: DEPOSITS ON EXTENSIONS (REFUNDABLE)		
LESS: MATERIALS FROM NON-TRACKED PLANT		$0.00
TOTAL DEDUCTIONS		$0.00
NET CASH REQUIREMENTS		$21,800.00
ANNUAL NON-FUEL PROJECTED REVENUES (2)		$0.00
EXPENDITURES BY QUARTER OF		
TOTAL AMOUNT AUTHORIZED:		AMOUNT
JAN - MAR	YEAR: 2005	1,800.00
APR - JUN	YEAR:	
JUL - SEP	YEAR:	
OCT - DEC	YEAR: 2004	20,000.00
	TOTAL THIS YEAR	20,000.00
	TOTAL NEXT YEAR	$0.00
	TOTAL AMOUNT AUTHORIZED	$20,000.00

DISTRIBUTION (DETAIL MAJOR ITEMS OF MATERIAL & LABOR) (ATTACH RIDER IF NECESSARY)

ASSET DESCRIPTION	ACCOUNTING LOCATION	PHYSICAL LOCATION	RATE	QUANTITY	TOTAL AUTHORIZED
Guardian Generator and Transfer Switch	001.2.1.396			1	$21,800.00

FLORIDA PUBLIC UTILITIES COMPANY

FLO-GAS CORPOR. .ON

FIXED ASSETS RETIREMENT FORM

TAGGABLE ☐ FPUC ☑ DIV: South Florida

MASS ☐ FLO-GAS ☐ RETIREMENT DATE: 10/25/04

FA System Asset # *	FA System Tag # *	Description / Address	FA System Accounting Location	Install. Date Date	Ret. Code **	Reason Code ***	Quantity	FA System Amount *
9471	001641	GENERATOR	001.2.1.3960.0004	1999	S	6	1	$13,738.00
					DEPR. RATE			.4894
								6,723.38

Greta Dezelan / 1-20-05

PREPARED BY / DATE

Marc Schneidermann 1/20/05

APPROVED BY / DATE

FA System - ENTERED BY / DATE

FA SYSTEM - CHECKED BY / DATE

*Enter Values for Taggable Assets Only

**Retirement Code: A=Abandoned: J=Junked: R=Returned to Stock: S=Sold: T=Traded: X=Stolen

***Reason Code: 1=Obsolete: 2=Hole In Case: 3=Craked Case: 4=Bad Diaphragm: 5=Corrosion: 6=Beyond Economic Repair: 7=Stolen: 8=Leather Diaphragm: 9=Decayed: 10=Other_____

FPU-023

13535

Rev 1/00 Fixed Asset RETIREMENT-Generators.xls

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34419 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE CHARLIE CF CAPITAL DONNA FOWLER REQUESTED SJ TO MONITOR HURRICANE EX

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034419	2004 08	HURRICANE CF - 2004 CAPIT	J 9 PAYROLL	535.00
034419	2004 08	SUSAN HENSON	P PC083104 A	6.50
034419	2004 08	HURRICANE CF - 2004 CAPIT	J 12 TRANSPO	62.00
034419	2004 08	HURRICANE CF - 2004 CAPIT	J 3 STORES,I	245.00
034419	2004 08	SUSAN HENSON	P PC083104 A	6.50-
034419	2004 08	SUSAN HENSON	P PC083104 A	6.50

F3=EXIT Total for 0006 Sub-Ledger-Reference items. 848.50

123.1070, 376112 (4)

Napier Michelle

From: Napier Michelle
Sent: Wednesday, January 19, 2005 10:21 AM
To: Middleton Don
Cc: Kitner Don; Register Wayne
Subject: RE: Capital Items for Hurricanes

Thanks Don for the help in classifying these charges. The 15.60 was for letters distributed due to the hurricane. Please fax the INR420 to me at 561-833-0151. Thanks again and have a great day.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: **Middleton Don**
Sent: Wednesday, January 19, 2005 9:29 AM
To: Napier Michelle
Cc: Kitner Don; Register Wayne
Subject: Capital Items for Hurricanes

Michelle, listed below you will find the information that you requested for re-classification of stock slips and payroll/transportation.

Acct. # 100.1861.1 (34419) - $848.50
Payroll/Transportation & Material in the amount of $848.50 re-classify to the appropriate account # 123.1070.376112 (4)

Acct. # 100.1861.1 (34450) - $371.60
Material in the amount of $356.00 re-classify to the appropriate account # 123.1070.380105 (4)
Note: The amount of $15.60 for J&R Printing & Graphics should not be charged to our account. It is unknown who this company is and which division charged this to this account number.

I will forward you the copies via the courier of the INR420 that you sent, back to you showing these account numbers (if you need these copies ASAP, please let me know what fax number to send them to you).

If more information is needed, please let me know.

Thanks.

Don Middleton
Operations Manager
Phone: 386-668-9950
Fax: 386-668-4590

Subject: RE: Hurricane capital charges

Sorry Michelle, even now I'm getting confused. Please email me the sub ledger numbers again. I believe you are correct but if you give me the sub ledger I think I can get with the supervisors that were over the repair work and get the stock slips again, I can get it straightened out (hopefully).

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 10:42 AM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
You state that all damages were for Charley but you have costs for Frances. Is this correct or should the dollars in Frances be charged to Charley? Please let me know. Thanks.
Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 9:18 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just talked to the I&M Supervisor and confirmed that all of the damages was done during Hurricane Charley and as I stated to you during our phone conversation, no charges or cost for removal. Either the main/service was abandoned in place or was used as a casing for insertion so there was no cost of removal.

If you have any more questions that I can help with, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Friday, January 21, 2005 5:33 PM
To: Johnson Louie; Register Wayne; Middleton Don; Favors Calvin
Cc: Kitner Don; Schneidermann Marc; Lacaci Mario; Puentes Jorge; Bachman George; Martin Cheryl
Subject: Hurricane capital charges
Importance: High

Thanks for you assistance with obtaining the information for the capital items due to the hurricanes. As I was looking at the information, I noticed that there weren't any charges for cost of removal. Please review the information and let me know on Monday the amounts attributable to cost of removal. If you have any questions, please let me know. Thanks again for your cooperation.

Michelle Napier
General Accounting Manager
561-838-1712

DATE 9/13/04 INVENTORY ACCOUNT DISTRIBUTION FOR SANFORD MONTH OF AUGUST 2004 (INR420) PAGE 21

BAL.IN 1630.1 STORE EXP	5,237.65
INVENTORY ADJUSTMENT	2,288.06
BAL.IN 1840.2 SHALL TOOL	5,417.92
AMT. CHARGED TO M & J	100.00
TOTAL STORES EXPENSE	12,843.63
TOTAL STORES ISSUES	20,080.12
COST PER DOLLAR ISSUED	.63961919

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE				
100.1860.1	34418	6	115.88	13-1025	190.00	3	3	3	ADAPTOR 1/2 OD XTRUBE X 1/2 CTS PE
100.1860.1	34418	3	58.11	13-1070	95.28	3	3	3	ADAPT 3/4 STEEL
100.1860.1	34418	2	1.74	13-1390	2.86	3	3	3	CAPS 3/4 GALV
100.1860.1	34418	1	11.94	13-2295	19.58	3	3	3	COUPLINGS 1/2 STEEL TUBING
100.1860.1	34418	1	.45	13-2320	.74	3	3	3	COUPLINGS 1/2 BRASS FLARE
100.1860.1	34418	2	10.62	13-2335	17.41	3	3	3	DOUBLE END COUPLING 1/2 CTS
100.1860.1	34418	2	.62	13-3450	1.02	3	3	3	NUTS 1/2 BRASS FLARE
100.1860.1	34418	1	.37	13-3550	.61	3	3	3	PLUGS 3/4 GALV
100.1860.1	34418	1	.66	13-3570	1.08	3	3	3	PLUGS 1 GALV
		19 *	200.39 *		328.56 *				
100.1860.1	34419	1	1.05	13-1440	1.72	3	3	3	CAPS 1 1/4 GALV
100.1860.1	34419	2	1.80	13-2450	2.95	3	3	3	COUPLINGS 1 1/4 HEAT FUSED PLASTIC
100.1860.1	34419	1	2.17	13-2480	3.56	3	3	3	COUPLING 1 1/4 GALV
100.1860.1	34419	2	5.97	13-3010	9.79	3	3	3	ELLS 1 1/4" STEEL
100.1860.1	34419	1	44.11	15-0225	72.32	3	3	3	ANODE MAGNESIUM 17#
100.1860.1	34419	1	10.38	15-0510	17.02	3	3	3	TAPE - YELLOW WARNING
100.1860.1	34419	1	19.11	15-0515	31.33	3	3	3	WIRE - TRACER 14 GUAGE
100.1860.1	34419	1	33.70	15-1325	55.26	3	3	3	CATHODIC TERMINAL BOX - HEAVY-DUTY WITH CAST IRON
100.1860.1	34419	34	12.07	17-1780 Y	19.79	3	3	3	TUBING 1 1/4 PLASTIC
100.1860.1	34419	2	18.85	17-1890	30.91	3	3	3	TRANSITION FITTING 1 1/4
		46 *	149.21 *		244.65 *				
123.1040.1		9	3.49	13-1000	5.72	3	3	3	ADAPTORS 3/8" BRASS FLARE
123.1040.1		10	37.33	13-2050	75.60	3	3	3	COCK 3/8 BRASS FLARE
123.1040.1		12	44.69	13-2070	73.20	3	3	3	COCK 1/2 BRASS FLARE
123.1040.1		22	284.71	13-2225	466.82	3	3	3	1/2 CTS X 3/8 FL LYCO
123.1040.1		16-	5.28-	13-2270	1.90-	3	3	3	COUPLINGS 3/8 BRASS FLARE
123.1040.1		2	1.54	13-2280	2.53	3	3	3	COUPLING 1/2 GALV
123.1040.1		27	8.40	13-3250	13.76	3	3	3	HUC 3/8 BRASS FLARE
123.1040.1		2	.85	13-3260	1.39	3	3	3	HUC 1/2 BRASS FLARE
123.1040.1		4	1.58	13-3310	2.60	3	3	3	NIPPLES 3/8 GALV
123.1040.1		65	16.83	13-3430	27.60	3	3	3	NUTS 1/4 BRASS FLARE
123.1040.1		32	24.26	13-3435	39.78	3	3	3	NUTS 3/8 SWIVEL
123.1040.1		6	1.94	13-3440	3.18	3	3	3	NUTS 3/8 BRASS FLARE
123.1040.1		1	15.08	15-0570	24.73	3	3	3	COLD WRAP - TAPECOAT H-35 GRAY 2" WIDE
123.1040.1		50	18.10	17-1680 Y	29.68	3	3	3	TUBING 3/8 OD COPPER
		226 *	453.52 *		764.77 *				
123.1070.376112	21379	3	4.40	13-1450	7.21	3	3	3	CAPS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21379	2	1.80	13-2450	2.95	3	3	3	COUPLINGS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21379	1	2.55	13-3000	4.18	3	3	3	ELLS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21379	2	19.59	13-4185	32.12	3	3	3	TEES 4 X 1 1/4 SERVICE PUNCH TEE PACK
123.1070.376112	21379	1	10.38	15-0510	17.02	3	3	3	TAPE - YELLOW WARNING
123.1070.376112	21379	1	19.11	15-0515	31.33	3	3	3	WIRE - TRACER 14 GUAGE
123.1070.376112	21379	1	6.20	15-0530	10.17	3	3	3	TAPE-3M BLACK 1" WIDTH 100' ROLL
123.1070.376112	21379	335	118.93	17-1780 Y	195.00	3	3	3	TUBING 1 1/4 PLASTIC
		346 *	182.96 *		299.98 *				
123.1070.376120	21327	7	133.74	15-0515	219.28	3	3	3	WIRE - TRACER 14 GUAGE
123.1070.376120	21327	2	23.81	15-0520	39.04	3	3	3	TAPE - 3M BLACK 2" WIDTH

CAPITAL ITEMS

123.1070.376112 ref. (4)

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14

YR/PD 04/12

CH TYPE (M/S) M | ACCT YEAR | 2004 PER 12

JOURNAL NUMBER 36501 | BATCH NUMBER 23935

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE CHARLIE (SEE ATTACHED)

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION (RATE / DEPR)	SUBLDG. NUMBER
123.1080.3762 Charlie	26.42		.3577 = 9.45	
123.1080.3802 Frances	238.22		.7154 = ~~19.42~~	
123.1010.3762		26.42		
123.1010.3802		238.22		

ORIDA PUBLIC UTILITIES COMPANY

MAINS LOG

Hurricane Charlie Damages August 2004-Reference # 34419

CENTRAL FLORIDA

(Units in Feet)

pany Florida Public Utilities

ion Central-Florida Division

ATE	ADDRESS	City / County	CONSTRUCTION ORDER #	ADDITIONS 3701 PLASTIC 1¼	2	4	6	ADDITIONS 3702 OTHER 1¼	2	3	4	6	8	RETIREMENTS 3701 PLASTIC 3/4	1¼	1½	2	4		RETIREMENTS 3702 OTHER 3/4	1	1¼	1½	2	3	4	6		In Service Year	Fixed Asset Number
ugust	707 Aberdeen Court	Winter Springs	456550	34																									2004	
	123.1070.376112.34419																													
	707 Aberdeen Court	Winter Springs	456472																			34							1974	
	123.1080.3762																													

PAGE TOTAL	34	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	34	0	0	0	0	0	0			
GRAND TOTAL	34	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	34	0	0	0	0	0	0			

pared By D. Scribben

roved By D. Kitner

)RIDA PUBLIC UTILITIES COMPANY

RENEWED SERVICES LOG-CENTRAL FLORIDA-DEBARY

Hurricane Francis Damages September 2004-Reference # 34450

(SINGLE UNITS)

sion: Central-Florida

)ATE	ADDRESS	City / County	CONST ORDER NUMBER	SERVICE INSTALL	SERVICE ABANDON	3801 PLASTIC SERVICES 1/2	3/4	1 1/4	2		3802 OTHER SERVICES 1/2	3/4	1 1/4	2		In Service Year	Fixed Asset Number
Sept	1415 Valencia Court	Sanford	454588	1		1										2004	
Sept	1415 Valencia Court	Sanford	454585		1						1					1974	
Sept	814 Valencia Court	Sanford	454590	1		1										2004	
Sept	814 Valencia Court	Sanford	454589		1						1					1974	
Sept	812 West Valencia Court	Sanford	454592	1		1										2004	
Sept	812 West Valencia Court	Sanford	454591		1						1					1974	

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34450 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE FRANCIS CF - CAPITAL MONITORING OF POST HURRICANE FRANCIS RELATED CA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034450	2004 09	HURRICANE FRANCIS CF - CA	J 3 STORES,I	356.00
034450	2004 12	J&R PRINTING AND GRAPHICS, INC	P 9313 A/P -	15.60

F3=EXIT Total for 0002 Sub-Ledger-Reference items. 371.60

15.60

356.00

123,1070.380105 (4)

Napier Michelle

From: Napier Michelle
Sent: Wednesday, January 19, 2005 10:21 AM
To: Middleton Don
Cc: Kitner Don; Register Wayne
Subject: RE: Capital Items for Hurricanes

Thanks Don for the help in classifying these charges. The 15.60 was for letters distributed due to the hurricane. Please fax the INR420 to me at 561-833-0151. Thanks again and have a great day.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: **Middleton Don**
Sent: Wednesday, January 19, 2005 9:29 AM
To: Napier Michelle
Cc: Kitner Don; Register Wayne
Subject: Capital Items for Hurricanes

Michelle, listed below you will find the information that you requested for re-classification of stock slips and payroll/transportation.

Acct. # 100.1861.1 (34419) - $848.50
Payroll/Transportation & Material in the amount of $848.50 re-classify to the appropriate account # 123.1070.376112 (4)

Acct. # 100.1861.1 (34450) - $371.60
Material in the amount of $356.00 re-classify to the appropriate account # 123.1070.380105 (4)
Note: The amount of $15.60 for J&R Printing & Graphics should not be charged to our account. It is unknown who this company is and which division charged this to this account number.

I will forward you the copies via the courier of the INR420 that you sent, back to you showing these account numbers (if you need these copies ASAP, please let me know what fax number to send them to you).

If more information is needed, please let me know.

Thanks.

Don Middleton
Operations Manager
Phone: 386-668-9950
Fax: 386-668-4590

Napier Michelle

From: Middleton Don
Sent: Tuesday, January 25, 2005 7:50 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just to let you know, Dan Scribben is suppose to redo his log yesterday afternoon showing the corrections and I assume he will be forwarding it on to Bill.

Not sure if this will finalize this but if there is anything else that I can try and help on, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 1:52 PM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
If the main was abandoned in place for Frances #34450, why didn't it show on the log? Shouldn't it be there? I really appreciate your help. Thanks.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 1:30 PM
To: Napier Michelle
Subject: RE: Hurricane capital charges

OK, I'll try again.

Frances #34450 - The main was abandoned in place, no cost associated with removal.

Charlie #34419 - The damaged main was used as a casing and the new main inserted in it, no cost associated with removal. The services that were replaced, the old services were abandoned in place, no cost associated with removal.

Hope this clears up what you asked for. Sorry for giving the wrong info the last time.

Any other questions let me know and maybe I won't furnish you the wrong info again.

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 12:18 PM
To: Middleton Don
Subject: RE: Hurricane capital charges

The subledger for Frances was #34450 ($356) and Charlie was #34419 with $848.50. if you need anything else, let me know. Thanks for you help.

Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 11:26 AM
To: Napier Michelle

Subject: RE: Hurricane capital charges

Sorry Michelle, even now I'm getting confused. Please email me the sub ledger numbers again. I believe you are correct but if you give me the sub ledger I think I can get with the supervisors that were over the repair work and get the stock slips again, I can get it straightened out (hopefully).

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 10:42 AM
To: Middleton Don
Subject: RE: Hurricane capital charges

Don,
You state that all damages were for Charley but you have costs for Frances. Is this correct or should the dollars in Frances be charged to Charley? Please let me know. Thanks.
Michelle Napier
General Accounting Manager
561-838-1712

-----Original Message-----
From: Middleton Don
Sent: Monday, January 24, 2005 9:18 AM
To: Napier Michelle
Subject: RE: Hurricane capital charges

Michelle, just talked to the I&M Supervisor and confirmed that all of the damages was done during Hurricane Charley and as I stated to you during our phone conversation, no charges or cost for removal. Either the main/service was abandoned in place or was used as a casing for insertion so there was no cost of removal.

If you have any more questions that I can help with, let me know.

-----Original Message-----
From: Napier Michelle
Sent: Friday, January 21, 2005 5:33 PM
To: Johnson Louie; Register Wayne; Middleton Don; Favors Calvin
Cc: Kitner Don; Schneidermann Marc; Lacaci Mario; Puentes Jorge; Bachman George; Martin Cheryl
Subject: Hurricane capital charges
Importance: High

Thanks for you assistance with obtaining the information for the capital items due to the hurricanes. As I was looking at the information, I noticed that there weren't any charges for cost of removal. Please review the information and let me know on Monday the amounts attributable to cost of removal. If you have any questions, please let me know. Thanks again for your cooperation.

Michelle Napier
General Accounting Manager
561-838-1712

BAL.IN 1630.1 STORE EXP	4,028.21
INVENTORY ADJUSTMENT	2,356.79
BAL.IN 1840.2 SMALL TOOL	5,811.53
AMT. CHARGED TO M & J	100.00
TOTAL STORES EXPENSE	12,096.53
TOTAL STORES ISSUES	19,735.08
COST PER DOLLAR ISSUED	.61294558

CAPITAL ITEMS

123.1070.350105 ref(4)

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE	
100.1860.1	34450	1	10.51	13-2060	16.95	3 3 3 COCKS 1/2 GALV
100.1860.1	34450	2	2.01	13-2350	3.24	3 3 3 COUPLINGS 3/4 GALV
100.1860.1	34450	4	2.30	13-3330	3.70	3 3 3 NIPPLES 3/4 GALV
100.1860.1	34450 C	3	4.29	13-3880	6.92	3 3 3 TEES 3/4 GALV
100.1860.1	34450	5	23.45	19-2050	37.82	3 3 3 FITTING 1/2" CSST
100.1860.1	34450	152	178.45	19-2090	287.83	3 3 3 PIPE 1/2" CSST
		167 *	221.01 *		356.46 *	
100.1860.1	34451	1	6.20	13-1080	10.00	3 3 3 ADAPT. 3/4 PT X 5/8 OR 3/4 PLASTIC
100.1860.1	34451	1	.82	13-1410	1.32	3 3 3 CAPS 1 GALV
100.1860.1	34451	1	1.88	13-1470	3.03	3 3 3 CAPS 2 GALV.
100.1860.1	34451	2	66.70	13-1730	107.58	3 3 3 CLAMPS 2 FULL CIRCLE OVER 6"
100.1860.1	34451	1	9.78	13-2120	15.77	3 3 3 COCK - 3/4" INSULATED O-RING
100.1860.1	34451	1	5.31	13-2335	8.56	3 3 3 DOUBLE END COUPLING 1/2 CTS
100.1860.1	34451	1	14.97	13-2430	24.15	3 3 3 COUPLINGS 1" STEEL DRESSER STYLES 84 & 90
100.1860.1	34451	2	2.25	13-2550	3.63	3 3 3 COUPLING 2 HEAT FUSED PLASTIC
100.1860.1	34451	2	8.20	13-2553	13.23	3 3 3 COUPLING 2" X 1 1/4 PE
100.1860.1	34451	2	36.59	13-2610	59.02	3 3 3 COUPLING 2 STEEL STYLES 84 & 90
100.1860.1	34451	1	.57	13-3330	.92	3 3 3 NIPPLES 3/4 GALV
100.1860.1	34451	1	.81	13-3350	1.31	3 3 3 NIPPLES 1 GALV
100.1860.1	34451	1	1.84	13-3380	2.97	3 3 3 NIPPLES 2 GALV
100.1860.1	34451	1	25.05	13-3870	40.40	3 3 3 TEES 5/8 PUNCH TEE FOR PLST. TUB.
100.1860.1	34451	1	11.76	17-1220	18.97	3 3 3 3/4" X 1/2" CTS RISERS
100.1860.1	34451	1	50.34	17-1670	81.20	3 3 3 STOPPER FITTING SHORT STOP 2
100.1860.1	34451	2	24.39	17-1900	39.34	3 3 3 TRANSITION FITTING 2
		22 *	267.46 *		431.40 *	
123.1040.1		1	.62	13-1340	1.00	3 3 3 CAPS 1/2 GALV
123.1040.1		1	3.74	13-2050	6.03	3 3 3 COCK 3/8 BRASS FLARE
123.1040.1		2	.84	13-3320	1.36	3 3 3 NIPPLE 1/2 GALV
123.1040.1		1	.76	13-3820	1.23	3 3 3 TEES 1/2 GALV
123.1040.1		1	4.84	17-1004	7.81	3 3 3 CONNECTOR, APPLIANCE 18" STAINLESS STEEL 1/2"FIP X
123.1040.1		1	9.37	19-1006	15.11	3 3 3 WATER HEATER PAN 20"
123.1040.1		1	24.37	19-1008	39.31	3 3 3 WATER HEATER EXPANSION TANK
		8 *	44.54 *		71.85 *	
123.1070.376112	21327	63	210.86	11-1210 Y	340.11	3 3 3 PIPE 2 GALV.
123.1070.376112	21327	3	4.38	13-1450	7.05	3 3 3 CAPS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21327	8	7.20	13-2450	11.61	3 3 3 COUPLINGS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21327	4	17.05	13-2540	27.50	3 3 3 COUPLINGS 2 GALV
123.1070.376112	21327	4	8.71	13-3990	14.05	3 3 3 TEES 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21327	3	31.14	15-0510	50.22	3 3 3 TAPE - YELLOW WARNING
123.1070.376112	21327	7	133.75	15-0515	215.72	3 3 3 WIRE - TRACER 14 GUAGE
123.1070.376112	21327	5	30.98	15-0530	49.96	3 3 3 TAPE-3M BLACK 1" WIDTH 100' ROLL
123.1070.376112	21327	3,500	1,242.50	17-1780 Y	2,004.08	3 3 3 TUBING 1 1/4 PLASTIC
		3,597 *	1,686.57 *		2,720.30 *	
123.1070.376112	21415	2	1.81	13-2450	2.92	3 3 3 COUPLINGS 1 1/4 HEAT FUSED PLASTIC
123.1070.376112	21415	3	31.20	15-0510	50.32	3 3 3 TAPE - YELLOW WARNING
123.1070.376112	21415	4	76.37	15-0515	123.18	3 3 3 WIRE - TRACER 14 GUAGE
123.1070.376112	21415	1	11.93	15-0520	19.24	3 3 3 TAPE - 3M BLACK 2" WIDTH

JOURNAL ENTRY HEADER

JE DESCRIPTION:		JE#	14
		YR/PD	04/12
TCH TYPE (M/S)	M	ACCT YEAR	2004 PER 12
JOURNAL NUMBER	36588	BATCH NUMBER	24015
COMPANY	001		
REFERENCE	14	SRC	JE
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?	

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE FRANCES (SEE ATTACHED).

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION (RATE DEPR)	SUBLDG. NUMBER
123.1080.3762	396.11		.3557 = 141090	
123.1010.3762		396.11		

PAGE		396.11		396.11	
OF	J.E. TOTALS	396.11		396.11	

	INITIALS	DATE
PREPARED BY	BG	01/24/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

ORIDA PUBLIC UTILITIES COMPANY

MAINS LOG

Hurricane Francis September 2004-Reference # 34450

CENTRAL FLORIDA

(Units In Feet)

| ADDITIONS | | |

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14 | YR/PD 04/12

TCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER 36501 | BATCH NUMBER 23935

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE CHARLIE (SEE ATTACHED)

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	RATE DESCRIPTION DEPR	SUBLDG. NUMBER
123.1080.3762 Charlie	26.42		.3577 = 9.45	
123.1080.3802 Frances	238.22		.7154 = ~~170.44~~	
123.1010.3762		26.42		
123.1010.3802		238.22		

Frances SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005

ENTER SUB-LEDGER REFERENCE NO. 34448 YEAR & MONTH (BLANK=ALL) ____ __

HURRICANE FRANCIS NW - CAPITAL MONITORING OF POST HURRICANE FRANCIS RELATED CA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034448	2004 09	UTILICON SERVICES, INC.	P 714LASTORM	2,303.56
034448	2004 09	HURRICANE FRANCIS NW - CA	J 9 PAYROLL	1,320.00
034448	2004 09	HURRICANE FRANCIS NW - CA	J 12 TRANSPO	250.00
034448	2004 09	HURRICANE FRANCIS NW - CA	J 3 STORES,I **	3,019.00

*	114.1070.3647(2)	#1022.62	114.1080.364	# 139.45
	114.1070.3657(2)	852.18	114.1080.365	116.21
	114.1070.3681(2)	511.31	114.1080.3681	69.72
	114.1070.3662(2)	45.41	114.1080.3662	6.19
	114.1070.3672(2)	977.22	114.1080.3672	133.25
		# 3408.74		# 464.82

F3=EXIT Total for 0004 Sub-Ledger-Reference items. 6,892.56

** 114.1070.3647(2)

3	35-3550	#598.44	Pole 40 CL 4
2	35-3370	13.19	Pin Pole Top 24
4	35-3470	110.99	Pin Fiberglass Standoff 15 4/16"
2	35-3290	2.23	Nut Eye 5/8
2	35-2370	3.33	Clevis - Dead End Secondary
12	35-1650	9.21	Bolt - Machine 5/8 X 12
2	35-1626	1.90	Bolt - Machine 5/8 X 2
2	35-1130	110.50	Arms, Steel 60
10	35-3770	1.85	Washer - 2 1/4 sq 5/8 Hole

851.14 ≈ 851

114.1070.3657(2)

400	31-1115	107.23	Wire - #4 Cu S.D. Bare Solid
1033	31-1300	46.15	wire, Al. #6 soft tie
651	31-1310	46.38	wire, Al. #4 soft tie
700	31-1320	92.13	Wire, #4 AAAC
100	31-1350	18.60	Wire, #1/0 Bare Std AL AAAC
4	35-2310	3.44	Clamp - Ground Rod 5/8
6	35-2979	19.39	Insulator Pin Type 7500 volt
2	35-3060	1.49	Insulator Rack Type
2	35-3110	22.05	Insulator, Dead End Epoxilator
4	35-3770	40.36	Rod-Ground 5/8 x 10
2	37-1050	10.05	Cla[illegible]ot Line (Cu-Cu)

13551

Frances

114, 1070, 3657 (2)

3	37-1140	#15.66	Clamp, Deadend Strain
2	37-1390	.47	Conn. H-Type
4	37-1630	4.56	Connectors vise action #4 Cu

427.96 ≈ 428

114, 1070.3681 (2)

9	35-1160	#215.90	Arrestor, Lightning, 7.6 KV
4	35-2048	#122.60	Bracket, Fiberglass
10	35-2710	#461.58	Cut-out, Fused 100-150 A
2	37-2090	4.17	Lugs, Transformer Grounding
2	37-2740	5.14	Stirrup, Hot Line Clamp
2	39-1190	8.65	Links, Fuse 4 cmp.

818.04 ≈ 818

114, 1070.3662 (2)

6	35-3130	#2.86	Lag Screws 1/2 x 5
30	41-1050	55.64	Riser Shield Ext. 3"
1	41-1195	16.55	Strap - mounting Terminator

75.05 ≈ 75

114.1070.3672 (2)

735	33-1030	#758.83	Wire, Al, #2 URD 15 KV
1	41-1115	35.11	Kits, Termination #2
1148		25.67	
1	41-1195	~~16.55~~	Load Break Terminator #2
1	35-1165	27.58	Arrester, Riser Pole

~~838.07~~ 847.19 ≈ 847

DATE 10/14/04 INVENTORY ACCOUNT DISTRIBUTION FOR MARIANNA MONTH OF SEPT 2004 (INR420) PAGE 56

BAL.IN 1630.1 STORE EXP 9,497.60
INVENTORY ADJUSTMENT 46.32
TOTAL STORES EXPENSE 9,543.92
TOTAL STORES ISSUES 45,995.77
COST PER DOLLAR ISSUED .20749560

LIGHTS

CAPITAL ITEMS

ACCOUNT #	REF.NO		UNITS	VALUE	BIN #		TOTAL VALUE	
100.1860.1	34448		400	88.80	31-1115	Y	107.23	A 4 4 WIRE - #4 CU S.D., BARE, SOLID
100.1860.1	34448		1,035	38.22	31-1300		46.15	4 4 4 WIRE, ALUMINUM #6 SOFT TIE
100.1860.1	34448		651	38.41	31-1310		46.38	4 4 4 WIRE, ALUMINUM #4 SOFT TIE
100.1860.1	34448		700	76.30	31-1320	Y	92.13	4 4 4 WIRE, #4 AAAC OR ACSR
100.1860.1	34448		100	15.40	31-1350	Y	18.60	4 4 4 WIRE-#1/0 BARE STD AL AAAC CODE AZUSA
100.1860.1	34448		735	626.45	33-1030	Y	756.83	4 4 4 WIRE, ALUMINUM #2 URD 15KV
100.1860.1	34448		2	91.51	35-1150	Y	110.50	4 4 4 ARMS, STEEL 60
100.1860.1	34448		9	178.60	35-1160	Y	215.90	4 4 4 ARRESTOR, LIGHTNING, 7.6 KV MCOV, METAL-OXIDE HEBA
100.1860.1	34448		1	22.84	35-1165	Y	27.58	4 4 4 ARRESTOR, RISER POLE, METAL-OXIDE, 7.6 KV O.B. #21
100.1860.1	34448		2	1.16	35-1626		1.40	4 4 4 BOLT-MACHINE 5/8 X 2
100.1860.1	34448		12	7.63	35-1650		9.21	4 4 4 BOLT-MACHINE 5/8 X 12
100.1860.1	34448		4	101.53	35-2088		122.60	4 4 4 BRACKET-FIBERGLASS, FOR ONE CUTOUT & ARRESTER
100.1860.1	34448		4	2.85	35-2310		3.44	4 4 4 CLAMP-GROUND ROD 5/8
100.1860.1	34448		2	2.76	35-2370		3.33	4 4 4 CLEVIS-DEAD END SECONDARY
100.1860.1	34448	C	10	382.26	35-2710	Y	461.58	4 4 4 CUT-OUT, FUSED 100-150 AMP
100.1860.1	34448		6	16.06	35-2975		19.39	4 4 4 INSULATOR PIN TYPE 7500 VOLT
100.1860.1	34448		2	1.23	35-3060		1.49	4 4 4 INSULATOR RACK TYPE
100.1860.1	34448		2	18.26	35-3110		22.05	4 4 4 INSULATOR , DEADEND EPOXILATOR - CHANCE C654-0001
100.1860.1	34448		6	2.37	35-3130		2.86	4 4 4 LAG SCREWS 1/2 X 5
100.1860.1	34448		2	1.85	35-3290		2.23	4 4 4 NUT EYE 5/8
100.1860.1	34448		2	10.92	35-3370		13.19	4 4 4 PIN POLE TOP 24
100.1860.1	34448		4	91.92	35-3470		110.99	4 4 4 PIN, FIBERGLASS STANDOFF 15 & 16 INCH
100.1860.1	34448		3	495.60	35-3550	Y	598.44	4 4 4 POLE 40 CL 4 CP
100.1860.1	34448		4	33.45	35-3770		40.36	4 4 4 ROD-GROUND 5/8 X 10 COPPERWELD, SECTIONAL -BLACKBU
100.1860.1	34448		10	1.55	35-4210		1.85	4 4 4 WASHER-2 1/4 SQ 5/8 HOLE
100.1860.1	34448		2	8.32	37-1050		10.05	4 4 4 CLAMP, HOT LINE (CU-TO-CU) #6 TO #4/0
100.1860.1	34448		3	12.97	37-1140		15.66	4 4 4 CLAMP, DEADEND STRAIN 4-2/0 ACSR 2-2/0 AL
100.1860.1	34448		2	.39	37-1390		.47	4 4 4 CONN H-TYPE A6-2 6-1 6-2 B6-2 6-1 6-2
100.1860.1	34448		4	3.78	37-1650		4.56	4 4 4 CONNECTORS VISE ACTION #4 CU
100.1860.1	34448		2	3.45	37-2090		4.17	4 4 4 LUGS, TRANSFORMER GROUNDING #10 TO #1 CU.
100.1860.1	34448		2	4.26	37-2740		5.14	4 4 4 STIRRUP, HOT LINE CLAMP (CU-TO-AL) #2 TO #4
100.1860.1	34448		2	7.16	39-1190		8.65	4 4 4 LINKS, FUSE 4 AMP
100.1860.1	34448		30	46.08	41-1052		55.64	4 4 4 RISER SHIELD EXT. 3"
100.1860.1	34448		1	29.08	41-1115		35.11	4 4 4 KITS, TERMINATION FOR #2-2/0 AL
100.1860.1	34448		1	21.26	41-1148		25.67	4 4 4 LOAD BREAK TERMINATOR #2
100.1860.1	34448		1	13.71	41-1195		16.85	4 4 4 STRAP-MOUNTING TERMINATOR #16TBZ
			3,756 *	2,500.53 *			3,019.38 *	
100.1860.1	34449		6	24.82	35-1195		29.97	4 4 4 ATTACHMENT SINGLE GUY (LARGE) 1/2
100.1860.1	34449		3	76.15	35-2088		91.95	4 4 4 BRACKET-FIBERGLASS, FOR ONE CUTOUT & ARRESTER
100.1860.1	34449		6	17.55	35-2540		21.19	4 4 4 CLAMP, 1/2 GUY WIRE (3-BOLT)-5/8 CLAMP BOLTS
100.1860.1	34449		6	9.47	35-2860		11.43	4 4 4 GUY GRIP-GALV WIRE 3/8
100.1860.1	34449		8	73.04	35-3110		88.20	4 4 4 INSULATOR , DEADEND EPOXILATOR - CHANCE C654-0000
100.1860.1	34449		50	19.75	35-3130		23.85	4 4 4 LAG SCREWS 1/2 X 5
100.1860.1	34449		50	7.65	35-4210		9.24	4 4 4 WASHER-2 1/4 SQ 5/8 HOLE
100.1860.1	34449		15	62.43	37-1050		75.38	4 4 4 CLAMP, HOT LINE (CU-TO-CU) #6 TO #4/0
100.1860.1	34449		25	4.93	37-1390		5.95	4 4 4 CONN H-TYPE A6-2 6-1 6-2 B6-2 6-1 6-2
100.1860.1	34449		25	5.10	37-1400		6.16	4 4 4 CONN H-TYPE A3-1/0 2-1/0 1-3/0 B6-2 6-1 6-1/0
100.1860.1	34449		25	8.55	37-1405		10.32	4 4 4 CONN H-TYPE A1/0-2/0 2/0-3/0 B6-2 6-1 6-1
100.1860.1	34449		25	9.63	37-1410		11.63	4 4 4 CONN A1-2/0 1/0-3/0 2/0-4/0 B1-2/0 1/0-3/0 2/0-3/0
100.1860.1	34449		6	14.41	37-2130		17.40	4 4 4 SLEEVES, AUTO LINE SPLICE #6 STR. TO #4 SOL CU
100.1860.1	34449		60	282.78	37-2192		341.46	4 4 4 SLEEVES, AUTO LINE SPLICE #4 ACSR
100.1860.1	34449		25	155.45	37-2200		187.71	4 4 4 SLEEVES, AUTO LINE SPLICE #1/0 AL

See Next 2 Pages

FENCES

SUPPLEMENT

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14

BATCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12 | YR/PD 04/12

JOURNAL NUMBER 36494 | BATCH NUMBER 23928

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANES FRANCES AND IVAN (SEE ATTACHED).

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.364	4,320.40			
114.1080.365	2,570.84			
114.1080.3681	6,618.22			
114.1010.364		4,320.40		
114.1010.365		2,570.84		
114.1010.3681		6,618.22	DEPRL RATE DEPRC	
114.1080.364-IVAN	3738.93		.4261 = 1593.116	
114.1080.364-FRANCES	581.47		.4261 = 247.76	
114.1080.365-IVAN	2135.50		.4981 = 1063.69	
114.1080.365-FRANCES	435.34		.4981 = 216.84	
114.1080.3681-IVAN	6618.22		.6252 = 4137.71	
PAGE	13,509.46	13,509.46		
J.E. OF TOTALS	13,509.46	13,509.46		

	INITIALS	DATE
PREPARED BY	BG	01/20/05
APPROVED BY	BG	1/20/05
ENTERED BY		1/20/05
CHECKED BY		1-20-05
POSTED BY		1-20-05

JOURNAL ENTRY HEADER

JE DESCRIPTION:				JE#	14
				YR/PD	04/12
BATCH TYPE (M/S)	M	ACCT YEAR	2004 PER 12		
JOURNAL NUMBER		BATCH NUMBER		TO RECORD RETIREMENTS ASSOCIATED	
COMPANY	001			WITH HURRICANES IVAN AND FRANCIS	
REFERENCE	14	SRC	JE	(SEE ATTACHED).	
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?			

RATE Depr

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.3672	738.64		HURRICANE IVAN .2449 =	180.89
114.1010.3672		738.64	HURRICANE IVAN	
114.1080.3672	1,061.52		HURRICANE FRANCES .2449 =	259.97
114.1080.3681	490.55		HURRICANE FRANCES .6220 =	305.12
114.1080.3662	21.45		HURRICANE FRANCES .2702 =	5.80
114.1010.3672		1,061.52	HURRICANE FRANCES	
114.1010.3681		490.55	HURRICANE FRANCES	
114.1010.3662		21.45	HURRICANE FRANCES	

					INITIALS	DATE
PAGE		2,312.16		2,312.16	PREPARED BY	BG 01/25/05
	J.E.				APPROVED BY	
OF	TOTALS	2,312.16		2,312.16	ENTERED BY	
					CHECKED BY	
					POSTED BY	

Napier Michelle

From: Cutshaw Mark
Sent: Monday, January 24, 2005 2:41 PM
To: Napier Michelle
Subject: RE: Hurricane

Michelle,
On page 2 of 2 on the Frances Breakdown, under 114.1070.3672 (2) for bin #41-1195 there was a mistake. The bin number should have been 41-1148 and the amount should be $25.67 instead of $16.55. Please make that change.

Also, the inventory report shows an amount of $3.019.38. The sub ledger detail shows $3,019.00. These two items make up the $8.47 difference. I am not sure what you want to do to correct this.

Mark Cutshaw

-----Original Message-----
From: Napier Michelle
Sent: Monday, January 24, 2005 11:16 AM
To: Cutshaw Mark
Subject: Hurricane

Mark,
I received your information this morning and in preparing my JE, I realized that the breakdown of stores expense for Frances is off by $8.47. Can you please review and let me know if it's ok. Thanks.

Michelle Napier
General Accounting Manager
561-838-1712

IVAN

SUB-LE[illegible]R REFERENCE DETAIL DISPLAY (GLR00!

ENTER SUB-LEDGER REFERENCE NO. 34466 YEAR & MONTH (BLANK=ALL) ____ __

HURRICANE IVAN NW - CAPITAL MONITORING OF POST HURRICANE IVAN RELATED CAPITAL(

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034466	2004 09	UTILICON SERVICES, INC.	P 717LA A/P	12,218.95
034466	2004 09	UTILICON SERVICES, INC.	P 717L A/P -	2,928.82
034466	2004 09	UTILICON SERVICES, INC.	P 718L A/P -	36,531.70
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 9 PAYROLL	12,217.00
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 12 TRANSPO	1,098.00
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 12 TRANSPO	882.00
034466	2004 09	HURRICANE IVAN NW - CAPIT	J 3 STORES,I	** 17,479.00
034466	2004 10	PIKE ELECTRIC INC	P 593591 A/P	10,148.31
034466	2004 10	HURRICANE IVAN NW - CAPIT	J 9 PAYROLL	120.00
034466	2004 11	PIKE ELECTRIC INC	P 595430 A/P	2,938.14
034466	2004 11	PIKE ELECTRIC INC	P 595433 A/P	1,935.70
034466	2004 11	PIKE ELECTRIC INC	P 596017 A/P	1,681.85

F3=EXIT Total for 0012 Sub-Ledger-Reference items. 100,179.47

*

114.1070.3647 (2)	$35,147.70	114.1080.364	$6202.53
114.1070.3657 (2)	28,118.16	114.1080.365	4962.03
114.1070.3681 (2)	6,436.03	114.1080.3681	1135.77
114.1070.3672 (2)	593.52	114.1080.3672	104.73
	$70,295.41		$12,405.06

** 114.1070.3647(2)

10	35-3520	$833.97	Pole 30' CL 6
2	35-3540	$238.84	Pole 35' CL 5
30	35-3550	$5,984.31	Pole 40' CL 4
12	35-3575	3,245.59	Pole 45' CL 3
1	35-3585	426.27	Pole 50' CL 2
5	35-3590	1,544.98	Pole 50' CL 3
1	35-1080	39.33	Arm Cross 10' wood

12318.29 ≈ 12318

Continued 13557

IVAN

114.1070.3657(2)

830	31-1090	#99.22	Wire, Copper #6 SD Bare Solid
1,600	31-1115	428.90	Wire, #4 Cu. S.D. Bare Solid
100	31-1145	58.56	Wire, #2 Str Cu THW
1,302	31-1310	92.76	Wire, Al #4 Soft tie
8,500	31-1320	1118.74	Wire, #4 AAAC
1,815	31-1350	337.51	Wire, #1/0 Bare STD Al AAAC
40	31-1440	7.20	Wire, AAC 336.6 MCM
500	31-1550	211.31	Wire, Triplex #4
75	31-1610	86.22	Wire, Triplex #4/0 Al
3	35-3950	304.46	Switch Underslung 600A, 15 KV

2744.88 ≈ $2745

114.1070.3681(2)

25	35-1160	#599.74	Arrester, Lightning 7.6 KV
31	35-2710	1,430.90	Cut-Out, Fused 100-150 A

2030.64 ≈ 2031

114.1070.3672(2)

240	33-1030	#247.78	Wire, Al, #2 VRD 15KV
5	35-1165	137.88	Arrester, Riser Pole 7.6 KV

385.66 ≈ 385

SUPPLEMENT

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14

YR/PD 04/12

TCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER 36494 | BATCH NUMBER 23928

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANES FRANCES AND IVAN (SEE ATTACHED).

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.364	4,320.40			
114.1080.365	2,570.84			
114.1080.3681	6,618.22			
114.1010.364		4,320.40		
114.1010.365		2,570.84		
114.1010.3681		6,618.22	DEPRL RATE DEPRE	
114.1080.364-IVAN	3738.93		.4261 = 1593.16	
114.1080.364-FRANCES	581.47		.4261 = 247.76	
114.1080.365 IVAN	2135.50		.4981 = 1063.69	
114.1080.365-FRANCES	435.34		.4981 = 216.84	
114.1080.3681-IVAN	6618.22		.6252 = 4137.71	
PAGE	13,509.46	13,509.46		
J.E. TOTALS	13,509.46	13,509.46		
OF				

	INITIALS	DATE
PREPARED BY	BG	01/20/05
APPROVED BY	BG	1/20/05
ENTERED BY		1/20/05
CHECKED BY		1-20-05
POSTED BY		1-20-05

JOURNAL ENTRY HEADER

JE DESCRIPTION: | JE# 14 | YR/PD 04/12

TCH TYPE (M/S) M | ACCT YEAR 2004 | PER 12

JOURNAL NUMBER | BATCH NUMBER

COMPANY 001

REFERENCE 14 | SRC JE

DESCRIPTION RETIREMENT OF PROPERTY | AUTO ACCRUAL?

TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANES IVAN AND FRANCIS (SEE ATTACHED).

RATE Depr

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
114.1080.3672	738.64		HURRICANE IVAN .2449 =	180.89
114.1010.3672		738.64	HURRICANE IVAN	
114.1080.3672	1,061.52		HURRICANE FRANCES .2449 =	259.97
114.1080.3681	490.55		HURRICANE FRANCES .6220 =	305.12
114.1080.3662	21.45		HURRICANE FRANCES .2702 =	5.80
114.1010.3672		1,061.52	HURRICANE FRANCES	
114.1010.3681		490.55	HURRICANE FRANCES	
114.1010.3662		21.45	HURRICANE FRANCES	

PAGE	2,312.16	2,312.16	
OF J.E. TOTALS	2,312.16	2,312.16	

	INITIALS	DATE
PREPARED BY	BG	01/25/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 25 KVA CO# 1127 SER M03I13547
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 2 0 0 3
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _____
PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 4439 SER K952879Y73AA
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 7 3
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _____
PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 6430 SER M770590YDRA
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 7 9
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _____
PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

C. Morris	11/16/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE _____ CHECKED BY AND DATE _____ ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.28 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 6056 SER 4164510
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 5 9
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE): $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N,W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 5102 SER 58A12629
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 5 7
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE): $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 1835 SER E476962-60Y
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 6 1
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE): $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

C. Morris	111/16/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.26 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 37.5 KVA CO# 8643 SER 89A062819
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 8 9
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . __ __ __ . __ __ __ __
PROCEEDS (SALVAGE) : $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 10 KVA CO# 2438 SER F560960-68P
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 6 6
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . __ __ __ . __ __ __ __
PROCEEDS (SALVAGE) : $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: _____ TAG # _____
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 5176 SER L932175YEMA
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: __ __ / 1 9 7 6
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . __ __ __ . __ __ __ __
PROCEEDS (SALVAGE) : $ _____ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

C. Morris	11/16/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE _____ CHECKED BY AND DATE _____ ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 025.26 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 2879 SER E9G1198
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 8 7
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 25 KVA CO# 6164 SER 78NE021-092
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 7 8
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1
ASSET #: TAG #
ASSET DESCRIPTION TRANSFORMER 15 KVA CO# 2296 SER 85AE279
DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: / 1 9 8 5
RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1
AMOUNT : $ PHYSICAL LOCATION: 0 1 . 0 4 .
PROCEEDS (SALVAGE) : $ REASON FOR RETIREMENT: HURRICANE IVAN
REMOVAL COSTS: $ FPU SYSTEM N.W. FLORIDA

C. Morris	11/18/04	Don Myers	11/18/04
PREPARED BY	DATE	APPROVAL	DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.28 11/94

RETIREMENT FORM

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1

ASSET #: _____ TAG # _____

ASSET DESCRIPTION: TRANSFORMER 50 KVA CO# 10412 SER M99F18060

DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: _ _ / 1 9 9 9

RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1

AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _ _ _ . _ _ _ _

PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN

REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 1 . 1 . 4 . 3 6 8 1 . 0 0 0 1

ASSET #: _____ TAG # _____

ASSET DESCRIPTION: TRANSFORMER 25 KVA CO# 4731 SER 74070832

DEPRECIATION BOOK: *ALL RETIREMENT CODE: * J IN SERVICE MO/YEAR: _ _ / 1 9 7 4

RETIREMENT DATE: 0 9 / 1 5 / 2 0 0 4 QUANTITY: 1

AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . 0 4 . _ _ _ . _ _ _ _

PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: HURRICANE IVAN

REMOVAL COSTS: $ _____ FPU SYSTEM N.W. FLORIDA

ACCOUNTING LOCATION: 0 0 _ _ . _ _ . _ _ . _ _ _ . _ _ _ . _ _ _ _

ASSET #: _____ TAG # _____

ASSET DESCRIPTION: _____

DEPRECIATION BOOK: *ALL RETIREMENT CODE: * _____ IN SERVICE MO/YEAR: _ _ / _ _ _ _

RETIREMENT DATE: _ _ / _ _ / _ _ _ _ QUANTITY: _____

AMOUNT : $ _____ PHYSICAL LOCATION: 0 1 . _ _ . _ _ . _ _ _ . _ _ _ _

PROCEEDS (SALVAGE): $ _____ REASON FOR RETIREMENT: _____

REMOVAL COSTS: $ _____ _____

C. Morris 11/16/04 Don Myers 10/18/04

PREPARED BY DATE APPROVAL DATE

ENTERED BY AND DATE CHECKED BY AND DATE ACCOUNTING USE ONLY

*CODES: A = ABANDONED/REMOVED J = JUNKED R=RETURN TO STOCK S = SOLD T = TRADED X = STOLEN

FORM 028.26 11/94

RETIREMENT FORM - MASS ITEMS

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA RETIREMENT MO/YEAR Sept. 2004

ASSET #	ASSET DESCRIPTION (& ADDRESS IF APPLICABLE)	ACCOUNTING LOCATION (FIXED ASSET ACCOUNT NUMBER)	PHYSICAL LOCATION	IN SERVICE MO/ YEAR	RET. CODE *	REASON CODE **	QUANTITY	AMOUNT
	Cut-Out - Fused 100 Amp Hurricane Ivan		FPUC System	1958	J	6	3	
	Cut-Out - Fused 100 Amp " "			1964	J	6	10	
	Cut-Out - Fused 100 Amp " "			1966	J	6	2	
	Cut-Out - Fused 100 Amp " "			1951	J	6	10	
	Arrester - Lightning 6kv - 15kv " "			1953	J	6	8	
	Arrester - Lightning 6kv - 15kv " "			1961	J	6	10	
	Arrester - Lightning 6kv - 15kv " "			1967	J	6	7	
	Arrester - Lightning 6kv - 15kv " "			1954	J	6	3	
	Cut-Out - Fused 100 Amp " "			1953	J	6	1	
	Cut-Out - Loadbreak 200 Amp " "			1951	J	6	1	
	Switches - Underslung 600 Amp " "			1985	J	6	2	

13566

C. Morris 11/15/04
PREPARED BY AND DATE

Don Myers 10/16/04
APPROVAL AND DATE

ENTERED BY AND DATE

CHECKED BY AND DATE

* RETIREMENT CODES: A = ABANDONED/REMOVED J = JUNKED*** R= RETURN TO STOCK S = SOLD*** T = TRADED X = STOLEN

** REASON CODES: 1 = OBSOLETE 2 = HOLE IN CASE 3 = CRACKED CASE 4 = BAD DIAPHRAGM 5 = CORROSION
6 = BEYOND ECONOMICAL REPAIR 7 = STOLEN 8 = LEATHER DIAPHRAGM 9 = DECAYED 10 = OTHER

***SALVAGE ON ABOVE _____

FORM 028.26 11/94

ACCOUNTING USE ONLY

01/17/2005 MON 15:40 FAX 850 5[illegible] 6815 Florida Public Utilities +++ [illegible] SECOND FLOOR 007/017

RETIREMENT FORM - MASS ITEMS

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA RETIREMENT MO/YEAR Sept. 2004

ASSET #	ASSET DESCRIPTION (& ADDRESS IF APPLICABLE)	ACCOUNTING LOCATION (FIXED ASSET ACCOUNT NUMBER)	PHYSICAL LOCATION	IN SERVICE MO/ YEAR	RET. CODE *	REASON CODE **	QUANTITY	AMOUNT
	Pole - 35 Ft. CL 2 Hurricane Frances		Hwy 71 & CharlieWood Rd	1968	J	9	1	
	Pole - 35 Ft. CL 2 " "		Fla. Caverns/Marianna	1958	J	9	1	
	Pole - 35 Ft. CL 2 " "		Fla. Caverns/Marianna	1963	J	9	1	
	Pole - 30 Ft. CL 5 Hurricane Ivan		FPUC System	1952	J	9	2	
	Pole - 30 Ft. CL 5 " "		FP FPUC System	1973	J	9	1	
	Pole - 30 Ft. CL 5 " "		FP FPUC System	1970	J	9	2	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1949	J	9	8	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1964	J	9	5	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1967	J	9	5	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1972	J	9	3	
	Pole - 35 Ft. CL 2 " "		FP FPUC System	1977	J	9	5	
	Pole - 40 Ft. CL 4 " "		FP FPUC System	1963	J	9	2	
	Pole - 60 Ft. CL 1 " "		FP FPUC System	1977	J	9	1	
	Pole - 45 Ft. CL 3 " "		FP FPUC System	1965	J	9	5	
	Pole - 45 Ft. CL 3 " "		FP FPUC System	1967	J	9	4	
	Pole - 45 Ft. CL 3 " "		FP FRUC System	1973	J	9	1	

C. Morris 11/15/04 Don Myers 11/16/04

PREPARED BY AND DATE APPROVAL AND DATE

ENTERED BY AND DATE CHECKED BY AND DATE

* RETIREMENT CODES: A = ABANDONED/REMOVED J = JUNKED*** R= RETURN TO STOCK S = SOLD*** T = TRADED X = STOLEN

** REASON CODES: 1 = OBSOLETE 2 = HOLE IN CASE 3 = CRACKED CASE 4 = BAD DIAPHRAGM 5 = CORROSION ***SALVAGE ON ABOVE _____

6 = BEYOND ECONOMICAL REPAIR 7 = STOLEN 8 = LEATHER DIAPHRAGM 9 = DECAYED 10 = OTHER _____

FORM 028.26 11/94 ACCOUNTING USE ONLY

01/17/2005 MON 15:40 FAX 850 [illegible] 6815 Florida Public Utilities +++ 3 SECOND FLOOR ☑008/017

RETIREMENT FORM - MASS ITEMS

COMPANY NAME: FLORIDA PUBLIC UTILITIES CO. DIVISION: MARIANNA RETIREMENT MO/YEAR: Sept. 2004

ASSET #	ASSET DESCRIPTION (& ADDRESS IF APPLICABLE)	ACCOUNTING LOCATION (FIXED ASSET ACCOUNT NUMBER)	PHYSICAL LOCATION	IN SERVICE MO/ YEAR	RET. CODE *	REASON CODE **	QUANTITY	AMOUNT
	Wire - #2 Primary Hurricane Frances		Fla. Caverns/Marianna	1999	J	6	735 Ft.	
	Wire - #4 AAAC Hurricane Ivan		FPUC System	1967	J	6	4,900 Ft.	
	Wire - #1/0 AAC " "		FPUC System	1976	J	6	1,700 Ft.	
	Wire - #2 Stranded Copper " "		FPUC System	1947	J	6	3,600 Ft.	

C. Morris 11/15/04 Don Myers 11/16/04

PREPARED BY AND DATE APPROVAL AND DATE

ENTERED BY AND DATE CHECKED BY AND DATE

* RETIREMENT CODES: A = ABANDONED/REMOVED J = JUNKED*** R= RETURN TO STOCK S = SOLD*** T = TRADED X = STOLEN

** REASON CODES: 1 = OBSOLETE 2 = HOLE IN CASE 3 = CRACKED CASE 4 = BAD DIAPHRAGM 5 = CORROSION

6 = BEYOND ECONOMICAL REPAIR 7 = STOLEN 8 = LEATHER DIAPHRAGM 9 = DECAYED 10 = OTHER

***SALVAGE ON ABOVE

ACCOUNTING USE ONLY

FORM 028.26 11/94

13568

01/17/2005 MON 15:41 FAX 850 6815 Florida Public Utilities →→→ SECOND FLOOR ☑009/017

IVAN

2004 HURRICANE IVAN NW - CAPITAL
100.1800.1 24484

			JE 9	JE 12	Misc	JE 3	SUPPLIES	TOTAL
BAL FROM 2003			-	-	-	-	-	-
Jan-04								
Feb-04								
Mar-04								
Apr-04								
May-04								
Jun-04								
Jul-04								
Aug-04								
Sep-04	12,218.95	FL UTILITIES SERVICES, INC.					12,218.95	12,218.95
	2,828.82	FL UTILITIES SERVICES, INC.					2,828.82	2,828.82
	36,531.70	FL UTILITIES SERVICES, INC.					36,531.70	36,531.70
	12,217.00	JE 9 HURRICANE IVAN NW	12,217.00					12,217.00
	1,098.00	JE 12 HURRICANE IVAN NW		1,098.00				1,098.00
	882.00	JE 12 HURRICANE IVAN NW		882.00				882.00
	17,479.00	JE 3 HURRICANE IVAN NW				17,479.00		17,479.00
	83,355.47		12,217.00	1,980.00	-	17,479.00	51,679.47	83,355.47
Oct-04	10,148.31	FL PUBLIC ELECTRIC INC.					10,148.31	10,148.31
	120.00	JE 9 HURRICANE	120.00					120.00
	93,623.78		12,337.00	1,980.00	-	17,479.00	61,827.78	93,623.78
Nov-04								
	2,538.14	FL PUBLIC ELECTRIC INC					2,538.14	2,538.14
	1,935.70	FL PUBLIC ELECTRIC INC					1,935.70	1,935.70
	1,981.85	FL PUBLIC ELECTRIC INC					1,981.85	1,981.85
	100,179.47		12,337.00	1,980.00	-	17,479.00	68,383.47	100,179.47
Dec-04								
	100,179.47		12,337.00	1,980.00	-	17,479.00	68,383.47	100,179.47
YTD Totals			12,337.00	1,980.00	-	17,479.00	68,383.47	100,179.47

BAL.IN 1650.1 STORE EXP 9,497.60
INVENTORY ADJUSTMENT 46.32
TOTAL STORES EXPENSE 9,543.92
TOTAL STORES ISSUES 45,995.77
COST PER DOLLAR ISSUED .20749560

LIGHTS

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE	
100.1860.1	34449	6	59.36	37-2208	71.68	4 4 4 SLEEVES, AUTO LINE SPLICE #3/0 AL
100.1860.1	34449	25	303.58	37-2218	366.33	4 4 4 SLEEVES, AUTO LINE SPLICE 336.4 MCM AL
100.1860.1	34449	10	163.84	37-2225	196.87	4 4 4 SLEEVES, AUTO LINE SPLICE 477 MCM AL
100.1860.1	34449	6	60.09	37-2610	72.56	4 4 4 SPLICES, GUY
100.1860.1	34449	25	87.93	39-1170	106.18	4 4 4 LINKS, FUSE 2 1/2 AMP
100.1860.1	34449	25	89.48	39-1190	108.05	4 4 4 LINKS, FUSE 4 AMP
100.1860.1	34449	25	86.83	39-1220	104.85	4 4 4 LINKS, FUSE 7 AMP
100.1860.1	34449	25	64.35	39-1230	77.70	4 4 4 LINKS, FUSE 10 AMP
100.1860.1	34449	25	65.20	39-1250	78.73	4 4 4 LINKS, FUSE 20 AMP
		509 *	1,751.37 *		2,114.79 *	
100.1860.1	34466	830	82.17	✓51-1090 Y	99.22	4 4 4 WIRE, COPPER #6 S.D. BARE, SOLID
100.1860.1	34466	1,600	355.20	✓31-1115 Y	428.90	4 4 4 WIRE - #4 CU S.D., BARE, SOLID
100.1860.1	34466	100	48.50	✓31-1145 Y	58.56	4 4 4 WIRE, #2 STR CU T H W
100.1860.1	34466	1,302	76.82	✓31-1310	92.76	4 4 4 WIRE, ALUMINUM #4 SOFT TIE
100.1860.1	34466	8,500	926.50	✓31-1320 Y	1,118.74	4 4 4 WIRE, #4 AAAC OR ACSR
100.1860.1	34466	1,815	279.51	✓31-1350 Y	337.51	4 4 4 WIRE-#1/0 BARE STD AL AAAC CODE AZUSA
100.1860.1	34466	40	5.96	✓31-1440 Y	7.20	4 4 4 WIRE, AAC 536.4 MCM
100.1860.1	34466	500	175.00	✓31-1550 Y	211.31	4 4 4 WIRE, TRIPLEX #4 (PERIWINKLE)
100.1860.1	34466	75	71.40	✓31-1610 Y	86.22	4 4 4 WIRE TRIPLEX #4/0 AL
100.1860.1	34466	240	205.20	✓33-1030 Y	247.78	4 4 4 WIRE, ALUMINUM #2 URD 15KV
100.1860.1	34466	1	32.57	✓ 35-1080 Y	39.33	4 4 4 ARM CROSS 10 WOOD
100.1860.1	34466	25	496.68	✓35-1160 Y	599.74	4 4 4 ARRESTOR, LIGHTNING, 7.6 KV MCOV, METAL-OXIDE MEBA
100.1860.1	34466	5	114.18	✓35-1165 Y	137.88	4 4 4 ARRESTOR, RISER POLE, METAL-OXIDE, 7.6 KV D.B. #21
100.1860.1	34466	31	1,185.01	✓35-2710 Y	1,430.90	4 4 4 CUT-OUT, FUSED 100-150 AMP
100.1860.1	34466	10	690.66	✓35-3520 Y	833.97	4 4 4 POLE 30 CL 6 CP
100.1860.1	34466	2	197.80	✓35-3540 Y	238.84	4 4 4 POLE 35 CL 5 CP
100.1860.1	34466	30	4,955.97	✓35-3550 Y	5,984.31	4 4 4 POLE 40 CL 4 CP
100.1860.1	34466	12	2,687.87	✓35-3575 Y	3,245.59	4 4 4 POLE 45 CL 3
100.1860.1	34466	1	353.02	✓35-3585 Y	426.27	4 4 4 POLE 50 CL 2 CP
100.1860.1	34466	5	1,283.63	✓35-3590 Y	1,549.98	4 4 4 POLE 50 CL 3 CP
100.1860.1	34466	3	252.14	✓35-3950 Y	304.46	4 4 4 SWITCH UNDERSLUNG 600A, 15KV
		15,127 *	14,475.79 *		17,479.47 *	
100.1860.1	34467	2,000	318.00	31-1720	383.98	4 4 4 WIRE, GUY 5/8
100.1860.1	34467	9	104.71	35-1030	126.44	4 4 4 ANCHOR SCREW 5X8
100.1860.1	34467	4	86.81	35-1050	104.82	4 4 4 ANCHOR SCREW 8 X 10
100.1860.1	34467	27	83.75	35-1195	101.13	4 4 4 ATTACHMENT SINGLE GUY (LARGE) 1/2
100.1860.1	34467	7	11.44	35-1520	13.81	4 4 4 BOLT - EYE 5/8 X 10
100.1860.1	34467	21	34.36	35-1530	41.49	4 4 4 BOLT - EYE 5/8 X 12
100.1860.1	34467	8	14.79	35-1540	17.86	4 4 4 BOLT - EYE 5/8 X 14
100.1860.1	34467	82	48.55	35-1640	58.62	4 4 4 BOLT-MACHINE 5/8 X 10
100.1860.1	34467	198	125.93	35-1650	152.06	4 4 4 BOLT-MACHINE 5/8 X 12
100.1860.1	34467	33	21.62	35-1660	26.11	4 4 4 BOLT-MACHINE 5/8 X 14
100.1860.1	34467	8	8.08	35-1670	9.76	4 4 4 BOLT-MACHINE 5/8 X 16
100.1860.1	34467	2	1.00	35-1680	1.21	4 4 4 BOLT-MACHINE 5/8 X 18
100.1860.1	34467	17	431.50	35-2088	521.03	4 4 4 BRACKET-FIBERGLASS, FOR ONE CUTOUT & ARRESTER
100.1860.1	34467	42	29.90	35-2310	36.10	4 4 4 CLAMP-GROUND ROD 5/8
100.1860.1	34467	24	70.20	35-2340	84.77	4 4 4 CLAMP, 1/2 GUY WIRE (3-BOLT)-5/8 CLAMP BOLTS
100.1860.1	34467	38	52.44	35-2370	63.32	4 4 4 CLEVIS-DEAD END SECONDARY
100.1860.1	34467	5	40.22	35-2375	48.57	4 4 4 CLEVIS-SECONDARY EXTENSION #DC10E1
100.1860.1	34467	2	52.78	35-2750	63.73	4 4 4 EXTENSION-ANCHOR SCREW 6
100.1860.1	34467	49	77.32	35-2860	93.36	4 4 4 GUY GRIP-GALV WIRE 3/8

CAPITAL ITEMS

See Next 2 Pages

TVAW

01/17/2005 MON 15:41 FAX 850 6815 Florida Public Utilities ↔↔ SECOND FLOOR ☑011/017

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34446 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE FRANCIS NE - CAPITAL MONITORING OF HURRICANE FRANCIS 2004 CAPITAL RE

Sub-Ledger	Year/Mo	Description	Entry type		Amount
034446	2004 09	HURRICANE FRANCIS NE - CA	J	9 PAYROLL	3,895.00
034446	2004 09	HURRICANE FRANCIS NE - CA	J	12 TRANSPO	546.00
034446	2004 09	PL ACCRUAL	J	33 PL ACCR	15,000.00
034446	2004 09	HURRICANE FRANCIS NE - CA	J	3 STORES,I	90.00
034446	2004 10	PL ACCRUAL	J	33 PL ACCR	15,000.00-
034446	2004 10	PATTI THORNTON	P	PC093004 A	8.00
034446	2004 10	PATTI THORNTON	P	PC093004 A	8.00
034446	2004 10	P.O. 5.5011.342	J	33 PL ACCR	45,401.66
034446	2004 11	P.O. 5.5011.342	J	33 PL ACCR	45,401.66-
034446	2004 11	HENKELS & MCCOY INC	P	FPU-I1000	45,401.66

F3=EXIT Total for 0010 Sub-Ledger-Reference items. 49,948.66

THE CHARGES SHOULD BE PLACED IN PLANT AS FOLLOWS:

115.1070.3657.2 — Henkels & McCoy FPU-I1000 — $ 15,375.00

115.1070.3647.2 — Henkels & McCoy FPU-II000 — $ 23,000.54

115.1080.364 — Henkels & McCoy FPU-II000 — $ 5,855.10

115.1080.365 — Henkels & McCoy FPU-T1000 — $ 1,171.02

$ 45,401.66

115.1070.3657.2

J9 PAYROLL	$ 3,895.00
J12 TRANSP	$ 546.00
J3 STORES	$ 90.00
P PC093004A	$ 8.00
P PC093004A	$ 8.00
	$ 4,547.00

1/25/05

13571F

Henkels & McCoy, Inc.
2268 Collection Center Drive, Chicago, IL 60693
215-283-7600

ORIGINAL INVOICE

INVOICE DATE: 09/28/2004 CUSTOMER NUMBER: 5564

INVOICE # FPU-I1000

TO: FLORIDA PUBLIC UTILITIES
PO BOX 418
FERNANDINA BEACH, FL. 32035

ATTN: LACACI, MARIO

IMPORTANT
PLEASE INCLUDE THE ABOVE NUMBER ON ALL REMITTANCES SO PROPER CREDIT MAY BE MADE TO YOUR ACCOUNT.
MAIL ALL REMITTANCES TO:
HENKELS & McCOY INC
2268 Collection Center Drive
Chicago IL 60693

P.O.#5.5011.342 STORM FOR FRANCES

Storm Work
See Attached Time Sheets
Customer Work Order #: 100.1860.1.~~3445~~ 3446 Description: HURRICANE FRANCES-MOBILIZATION

DESCRIPTION	OT	QTY	PRICE	AMOUNT
Units				
Meals		28.000	12.00	$336.00
Units Totals:		28.000		$336.00
Labor				
APP 1ST STEP-DT	P2	21.000	53.53	$1,124.13
APP 1ST STEP-OT	P1	100.000	43.45	$4,345.00
APP 4TH STEP-DT	P2	7.000	65.65	$459.55
APP 4TH STEP-OT	P1	30.000	53.01	$1,590.30
APP 6TH STEP-DT	P2	7.000	73.70	$515.90
APP 6TH STEP-OT	P1	30.000	59.36	$1,780.80
FOREMAN-DT	P2	14.000	92.69	$1,297.66
FOREMAN-OT	P1	60.000	74.34	$4,460.40
GENERAL FOREMAN-DT	P2	7.000	99.60	$697.20
GENERAL FOREMAN-OT	P1	30.000	79.79	$2,393.70
HEO-DT	P2	14.000	85.78	$1,200.92
HEO-OT	P1	60.000	68.89	$4,133.40
JOURNEYMAN LINEMAN-DT	P2	28.000	85.78	$2,401.84
JOURNEYMAN LINEMAN-OT	P1	120.000	68.89	$8,266.80
ıbor Totals:		528.000		$34,667.60
ıuipment				
4x4 Digger		37.000	36.56	$1,352.72
4x4 Pickup		111.000	10.50	$1,165.50
50' Bucket		148.000	23.53	$3,482.44
55' Material Handler		37.000	29.52	$1,092.24
55" Material Handler		37.000	29.52	$1,092.24
Digger		84.000	22.38	$1,879.92
Pole Trailer		74.000	4.50	$333.00
ıent Totals:		528.000		$10,398.06
mer Work Order #: 100.1860.1.3446 Totals:				$45,401.66

9/29 (Log) (Mike) OK. TO PAY 10/28/04

13572

Hewkels & McCoy

Retirement

53.53
65.65
99.60
85.78
85.78
$390.34/Hr

Crew $390.34/Hr x 1 Hr For Acct 365 = $390.34/Stn.

390.34/Hr x 3 Hr For Acct 364 = $1071.02/Stn.

390.34
x 3 (Stations)
$1171.02 For 365

1071.02
x 5 (Stations/locations)
$5855.10 For 364

$7026.12

JOURNAL ENTRY HEADER

JE DESCRIPTION:		JE#	14
		YR/PD	04/12
BATCH TYPE (M/S)	M	ACCT YEAR	2004 PER 12
JOURNAL NUMBER	310509	BATCH NUMBER	23943
COMPANY	001		
REFERENCE	14	SRC	JE
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?	

TO CLASSIFY RETIREMENTS FROM HURRICANE FRANCES (SEE ATTACHED)

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	RATE DESCRIPTION PD	SUBLDG. NUMBER
115.1080.364	560.03		.4614 = 258.40	
115.1080.365	542.16		.4703 = 254.98	
115.1010.364		560.03		
115.1010.365		542.16		

FLORIDA PUBLIC UTILITIES COMPANY

FLO-GAS CORPORATION

FIXED ASSETS RETIREMENT FORM

TAGGABLE ☐ FPUC ☐ DIV: Northeast

MASS ☑ FLO-GAS ☐ RETIREMENT DATE: 12/30/2004

FA System Asset # *	FA System Tag # *	Description / Address	FA System Accounting Location	Install. Date Date	Ret. Code **	Reason Code ***	Quantity	FA System Amount *
13116		VARIOUS	115.364	1972	J	9	1	
13165		VARIOUS	115.364	1969	J	9	1	
13167		VARIOUS	115.364	1971	J	9	1	
13208		VARIOUS	115.364	1975	J	9	1	
13240		VARIOUS	115.364	1978	J	9	1	
13366		VARIOUS	115.365	1985	J	5	1	
13406		VARIOUS	115.365	1986	J	5	2	

JIM CAUSIER 1/20/05

PREPARED BY / DATE

APPROVED BY / DATE

FA System - ENTERED BY / DATE

FA SYSTEM - CHECKED BY / DATE

*Enter Values for Taggable Assets Only

**Retirement Code: A=Abandoned: J=Junked: R=Returned to Stock: S=Sold: T=Traded: X=Stolen

***Reason Code: 1=Obsolete: 2=Hole in Case: 3=Craked Case: 4=Bad Diaphragm: 5=Corrosion: 6=Beyond Economic Repair: 7=Stolen: 8=Leather Diaphragm: 9=Decayed: 10=Other_____

Jan 21 05 09:58a FLORIDA PUBLIC UTILITIES (90 261-3666 P.2

FLORIDA PUBLIC UTILITIES COMPANY

STOCK SLIP ☑ ISSUED ☐ RETURN TO STOCK DATE:

ERNANDINA BEACH DIVISION - OVERHEAD PRIMARY & SECONDARY (SHEET #2) STOCK SLIP #

CO.	UT.	DIV.	ACCOUNT #	SUB. ACCOUNT	REF. ACCOUNT
1	0	0	1860	1	34446

DESCRIBE FULLY USE OF MATERIAL: HURRICANE FRANCES

TO BE USED AT: VARIOUS LOCATIONS RETURNED FROM: TRUCK #

QTY USED	BIN NUMBER	DESCRIPTION	QTY USED	BIN NUMBER	DESCRIPTION
	35-2245	CLAMP SUPPORT 2,1/0,4/0 COPPER		35-3116	INSULATOR - 3" FIBERGLASS GUY STRAIN
	35-2255	CLAMP SUPPORT 2,1/0,4/0 ALUMINUM		35-3120	INSULATOR - 5" & 8" FIBERGLASS GUY STRAIN
	35-2265	CLAMP SUPPORT 336.4 - 477 ALUMINUM		35-3130	LAG SCREW
	35-2305	CLAMP GROUND ROD 3/4		35-3250	MOUNT TRANS ALUMINUM
	35-2310	CLAMP GROUND ROD 5/8		35-3260	MOUNT TRANS ALUMINUM
	35-2315	CLAMP CONDUIT ROD 2"		35-3290	NUT - EYE
	35-2316	CLAMP CONDUIT ROD 4"		35-3345	PIN - POLE TOP
	35-2370	CLEVIS DE SECONDARY		35-3360	PIN - POLE TOP
	35-2375	CLEVIS DE SECONDARY EXT		35-3410	PIN - X ARM
	35-2550	COUPLING GROUND ROD 5/8		35-3496	PLATE ADAPTER
	35-2555	COUPLING GROUND ROD 3/4	1	35-3520	POLE - 30'
	35-2661	COVER SS #C-2	2	35-3530	POLE - 35' CLASS
	35-2662	COVER H-TAP #C-5	1	35-3545	POLE - 40'
	35-2663	COVER H-TAP #C-7	1	35-3575	POLE - 45'
2	35-2715	CUTOUT 100 AMP SOCOAST		35-3579	POLE - 45'
	35-2730	CUTOUT 200 AMP		35-3730	ROD ARMOR 336 ALUMUNIM
	35-2770	EYELET - THIMBLE		35-3740	ROD ARMOR 477 ALUMUNIM
	35-2780	EYELET - THIMBLE ANGLE		35-3760	ROD GROUND 5/8 X 8
	35-2815	GUARD LINE 4/0 ALUMUNIM		35-3771	ROD GROUND
	35-2835	GUARD LINE 336.4 ALUMUNIM		35-3790	SHACKLE -
	35-2840	GUARD LINE 477 ALUMUNIM		35-3905	STUD - LINEPOST
	35-2855	GUARD SQUIRREL		35-3910	STUD - MTG POST TYPE INSULATOR
	35-2870	GUY GRIP 1/4 SS		35-3920	STUD - CROSSARM
	35-2880	GUY GRIP 3/8 SS		35-3945	SWITCH UNDERGROUND
	35-2890	GUY GUARD YELLOW PLASTIC		35-3946	SWITCH INLINE
	35-2980	INSULATOR - FOG BOWL 15 KV		35-3970	TAPE SCOTCH
	35-3010	INSULATOR - PIN TYPE 35 KV		35-4020	TAPE SCOTCH
	35-3015	INSULATOR - UPRIGHT, CLAMP TYPE 35 KV		35-4025	TAPE SCOTCH
	35-3016	INSULATOR - HORIZONTAL, CLAMP TYPE 35 KV		35-4028	TAPE DUCT
	35-3020	INSULATOR - POST, F-NECK 35 KV		35-4030	THIMBLE
	35-3030	INSULATOR - HORIZONTAL, CLAMP INT BASE 35 KV	1	35-4145	ARRESTOR, LIGHTNING 9KV, Poly
	35-3060	INSULATOR - RACK			
	35-3085	INSULATOR - SUSPENSION POLYMER 25 KV			
	35-3090	INSULATOR - SUSPENSION PORCELAIN 4"			
	35-3100	INSULATOR - SUSPENSION PORCELAIN 6"			

ISSUED BY:	USED BY:	REC'VED BY:	CHECKED BY:	APPROVED BY:	PRE-AUDIT	KEY PUNCH:	KEY VERIFY:
Heaters & Co							

DRAFT FOR APPROVAL BY FLORIDA PUBLIC UTILITIES 7-20-00 WS

FER-003 REV. 1/02

1

1/25/05 HURRICANE JEANNE

AFTER THE TRANSFERS IN STORES, LABOR, TRANSPORTATION AND A/P HAVE BEEN COMPLETED. PLEASE PLACE THE CAPITAL IN PLANT TO THE FOLLOWING ACCOUNTS

115.1070.3647.2

CO LABOR	TRANSP	STORES	A/P	TOTAL
$350.00	$150.00	$150.00	$700.00	$1350.00

115.1080.364

CO. LABOR	TRANSP	STORES	A/P	TOTAL
$200.00	$75.00	—	$500.00	$775.00

115.1070.3657.2

CO. LABOR	TRANSP	STORES	A/P	TOTAL
$1698.00	$867.00	$795.82	$2412.65	$5773.47

115.1080.365

CO. LABOR	TRANSP.	STORES	A/P	TOTAL
$400.00	$150.00	—	$1296.00	$1846.00

TOTAL				
TOTAL	$2648.00	$1242.00	$945.82	~~$4708.65~~ $9,744.47

1/25/05

13577

SUB-LEDGER FERENCE DETAIL DISPLAY (GLR005

ENTER SUB-LEDGER REFERENCE NO. 34499 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE JEANNE NE CAPITAL MONITORING OF HURRICANE JEANNE CAPITAL RELATED CHA

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034499	2004 10	HURRICANE JEANNE NE CAPIT	J 3 STORES,I	389.00
034499	2004 12	HURRICANE JEANNE - NE CAPITAL	J 34 TO CLEA	2,648.00
034499	2004 12	HURRICANE JEANNE - NE CAPITAL	J 34 TO CLEA	1,242.00
034499	2004 12	HURRICANE JEANNE - NE CAPITAL	J 34 TO CLEA	556.82

F3=EXIT Total for 0004 Sub-Ledger-Reference items. 4,835.82

4908.65

9744.47

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLRD05)

ENTER SUB-LEDGER REFERENCE NO. 34500 YEAR & MONTH (BLANK=ALL) ____ ___

HURRICANE JEANNE NE EXPENSES MONITORING OF JEANNE HURRICANE EXPENSE RELATED CH

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034500	2004 11	AMELIA HOTEL & SUITES	P 14960 A/P	545.00
034500	2004 11	UTILICON SERVICES, INC.	P 721L A/P -	28,484.10
034500	2004 11	PIKE ELECTRIC INC	P 597861 A/P	6,127.05
034500	2004 11	PIKE ELECTRIC INC	P 595889 A/P	852.68 ✓
034500	2004 11	PIKE ELECTRIC INC	P 595429 A/P	5,327.58
034500	2004 11	PIKE ELECTRIC INC	P 595431 A/P	6,225.59
034500	2004 11	PIKE ELECTRIC INC	P 595432 A/P	11,880.24
034500	2004 11	PIKE ELECTRIC INC	P 595434 A/P	5,887.16
034500	2004 11	PIKE ELECTRIC INC	P 595887 A/P	4,723.25
034500	2004 11	PIKE ELECTRIC INC	P 595888 A/P	4,743.28
034500	2004 11	PIKE ELECTRIC INC	P 597429 A/P	14,638.04
034500	2004 11	PIKE ELECTRIC INC	P 597430 A/P	16,078.33
034500	2004 11	PIKE ELECTRIC INC	P 597431 A/P	30,099.80
034500	2004 11	PIKE ELECTRIC INC	P 597432 A/P	16,078.33
034500	2004 11	PIKE ELECTRIC INC	P 597862 A/P	4,055.97 +✓

F3=EXIT Total for 0074 Sub-Ledger-Reference items. .00

PLEASE TRANSFER THE ENTRIES IDENTIFIED ABOVE FROM EXP. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499. FOR HURRICANE JEANNE.

JOURNAL ENTRY HEADER

JE DESCRIPTION:		JE#	34
		YR/PD	04/12
To clear Hurricane Expenses to Storm Reserve			

BATCH TYPE (M/S) **M** ACCT YEAR **2004** PERIOD **12**
JOURNAL NUMBER _____
COMPANY **001**
REFERENCE **34** SOURCE **JE**
DESCRIPTION **MISC DEFERRED DEBITS** AUTO ACCRUAL? ____

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
			Transfer charges from exp. to cap.	
100.1860.1		852.68	Hurricane Jeanne-NE Expense	34500
100.1860.1		4,055.97	Hurricane Jeanne-NE Expense	34500
100.1860.1	852.68		Hurricane Jeanne-NE Capital	34499
100.1860.1	4,055.97		Hurricane Jeanne-NE Capital	34499
100.1860.1	4,908.65		Tranfer charges from exp to reserve:	34500
100.2280.11		4,908.65		

				INITIALS	DATE
	PAGE			PREPARED BY MDN	25-Jan-05
PAGE	TOTAL	9,817.30	9,817.30	APPROVED BY	1/25/05
	J.E.			ENTERED BY	
1 OF 1	TOTAL	9,817.30	9,817.30	CHECKED BY	
				POSTED BY	

13580

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00597862	1

TRANSFER TO CAPITAL

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/08/04	10/03/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-800	

HURRICANE FRANCES		WORK ORDER HURRICANE JEANNE	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		10.00		46.78	467.80
			11.00	63.15	694.65
LINEMAN		10.00		43.19	431.90
			11.00	58.31	641.41
TRUCK DRIVER		10.00		30.21	302.10
			11.00	40.78	448.58
** SUBTOTAL **		30.00	33.00	282.42	2,986.44
BUCKET TRUCK BKT/MH	08N291	21.00		19.09	400.89
LINE TRUCK LTHVY	20Y139	21.00		23.87	501.27
PICKUP TRUCK PICKUPSVC	38J414	21.00		7.97	167.37
** SUBTOTAL **		63.00		50.93	1,069.53

TOTAL INVOICE	$ 4,055.97

13581

CUSTOMER COPY 1

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00595889	1

Transfer to Capital

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/01/04	09/26/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-800	

		WORK ORDER HURRICANE JEANNE	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN			4.00	63.15	252.60
LINEMAN			4.00	58.31	233.24
TRUCK DRIVER			4.00	40.78	163.12
** SUBTOTAL **			12.00	162.24	648.96
BUCKET TRUCK BKT/MH	08N291	4.00		19.09	76.36
LINE TRUCK LTHVY	20Y139	4.00		23.87	95.48
PICKUP TRUCK PICKUPSVC	38J414	4.00		7.97	31.88
** SUBTOTAL **		12.00		50.93	203.72

TOTAL INVOICE	$ 852.68

13582
CUSTOMER COPY 2

SUB-LEDGER REFERENCE DETAIL DISPLAY (GLR005)

ENTER SUB-LEDGER REFERENCE NO. 34500 YEAR & MONTH (BLANK=ALL) _____ ___

HURRICANE JEANNE NE EXPENSES MONITORING OF JEANNE HURRICANE EXPENSE RELATED CH

Sub-Ledger	Year/Mo	Description	Entry type	Amount
034500	2004 09	CARL ANDERSON	P CR092904 A	3,000.00
034500	2004 09	MICHELLE'S CATERING	P CR092904 A	6,356.00
034500	2004 09	CHARLES SHELTON	P 0904 A/P -	284.09
034500	2004 09	HURRICANE JEANNE NE EXPEN	J 9 PAYROLL	2,648.00 ✓
034500	2004 09	HURRICANE JEANNE NE EXPEN	J 12 TRANSPO	1,242.00 ✓
034500	2004 09	P.O.13196	J 33 PL ACCR	2,619.27
034500	2004 09	P.O. 13441	J 33 PL ACCR	17,440.23
034500	2004 09	P.O. 13441	J 33 PL ACCR	13,421.17
034500	2004 09	P.O. 13441	J 33 PL ACCR	12,162.17
034500	2004 09	P.O. 13441	J 33 PL ACCR	15,842.35
034500	2004 09	P.O. 13441	J 33 PL ACCR	9,945.06
034500	2004 09	P.O. 13441	J 33 PL ACCR	4,342.62
034500	2004 09	P.O. 13441	J 33 PL ACCR	10,470.16
034500	2004 10	P.O.13196	J 33 PL ACCR	2,619.27-
034500	2004 10	P.O. 13441	J 33 PL ACCR	17,440.23 +

F3=EXIT Total for 0074 Sub-Ledger-Reference items. .00

PLEASE TRANSFER THE ENTRIES IDENTIFIED ABOVE FROM EXP. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499 FOR HURRICANE JEANNE.

PER ACCOUNT NUMBER: TOTAL INVENTORY UNITS
(INS575)
Date Requested: 9999

Account Number: C.W.D.	Object	Sub-Acct	Ref No	Totals: Units	Base $	$ W O/H
000100	1860	1	034500	876	1586.10	1661.41

Batch Date	Bin No.	Stock Slip No	No Units Used	Bin No. Unit Cost	Total Base $	Total $ With O/H
10/28/04	31-1310	10-171	260	.100	26.00	27.23 ✓
10/28/04	31-1480	10-171	1	.180	18	19 ✓
10/28/04	31-1585	10-171	20	.677	13.54	14.18 ✓
10/12/04	31-1610	10-108	25	1.036	25.90	27.13 ✓
10/28/04	31-1610	10-171	260	1.036	269.36	282.15 ✓
10/28/04	35-1145	10-170	1	27.130	27.13	28.42
10/12/04	35-1640	10-106	25	.573	14.33	15.01
10/28/04	35-1640	10-171	12	.573	6.88	7.21
10/12/04	35-1650	10-106	25	.645	16.13	16.90

More...

F3=Exit F6=Print F4=Acct/Date Roll Keys

PLEASE TRANSFER THE STORES IDENTIFIED BY ✓ FROM MAINT. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499

HURRICANE JEANNE

THANKS,
Louie Johnson
NE FLA
1/25/05

PER ACCOUNT NUMBER: TOTAL INVENTORY UNITS
(INS575)
Date Requested: 9999

Account Number: C.W.D.	Object	Sub-Acct	Ref No	Totals: Units	Base $	$ W O/H
000100	1860	1	034500	876	1586.10	1661.41

Batch Date	Bin No.	Stock Slip No	No Units Used	Bin No. Unit Cost	Total Base $	Total $ With O/H
10/28/04	35-1650	10-171	10	.645	6.45	6.76
10/28/04	35-1660	10-171	5	.744	3.72	3.90
10/28/04	35-2245	10-170	3	12.477	37.43	39.21
10/12/04	35-2375	10-107	1	7.850	7.85	8.22
10/28/04	35-2710	10-171	1	43.940	43.94	46.03 ✓
10/28/04	35-2715	10-171	1	55.110	55.11	57.73 ✓
10/08/04	35-3014	10-025	1	68.320	68.32	71.56
10/28/04	35-3020	10-170	2	26.525	53.05	55.57
10/08/04	35-3025	10-025	2	68.320	136.64	143.13

More...

F3=Exit F6=Print F4=Acct/Date Roll Keys

PLEASE TRANSFER THE STORES IDENTIFIED BY ✓ FROM MAINT. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499
HURRICANE JEANNE

THANKS,
LOUIE JOHNSON 1/25/05
NE FLA.

PER ACCOUNT NUMBER: TOTAL INVENTORY UNITS
(INS575)
Date Requested: 9999

Account Number: C.U.D.	Object	Sub-Acct	Ref No	Totals: Units	Base $	$ W O/H
000100	1860	1	034500	876	1586.10	1661.41

Batch Date	Bin No.	Stock Slip No	No Units Used	Bin No. Unit Cost	Total Base $	Total $ With O/H
10/12/04	35-3060	10-107	1	.600	60	63
10/28/04	35-3090	10-170	5	6.898	34.49	36.13
10/28/04	35-3100	10-170	9	6.649	59.84	62.68
10/28/04	35-3124	10-173	24	.205	4.92	5.15
10/12/04	35-3520	10-118	1	70.420	70.42	73.76 ✓
10/28/04	35-3881	10-173	6	4.408	26.45	27.71
10/28/04	35-3886	10-173	6	4.217	25.30	26.50
10/12/04	35-3970	10-109	1	22.160	22.16	23.21
10/12/04	35-4020	10-109	4	2.270	9.08	9.51

More...

F3=Exit F6=Print F4=Acct/Date Roll Keys

PLEASE TRANSFER THE ITEM IDENTIFIED BY ✓ FROM MAINT. ACCOUNT 100.1860.1.34500 TO CAPITAL ACCOUNT 100.1860.1.34499

HURRICANE JEANNE

THANKS,
LOUIE JOHNSON 1/25/05
N.E FLA

DATE 11/1x/04 INVENTORY ACCOUNT DISTRIBUTION FOR FERNANDINA BEACH MONTH OF OCT 2004 (INR420) PAGE 49

LIGHTS

BAL.IN 1630.1 STORE EXP	10,825.09
INVENTORY ADJUSTMENT	8,025.83-
TOTAL STORES EXPENSE	2,799.26
TOTAL STORES ISSUES	58,964.28
COST PER DOLLAR ISSUED	.04747383

CAPITAL ITEMS

ACCOUNT #	REF.NO	UNITS	VALUE	BIN #	TOTAL VALUE		
100.1860.1	34499	100	21.10	31-1550 Y	22.10	5 5 5	WIRE-#1/0 BARE STD AL AAAC CODE AZUSA
100.1860.1	34499	100	54.90	31-1485 Y	57.51	5 5 5	WIRE TREE CABLE 1/C # 1/0 INS AL-AAAC
100.1860.1	34499	120	55.32	31-1700	57.95	5 5 5	WIRE-GUY 1/4 STAINLESS STEEL (FT) → CAPITAL 3647
100.1860.1	34499 C-	2	87.89	35-2710 Y	92.06	5 5 5	CUT-OUT, FUSED 100-150 AMP
100.1860.1	34499	12	74.77	35-2870	78.32	5 5 5	GUY GRIP 1/4 STAINLES STEEL
100.1860.1	34499	12	71.60	37-2200	75.00	5 5 5	SLEEVES, AUTO LINE SPLICE #1/0 AL
100.1860.1	34499	2	5.78	39-1220	6.05	5 5 5	LINKS, FUSE 7 AMP
		348 *	371.36 *		388.99 *		
100.1860.1	34500	260	26.00	31-1310 Y	27.23	5 5 5	WIRE, ALUMINUM #4 SOFT TIE
100.1860.1	34500	1	.18	31-1480 Y	.19	5 5 5	WIRE DUPLEX #6AL (SHEPPARD)
100.1860.1	34500	20	13.54	31-1585 Y	14.18	5 5 5	WIRE-TRIPLEX #1/0 (GANMARUS)
100.1860.1	34500	285	295.26	31-1610 Y	309.28	5 5 5	WIRE TRIPLEX #4/0 AL → CAPITAL 3657
100.1860.1	34500	1	27.13	35-1145 Y	28.42	5 5 5	ARRESTOR-LIGHTNING 9 KV POLYMER OB # 217608-8945
100.1860.1	34500	37	21.21	35-1640	22.22	5 5 5	BOLT-MACHINE 5/8 X 10
100.1860.1	34500	35	22.58	35-1650	23.66	5 5 5	BOLT-MACHINE 5/8 X 12
100.1860.1	34500	5	3.72	35-1660	3.90	5 5 5	BOLT-MACHINE 5/8 X 14
100.1860.1	34500	3	37.43	35-2245	39.21	5 5 5	CLAMP SUPPORT FOR #2,1/0,4/0 CU
100.1860.1	34500	1	7.85	35-2375	8.22	5 5 5	CLEVIS-SECONDARY EXTENSION #DC10EI
100.1860.1	34500	1	43.94	35-2710 Y	46.03	5 5 5	CUT-OUT, FUSED 100-150 AMP → CAPITAL 3657
100.1860.1	34500	1	55.11	35-2715	57.73	5 5 5	CUTOUT - 100 AMP, SEACOAST TYPE
100.1860.1	34500	1	68.32	35-3014	71.56	5 5 5	INSULATOR-UPRIGHT 35 KV SILICONE WITH BRACKET AND
100.1860.1	34500	2	53.05	35-3020	55.57	5 5 5	INSULATOR POST TYPE 35KV W STUDS
100.1860.1	34500	2	136.64	35-3025	143.13	5 5 5	INSULATOR-HORIZONTAL MOUNT 35 KV SILICONE INTEGRAL
100.1860.1	34500	1	.60	35-3060	.63	5 5 5	INSULATOR RACK TYPE
100.1860.1	34500	5	34.49	35-3090	36.13	5 5 5	INSULATOR SUSPENSION 4"
100.1860.1	34500	9	59.84	35-3100	62.68	5 5 5	INSULATOR SUSPENSION 6"
100.1860.1	34500	24	4.92	35-3124	5.15	5 5 5	LAG SCREW 1/4" X 2"
100.1860.1	34500	1	70.42	35-3520 Y	73.76	5 5 5	POLE 30 CL 6 CP → CAPITAL 3647
100.1860.1	34500	6	26.45	35-3881	27.71	5 5 5	STRAP-CONDUIT OR PIPE 2" STAINLESS STEEL
100.1860.1	34500	6	25.30	35-3886	26.50	5 5 5	STRAP-CONDUIT OR PIPE 3" STAINLESS STEEL
100.1860.1	34500	1	22.16	35-3970	23.21	5 5 5	TAPE SCOTCH #23-2
100.1860.1	34500	11	24.97	35-4020	26.15	5 5 5	TAPE VINYL
100.1860.1	34500	12	1.75	35-4210	1.83	5 5 5	WASHER-2 1/4 SQ 5/8 HOLE
100.1860.1	34500	4	6.71	37-1020	7.03	5 5 5	CLAMP-DEADEND- #2 #1/0 AL SERVICE HEDGE
100.1860.1	34500	4	.97	37-1390	1.02	5 5 5	CONN H-TYPE A6-1 6-1 6-2 B6-2 6-1 6-2 (WR159)
100.1860.1	34500	4	.83	37-1400	.87	5 5 5	CONN H-TYPE A3-1/0 2-1/0 1-0/0 B6-2 6-1 6-1/0 (WR1
100.1860.1	34500	9	5.76	37-1425	6.03	5 5 5	CONN H-TYPE A3-0-4/0 B2-3/0 (DB402#)
100.1860.1	34500	12	13.90	37-1620	14.56	5 5 5	CONNECTORS VISE ACTION #6 CU
100.1860.1	34500	12	16.24	37-1630	17.01	5 5 5	CONNECTORS VISE ACTION #4 CU
100.1860.1	34500	6	80.39	37-1840	84.21	5 5 5	DEADENDS #4/0 STD AL AUTOMATIC S.S.
100.1860.1	34500	6	12.72	37-2120	13.32	5 5 5	SLEEVES, AUTO LINE SPLICE #8 STR. TO #6 SOL CU
100.1860.1	34500	12	37.46	37-2130	39.24	5 5 5	SLEEVES, AUTO LINE SPLICE #6 STR. TO #4 SOL CU
100.1860.1	34500	1	4.18	37-2141	4.38	5 5 5	SLEEVES, AUTO LINE SPLICE #2 STD COP
100.1860.1	34500	4	18.05	37-2196	18.91	5 5 5	SLEEVES, AUTO LINE SPLICE #2 STD AL
100.1860.1	34500	1	5.97	37-2200	6.25	5 5 5	SLEEVES, AUTO LINE SPLICE #1/0 AL
100.1860.1	34500	18	4.81	37-2300	5.04	5 5 5	SLEEVE-SERVICE ENTRANCE A 1/0-1/0 B-6 (CS-74)
100.1860.1	34500	4	.87	37-2330	.91	5 5 5	SLEEVES, SERVICE ENTRANCE A 1/0 1/0 - B 1/0 1/0 -
100.1860.1	34500	2	3.19	37-2370	3.34	5 5 5	SLEEVE, SERVICE ENTRANCE 4/0 4/0 AL
100.1860.1	34500	10	28.33	37-2840	29.67	5 5 5	TERMINAL PIN #4/0 STD AL
100.1860.1	34500	5	10.93	39-1160	11.45	5 5 5	LINKS, FUSE 3 AMP
100.1860.1	34500	5	14.44	39-1220	15.13	5 5 5	LINKS, FUSE 7 AMP
100.1860.1	34500	5	9.92	39-1230	10.39	5 5 5	LINKS, FUSE 10 AMP

Louie Fortner
NE FLA 1/25/05

JOURNAL ENTRY HEADER

ATCH TYPE (M/S)	M	ACCT YEAR	2004	PER	12
JOURNAL NUMBER		BATCH NUMBER			
COMPANY	001				
REFERENCE	14	SRC	JE		
DESCRIPTION	RETIREMENT OF PROPERTY	AUTO ACCRUAL?			

JE DESCRIPTION: TO RECORD RETIREMENTS ASSOCIATED WITH HURRICANE JEANNIE (SEE ATTACHED)

JE# 14

YR/PD 04/12

RATE Depr

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
115.1080.364	93.10		.4615 = 42.97	
115.1080.365	970.61		.4703 = 456.48	
115.1010.364		93.10		
115.1010.365		970.61		

FLORIDA PUBLIC UTILITIES COMPANY

FLO-GAS CORPORATION

FIXED ASSETS RETIREMENT FORM

TAGGABLE ☐ FPUC ☐ DIV: Northeast

MASS ☑ FLO-GAS ☐ RETIREMENT DATE: 12/30/2004

FA System Asset # *	FA System Tag # *	Description / Address	FA System Accounting Location	Install. Date Date	Ret. Code **	Reason Code ***	Quantity	FA System Amount *
13116		Pole, 30/6 wood	115.364	1972	J	9	1	
13407		Cutouts, Various Locations	115.365	1987	J	6	4	
13334		Conductor, Various Locations	115.365	1972	J	10	886'	

Louie Johnson, 1-21-05

PREPARED BY / DATE

APPROVED BY / DATE

FA System - ENTERED BY / DATE

FA SYSTEM - CHECKED BY / DATE

*Enter Values for Taggable Assets Only

**Retirement Code: A=Abandoned: J=Junked: R=Returned to Stock: S=Sold: T=Traded: X=Stolen

***Reason Code: 1=Obsolete: 2=Hole In Case: 3=Craked Case: 4=Bad Diaphragm: 5=Corrosion: 6=Beyond Economic Repair: 7=Stolen: 8=Leather Diaphragm: 9=Dec: Hurricane damaged

FPU-023

13589

Rev 1/00 HURRICANE FRANCIS RETIREMENT-1.xls

JOURNAL ENTRY HEADER

JE DESCRIPTION: To clear Hurricane Expenses to Storm Reserve

JE# 34

YR/PD 04/12

BATCH TYPE (M/S) M ACCT YEAR 2004 PERIOD 12

JOURNAL NUMBER

COMPANY 001

REFERENCE 34 SOURCE JE

DESCRIPTION MISC DEFERRED DEBITS AUTO ACCRUAL?

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
100.1860.1		839.57	Hurricane Ivan-NW Expense	34467
100.1860.1		344.45	Hurricane Ivan-NW Expense	34467
100.2280.11	1,184.02			
100.1860.1		15.60	Hurricane Frances - CF Expense	34451
100.2280.12	15.60			
			Transfer charges from exp. to cap.	
100.1860.1		2,648.00	Hurricane Jeanne-NE Exp	34500
100.1860.1		1,242.00	Hurricane Jeanne-NE Exp	34500
100.1860.1	2,648.00		Hurricane Jeanne-NE capital	34499
100.1860.1	1,242.00		Hurricane Jeanne-NE capital	34499
			Tranfer charges from exp to reserve:	
100.1860.1	2,648.00		Hurricane Jeanne-NE expense	34500
100.1860.1	1,242.00		Hurricane Jeanne-NE expense	34500
100.2280.11		3,890.00		
			Transfer inventory capital to expense	
100.1860.1	556.82		Hurricane Jeanne-NE capital	34499
100.1860.1		556.82	Hurricane Jeanne - NE expense	34500
			Tranfer charges from exp to reserve	
100.1860.1	556.82		Hurricane Jeanne - NE expense	34500
100.2280.11		556.82		
PAGE TOTAL	10,093.26	10,093.26		
J.E. TOTAL	10,093.26	10,093.26		

	INITIALS	DATE
PREPARED BY	MDN	22-Jan-05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 1 / 23 / 2004 LOCAL PURCHASE # _____ DIVISION: _____ VOUCHER PROCESSED BY: DEBI C.

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: _____

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ PERIODICALS ☐ EMERGENCY* ☐ OTHER* *EXPLAIN: _____

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 **VENDOR #** 1258 **VENDOR NAME** ALTEC INDUSTRIES, INC.

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
6175157	1 / 13 / 04	$ 167,165.98	/ /		$ 167,165.98

PURCHASE ORDER #	FREIGHT • SALES TAX	G/L YEAR/PERIOD
11380		04 / 1

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) _____

DMR

REMIT TO ADDRESS: _____

JAN 2 3 2004

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	114.1070.3923	$194,165.98			21122
	114.1080.3923	($27,000.00)			
	TOTAL	**$167,165.98**			

FORM FPU-009 REV. 1/00

☐ REQUIRED APPROVALS IF ANY INVOICE IS OVER $100

OS

JAN 16 2004

Altec

[X]	BIRMINGHAM	205/323-8751
[ ]	INDIANAPOLIS	317/872-3460
[ ]	ST. JOE	816/364-2244
[ ]	ATLANTA	404/363-3602
[ ]	DIXON, CA	707/678-0800
[ ]	DENVER	303/292-2090
[ ]	WILKES-BARRE	717/822-3104

Please Remit to:
Altec Industries, Inc.
Drawer 0414
P. O. Box 11407
Birmingham, AL 35246-0414

SOLD TO:
- Florida Public Utilities Company
ATTN: Office Services Department
P. O. Box 3395
West Palm Beach, FL 33402-3395

SHIP TO:
- Florida Public Utilities
2825 Pennsylvania Ave
Marianna, FL 32447
Attn: Don Myers
(850) 526-6800

F-19 GEO # 100630880

Customer Order No.	Altec Order Date	Altec Order No.	Terms	Invoice Date	Invoice Number
11380	6/5/2003	17-68194	Net 10 Days	1/13/2004	6175157

Item	Quantity	Description	Price
1.	1	Altec Model D4050TR with S/N# 0803CK0343 mounted on a 2004 Freightliner M2 with VIN# 1FVHCYAK34HM63447	$ 182,838.00
2.	1	Revision done 10/16/03	$ 595.00
	1	Gator Hyde Coating applied to garngo area	$ 1,200.00
		SUB-TOTAL.....	$ 184,633.00
4.	1	Less the trade in of a 1993 Altec D2050TR with S/N# 109340147 mounted on a 1994 Freightliner FL80 with VIN#1FVXJLBB2RL568729	$ (27,000.00)
		SUB-TOTAL.....	$ 157,633.00
		6% FL STATE SALES TAX.....	$ 9,457.98
		1.5% JACKSON COUNTY TAX(MAX).....	$ 75.00
		TOTAL.....	$ 167,165.98

BILL OF SALE
Certified by ALTEC INDUSTRIES, INC.
Kathy Coates
Authorized Rep.
Notary Public
MY COMMISSION EXPIRES NOV 21 2004

We Wish to Thank You for Your Business and It's the Pleasure

** VOID - DUPLICATE FILE COPY **

Check No. 201085

Check Date 1/29/2004

6175157	1/13/2004	167,165.98	.00	167,165.98
8584933	1/02/2004	558.01	.00	558.01

VOID - DUPLICATE FILE COPY

Total	167,723.99	.00	167,723.99

Bank of America

63-4
630

Check No.
201085

1258 1/29/2004

****167,723.99

One Hundred Sixty-Seven Thousand Seven Hundred Twenty-Three and 99/100 Dollars

ALTEC INDUSTRIES INC
DRAWER 0414
PO BOX 11407
BIRMINGHAM AL 35246-0414

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE INVOICE VOUCHER FORM

FLORIDA PUBLIC UTILITIES

DATE: March 05, 2004 | Total $142,435.76 | DIVISION: Northeast | PREPARED BY: Robin Allen

CORRECT TAX RATE 7.0% | COMPAN FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached: Yes ☐

If No, please explain: ☐ Exemption List Approved and on the list Includes EX UT & RRV

Sole Source ☐ Emergency ☐ Please attach a detailed explanation.

Manager's Signature:

APPROVALS

ENTERED BY	DEPT. MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
	MAR 05 2004				

GL YEAR/PERIOD: 04/ 02

ATTACHMENT TO BE MAILED WITH THE CHECK:

VENDOR #: 35116 VENDOR NAME: SIEMENS POWER C/O

VOUCHER MESSAGE:

RETURN CHECK TO:

REMIT TO ADDRESS:

13594

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
J-84755	2/24/04	$142,435.76				$142,435.76
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
12323	$1,459.76		$1,459.76			

%	ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
100%	115.2410.6	$ ~~(9,406.56)~~ 1298.80	Tax Correction	
100%	115.1070.362	$ ~~150,844.32~~ 141134.56	Omit	21156
		$ -		
		$ -		
		$ -	

SIEMENS

ALL CORRESPONDENCE SHOULD BE DIRECTED TO:
Siemens Power Transmission & Distribution, Inc.
P.O. Box 6289 Jackson, MS 39288-6289
Phone: 601/939-0550 FAX: 601/932-9911

ORDER NO.	SALES FORCE CODE	CUSTOMER'S ORDER NO.	INVOICE NO.	INV. COMPLETE
01-3580-C53997	79-E-6169	12323	J-84755	YES X NO

ITRACT NO.	SCHEDULED SHIP DATE	CUST. ORD. DATE	PAGE NO.	INVOICE DATE	DATE SHIPPED
3274-C-1	02/27/04	12/01/03	001	02/24/04	02/24/04

SHIP TO
FLORIDA PUBLIC UTILITIES CO.
TERRY SUBSTATION
10TH ST. & LIME ST.
FERNANDINA BEACH, FL 32034

OS

MAR 0 1 2004

SHIP CODE FROM	SHIP CODE TO	TAX CODE STATE COUNTY CITY
23	09	TAXABLE

SALES REP	SALES OFFICE
R. S. SALES IN	

BILL TO
FLORIDA PUBLIC UTILITY CO
P O BOX 3395
W PALM BEACH FL 33402

309253AA

F.O.B. DESTINATION

VIA HOLMES

SE REMIT TO
mens Power Transmission & Distribution, Inc.
PT. CH 10075
LATINE, IL 60055-0075

TERMS DUE 03/24/04
Interest Charged On Overdue Accounts

PACKED BY	PREPAID	COLLECT	GROSS WEIGHT
	X		

SHIPMENT NO.

SHIP COMPLETE YES X NO

M	QTY ORDER	DESCRIPTION	PART NUMBER	UNIT PRICE	BACK ORDER	QTY SHIP	TOTAL PRICE
O	4	SPS2-72.5-40-1200 S/N 53997-1,2,3,4	ZLC53997701	35244.00	-	4	140,976.00
			1.000% FL TAX				1,409.76
			1.000% COUNTY TAX				50.00
			TOTAL				142,435.76

FEDERAL TAX ID # - 13-4079154

** VOID - DUPLICATE FILE COPY **

Check No. 202905

Check Date 3/08/2004

1755	2/24/2004	142,435.76		.00	142,435.76

VOID - DUPLICATE FILE COPY

Total	142,435.76	.00	142,435.76

Bank of America

63-4
630

Check No.
202905

35116 3/08/2004

One Hundred Forty-Two Thousand Four Hundred Thirty-Five and 76/100 Dollars

****142,435.76

SIEMENS POWER TRANS/DIST
DEPT CH 10075
PALATINE IL 60055-0075

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

APR 16 2004

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE INVOICE VOUCHER FORM

DATE: April 16, 2004 Total $142,328.88 DIVISION: Tax Exempt PREPARED BY: DEBI C

CORRECT TAX RATE 0.0% COMPANY FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached:	If No, please explain:		
☐ Yes	☐ Exemption List Approved and on the list Includes EX, UT, & RRV	Sole Source ☐ Emergency ☐	Please attach a detailed explanation
		Manager's Signature:	

APPROVALS

AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
	APR 16 2004				

G/L YEAR/PERIOD	ATTACHMENT TO BE MAILED WITH THE CHECK
04/ 04	

VENDOR # 35116 VENDOR NAME SIEMENS

VOUCHER MESSAGE:

RETURN CHECK TO: REMIT TO ADDRESS: MAIN

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
RAC31037641	3/31/2004	$142,328.88				$142,328.88

PURCHASE ORDER # LPO/PO/CODE/RSI	SALES TAX CHARGED $$	FREIGHT CHARGED	Total Tax & Freight		Discount $$	
12324						

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
		$ -		
100%	115.1070.362	$ 142,328.88		21156
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
	TOTAL	$ 142,328.88		

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this code after the vendor has been approved for the Recurring Payment I

13597

Siemens Power Trans & Dist., Inc.
Distribution Products Division
7000 Siemens Road
Wendell, NC 27591

OS

APR 0 5 2004

INVOICE RAC31037641 Original

Customer No.	Customer Order No.	Legacy Customer No.	Sales Eng	Invoice Date	Date Shipped	Terms of Delivery
400394	12324	309253AA	806169	03-31-2004	03-23-2004	FOB Destination Prep

Bill To
Florida Public Utility Company
Accounts Payable Department
401 South Dixie
P O Box 3395
West Palm Beach, FL
33402-3395

Ship To
Florida Public Utility Company
611 Lime Street
Fernandina Beach, FL
32034

Pos.	Qty	Description	Unit Price	Amount
		Sales Order 350119 Order Date 12-08-2003 **Reference A TERRY DISTRIBUTION CENTER** **RS102861**		

***NOTE THE SHIP DATE LISTED BELOW IS TENTATIVE UPON THE FOLLOWING:

DRAWINGS FOR APPROVAL WILL MAIL BY 01/23/04. SHIPMENT OF THE EQUIPMENT WILL BE APPROXIMATELY xx TO xx WEEKS AFTER RECEIPT OF APPROVED DRAWINGS AND COMPLETE ENGINEERING INFORMATION. FIRM CONTRACT DATE WILL BE ESTABLISHED AND ACKNOWLEDGED UPON RECEIPT OF APPROVED DRAWINGS AND RELEASE TO MANUFACTURE.

PRICES ARE FIRM THROUGH xx/xx/xx. IN THE EVENT SHIPMENT IS DELAYED FOR ANY REASON THAT IS BEYOND THE CONTROL OF SIEMENS, PRICES SHALL BE INCREASED 0.50 PERCENT FOR EACH FULL MONTH OR FRACTION THEREOF THAT SHIPMENT IS DELAYED BEYOND THE SPECIFIED SHIPPING DATE.

ACCOUNTING NOTE*******
INVOICE IN DUPLICATE

LIEN WAIVER IS REQUIRED WITH INVOICE

ALSO 2 COPIES OF INVOICE TO MAIL TO:
MEGAWAY, INC.
10014 N. DALE MABRY HWY., SUITE 101
TAMPA, FL 33618
****

9:50 AM 2/4/2004 EMAIL APPROVAL OF DRAWINGS RECEIVED 1-29-04 FROM GHAFF KHAZAMI. ORDER IS RELEASED FOR MANUFACTURING. CONTRACT DATE ESTABLISHED.

SHIPPING NOTE
nine breakers will be delivered to J L Terry sub station located at 10th and Lime St. We will take the driver from the step down sub-station

Siemens Power Trans & Dist., Inc.
Distribution Products Division
7000 Siemens Road
Wendell, NC 27591

INVOICE RAC31037641 **Original**

Customer No.	Customer Order No.	Legacy Customer No.	Sales Eng	Invoice Date	Date Shipped	Terms of Delivery
400394	12324	309253AA	806169	03-31-2004	03-23-2004	FOB Destination Prep

Pos.	Qty	Description	Unit Price	Amount
		to Terry sub. (NOTE TO SIEMENS SHIPPING: THE STEP DOWN SUBSTATION IS OUR SO# 130118) Have the diver contact JIM CAUSIER at (904) 261-3808 for a meeting time. **********		
		Packing Slip 62824		
10	6	MV100513400 SDV-4A 15.5-25-1200	13811.00	82866.00
	Lot :	MV100513400 241 Qty : 1.0000 MV100513400 242 1.0000 MV100513400 243 1.0000 MV100513400 253 1.0000 MV100513400 254 1.0000 MV100513400 255 1.0000	ea	
20	3	MV100513500 SDV-4A 15.5-25-2000	16994.00	50982.00
	Lot :	MV100513500 206 Qty : 1.0000 MV100513500 207 1.0000 MV100513500 208 1.0000	ea	

TAX SUMMARY

Tax Authority	Rate	Amount
State	6.000	8030.88
County	1.000	450.00

Remit To
Siemens Power Transmission & Distribution, Inc
Dept. CH 10075
Palatine, IL 60055-0075

Please state with your payment RAC31037641

Goods	133848.00 USD
Costs	0.00 USD
Tax	8480.88 USD
L.Pmt.Sur	0.00 USD
Total Due	142328.88 USD

Terms of Payment
This invoice is due within 30 days from date of invoice.

** VOID - DUPLICATE FILE COPY **

Check No. 205111

Check Date 4/19/2004

RAC31037640	3/31/2004	14,689.65	.00	14,689.66
F 31037641	3/31/2004	142,328.88	.00	142,328.88

VOID - DUPLICATE FILE COPY

Total	157,018.54	.00	157,018.54

Bank of America

63-4
630

Check No.
205111

35116 4/19/2004

One Hundred Fifty-Seven Thousand Eighteen and 54/100 Dollars

****157,018.54

SIEMENS POWER TRANS/DIST
DEPT CH 10075
PALATINE IL 60055-0075

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

Southern States, L.L.C.
30 Georgia Avenue
Hampton, Georgia 30228
(770) 946-4562
FAX (770) 946-8106

INVOICE

Remit To:
Southern States, L.L.C.
P.O. Box 930671
Atlanta, GA 31193

CUSTOMER'S COPY
Invoice No. 35548
Date 04/30/04
Page 1

2466 Bill To: FLA PUB UTILITIES CO
P O BOX 3395
WEST PALM BCH, FL 33402-3395

Ship To: FLORIDA PUBLIC UTILITIES CO.
CHANGE IN SHIP TO, ELLIS SEE
CHANGE SENT 3-31-04
FERNANDINA BEACH, FL 32034

OS

Shipping Instructions

MAY 03 2004

REP	REG	TERR	PROP			FREIGHT
00063	05	BW	500951			PPD/ALLOW
SHIP DATE	**JOB NO**	**P.O. / REFERENCE**	**SHIP VIA**	**F.O.B.**		**TERMS**
4/30/04	47044	12442	BENNETT	DEST.		1/4 OF 1%10-NET

LINE	CUST. ITEM	QUANTITY	ITEM/DESCRIPTION	UNIT PRICE	EXT. PRICE
01	1	4.00	20060109-47044001 EVB-1381200	6403.00	25612.00
02	1	36.00	75000000-47044002 TR-288 HI CREEP INS	238.00	8568.00
03	2	2.00	20335509-47044003 ECB-V-1381200	5532.00	11064.00
04		12.00	75000000-47044004 TR-288 HI CREEP/SHIP ASSEMBLED	238.00	2856.00
05	3	4.00	20851023-47044005 TA-DC-691200	3311.00	13244.00
06	3	54.00	75000000-47044006 TR-216 XL HI CREEP INS	137.00	7398.00
07	4	3.00	20890423-47044007 CBLT-691200	3216.00	9648.00
08	4	18.00	75000000-47044008 TR-216 XLHI CREEP/SH ASSEMBLED	137.00	2466.00
09	5	2.00	20830137-47044009 CVB-152000	4835.00	9670.00
10		6.00	20851019-47044010 TA-DC-151200	2784.00	16704.00
11	3	2.00	20851023-47044011 TA-DC-691200	3311.00	6622.00
12	5	1.00	20830137-47044012 CVB152000	4835.00	4835.00
13	5	2.00	20830237-47044013 CVB152000	4835.00	9670.00

*** SUB-TOTAL	128,357.00
*** SALES TAX	8,984.99
*** INSURANCE	.00
*** INVOICE TOTAL	137,341.99

COPY TO: Louie Johnson, Fern.
DATE: 5-24-04
PLEASE FORWARD MAT'L RECEIPT TO PURCHASING. THANKS.

REMARKS: CRDD41
MARK: PO#12442, JO LN 1-4 STEPDOWN SUB., LN 5-13 JL TERRY DISTRIBUTION SUB.
CONTACT: AJ KHAZAMI 813-960-0990.

NO CREDIT ALLOWED FOR RETURNS WITHOUT OUR "RETURN AUTHORIZATION"
THE GOODS COVERED BY THIS INVOICE HAVE BEEN PRODUCED IN COMPLIANCE WITH THE FAIR LABOR STANDARDS ACT OF 1938, AS AMENDED

Southern States, LLC

NOTICE OF SHIPMENT

PACKING SLIP

Job No SS 47044
Date 04/27/04
Page 1

FLA PUB UTILITIES CO
BIP O BOX 3395
To:
WEST PALM BCH FL 33402-3395

FLORIDA PUBLIC UTILITIES CO.
Ship CHANGE IN SHIP TO, ELLIS SEE
To CHANGE SENT 3-31-04
FERNANDINA BEACH FL 32034

Shipping Instructions

REP	REG	TERR	PROP	SHIP VIA	FREIGHT
00063	05	BW	500951	LEANETT TEI	PPD/ALLOW

SHIP DATE	P.O. #/REFERENCE #	F.O.B.	TERMS
1/20/04	BEST WAY 12442	DEST.	1/4 OF 1%10-N

LINE	CUST ITEM	ORDERED QUANTITY	SHIPPED QUANTITY	ITEM/DESCRIPTION		PARTIAL ☐	FINAL ☑
1	1	4.00	4	20060109-47044001 EVB-1381200 EVB-1381200	EA		
2	1	36.00	36	75000000-47044002 TR-288 HI CREEP INS TR-288 HIGH CREEP INS.	EA		
3	2	2.00	2	20335509-47044003 ECB-V-1381200 ECB-V-1381200	EA		
4		12.00	12	75000000-47044004 TR-288 HI CREEP/SHIP ASSEMBLED TR-288 HIGH CREEP INS./SHIP ASSEMBLED	EA		
5	3	4.00	4	20851023-47044005 TA-DC-691200 TA-DC-691200	EA		
6	3	54.00	54	75000000-47044006 TR-216 XL HI CREEP INS TR-216 XL HIGH CREEP INS.	EA		
7	4	3.00	3	20890423-47044007 CBLT-691200 CBLT-691200	EA		

* * * CONTINUED * * *

EMARKS:

RECIEVED
5/16/04
JMC

13602

Southern States, LLC

NOTICE OF SHIPMENT | **PACKING SLIP**

Job No 88 47044
Date 04/27/04
Page 2

FLA PUB UTILITIES CO
Bill O BOX 3395
To:
WEST PALM BCH FL 33402-3395

FLORIDA PUBLIC UTILITIES CO.
Ship CHANGE IN SHIP TO, ELLIS SEE
To CHANGE SENT 3-31-04
FERNANDINA BEACH FL 32034

Shipping Instructions

REP	REG	TERR	PROP	SHIP VIA	FREIGHT
0063	05	BW	500951	BENNETT TRI	PPD/ALLOW

SHIP DATE		P.O. #/REFERENCE #	FOB	TERMS
5/6/04	BEST WAY 12442	1	DEST.	1/4 DF-1%10-N

PARTIAL ☐ FINAL ☑

LINE	CUST ITEM	ORDERED QUANTITY	SHIPPED QUANTITY	ITEM/DESCRIPTION		
8	4	18.00	18	75000000-47044008 TR-216 XLHI CREEP/SH ASSEMBLED TR-216 XL HIGH CREEP INS./SHIP ASSEMBLED	EA	
9	5	2.00	2	20830137-47044009 CVB-152000 CVB-152000	EA	1 Crate 2 Bdls 6PC
10		6.00	6	20851019-47044010 TA-OC-151200 TA-OC-151200	EA	6 Bdls 18 PC
11	3	2.00	2	20851023-47044011 TA-OC-691200 TA-OC-691200	EA	2 Crate 2 Bdls 6PC
12	5	1.00	1	20830137-47044012 CVB152000 CVB152000	EA	1 Crate 1 Bdls 3 PC
13	5	2.00	2	20830237-47044013 CVB152000 CVB-152000	EA	2 Crate 2 Bdls 6PC

Received 5/16/04 JHC

REMARKS: CRDD41
MARK PO#12442, JO LN 1-4 STEPDOWN SUB., LN 5-13 JL TERRY
DISTRIBUTION SUB:
CONTACT: AJ KHAZAMI 813-960-0990.

13603

Faxed 6/3 - Sent 6/4

34,402.21
100,439.21

FLORIDA PUBLIC UTILITIES COMPANY

	12442
	045.5011.1

INVENTORY

MATERIAL RECEIPT

AND

DATA INPUT SHEET

	182
	35548
	May-04
	NE FL

SOUTHERN STATES, INC.-C/O ARNOLD BRYANT, INC.

G. BRADLEY

DELIVERY
PARTIAL RECEIPT ☐
RECEIVED IN FULL ☑

FREIGHT CHARGES
PREPAID ☐
COLLECT ☐

CORPORATE USE ONLY:

ACCOUNT NUMBER	SUB-LEDGER	QTY RECD	DESCRIPTION (INCLUDING PART #)	CORPORATE USE ONLY: QTY REJECTED	ACTUAL COST	EST. COST	DIFFERENCE
115.1070.353	21157	4	SOUTHERN STATES #EVB-1381200, 138kV, 1200AMP, 61kA				
			MOMENTARY,THREE POLE GROUP OPERATED COPPER,				
			BREAK SWITCH W/WORM GEAR OPERATOR, COMPLETE				
			TR-288 INSULATORS (4 @ $8,545.00 = $34,180.00)				
115.1070.353	21157	2	SOUTHERN STATES #EVB-1381200, 138kV, 1200AMP, 61kA				
			MOMENTARY, THREE POLE GROUP OPERATED,COPPER,				
			BREAK "V" SWITCH W/WORM GEAR OPERATOR, COMPLE				
			WITH TR-288 INSULATORS (2 @ $6,960.00 = $13,920.00)				
115.1070.362	21156	6	SOUTHERN STATES #TA-OC-691200, 69kV, 1200AMP, 61kA				
			MOMENTARY, THREE POLE GROUP OPERATED, COPPER				
			VERT BREAK SWITCH W/WORM GEAR OPERATOR, COMP				
			WITH TR-216XL INSULATORS, (6 @ $4,544.00= $27,264.00)				
115.1070.362	21156	3	SOUTHERN STATES #CBL-T-691200, 69kV, 1200AMP, 61kA				
			MOMENTARY,THREE POLE GROUP OPERATED, COPPER,				
			BREAK "V" SWITCH W/WORM GEAR OPERATOR, COMPLE				
			WITH TR-216XL INSULATORS, (3 @ $4,038.00= $12,114.00)				
115.1070.362	21156	5	SOUTHERN STATES #CVB-152000, 15kV, 2000AMP, 100kA				
			MOMENTARY, THREE POLE GROUP OPERATED, COPPER				
			VERT BREAK SWITCH W/WORM GEAR OPERATOR, COMP				
			WITH TR-208 INSULATORS, (5 @ $4,835.00 = $24,175.00)				
TOTAL QUANTITY							

DATE INVOICE PASSED FOR PAYMENT:_____

REMARKS:_____

FLORIDA PUBLIC UTILITIES COMPANY

NON INVENTORY

MATERIAL RECEIPT

SOUTHERN STATES, INC -C/O ARNOLD BRYANT, INC.

ACCOUNT NUMBER	SUBACCOUNT NUMBER	QUANTITY RECEIVED	DESCRIPTION INCLUDING PART #
115 1070 362	21126	6	SILVER CONTACTS AND SEALED DEARICS
			6 HA MOMENTARY, THREE POLE GROUP OPERATED
			COPPER, VERTICAL BREAK SWITCH WWORM GEAR
			OPERATOR, COMPLETE WITH TR 200 INSULATORS. 19 @ 82 74A 00 = 1 5 0 70 1 00
			ALL SWITCHES TO INCLUDE THE FOLLOWING
			1. SWITCH BLADES TO BE COPPER, WELDER TO
			SILVER CONTACTS AND SEALED BEARINGS
			2. INSULATORS TO HAVE LEAKAGE AND CREEPAGE
			DISTANCES ACCORDING TO PPLC'S SPECS
			INCLUDING THE ADDENDUM
			3. TO BE SHIPPED ASSEMBLED ON THE #SULATORS
			4. THE SUBSTATION PACKAGER WILL SUBMIT TO S/S
			A SET OF SWITCH CONTROL SKETCHES. S/S WILL
			DEVELOP SWITCH CONTROL DRAWINGS BASED ON
			THESE SKETCHES. WHEN DRAWINGS ARE SENT FOR
			APPROVAL. COPIES MUST BE SENT TO SUBSTATION
			PACKAGER FOR THEIR REVIEW. ANY CHANGES MADE
			BY THE PACKAGER WILL BE INCORPORATED INTO
			FINAL DESIGN
			TOTAL AMOUNT DUE: $137,241.99 ($126,357.00 SUB-TOTAL PLUS $8,884.99 TAX)

TOTAL QUANTITY		6

BK 6344

JOURNAL ENTRY HEADER

JE DESCRIPTION:		JE#	33
		YR/PD	12 01/04

CH TYPE (M/S) M ACCT YEAR 2004 PER 12 01/04

JOURNAL NUMBER 36357 BATCH NUMBER

COMPANY 001

REFERENCE 33 SRC JE

DESCRIPTION PL ACCRUAL AUTO ACCRUAL? 1

ITEMS THAT WERE NOT RECEIVED BEFORE THE PL CLOSE

PL ACCUAL LOGS

ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	DESCRIPTION	SUBLDG. NUMBER
115.4020.5932	788.89		P.O. 13441 Pike Electric Inv #615624	
115.4020.5931	788.88			
115.4020.5932	739.10		P.O. 13441 Inv #615625	
115.4020.5931	739.10			
115.1080.364	2,069.48		P.O. 13441 inv. #613218	
115.1070.3647	1,478.20		Inv #617405	2
115.1070.3657	1,478.20		Inv #617406	2
115.1080.364	739.10		Inv #617407	
115.1080.365	739.10			
115.4020.5932	739.10		Inv. #617408	
115.4020.5931	739.10			
115.1080.364	1,478.20		Inv. #615622	
115.1080.365	1,478.20		Inv. #615623	
115.1080.364	1,478.20		Inv. #611501	
1070.3648	2,027.94		Inv. #613214	2
115.1070.3658	1,478.20		Inv. #613215	2
115.1070.3648	1,577.77		Inv. #613216	2
115.1070.3681	713.44		Inv. # 619491	2
115.1080.365	713.44			
115.4020.5942	1,478.20		Inv. # 619492	
100.1070.376	6,500.00		estimated	29999
100.2320.11		29,961.84		

PAGE TOTALS	29,961.84	29,961.84
J.E. TOTALS	451,056.23	451,056.23

PREPARED BY	CP	01/10/05
APPROVED BY		
ENTERED BY		
CHECKED BY		
POSTED BY		

c:\Billie\je\misc5's

12/12/2007 08:56:33 **Invoice Header** PLGIED PLDIED

Session . . . . . : 5065
Internal ID . . . . . : 001 - 050100320

PO BOX 868
MOUNT AIRY, NC 27030

Invoice type . . . . : 1 Invoice
Vendor . . . . . : 57670 PIKE ELECTRIC INC
Company . . . . . : 001 Division . . . . . : 001

Invoice ID . . :	00613214	Invoice date . :	12/10/2004
Invoice amount :	2,027.94	Net due date . :	1/10/2005
Discount amount :	.00	-or Terms . . . :	PR10
-or Percent . . :	.000	Discount date . :	
Purchase order :	13441		
Freight . . . . :	.00		
Tax authority . :		Tax rate code . :	
Tax basis . . . :	2,027.94		
Tax . . . . . :	.00		
Accounting date :	1/11/2005	Accounting group :	PLSUM

F2=Function keys F3=Exit F7=User fields F24=More keys

Invoice payment history

Invoice ID . . . : 00613214 Invoice amount : 2,027.94
Internal ID . . . : 001-050100320 Gross relieved : 2,027.94
Vendor . . . . . : 57670

Type options and press Enter.
5=Payment information 6=Accounting entries 7=Paid items
8=Payee controls 9=Cleared history 11=Reconcile 17=Notes

Option	Pay date	Payment	Account	Payee	Gross relieved
__	1/13/2005	219724	BOA	57670	2,027.94

Bottom

F2=Function keys F3=Exit F5=Refresh F24=More keys

FLORIDA PUBLIC UTILITIES COMPANY
MULTI-INVOICE VOUCHER FORM

January 06, 2005 | Total $3,506.14 | DIVISION: Tax Exempt | PREPARED BY: S. BITTLE

CORRECT TAX RATE 0.0% | COMPANY FPUC

BIDS

For LPOs Greater than $2,500 are Bids Attached: ☐ Yes

If No, please explain: ☐ Exemption List — Approved and on the list — Includes EX, UT, & RRV

DMB

Sole Source ☐ | Emergency ☐ | Please attach a detailed explanation

Manager's Signature:

APPROVALS

LEAD/SUPV	DEPT MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
JAN - 7 2005					

G/L YEAR/PERIOD	ATTACHMENT TO BE MAILED WITH THE CHECK
05 2	

VENDOR # 57670 | VENDOR NAME PIKE ELECTRIC INC

VOUCHER MESSAGE:

ACCRUED JAN 07 2005

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE 1

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
00611499	12/3/2004	$739.10				$739.10
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
13441			ENTERED JAN 11 2004			

	ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUB LEDGER
		$ -		
100%	115.1070.3646	$ 739.10		2
0%		$ -		
		$ -		
		$ -		

INVOICE 2

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
00611500	12/3/2004	$739.10				$739.10
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
13441			ENTERED JAN 11 2004			

	ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUB LEDGER
		$ -		
100%	115.1070.3656	$ 739.10		2
0%		$ -		
		$ -		
		$ -		

INVOICE 3

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT %	DISCOUNT TERMS	NET AMT DUE
00613214	12/10/2004	$2,027.94				$2,027.94
PURCHASE ORDER # LPO/PO/CODE/RSI	**SALES TAX CHARGED $$**	**FREIGHT CHARGED**	**Total Tax & Freight**		**Discount $$**	
13441			ENTERED JAN 11 2004			

	ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUB LEDGER
		$ -		
100%	115.1070.3648	$ 2,027.94		2
		$ -	ACCRUED	
		$ -		
		$ -		

TOTAL OF ALL INVOICES $ 3,506.14

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this o[illegible] vendor has been approved for the Recurring Payment

13609

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

ACCRUED

INVOICE NO.	PAGE NO.
00613214	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
12/10/04	11/28/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-000	

11/23/04

		WORK ORDER	
		115-1070-3648.2	

COMMENT: LEFT OFF OF PAYROLL W/E 11/28/04.

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		14.50		44.97	652.07
B LINEMAN		14.50		31.93	462.99
TRUCK DRIVER		10.00		25.66	256.60
**** SUBTOTAL ****		**39.00**		**102.56**	**1,371.66**
BUCKET TRUCK BKT/MH	08N291	14.50		17.91	259.70
LINE TRUCK LTHVY	20Y139	14.50		22.39	324.66
PICKUP TRUCK PICKUPSVC	38J414	14.50		4.96	71.92
**** SUBTOTAL ****		**43.50**		**45.26**	**656.28**

ENTERED
JAN 11 2004

RECEIVED
DEC 17 2004
BY: gl

TOTAL INVOICE	$ 2,027.94

ORIGINAL COPY

13610

#14,049.23

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 | Total: $0.00 | DIVISION: Northeast | PREPARED BY: G. BRADLEY | COMPANY: FPUC

APPROVALS

GLB | MLL

VENDOR #: 57620 | VENDOR NAME: PIKE ELECTRIC

MO/YEAR/PERIOD: 04/ 12

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO#/PC NUMBER	DUE DATE		NET AMOUNT
602778	10/29/04	$0.00	13441			$0.00

ACCOUNT NUMBER / DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE		
115.4020.5931	$ (2,365.12)	Unit Block thru 300 Block S. Fletcher		
115.4020.5932	$ (2,365.12)	"		
115.1070.3647	$ 684.00	"		2
115.1070.3657	$ 3,373.24	"		2
115.1080.364	$ 200.00	"		
115.1080.365	$ 473.00	"		

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 Total: $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY: FPUC

APPROVALS

GLB MLL

VENDOR #: 57670 VENDOR NAME: PIKE ELECTRIC

ONLY ENTER PERIOD: 04/ 12

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE	
601015	10/22/04	$0.00	13441		$0.00

ACCOUNT NUMBER / DISTRIBUTION CODE		AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	LINE #
115.4020.5931	$	(1,902.91)	Egans Creek & Atlantic	
115.4020.5932	$	(1,902.91)	"	
115.1070.3647	$	1,902.91	"	2
115.1070.3657	$	1,902.91	"	2

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 Total: $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY: FPUC

APPROVALS

GLB		ML			

GL TEAR PERIOD: 04/ 12

VENDOR #: 57670 VENDOR NAME: PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

	INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE		
✓	604508	11/5/04	$0.00	13441			$0.00
	ACCOUNT NUMBER / DISTRIBUTION CODE		AMOUNT	CORNER DESCRIPTION (DIRECTION OF PURCHASE)			SUB ACCOUNT
	115.4020.5931		$ (2,313.80)	400 Block thru 1200 Block			
	115.4020.5932		$ (2,313.80)	"			
	115.1070.3647		$ 627.00	"			2
	115.1070.3657		$ 3,210.60	"			2
	115.1080.364		$ 240.00	"			
	115.1080.365		$ 550.00	"			

TOTAL $0.00

Pike Electric #7 - Account Number Correction.xls revised as of 03/18/04

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 18, 2005 Total $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY FPUC

APPROVALS					
AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVES	ANCIAL
GLB		MLL			

GL YEAR/PERIOD: 04/ 12

VENDOR # 57570 VENDOR NAME PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO#/PO NUMBER	DUE DATE	NET AMT DUE
606324	11/12/04	$0.00	13441		$0.00

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
	115.4020.5932	$ (3,730.55)	Standby Man on Call	
	115.4010.5831	$ 500.00	"	
	115.4010.5832	$ 500.00	"	[redacted]
	115.4010.582	$ 548.31	"	
	115.1070.3657	$ 2,182.24	JLT Sub / Lime / 14th / Nectarine	2

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 14, 2005 Total: $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY: FPUC

APPROVALS

GLB		MLL			

VENDOR #: 57670 VENDOR NAME: PIKE ELECTRIC

MO./YEAR/PERIOD: 04/ 12

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER		INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE	
604507		11/5/04	$0.00	13441		$0.00

ACCOUNT NUMBER / DESCRIPTION CODE			COMMENT DESCRIPTION	
115.4020.5931	$	(2,365.12)	400 Block thru 1200 Block	
115.4020.5932	$	(2,365.12)	"	
115.1070.3647	$	600.00	"	2
115.1070.3657	$	3,360.24	"	2
115.1080.364	$	200.00	"	
115.1080.365	$	550.00	"	

FLORIDA PUBLIC UTILITIES

FLORIDA PUBLIC UTILITIES COMPANY
ACCOUNT NUMBER CORRECTION FORM

DATE: January 18, 2005 Total $0.00 DIVISION: Northeast PREPARED BY: G. BRADLEY

COMPANY FPUC

APPROVALS					
SUPERVISOR	ACCT MANAGER	DIVISION MANAGER	ADM. EXECUTIVE	VICE PRESIDENT	CONTROLLER
GLB		MLL			

GL YEAR/PERIOD: 04/ 12

VENDOR # 57670 VENDOR NAME PIKE ELECTRIC

VOUCHER MESSAGE:

Explanation: WRONG ACCOUNT NUMBER USED

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	PO/LPO NUMBER	DUE DATE	NET AMT DUE
589244	9/10/04	$0.00	13441		$0.00

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION / DESCRIPTION OF PURCHASE	SUBLEDGER
	115.4020.5931	$ (2,025.00)	Hurricane Frances Post Storm Expenses	
	115.4020.5932	$ (2,025.23)	"	
	100.1860.1	$ 4,050.23	"	34447

PIKE ELECTRIC CORRECTIONS

Account	602778	601015	604508	606324	604507	589244	Total
115.4020.5931	(2,365.12)	(1,902.91)	(2,313.80)		(2,365.12)	(2,025.00)	(10,971.95)
115.4020.5932	(2,365.12)	(1,902.91)	(2,313.80)	(3,730.55)	(2,365.12)	(2,025.23)	(14,702.73)
115.1070.3647	684.00	1,902.91	627.00		600.00		3,813.91
115.1070.3657	3,373.24	1,902.91	3,210.60	2,182.24	3,380.24		14,049.23
115.1080.364	200.00		240.00		200.00		640.00
115.1080.365	473.00		550.00		550.00		1,573.00
115.4010.5831				500.00			500.00
115.4010.5832				500.00			500.00
115.4010.582				548.31			548.31
100.1860.1						4,050.23	4,050.23
Total	-	-	-	-	-	-	-

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00601015	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/22/04	10/17/04

FOREMAN
RUSSELL LEE YEOMANS

PIKE JOB NUMBER
532-000

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
B LINEMAN		40.00		31.93	1,277.20
TRUCK DRIVER		10.00		25.66	256.60
**** SUBTOTAL ****		**90.00**		**102.56**	**3,332.60**
BUCKET TRUCK BKT/MH	08N319	40.00		17.91	716.40
LINE TRUCK 20-X	20X305	40.00		22.39	895.60
PICKUP TRUCK PICKUPSVC	38J417	40.00		4.96	198.40
**** SUBTOTAL ****		**120.00**		**45.26**	**1,810.40**

910 S STANLEY DR.:
115.1070.3693.2 => 26% -1337.18
MTC. STATION EQUIPMENT. 115.4020.592 => 74% - 3805.82

OK. to pay

TOTAL INVOICE	$ 5,143.00

ORIGINAL COPY

13618

Original Req. - Per Louie + Jorge

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00602778	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
10/29/04	10/24/04

FOREMAN
RUSSELL LEE YEOMANS

PIKE JOB NUMBER
532-000

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
B LINEMAN		40.00		31.93	1,277.20
TRUCK DRIVER		40.00		25.66	1,026.40
**** SUBTOTAL ****		**120.00**		**102.56**	**4,102.40**
BUCKET TRUCK BKT/MH	08N319	40.00		17.91	716.40
LINE TRUCK 20-X	20X305	40.00		22.39	895.60
PICKUP TRUCK PICKUPSVC	38J417	40.00		4.96	198.40
**** SUBTOTAL ****		**120.00**		**45.26**	**1,810.40**

RECEIVED
NOV 10 2004

OK to PAY

115. ~~4000~~ 4020.5953
MTC. of URD.

TOTAL INVOICE	$ 5,912.80

13619
ORIGINAL COPY

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00604507	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
11/05/04	10/31/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-000	

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE		EXTENSION
FOREMAN		40.00		44.97		1,798.80
B LINEMAN		40.00		31.93		1,277.20
TRUCK DRIVER		40.00		25.66		1,026.40
**** SUBTOTAL ****		**120.00**		**102.56**		**4,102.40**
BUCKET TRUCK BKT/MH	08N291	40.00		17.91		716.40
LINE TRUCK LTHVY	20Y139	40.00		22.39		895.60
PICKUP TRUCK PICKUPSVC	38J414	40.00		4.96		198.40
**** SUBTOTAL ****		**120.00**		**45.26**		**1,810.40**

RECEIVED
NOV 19 2004

OK. To PAY

MTC
Poles/Towers/
O. H.

115.4020.5931 => 50% - 2956.40
115.4020.5932 => 50% - 2956.40

TOTAL INVOICE	$ 5,912.80

ORIGINAL COPY

13620

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00604508	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
11/05/04	10/31/04
FOREMAN	
RUSSELL LEE YEOMANS	
PIKE JOB NUMBER	
532-000	

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
B LINEMAN		40.00		31.93	1,277.20
TRUCK DRIVER		35.00		25.66	898.10
**** SUBTOTAL ****		**115.00**		**102.56**	**3,974.10**
BUCKET TRUCK BKT/MH	08N319	40.00		17.91	716.40
LINE TRUCK 20-X	20X305	40.00		22.39	895.60
PICKUP TRUCK PICKUPSVC	38J417	40.00		4.96	198.40
**** SUBTOTAL ****		**120.00**		**45.26**	**1,810.40**

OK TO PAY.

MTC. STATION EQUIP.

115.~~4000~~ 4020.592

RECEIVED
NOV 12 2004

TOTAL INVOICE	$ 5,784.50

ORIGINAL COPY

13621

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00606324	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: MR MARIO LACACI

INVOICE DATE	W/E DATE
11/12/04	11/07/04
FOREMAN	
RALPH EDWARD GILLIS	
PIKE JOB NUMBER	
532-000	

		WORK ORDER	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		40.00		44.97	1,798.80
			21.00	67.46	1,416.66
B LINEMAN		40.00		31.93	1,277.20
			1.00	47.90	47.90
TRUCK DRIVER		40.00		25.66	1,026.40
			1.00	38.49	38.49
**** SUBTOTAL ****		**120.00**	**23.00**	**256.41**	**5,605.45**
BUCKET TRUCK BKT/MH	08N291	41.00		17.91	734.31
LINE TRUCK LTHVY	20Y139	41.00		22.39	917.99
PICKUP TRUCK PICKUPSVC	38J414	41.00		4.96	203.36
**** SUBTOTAL ****		**123.00**		**45.26**	**1,855.66**

ENTERED
DEC 0 2 2004

OK TO PAY. 115.4020.592
Original Req.

TOTAL INVOICE	$ 7,461.11

ORIGINAL COPY

13622

DATE 6/10/04 FINAL INVENTORY ACCOUNT DISTRIBUTION FOR FERNANDINA BEACH MONTH OF MAY 2004 (INR430) PAGE

ACCOUNT #	REFNO		AMOUNT	BASE AMNT	UNITS	DESCRIPTION
100.4260.11	34233	0	68.00	53.39	66	CHARITABL CONTRIBUTION-IN AREA FERNANDINA BEACH SHRIMP FEST INSTALLING A-
115.1070.3646	2	1	7.00	5.69	4	POLES/TOWERS-LINE EXT-REV PROD LOCAL NON-TRACKED IR
115.1070.3646	20799	1	279.00	217.57	3	POLES/TOWERS-LINE EXT-REV PROD SHADY GROVE SUBDIV.
115.1070.3646	21153	1	226.00	176.33	1	POLES/TOWERS-LINE EXT-REV PROD T-MOBILE CELL SITE
115.1070.3646	21309	1	3,234.00	2,524.16	61	POLES/TOWERS-LINE EXT-REV PROD PROVIDE ELECT TO OCEAN BREEZE
115.1070.3647	2	1	4.00	3.38	8	POLES/TOWERS-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
115.1070.3648	2	1	237.00	184.76	45	POLES/TOWERS-DECAYED POLE REPL LOCAL NON-TRACKED IR
115.1070.3648	21276	1	57.00	44.75	4	POLES/TOWERS-DECAYED POLE REPL PROVIDE ELEC/SMURFIT STONE
115.1070.3657	2	1	1,111.00	867.09	363	O/H CONDUCTR-LINE EXT-UPGRADES LOCAL NON-TRACKED IR
115.1070.3657	20904	1	270.00	211.00	1,000	O/H CONDUCTR-LINE EXT-UPGRADES SEASCAPE SUBDIVISION
115.1070.3662	2	1	299.00	233.30	84	UNDERGROUND CONDUIT-BURIED LOCAL NON-TRACKED IR
115.1070.3662	20413	1	602.00	469.50	1,500	UNDERGROUND CONDUIT-BURIED SHOPS OF AMELIA
115.1070.3662	20774	1	12,099.00	9,443.15	5	UNDERGROUND CONDUIT-BURIED GATEWAY TO AMELIA
115.1070.3662	20799	1	148.00	115.20	80	UNDERGROUND CONDUIT-BURIED SHADY GROVE SUBDIV.
115.1070.3662	21276	1	418.00	326.33	4	UNDERGROUND CONDUIT-BURIED PROVIDE ELEC/SMURFIT STONE
115.1070.3662	21285	1	51.00	39.51	34	UNDERGROUND CONDUIT-BURIED 4742 OLIVER LANE
115.1070.3662	21309	1	4,408.00	3,440.10	6,651	UNDERGROUND CONDUIT-BURIED PROVIDE ELECT TO OCEAN BREEZE
115.1070.3662	21332	1	2,309.00	1,802.56	40	UNDERGROUND CONDUIT-BURIED SMILE GAS
115.1070.3672	2	1	414.00	323.43	111	UNDERGRD CONDUCT/DEVICE-BURIED LOCAL NON-TRACKED IR
115.1070.3672	20375	1	481.00	375.52	6	UNDERGRD CONDUCT/DEVICE-BURIED CARLTON DUNES 7
115.1070.3672	20413	1	93.00	72.52	1	UNDERGRD CONDUCT/DEVICE-BURIED SHOPS OF AMELIA
115.1070.3672	20774	1	2,420.00	1,888.63	1	UNDERGRD CONDUCT/DEVICE-BURIED GATEWAY TO AMELIA
115.1070.3672	21027	1	93.00	72.52	1	UNDERGRD CONDUCT/DEVICE-BURIED DUPONT LANE
115.1070.3672	21097	1	279.00	217.57	3	UNDERGRD CONDUCT/DEVICE-BURIED YMCA
115.1070.3672	21153	1	93.00	72.52	1	UNDERGRD CONDUCT/DEVICE-BURIED T-MOBILE CELL SITE
115.1070.3672	21206	1	19,493.00	15,214.55	9,111	UNDERGRD CONDUCT/DEVICE-BURIED THE PRESERVE
115.1070.3672	21276	1	813.00	634.86	63	UNDERGRD CONDUCT/DEVICE-BURIED PROVIDE ELEC/SMURFIT STONE
115.1070.3672	21285	1	755.00	589.03	291	UNDERGRD CONDUCT/DEVICE-BURIED 4742 OLIVER LANE
115.1070.3672	21332	1	2,971.00	2,319.20	543	UNDERGRD CONDUCT/DEVICE-BURIED SMILE GAS
115.1070.3691	2	1	338.00	263.99	285	OVERHEAD SERVICES LOCAL NON-TRACKED IR
115.1070.3693	2	1	3,574.00	2,789.74	2,717	UNDERGRD SERVICES- BURIED LOCAL NON-TRACKED IR
115.1070.3693	3	1	37.00	28.92	10	UNDERGRD SERVICES- BURIED REVENUE PRODUCING-BLANKETS ADDED BY MDN ON 2/2-
115.1070.3711	2	1	1,500.00	1,171.08	253	INSTAL ON CUST PREMISES-ABOVE LOCAL NON-TRACKED IR
115.1070.3713	2	1	1,819.00	1,419.39	80	INSTAL ON CUST PREMISES-UNDER LOCAL NON-TRACKED IR
115.1070.3713	20786	1	62.00	48.74	730	INSTAL ON CUST PREMISES-UNDER REPLACE STREET LIGHTS-AIP
115.1070.3713	21039	1	21.00	16.50	500	INSTAL ON CUST PREMISES-UNDER CONFERENCE CTR PARKING LIGHTS
115.1070.3713	21044	1	146.00	114.30	900	INSTAL ON CUST PREMISES-UNDER ISLESWORTH
115.1070.3713	21098	1	4.00	3.30	100	INSTAL ON CUST PREMISES-UNDER SUMMER BEACH VILLAS
115.1070.3713	21184	1	9,986.00	7,794.45	1,136	INSTAL ON CUST PREMISES-UNDER RIVER PLACE
115.1070.3733	20938	1	124.00	97.02	260	STREET LIGHTING AND SIGNAL UG SEASCAPE AT AMELIA
115.1430.2	34143	1	441.00	344.40	417	OTHER A/R - MISCELLANEOUS OTHER A/R MISCELLANEOUS REMOVE THREE PHASE OVE-
115.1540.1		0				PLANT MAT & OPERATING SUPPLIES
115.1550.2		0				MDSE AND SUPPLIES INVENTORY
115.1630.1		0				STORES EXP-MAT & OPER.SUPPLIES
115.1630.2		0				STORES EXPENSE
115.1630.3		0				-INV ADJ- MAT & SUPPY
115.1840.2		0				CLEAR ACCT-SMALL TOOLS/SUPPLIE
115.1850.1		0	316.00	246.50	500	TEMPORARY SERVICES
115.4010.586		0	25.00	19.63	24	METER EXPENSES
115.4010.5871		0	253.00	197.41	12	AREA LIGHT EXPENSE
115.4020.5932		0	458.00	357.13	79	MAINT OF OVERHEAD CONDUCTORS
115.4020.5933		0	6.00	4.31	11	MAINT OF SERVICES
115.4020.5942		0	174.00	135.65	17	MAINT OF UNDERGRND LINE-BURIED
115.4020.5953		0	59.00	45.81	56	MAINT -LINE TRANSFORMER-BURIED
115.4020.596		0	348.00	271.76	9	MAINT -STREET LIGHT/SIGNAL SYS
145.4160.21		0				COST TO INSTALL MERCHANDISE
DIVISION TOTAL			73,423.00		28,181	
			1.77			
			73,424.77			

FLORIDA PUBLIC UTILITIES COMPANY

CHECK REQUEST

G/L DATE 2004 / 11 (YEAR / PD) VENDOR # New CURRENT DATE 11 / 18 / 04 1 / 24 / 04

$ 30,631.00

TO THE ORDER OF: Mr. David F Miller

ADDRESS Keystone Place Development Company
1610 South 8th Street
Fernandina Beach, Floroida 320

CHECK MESSAGE (60 SPACES) Keystone Place IR# 21351

ATTACHMENT ☐ RETURN CHECK TO

Refund customer advance for construction on Keystone
Place, a 30 unit subdivision located ib Fernandina Beach, Florida. This project has been cancelled.

115	1070	3662	$ 30,631.00	SUBLEDGER 21351
			$	
			$	
			$	
			$	
			$	
			$ 30,631.00	

REQUESTED BY Rena Kennedy APPROVED BY

FPU-018 Rev 1/00

Pike Electric, Inc.
PO Box 868
Mount Airy, NC 27030
Fax (336)719-4595, Tel (336)789-2171

INVOICE NO.	PAGE NO.
00684179	1

FLORIDA PUBLIC UTILITIES CORPORATION
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL 32035-0000
ATTN: GERRY BRADLEY

INVOICE DATE	W/E DATE
08/05/05	07/31/05
FOREMAN	
RUSSELL LEE YEOMANS	
PIKE JOB NUMBER	
532-000	

PURCHASE ORDER NUMBER		WORK ORDER	
13441		115.1070.3547.21537	

COMMENT:

CLASSIFICATION		REG HOURS	OT HOURS	RATE	EXTENSION
FOREMAN		20.00		44.97	899.40
B LINEMAN		20.00		31.93	638.60
A LINEMAN		20.00		41.45	829.00
C LINEMAN		20.00		28.15	563.00
EQUIPMENT OPERATOR		20.00		28.15	563.00
TRUCK DRIVER		10.00		25.66	256.60
TRUCK DRIVER		20.00		25.66	513.20
** SUBTOTAL **		130.00		225.97	4,262.80
BUCKET TRUCK BKT/MH	08N097	20.00		17.91	358.20
BUCKET TRUCK BKT/MH	08N319	20.00		17.91	358.20
LINE TRUCK LTHVY	20Y102	20.00		22.39	447.80
PICKUP TRUCK PICKUP 4X4	38G246	20.00		7.85	157.00
** SUBTOTAL **		80.00		66.06	1,321.20

TOTAL INVOICE	$ 5,584.00

26565200507310532000010022005073100684179

13625

PIKE ELECTRIC, INC.

TIME SHEET AND EQUIPMENT REPORT

WEEK ENDING DATE 3/5/05

PIKE JOB NO. 532 | W.G. NO.

CUSTOMER FPL

CITY Fernandina

STATE FL

Emp. No.	Employee Name	Class	Rate		Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Sun.	Total Hours
					Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	Start / Stop (AM / PM)	
					W. O. Number	W. O. Number	W. O. Number	W. O. Number	W. O. Number	W. O. Number	W. O. Number	
26565	Russell Yeomans	F		Reg.	5	5	5	5				40
				O.T.			8		8 8 8 8 8			1
29766	Gary Meddors	L		Reg.	5	5	5	5				40
				O.T.								1
25029	Adam Jarrard	L		Reg.	5	5	5	5				40
				O.T.								1
32019	Scott Aldridge	L		Reg.	5	5	5	5				40
				O.T.					2 2 2 2 2			10
33832	Mike Yohn	E.O.		Reg.	5	5	5	5				40
				O.T.					2 2 2 2 2			10
31068	Jeremy Hood	T.O.		Reg.			5	5				20
				O.T.								
new	David Merac	T.O.		Reg.	5	5	5	5				40
				O.T.								

Mileage	Hour Meter	Type of Equip.	Equip. Number	Rate	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Equip Hours
		Line Truck	20Y102		5	5	5	5	2 2 2 2 2			40
		Bucket Truck	8W319		5	5	5	5	2 2 2 2 2			40
		Pickup Truck	386246		5	5	5	5				40
		bucket truck	8W97		5	5	5	5				40
		rope rig					10	10				20

SEND ORIGINAL TO HOME OFFICE

Notes

4 meals

Equipment

Down for Repairs:

Available for Transfer:

Russell Yeomans
Foreman Signature

Approved

Aug 02 05 10:05a Jim Causier 904-491-0085 P.5

13626

WEEK ENDING: 7/31/05 FOR: FLORIDA PUBLIC UTILITY FERNANDINA BEACH, FLORIDA

DATE	WORK NUMBER	ADDRESS	HOURS
7-25-05	115.1070.3647.21537	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
7-26-05	115.1070.3647.21537	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
	* 115.4020.5932 *	Maintenance O.H.	1 *
7-27-05	115.1070.3647.21537	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
7-28-05	115.1070.3647.21637	311 Reconductor	5
	115.1070.3657.21537	311 Reconductor	5
7-29-05	115.1070.3691.2	1717 Beech St.	2
	115.1070.3657.35071	1717 Beech St	2
	115.1080.3691	1717 Beech St	2
	115.1070.3657.2	St. Micheal's Church	2
	115.1080.3681	St Micheal's Church	2

Aug 02 05 10:04a Jim Causier 904-491-0083 p.1

Allen Robin

From: gesupply@gexpro.com
Sent: Wednesday, December 19, 2007 2:46 PM
To: Allen Robin
Subject: Gexpro Invoice request

Right-click here to download pictures. To help protect your privacy, Outlook prevented automatic download of this picture from the Internet.
Gexpro Logo

Invoice Date:	03/25/2005	**Invoice Freight/Misc:**	0.00
Invoice Status:		**Invoice Material Amt:**	10288.00
Shipping Ref. #:	495-656240	**Invoice Tax Amt:**	667.28
Date Shipped:	03/23/2005		
Shipped From:	PLANT	**Total Invoice Amt:**	10955.28
Shipping Carrier:	OT		
Terms:	PREPAID - ALLOW POS		

Remit To: PO BOX 100275
ATLANTA GA30384-0275

DUNs #: D-U-N-S 04-296-5905
Pmt Terms: % DISC 15 DAYS,

Ship To: FLORIDA PUBLIC UTILITIES CO
PO#13994
611 LIME ST
FERNANDINA BEACH , FL 32034

Bill To: FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH , FL 33402

DUPLICATE INVOICE. NOT A COPY OF THE ORIGINAL.

Gexpro Invoice #	Customer PO #/ Ref #	Gexpro Job #	Gexpro Job Name
495-656240	PO#13994		

#	Gexpro Part #	Description	Qty	CD%	U/Price	U/M	TD%	E/Price
1	78002800000	S/T 726X210009 | I210 METER FM2S (Note:CL200 W/ITRON RADIO READ ERT MODULE WITH CUST NO. "521496F")	20	0.00	68.00	E	0.00	1360.00
2	78002800000	784X400022 | KV2C METER FM16S CL320	16	0.00	248.00	E	0.00	3968.00
3	78002800000	784X400001 | KV2C METER FM16S CL200 (Note:*** GENERAL NOTES ***)	20	0.00	248.00	E	0.00	4960.00

	Subtotal:	10288.00
If Paid In Accordance with Cash Discount Terms you may deduct 0.00	**Shipping & Handling:**	0.00
	Tax:	667.28
	Total Amount Billed:	10955.28

Seller's Terms & Conditions of Sale, as detailed on Seller's Commercial Credit Application, shall apply to this transaction. Seller's Terms & Conditions of Sale also can be found at **www.gexpro.com/terms** . No additional or different terms proposed by Buyer will be binding on Seller unless specifically agreed to, in writing, by an

authorized representative of Seller.

This invoice may have been previously delivered under one of the following names: General Electric Company d/b/a GE Supply or d/b/a GE Parts Super Center; General Supply & Services, Inc. d/b/a GE Supply or d/b/a Parts Super Center; Unilec Corporation d/b/a/ GE Presco; Supply Operations, Inc. d/b/a Cashway; General Electric del Caribe, Inc.; GE Supply Logistics, LLC.

12/19/2007 15:06:47 Analytical Inquiry PLGIAE PLDIAE

Accounting entries
Invoice ID . . . : 495-656240 Invoice amount : 10,955.28
Internal ID . . . : 001-050302765

Type options and press Enter.
5=More detail 7=User fields

Option	Account number	Type	Expensed amount
	001.1.5.2410.6	21	52.88-
	001.1.5.1070.370	21	11,008.16
	001.0.0.2320.1	51	52.88
	001.0.0.2320.1	51	11,008.16-
	001.0.0.2320.1	71	11,008.16
	001.0.0.2320.1	71	52.88-
	001.0.0.1310.13	72	10,955.28-

Bottom

F2=Function keys F3=Exit F10=Quick access F12=Cancel F24=More keys

Allen Robin

From: gesupply@gexpro.com
Sent: Thursday, December 20, 2007 2:28 PM
To: Allen Robin
Subject: Gexpro Invoice request

Right-click here to download pictures. To help protect your privacy, Outlook prevented automatic download of this picture from the Internet.
Gexpro Logo

Invoice Date:	11/20/2004	**Invoice Freight/Misc:**	0.00
Invoice Status:		**Invoice Material Amt:**	2832.00
Shipping Ref. #:	495-654401	**Invoice Tax Amt:**	198.24
Date Shipped:	11/18/2004		
Shipped From:	FACTORY	**Total Invoice Amt:**	3030.24
Shipping Carrier:	BEST WAY		
Terms:	PREPAID - ALLOW POS		

Remit To: PO BOX 100275
ATLANTA GA30384-0275

DUNs #: D-U-N-S 04-296-5905
Pmt Terms: % DISC 15 DAYS,

Ship To: FLORIDA PUBLIC UTILITIES CO
PO#13571
611 LIME ST
FERNANDINA BEACH , FL 32034

Bill To: FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH , FL 33402

DUPLICATE INVOICE. NOT A COPY OF THE ORIGINAL.

Gexpro Invoice #	Customer PO #/ Ref #	Gexpro Job #	Gexpro Job Name
495-654401	PO#13571		

#	Gexpro Part #	Description	Qty	CD%	U/Price	U/M	TD%	E/Price
1	78002800000	I-210 ELECTRONIC METER, 1 PHS (Note:CL200, FM2S 240V * TO START WITH FPU#521223F)	96	0.00	29.50	E	0.00	2832.00

	Subtotal:	2832.00
If Paid In Accordance with Cash Discount Terms you may deduct 0.00	**Shipping & Handling:**	0.00
	Tax:	198.24
	Total Amount Billed:	3030.24

Seller's Terms & Conditions of Sale, as detailed on Seller's Commercial Credit Application, shall apply to this transaction, Seller's Terms & Conditions of Sale also can be found at **www.gexpro.com/terms** . No additional or different terms proposed by Buyer will be binding on Seller unless specifically agreed to, in writing, by an authorized representative of Seller.

This invoice may have been previously delivered under one of the following names: General Electric Company d/b/a GE Supply or d/b/a GE Parts Super Center; General Supply & Services, Inc. d/b/a GE Supply or d/b/a Parts Super Center; Unilec Corporation d/b/a/ GE Presco; Supply Operations, Inc. d/b/a Cashway; General Electric del Caribe, Inc.; GE Supply Logistics, LLC.

13631

EXHIBIT - 16

PREPARED BY: AUDRA 1/8/07

MONTH OF: December-06 APPROVED BY: 1/8/07

TOTAL PAYROLL 2,118,418.47

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		4.62	
GROUP INSURANCE PLAN RATE		7.27	
401K COMPANY MATCH 100.2280.34		0.15	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	2.71	3.26			
ELECTRIC			1.94	3.02	6.42

INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	195,420.14
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	(1,520.00)
EMPLOYEE CONTRIBUTIONS	(42,990.00)
COBRA PAYMENTS	2,291.82
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	153,201.96

153,201.96 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 97,786.34
401K MATCH= 3,130.81

154,089.46 TOTALS

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		8.15	
GROUP INSURANCE PLAN RATE		10.12	
401K COMPANY MATCH 100.2280.34		0.22	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	2.71	3.26			
ELECTRIC			1.94	3.02	6.42

INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	171,741.79
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	727.62
EMPLOYEE CONTRIBUTIONS	(39,989.00)
COBRA PAYMENTS	1,186.38
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	133,666.79

133,666.79 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 108,333.33
401K MATCH= 2,895.35

134,554.29 TOTALS

FEDERAL UNEMPLOYMENT TAX	FUTA	0.0 %	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		0.06	
GROUP INSURANCE PLAN RATE		11.29	
401K COMPANY MATCH 100.2280.34		0.20	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	183,858.44
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(40,211.00)
COBRA PAYMENTS	1,186.38
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	144,833.82

144,833.82 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 833.33 = 10833.33 - 10000 (Adj from 9/06)
401K MATCH= 2,558.96

145,721.32 TOTALS

TOTAL PAYROLL 1,317,469.71

FEDERAL UNEMPLOYMENT TAX	FUTA	0.0 %	4080.6
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		3.61	
GROUP INSURANCE PLAN RATE		10.67	
401K COMPANY MATCH 100.2280.34		-2.59	Correction from 8/06 included

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.83

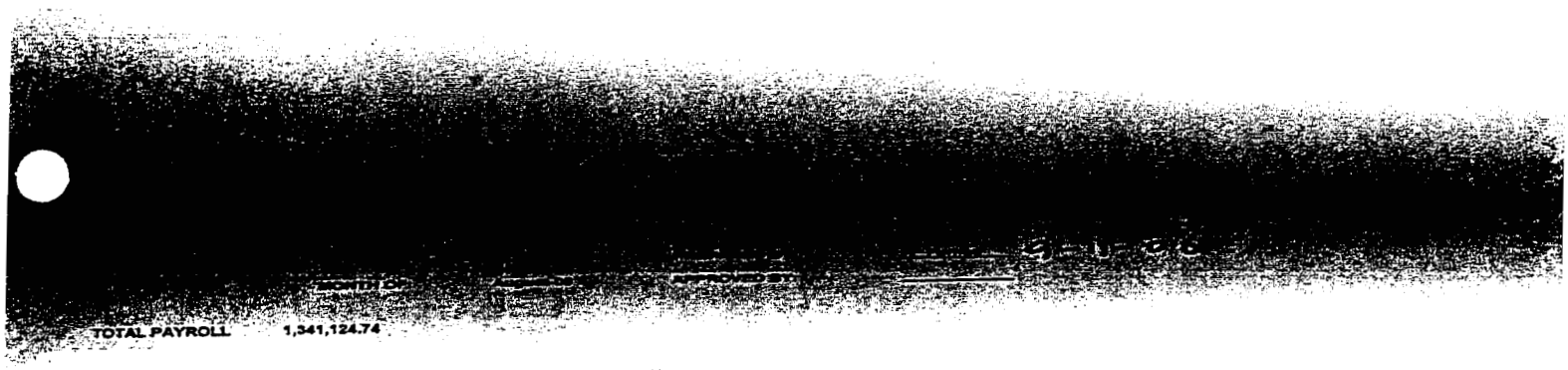
INSURANCE CALCULATION 100.2320.62	
HEALTH INSURANCE PREMIUMS	177,834.05
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(40,642.00)
COBRA PAYMENTS	1,186.38
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	138,378.43

138,378.43	JE 19 The United Healthcare Estimated Payment		
887.50	CENTER FOR FAMILY SERVICES		
	PENSION RATE =	47,500.00	
	401K MATCH=	2,334.64	
139,265.93	TOTALS		

Aug 2006-401K Calculated Incorrectly
It was 3%, it should hae been 0.23%. This is an adjusment to Aug 2006 401k Matchting.
Adding: Sept + Aug - 3%

0 • *

9/06 0 • 18+
8/06 0 • 23+
Changed 8/06 3 • 00-
003 *
2 • 59*



TOTAL PAYROLL 1,341,124.74

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		3.54	
GROUP INSURANCE PLAN RATE		8.68	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	174,269.07
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(60,819.00)
COBRA PAYMENTS	2,076.07
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	115,526.14

115,526.14 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 47,500.00

116,413.64 TOTALS

TOTAL PAYROLL 1,328,472.20

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.0	4080.5
STATE UNEMPLOYMENT TAX	SUTA	0.00	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.35	
GROUP INSURANCE PLAN RATE		10.07	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	170,608.01
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	0.00
EMPLOYEE CONTRIBUTIONS	(40,087.00)
COBRA PAYMENTS	2,382.14
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	132,903.15

132,903.15 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

133,790.65 TOTALS

MONTH OF: June-06 APPROVED BY:

TOTAL PAYROLL 1,776,075.09

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		7.74	
GROUP INSURANCE PLAN RATE		7.66	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	182,673.42
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	(1,754.00)
EMPLOYEE CONTRIBUTIONS	(50,996.00)
COBRA PAYMENTS	5,291.24
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	135,114.66

135,114.66 JE 19 The United Healthcare Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

136,002.16 TOTALS

MONTH OF May-05 APPROVED

TOTAL PAYROLL 1,318,082.69

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.43	
GROUP INSURANCE PLAN RATE		10.23	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	174,502.67
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	
EMPLOYEE CONTRIBUTIONS	(40,604.00)
COBRA PAYMENTS	(9.38)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	133,889.29

133,889.29 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

134,776.79 TOTALS

MONTH OF: April-06 APPROVED BY: 5/8/06

TOTAL PAYROLL 1,310,677.20

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.49	
GROUP INSURANCE PLAN RATE		9.72	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	168,173.38
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	
EMPLOYEE CONTRIBUTIONS	(39,836.00)
COBRA PAYMENTS	(1,770.00)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	126,567.38

126,567.38 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

127,454.88 TOTALS

PREPARED BY:

MONTH OF: March-06 APPROVED BY:

TOTAL PAYROLL 1,810,677.77

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		7.59	
GROUP INSURANCE PLAN RATE		7.44	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	185,840.40
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
INSURANCE ADJUSTMENTS	137.99
EMPLOYEE CONTRIBUTIONS	(49,176.00)
COBRA PAYMENTS	(3,040.52)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	133,761.87

133,761.87 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 137,500.00

134,649.37 TOTALS

PREPARED BY:

MONTH OF: February-06 APPROVED BY:

TOTAL PAYROLL 1,312,750.66

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		10.03	
GROUP INSURANCE PLAN RATE		11.51	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
HEALTH INSURANCE PREMIUMS	192,923.90
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
REFUND OF INS. CLAIMS AND OVER PYMT	
EMPLOYEE CONTRIBUTIONS	(39,880.00)
COBRA PAYMENTS	(2,895.36)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	150,148.54

150,148.54 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 131,667.00

* Accrual of 137,500 was reduced by (5,833) to correct for Jan-06. The was due to the actuary changing his estimated pension expense from 1,720,000 to 1,650,000.

151,036.04 TOTALS

PREPARED BY:

MONTH OF: January-06 APPROVED BY:

TOTAL PAYROLL 1,286,773.85

		%	
FEDERAL UNEMPLOYMENT TAX	FUTA	0.8	4080.5
STATE UNEMPLOYMENT TAX	SUTA	1.29	4080.6
FEDERAL INSURANCE COMP.	FICA	7.65	4080.7
PENSION PLAN RATE		11.14	
GROUP INSURANCE PLAN RATE		9.70	

WORKERS COMPENSATION INSURANCE RATES BY DIVISION AND UTILITY TYPE:

	WEST PALM BEACH	CENTRAL	MARIANNA	FERNANDINA	Nature Coast
GAS	3.46	3.35			
ELECTRIC			2.21	2.77	5.93

INSURANCE CALCULATION	
BLUE CROSS/SHIELD	164,894.01
PAYMENT NOT INCLUDED IN PRIOR MONTH	-
REFUND OF INS. CLAIMS AND OVER PYMT	
EMPLOYEE CONTRIBUTIONS	(39,833.00)
COBRA PAYMENTS	(1,186.38)
COBRA PAYMENTS (Prior Period Adj.)	
TOTAL	123,874.63

123,874.63 JE 19 Blue Cross / Blue Shield Estimated Payment

887.50 CENTER FOR FAMILY SERVICES

PENSION RATE = 143,300.00

124,762.13 TOTALS

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0 100.1070.390	021958	692.00	43.00	15.00	26.00	41.00	1.00	126.00	566.00
0 121.1070.376112	000003	1,419.00	89.00	31.00	54.00	84.00	2.00	260.00	1,159.00
0 121.1070.376120	000003	21,749.00	1,359.00	482.00	821.00	1,292.00	27.00	3,981.00	17,768.00
0 121.1070.376120	021817	866.00	54.00	19.00	33.00	51.00	1.00	158.00	708.00
0 121.1070.376120	021827	515.00	32.00	11.00	19.00	31.00	1.00	94.00	421.00
0 121.1070.376120	021845	455.00	28.00	10.00	17.00	27.00	1.00	83.00	372.00
0 121.1070.376120	021896	1,373.00	86.00	30.00	52.00	82.00	2.00	252.00	1,121.00
0 121.1070.376120	021897	1,159.00	72.00	26.00	44.00	69.00	1.00	212.00	947.00
0 121.1070.376120	021903	2,132.00	133.00	47.00	80.00	127.00	3.00	390.00	1,742.00
0 121.1070.376120	021909	157.00	10.00	3.00	6.00	9.00		28.00	129.00
0 121.1070.376120	021911	766.00	48.00	17.00	29.00	45.00	1.00	140.00	626.00
.0 121.1070.376120	021927	111.00	7.00	2.00	4.00	7.00		20.00	91.00
.0 121.1070.376120	021930	134.00	8.00	3.00	5.00	8.00		24.00	110.00
.0 121.1070.376120	021937	1,007.00	63.00	22.00	38.00	60.00	1.00	184.00	823.00
.0 121.1070.376120	021941	1,066.00	67.00	24.00	40.00	63.00	1.00	195.00	871.00
.0 121.1070.376120	021953	444.00	28.00	10.00	17.00	26.00	1.00	82.00	362.00
10 121.1070.376120	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
10 121.1070.376120	021967	211.00	13.00	5.00	8.00	13.00		39.00	172.00
10 121.1070.376140	000003	4,794.00	300.00	106.00	181.00	285.00	6.00	878.00	3,916.00
10 121.1070.376140	021525	1,227.00	77.00	27.00	46.00	73.00	2.00	225.00	1,002.00
10 121.1070.376140	021526	171.00	11.00	4.00	6.00	10.00		31.00	140.00
10 121.1070.376140	021699	1,132.00	71.00	25.00	43.00	67.00	1.00	207.00	925.00
10 121.1070.376140	021827	71.00	4.00	2.00	3.00	4.00		13.00	58.00
10 121.1070.376140	021845	379.00	24.00	8.00	14.00	23.00		69.00	310.00
10 121.1070.376140	021903	7,503.00	469.00	166.00	283.00	446.00	9.00	1,373.00	6,130.00
10 121.1070.376140	021926	709.00	44.00	16.00	27.00	42.00	1.00	130.00	579.00
10 121.1070.376140	021934	2,147.00	134.00	48.00	81.00	127.00	3.00	393.00	1,754.00
10 121.1070.376140	021950	1,416.00	89.00	31.00	53.00	84.00	2.00	259.00	1,157.00
10 121.1070.376140	021954	124.00	8.00	3.00	5.00	7.00		23.00	101.00
10 121.1070.376140	028036	422.00	26.00	9.00	16.00	25.00	1.00	77.00	345.00
10 121.1070.376160	021926	10,530.00	658.00	233.00	397.00	625.00	13.00	1,926.00	8,604.00
10 121.1070.376220	000003	214.00	13.00	5.00	8.00	13.00		39.00	175.00
10 121.1070.376240	000003	826.00	52.00	18.00	31.00	49.00	1.00	151.00	675.00
10 121.1070.376240	021934	3,721.00	233.00	82.00	140.00	221.00	5.00	681.00	3,040.00
10 121.1070.376240	021940	194.00	12.00	4.00	7.00	12.00		35.00	159.00
10 121.1070.376240	021960	210.00	13.00	5.00	8.00	12.00		38.00	172.00
10 121.1070.376260	000003	399.00	25.00	9.00	15.00	24.00		73.00	326.00
10 121.1070.376260	021940	171.00	11.00	4.00	6.00	10.00		31.00	140.00
10 121.1070.380105	000003	899.00	56.00	20.00	34.00	53.00	1.00	164.00	735.00
10 121.1070.380107	000003	64,740.00	4,046.00	1,433.00	2,444.00	3,845.00	79.00	11,847.00	52,893.00
10 121.1070.380107	021956	62.00	4.00	1.00	2.00	4.00		11.00	51.00
10 121.1070.380112	000003	11,311.00	707.00	250.00	427.00	672.00	14.00	2,070.00	9,241.00
10 121.1070.380112	021931	1,372.00	86.00	30.00	52.00	81.00	2.00	251.00	1,121.00
10 121.1070.380120	000003	3,310.00	207.00	73.00	125.00	197.00	4.00	606.00	2,704.00
10 121.1070.380120	021885	340.00	21.00	8.00	13.00	20.00		62.00	278.00
10 121.1070.380120	021945	670.00	42.00	15.00	25.00	40.00	1.00	123.00	547.00
10 121.1070.380140	000003	244.00	15.00	5.00	9.00	15.00		44.00	200.00
10 121.1070.380140	021903	334.00	21.00	7.00	13.00	20.00		61.00	273.00
10 121.1070.382	000003	7,085.00	443.00	157.00	267.00	421.00	9.00	1,297.00	5,788.00
10 121.1070.382	000004	76.00	5.00	2.00	3.00	4.00		14.00	62.00
10 121.1070.384	000002	15.00	1.00		1.00	1.00		3.00	12.00
10 121.1070.384	000003	2,931.00	183.00	65.00	111.00	174.00	4.00	537.00	2,394.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
.0 121.1070.384	000004	31.00	2.00	1.00	1.00	2.00		6.00	25.00
.0 123.1070.376140	000004	557.00	35.00	12.00	21.00	33.00	1.00	102.00	455.00
.0 123.1070.380107	000003	418.00	26.00	9.00	16.00	25.00	1.00	77.00	341.00
)NSTRUCTION TOTAL		165,073.00	10,318.00	3,651.00	6,229.00	9,805.00	203.00	30,206.00	134,867.00
30 121.1430.2	035966	330.00	21.00	7.00	12.00	20.00		60.00	270.00
HER A/R - MISCELLANEOUS DIXIE PLUMBING ON 11/24/06 THE ABOVE DAMAGED OUR 2.00IN PE SERIVCE AT									
30 121.1430.2	035969	42.00	3.00	1.00	2.00	2.00		8.00	34.00
HER A/R - MISCELLANEOUS DEEVAN INC ON 11/29/06 THE ABOVE DAMAGED OUR 1 1/4 MIAN @ 1025 US HWY									
30 121.1430.2	035974	42.00	3.00	1.00	2.00	2.00		8.00	34.00
HER A/R - MISCELLANEOUS BG GROUP ON 12/01/06 THE ABOVE DAMAGED OUR .50IN SCW LINE AT 117 W 14									
30 121.1430.2	035975	250.00	16.00	6.00	9.00	15.00		46.00	204.00
HER A/R - MISCELLANEOUS PRECAST WALL SYSTEMS ON 12/01/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERV									
30 121.1430.2	035976	40.00	2.00	1.00	2.00	2.00		7.00	33.00
HER A/R - MISCELLANEOUS LEAFE CUSTOM POOLS ON 11/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE									
30 121.1430.2	035983	195.00	12.00	4.00	7.00	12.00		35.00	160.00
HER A/R - MISCELLANEOUS THE LAZARUS GROUP INC ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE SERV									
30 121.1430.2	035984	34.00	2.00	1.00	1.00	2.00		6.00	28.00
HER A/R - MISCELLANEOUS ARVIN L RIEGER ON 12/06/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT									
30 121.1430.2	035986	48.00	3.00	1.00	2.00	3.00		9.00	39.00
HER A/R - MISCELLANEOUS STEVEN TARGONSKI ON 12/09/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE A									
30 121.1430.2	035988	67.00	4.00	1.00	3.00	4.00		12.00	55.00
HER A/R - MISCELLANEOUS COMPLETE POWER SOLUTIONS ON 12/11/06 THE ABOVE DAMAGED OUR .75IN SERV									
30 121.1430.2	035990	41.00	3.00	1.00	2.00	2.00		8.00	33.00
HER A/R - MISCELLANEOUS REAL LANDSCAPING ON 12/12/2006 THE ABOVE DAMAGED OUR 1/2' P.E. SERVIC									
30 121.1430.2	035991	62.00	4.00	1.00	2.00	4.00		11.00	51.00
HER A/R - MISCELLANEOUS NEW LEAF LANDSCAPING ON 12/12/06 THE ABOVE DAMAGED OUR .50IN STEEL SE									
30 121.1430.2	035994	41.00	3.00	1.00	2.00	2.00		8.00	33.00
HER A/R - MISCELLANEOUS DEE GRIFFIN EARTHWORKS ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE AT									
030 121.1430.2	035997	58.00	4.00	1.00	2.00	3.00		10.00	48.00
HER A/R - MISCELLANEOUS D'ALESSANDRO LANDSCAPE,INC. LANDSCAPE WORKERS DIGGING HIT AND DAMAGED									
030 121.1430.2	036008	390.00	24.00	9.00	15.00	23.00		71.00	319.00
HER A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 12/19/06 THE ABOVE DAMAGED OUR 2.00 PE AT 360									
030 121.1430.2	036014	155.00	10.00	3.00	6.00	9.00		28.00	127.00
HER A/R - MISCELLANEOUS COBRA CONSTRUCTION,INC. COBRA CONSTRUCTION HIT 2'LINE SO#680331/ ADRE									
143 TOTAL		1,795.00	114.00	39.00	69.00	105.00		327.00	1,468.00
040 121.1860.3		301.00	19.00	7.00	11.00	18.00		55.00	246.00
040 121.1860.31	008002	4,846.00	303.00	107.00	183.00	288.00	6.00	887.00	3,959.00
040 121.1860.32	001004	9,087.00	568.00	201.00	343.00	540.00	11.00	1,663.00	7,424.00
040 121.1860.32	003004	1,797.00	112.00	40.00	68.00	107.00	2.00	329.00	1,468.00
186 TOTAL		16,031.00	1,002.00	355.00	605.00	953.00	19.00	2,934.00	13,097.00
045 114.4010.907	061050	1,850.00	116.00	41.00	70.00	110.00	2.00	339.00	1,511.00
045 114.4010.908	061050	541.00	34.00	12.00	20.00	32.00	1.00	99.00	442.00
045 114.4010.908	061250	60.00	4.00	1.00	2.00	4.00		11.00	49.00
045 114.4010.908	061350	60.00	4.00	1.00	2.00	4.00		11.00	49.00
045 114.4010.908	061650	60.00	4.00	1.00	2.00	4.00		11.00	49.00
045 114.4010.910	061050	492.00	31.00	11.00	19.00	29.00	1.00	91.00	401.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
45 115.4010.907	061050	2,222.00	139.00	49.00	84.00	132.00	3.00	407.00	1,815.00
45 115.4010.908	061050	439.00	27.00	10.00	17.00	26.00	1.00	81.00	358.00
45 115.4010.908	061250	60.00	4.00	1.00	2.00	4.00		11.00	49.00
45 115.4010.908	061350	131.00	8.00	3.00	5.00	8.00		24.00	107.00
45 115.4010.908	061650	71.00	4.00	2.00	3.00	4.00		13.00	58.00
45 115.4010.910	061050	619.00	39.00	14.00	23.00	37.00	1.00	114.00	505.00
ELECTRIC CONSERVATION		6,605.00	414.00	146.00	249.00	394.00	9.00	1,212.00	5,393.00
50 141.4160.21		64.00	4.00	1.00	2.00	4.00		11.00	53.00
50 141.4160.28		2,620.00	164.00	58.00	99.00	156.00	3.00	480.00	2,140.00
50 141.4160.29		15,216.00	951.00	337.00	574.00	904.00	19.00	2,785.00	12,431.00
50 141.4160.33		12,111.00	757.00	268.00	457.00	719.00	15.00	2,216.00	9,895.00
50 141.4160.340		165.00	10.00	4.00	6.00	10.00		30.00	135.00
50 141.4160.351		19,139.00	1,196.00	424.00	722.00	1,137.00	23.00	3,502.00	15,637.00
50 141.4160.353		2,328.00	145.00	52.00	88.00	138.00	3.00	426.00	1,902.00
50 141.4160.391		3,389.00	212.00	75.00	128.00	201.00	4.00	620.00	2,769.00
50 141.4160.43		289.00	18.00	6.00	11.00	17.00		52.00	237.00
50 141.4160.52		19,081.00	1,193.00	422.00	720.00	1,133.00	23.00	3,491.00	15,590.00
50 141.4160.54		5,282.00	330.00	117.00	199.00	314.00	6.00	966.00	4,316.00
50 141.4160.6		2,139.00	134.00	47.00	81.00	127.00	3.00	392.00	1,747.00
50 143.4160.340		129.00	8.00	3.00	5.00	8.00		24.00	105.00
116 TOTAL		81,952.00	5,122.00	1,814.00	3,092.00	4,868.00	99.00	14,995.00	66,957.00
060 945.4160.340		32.00	2.00					2.00	30.00
060 946.4160.340		32.00	2.00					2.00	30.00
060 991.1080.374		641.00	46.00					46.00	595.00
060 991.1080.385		226.00	16.00					16.00	210.00
060 991.1080.386		2,113.00	150.00					150.00	1,963.00
060 991.1860.32	003004	179.00	13.00					13.00	166.00
060 991.4010.800		595.00	42.00					42.00	553.00
060 991.4010.8031		43,587.00	3,097.00					3,097.00	40,490.00
060 991.4010.8031	030998	6,221.00	442.00					442.00	5,779.00
060 991.4010.8032		98.00	7.00					7.00	91.00
060 991.4010.8033		6,789.00	482.00					482.00	6,307.00
060 991.4010.8034		1,657.00	118.00					118.00	1,539.00
060 991.4010.870		3,184.00	226.00					226.00	2,958.00
060 991.4010.874		357.00	25.00					25.00	332.00
060 991.4010.878		10,359.00	736.00					736.00	9,623.00
060 991.4010.8791		3,992.00	284.00					284.00	3,708.00
060 991.4010.8792		872.00	62.00					62.00	810.00
060 991.4010.8793		1,759.00	125.00					125.00	1,634.00
060 991.4010.8801		251.00	18.00					18.00	233.00
060 991.4010.8802		6,202.00	441.00					441.00	5,761.00
060 991.4010.901		1,380.00	98.00					98.00	1,282.00
060 991.4010.902		2,156.00	153.00					153.00	2,003.00
060 991.4010.903		11,190.00	795.00					795.00	10,395.00
060 991.4010.9031		298.00	21.00					21.00	277.00
060 991.4010.905		202.00	14.00					14.00	188.00
060 991.4010.911		991.00	70.00					70.00	921.00
060 991.4010.912		16,686.00	1,186.00					1,186.00	15,500.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
50 991.4010.916		12,933.00	919.00					919.00	12,014.00
50 991.4010.930		143.00	10.00					10.00	133.00
50 991.4020.8439		474.00	34.00					34.00	440.00
50 991.4020.885		480.00	34.00					34.00	446.00
50 991.4020.886		169.00	12.00					12.00	157.00
50 991.4020.887		44.00	3.00					3.00	41.00
50 991.4020.892		107.00	8.00					8.00	99.00
50 991.4020.8931		591.00	42.00					42.00	549.00
50 991.4020.896		15,481.00	1,100.00					1,100.00	14,381.00
50 991.4020.898		4,208.00	299.00					299.00	3,909.00
50 991.4020.935		68.00	5.00					5.00	63.00
50 993.4010.800		149.00	11.00					11.00	138.00
50 993.4010.878		206.00	15.00					15.00	191.00
50 993.4010.911		165.00	12.00					12.00	153.00
50 993.4010.912		154.00	11.00					11.00	143.00
50 993.4020.8931		205.00	15.00					15.00	190.00
50 995.4010.800		298.00	21.00					21.00	277.00
50 995.4010.912		94.00	7.00					7.00	87.00
50 996.4010.800		149.00	11.00					11.00	138.00
50 996.4010.8032		128.00	9.00					9.00	119.00
50 996.4010.8035		15.00	1.00					1.00	14.00
50 996.4010.912									
10 GAS-GENERAL TOTAL		158,310.00	11,250.00	3,985.00	6,794.00	10,691.00	221.00	11,250.00	147,060.00
52 991.1070.374	000003	124.00	8.00	3.00	5.00	7.00		23.00	101.00
52 991.1070.376	021793	1,298.00	81.00	29.00	49.00	77.00	2.00	238.00	1,060.00
52 991.1070.382	000003	268.00	17.00	6.00	10.00	16.00		49.00	219.00
52 991.1070.384	000003	567.00	35.00	13.00	21.00	34.00	1.00	104.00	463.00
52 991.1070.385	000003	5,694.00	356.00	126.00	215.00	338.00	7.00	1,042.00	4,652.00
52 991.1070.386	000003	11,633.00	727.00	258.00	439.00	691.00	14.00	2,129.00	9,504.00
52 991.1070.394	000003	121.00	8.00	3.00	5.00	7.00		23.00	98.00
10 GAS-CONSTRUCTION TOTAL		19,705.00	1,232.00	438.00	744.00	1,170.00	24.00	3,608.00	16,097.00
IVISION TOTAL		449,471.00	29,452.00	6,443.00	10,988.00	17,295.00	354.00	64,532.00	384,939.00

/ Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
10	123.1070.376112	000003	1,828.00	114.00	48.00	69.00	108.00	2.00	341.00	1,487.00
10	123.1070.376112	000008	78.00	5.00	2.00	3.00	5.00		15.00	63.00
10	123.1070.376112	021639	144.00	9.00	4.00	5.00	9.00		27.00	117.00
10	123.1070.376112	021921	1,353.00	84.00	36.00	51.00	80.00	2.00	253.00	1,100.00
10	123.1070.376112	028022	27.00	2.00	1.00	1.00	2.00		6.00	21.00
10	123.1070.376112	028029	58.00	4.00	2.00	2.00	3.00		11.00	47.00
10	123.1070.376112	028032	90.00	6.00	2.00	3.00	5.00		16.00	74.00
10	123.1070.376120	000003	1,611.00	100.00	43.00	61.00	95.00	2.00	301.00	1,310.00
10	123.1070.376120	000008	759.00	47.00	20.00	29.00	45.00	1.00	142.00	617.00
10	123.1070.376120	021348	58.00	4.00	2.00	2.00	3.00		11.00	47.00
10	123.1070.376120	021597	58.00	4.00	2.00	2.00	3.00		11.00	47.00
10	123.1070.376120	021779	22.00	1.00	1.00	1.00	1.00		4.00	18.00
10	123.1070.376120	021921	934.00	58.00	25.00	35.00	55.00	1.00	174.00	760.00
10	123.1070.376120	021932	115.00	7.00	3.00	4.00	7.00		21.00	94.00
10	123.1070.376120	021947	118.00	7.00	3.00	4.00	7.00		21.00	97.00
10	123.1070.376120	028033	27.00	2.00	1.00	1.00	2.00		6.00	21.00
10	123.1070.376120	028035	27.00	2.00	1.00	1.00	2.00		6.00	21.00
10	123.1070.376140	000003	158.00	10.00	4.00	6.00	9.00		29.00	129.00
10	123.1070.376140	000004	1,692.00	105.00	45.00	64.00	100.00	2.00	316.00	1,376.00
10	123.1070.376140	021921	1,380.00	86.00	37.00	52.00	82.00	2.00	259.00	1,121.00
10	123.1070.380105	000003	2,994.00	186.00	79.00	113.00	177.00	4.00	559.00	2,435.00
10	123.1070.380105	000008	273.00	17.00	7.00	10.00	16.00		50.00	223.00
10	123.1070.380107	000003	7,660.00	477.00	203.00	288.00	453.00	9.00	1,430.00	6,230.00
10	123.1070.380107	000004	920.00	57.00	24.00	35.00	54.00	1.00	171.00	749.00
10	123.1070.380107	000008	4,630.00	288.00	123.00	174.00	274.00	6.00	865.00	3,765.00
10	123.1070.380112	000003	179.00	11.00	5.00	7.00	11.00		34.00	145.00
10	123.1070.380120	021921	159.00	10.00	4.00	6.00	9.00		29.00	130.00
10	123.1070.382	000003	2,445.00	152.00	65.00	92.00	145.00	3.00	457.00	1,988.00
10	123.1070.384	000003	994.00	62.00	26.00	37.00	59.00	1.00	185.00	809.00
10	123.1070.385	000003	22.00	1.00	1.00	1.00	1.00		4.00	18.00
CONSTRUCTION TOTAL			30,813.00	1,918.00	819.00	1,159.00	1,822.00	36.00	5,754.00	25,059.00
330	123.1430.2	035965	80.00	5.00	2.00	3.00	5.00		15.00	65.00
THER A/R - MISCELLANEOUS CHARLES CRIM CUT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 311WILSON										
330	123.1430.2	035971	115.00	7.00	3.00	4.00	7.00		21.00	94.00
THER A/R - MISCELLANEOUS GLOBAL DEMOLITION & RECYCLING CONTRACTOR HIT 1/2" PE SERVICE CAP IN Y										
330	123.1430.2	035980	422.00	26.00	11.00	16.00	25.00	1.00	79.00	343.00
THER A/R - MISCELLANEOUS WHITE SITE DEVELOPMENT INC HIT 2" PE MAIN AT 1 RED CLEVELAND BLVD ON										
330	123.1430.2	035993	34.00	2.00	1.00	1.00	2.00		6.00	28.00
THER A/R - MISCELLANEOUS HUNGRY HOWIES REPLACED METER DAMAGED BY DELIVERY TRUCK AT 1101 N WOOD										
330	123.1430.2	036010	41.00	3.00	1.00	2.00	2.00		8.00	33.00
THER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC REPAIRED 1/2" P E SERVICE DAMAGED BY CON										
330	123.1430.2	036012	38.00	2.00	1.00	1.00	2.00		6.00	32.00
THER A/R - MISCELLANEOUS TRIPLE C HYDRO SEEDING HIT SERVICE AT 109 ASTERBROOKE DR, 12/27/06										
330	123.1430.2	036015	82.00	5.00	2.00	3.00	5.00		15.00	67.00
THER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE CUT BY LANDSCAPER										
143 TOTAL			812.00	50.00	21.00	30.00	48.00	1.00	150.00	662.00
340	123.1860.31	003000	2,076.00	129.00	55.00	78.00	123.00	3.00	388.00	1,688.00
340	123.1860.31	004003	389.00	24.00	10.00	15.00	23.00		72.00	317.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
10 123.1860.31	008002	1,891.00	118.00	50.00	71.00	112.00	2.00	353.00	1,538.00
10 123.1860.32	001004	840.00	52.00	22.00	32.00	50.00	1.00	157.00	683.00
36 TOTAL		5,196.00	323.00	137.00	196.00	308.00	6.00	970.00	4,226.00
50 141.4160.340		83.00	5.00	2.00	3.00	5.00		15.00	68.00
50 141.4160.6		32.00	2.00	1.00	1.00	2.00		6.00	26.00
50 143.4160.29		6,145.00	382.00	163.00	231.00	363.00	7.00	1,146.00	4,999.00
50 143.4160.33		1,739.00	108.00	46.00	65.00	103.00	2.00	324.00	1,415.00
50 143.4160.340		156.00	10.00	4.00	6.00	9.00		29.00	127.00
50 143.4160.351		5,157.00	321.00	137.00	194.00	305.00	6.00	963.00	4,194.00
50 143.4160.353		4,003.00	249.00	106.00	150.00	237.00	5.00	747.00	3,256.00
50 143.4160.391		1,694.00	105.00	45.00	64.00	100.00	2.00	316.00	1,378.00
50 143.4160.43		332.00	21.00	9.00	12.00	20.00		62.00	270.00
50 143.4160.52		4,992.00	311.00	132.00	188.00	295.00	6.00	932.00	4,060.00
50 143.4160.6		342.00	21.00	9.00	13.00	20.00		63.00	279.00
16 TOTAL		24,675.00	1,535.00	654.00	927.00	1,459.00	28.00	4,603.00	20,072.00
60 945.4160.340		16.00	1.00					1.00	15.00
60 946.4160.340		16.00	1.00					1.00	15.00
60 946.4160.351		267.00	19.00					19.00	248.00
60 946.4160.391		89.00	6.00					6.00	83.00
60 991.4010.901		55.00	4.00					4.00	51.00
60 991.4010.903		83.00	6.00					6.00	77.00
60 993.1080.385		65.00	5.00					5.00	60.00
60 993.1080.386		96.00	7.00					7.00	89.00
60 993.4010.8031		20,677.00	1,469.00					1,469.00	19,208.00
60 993.4010.8031	030998	339.00	24.00					24.00	315.00
60 993.4010.8032		55.00	4.00					4.00	51.00
60 993.4010.8033		1,076.00	76.00					76.00	1,000.00
60 993.4010.8036		3,139.00	223.00					223.00	2,916.00
60 993.4010.870		2,841.00	202.00					202.00	2,639.00
60 993.4010.874		468.00	33.00					33.00	435.00
60 993.4010.878		5,785.00	411.00					411.00	5,374.00
60 993.4010.8791		1,227.00	87.00					87.00	1,140.00
60 993.4010.8792		178.00	13.00					13.00	165.00
60 993.4010.8793		1,020.00	72.00					72.00	948.00
60 993.4010.8802		1,212.00	86.00					86.00	1,126.00
60 993.4010.901		831.00	59.00					59.00	772.00
60 993.4010.902		3,096.00	220.00					220.00	2,876.00
60 993.4010.903		4,378.00	311.00					311.00	4,067.00
60 993.4010.911		3,119.00	222.00					222.00	2,897.00
60 993.4010.912		6,662.00	473.00					473.00	6,189.00
60 993.4010.916		1,386.00	98.00					98.00	1,288.00
60 993.4020.8439		59.00	4.00					4.00	55.00
60 993.4020.885		1,834.00	130.00					130.00	1,704.00
60 993.4020.892		202.00	14.00					14.00	188.00
60 993.4020.896		71.00	5.00					5.00	66.00
60 993.4020.898		2,350.00	167.00					167.00	2,183.00
60 996.4010.870		420.00	30.00					30.00	390.00
60 996.4010.8791		30.00	2.00					2.00	28.00

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
60	996.4010.8793		89.00	6.00					6.00	83.00
60	996.4010.901		345.00	25.00					25.00	320.00
60	996.4010.911		345.00	25.00					25.00	320.00
60	996.4010.916		279.00	20.00					20.00	259.00
60	996.4020.885		60.00	4.00					4.00	56.00
60	996.4020.898		178.00	13.00					13.00	165.00
LO	GAS-GENERAL TOTAL		64,438.00	4,577.00	1,951.00	2,766.00	4,352.00	90.00	4,577.00	59,861.00
62	993.1070.313	000003	98.00	6.00	3.00	4.00	6.00		19.00	79.00
62	993.1070.376	021669	115.00	7.00	3.00	4.00	7.00		21.00	94.00
62	993.1070.382	000003	202.00	13.00	5.00	8.00	12.00		38.00	164.00
62	993.1070.384	000003	75.00	5.00	2.00	3.00	4.00		14.00	61.00
62	993.1070.385	000003	1,177.00	73.00	31.00	44.00	70.00	1.00	219.00	958.00
62	993.1070.385	000004	187.00	12.00	5.00	7.00	11.00		35.00	152.00
62	993.1070.386	000003	546.00	34.00	14.00	21.00	32.00	1.00	102.00	444.00
62	996.1070.376	021319	388.00	24.00	10.00	15.00	23.00		72.00	316.00
62	996.1070.382	000003	135.00	8.00	4.00	5.00	8.00		25.00	110.00
62	996.1070.384	000003	17.00	1.00		1.00	1.00		3.00	14.00
62	996.1070.385	000003	567.00	35.00	15.00	21.00	34.00	1.00	106.00	461.00
LO	GAS-CONSTRUCTION TOTAL		3,507.00	218.00	92.00	133.00	208.00	3.00	654.00	2,853.00
IVISION TOTAL			129,441.00	8,621.00	1,723.00	2,445.00	3,845.00	74.00	16,708.00	112,733.00

/ G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
10 114.1070.3646	000002	3,208.00	202.00	51.00	122.00	192.00	4.00	571.00	2,637.00
10 114.1070.3646	021925	1,808.00	114.00	29.00	69.00	108.00	2.00	322.00	1,486.00
10 114.1070.3646	035843	229.00	14.00	4.00	9.00	14.00		41.00	188.00
10 114.1070.3646	035859	442.00	28.00	7.00	17.00	26.00	1.00	79.00	363.00
10 114.1070.3646	035893	421.00	26.00	7.00	16.00	25.00	1.00	75.00	346.00
10 114.1070.3646	035945	1,020.00	64.00	16.00	39.00	61.00	1.00	181.00	839.00
10 114.1070.3646	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
10 114.1070.3646	035982	425.00	27.00	7.00	16.00	25.00	1.00	76.00	349.00
10 114.1070.3646	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
10 114.1070.3646	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3646	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3647	000002	931.00	59.00	15.00	35.00	56.00	1.00	166.00	765.00
10 114.1070.3647	035877	264.00	17.00	4.00	10.00	16.00		47.00	217.00
10 114.1070.3648	000002	4,699.00	296.00	75.00	178.00	281.00	6.00	836.00	3,863.00
10 114.1070.3656	000002	1,821.00	115.00	29.00	69.00	109.00	2.00	324.00	1,497.00
10 114.1070.3656	035843	475.00	30.00	8.00	18.00	28.00	1.00	85.00	390.00
10 114.1070.3656	035859	884.00	56.00	14.00	34.00	53.00	1.00	158.00	726.00
10 114.1070.3656	035893	322.00	20.00	5.00	12.00	19.00		56.00	266.00
10 114.1070.3656	035945	679.00	43.00	11.00	26.00	41.00	1.00	122.00	557.00
10 114.1070.3656	035968	243.00	15.00	4.00	9.00	15.00		43.00	200.00
10 114.1070.3656	035982	359.00	23.00	6.00	14.00	21.00		64.00	295.00
10 114.1070.3656	035985	68.00	4.00	1.00	3.00	4.00		12.00	56.00
10 114.1070.3656	036006	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3656	036013	83.00	5.00	1.00	3.00	5.00		14.00	69.00
10 114.1070.3657	000002	81.00	5.00	1.00	3.00	5.00		14.00	67.00
10 114.1070.3657	035877	1,358.00	85.00	22.00	52.00	81.00	2.00	242.00	1,116.00
10 114.1070.3671	000002	235.00	15.00	4.00	9.00	14.00		42.00	193.00
10 114.1070.3672	000002	1,100.00	69.00	18.00	42.00	66.00	1.00	196.00	904.00
10 114.1070.3672	021576	1,135.00	71.00	18.00	43.00	68.00	1.00	201.00	934.00
10 114.1070.3672	035859	1,778.00	112.00	28.00	68.00	106.00	2.00	316.00	1,462.00
10 114.1070.3672	035893	1,964.00	124.00	31.00	75.00	117.00	2.00	349.00	1,615.00
10 114.1070.3681	000002	1,762.00	111.00	28.00	67.00	105.00	2.00	313.00	1,449.00
10 114.1070.3683	000002	385.00	24.00	6.00	15.00	23.00		68.00	317.00
10 114.1070.3691	000002	7,740.00	487.00	123.00	294.00	463.00	10.00	1,377.00	6,363.00
10 114.1070.3693	000002	7,343.00	462.00	117.00	279.00	439.00	9.00	1,306.00	6,037.00
10 114.1070.370	000002	243.00	15.00	4.00	9.00	15.00		43.00	200.00
10 114.1070.3711	000002	3,947.00	248.00	63.00	150.00	236.00	5.00	702.00	3,245.00
10 114.1070.3731	000002	310.00	19.00	5.00	12.00	19.00		55.00	255.00
CONSTRUCTION TOTAL		48,322.00	3,039.00	770.00	1,838.00	2,890.00	56.00	8,593.00	39,729.00
430 114.1430.2	035970	664.00	42.00	11.00	25.00	40.00	1.00	119.00	545.00
THER A/R - MISCELLANEOUS TOWN OF GREENWOOD		INSTALL CHRISTMAS LIGHTS. 11/30/06 D. FOWLER¯|						
430 114.1430.2	035973	165.00	10.00	3.00	6.00	10.00		29.00	136.00
THER A/R - MISCELLANEOUS TOWN OF ALFORD		INSTALL CHRISTMAS LIGHTS. 11/21/06 D.FOWLER¯|						
430 114.1430.2	035977	188.00	12.00	3.00	7.00	11.00		33.00	155.00
THER A/R - MISCELLANEOUS TOWN OF BRISTOL		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER¯|						
430 114.1430.2	035978	96.00	6.00	2.00	4.00	6.00		18.00	78.00
THER A/R - MISCELLANEOUS TOWN OF ALTHA		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER¯|						
430 114.1430.2	035979	581.00	37.00	9.00	22.00	35.00	1.00	104.00	477.00
THER A/R - MISCELLANEOUS CITY OF COTTONDALE		INSTALL CHRISTMAS LIGHTS. 12/4/06 D. FOWLER¯|						
430 114.1430.2	035995	179.00	11.00	3.00	7.00	11.00		32.00	147.00
THER A/R - MISCELLANEOUS ZACHARY HENDERSON		INSTALL 30' POLE. 12-18-06 D. FOWLER¯|						

IV EY G/L ACCOUNT REFERENCE NO		TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
430 114.1430.2	036016	111.00	7.00	2.00	4.00	7.00		20.00	91.00
THER A/R - MISCELLANEOUS ANDERSON COLUMBIA			SET POLE. 1-2-06 D. FOWLER						
443 TOTAL		1,984.00	125.00	33.00	75.00	120.00	2.00	355.00	1,629.00
445 114.4010.907	061050	954.00	60.00	15.00	36.00	57.00	1.00	169.00	785.00
445 114.4010.908	061250	1,912.00	120.00	31.00	73.00	114.00	2.00	340.00	1,572.00
445 114.4010.908	061350	1,942.00	122.00	31.00	74.00	116.00	2.00	345.00	1,597.00
445 114.4010.908	061550	612.00	38.00	10.00	23.00	37.00	1.00	109.00	503.00
445 114.4010.908	061650	612.00	38.00	10.00	23.00	37.00	1.00	109.00	503.00
445 114.4010.908	061950	701.00	44.00	11.00	27.00	42.00	1.00	125.00	576.00
445 114.4010.908	062050	701.00	44.00	11.00	27.00	42.00	1.00	125.00	576.00
ELECTRIC CONSERVATION		7,434.00	466.00	119.00	283.00	445.00	9.00	1,322.00	6,112.00
DIVISION TOTAL		57,740.00	3,630.00	922.00	2,196.00	3,455.00	67.00	10,270.00	47,470.00

IV EY G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
510 115.1070.3646	000002	796.00	50.00	20.00	30.00	47.00	1.00	148.00	648.00
510 115.1070.3647	000002	608.00	38.00	15.00	23.00	36.00	1.00	113.00	495.00
510 115.1070.3656	000002	269.00	17.00	7.00	10.00	16.00		50.00	219.00
510 115.1070.3656	035972	578.00	36.00	14.00	22.00	34.00	1.00	107.00	471.00
510 115.1070.3656	035996	56.00	4.00	1.00	2.00	3.00		10.00	46.00
510 115.1070.3657	000002	1,230.00	77.00	30.00	46.00	73.00	2.00	228.00	1,002.00
510 115.1070.3662	000002	2,252.00	140.00	55.00	85.00	133.00	3.00	416.00	1,836.00
510 115.1070.3662	021877	525.00	33.00	13.00	20.00	31.00	1.00	98.00	427.00
510 115.1070.3662	021959	664.00	41.00	16.00	25.00	39.00	1.00	122.00	542.00
510 115.1070.3672	000002	5,652.00	352.00	139.00	213.00	335.00	7.00	1,046.00	4,606.00
510 115.1070.3672	021702	90.00	6.00	2.00	3.00	5.00		16.00	74.00
510 115.1070.3672	021719	1,046.00	65.00	26.00	39.00	62.00	1.00	193.00	853.00
510 115.1070.3672	021877	1,830.00	114.00	45.00	69.00	108.00	2.00	338.00	1,492.00
510 115.1070.3672	021944	790.00	49.00	19.00	30.00	47.00	1.00	146.00	644.00
510 115.1070.3672	021959	435.00	27.00	11.00	16.00	26.00	1.00	81.00	354.00
510 115.1070.3681	000002	285.00	18.00	7.00	11.00	17.00		53.00	232.00
510 115.1070.3683	000002	2,745.00	171.00	68.00	103.00	163.00	3.00	508.00	2,237.00
510 115.1070.3691	000002	1,927.00	120.00	47.00	73.00	114.00	2.00	356.00	1,571.00
510 115.1070.3692	000002	113.00	7.00	3.00	4.00	7.00		21.00	92.00
510 115.1070.3693	000002	12,034.00	750.00	296.00	453.00	713.00	15.00	2,227.00	9,807.00
510 115.1070.370	000002	3,246.00	202.00	80.00	122.00	192.00	4.00	600.00	2,646.00
510 115.1070.3711	000002	422.00	26.00	10.00	16.00	25.00	1.00	78.00	344.00
510 115.1070.3711	035987	530.00	33.00	13.00	20.00	31.00	1.00	98.00	432.00
510 115.1070.3713	000002	1,386.00	86.00	34.00	52.00	82.00	2.00	256.00	1,130.00
510 115.1070.3731	000002	56.00	4.00	1.00	2.00	3.00		10.00	46.00
510 115.1070.3733	000002	118.00	7.00	3.00	4.00	7.00		21.00	97.00
CONSTRUCTION TOTAL		39,683.00	2,473.00	975.00	1,493.00	2,349.00	50.00	7,340.00	32,343.00
530 115.1430.2	035967	293.00	18.00	7.00	11.00	17.00		53.00	240.00
THER A/R - MISCELLANEOUS D. J. ELIUM DRIVER DROVE OVER AND BUSTED FPU VAULT AT 677 SPANISH WAY									
530 115.1430.2	035992	348.00	22.00	9.00	13.00	21.00		65.00	283.00
THER A/R - MISCELLANEOUS STEVE LENDRY INSTALL ONE THIRTY FOOT WOOD POLE AND SECONDARY IN THE 3									
530 115.1430.2	036011	2,039.00	127.00	50.00	77.00	121.00	2.00	377.00	1,662.00
THER A/R - MISCELLANEOUS CAR HIT POLE CAR HIT POLE LIME AND SO 8TH ST. FERNANDINA BEACH, FL.									
143 TOTAL		2,680.00	167.00	66.00	101.00	159.00	2.00	495.00	2,185.00
545 115.4010.907	061050	888.00	55.00	22.00	33.00	53.00	1.00	164.00	724.00
545 115.4010.908	061250	3,336.00	208.00	82.00	126.00	198.00	4.00	618.00	2,718.00
545 115.4010.908	061350	2,233.00	139.00	55.00	84.00	132.00	3.00	413.00	1,820.00
545 115.4010.908	061550	728.00	45.00	18.00	27.00	43.00	1.00	134.00	594.00
545 115.4010.908	061650	263.00	16.00	6.00	10.00	16.00		48.00	215.00
545 115.4010.908	061950	109.00	7.00	3.00	4.00	6.00		20.00	89.00
ELECTRIC CONSERVATION		7,557.00	470.00	186.00	284.00	448.00	9.00	1,397.00	6,160.00
560 945.4160.29		740.00	53.00					53.00	687.00
560 945.4160.33		1,243.00	88.00					88.00	1,155.00
560 945.4160.351		2,028.00	144.00					144.00	1,884.00
560 945.4160.52		3,592.00	255.00					255.00	3,337.00
560 945.4160.6		707.00	50.00					50.00	657.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
0 995.1080.385		332.00	24.00					24.00	308.00
0 995.1630.1		1,065.00	76.00					76.00	989.00
0 995.4010.8031		16,566.00	1,177.00					1,177.00	15,389.00
0 995.4010.8032		296.00	21.00					21.00	275.00
0 995.4010.8033		1,528.00	109.00					109.00	1,419.00
0 995.4010.8034		253.00	18.00					18.00	235.00
0 995.4010.8036		3,731.00	265.00					265.00	3,466.00
0 995.4010.870		2,142.00	152.00					152.00	1,990.00
0 995.4010.878		4,559.00	324.00					324.00	4,235.00
0 995.4010.8791		364.00	26.00					26.00	338.00
0 995.4010.8793		2,027.00	144.00					144.00	1,883.00
0 995.4010.8802		474.00	34.00					34.00	440.00
0 995.4010.901		3,027.00	215.00					215.00	2,812.00
0 995.4010.902		287.00	20.00					20.00	267.00
0 995.4010.903		4,729.00	336.00					336.00	4,393.00
0 995.4010.911		1,673.00	119.00					119.00	1,554.00
0 995.4010.912		12,062.00	857.00					857.00	11,205.00
0 995.4010.916		3,954.00	281.00					281.00	3,673.00
0 995.4020.8432		267.00	19.00					19.00	248.00
0 995.4020.8439		223.00	16.00					16.00	207.00
0 995.4020.885		1,012.00	72.00					72.00	940.00
0 995.4020.896		906.00	64.00					64.00	842.00
0 995.4020.898		137.00	10.00					10.00	127.00
LO GAS-GENERAL TOTAL		69,924.00	4,969.00	1,962.00	3,001.00	4,722.00	97.00	4,969.00	64,955.00
62 995.1070.380	000002	84.00	5.00	2.00	3.00	5.00		15.00	69.00
62 995.1070.382	000002	210.00	13.00	5.00	8.00	12.00		38.00	172.00
62 995.1070.382	000003	423.00	26.00	10.00	16.00	25.00	1.00	78.00	345.00
62 995.1070.384	000003	117.00	7.00	3.00	4.00	7.00		21.00	96.00
62 995.1070.385	000002	84.00	5.00	2.00	3.00	5.00		15.00	69.00
62 995.1070.385	000003	1,244.00	77.00	31.00	47.00	74.00	2.00	231.00	1,013.00
62 995.1070.386	000003	3,133.00	195.00	77.00	118.00	186.00	4.00	580.00	2,553.00
LO GAS-CONSTRUCTION TOTAL		5,295.00	328.00	130.00	199.00	314.00	7.00	978.00	4,317.00
IVISION TOTAL		125,139.00	8,407.00	1,357.00	2,077.00	3,270.00	68.00	15,179.00	109,960.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0642	PENSIONS RATE .0462	GROUP INSUR. RATE .0727	401K Match .0015	TOTAL APPLIED	LABOR CHARGES
60 946.4160.29		805.00	57.00					57.00	748.00
60 946.4160.33		935.00	66.00					66.00	869.00
60 946.4160.351		869.00	62.00					62.00	807.00
60 946.4160.391		609.00	43.00					43.00	566.00
60 946.4160.52		915.00	65.00					65.00	850.00
60 946.4160.6		271.00	19.00					19.00	252.00
60 996.1080.385		267.00	19.00					19.00	248.00
60 996.4010.8031		6,865.00	488.00					488.00	6,377.00
60 996.4010.8032		85.00	6.00					6.00	79.00
60 996.4010.8033		2,244.00	159.00					159.00	2,085.00
60 996.4010.8035		133.00	9.00					9.00	124.00
60 996.4010.870		567.00	40.00					40.00	527.00
60 996.4010.874		153.00	11.00					11.00	142.00
60 996.4010.878		1,051.00	75.00					75.00	976.00
60 996.4010.8791		1,517.00	108.00					108.00	1,409.00
60 996.4010.8792		304.00	22.00					22.00	282.00
60 996.4010.8793		1,023.00	73.00					73.00	950.00
60 996.4010.8802		551.00	39.00					39.00	512.00
60 996.4010.901		884.00	63.00					63.00	821.00
60 996.4010.902		561.00	40.00					40.00	521.00
60 996.4010.903		2,689.00	191.00					191.00	2,498.00
60 996.4010.911		884.00	63.00					63.00	821.00
60 996.4010.912		2,145.00	152.00					152.00	1,993.00
60 996.4010.916		394.00	28.00					28.00	366.00
60 996.4020.8432		9.00	1.00					1.00	8.00
60 996.4020.8439		84.00	6.00					6.00	78.00
60 996.4020.885		284.00	20.00					20.00	264.00
60 996.4020.886		23.00	2.00					2.00	21.00
60 996.4020.887		68.00	5.00					5.00	63.00
60 996.4020.896		1,544.00	110.00					110.00	1,434.00
60 996.4020.898		277.00	20.00					20.00	257.00
FLO GAS-GENERAL TOTAL		29,010.00	2,062.00	1,730.00	1,245.00	1,959.00	40.00	2,062.00	26,948.00
62 996.1070.382	000003	435.00	26.00	22.00	16.00	25.00	1.00	90.00	345.00
62 996.1070.382	000004	81.00	5.00	4.00	3.00	5.00		17.00	64.00
62 996.1070.385	000003	2,640.00	160.00	134.00	97.00	152.00	3.00	546.00	2,094.00
62 996.1070.386	000003	12.00	1.00	1.00		1.00		3.00	9.00
FLO GAS-CONSTRUCTION TOTAL		3,168.00	192.00	161.00	116.00	183.00	4.00	656.00	2,512.00
DIVISION TOTAL		32,178.00	2,254.00	161.00	116.00	183.00	4.00	2,718.00	29,460.00

END OF REPORT

/ G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
10 121.1070.376112	000003	1,824.00	108.00	38.00	115.00	143.00	3.00	407.00	1,417.00
10 121.1070.376112	000008	3,820.00	227.00	80.00	242.00	300.00	7.00	856.00	2,964.00
10 121.1070.376120	000003	15,691.00	932.00	330.00	992.00	1,232.00	27.00	3,513.00	12,178.00
10 121.1070.376120	021643	787.00	47.00	17.00	50.00	62.00	1.00	177.00	610.00
10 121.1070.376120	021817	951.00	56.00	20.00	60.00	75.00	2.00	213.00	738.00
10 121.1070.376120	021845	2,139.00	127.00	45.00	135.00	168.00	4.00	479.00	1,660.00
10 121.1070.376120	021896	1,069.00	63.00	22.00	68.00	84.00	2.00	239.00	830.00
10 121.1070.376120	021903	230.00	14.00	5.00	15.00	18.00		52.00	178.00
10 121.1070.376120	021909	348.00	21.00	7.00	22.00	27.00	1.00	78.00	270.00
10 121.1070.376120	021941	40.00	2.00	1.00	3.00	3.00		9.00	31.00
10 121.1070.376140	000003	3,353.00	199.00	71.00	212.00	263.00	6.00	751.00	2,602.00
10 121.1070.376140	021643	217.00	13.00	5.00	14.00	17.00		49.00	168.00
10 121.1070.376140	021801	854.00	51.00	18.00	54.00	67.00	1.00	191.00	663.00
10 121.1070.376140	021811	522.00	31.00	11.00	33.00	41.00	1.00	117.00	405.00
10 121.1070.376140	021827	701.00	42.00	15.00	44.00	55.00	1.00	157.00	544.00
10 121.1070.376140	021839	27.00	2.00	1.00	2.00	2.00		7.00	20.00
10 121.1070.376140	021845	105.00	6.00	2.00	7.00	8.00		23.00	82.00
10 121.1070.376140	021903	263.00	16.00	6.00	17.00	21.00		60.00	203.00
10 121.1070.376140	021924	81.00	5.00	2.00	5.00	6.00		18.00	63.00
10 121.1070.376160	000003	131.00	8.00	3.00	8.00	10.00		29.00	102.00
10 121.1070.376160	021926	1,647.00	98.00	35.00	104.00	129.00	3.00	369.00	1,278.00
10 121.1070.376160	021940	2,164.00	128.00	46.00	137.00	170.00	4.00	485.00	1,679.00
10 121.1070.376220	000003	526.00	31.00	11.00	33.00	41.00	1.00	117.00	409.00
10 121.1070.376240	021801	1,173.00	70.00	25.00	74.00	92.00	2.00	263.00	910.00
10 121.1070.376240	021845	176.00	10.00	4.00	11.00	14.00		39.00	137.00
10 121.1070.376260	000003	1,138.00	68.00	24.00	72.00	89.00	2.00	255.00	883.00
10 121.1070.376260	021940	3,211.00	191.00	68.00	203.00	252.00	5.00	719.00	2,492.00
10 121.1070.376280	000003	507.00	30.00	11.00	32.00	40.00	1.00	114.00	393.00
10 121.1070.380105	000003	449.00	27.00	9.00	28.00	35.00	1.00	100.00	349.00
10 121.1070.380107	000003	52,605.00	3,123.00	1,106.00	3,327.00	4,132.00	90.00	11,778.00	40,827.00
10 121.1070.380107	021941	79.00	5.00	2.00	5.00	6.00		18.00	61.00
10 121.1070.380112	000003	8,492.00	504.00	179.00	537.00	667.00	14.00	1,901.00	6,591.00
10 121.1070.380120	000003	3,163.00	188.00	67.00	200.00	248.00	5.00	708.00	2,455.00
10 121.1070.380120	021885	139.00	8.00	3.00	9.00	11.00		31.00	108.00
10 121.1070.380120	021942	130.00	8.00	3.00	8.00	10.00		29.00	101.00
10 121.1070.382	000003	3,491.00	207.00	73.00	221.00	274.00	6.00	781.00	2,710.00
10 121.1070.384	000003	1,407.00	84.00	30.00	89.00	110.00	2.00	315.00	1,092.00
10 123.1070.380107	000003	590.00	35.00	12.00	37.00	46.00	1.00	131.00	459.00
CONSTRUCTION TOTAL		114,240.00	6,785.00	2,407.00	7,225.00	8,968.00	193.00	25,578.00	88,662.00
030 121.1430.2	035878	142.00	8.00	3.00	9.00	11.00		31.00	111.00
THER A/R - MISCELLANEOUS ROSENTHAL LOIS ON 10/05/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE REP									
030 121.1430.2	035911	64.00	4.00	1.00	4.00	5.00		14.00	50.00
THER A/R - MISCELLANEOUS CONCRETE DESIGNS CONTRACTOR WAS DIGGING AND HIT LINE @ 220 VIA BELLAR									
030 121.1430.2	035914	68.00	4.00	1.00	4.00	5.00		14.00	54.00
THER A/R - MISCELLANEOUS HOWARD HALL ELECTRIC HIT PE LINE W/ GROUNDING STAKE@ 1100 TECHNOLOGY									
030 121.1430.2	035916	174.00	10.00	4.00	11.00	14.00		39.00	135.00
THER A/R - MISCELLANEOUS EDWARD LICHTMAN LANDSCAPER HIT 3/4" PE SERVICE AT 7066 PALAZZO REALE,									
030 121.1430.2	035918	94.00	6.00	2.00	6.00	7.00		21.00	73.00
THER A/R - MISCELLANEOUS CITY OF WPB CITY OF WPB WATER UTILITIES HIT LINE IN REAR OF PROPERTY									
030 121.1430.2	035919	165.00	10.00	3.00	10.00	13.00		36.00	129.00
THER A/R - MISCELLANEOUS CHAZ EQUIPMENT COMPANY CHAZ EQUIP HIT 3/4 LINE DOING ROAD WORK AT 707									

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
30	121.1430.2	035920	140.00	8.00	3.00	9.00	11.00		31.00	109.00
HER A/R - MISCELLANEOUS FOX PLUMBING FOX PLUMBING HIT LINE @ 114 VENETIAN DR, DB SO# 661512~										
30	121.1430.2	035923	116.00	7.00	2.00	7.00	9.00		25.00	91.00
HER A/R - MISCELLANEOUS JOE BRICKETTO CONTRACTOR HIT 2" PE MAIN IN HALF WHILE DIGGING TRENCH										
30	121.1430.2	035928	52.00	3.00	1.00	3.00	4.00		11.00	41.00
HER A/R - MISCELLANEOUS RANGER CONSTRUCTION WHILE GRADING ROAD HIT UNLOCATED 3/4' P.E. SERVIC										
30	121.1430.2	035929	141.00	8.00	3.00	9.00	11.00		31.00	110.00
HER A/R - MISCELLANEOUS SWEENEY LANDSCAPING CO ON 10/30/06 THE ABOVE DAMAGED OUR .75IN PE SER										
30	121.1430.2	035931	204.00	12.00	4.00	13.00	16.00		45.00	159.00
HER A/R - MISCELLANEOUS OMEGA CONTRACTING INC ON 10/30/06 THE ABOVE DAMAGED OUR .75IN RISER H										
30	121.1430.2	035932	50.00	3.00	1.00	3.00	4.00		11.00	39.00
HER A/R - MISCELLANEOUS BUMBLE BEE LANDSCAPING CO ON 10/30/06 THE ABOVE DAMAGED OUR .75IN PE										
30	121.1430.2	035935	64.00	4.00	1.00	4.00	5.00		14.00	50.00
HER A/R - MISCELLANEOUS CRAFT MASTER CUSTOMER POOL INC ON 10/31/06 THE ABOVE DAMAGED OUR .75I										
30	121.1430.2	035939	48.00	3.00	1.00	3.00	4.00		11.00	37.00
HER A/R - MISCELLANEOUS EMMA ARIZMEDI ON 11/02/06 THE ABOVE DAMAGED OUR .50IN SERVICE REPAIRS										
30	121.1430.2	035947	50.00	3.00	1.00	3.00	4.00		11.00	39.00
HER A/R - MISCELLANEOUS SUNQUEST NURSERY OF SO FL ON 11/08/06 THE ABOVE DAMAGED OUR .75IN PE										
30	121.1430.2	035949	29.00	2.00	1.00	2.00	2.00		7.00	22.00
HER A/R - MISCELLANEOUS G&C WELDING 1/2 P.E. SERVICE CUT W/ SHOVEL WHILE DIGGING TO INSTALL F										
30	121.1430.2	035951	31.00	2.00	1.00	2.00	2.00		7.00	24.00
HER A/R - MISCELLANEOUS SBT IRRGATION INC.. AT 640 LIGHTHOUSE DR. NPB.//CUT IN HALF 1/2 PE S										
30	121.1430.2	035953	50.00	3.00	1.00	3.00	4.00		11.00	39.00
HER A/R - MISCELLANEOUS REX MCINTOSH ON 11/10/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT 60										
30	121.1430.2	035954	51.00	3.00	1.00	3.00	4.00		11.00	40.00
HER A/R - MISCELLANEOUS ROLANDO GARCIA ON 11/12/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT										
30	121.1430.2	035955	162.00	10.00	3.00	10.00	13.00		36.00	126.00
HER A/R - MISCELLANEOUS MCCALLS LANDSCAPING ON 11/11/06 THE ABOVE DAMAGED OUR 1 1/2" SERVICE										
30	121.1430.2	035957	140.00	8.00	3.00	9.00	11.00		31.00	109.00
HER A/R - MISCELLANEOUS DIXIE PLUMBING CO ON 11/14/06 THE ABOVE DAMAGED OUR 1 1/2" 1400 SOUTH										
30	121.1430.2	035959	64.00	4.00	1.00	4.00	5.00		14.00	50.00
HER A/R - MISCELLANEOUS BLINK CONSTRUCTION INC ON 11/15/06 THE ABOVE DAMAGED OUR .50 PE SERVI										
30	121.1430.2	035962	145.00	9.00	3.00	9.00	11.00		32.00	113.00
HER A/R - MISCELLANEOUS DS EAKINS ON 11/17/06 THE ABOVE DAMAGED OUR .75IN GALVE SERVICE LINE										
43	TOTAL		2,244.00	134.00	45.00	140.00	175.00		494.00	1,750.00
40	121.1860.31	008002	3,241.00	192.00	68.00	205.00	255.00	6.00	726.00	2,515.00
40	121.1860.32	001004	3,791.00	225.00	80.00	240.00	298.00	6.00	849.00	2,942.00
40	121.1860.32	003004	447.00	27.00	9.00	28.00	35.00	1.00	100.00	347.00
86	TOTAL		7,479.00	444.00	157.00	473.00	588.00	13.00	1,675.00	5,804.00
45	114.4010.907	061050	1,358.00	81.00	29.00	86.00	107.00	2.00	305.00	1,053.00
45	114.4010.908	061050	309.00	18.00	6.00	20.00	24.00	1.00	69.00	240.00
45	114.4010.908	061250	33.00	2.00	1.00	2.00	3.00		8.00	25.00
45	114.4010.908	061350	33.00	2.00	1.00	2.00	3.00		8.00	25.00
45	114.4010.908	061650	33.00	2.00	1.00	2.00	3.00		8.00	25.00
45	114.4010.910	061050	383.00	23.00	8.00	24.00	30.00	1.00	86.00	297.00
45	115.4010.907	061050	1,485.00	88.00	31.00	94.00	117.00	3.00	333.00	1,152.00
45	115.4010.908	061050	309.00	18.00	6.00	20.00	24.00	1.00	69.00	240.00
45	115.4010.908	061250	33.00	2.00	1.00	2.00	3.00		8.00	25.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
5 115.4010.908	061350	98.00	6.00	2.00	6.00	8.00		22.00	76.00
5 115.4010.908	061650	33.00	2.00	1.00	2.00	3.00		8.00	25.00
5 115.4010.910	061050	510.00	30.00	11.00	32.00	40.00	1.00	114.00	396.00
ELECTRIC CONSERVATION		4,617.00	274.00	98.00	292.00	365.00	9.00	1,038.00	3,579.00
60 141.4160.21		63.00	4.00	1.00	4.00	5.00		14.00	49.00
60 141.4160.28		2,334.00	139.00	49.00	148.00	183.00	4.00	523.00	1,811.00
60 141.4160.29		11,971.00	711.00	252.00	757.00	940.00	20.00	2,680.00	9,291.00
60 141.4160.33		9,247.00	549.00	194.00	585.00	726.00	16.00	2,070.00	7,177.00
60 141.4160.340		174.00	10.00	4.00	11.00	14.00		39.00	135.00
60 141.4160.351		10,592.00	629.00	223.00	670.00	832.00	18.00	2,372.00	8,220.00
60 141.4160.353		432.00	26.00	9.00	27.00	34.00	1.00	97.00	335.00
60 141.4160.391		3,592.00	213.00	76.00	227.00	282.00	6.00	804.00	2,788.00
60 141.4160.43		391.00	23.00	8.00	25.00	31.00	1.00	88.00	303.00
60 141.4160.52		9,502.00	564.00	200.00	601.00	746.00	16.00	2,127.00	7,375.00
60 141.4160.54		5,016.00	298.00	105.00	317.00	394.00	9.00	1,123.00	3,893.00
60 141.4160.6		1,576.00	94.00	33.00	100.00	124.00	3.00	354.00	1,222.00
60 143.4160.340		136.00	8.00	3.00	9.00	11.00		31.00	105.00
16 TOTAL		55,026.00	3,268.00	1,157.00	3,481.00	4,322.00	94.00	12,322.00	42,704.00
60 945.4160.29		140.00	10.00					10.00	130.00
60 945.4160.340		32.00	2.00					2.00	30.00
60 945.4160.351		112.00	8.00					8.00	104.00
60 946.4160.340		32.00	2.00					2.00	30.00
60 991.1080.374		629.00	45.00					45.00	584.00
60 991.1080.385		206.00	15.00					15.00	191.00
60 991.1080.386		813.00	58.00					58.00	755.00
60 991.4010.800		339.00	24.00					24.00	315.00
60 991.4010.8031		22,927.00	1,629.00					1,629.00	21,298.00
60 991.4010.8031	030998	2,049.00	146.00					146.00	1,903.00
60 991.4010.8032		233.00	17.00					17.00	216.00
60 991.4010.8033		3,987.00	283.00					283.00	3,704.00
60 991.4010.8034		1,143.00	81.00					81.00	1,062.00
60 991.4010.870		1,614.00	115.00					115.00	1,499.00
60 991.4010.874		1,480.00	105.00					105.00	1,375.00
60 991.4010.878		8,403.00	597.00					597.00	7,806.00
60 991.4010.8791		1,653.00	117.00					117.00	1,536.00
60 991.4010.8792		385.00	27.00					27.00	358.00
60 991.4010.8793		1,027.00	73.00					73.00	954.00
60 991.4010.8801		113.00	8.00					8.00	105.00
60 991.4010.8802		3,962.00	282.00					282.00	3,680.00
60 991.4010.901		669.00	48.00					48.00	621.00
60 991.4010.902		99.00	7.00					7.00	92.00
60 991.4010.903		6,759.00	480.00					480.00	6,279.00
60 991.4010.905		87.00	6.00					6.00	81.00
60 991.4010.911		104.00	7.00					7.00	97.00
60 991.4010.912		10,234.00	727.00					727.00	9,507.00
60 991.4010.916		7,141.00	507.00					507.00	6,634.00
60 991.4010.930		117.00	8.00					8.00	109.00
60 991.4020.8439		94.00	7.00					7.00	87.00

/ / G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0271	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
50 991.4020.887		65.00	5.00					5.00	60.00
50 991.4020.892		98.00	7.00					7.00	91.00
50 991.4020.8931		120.00	9.00					9.00	111.00
50 991.4020.896		12,822.00	911.00					911.00	11,911.00
50 991.4020.898		2,955.00	210.00					210.00	2,745.00
60 991.4020.935		142.00	10.00					10.00	132.00
60 993.4010.800		85.00	6.00					6.00	79.00
60 993.4010.878		34.00	2.00					2.00	32.00
60 993.4010.911		104.00	7.00					7.00	97.00
60 993.4010.912		99.00	7.00					7.00	92.00
60 993.4020.8931		43.00	3.00					3.00	40.00
60 995.4010.800		169.00	12.00					12.00	157.00
60 995.4010.874		168.00	12.00					12.00	156.00
60 995.4010.878		1,038.00	74.00					74.00	964.00
60 995.4010.8791		140.00	10.00					10.00	130.00
60 995.4010.8793		281.00	20.00					20.00	261.00
60 995.4010.912		46.00	3.00					3.00	43.00
60 995.4020.892		70.00	5.00					5.00	65.00
60 996.4010.800		64.00	5.00					5.00	59.00
60 996.4010.8032		100.00	7.00					7.00	93.00
60 996.4010.878		109.00	8.00					8.00	101.00
60 996.4010.912									
60 996.4020.8931		88.00	6.00					6.00	82.00
LO GAS-GENERAL TOTAL		95,423.00	6,780.00	2,402.00	7,224.00	8,971.00	195.00	6,780.00	88,643.00
62 991.1070.376	000003	106.00	6.00	2.00	7.00	8.00		23.00	83.00
62 991.1070.376	021793	1,175.00	70.00	25.00	74.00	92.00	2.00	263.00	912.00
62 991.1070.382	000003	28.00	2.00	1.00	2.00	2.00		7.00	21.00
62 991.1070.384	000003	507.00	30.00	11.00	32.00	40.00	1.00	114.00	393.00
62 991.1070.385	000003	2,493.00	148.00	52.00	158.00	196.00	4.00	558.00	1,935.00
62 991.1070.386	000003	10,111.00	600.00	213.00	640.00	794.00	17.00	2,264.00	7,847.00
62 995.1070.382	000003	100.00	6.00	2.00	6.00	8.00		22.00	78.00
62 995.1070.384	000003	100.00	6.00	2.00	6.00	8.00		22.00	78.00
FLO GAS-CONSTRUCTION TOTAL		14,620.00	868.00	308.00	925.00	1,148.00	24.00	3,273.00	11,347.00
DIVISION TOTAL		293,649.00	18,553.00	4,172.00	12,536.00	15,566.00	333.00	51,160.00	242,489.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
10 123.1070.376112	000003	900.00	53.00	23.00	57.00	70.00	2.00	205.00	695.00
10 123.1070.376112	000004	979.00	58.00	25.00	62.00	76.00	2.00	223.00	756.00
10 123.1070.376112	000008	106.00	6.00	3.00	7.00	8.00		24.00	82.00
10 123.1070.376112	021921	1,219.00	72.00	31.00	77.00	95.00	2.00	277.00	942.00
10 123.1070.376112	028024	124.00	7.00	3.00	8.00	10.00		28.00	96.00
10 123.1070.376112	028032	113.00	7.00	3.00	7.00	9.00		26.00	87.00
10 123.1070.376120	000003	561.00	33.00	14.00	35.00	44.00	1.00	127.00	434.00
10 123.1070.376120	000008	393.00	23.00	10.00	25.00	31.00	1.00	90.00	303.00
10 123.1070.376120	021921	481.00	28.00	12.00	30.00	38.00	1.00	109.00	372.00
10 123.1070.376120	021932	260.00	15.00	7.00	16.00	20.00		58.00	202.00
10 123.1070.376120	021947	345.00	20.00	9.00	22.00	27.00	1.00	79.00	266.00
10 123.1070.376120	028033	204.00	12.00	5.00	13.00	16.00		46.00	158.00
10 123.1070.376120	028035	735.00	43.00	19.00	46.00	58.00	1.00	167.00	568.00
10 123.1070.376140	000003	98.00	6.00	2.00	6.00	8.00		22.00	76.00
10 123.1070.376140	021921	1,024.00	61.00	26.00	64.00	80.00	2.00	233.00	791.00
10 123.1070.376220	000008	380.00	22.00	10.00	24.00	30.00	1.00	87.00	293.00
10 123.1070.376220	021921	523.00	31.00	13.00	33.00	41.00	1.00	119.00	404.00
10 123.1070.376240	021921	254.00	15.00	6.00	16.00	20.00		57.00	197.00
10 123.1070.380105	000003	1,846.00	109.00	47.00	116.00	144.00	3.00	419.00	1,427.00
10 123.1070.380107	000003	4,621.00	273.00	116.00	291.00	361.00	8.00	1,049.00	3,572.00
10 123.1070.380107	000004	699.00	41.00	18.00	44.00	55.00	1.00	159.00	540.00
10 123.1070.380107	000008	7,059.00	417.00	178.00	445.00	552.00	12.00	1,604.00	5,455.00
10 123.1070.380112	000003	98.00	6.00	2.00	6.00	8.00		22.00	76.00
10 123.1070.380112	000008	407.00	24.00	10.00	26.00	32.00	1.00	93.00	314.00
10 123.1070.382	000003	1,347.00	80.00	34.00	85.00	105.00	2.00	306.00	1,041.00
10 123.1070.384	000003	604.00	36.00	15.00	38.00	47.00	1.00	137.00	467.00
CONSTRUCTION TOTAL		25,380.00	1,498.00	641.00	1,599.00	1,985.00	43.00	5,766.00	19,614.00
30 123.1430.2	035887	12.00	1.00		1.00	1.00		3.00	9.00
THER A/R - MISCELLANEOUS HARTY TRACTOR SERVICE INC HIT 3/4" PE WITH SHOVEL AT 800 N HILL #36 D									
30 123.1430.2	035913	65.00	4.00	2.00	4.00	5.00		15.00	50.00
THER A/R - MISCELLANEOUS P&S PAVING 1/2" TAP RIPPED OFF STEEL MAIN AT 2554 GLENWOOD ST NSB ON									
30 123.1430.2	035915	65.00	4.00	2.00	4.00	5.00		15.00	50.00
THER A/R - MISCELLANEOUS ELECTRICAL ENGERY SYSTEMS HIT 3/4" PE SERVICE AT1116 LOCH LINNE CT NS									
30 123.1430.2	035922	101.00	6.00	3.00	6.00	8.00		23.00	78.00
THER A/R - MISCELLANEOUS MASTEC HIT 1/2" PE SERVICE AT 223 HOLIDAY LANE WINTER SPRINGS									
30 123.1430.2	035926	90.00	5.00	2.00	6.00	7.00		20.00	70.00
THER A/R - MISCELLANEOUS A WON IRRIGATION REPAIR GAS SERVICE HIT BY IRRIGATION CONTRACTOR AT 6									
30 123.1430.2	035927	104.00	6.00	3.00	7.00	8.00		24.00	80.00
THER A/R - MISCELLANEOUS SUSAN GELMAN REPAIRED 1/2" P E SERVICE LINE DAMAGED BY PROGRESS ENERG									
30 123.1430.2	035934	151.00	9.00	4.00	9.00	12.00		34.00	117.00
THER A/R - MISCELLANEOUS SEMINOLE COUNTY HIT 3/4" SERVICE WITH POST HOLE DIGGER AT 212 BUSH BL									
30 123.1430.2	035937	55.00	3.00	1.00	4.00	4.00		12.00	43.00
THER A/R - MISCELLANEOUS BELL SOUTH HIT 1/2" PE SERVICE W/SHOVEL (NLR) @ 211 NORMANDY, NSB									
30 123.1430.2	035941	55.00	3.00	1.00	4.00	4.00		12.00	43.00
THER A/R - MISCELLANEOUS ANDREW ANTINORI REPAIRED 1/2" PE SERVICE LINE DAMAGED BY LANCAPERS WI									
30 123.1430.2	035950	48.00	3.00	1.00	3.00	4.00		11.00	37.00
THER A/R - MISCELLANEOUS FLORIDA CONTRACTING REPAIRED 1/2" P E SERVICE DAMAGED BY CONTRACTOR A									
30 123.1430.2	035961	49.00	3.00	1.00	3.00	4.00		11.00	38.00
THER A/R - MISCELLANEOUS EAGLE EYE FENCE COMPANY HIT 1/2" PE SERVICE AT 1002 NEW BEDFORD DR DE									
30 123.1430.2	035963	642.00	38.00	16.00	40.00	50.00	1.00	145.00	497.00
THER A/R - MISCELLANEOUS BRADLEY SHERMAN HIT 4 METER MANIFOLD AT 107 W 6TH ST #D ON 11/19/06.									

	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
13	TOTAL		1,437.00	85.00	36.00	91.00	112.00	1.00	325.00	1,112.00
10	123.1860.31	003000	354.00	21.00	9.00	22.00	28.00	1.00	81.00	273.00
10	123.1860.31	008002	700.00	41.00	18.00	44.00	55.00	1.00	159.00	541.00
36	TOTAL		1,054.00	62.00	27.00	66.00	83.00	2.00	240.00	814.00
50	141.4160.340		88.00	5.00	2.00	6.00	7.00		20.00	68.00
50	143.4160.29		3,003.00	178.00	76.00	189.00	235.00	5.00	683.00	2,320.00
50	143.4160.33		1,148.00	68.00	29.00	72.00	90.00	2.00	261.00	887.00
50	143.4160.340		165.00	10.00	4.00	10.00	13.00		37.00	128.00
50	143.4160.351		3,744.00	221.00	94.00	236.00	293.00	6.00	850.00	2,894.00
50	143.4160.353		3,097.00	183.00	78.00	195.00	242.00	5.00	703.00	2,394.00
50	143.4160.391		1,099.00	65.00	28.00	69.00	86.00	2.00	250.00	849.00
50	143.4160.43		203.00	12.00	5.00	13.00	16.00		46.00	157.00
50	143.4160.52		4,740.00	280.00	119.00	299.00	371.00	8.00	1,077.00	3,663.00
50	143.4160.6		247.00	15.00	6.00	16.00	19.00		56.00	191.00
16	TOTAL		17,534.00	1,037.00	441.00	1,105.00	1,372.00	28.00	3,983.00	13,551.00
60	945.4160.340		16.00	1.00					1.00	15.00
60	946.4160.340		16.00	1.00					1.00	15.00
60	993.1080.374		83.00	6.00					6.00	77.00
60	993.1080.385		178.00	13.00					13.00	165.00
60	993.4010.8031		7,492.00	532.00					532.00	6,960.00
60	993.4010.8031	030998	161.00	11.00					11.00	150.00
60	993.4010.8033		797.00	57.00					57.00	740.00
60	993.4010.8036		1,440.00	102.00					102.00	1,338.00
60	993.4010.870		2,009.00	143.00					143.00	1,866.00
60	993.4010.874		258.00	18.00					18.00	240.00
60	993.4010.878		3,615.00	257.00					257.00	3,358.00
60	993.4010.8791		700.00	50.00					50.00	650.00
60	993.4010.8792		80.00	6.00					6.00	74.00
60	993.4010.8793		653.00	46.00					46.00	607.00
60	993.4010.8802		909.00	65.00					65.00	844.00
60	993.4010.901		696.00	49.00					49.00	647.00
60	993.4010.902		2,077.00	148.00					148.00	1,929.00
60	993.4010.903		2,613.00	186.00					186.00	2,427.00
60	993.4010.911		2,168.00	154.00					154.00	2,014.00
60	993.4010.912		3,366.00	239.00					239.00	3,127.00
60	993.4010.916		881.00	63.00					63.00	818.00
60	993.4020.8439		70.00	5.00					5.00	65.00
60	993.4020.885		1,277.00	91.00					91.00	1,186.00
60	993.4020.886		96.00	7.00					7.00	89.00
60	993.4020.892		75.00	5.00					5.00	70.00
60	993.4020.896		633.00	45.00					45.00	588.00
60	993.4020.898		878.00	62.00					62.00	816.00
60	996.4010.870		239.00	17.00					17.00	222.00
60	996.4010.901		239.00	17.00					17.00	222.00
60	996.4010.911		239.00	17.00					17.00	222.00
60	996.4020.885		60.00-	4.00-					4.00-	56.00-

V r	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0326	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
_0	GAS-GENERAL TOTAL		33,894.00	2,409.00	1,026.00	2,566.00	3,186.00	69.00	2,409.00	31,485.00
52	993.1070.313	000003	152.00	9.00	4.00	10.00	12.00		35.00	117.00
52	993.1070.382	000003	143.00	8.00	4.00	9.00	11.00		32.00	111.00
52	993.1070.384	000003	204.00	12.00	5.00	13.00	16.00		46.00	158.00
52	993.1070.385	000003	1,939.00	115.00	49.00	122.00	152.00	3.00	441.00	1,498.00
52	993.1070.385	000004	121.00	7.00	3.00	8.00	9.00		27.00	94.00
52	993.1070.386	000003	724.00	43.00	18.00	46.00	57.00	1.00	165.00	559.00
52	996.1070.376	021319	443.00	26.00	11.00	28.00	35.00	1.00	101.00	342.00
_0	GAS-CONSTRUCTION TOTAL		3,726.00	220.00	94.00	236.00	292.00	5.00	847.00	2,879.00
VISION TOTAL			83,025.00	5,311.00	1,239.00	3,097.00	3,844.00	79.00	13,570.00	69,455.00

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
10	114.1070.3646	000002	2,924.00	175.00	44.00	186.00	231.00	5.00	641.00	2,283.00
10	114.1070.3646	021928	139.00	8.00	2.00	9.00	11.00		30.00	109.00
10	114.1070.3646	035851	469.00	28.00	7.00	30.00	37.00	1.00	103.00	366.00
10	114.1070.3646	035860	229.00	14.00	3.00	15.00	18.00		50.00	179.00
10	114.1070.3646	035861	752.00	45.00	11.00	48.00	59.00	1.00	164.00	588.00
10	114.1070.3646	035904	59.00	3.00	1.00	4.00	5.00		13.00	46.00
10	114.1070.3646	035910	804.00	48.00	12.00	51.00	64.00	1.00	176.00	628.00
10	114.1070.3646	035930	746.00	45.00	11.00	47.00	59.00	1.00	163.00	583.00
10	114.1070.3647	000002	509.00	30.00	8.00	32.00	40.00	1.00	111.00	398.00
10	114.1070.3647	035894	455.00	27.00	7.00	29.00	36.00	1.00	100.00	355.00
10	114.1070.3648	000002	1,585.00	95.00	24.00	101.00	125.00	3.00	348.00	1,237.00
10	114.1070.3648	035912	1,490.00	89.00	23.00	95.00	118.00	3.00	328.00	1,162.00
10	114.1070.3656	000002	2,128.00	127.00	32.00	135.00	168.00	4.00	466.00	1,662.00
10	114.1070.3656	035851	674.00	40.00	10.00	43.00	53.00	1.00	147.00	527.00
10	114.1070.3656	035860	299.00	18.00	5.00	19.00	24.00	1.00	67.00	232.00
10	114.1070.3656	035861	734.00	44.00	11.00	47.00	58.00	1.00	161.00	573.00
10	114.1070.3656	035904	59.00	3.00	1.00	4.00	5.00		13.00	46.00
10	114.1070.3656	035910	439.00	26.00	7.00	28.00	35.00	1.00	97.00	342.00
10	114.1070.3656	035930	372.00	22.00	6.00	24.00	29.00	1.00	82.00	290.00
10	114.1070.3657	000002	350.00	21.00	5.00	22.00	28.00	1.00	77.00	273.00
10	114.1070.3657	035894	350.00	21.00	5.00	22.00	28.00	1.00	77.00	273.00
10	114.1070.3672	000002	59.00	3.00	1.00	4.00	5.00		13.00	46.00
10	114.1070.3672	035844	304.00	18.00	5.00	19.00	24.00	1.00	67.00	237.00
10	114.1070.3672	035892	598.00	36.00	9.00	38.00	47.00	1.00	131.00	467.00
10	114.1070.3681	000002	1,970.00	118.00	30.00	125.00	156.00	3.00	432.00	1,538.00
10	114.1070.3683	000002	1,001.00	60.00	15.00	64.00	79.00	2.00	220.00	781.00
10	114.1070.3691	000002	3,981.00	238.00	60.00	253.00	315.00	7.00	873.00	3,108.00
10	114.1070.3693	000002	3,643.00	218.00	55.00	232.00	288.00	6.00	799.00	2,844.00
10	114.1070.370	000002	566.00	34.00	9.00	36.00	45.00	1.00	125.00	441.00
10	114.1070.3711	000002	1,629.00	97.00	25.00	104.00	129.00	3.00	358.00	1,271.00
10	114.1070.3713	000002	39.00	2.00	1.00	2.00	3.00		8.00	31.00
10	114.1070.3713	021928	2,495.00	149.00	38.00	159.00	197.00	4.00	547.00	1,948.00
10	114.1070.3731	000002	168.00	10.00	3.00	11.00	13.00		37.00	131.00
CONSTRUCTION TOTAL			32,019.00	1,912.00	486.00	2,038.00	2,532.00	56.00	7,024.00	24,995.00
30	114.1430.2	035933	321.00	19.00	5.00	20.00	25.00	1.00	70.00	251.00
THER A/R - MISCELLANEOUS SUNLAND SET POLES & WIRE. 10/31/06 D. FOWLER¯¦										
30	114.1430.2	035942	119.00	7.00	2.00	8.00	9.00		26.00	93.00
THER A/R - MISCELLANEOUS UNKNOWN CAR HIT DOWN GUY. 11-6-06 D. FOWLER¯¦										
30	114.1430.2	035943	205.00	12.00	3.00	13.00	16.00		44.00	161.00
THER A/R - MISCELLANEOUS WILLIE PITTMAN JR CAR HIT POLE. 11/6/06 D. FOWLER¯¦										
30	114.1430.2	035944	500.00	30.00	8.00	32.00	39.00	1.00	110.00	390.00
THER A/R - MISCELLANEOUS DUSTIN LAND CAR HIT POLE. REPLACE POLE. 11-6-06 D. FOWLER¯¦										
143 TOTAL			1,145.00	68.00	18.00	73.00	89.00	2.00	250.00	895.00
445	114.4010.907	061050	854.00	51.00	13.00	54.00	68.00	1.00	187.00	667.00
445	114.4010.908	061250	975.00	58.00	15.00	62.00	77.00	2.00	214.00	761.00
445	114.4010.908	061350	2,558.00	153.00	39.00	163.00	202.00	4.00	561.00	1,997.00
445	114.4010.908	061550	127.00	8.00	2.00	8.00	10.00		28.00	99.00
445	114.4010.908	061650	127.00	8.00	2.00	8.00	10.00		28.00	99.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0194	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
15 114.4010.908	061950	368.00	22.00	6.00	23.00	29.00	1.00	81.00	287.00
15 114.4010.908	062050	368.00	22.00	6.00	23.00	29.00	1.00	81.00	287.00
ELECTRIC CONSERVATION		5,377.00	322.00	83.00	341.00	425.00	9.00	1,180.00	4,197.00
50 944.4160.52		269.00	19.00					19.00	250.00
10 GAS-GENERAL TOTAL		269.00	19.00	5.00	20.00	25.00	1.00	19.00	250.00
IVISION TOTAL		38,810.00	2,321.00	587.00	2,452.00	3,046.00	67.00	8,473.00	30,337.00

Did not Transfer over

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
0 115.1070.3647	000002	1,194.00	71.00	28.00	75.00	94.00	2.00	270.00	924.00
0 115.1070.3648	000002	361.00	21.00	8.00	23.00	28.00	1.00	81.00	280.00
0 115.1070.3656	000002	745.00	44.00	17.00	47.00	58.00	1.00	167.00	578.00
0 115.1070.3657	000002	1,484.00	88.00	35.00	94.00	116.00	3.00	336.00	1,148.00
0 115.1070.3658	000002	50.00	3.00	1.00	3.00	4.00		11.00	39.00
0 115.1070.3662	000002	2,926.00	173.00	68.00	185.00	229.00	5.00	660.00	2,266.00
.0 115.1070.3662	021768	1,674.00	99.00	39.00	106.00	131.00	3.00	378.00	1,296.00
.0 115.1070.3662	021858	298.00	18.00	7.00	19.00	23.00	1.00	68.00	230.00
.0 115.1070.3672	000002	3,021.00	179.00	71.00	191.00	237.00	5.00	683.00	2,338.00
10 115.1070.3672	021648	1,588.00	94.00	37.00	100.00	124.00	3.00	358.00	1,230.00
10 115.1070.3672	021702	2,022.00	120.00	47.00	128.00	158.00	3.00	456.00	1,566.00
10 115.1070.3672	021719	1,459.00	86.00	34.00	92.00	114.00	2.00	328.00	1,131.00
10 115.1070.3672	021768	387.00	23.00	9.00	24.00	30.00	1.00	87.00	300.00
10 115.1070.3672	021858	690.00	41.00	16.00	44.00	54.00	1.00	156.00	534.00
10 115.1070.3672	035925	315.00	19.00	7.00	20.00	25.00	1.00	72.00	243.00
10 115.1070.3681	000002	560.00	33.00	13.00	35.00	44.00	1.00	126.00	434.00
10 115.1070.3683	000002	2,983.00	177.00	70.00	188.00	234.00	5.00	674.00	2,309.00
10 115.1070.3691	000002	1,116.00	66.00	26.00	70.00	87.00	2.00	251.00	865.00
10 115.1070.3693	000002	6,978.00	413.00	163.00	440.00	547.00	12.00	1,575.00	5,403.00
10 115.1070.370	000002	2,577.00	153.00	60.00	163.00	202.00	4.00	582.00	1,995.00
10 115.1070.3711	000002	518.00	31.00	12.00	33.00	41.00	1.00	118.00	400.00
10 115.1070.3713	000002	552.00	33.00	13.00	35.00	43.00	1.00	125.00	427.00
10 115.1070.3713	021901	503.00	30.00	12.00	32.00	39.00	1.00	114.00	389.00
10 115.1070.3713	035857	618.00	37.00	14.00	39.00	48.00	1.00	139.00	479.00
10 115.1070.3731	000002	234.00	14.00	5.00	15.00	18.00		52.00	182.00
10 115.1070.3733	000002	210.00	12.00	5.00	13.00	17.00		47.00	163.00
ONSTRUCTION TOTAL		35,063.00	2,078.00	817.00	2,214.00	2,745.00	60.00	7,914.00	27,149.00
30 115.1430.2	035869	176.00	10.00	4.00	11.00	14.00		39.00	137.00
HER A/R - MISCELLANEOUS NASSAU BUILDERS CAPE SOUND MATERIAL AND LABOR TO REPLACE PRIMARY CABL									
30 115.1430.2	035921	258.00	15.00	6.00	16.00	20.00		57.00	201.00
HER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
30 115.1430.2	035946	2,311.00	137.00	54.00	146.00	181.00	4.00	522.00	1,789.00
HER A/R - MISCELLANEOUS STONE CONTAINER CORP INSULATOR CLEANING CWA 11/07/2006¯¦									
30 115.1430.2	035952	570.00	34.00	13.00	36.00	45.00	1.00	129.00	441.00
HER A/R - MISCELLANEOUS ALLYSON BRYNN SWART DAMAGED POLE 800 BLK SO 8TH ST. FERNANDINA BEACH,									
30 115.1430.2	035956	526.00	31.00	12.00	33.00	41.00	1.00	118.00	408.00
HER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
30 115.1430.2	035958	324.00	19.00	8.00	20.00	25.00	1.00	73.00	251.00
HER A/R - MISCELLANEOUS SAND HILL RECYCLE CENTER MATERIAL AND LABOR TO REPLACE SECONDARY VAUL									
30 115.1430.2	035960	107.00	6.00	3.00	7.00	8.00		24.00	83.00
HER A/R - MISCELLANEOUS SUMMER BEACH-BUC LAND PARTNERS MATERIAL AND LABOR TO INSTALL 1 INLINE									
.43 TOTAL		4,272.00	252.00	100.00	269.00	334.00	7.00	962.00	3,310.00
45 115.4010.907	061050	630.00	37.00	15.00	40.00	49.00	1.00	142.00	488.00
45 115.4010.908	061250	1,936.00	115.00	45.00	122.00	152.00	3.00	437.00	1,499.00
45 115.4010.908	061350	1,273.00	75.00	30.00	80.00	100.00	2.00	287.00	986.00
45 115.4010.908	061550	355.00	21.00	8.00	22.00	28.00	1.00	80.00	275.00
45 115.4010.908	061650	204.00	12.00	5.00	13.00	16.00		46.00	158.00
45 115.4010.908	061950	101.00	6.00	2.00	6.00	8.00		22.00	79.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0302	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
ELECTRIC CONSERVATION		4,499.00	266.00	105.00	283.00	353.00	7.00	1,014.00	3,485.00
50 945.4160.29		487.00	35.00					35.00	452.00
50 945.4160.33		844.00	60.00					60.00	784.00
50 945.4160.351		172.00	12.00					12.00	160.00
50 945.4160.52		23.00	2.00					2.00	21.00
50 945.4160.6		450.00	32.00					32.00	418.00
50 995.1080.385		111.00	8.00					8.00	103.00
50 995.1080.386		87.00	6.00					6.00	81.00
50 995.1630.1		698.00	50.00					50.00	648.00
60 995.4010.8031		8,048.00	572.00					572.00	7,476.00
60 995.4010.8032		258.00	18.00					18.00	240.00
60 995.4010.8033		981.00	70.00					70.00	911.00
60 995.4010.8034		82.00	6.00					6.00	76.00
60 995.4010.8036		2,411.00	171.00					171.00	2,240.00
60 995.4010.870		1,408.00	100.00					100.00	1,308.00
60 995.4010.874		172.00	12.00					12.00	160.00
60 995.4010.878		2,360.00	168.00					168.00	2,192.00
60 995.4010.8791		110.00	8.00					8.00	102.00
60 995.4010.8792		79.00	6.00					6.00	73.00
60 995.4010.8793		356.00	25.00					25.00	331.00
60 995.4010.8802		307.00	22.00					22.00	285.00
60 995.4010.901		1,105.00	79.00					79.00	1,026.00
60 995.4010.902		155.00	11.00					11.00	144.00
60 995.4010.903		3,112.00	221.00					221.00	2,891.00
60 995.4010.911		1,095.00	78.00					78.00	1,017.00
60 995.4010.912		3,837.00	273.00					273.00	3,564.00
60 995.4010.916		2,056.00	146.00					146.00	1,910.00
60 995.4020.885		689.00	49.00					49.00	640.00
60 995.4020.896		594.00	42.00					42.00	552.00
FLO GAS-GENERAL TOTAL		32,087.00	2,282.00	900.00	2,429.00	3,016.00	66.00	2,282.00	29,805.00
562 995.1070.382	000003	51.00	3.00	1.00	3.00	4.00		11.00	40.00
562 995.1070.384	000003	233.00	14.00	5.00	15.00	18.00		52.00	181.00
562 995.1070.385	000003	475.00	28.00	11.00	30.00	37.00	1.00	107.00	368.00
562 995.1070.386	000003	1,923.00	114.00	45.00	121.00	151.00	3.00	434.00	1,489.00
FLO GAS-CONSTRUCTION TOTAL		2,682.00	159.00	62.00	169.00	210.00	4.00	604.00	2,078.00
DIVISION TOTAL		78,603.00	5,037.00	1,084.00	2,935.00	3,642.00	78.00	12,776.00	65,827.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0642	PENSIONS RATE .0815	GROUP INSUR. RATE .1012	401K Match .0022	TOTAL APPLIED	LABOR CHARGES
50 946.4160.29		774.00	55.00					55.00	719.00
50 946.4160.33		627.00	45.00					45.00	582.00
50 946.4160.351		1,030.00	73.00					73.00	957.00
50 946.4160.391		396.00	28.00					28.00	368.00
50 946.4160.52		625.00	44.00					44.00	581.00
50 946.4160.6		180.00	13.00					13.00	167.00
50 996.1080.385		250.00	18.00					18.00	232.00
50 996.4010.8031		3,544.00	252.00					252.00	3,292.00
50 996.4010.8032		200.00	14.00					14.00	186.00
50 996.4010.8033		1,526.00	108.00					108.00	1,418.00
50 996.4010.8035		44.00	3.00					3.00	41.00
50 996.4010.870		440.00	31.00					31.00	409.00
50 996.4010.874		186.00	13.00					13.00	173.00
50 996.4010.878		654.00	46.00					46.00	608.00
50 996.4010.8791		1,055.00	75.00					75.00	980.00
50 996.4010.8792		220.00	16.00					16.00	204.00
50 996.4010.8793		589.00	42.00					42.00	547.00
60 996.4010.8802		360.00	26.00					26.00	334.00
60 996.4010.901		627.00	45.00					45.00	582.00
60 996.4010.902		453.00	32.00					32.00	421.00
60 996.4010.903		1,775.00	126.00					126.00	1,649.00
60 996.4010.911		627.00	45.00					45.00	582.00
60 996.4010.912		820.00	58.00					58.00	762.00
60 996.4020.8439		22.00	2.00					2.00	20.00
60 996.4020.885		220.00	16.00					16.00	204.00
60 996.4020.886		309.00	22.00					22.00	287.00
60 996.4020.887		43.00	3.00					3.00	40.00
60 996.4020.896		664.00	47.00					47.00	617.00
60 996.4020.898		329.00	23.00					23.00	306.00
LO GAS-GENERAL TOTAL		18,589.00	1,321.00	1,109.00	1,407.00	1,748.00	38.00	1,321.00	17,268.00
62 996.1070.382	000003	73.00	4.00	4.00	4.00	6.00		18.00	55.00
62 996.1070.384	000004	64.00	4.00	3.00	4.00	5.00		16.00	48.00
62 996.1070.385	000003	1,461.00	84.00	71.00	90.00	112.00	2.00	359.00	1,102.00
62 996.1070.385	000004	224.00	13.00	11.00	14.00	17.00		55.00	169.00
LO GAS-CONSTRUCTION TOTAL		1,822.00	105.00	89.00	112.00	140.00	2.00	448.00	1,374.00
IVISION TOTAL		20,411.00	1,426.00	89.00	112.00	140.00	2.00	1,769.00	18,642.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 121.1070.376112	000003	325.00	20.00	9.00	2.00	30.00	1.00	62.00	263.00
0 121.1070.376120	000003	13,753.00	854.00	386.00	68.00	1,260.00	22.00	2,590.00	11,163.00
0 121.1070.376120	000008	2,300.00	143.00	65.00	11.00	211.00	4.00	434.00	1,866.00
0 121.1070.376120	021643	107.00	7.00	3.00	1.00	10.00		21.00	86.00
0 121.1070.376120	021699	63.00	4.00	2.00		6.00		12.00	51.00
.0 121.1070.376120	021827	471.00	29.00	13.00	2.00	43.00	1.00	88.00	383.00
.0 121.1070.376120	021839	92.00	6.00	3.00		8.00		17.00	75.00
.0 121.1070.376120	021845	1,380.00	86.00	39.00	7.00	126.00	2.00	260.00	1,120.00
.0 121.1070.376120	021853	95.00	6.00	3.00		9.00		18.00	77.00
10 121.1070.376120	021871	455.00	28.00	13.00	2.00	42.00	1.00	86.00	369.00
10 121.1070.376120	021879	1,095.00	68.00	31.00	5.00	100.00	2.00	206.00	889.00
10 121.1070.376120	021895	1,000.00	62.00	28.00	5.00	92.00	2.00	189.00	811.00
10 121.1070.376120	021896	1,356.00	84.00	38.00	7.00	124.00	2.00	255.00	1,101.00
10 121.1070.376120	021899	346.00	21.00	10.00	2.00	32.00	1.00	66.00	280.00
10 121.1070.376120	021903	1,119.00	69.00	31.00	6.00	103.00	2.00	211.00	908.00
10 121.1070.376120	021904	741.00	46.00	21.00	4.00	68.00	1.00	140.00	601.00
10 121.1070.376120	021909	463.00	29.00	13.00	2.00	42.00	1.00	87.00	376.00
10 121.1070.376120	021913	565.00	35.00	16.00	3.00	52.00	1.00	107.00	458.00
10 121.1070.376120	021924	63.00	4.00	2.00		6.00		12.00	51.00
10 121.1070.376120	021930	251.00	16.00	7.00	1.00	23.00		47.00	204.00
10 121.1070.376140	000003	4,642.00	288.00	130.00	23.00	425.00	8.00	874.00	3,768.00
10 121.1070.376140	021643	559.00	35.00	16.00	3.00	51.00	1.00	106.00	453.00
10 121.1070.376140	021839	317.00	20.00	9.00	2.00	29.00	1.00	61.00	256.00
10 121.1070.376140	021903	1,581.00	98.00	44.00	8.00	145.00	3.00	298.00	1,283.00
10 121.1070.376140	021924	47.00	3.00	1.00		4.00		8.00	39.00
10 121.1070.376140	028034	452.00	28.00	13.00	2.00	41.00	1.00	85.00	367.00
10 121.1070.376160	000003	437.00	27.00	12.00	2.00	40.00	1.00	82.00	355.00
10 121.1070.376220	000003	118.00	7.00	3.00	1.00	11.00		22.00	96.00
10 121.1070.376240	000003	78.00	5.00	2.00		7.00		14.00	64.00
10 121.1070.376240	021845	159.00	10.00	4.00	1.00	15.00		30.00	129.00
10 121.1070.376260	000003	3,218.00	200.00	90.00	16.00	295.00	5.00	606.00	2,612.00
10 121.1070.376280	000003	454.00	28.00	13.00	2.00	42.00	1.00	86.00	368.00
10 121.1070.380105	000003	399.00	25.00	11.00	2.00	37.00	1.00	76.00	323.00
10 121.1070.380107	000003	48,443.00	3,008.00	1,360.00	240.00	4,439.00	79.00	9,126.00	39,317.00
10 121.1070.380107	021872	65.00	4.00	2.00		6.00		12.00	53.00
)10 121.1070.380112	000003	4,080.00	253.00	115.00	20.00	374.00	7.00	769.00	3,311.00
)10 121.1070.380120	000003	1,535.00	95.00	43.00	8.00	141.00	2.00	289.00	1,246.00
)10 121.1070.380120	021827	275.00	17.00	8.00	1.00	25.00		51.00	224.00
)10 121.1070.380140	021525	304.00	19.00	9.00	2.00	28.00		58.00	246.00
)10 121.1070.382	000002	10.00	1.00			1.00		2.00	8.00
)10 121.1070.382	000003	4,658.00	289.00	131.00	23.00	427.00	8.00	878.00	3,780.00
)10 121.1070.384	000003	1,830.00	114.00	51.00	9.00	168.00	3.00	345.00	1,485.00
CONSTRUCTION TOTAL		99,701.00	6,191.00	2,800.00	493.00	9,138.00	164.00	18,786.00	80,915.00
)30 121.1430.2	035853	68.00	4.00	2.00		6.00		12.00	56.00
THER A/R - MISCELLANEOUS BARNEY STEVE ON 9/26/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEREPAIRS									
)30 121.1430.2	035854	34.00	2.00	1.00		3.00		6.00	28.00
THER A/R - MISCELLANEOUS STEVE KETTELLE ON 9/27/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAI									
)30 121.1430.2	035855	276.00	17.00	8.00	1.00	25.00		51.00	225.00
THER A/R - MISCELLANEOUS WILLIAM DAVIS ON 9/27/06 THE ABOVE DAMAGED OUR 4.00" MAIN AT 4010 DAL									
)30 121.1430.2	035863	215.00	13.00	6.00	1.00	20.00		40.00	175.00
THER A/R - MISCELLANEOUS KANICO ON 9/28/06 THE ABOVE DAMAGED OUR .75IN PE AT 3022VASSALLO AVE									

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
10 121.1430.2	035865	42.00	3.00	1.00		4.00		8.00	34.00
IER A/R - MISCELLANEOUS RHR POOL COMPANY ON 9/28/06 THE ABOVE DAMAGED 2.00 PE SERV AT 106 NAT									
10 121.1430.2	035866	251.00	16.00	7.00	1.00	23.00		47.00	204.00
IER A/R - MISCELLANEOUS CYPRESS COMMUNICATIONS ON 9/28/06 THE ABOVE DAMAGED OUR 2.00IN PE SER									
10 121.1430.2	035870	123.00	8.00	3.00	1.00	11.00		23.00	100.00
IER A/R - MISCELLANEOUS PRODUCTION PLUMBING INC ON 9/29/06 THE ABOVE DAMAGED OUR 2.00IN PE SE									
30 121.1430.2	035873	46.00	3.00	1.00		4.00		8.00	38.00
IER A/R - MISCELLANEOUS BUILDER BENTIZ ON 10/02/06 THE ABOVE DAMAGED OUR 1.00IN PE SERVICE AT									
30 121.1430.2	035874	257.00	16.00	7.00	1.00	24.00		48.00	209.00
IER A/R - MISCELLANEOUS SOLTY PLUMBING ON 10/04/06 THE ABOVE DAMAGED OUR .50IN STEEL TUBING R									
30 121.1430.2	035878	28.00	2.00	1.00		3.00		6.00	22.00
IER A/R - MISCELLANEOUS ROSENTHAL LOIS ON 10/05/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE REP									
30 121.1430.2	035879	264.00	16.00	7.00	1.00	24.00		48.00	216.00
HER A/R - MISCELLANEOUS PUBLIX ON 10/05/06 THE ABOVE DAMAGED OUR SERVICE COCK WITH A FORKLIFT									
30 121.1430.2	035880	26.00	2.00	1.00		2.00		5.00	21.00
HER A/R - MISCELLANEOUS ADVANCE ROOFING ON 10/04/06 THE ABOVE DAMAGED OUR .75IN SERVICE AT 25									
30 121.1430.2	035888	152.00	9.00	4.00	1.00	14.00		28.00	124.00
HER A/R - MISCELLANEOUS B&B CONTRACTORS ON 10/13/2006 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE									
30 121.1430.2	035889	38.00	2.00	1.00		4.00		7.00	31.00
HER A/R - MISCELLANEOUS SHEILA ANDERSON ON 10/12/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT									
30 121.1430.2	035899	73.00	5.00	2.00		7.00		14.00	59.00
HER A/R - MISCELLANEOUS HIGH TECH MINI BACK HOE CUT 3/4' PE SERVICE PUTTING IN LAWNDRAIN PIPE									
30 121.1430.2	035903	329.00	20.00	9.00	2.00	30.00	1.00	62.00	267.00
HER A/R - MISCELLANEOUS MICHEAL MORLES ON 10/22/06 HOMEOWNER HIT .50" PE SERVICE AT 2248C WHI									
43 TOTAL		2,222.00	138.00	61.00	9.00	204.00	1.00	413.00	1,809.00
40 121.1860.31	004003	108.00	7.00	3.00	1.00	10.00		21.00	87.00
40 121.1860.31	008002	3,114.00	193.00	87.00	15.00	285.00	5.00	585.00	2,529.00
40 121.1860.32	001004	4,833.00	300.00	136.00	24.00	443.00	8.00	911.00	3,922.00
40 121.1860.32	003004	2,174.00	135.00	61.00	11.00	199.00	4.00	410.00	1,764.00
86 TOTAL		10,229.00	635.00	287.00	51.00	937.00	17.00	1,927.00	8,302.00
045 114.4010.907	061050	1,611.00	100.00	45.00	8.00	148.00	3.00	304.00	1,307.00
045 114.4010.908	061050	291.00	18.00	8.00	1.00	27.00		54.00	237.00
045 114.4010.908	061250	63.00	4.00	2.00		6.00		12.00	51.00
045 114.4010.908	061350	46.00	3.00	1.00		4.00		8.00	38.00
045 114.4010.908	061650	46.00	3.00	1.00		4.00		8.00	38.00
045 114.4010.910	061050	381.00	24.00	11.00	2.00	35.00	1.00	73.00	308.00
045 115.4010.907	061050	1,691.00	105.00	47.00	8.00	155.00	3.00	318.00	1,373.00
045 115.4010.908	061050	291.00	18.00	8.00	1.00	27.00		54.00	237.00
045 115.4010.908	061250	31.00	2.00	1.00		3.00		6.00	25.00
045 115.4010.908	061350	61.00	4.00	2.00		6.00		12.00	49.00
045 115.4010.908	061650	30.00	2.00	1.00		3.00		6.00	24.00
045 115.4010.910	061050	506.00	31.00	14.00	3.00	46.00	1.00	95.00	411.00
ELECTRIC CONSERVATION		5,048.00	314.00	141.00	23.00	464.00	8.00	950.00	4,098.00
050 141.4160.28		1,640.00	102.00	46.00	8.00	150.00	3.00	309.00	1,331.00
050 141.4160.29		9,837.00	611.00	276.00	49.00	901.00	16.00	1,853.00	7,984.00
050 141.4160.33		9,251.00	574.00	260.00	46.00	848.00	15.00	1,743.00	7,508.00

V Y	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
50	141.4160.351		5,424.00	337.00	152.00	27.00	497.00	9.00	1,022.00	4,402.00
50	141.4160.353		1,272.00	79.00	36.00	6.00	117.00	2.00	240.00	1,032.00
50	141.4160.391		4,433.00	275.00	125.00	22.00	406.00	7.00	835.00	3,598.00
50	141.4160.43		356.00	22.00	10.00	2.00	33.00	1.00	68.00	288.00
50	141.4160.52		6,378.00	396.00	179.00	32.00	584.00	10.00	1,201.00	5,177.00
50	141.4160.54		4,661.00	289.00	131.00	23.00	427.00	8.00	878.00	3,783.00
50	141.4160.6		1,499.00	93.00	42.00	7.00	137.00	2.00	281.00	1,218.00
16	TOTAL		44,751.00	2,778.00	1,257.00	222.00	4,100.00	73.00	8,430.00	36,321.00
60	991.1080.374		58.00	4.00					4.00	54.00
60	991.1080.380		17.00	1.00					1.00	16.00
60	991.1080.385		796.00	57.00					57.00	739.00
60	991.1080.386		287.00	20.00					20.00	267.00
60	991.4010.800		347.00	25.00					25.00	322.00
60	991.4010.8031		21,348.00	1,517.00					1,517.00	19,831.00
60	991.4010.8031	030998	1,235.00	88.00					88.00	1,147.00
60	991.4010.8032		2,023.00	144.00					144.00	1,879.00
60	991.4010.8033		4,028.00	286.00					286.00	3,742.00
60	991.4010.8034		1,385.00	98.00					98.00	1,287.00
60	991.4010.870		1,583.00	112.00					112.00	1,471.00
60	991.4010.874		53.00	4.00					4.00	49.00
60	991.4010.878		8,818.00	627.00					627.00	8,191.00
60	991.4010.8791		2,141.00	152.00					152.00	1,989.00
60	991.4010.8792		375.00	27.00					27.00	348.00
60	991.4010.8793		983.00	70.00					70.00	913.00
60	991.4010.8801		131.00	9.00					9.00	122.00
60	991.4010.8802		3,928.00	279.00					279.00	3,649.00
60	991.4010.901		1,337.00	95.00					95.00	1,242.00
60	991.4010.902		156.00	11.00					11.00	145.00
60	991.4010.903		6,858.00	487.00					487.00	6,371.00
60	991.4010.905		98.00	7.00					7.00	91.00
60	991.4010.911		208.00	15.00					15.00	193.00
60	991.4010.912		5,038.00	358.00					358.00	4,680.00
60	991.4010.916		8,542.00	607.00					607.00	7,935.00
60	991.4010.930		118.00	8.00					8.00	110.00
60	991.4020.8439		459.00	33.00					33.00	426.00
60	991.4020.887		13.00	1.00					1.00	12.00
60	991.4020.892		27.00	2.00					2.00	25.00
60	991.4020.8931		337.00	24.00					24.00	313.00
60	991.4020.896		10,619.00	755.00					755.00	9,864.00
60	991.4020.898		2,808.00	200.00					200.00	2,608.00
60	991.4020.935		102.00	7.00					7.00	95.00
60	993.4010.800		86.00	6.00					6.00	80.00
60	993.4010.878		126.00	9.00					9.00	117.00
60	993.4010.911		208.00	15.00					15.00	193.00
60	993.4010.912		83.00	6.00					6.00	77.00
60	993.4020.8931		220.00	16.00					16.00	204.00
60	995.4010.800		173.00	12.00					12.00	161.00
60	995.4010.874		639.00	45.00					45.00	594.00
60	995.4010.878		407.00	29.00					29.00	378.00
60	995.4010.8791		130.00	9.00					9.00	121.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 995.4010.8792		43.00	3.00					3.00	40.00
0 995.4010.8793		15.00	1.00					1.00	14.00
0 995.4010.912		46.00	3.00					3.00	43.00
0 996.4010.800		86.00	6.00					6.00	80.00
0 996.4010.8032		117.00	8.00					8.00	109.00
0 996.4010.8035									
0 996.4010.878		27.00	2.00					2.00	25.00
0 996.4010.912		24.00	2.00					2.00	22.00
0 996.4020.8932		79.00	6.00					6.00	73.00
.0 GAS-GENERAL TOTAL		88,765.00	6,308.00	2,853.00	503.00	9,309.00	165.00	6,308.00	82,457.00
2 991.1070.374	000003	600.00	37.00	17.00	3.00	55.00	1.00	113.00	487.00
2 991.1070.384	000003	637.00	40.00	18.00	3.00	58.00	1.00	120.00	517.00
2 991.1070.385	000003	3,397.00	211.00	95.00	17.00	311.00	6.00	640.00	2,757.00
2 991.1070.386	000003	10,843.00	673.00	304.00	54.00	994.00	18.00	2,043.00	8,800.00
2 995.1070.382	000003	116.00	7.00	3.00	1.00	11.00		22.00	94.00
2 995.1070.384	000003	116.00	7.00	3.00	1.00	11.00		22.00	94.00
.0 GAS-CONSTRUCTION TOTAL		15,709.00	975.00	440.00	79.00	1,440.00	26.00	2,960.00	12,749.00
IVISION TOTAL		266,425.00	17,339.00	4,986.00	877.00	16,283.00	289.00	39,774.00	226,651.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 123.1070.374	000003	17.00	1.00			2.00		3.00	14.00
0 123.1070.376112	000003	1,098.00	68.00	30.00	5.00	101.00	2.00	206.00	892.00
0 123.1070.376112	000008	479.00	30.00	13.00	2.00	44.00	1.00	90.00	389.00
0 123.1070.376112	021914	470.00	29.00	13.00	2.00	43.00	1.00	88.00	382.00
0 123.1070.376112	021921	1,223.00	76.00	33.00	6.00	112.00	2.00	229.00	994.00
0 123.1070.376112	028029	82.00	5.00	2.00		8.00		15.00	67.00
0 123.1070.376112	028031	132.00	8.00	4.00	1.00	12.00		25.00	107.00
0 123.1070.376112	028032	111.00	7.00	3.00	1.00	10.00		21.00	90.00
0 123.1070.376120	000003	839.00	52.00	23.00	4.00	77.00	1.00	157.00	682.00
0 123.1070.376120	021779	163.00	10.00	4.00	1.00	15.00		30.00	133.00
0 123.1070.376120	021921	1,081.00	67.00	29.00	5.00	99.00	2.00	202.00	879.00
0 123.1070.376120	028024	1,011.00	63.00	27.00	5.00	93.00	2.00	190.00	821.00
0 123.1070.376120	028033	933.00	58.00	25.00	5.00	86.00	2.00	176.00	757.00
0 123.1070.376120	028035	923.00	57.00	25.00	5.00	85.00	1.00	173.00	750.00
.0 123.1070.376140	021921	1,796.00	112.00	49.00	9.00	165.00	3.00	338.00	1,458.00
0 123.1070.380105	000003	1,402.00	87.00	38.00	7.00	129.00	2.00	263.00	1,139.00
.0 123.1070.380105	000004	68.00	4.00	2.00		6.00		12.00	56.00
.0 123.1070.380107	000003	3,883.00	241.00	106.00	19.00	356.00	6.00	728.00	3,155.00
.0 123.1070.380107	000004	687.00	43.00	19.00	3.00	63.00	1.00	129.00	558.00
.0 123.1070.380107	000008	3,910.00	243.00	106.00	19.00	359.00	6.00	733.00	3,177.00
.0 123.1070.380112	000003	466.00	29.00	13.00	2.00	43.00	1.00	88.00	378.00
.0 123.1070.382	000003	1,399.00	87.00	38.00	7.00	128.00	2.00	262.00	1,137.00
.0 123.1070.382	000004	258.00	16.00	7.00	1.00	24.00		48.00	210.00
10 123.1070.384	000003	743.00	46.00	20.00	4.00	68.00	1.00	139.00	604.00
10 123.1070.385	000003	57.00	4.00	2.00		5.00		11.00	46.00
)NSTRUCTION TOTAL		23,231.00	1,443.00	631.00	113.00	2,133.00	36.00	4,356.00	18,875.00
30 123.1430.2	035862	32.00	2.00	1.00		3.00		6.00	26.00
HER A/R - MISCELLANEOUS RENEE AMOROSO HIT 1/2 " PE SERVICE AT 442 HAMMOND ST ON 9/28/06NO LOC									
30 123.1430.2	035868	32.00	2.00	1.00		3.00		6.00	26.00
HER A/R - MISCELLANEOUS MUNICIPLE CONTRACTOR CORP REPAIRED 1/2" P E SERVICE LINE DAMAGED BY C									
30 123.1430.2	035883	44.00	3.00	1.00		4.00		8.00	36.00
HER A/R - MISCELLANEOUS TERRAY ENTERRPRISE INC HIT 3/4" PE AT 3238 ALLING CT LOT 296 ARBOR RI									
30 123.1430.2	035885	44.00	3.00	1.00		4.00		8.00	36.00
HER A/R - MISCELLANEOUS HARRY WALKER HIT 1/2" PE SERVICE WHILE DIGGING UP STUMP AT 112MOSS RD									
30 123.1430.2	035887	32.00	2.00	1.00		3.00		6.00	26.00
HER A/R - MISCELLANEOUS HARTY TRACTOR SERVICE INC HIT 3/4" PE WITH SHOVEL AT 800 N HILL #36 D									
30 123.1430.2	035891	35.00	2.00	1.00		3.00		6.00	29.00
HER A/R - MISCELLANEOUS ANGELA COOK HIT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 568WASHINGT									
43 TOTAL		219.00	14.00	6.00		20.00		40.00	179.00
40 123.1860.31	003000	396.00	25.00	11.00	2.00	36.00	1.00	75.00	321.00
40 123.1860.31	008002	1,637.00	102.00	45.00	8.00	150.00	3.00	308.00	1,329.00
40 123.1860.32	001004	320.00	20.00	9.00	2.00	29.00	1.00	61.00	259.00
86 TOTAL		2,353.00	147.00	65.00	12.00	215.00	5.00	444.00	1,909.00
50 143.4160.29		4,414.00	274.00	120.00	22.00	405.00	7.00	828.00	3,586.00
50 143.4160.33		1,029.00	64.00	28.00	5.00	94.00	2.00	193.00	836.00
50 143.4160.351		2,660.00	165.00	72.00	13.00	244.00	4.00	498.00	2,162.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 143.4160.353		3,057.00	190.00	83.00	15.00	280.00	5.00	573.00	2,484.00
0 143.4160.391		1,491.00	93.00	41.00	7.00	137.00	2.00	280.00	1,211.00
0 143.4160.52									
0 143.4160.6		209.00	13.00	6.00	1.00	19.00		39.00	170.00
6 TOTAL		12,860.00	799.00	350.00	63.00	1,179.00	20.00	2,411.00	10,449.00
0 993.1080.385		213.00	15.00					15.00	198.00
0 993.1080.386		360.00	26.00					26.00	334.00
0 993.4010.8031		7,267.00	516.00					516.00	6,751.00
0 993.4010.8032		141.00	10.00					10.00	131.00
0 993.4010.8033		663.00	47.00					47.00	616.00
0 993.4010.8036		1,299.00	92.00					92.00	1,207.00
0 993.4010.870		1,629.00	116.00					116.00	1,513.00
0 993.4010.874		174.00	12.00					12.00	162.00
0 993.4010.878		2,824.00	201.00					201.00	2,623.00
0 993.4010.8791		697.00	50.00					50.00	647.00
0 993.4010.8792		71.00	5.00					5.00	66.00
0 993.4010.8793		923.00	66.00					66.00	857.00
0 993.4010.8802		953.00	68.00					68.00	885.00
0 993.4010.901		641.00	46.00					46.00	595.00
0 993.4010.902		2,295.00	163.00					163.00	2,132.00
0 993.4010.903		2,484.00	177.00					177.00	2,307.00
0 993.4010.9031		390.00	28.00					28.00	362.00
0 993.4010.911		1,868.00	133.00					133.00	1,735.00
0 993.4010.912		1,486.00	106.00					106.00	1,380.00
0 993.4010.916		1,123.00	80.00					80.00	1,043.00
0 993.4020.885		1,072.00	76.00					76.00	996.00
0 993.4020.886		26.00	2.00					2.00	24.00
0 993.4020.896		1,270.00	90.00					90.00	1,180.00
0 993.4020.898		884.00	63.00					63.00	821.00
0 996.4010.870		239.00	17.00					17.00	222.00
0 996.4010.901		239.00	17.00					17.00	222.00
0 996.4010.911		239.00	17.00					17.00	222.00
0 996.4020.885		119.00	8.00					8.00	111.00
LO GAS-GENERAL TOTAL		31,589.00	2,247.00	983.00	179.00	3,313.00	59.00	2,247.00	29,342.00
62 993.1070.313	000003	147.00	9.00	4.00	1.00	13.00		27.00	120.00
62 993.1070.380	000003	166.00	10.00	5.00	1.00	15.00		31.00	135.00
62 993.1070.382	000003	80.00	5.00	2.00		7.00		14.00	66.00
62 993.1070.384	000003	267.00	17.00	7.00	1.00	25.00		50.00	217.00
62 993.1070.385	000003	771.00	48.00	21.00	4.00	71.00	1.00	145.00	626.00
62 993.1070.386	000003	886.00	55.00	24.00	4.00	81.00	1.00	165.00	721.00
LO GAS-CONSTRUCTION TOTAL		2,317.00	144.00	63.00	11.00	212.00	2.00	432.00	1,885.00
IVISION TOTAL		72,569.00	4,794.00	1,115.00	199.00	3,759.00	63.00	9,930.00	62,639.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
) 114.1070.3646	000002	1,995.00	125.00	36.00	10.00	185.00	3.00	359.00	1,636.00
) 114.1070.3646	035815	338.00	21.00	6.00	2.00	31.00	1.00	61.00	277.00
) 114.1070.3646	035816	278.00	17.00	5.00	1.00	26.00		49.00	229.00
) 114.1070.3646	035843	370.00	23.00	7.00	2.00	34.00	1.00	67.00	303.00
) 114.1070.3646	035851	2,452.00	154.00	44.00	12.00	227.00	4.00	441.00	2,011.00
) 114.1070.3646	035856	599.00	38.00	11.00	3.00	55.00	1.00	108.00	491.00
) 114.1070.3646	035860	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3646	035861	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3646	035872	289.00	18.00	5.00	1.00	27.00		51.00	238.00
) 114.1070.3646	035876	93.00	6.00	2.00		9.00		17.00	76.00
) 114.1070.3646	035893	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3647	000002	802.00	50.00	15.00	4.00	74.00	1.00	144.00	658.00
) 114.1070.3647	035843	240.00	15.00	4.00	1.00	22.00		42.00	198.00
) 114.1070.3647	035877	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3647	035894	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3648	000002	1,861.00	117.00	34.00	9.00	172.00	3.00	335.00	1,526.00
) 114.1070.3656	000002	1,207.00	76.00	22.00	6.00	112.00	2.00	218.00	989.00
) 114.1070.3656	035815	338.00	21.00	6.00	2.00	31.00	1.00	61.00	277.00
) 114.1070.3656	035816	150.00	9.00	3.00	1.00	14.00		27.00	123.00
) 114.1070.3656	035843	370.00	23.00	7.00	2.00	34.00	1.00	67.00	303.00
) 114.1070.3656	035851	347.00	22.00	6.00	2.00	32.00	1.00	63.00	284.00
) 114.1070.3656	035856	419.00	26.00	8.00	2.00	39.00	1.00	76.00	343.00
) 114.1070.3656	035859	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3656	035860	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3656	035861	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3656	035872	289.00	18.00	5.00	1.00	27.00		51.00	238.00
) 114.1070.3656	035893	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3657	000002	229.00	14.00	4.00	1.00	21.00		40.00	189.00
) 114.1070.3657	035804	245.00	15.00	4.00	1.00	23.00		43.00	202.00
) 114.1070.3657	035877	53.00	3.00	1.00		5.00		9.00	44.00
) 114.1070.3657	035894	63.00	4.00	1.00		6.00		11.00	52.00
) 114.1070.3672	035840	924.00	58.00	17.00	5.00	85.00	2.00	167.00	757.00
) 114.1070.3672	035856	477.00	30.00	9.00	2.00	44.00	1.00	86.00	391.00
) 114.1070.3672	035859	53.00	3.00	1.00		5.00		9.00	44.00
.0 114.1070.3672	035892	63.00	4.00	1.00		6.00		11.00	52.00
.0 114.1070.3672	035893	63.00	4.00	1.00		6.00		11.00	52.00
.0 114.1070.3681	000002	1,237.00	78.00	22.00	6.00	115.00	2.00	223.00	1,014.00
.0 114.1070.3683	000002	1,181.00	74.00	21.00	6.00	109.00	2.00	212.00	969.00
.0 114.1070.3691	000002	3,154.00	198.00	57.00	16.00	292.00	5.00	568.00	2,586.00
10 114.1070.3693	000002	6,903.00	433.00	125.00	35.00	639.00	11.00	1,243.00	5,660.00
10 114.1070.3711	000002	2,811.00	176.00	51.00	14.00	260.00	5.00	506.00	2,305.00
10 114.1070.3731	000002	567.00	36.00	10.00	3.00	52.00	1.00	102.00	465.00
)NSTRUCTION TOTAL		30,967.00	1,939.00	560.00	150.00	2,867.00	49.00	5,565.00	25,402.00
30 114.1430.2	035881	74.00	5.00	1.00		7.00		13.00	61.00
HER A/R - MISCELLANEOUS LIBERTY CORRECTIONAL INST REPAIR LIGHTS. 10-6-06 D. FOWLER									
30 114.1430.2	035886	263.00	17.00	5.00	1.00	24.00		47.00	216.00
HER A/R - MISCELLANEOUS CAR HIT POLE. 10-13-06 D. FOWLER									
30 114.1430.2	035905	111.00	7.00	2.00	1.00	10.00		20.00	91.00
HER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL BOARD TEMP. ENERGIZE LIGHTS ON N.E. CORNER FOOT									
43 TOTAL		448.00	29.00	8.00	2.00	41.00		80.00	368.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
5 114.4010.907	061050	960.00	60.00	17.00	5.00	89.00	2.00	173.00	787.00
5 114.4010.908	061250	1,238.00	78.00	22.00	6.00	115.00	2.00	223.00	1,015.00
5 114.4010.908	061350	1,668.00	105.00	30.00	8.00	154.00	3.00	300.00	1,368.00
5 114.4010.908	061550	216.00	14.00	4.00	1.00	20.00		39.00	177.00
5 114.4010.908	061650	216.00	14.00	4.00	1.00	20.00		39.00	177.00
5 114.4010.908	061950	484.00	30.00	9.00	2.00	45.00	1.00	87.00	397.00
5 114.4010.908	062050	484.00	30.00	9.00	2.00	45.00	1.00	87.00	397.00
ELECTRIC CONSERVATION		5,266.00	331.00	95.00	25.00	488.00	9.00	948.00	4,318.00
0 991.4010.903		75.00	5.00					5.00	70.00
0 993.4010.903		51.00	4.00					4.00	47.00
0 995.4010.903		51.00	4.00					4.00	47.00
0 996.4010.903		51.00	4.00					4.00	47.00
0 GAS-GENERAL TOTAL		228.00	17.00	5.00	1.00	24.00		17.00	211.00
VISION TOTAL		36,909.00	2,316.00	663.00	177.00	3,396.00	58.00	6,610.00	30,299.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
0 115.1070.362	021824	432.00	27.00	10.00	2.00	40.00	1.00	80.00	352.00
0 115.1070.362	021906	2,301.00	144.00	52.00	11.00	212.00	4.00	423.00	1,878.00
0 115.1070.3646	000002	1,063.00	66.00	24.00	5.00	98.00	2.00	195.00	868.00
0 115.1070.3647	000002	1,823.00	114.00	41.00	9.00	168.00	3.00	335.00	1,488.00
0 115.1070.3656	000002	273.00	17.00	6.00	1.00	25.00		49.00	224.00
0 115.1070.3657	000002	1,584.00	99.00	36.00	8.00	146.00	3.00	292.00	1,292.00
0 115.1070.3662	000002	2,387.00	149.00	54.00	12.00	220.00	4.00	439.00	1,948.00
0 115.1070.3662	021768	633.00	40.00	14.00	3.00	58.00	1.00	116.00	517.00
0 115.1070.3662	021770	512.00	32.00	12.00	3.00	47.00	1.00	95.00	417.00
0 115.1070.3662	021858	275.00	17.00	6.00	1.00	25.00		49.00	226.00
0 115.1070.3672	000002	3,130.00	195.00	71.00	16.00	288.00	5.00	575.00	2,555.00
0 115.1070.3672	021702	1,407.00	88.00	32.00	7.00	130.00	2.00	259.00	1,148.00
0 115.1070.3672	021768	382.00	24.00	9.00	2.00	35.00	1.00	71.00	311.00
0 115.1070.3672	021769	1,165.00	73.00	26.00	6.00	107.00	2.00	214.00	951.00
0 115.1070.3672	021770	600.00	37.00	14.00	3.00	55.00	1.00	110.00	490.00
0 115.1070.3672	021858	73.00	5.00	2.00		7.00		14.00	59.00
0 115.1070.3672	021875	89.00	6.00	2.00		8.00		16.00	73.00
0 115.1070.3672	021877	181.00	11.00	4.00	1.00	17.00		33.00	148.00
0 115.1070.3672	021880	262.00	16.00	6.00	1.00	24.00		47.00	215.00
0 115.1070.3672	021894	4,561.00	285.00	103.00	23.00	420.00	7.00	838.00	3,723.00
0 115.1070.3681	000002	76.00	5.00	2.00		7.00		14.00	62.00
0 115.1070.3683	000002	1,932.00	121.00	44.00	10.00	178.00	3.00	356.00	1,576.00
0 115.1070.3691	000002	1,236.00	77.00	28.00	6.00	114.00	2.00	227.00	1,009.00
0 115.1070.3693	000002	7,300.00	456.00	165.00	36.00	673.00	12.00	1,342.00	5,958.00
0 115.1070.370	000002	1,479.00	92.00	33.00	7.00	136.00	2.00	270.00	1,209.00
0 115.1070.3711	000002	626.00	39.00	14.00	3.00	58.00	1.00	115.00	511.00
0 115.1070.3713	000002	427.00	27.00	10.00	2.00	39.00	1.00	79.00	348.00
0 115.1070.3713	021901	300.00	19.00	7.00	1.00	28.00		55.00	245.00
0 115.1070.3731	000002	829.00	52.00	19.00	4.00	76.00	1.00	152.00	677.00
0 115.1070.3733	000002	144.00	9.00	3.00	1.00	13.00		26.00	118.00
ONSTRUCTION TOTAL		37,482.00	2,342.00	849.00	184.00	3,452.00	59.00	6,886.00	30,596.00
30 115.1430.2	035852	182.00	11.00	4.00	1.00	17.00		33.00	149.00
HER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
30 115.1430.2	035869	1,088.00	68.00	25.00	5.00	100.00	2.00	200.00	888.00
HER A/R - MISCELLANEOUS NASSAU BUILDERS CAPE SOUND MATERIAL AND LABOR TO REPLACE PRIMARY CABL									
30 115.1430.2	035875	1,431.00	89.00	32.00	7.00	132.00	2.00	262.00	1,169.00
HER A/R - MISCELLANEOUS CAR HIT POLE 3710 SO. FLETCHER REPORTED BY TOMMY FAULK INFORMATION TO									
30 115.1430.2	035882	485.00	30.00	11.00	2.00	45.00	1.00	89.00	396.00
HER A/R - MISCELLANEOUS CAR HIT POLE REPORTED BY LOYD THOMPSON INFORMATION TO FOLLOW."									
30 115.1430.2	035884	291.00	18.00	7.00	1.00	27.00		53.00	238.00
HER A/R - MISCELLANEOUS TRUCK HIT POLE KYLE DAVIS HIT O. L. ON BEACHWALKER ROAD AND W									
43 TOTAL		3,477.00	216.00	79.00	16.00	321.00	5.00	637.00	2,840.00
45 115.4010.907	061050	590.00	37.00	13.00	3.00	54.00	1.00	108.00	482.00
45 115.4010.908	061250	1,948.00	122.00	44.00	10.00	179.00	3.00	358.00	1,590.00
45 115.4010.908	061350	1,189.00	74.00	27.00	6.00	110.00	2.00	219.00	970.00
45 115.4010.908	061550	366.00	23.00	8.00	2.00	34.00	1.00	68.00	298.00
45 115.4010.908	061650	102.00	6.00	2.00	1.00	9.00		18.00	84.00
45 115.4010.908	061950	244.00	15.00	6.00	1.00	23.00		45.00	199.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
115.4010.908	062050	46.00	3.00	1.00		4.00		8.00	38.00
ELECTRIC CONSERVATION		4,485.00	280.00	101.00	23.00	413.00	7.00	824.00	3,661.00
945.4160.29		234.00	17.00					17.00	217.00
945.4160.33		998.00	71.00					71.00	927.00
945.4160.52		2,275.00	162.00					162.00	2,113.00
945.4160.6		255.00	18.00					18.00	237.00
995.1080.382		26.00	2.00					2.00	24.00
995.1080.385		277.00	20.00					20.00	257.00
995.1080.386		74.00	5.00					5.00	69.00
995.1630.1		836.00	59.00					59.00	777.00
995.4010.8031		6,061.00	431.00					431.00	5,630.00
995.4010.8032		180.00	13.00					13.00	167.00
995.4010.8033		889.00	63.00					63.00	826.00
995.4010.8034		48.00	3.00					3.00	45.00
995.4010.8036		2,040.00	145.00					145.00	1,895.00
995.4010.870		1,679.00	119.00					119.00	1,560.00
995.4010.874		136.00	10.00					10.00	126.00
995.4010.8791		62.00	4.00					4.00	58.00
995.4010.8793		48.00	3.00					3.00	45.00
995.4010.8802		128.00	9.00					9.00	119.00
995.4010.901		1,174.00	83.00					83.00	1,091.00
995.4010.902		209.00	15.00					15.00	194.00
995.4010.903		3,830.00	272.00					272.00	3,558.00
995.4010.911		1,315.00	93.00					93.00	1,222.00
995.4010.912		7,012.00	498.00					498.00	6,514.00
995.4010.916		1,975.00	140.00					140.00	1,835.00
995.4020.8432		1,085.00	77.00					77.00	1,008.00
995.4020.8439		151.00	11.00					11.00	140.00
995.4020.885		670.00	48.00					48.00	622.00
995.4020.896		255.00	18.00					18.00	237.00
GAS-GENERAL TOTAL		33,922.00	2,409.00	873.00	192.00	3,558.00	63.00	2,409.00	31,513.00
995.1070.382	000003	139.00	9.00	3.00	1.00	13.00		26.00	113.00
995.1070.384	000003	270.00	17.00	6.00	1.00	25.00		49.00	221.00
995.1070.385	000003	433.00	27.00	10.00	2.00	40.00	1.00	80.00	353.00
995.1070.386	000003	811.00	51.00	18.00	4.00	75.00	1.00	149.00	662.00
GAS-CONSTRUCTION TOTAL		1,653.00	104.00	37.00	8.00	153.00	2.00	304.00	1,349.00
DIVISION TOTAL		81,019.00	5,351.00	1,066.00	231.00	4,339.00	73.00	11,060.00	69,959.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .0061	GROUP INSUR. RATE .1129	401K Match .0020	TOTAL APPLIED	LABOR CHARGES
) 946.4160.29		675.00	48.00					48.00	627.00
) 946.4160.33		838.00	60.00					60.00	778.00
) 946.4160.351		477.00	34.00					34.00	443.00
) 946.4160.391		90.00	6.00					6.00	84.00
) 946.4160.6		198.00	14.00					14.00	184.00
) 996.1080.385		951.00	68.00					68.00	883.00
) 996.1080.386		149.00	11.00					11.00	138.00
) 996.4010.8031		2,882.00	205.00					205.00	2,677.00
) 996.4010.8032		269.00	19.00					19.00	250.00
) 996.4010.8033		1,860.00	132.00					132.00	1,728.00
) 996.4010.8034		8.00	1.00					1.00	7.00
) 996.4010.8035		368.00	26.00					26.00	342.00
) 996.4010.8036		9.00	1.00					1.00	8.00
) 996.4010.870		559.00	40.00					40.00	519.00
) 996.4010.874		408.00	29.00					29.00	379.00
) 996.4010.878		1,652.00	117.00					117.00	1,535.00
) 996.4010.8791		1,026.00	73.00					73.00	953.00
) 996.4010.8792		279.00	20.00					20.00	259.00
) 996.4010.8793		1,048.00	74.00					74.00	974.00
) 996.4010.8802		396.00	28.00					28.00	368.00
) 996.4010.901		838.00	60.00					60.00	778.00
) 996.4010.902		1,047.00	74.00					74.00	973.00
) 996.4010.903		1,999.00	142.00					142.00	1,857.00
) 996.4010.911		838.00	60.00					60.00	778.00
) 996.4010.916		79.00	6.00					6.00	73.00
) 996.4020.8432		20.00	1.00					1.00	19.00
) 996.4020.8439		94.00	7.00					7.00	87.00
) 996.4020.885		279.00	20.00					20.00	259.00
) 996.4020.886		268.00	19.00					19.00	249.00
) 996.4020.887		194.00	14.00					14.00	180.00
) 996.4020.896		674.00	48.00					48.00	626.00
) 996.4020.898		426.00	30.00					30.00	396.00
.0 GAS-GENERAL TOTAL		20,898.00	1,487.00	1,151.00	118.00	2,192.00	39.00	1,487.00	19,411.00
52 996.1070.382	000003	199.00	12.00	9.00	1.00	18.00		40.00	159.00
52 996.1070.384	000003	148.00	9.00	7.00	1.00	13.00		30.00	118.00
52 996.1070.384	000004	34.00	2.00	2.00		3.00		7.00	27.00
52 996.1070.385	000003	849.00	52.00	40.00	4.00	76.00	1.00	173.00	676.00
52 996.1070.386	000003	70.00	4.00	3.00		6.00		13.00	57.00
LO GAS-CONSTRUCTION TOTAL		1,300.00	79.00	61.00	6.00	116.00	1.00	263.00	1,037.00
IVISION TOTAL		22,198.00	1,566.00	61.00	6.00	116.00	1.00	1,750.00	20,448.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 121.1070.376112	000003	1,197.00	75.00	34.00	35.00	103.00	25.00-	222.00	975.00
) 121.1070.376112	021699	37.00	2.00	1.00	1.00	3.00	1.00-	6.00	31.00
) 121.1070.376112	021884	81.00	5.00	2.00	2.00	7.00	2.00-	14.00	67.00
) 121.1070.376120	000003	14,006.00	873.00	395.00	412.00	1,207.00	296.00-	2,591.00	11,415.00
) 121.1070.376120	000008	87.00	5.00	2.00	3.00	8.00	2.00-	16.00	71.00
) 121.1070.376120	021643	314.00	20.00	9.00	9.00	27.00	7.00-	58.00	256.00
) 121.1070.376120	021690	1,234.00	77.00	35.00	36.00	106.00	26.00-	228.00	1,006.00
) 121.1070.376120	021699	223.00	14.00	6.00	7.00	19.00	5.00-	41.00	182.00
) 121.1070.376120	021724	1,190.00	74.00	34.00	35.00	102.00	25.00-	220.00	970.00
) 121.1070.376120	021819	767.00	48.00	22.00	23.00	66.00	16.00-	143.00	624.00
) 121.1070.376120	021821	664.00	41.00	19.00	20.00	57.00	14.00-	123.00	541.00
) 121.1070.376120	021839	127.00	8.00	4.00	4.00	11.00	3.00-	24.00	103.00
) 121.1070.376120	021864	554.00	35.00	16.00	16.00	48.00	12.00-	103.00	451.00
) 121.1070.376120	021871	773.00	48.00	22.00	23.00	67.00	16.00-	144.00	629.00
) 121.1070.376120	021873	384.00	24.00	11.00	11.00	33.00	8.00-	71.00	313.00
) 121.1070.376120	021879	592.00	37.00	17.00	17.00	51.00	12.00-	110.00	482.00
) 121.1070.376120	021886	254.00	16.00	7.00	7.00	22.00	5.00-	47.00	207.00
) 121.1070.376120	021887	1,338.00	83.00	38.00	39.00	115.00	28.00-	247.00	1,091.00
) 121.1070.376120	021895	824.00	51.00	23.00	24.00	71.00	17.00-	152.00	672.00
) 121.1070.376120	021896	193.00	12.00	5.00	6.00	17.00	4.00-	36.00	157.00
) 121.1070.376120	021899	935.00	58.00	26.00	28.00	81.00	20.00-	173.00	762.00
) 121.1070.376120	021900	81.00	5.00	2.00	2.00	7.00	2.00-	14.00	67.00
) 121.1070.376120	021904	1,269.00	79.00	36.00	37.00	109.00	27.00-	234.00	1,035.00
) 121.1070.376120	021909	402.00	25.00	11.00	12.00	35.00	8.00-	75.00	327.00
) 121.1070.376120	021913	63.00	4.00	2.00	2.00	5.00	1.00-	12.00	51.00
) 121.1070.376140	000003	2,454.00	153.00	69.00	72.00	211.00	52.00-	453.00	2,001.00
) 121.1070.376140	000008	768.00	48.00	22.00	23.00	66.00	16.00-	143.00	625.00
) 121.1070.376140	021463	293.00	18.00	8.00	9.00	25.00	6.00-	54.00	239.00
) 121.1070.376140	021525	33.00	2.00	1.00	1.00	3.00	1.00-	6.00	27.00
) 121.1070.376140	021643	1,723.00	107.00	49.00	51.00	148.00	36.00-	319.00	1,404.00
) 121.1070.376140	021699	213.00	13.00	6.00	6.00	18.00	5.00-	38.00	175.00
) 121.1070.376140	021910	203.00	13.00	6.00	6.00	17.00	4.00-	38.00	165.00
) 121.1070.376140	028034	2,212.00	138.00	62.00	65.00	191.00	47.00-	409.00	1,803.00
) 121.1070.376160	000003	205.00	13.00	6.00	6.00	18.00	4.00-	39.00	166.00
) 121.1070.376220	000003	48.00	3.00	1.00	1.00	4.00	1.00-	8.00	40.00
.0 121.1070.376240	000003	310.00	19.00	9.00	9.00	27.00	7.00-	57.00	253.00
.0 121.1070.376260	000003	326.00	20.00	9.00	10.00	28.00	7.00-	60.00	266.00
.0 121.1070.380105	000003	1,729.00	108.00	49.00	51.00	149.00	36.00-	321.00	1,408.00
.0 121.1070.380107	000003	42,424.00	2,645.00	1,196.00	1,248.00	3,655.00	895.00-	7,849.00	34,575.00
10 121.1070.380107	021872	159.00	10.00	4.00	5.00	14.00	3.00-	30.00	129.00
10 121.1070.380112	000003	5,885.00	367.00	166.00	173.00	507.00	124.00-	1,089.00	4,796.00
10 121.1070.380120	000003	311.00	19.00	9.00	9.00	27.00	7.00-	57.00	254.00
10 121.1070.380120	021821	1,177.00	73.00	33.00	35.00	101.00	25.00-	217.00	960.00
10 121.1070.380120	021907	987.00	62.00	28.00	29.00	85.00	21.00-	183.00	804.00
10 121.1070.380140	021525	1,119.00	70.00	32.00	33.00	96.00	24.00-	207.00	912.00
10 121.1070.382	000003	2,892.00	180.00	82.00	85.00	249.00	61.00-	535.00	2,357.00
10 121.1070.384	000003	1,327.00	83.00	37.00	39.00	114.00	28.00-	245.00	1,082.00
ONSTRUCTION TOTAL		94,387.00	5,883.00	2,663.00	2,777.00	8,130.00	1,992.00-	17,461.00	76,926.00
30 121.1430.2	035821	241.00	15.00	7.00	7.00	21.00	5.00-	45.00	196.00

HER A/R - MISCELLANEOUS CAROLINA CONSTRUCTION ON 8/28/06 THE ABOVE DAMAGED OUR 2.00IN PE SERI

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 121.1430.2	035824	693.00	43.00	20.00	20.00	60.00	15.00-	128.00	565.00
ER A/R - MISCELLANEOUS N&P CONSTRUCTION ON 8/31/06 THE ABOVE DAMAGED OUR 2.00IN BARE STEEL M									
) 121.1430.2	035827	130.00	8.00	4.00	4.00	11.00	3.00-	24.00	106.00
ER A/R - MISCELLANEOUS TENNANT/OWNER ON 9/02/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 704									
0 121.1430.2	035830	854.00	53.00	24.00	25.00	74.00	18.00-	158.00	696.00
ER A/R - MISCELLANEOUS DS EAKINS ON 9/05/06 THE ABOVE DAMAGED OUR MAIN AT 902 SOUTH LAKESIDE									
0 121.1430.2	035835	191.00	12.00	5.00	6.00	16.00	4.00-	35.00	156.00
ER A/R - MISCELLANEOUS ARMSTRONG LANDSCAPING ON 9/10/06 THE ABOVE DAMAGED OUR .75IN PE SERIV									
0 121.1430.2	035841	30.00	2.00	1.00	1.00	3.00	1.00-	6.00	24.00
ER A/R - MISCELLANEOUS ALLCOM NETWORK ON 9/18/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 27									
0 121.1430.2	035842	35.00	2.00	1.00	1.00	3.00	1.00-	6.00	29.00
ER A/R - MISCELLANEOUS MARIO VELAZQUEZ ON 9/18/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREAP									
0 121.1430.2	035846	186.00	12.00	5.00	5.00	16.00	4.00-	34.00	152.00
ER A/R - MISCELLANEOUS CHAZ EQUIPMENT CONTRACTOR HIT OUR 2.00IN MAIN WHILE REMOVING OLDWATER									
0 121.1430.2	035848	58.00	4.00	2.00	2.00	5.00	1.00-	12.00	46.00
ER A/R - MISCELLANEOUS GEORGE COPELAND ON 9/22/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEON 3									
3 TOTAL		2,418.00	151.00	69.00	71.00	209.00	52.00-	448.00	1,970.00
0 100.1860.1	035678	6,432.00	401.00	181.00	189.00	554.00	136.00-	1,189.00	5,243.00
0 121.1860.31	003000	76.00	5.00	2.00	2.00	7.00	2.00-	14.00	62.00
0 121.1860.31	004003	60.00	4.00	2.00	2.00	5.00	1.00-	12.00	48.00
0 121.1860.31	008002	3,309.00	206.00	93.00	97.00	285.00	70.00-	611.00	2,698.00
0 121.1860.32	001004	5,412.00	337.00	153.00	159.00	466.00	114.00-	1,001.00	4,411.00
0 121.1860.32	003004	306.00	19.00	9.00	9.00	26.00	6.00-	57.00	249.00
6 TOTAL		15,595.00	972.00	440.00	458.00	1,343.00	329.00-	2,884.00	12,711.00
5 114.4010.907	061050	498.00	31.00	14.00	15.00	43.00	11.00-	92.00	406.00
5 114.4010.908	061050	305.00	19.00	9.00	9.00	26.00	6.00-	57.00	248.00
5 114.4010.908	061250	270.00	17.00	8.00	8.00	23.00	6.00-	50.00	220.00
5 114.4010.908	061350	68.00	4.00	2.00	2.00	6.00	1.00-	13.00	55.00
5 114.4010.908	061650	68.00	4.00	2.00	2.00	6.00	1.00-	13.00	55.00
5 114.4010.910	061050	411.00	26.00	12.00	12.00	35.00	9.00-	76.00	335.00
5 115.4010.907	061050	374.00	23.00	11.00	11.00	32.00	8.00-	69.00	305.00
5 115.4010.908	061050	305.00	19.00	9.00	9.00	26.00	6.00-	57.00	248.00
5 115.4010.908	061250	203.00	13.00	6.00	6.00	17.00	4.00-	38.00	165.00
5 115.4010.908	061350	34.00	2.00	1.00	1.00	3.00	1.00-	6.00	28.00
5 115.4010.910	061050	510.00	32.00	14.00	15.00	44.00	11.00-	94.00	416.00
ELECTRIC CONSERVATION		3,046.00	190.00	88.00	90.00	261.00	64.00-	565.00	2,481.00
50 141.4160.21		82.00	5.00	2.00	2.00	7.00	2.00-	14.00	68.00
50 141.4160.28		1,453.00	91.00	41.00	43.00	125.00	31.00-	269.00	1,184.00
50 141.4160.29		7,044.00	439.00	199.00	207.00	607.00	149.00-	1,303.00	5,741.00
50 141.4160.33		9,005.00	561.00	254.00	265.00	776.00	190.00-	1,666.00	7,339.00
50 141.4160.340		82.00	5.00	2.00	2.00	7.00	2.00-	14.00	68.00
50 141.4160.351		5,483.00	342.00	155.00	161.00	472.00	116.00-	1,014.00	4,469.00
50 141.4160.353		857.00	53.00	24.00	25.00	74.00	18.00-	158.00	699.00
50 141.4160.391		4,586.00	286.00	129.00	135.00	395.00	97.00-	848.00	3,738.00
50 141.4160.43		613.00	38.00	17.00	18.00	53.00	13.00-	113.00	500.00
50 141.4160.52		6,603.00	412.00	186.00	194.00	569.00	139.00-	1,222.00	5,381.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 141.4160.54		4,269.00	266.00	120.00	126.00	368.00	90.00-	790.00	3,479.00
) 141.4160.6		1,371.00	85.00	39.00	40.00	118.00	29.00-	253.00	1,118.00
) 143.4160.340		66.00	4.00	2.00	2.00	6.00	1.00-	13.00	53.00
5 TOTAL		41,514.00	2,587.00	1,170.00	1,220.00	3,577.00	877.00-	7,677.00	33,837.00
) 945.4160.340		16.00	1.00					1.00	15.00
) 946.4160.340		16.00	1.00					1.00	15.00
0 991.1080.385		464.00	33.00					33.00	431.00
0 991.1080.386		571.00	41.00					41.00	530.00
0 991.4010.800		170.00	12.00					12.00	158.00
0 991.4010.8031		21,638.00	1,538.00					1,538.00	20,100.00
0 991.4010.8031	030998	1,393.00	99.00					99.00	1,294.00
0 991.4010.8032		430.00	31.00					31.00	399.00
0 991.4010.8033		4,396.00	312.00					312.00	4,084.00
0 991.4010.8034		2,280.00	162.00					162.00	2,118.00
0 991.4010.870		1,619.00	115.00					115.00	1,504.00
0 991.4010.874		15.00	1.00					1.00	14.00
0 991.4010.878		5,781.00	411.00					411.00	5,370.00
0 991.4010.8791		2,150.00	153.00					153.00	1,997.00
0 991.4010.8792		496.00	35.00					35.00	461.00
0 991.4010.8793		1,219.00	87.00					87.00	1,132.00
0 991.4010.8801		129.00	9.00					9.00	120.00
0 991.4010.8802		3,941.00	280.00					280.00	3,661.00
0 991.4010.901		1,210.00	86.00					86.00	1,124.00
0 991.4010.902		2,027.00	144.00					144.00	1,883.00
0 991.4010.903		6,137.00	436.00					436.00	5,701.00
0 991.4010.905		91.00	6.00					6.00	85.00
0 991.4010.911		219.00	16.00					16.00	203.00
0 991.4010.912		9,150.00	650.00					650.00	8,500.00
0 991.4010.916		9,109.00	647.00					647.00	8,462.00
0 991.4010.930		111.00	8.00					8.00	103.00
0 991.4020.8439		200.00	14.00					14.00	186.00
0 991.4020.887		29.00	2.00					2.00	27.00
0 991.4020.892		59.00	4.00					4.00	55.00
0 991.4020.8931		515.00	37.00					37.00	478.00
0 991.4020.8932		81.00	6.00					6.00	75.00
0 991.4020.896		8,378.00	595.00					595.00	7,783.00
0 991.4020.898		1,156.00	82.00					82.00	1,074.00
0 991.4020.935		552.00	39.00					39.00	513.00
0 993.4010.800		43.00	3.00					3.00	40.00
0 993.4010.878		107.00	8.00					8.00	99.00
0 993.4010.911		110.00	8.00					8.00	102.00
0 993.4010.912		41.00	3.00					3.00	38.00
0 993.4020.8931		334.00	24.00					24.00	310.00
0 995.4010.800		85.00	6.00					6.00	79.00
0 995.4010.912		23.00	2.00					2.00	21.00
0 996.4010.800		43.00	3.00					3.00	40.00
0 996.4010.8032		120.00	9.00					9.00	111.00
0 996.4010.912		56.00	4.00					4.00	52.00
0 996.4020.8932		101.00	7.00					7.00	94.00
LO GAS-GENERAL TOTAL		86,811.00	6,170.00	2,790.00	2,911.00	8,524.00	2,089.00-	6,170.00	80,641.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
2 991.1070.374	000003	150.00	9.00	4.00	4.00	13.00	3.00-	27.00	123.00
2 991.1070.384	000003	608.00	38.00	17.00	18.00	52.00	13.00-	112.00	496.00
2 991.1070.385	000003	1,835.00	114.00	52.00	54.00	158.00	39.00-	339.00	1,496.00
2 991.1070.386	000003	13,378.00	834.00	377.00	394.00	1,152.00	282.00-	2,475.00	10,903.00
0 GAS-CONSTRUCTION TOTAL		15,971.00	995.00	450.00	470.00	1,375.00	337.00-	2,953.00	13,018.00
VISION TOTAL		259,742.00	16,948.00	4,880.00	5,086.00	14,895.00	3,651.00-	38,158.00	221,584.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 123.1070.376112	000003	1,482.00	92.00	40.00	44.00	128.00	31.00-	273.00	1,209.00
) 123.1070.376112	021779	449.00	28.00	12.00	13.00	39.00	9.00-	83.00	366.00
) 123.1070.376112	021914	733.00	46.00	20.00	22.00	63.00	15.00-	136.00	597.00
) 123.1070.376112	028022	442.00	28.00	12.00	13.00	38.00	9.00-	82.00	360.00
) 123.1070.376112	028024	118.00	7.00	3.00	4.00	10.00	3.00-	21.00	97.00
) 123.1070.376112	028029	138.00	9.00	4.00	4.00	12.00	3.00-	26.00	112.00
) 123.1070.376112	028032	375.00	23.00	10.00	11.00	32.00	8.00-	68.00	307.00
) 123.1070.376120	000003	1,073.00	67.00	29.00	32.00	93.00	23.00-	198.00	875.00
0 123.1070.376120	021348	56.00	3.00	2.00	2.00	5.00	1.00-	11.00	45.00
0 123.1070.376120	021597	290.00	18.00	8.00	9.00	25.00	6.00-	54.00	236.00
0 123.1070.376120	021654	56.00	3.00	2.00	2.00	5.00	1.00-	11.00	45.00
0 123.1070.376120	021779	166.00	10.00	5.00	5.00	14.00	4.00-	30.00	136.00
0 123.1070.376120	028033	1,257.00	79.00	34.00	37.00	108.00	27.00-	231.00	1,026.00
0 123.1070.376140	021921	379.00	24.00	10.00	11.00	33.00	8.00-	70.00	309.00
0 123.1070.380105	000003	1,118.00	70.00	31.00	33.00	96.00	24.00-	206.00	912.00
0 123.1070.380105	000004	97.00	6.00	3.00	3.00	8.00	2.00-	18.00	79.00
0 123.1070.380105	000008	276.00	17.00	8.00	8.00	24.00	6.00-	51.00	225.00
0 123.1070.380107	000002	132.00	8.00	4.00	4.00	11.00	3.00-	24.00	108.00
0 123.1070.380107	000003	4,741.00	296.00	130.00	140.00	409.00	100.00-	875.00	3,866.00
0 123.1070.380107	000004	324.00	20.00	9.00	10.00	28.00	7.00-	60.00	264.00
0 123.1070.380107	000008	3,566.00	223.00	97.00	105.00	307.00	75.00-	657.00	2,909.00
0 123.1070.380110	000008	105.00	7.00	3.00	3.00	9.00	2.00-	20.00	85.00
0 123.1070.380112	000003	91.00	6.00	2.00	3.00	8.00	2.00-	17.00	74.00
0 123.1070.382	000003	1,457.00	91.00	40.00	43.00	126.00	31.00-	269.00	1,188.00
0 123.1070.382	014695	17.00	1.00		1.00	1.00		3.00	14.00
0 123.1070.384	000003	766.00	48.00	21.00	23.00	66.00	16.00-	142.00	624.00
)NSTRUCTION TOTAL		19,704.00	1,230.00	539.00	585.00	1,698.00	416.00-	3,636.00	16,068.00
30 123.1430.2	035820	59.00	4.00	2.00	2.00	5.00	1.00-	12.00	47.00
HER A/R - MISCELLANEOUS ROBERT RUSSO METER RIPPED OFF WALL WITH BOBCAT AT 212 WELLISFORD DR A									
30 123.1430.2	035825	98.00	6.00	3.00	3.00	8.00	2.00-	18.00	80.00
HER A/R - MISCELLANEOUS GRASS MASTERS HIT 1/2" EXTRUB AT 2471 HOPE AVE DELTONA ON 9/5/06. NO									
30 123.1430.2	035828	116.00	7.00	3.00	3.00	10.00	2.00-	21.00	95.00
HER A/R - MISCELLANEOUS TWIN OAKS LAND MAINTANCE HIT 1/2" PE SERVICE AT 434 DESOTO DR NSB ON									
30 123.1430.2	035829	34.00	2.00	1.00	1.00	3.00	1.00-	6.00	28.00
HER A/R - MISCELLANEOUS ROBERT V RUSSO INC HIT 1/2" PE SERVICE TO GAS LIGHT AT 1604 LINCOLNSH									
30 123.1430.2	035831	51.00	3.00	1.00	2.00	4.00	1.00-	9.00	42.00
HER A/R - MISCELLANEOUS SOUTHERN STRUCTURES REPAIRED 1/2" P E SERVICE CUT BY CONTRACTOR AT 12									
30 123.1430.2	035834	74.00	5.00	2.00	2.00	6.00	2.00-	13.00	61.00
HER A/R - MISCELLANEOUS BUZZ DAVIS POOLS INC HIT 1/2" PE SERVICE AT 871 VILLAGE DR N DELAND,9									
30 123.1430.2	035836	76.00	5.00	2.00	2.00	7.00	2.00-	14.00	62.00
HER A/R - MISCELLANEOUS NATS IRRIGATION LANDSCAPING REPAIRED 3/4" P E SERVICE LINE DAMAGED BY									
30 123.1430.2	035837	47.00	3.00	1.00	1.00	4.00	1.00-	8.00	39.00
HER A/R - MISCELLANEOUS BRIGHT HOUSE NETWORKS REPAIRED 1/2" P E SERVICE HIT WITH SHOVEL WHILE									
30 123.1430.2	035838	67.00	4.00	2.00	2.00	6.00	1.00-	13.00	54.00
HER A/R - MISCELLANEOUS NATS IRRIGATION & LANDSCAPING HIT 3/4" PE SERVICE AT 3504 LEGACY HILL									
30 123.1430.2	035847	59.00	4.00	2.00	2.00	5.00	1.00-	12.00	47.00
HER A/R - MISCELLANEOUS BARRY STOCKWELL HIT REGULATOR AT 2565 BARRY DR, DELTONA ON 9/22/06~|									
30 123.1430.2	035849	101.00	6.00	3.00	3.00	9.00	2.00-	19.00	82.00
HER A/R - MISCELLANEOUS JOHN C TOFT REPAIRED 1/2" P E SERVICE LINE DAMAGED WITH POST HOLE DIG									
43 TOTAL		782.00	49.00	22.00	23.00	67.00	16.00-	145.00	637.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 123.1860.31	003000	774.00	48.00	21.00	23.00	67.00	16.00-	143.00	631.00
) 123.1860.31	004003	230.00	14.00	6.00	7.00	20.00	5.00-	42.00	188.00
) 123.1860.31	008002	1,275.00	80.00	35.00	38.00	110.00	27.00-	236.00	1,039.00
) 123.1860.32	001004	287.00	18.00	8.00	8.00	25.00	6.00-	53.00	234.00
) 123.1860.32	003004	345.00	22.00	9.00	10.00	30.00	7.00-	64.00	281.00
; TOTAL		2,911.00	182.00	79.00	86.00	252.00	61.00-	538.00	2,373.00
) 141.4160.340		82.00	5.00	2.00	2.00	7.00	2.00-	14.00	68.00
) 143.4160.29		3,878.00	242.00	106.00	114.00	334.00	82.00-	714.00	3,164.00
) 143.4160.33		1,224.00	76.00	33.00	36.00	106.00	26.00-	225.00	999.00
) 143.4160.340		66.00	4.00	2.00	2.00	6.00	1.00-	13.00	53.00
) 143.4160.351		1,926.00	120.00	53.00	57.00	166.00	41.00-	355.00	1,571.00
) 143.4160.353		1,784.00	111.00	49.00	53.00	154.00	38.00-	329.00	1,455.00
) 143.4160.391		881.00	55.00	24.00	26.00	76.00	19.00-	162.00	719.00
) 143.4160.43		106.00	7.00	3.00	3.00	9.00	2.00-	20.00	86.00
) 143.4160.52		5,343.00	333.00	146.00	157.00	461.00	113.00-	984.00	4,359.00
) 143.4160.54		127.00	8.00	3.00	4.00	11.00	3.00-	23.00	104.00
0 143.4160.6		185.00	12.00	5.00	5.00	16.00	4.00-	34.00	151.00
0 143.4160.8		583.00	36.00	16.00	17.00	50.00	12.00-	107.00	476.00
6 TOTAL		16,185.00	1,009.00	442.00	476.00	1,396.00	343.00-	2,980.00	13,205.00
0 945.4160.340		16.00	1.00					1.00	15.00
0 946.4160.340		16.00	1.00					1.00	15.00
0 946.4160.391		186.00	13.00					13.00	173.00
0 993.1080.385		424.00	30.00					30.00	394.00
0 993.4010.8031		7,203.00	512.00					512.00	6,691.00
0 993.4010.8032		53.00	4.00					4.00	49.00
0 993.4010.8033		741.00	53.00					53.00	688.00
0 993.4010.8034		78.00	6.00					6.00	72.00
0 993.4010.8036		1,179.00	84.00					84.00	1,095.00
0 993.4010.870		2,056.00	146.00					146.00	1,910.00
0 993.4010.874		257.00	18.00					18.00	239.00
0 993.4010.878		3,245.00	231.00					231.00	3,014.00
0 993.4010.8791		664.00	47.00					47.00	617.00
0 993.4010.8792		42.00	3.00					3.00	39.00
0 993.4010.8793		205.00	15.00					15.00	190.00
0 993.4010.8802		898.00	64.00					64.00	834.00
0 993.4010.901		548.00	39.00					39.00	509.00
0 993.4010.902		2,211.00	157.00					157.00	2,054.00
0 993.4010.903		2,643.00	188.00					188.00	2,455.00
0 993.4010.911		2,204.00	157.00					157.00	2,047.00
0 993.4010.912		2,657.00	189.00					189.00	2,468.00
0 993.4010.916		1,720.00	122.00					122.00	1,598.00
0 993.4020.8439		224.00	16.00					16.00	208.00
0 993.4020.885		1,240.00	88.00					88.00	1,152.00
0 993.4020.892		129.00	9.00					9.00	120.00
0 993.4020.896		1,343.00	95.00					95.00	1,248.00
0 993.4020.898		952.00	68.00					68.00	884.00
0 996.4010.870		252.00	18.00					18.00	234.00
0 996.4010.901		186.00	13.00					13.00	173.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
) 996.4010.911		186.00	13.00					13.00	173.00
) 996.4020.885		259.00	18.00					18.00	241.00
) GAS-GENERAL TOTAL		34,017.00	2,418.00	1,059.00	1,141.00	3,340.00	818.00-	2,418.00	31,599.00
2 993.1070.313	000003	69.00	4.00	2.00	2.00	6.00	1.00-	13.00	56.00
2 993.1070.376	000003	61.00	4.00	2.00	2.00	5.00	1.00-	12.00	49.00
2 993.1070.382	000003	199.00	12.00	5.00	6.00	17.00	4.00-	36.00	163.00
2 993.1070.384	000003	31.00	2.00	1.00	1.00	3.00	1.00-	6.00	25.00
2 993.1070.385	000003	348.00	22.00	9.00	10.00	30.00	7.00-	64.00	284.00
2 993.1070.385	000004	13.00	1.00			1.00		2.00	11.00
2 993.1070.386	000003	1,019.00	64.00	28.00	30.00	88.00	21.00-	189.00	830.00
2 993.1070.386	000004	120.00	8.00	3.00	4.00	10.00	3.00-	22.00	98.00
0 GAS-CONSTRUCTION TOTAL		1,860.00	117.00	50.00	55.00	160.00	38.00-	344.00	1,516.00
VISION TOTAL		75,459.00	5,005.00	1,132.00	1,225.00	3,573.00	874.00-	10,061.00	65,398.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
114.1070.3646	000002	2,336.00	147.00	43.00	69.00	203.00	50.00-	412.00	1,924.00
114.1070.3646	021898	410.00	26.00	7.00	12.00	36.00	9.00-	72.00	338.00
114.1070.3646	021905	244.00	15.00	4.00	7.00	21.00	5.00-	42.00	202.00
114.1070.3646	035773	1,624.00	102.00	30.00	48.00	141.00	35.00-	286.00	1,338.00
114.1070.3646	035803	853.00	54.00	16.00	25.00	74.00	18.00-	151.00	702.00
114.1070.3646	035805	90.00	6.00	2.00	3.00	8.00	2.00-	17.00	73.00
114.1070.3646	035826	291.00	18.00	5.00	9.00	25.00	6.00-	51.00	240.00
114.1070.3646	035833	222.00	14.00	4.00	7.00	19.00	5.00-	39.00	183.00
114.1070.3646	035843	164.00	10.00	3.00	5.00	14.00	4.00-	28.00	136.00
114.1070.3647	000002	1,606.00	101.00	29.00	48.00	140.00	34.00-	284.00	1,322.00
114.1070.3647	035804	282.00	18.00	5.00	8.00	25.00	6.00-	50.00	232.00
114.1070.3647	035805	256.00	16.00	5.00	8.00	22.00	5.00-	46.00	210.00
114.1070.3648	000002	2,492.00	157.00	45.00	74.00	217.00	53.00-	440.00	2,052.00
114.1070.3656	000002	1,076.00	68.00	20.00	32.00	94.00	23.00-	191.00	885.00
114.1070.3656	021898	410.00	26.00	7.00	12.00	36.00	9.00-	72.00	338.00
114.1070.3656	035773	974.00	61.00	18.00	29.00	85.00	21.00-	172.00	802.00
114.1070.3656	035803	461.00	29.00	8.00	14.00	40.00	10.00-	81.00	380.00
114.1070.3656	035805	323.00	20.00	6.00	10.00	28.00	7.00-	57.00	266.00
114.1070.3656	035826	361.00	23.00	7.00	11.00	31.00	8.00-	64.00	297.00
114.1070.3656	035833	222.00	14.00	4.00	7.00	19.00	5.00-	39.00	183.00
114.1070.3656	035843	110.00	7.00	2.00	3.00	10.00	2.00-	20.00	90.00
114.1070.3657	000002	1,386.00	87.00	25.00	41.00	121.00	30.00-	244.00	1,142.00
114.1070.3657	035805	99.00	6.00	2.00	3.00	9.00	2.00-	18.00	81.00
114.1070.3672	021905	1,926.00	121.00	35.00	57.00	168.00	41.00-	340.00	1,586.00
114.1070.3672	035840	55.00	3.00	1.00	2.00	5.00	1.00-	10.00	45.00
114.1070.3672	035844	55.00	3.00	1.00	2.00	5.00	1.00-	10.00	45.00
114.1070.3681	000002	1,435.00	90.00	26.00	43.00	125.00	31.00-	253.00	1,182.00
114.1070.3683	000002	563.00	35.00	10.00	17.00	49.00	12.00-	99.00	464.00
0 114.1070.3691	000002	4,045.00	255.00	74.00	120.00	352.00	86.00-	715.00	3,330.00
0 114.1070.3692	000002	69.00	4.00	1.00	2.00	6.00	1.00-	12.00	57.00
0 114.1070.3693	000002	3,316.00	209.00	60.00	99.00	289.00	71.00-	586.00	2,730.00
0 114.1070.370	000002	226.00	14.00	4.00	7.00	20.00	5.00-	40.00	186.00
0 114.1070.3711	000002	2,053.00	129.00	37.00	61.00	179.00	44.00-	362.00	1,691.00
0 114.1070.3731	000002	203.00	13.00	4.00	6.00	18.00	4.00-	37.00	166.00
NSTRUCTION TOTAL		30,238.00	1,901.00	550.00	901.00	2,634.00	646.00-	5,340.00	24,898.00
0 114.1430.2	035832	400.00	25.00	7.00	12.00	35.00	9.00-	70.00	330.00
ER A/R - MISCELLANEOUS DENISE JONES TRUCK HIT POLE, 7TH ST., MALONE 9/6/06 C.MORRIS"									
0 114.1430.2	035839	99.00	6.00	2.00	3.00	9.00	2.00-	18.00	81.00
IER A/R - MISCELLANEOUS SUNLAND TAPPED UP URD SERVICE. 9-12-06 D. FOWLER"									
0 114.1430.2	035850	2,019.00	127.00	37.00	60.00	176.00	43.00-	357.00	1,662.00
IER A/R - MISCELLANEOUS UNKNOWN TRUCK HIT POLE. 9-25-06 D. FOWLER"									
3 TOTAL		2,518.00	158.00	46.00	75.00	220.00	54.00-	445.00	2,073.00
5 114.4010.907	061050	964.00	61.00	18.00	29.00	84.00	21.00-	171.00	793.00
5 114.4010.908	061250	1,387.00	87.00	25.00	41.00	121.00	30.00-	244.00	1,143.00
5 114.4010.908	061350	1,358.00	86.00	25.00	40.00	118.00	29.00-	240.00	1,118.00
5 114.4010.908	061550	399.00	25.00	7.00	12.00	35.00	9.00-	70.00	329.00
5 114.4010.908	061650	369.00	23.00	7.00	11.00	32.00	8.00-	65.00	304.00
5 114.4010.908	061950	388.00	24.00	7.00	12.00	34.00	8.00-	69.00	319.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
5 114.4010.908	062050	388.00	24.00	7.00	12.00	34.00	8.00-	69.00	319.00
ELECTRIC CONSERVATION		5,253.00	330.00	96.00	157.00	458.00	113.00-	928.00	4,325.00
VISION TOTAL		38,009.00	2,389.00	692.00	1,133.00	3,312.00	813.00-	6,713.00	31,296.00

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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
115.1070.362	021770	179.00	11.00	4.00	5.00	16.00	4.00-	32.00	147.00
115.1070.362	021906	844.00	53.00	19.00	25.00	73.00	18.00-	152.00	692.00
115.1070.3646	000002	388.00	24.00	9.00	11.00	34.00	8.00-	70.00	318.00
115.1070.3647	000002	395.00	25.00	9.00	12.00	34.00	8.00-	72.00	323.00
115.1070.3647	035798	213.00	13.00	5.00	6.00	19.00	5.00-	38.00	175.00
115.1070.3648	000002	643.00	40.00	15.00	19.00	56.00	14.00-	116.00	527.00
115.1070.3656	000002	267.00	17.00	6.00	8.00	23.00	6.00-	48.00	219.00
115.1070.3657	000002	924.00	58.00	21.00	27.00	80.00	20.00-	166.00	758.00
115.1070.3657	035798	284.00	18.00	6.00	8.00	25.00	6.00-	51.00	233.00
115.1070.3658	000002	309.00	19.00	7.00	9.00	27.00	7.00-	55.00	254.00
115.1070.3662	000002	81.00	5.00	2.00	2.00	7.00	2.00-	14.00	67.00
115.1070.3662	021770	9,204.00	577.00	209.00	272.00	797.00	195.00-	1,660.00	7,544.00
115.1070.3662	021858	220.00	14.00	5.00	7.00	19.00	5.00-	40.00	180.00
115.1070.3662	021894	220.00	14.00	5.00	7.00	19.00	5.00-	40.00	180.00
115.1070.3672	000002	1,911.00	120.00	43.00	57.00	166.00	41.00-	345.00	1,566.00
115.1070.3672	021702	110.00	7.00	2.00	3.00	10.00	2.00-	20.00	90.00
115.1070.3672	021768	1,353.00	85.00	31.00	40.00	117.00	29.00-	244.00	1,109.00
115.1070.3672	021770	5,212.00	327.00	118.00	154.00	452.00	111.00-	940.00	4,272.00
115.1070.3681	000002	450.00	28.00	10.00	13.00	39.00	10.00-	80.00	370.00
115.1070.3683	000002	1,859.00	117.00	42.00	55.00	161.00	39.00-	336.00	1,523.00
115.1070.3691	000002	1,442.00	90.00	33.00	43.00	125.00	31.00-	260.00	1,182.00
115.1070.3693	000002	7,120.00	446.00	162.00	211.00	617.00	151.00-	1,285.00	5,835.00
115.1070.370	000002	1,437.00	90.00	33.00	43.00	124.00	30.00-	260.00	1,177.00
115.1070.3711	000002	494.00	31.00	11.00	15.00	43.00	10.00-	90.00	404.00
115.1070.3713	000002	243.00	15.00	6.00	7.00	21.00	5.00-	44.00	199.00
115.1070.3731	000002	404.00	25.00	9.00	12.00	35.00	9.00-	72.00	332.00
115.1070.3733	000002	1,851.00	116.00	42.00	55.00	160.00	39.00-	334.00	1,517.00
115.1070.3931	000002	55.00	3.00	1.00	2.00	5.00	1.00-	10.00	45.00
NSTRUCTION TOTAL		38,112.00	2,388.00	865.00	1,128.00	3,304.00	811.00-	6,874.00	31,238.00
100.1860.1	035678	253.00	16.00	6.00	7.00	22.00	5.00-	46.00	207.00
100.1860.1	035822	3,064.00	192.00	70.00	91.00	265.00	65.00-	553.00	2,511.00
6 TOTAL		3,317.00	208.00	76.00	98.00	287.00	70.00-	599.00	2,718.00
115.4010.907	061050	619.00	39.00	14.00	18.00	54.00	13.00-	112.00	507.00
115.4010.908	061250	1,841.00	115.00	42.00	54.00	160.00	39.00-	332.00	1,509.00
115.4010.908	061350	1,142.00	72.00	26.00	34.00	99.00	24.00-	207.00	935.00
115.4010.908	061550	262.00	16.00	6.00	8.00	23.00	6.00-	47.00	215.00
115.4010.908	061650	269.00	17.00	6.00	8.00	23.00	6.00-	48.00	221.00
115.4010.908	061950	199.00	12.00	5.00	6.00	17.00	4.00-	36.00	163.00
ELECTRIC CONSERVATION		4,332.00	271.00	99.00	128.00	376.00	92.00-	782.00	3,550.00
945.4160.29		159.00	11.00					11.00	148.00
945.4160.33		1,234.00	88.00					88.00	1,146.00
945.4160.351		116.00	8.00					8.00	108.00
945.4160.52		135.00	10.00					10.00	125.00
945.4160.6		229.00	16.00					16.00	213.00
995.1080.385		455.00	32.00					32.00	423.00
995.1080.386		73.00	5.00					5.00	68.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
995.1630.1		715.00	51.00					51.00	664.00
995.4010.8031		4,631.00	329.00					329.00	4,302.00
995.4010.8032		262.00	19.00					19.00	243.00
995.4010.8033		1,021.00	73.00					73.00	948.00
995.4010.8034		111.00	8.00					8.00	103.00
995.4010.8036		2,351.00	167.00					167.00	2,184.00
995.4010.870		2,099.00	149.00					149.00	1,950.00
995.4010.8791		55.00	4.00					4.00	51.00
995.4010.8793		212.00	15.00					15.00	197.00
995.4010.8802		161.00	11.00					11.00	150.00
995.4010.901		1,099.00	78.00					78.00	1,021.00
995.4010.902		122.00	9.00					9.00	113.00
995.4010.903		2,152.00	153.00					153.00	1,999.00
995.4010.911		1,658.00	118.00					118.00	1,540.00
995.4010.912		3,681.00	262.00					262.00	3,419.00
995.4010.916		1,749.00	124.00					124.00	1,625.00
995.4020.8439		367.00	26.00					26.00	341.00
995.4020.885		1,001.00	71.00					71.00	930.00
995.4020.896		411.00	29.00					29.00	382.00
995.4020.898		24.00	2.00					2.00	22.00
GAS-GENERAL TOTAL		26,283.00	1,868.00	676.00	881.00	2,581.00	632.00-	1,868.00	24,415.00
995.1070.384	000003	290.00	18.00	7.00	9.00	25.00	6.00-	53.00	237.00
995.1070.385	000003	497.00	31.00	11.00	15.00	43.00	11.00-	89.00	408.00
995.1070.386	000003	464.00	29.00	11.00	14.00	40.00	10.00-	84.00	380.00
GAS-CONSTRUCTION TOTAL		1,251.00	78.00	29.00	38.00	108.00	27.00-	226.00	1,025.00
VISION TOTAL		73,295.00	4,813.00	1,069.00	1,392.00	4,075.00	1,000.00-	10,349.00	62,946.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .0361	GROUP INSUR. RATE .1057	401K Match .0259-	TOTAL APPLIED	LABOR CHARGES
141.4160.340	121	84.00	5.00	4.00	2.00	7.00	2.00-	16.00	68.00
143.4160.340	123	67.00	4.00	3.00	2.00	6.00	1.00-	14.00	53.00
TOTAL		151.00	9.00	7.00	4.00	13.00	3.00	30.00	121.00
945.4160.340		16.00	1.00					1.00	15.00
946.4160.29		730.00	52.00					52.00	678.00
946.4160.33		641.00	46.00					46.00	595.00
946.4160.340		16.00	1.00					1.00	15.00
946.4160.351		689.00	49.00					49.00	640.00
946.4160.391		693.00	49.00					49.00	644.00
946.4160.52		685.00	49.00					49.00	636.00
946.4160.6		178.00	13.00					13.00	165.00
996.1080.384		47.00	3.00					3.00	44.00
996.1080.385		302.00	21.00					21.00	281.00
996.1080.386		659.00	47.00					47.00	612.00
996.4010.8031		2,536.00	180.00					180.00	2,356.00
996.4010.8032		74.00	5.00					5.00	69.00
996.4010.8033		1,589.00	113.00					113.00	1,476.00
996.4010.8035		407.00	29.00					29.00	378.00
996.4010.870		460.00	33.00					33.00	427.00
996.4010.874		241.00	17.00					17.00	224.00
996.4010.878		792.00	56.00					56.00	736.00
996.4010.8791		1,230.00	87.00					87.00	1,143.00
996.4010.8792		247.00	18.00					18.00	229.00
996.4010.8793		446.00	32.00					32.00	414.00
996.4010.8802		343.00	24.00					24.00	319.00
996.4010.901		706.00	50.00					50.00	656.00
996.4010.902		632.00	45.00					45.00	587.00
996.4010.903		1,876.00	133.00					133.00	1,743.00
996.4010.911		706.00	50.00					50.00	656.00
996.4010.912		1,355.00	96.00					96.00	1,259.00
996.4010.916		215.00	15.00					15.00	200.00
996.4020.8432		47.00	3.00					3.00	44.00
996.4020.8439		370.00	26.00					26.00	344.00
996.4020.885		247.00	18.00					18.00	229.00
996.4020.886		486.00	35.00					35.00	451.00
996.4020.887		139.00	10.00					10.00	129.00
996.4020.896		731.00	52.00					52.00	679.00
996.4020.898		244.00	17.00					17.00	227.00
GAS-GENERAL TOTAL		20,775.00	1,475.00	1,144.00	697.00	2,040.00	500.00-	1,475.00	19,300.00
996.1070.384	000004	44.00	3.00	2.00	1.00	4.00	1.00-	9.00	35.00
996.1070.385	000003	1,578.00	96.00	75.00	46.00	133.00	33.00-	317.00	1,261.00
996.1070.386	000003	13.00	1.00	1.00		1.00		3.00	10.00
GAS-CONSTRUCTION TOTAL		1,635.00	100.00	78.00	47.00	138.00	34.00-	329.00	1,306.00
VISION TOTAL		22,561.00	1,584.00	85.00	51.00	151.00	37.00-	1,834.00	20,727.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
) 121.1070.376112	000003	248.00	15.00	7.00	7.00	17.00	6.00	52.00	196.00
) 121.1070.376112	021896	155.00	9.00	4.00	4.00	11.00	4.00	32.00	123.00
0 121.1070.376120	000003	14,285.00	865.00	391.00	400.00	982.00	339.00	2,977.00	11,308.00
0 121.1070.376120	000008	455.00	28.00	12.00	13.00	31.00	11.00	95.00	360.00
0 121.1070.376120	021801	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
0 121.1070.376120	021819	113.00	7.00	3.00	3.00	8.00	3.00	24.00	89.00
0 121.1070.376120	021822	194.00	12.00	5.00	5.00	13.00	5.00	40.00	154.00
0 121.1070.376120	021839	351.00	21.00	10.00	10.00	24.00	8.00	73.00	278.00
0 121.1070.376120	021842	759.00	46.00	21.00	21.00	52.00	18.00	158.00	601.00
0 121.1070.376120	021843	465.00	28.00	13.00	13.00	32.00	11.00	97.00	368.00
0 121.1070.376120	021856	671.00	41.00	18.00	19.00	46.00	16.00	140.00	531.00
0 121.1070.376120	021863	461.00	28.00	13.00	13.00	32.00	11.00	97.00	364.00
0 121.1070.376120	021870	440.00	27.00	12.00	12.00	30.00	10.00	91.00	349.00
0 121.1070.376120	021871	104.00	6.00	3.00	3.00	7.00	2.00	21.00	83.00
.0 121.1070.376120	021873	477.00	29.00	13.00	13.00	33.00	11.00	99.00	378.00
.0 121.1070.376120	021883	1,166.00	71.00	32.00	33.00	80.00	28.00	244.00	922.00
.0 121.1070.376120	021885	39.00	2.00	1.00	1.00	3.00	1.00	8.00	31.00
10 121.1070.376120	021887	2,034.00	123.00	56.00	57.00	140.00	48.00	424.00	1,610.00
10 121.1070.376120	021895	94.00	6.00	3.00	3.00	6.00	2.00	20.00	74.00
10 121.1070.376120	021900	1,025.00	62.00	28.00	29.00	70.00	24.00	213.00	812.00
10 121.1070.376120	021909	104.00	6.00	3.00	3.00	7.00	2.00	21.00	83.00
10 121.1070.376120	021913	183.00	11.00	5.00	5.00	13.00	4.00	38.00	145.00
10 121.1070.376140	000003	5,567.00	337.00	152.00	156.00	383.00	132.00	1,160.00	4,407.00
10 121.1070.376140	021241	33.00	2.00	1.00	1.00	2.00	1.00	7.00	26.00
10 121.1070.376140	021525	102.00	6.00	3.00	3.00	7.00	2.00	21.00	81.00
10 121.1070.376140	021754	218.00	13.00	6.00	6.00	15.00	5.00	45.00	173.00
10 121.1070.376140	021801	1,950.00	118.00	53.00	55.00	134.00	46.00	406.00	1,544.00
10 121.1070.376140	021910	109.00	7.00	3.00	3.00	7.00	3.00	23.00	86.00
10 121.1070.376160	000003	398.00	24.00	11.00	11.00	27.00	9.00	82.00	316.00
10 121.1070.376240	021801	534.00	32.00	15.00	15.00	37.00	13.00	112.00	422.00
10 121.1070.376260	021403	5,271.00	319.00	144.00	148.00	362.00	125.00	1,098.00	4,173.00
10 121.1070.376260	021754	1,816.00	110.00	50.00	51.00	125.00	43.00	379.00	1,437.00
10 121.1070.380105	000003	1,086.00	66.00	30.00	30.00	75.00	26.00	227.00	859.00
10 121.1070.380105	000004	151.00	9.00	4.00	4.00	10.00	4.00	31.00	120.00
10 121.1070.380107	000003	44,658.00	2,704.00	1,223.00	1,251.00	3,068.00	1,061.00	9,307.00	35,351.00
10 121.1070.380112	000003	5,551.00	336.00	152.00	156.00	381.00	132.00	1,157.00	4,394.00
10 121.1070.380112	000004	404.00	24.00	11.00	11.00	28.00	10.00	84.00	320.00
10 121.1070.380112	021822	269.00	16.00	7.00	8.00	19.00	6.00	56.00	213.00
10 121.1070.380112	021881	69.00	4.00	2.00	2.00	5.00	2.00	15.00	54.00
10 121.1070.380120	000003	1,656.00	100.00	45.00	46.00	114.00	39.00	344.00	1,312.00
10 121.1070.380120	021525	325.00	20.00	9.00	9.00	22.00	8.00	68.00	257.00
10 121.1070.380120	021872	581.00	35.00	16.00	16.00	40.00	14.00	121.00	460.00
10 121.1070.380120	021907	62.00	4.00	2.00	2.00	4.00	1.00	13.00	49.00
10 121.1070.381	000003	19.00	1.00	1.00	1.00	1.00		4.00	15.00
10 121.1070.382	000003	4,420.00	268.00	121.00	124.00	304.00	105.00	922.00	3,498.00
10 121.1070.384	000003	1,630.00	99.00	45.00	46.00	112.00	39.00	341.00	1,289.00
CONSTRUCTION TOTAL		100,736.00	6,099.00	2,760.00	2,823.00	6,921.00	2,391.00	20,994.00	79,742.00
030 121.1430.2	035766	12.00	1.00			1.00		2.00	10.00
THER A/R - MISCELLANEOUS BUILDERS LANDSCAPING ON 7/21/06 THE ABOVE DAMAGED OUR .75IN PE SERV A									
030 121.1430.2	035778	59.00	4.00	2.00	2.00	4.00	1.00	13.00	46.00
THER A/R - MISCELLANEOUS K HOVNANIAN LAND DELV ON 7/31/06 THE ABOVE DAMAGED OUR .75IN PE SERIV									

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
0 121.1430.2	035780	43.00	3.00	1.00	1.00	3.00	1.00	9.00	34.00
IER A/R - MISCELLANEOUS FOX PLUMBING ON 8/02/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 1783									
30 121.1430.2	035783	145.00	9.00	4.00	4.00	10.00	3.00	30.00	115.00
IER A/R - MISCELLANEOUS MICHEAL ILNISKY ON 8/06/06 THE ABOVE DAMGED OUR .50" PE SERIVE AT1426									
10 121.1430.2	035784	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
IER A/R - MISCELLANEOUS SALLY CUSTOMER HIT LINE AT 246 DUNBAR RD IN PB REPAIRS WERE MADE BY S									
10 121.1430.2	035785	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
IER A/R - MISCELLANEOUS CARMEN ALIMO ON 8/04/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS									
30 121.1430.2	035786	83.00	5.00	2.00	2.00	6.00	2.00	17.00	66.00
IER A/R - MISCELLANEOUS B&B UNDERGROUND ON 8/04/06 THE ABOVE DAMAGED OUR 1 1/4 PE SERVICEAT F									
30 121.1430.2	035787	311.00	19.00	9.00	9.00	21.00	7.00	65.00	246.00
IER A/R - MISCELLANEOUS COMET ELECTRIC ON 8/07/06 THE ABOVE DAMAGED OUR 2.00 MAIN AT 9958 EQU									
30 121.1430.2	035791	116.00	7.00	3.00	3.00	8.00	3.00	24.00	92.00
IER A/R - MISCELLANEOUS LINE TECH ON 8/11/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 319 MIZ									
30 121.1430.2	035792	47.00	3.00	1.00	1.00	3.00	1.00	9.00	38.00
HER A/R - MISCELLANEOUS GREEN LANDSCAPING ON 8/12/06 THE ABOVE DAMAGED OUR .75IN GALVE SERVIC									
30 121.1430.2	035793	35.00	2.00	1.00	1.00	2.00	1.00	7.00	28.00
HER A/R - MISCELLANEOUS R COLEMAN ON 8/12/06 THE ABOVE DAMAGED OUR .50 STEEL TUBINGAT 471 W 3									
30 121.1430.2	035795	163.00	10.00	4.00	5.00	11.00	4.00	34.00	129.00
HER A/R - MISCELLANEOUS DELRAY GARDEN CENTER ON 8/14/06 THE ABOVE DAMAGED OUR 2.00 PE MAIN AT									
30 121.1430.2	035799	45.00	3.00	1.00	1.00	3.00	1.00	9.00	36.00
HER A/R - MISCELLANEOUS HIGH TECH ON 8/15/06 THE ABOVE FAIL TO LOCATE OUR .50IN PE SERIVCE LI									
30 121.1430.2	035800	688.00	42.00	19.00	19.00	47.00	16.00	143.00	545.00
HER A/R - MISCELLANEOUS FLORIDA HWY PRODUCTS ON 8/16/06 THE ABOVE DAMAGED OUR 2.00 PE SERVICE									
30 121.1430.2	035810	32.00	2.00	1.00	1.00	2.00	1.00	7.00	25.00
HER A/R - MISCELLANEOUS HIGH TECH ON 8/23/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 4 EL BR									
30 121.1430.2	035811	102.00	6.00	3.00	3.00	7.00	2.00	21.00	81.00
HER A/R - MISCELLANEOUS MORA CONSTRUCTION ON 8/24/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE									
30 121.1430.2	035812	98.00	6.00	3.00	3.00	7.00	2.00	21.00	77.00
HER A/R - MISCELLANEOUS CITY OF RIVIERA BEACH ON 8/24/06 THE ABOVE DAMAGED OUR .75IN PE SERVI									
30 121.1430.2	035813	48.00	3.00	1.00	1.00	3.00	1.00	9.00	39.00
HER A/R - MISCELLANEOUS GRRENBELT LANDSCAPING ON 8/24/06 THE ABOVE DAMAGED OUR .75IN PE SERVI									
30 121.1430.2	035814	34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
HER A/R - MISCELLANEOUS JEFFERY LISSAUER ON 8/24/06 THE ABOVE DAMAGED OUR .75IN SERVICE ATTHE									
30 121.1430.2	035819	158.00	10.00	4.00	4.00	11.00	4.00	33.00	125.00
HER A/R - MISCELLANEOUS NELYA VERSHKOVA ON 8/27/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 1									
143 TOTAL		2,287.00	141.00	62.00	63.00	155.00	53.00	474.00	1,813.00
040 121.1860.31	008002	2,883.00	175.00	79.00	81.00	198.00	68.00	601.00	2,282.00
040 121.1860.32	001004	6,858.00	415.00	188.00	192.00	471.00	163.00	1,429.00	5,429.00
040 121.1860.32	003004	104.00	6.00	3.00	3.00	7.00	2.00	21.00	83.00
186 TOTAL		9,845.00	596.00	270.00	276.00	676.00	233.00	2,051.00	7,794.00
045 114.4010.907	061050	363.00	22.00	10.00	10.00	25.00	9.00	76.00	287.00
045 114.4010.907	061450	1,208.00	73.00	33.00	34.00	83.00	29.00	252.00	956.00
045 114.4010.908	061050	343.00	21.00	9.00	10.00	24.00	8.00	72.00	271.00
045 114.4010.908	061250	281.00	17.00	8.00	8.00	19.00	7.00	59.00	222.00
045 114.4010.908	061350	94.00	6.00	3.00	3.00	6.00	2.00	20.00	74.00
045 114.4010.908	061650	94.00	6.00	3.00	3.00	6.00	2.00	20.00	74.00
045 114.4010.910	061050	392.00	24.00	11.00	11.00	27.00	9.00	82.00	310.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
5 115.4010.907	061050	363.00	22.00	10.00	10.00	25.00	9.00	76.00	287.00
5 115.4010.907	061450	1,208.00	73.00	33.00	34.00	83.00	29.00	252.00	956.00
5 115.4010.908	061050	343.00	21.00	9.00	10.00	24.00	8.00	72.00	271.00
5 115.4010.908	061250	155.00	9.00	4.00	4.00	11.00	4.00	32.00	123.00
5 115.4010.908	061350	46.00	3.00	1.00	1.00	3.00	1.00	9.00	37.00
5 115.4010.910	061050	522.00	32.00	14.00	15.00	36.00	12.00	109.00	413.00
ELECTRIC CONSERVATION		5,412.00	329.00	148.00	153.00	372.00	129.00	1,131.00	4,281.00
0 141.4160.21		1,024.00	62.00	28.00	29.00	70.00	24.00	213.00	811.00
0 141.4160.23		34.00	2.00	1.00	1.00	2.00	1.00	7.00	27.00
0 141.4160.28		1,519.00	92.00	42.00	43.00	104.00	36.00	317.00	1,202.00
0 141.4160.29		10,111.00	612.00	277.00	283.00	695.00	240.00	2,107.00	8,004.00
0 141.4160.33		7,782.00	471.00	213.00	218.00	535.00	185.00	1,622.00	6,160.00
0 141.4160.340		171.00	10.00	5.00	5.00	12.00	4.00	36.00	135.00
0 141.4160.35		51.00	3.00	1.00	1.00	4.00	1.00	10.00	41.00
0 141.4160.351		4,813.00	291.00	132.00	135.00	331.00	114.00	1,003.00	3,810.00
0 141.4160.353		475.00	29.00	13.00	13.00	33.00	11.00	99.00	376.00
0 141.4160.391		4,125.00	250.00	113.00	116.00	283.00	98.00	860.00	3,265.00
0 141.4160.43		28.00	2.00	1.00	1.00	2.00	1.00	7.00	21.00
0 141.4160.52		10,645.00	645.00	292.00	298.00	731.00	253.00	2,219.00	8,426.00
0 141.4160.54		3,624.00	219.00	99.00	102.00	249.00	86.00	755.00	2,869.00
0 141.4160.6		1,417.00	86.00	39.00	40.00	97.00	34.00	296.00	1,121.00
0 143.4160.340		133.00	8.00	4.00	4.00	9.00	3.00	28.00	105.00
16 TOTAL		45,952.00	2,782.00	1,260.00	1,289.00	3,157.00	1,091.00	9,579.00	36,373.00
60 945.4160.340		32.00	2.00					2.00	30.00
60 946.4160.340		32.00	2.00					2.00	30.00
60 991.1080.385		329.00	23.00					23.00	306.00
60 991.1080.386		397.00	28.00					28.00	369.00
60 991.4010.800		340.00	24.00					24.00	316.00
60 991.4010.8031		21,629.00	1,537.00					1,537.00	20,092.00
60 991.4010.8031	030998	2,334.00	166.00					166.00	2,168.00
60 991.4010.8032		1,439.00	102.00					102.00	1,337.00
60 991.4010.8033		3,884.00	276.00					276.00	3,608.00
60 991.4010.8034		1,630.00	116.00					116.00	1,514.00
60 991.4010.870		1,670.00	119.00					119.00	1,551.00
60 991.4010.874		257.00	18.00					18.00	239.00
60 991.4010.878		5,267.00	374.00					374.00	4,893.00
60 991.4010.8791		2,292.00	163.00					163.00	2,129.00
60 991.4010.8792		452.00	32.00					32.00	420.00
60 991.4010.8793		915.00	65.00					65.00	850.00
60 991.4010.8801		132.00	9.00					9.00	123.00
60 991.4010.8802		3,573.00	254.00					254.00	3,319.00
60 991.4010.901		1,262.00	90.00					90.00	1,172.00
60 991.4010.902		4,121.00	293.00					293.00	3,828.00
60 991.4010.903		5,538.00	394.00					394.00	5,144.00
60 991.4010.905		99.00	7.00					7.00	92.00
60 991.4010.911		155.00	11.00					11.00	144.00
60 991.4010.912		14,018.00	996.00					996.00	13,022.00
60 991.4010.916		9,146.00	650.00					650.00	8,496.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
0 991.4010.9251		470.00	33.00					33.00	437.00
0 991.4010.930		88.00	6.00					6.00	82.00
0 991.4020.8439		256.00	18.00					18.00	238.00
0 991.4020.887		405.00	29.00					29.00	376.00
0 991.4020.892		877.00	62.00					62.00	815.00
0 991.4020.8931		871.00	62.00					62.00	809.00
0 991.4020.8932		58.00	4.00					4.00	54.00
0 991.4020.894		105.00	7.00					7.00	98.00
0 991.4020.896		5,091.00	362.00					362.00	4,729.00
0 991.4020.898		2,185.00	155.00					155.00	2,030.00
0 991.4020.935		938.00	67.00					67.00	871.00
0 993.4010.800		85.00	6.00					6.00	79.00
0 993.4010.878		129.00	9.00					9.00	120.00
0 993.4010.911		155.00	11.00					11.00	144.00
0 993.4010.912		81.00	6.00					6.00	75.00
0 993.4010.9251		139.00	10.00					10.00	129.00
0 993.4020.8931		121.00	9.00					9.00	112.00
0 995.4010.800		170.00	12.00					12.00	158.00
0 995.4010.912		45.00	3.00					3.00	42.00
0 995.4010.9251		83.00	6.00					6.00	77.00
0 996.4010.800		85.00	6.00					6.00	79.00
0 996.4010.8032		244.00	17.00					17.00	227.00
0 996.4010.878		56.00	4.00					4.00	52.00
0 996.4010.912									
0 996.4010.9251		83.00	6.00					6.00	77.00
0 996.4020.8931		230.00	16.00					16.00	214.00
0 996.4020.894		53.00	4.00					4.00	49.00
LO GAS-GENERAL TOTAL		94,046.00	6,681.00	3,023.00	3,093.00	7,583.00	2,621.00	6,681.00	87,365.00
62 991.1070.374	000003	1,323.00	80.00	36.00	37.00	91.00	31.00	275.00	1,048.00
62 991.1070.376	021793	22.00	1.00	1.00	1.00	1.00	1.00	5.00	17.00
62 991.1070.382	000003	31.00	2.00	1.00	1.00	2.00	1.00	7.00	24.00
62 991.1070.384	000003	459.00	28.00	13.00	13.00	31.00	11.00	96.00	363.00
62 991.1070.385	000003	2,483.00	150.00	68.00	70.00	171.00	59.00	518.00	1,965.00
62 991.1070.386	000003	15,284.00	926.00	419.00	428.00	1,050.00	363.00	3,186.00	12,098.00
LO GAS-CONSTRUCTION TOTAL		19,602.00	1,187.00	538.00	550.00	1,346.00	466.00	4,087.00	15,515.00
IVISION TOTAL		277,880.00	17,815.00	5,038.00	5,154.00	12,627.00	4,363.00	44,997.00	232,883.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
123.1070.376112	000003	1,846.00	112.00	49.00	52.00	127.00	44.00	384.00	1,462.00
123.1070.376112	021779	296.00	18.00	8.00	8.00	20.00	7.00	61.00	235.00
123.1070.376112	028013	113.00	7.00	3.00	3.00	8.00	3.00	24.00	89.00
123.1070.376112	028014	937.00	57.00	25.00	26.00	64.00	22.00	194.00	743.00
123.1070.376112	028022	352.00	21.00	9.00	10.00	24.00	8.00	72.00	280.00
123.1070.376112	028024	217.00	13.00	6.00	6.00	15.00	5.00	45.00	172.00
123.1070.376112	028029	525.00	32.00	14.00	15.00	36.00	12.00	109.00	416.00
123.1070.376112	028032	280.00	17.00	7.00	8.00	19.00	7.00	58.00	222.00
123.1070.376120	000003	1,890.00	115.00	50.00	53.00	130.00	45.00	393.00	1,497.00
123.1070.376120	000004	657.00	40.00	17.00	18.00	45.00	16.00	136.00	521.00
123.1070.376120	021348	70.00	4.00	2.00	2.00	5.00	2.00	15.00	55.00
123.1070.376120	021597	376.00	23.00	10.00	11.00	26.00	9.00	79.00	297.00
123.1070.376120	021654	46.00	3.00	1.00	1.00	3.00	1.00	9.00	37.00
123.1070.376120	021779	328.00	20.00	9.00	9.00	23.00	8.00	69.00	259.00
123.1070.376120	028021	54.00	3.00	1.00	2.00	4.00	1.00	11.00	43.00
123.1070.376120	028024	55.00	3.00	1.00	2.00	4.00	1.00	11.00	44.00
123.1070.380105	000003	1,834.00	111.00	49.00	51.00	126.00	44.00	381.00	1,453.00
123.1070.380107	000003	6,156.00	373.00	163.00	173.00	423.00	146.00	1,278.00	4,878.00
123.1070.380107	000004	276.00	17.00	7.00	8.00	19.00	7.00	58.00	218.00
123.1070.380107	000008	3,177.00	193.00	84.00	89.00	218.00	76.00	660.00	2,517.00
123.1070.380112	000003	172.00	10.00	5.00	5.00	12.00	4.00	36.00	136.00
123.1070.382	000003	2,556.00	155.00	68.00	72.00	176.00	61.00	532.00	2,024.00
123.1070.382	014695	97.00	6.00	3.00	3.00	7.00	2.00	21.00	76.00
123.1070.384	000003	926.00	56.00	25.00	26.00	64.00	22.00	193.00	733.00
123.1070.384	014695	47.00	3.00	1.00	1.00	3.00	1.00	9.00	38.00
ONSTRUCTION TOTAL		23,283.00	1,412.00	617.00	654.00	1,601.00	554.00	4,838.00	18,445.00
123.1430.2	035759	11.00	1.00			1.00		2.00	9.00
HER A/R - MISCELLANEOUS TONY'S LAWN SERVICE STREET LIGHT PUP IN RIGHT OF WAY WAS CUT BY CREW									
123.1430.2	035764	16.00	1.00			1.00		2.00	14.00
HER A/R - MISCELLANEOUS ACI 2"PE MAIN CUT IN HALF AT SANFORD AIRPORT 2 RED CLEVELAND BLVD ON									
123.1430.2	035788	248.00	15.00	7.00	7.00	17.00	6.00	52.00	196.00
HER A/R - MISCELLANEOUS NILE UNDERGROUND REPAIRED 1-1/4" MAIN CUT BY CONTRACTOR AT LOT#20 BEL									
123.1430.2	035789	89.00	5.00	2.00	3.00	6.00	2.00	18.00	71.00
HER A/R - MISCELLANEOUS WRIGHTS EXCAVATION REPAIRED DAMAGED 3/4" SERVICE LINE DAMAGED BY CONT									
123.1430.2	035796	210.00	13.00	6.00	6.00	14.00	5.00	44.00	166.00
HER A/R - MISCELLANEOUS NEW SMYRNA BEACH CONSTRUCTION REPAIRED 1" MAIN PULLED OF TAP TEE BY C									
123.1430.2	035797	52.00	3.00	1.00	1.00	4.00	1.00	10.00	42.00
HER A/R - MISCELLANEOUS ROBERT B RUSSO HIT 1/2" PE SERVICE TO GAS LINE AT CORNER OF LONGLEY &									
123.1430.2	035801	52.00	3.00	1.00	1.00	4.00	1.00	10.00	42.00
HER A/R - MISCELLANEOUS MASTEC HIT 3/4" PE SERVICE AT 201 BROOKLANDS WAY ARVIDA ON 8/17/06 WA									
143 TOTAL		678.00	41.00	17.00	18.00	47.00	15.00	138.00	540.00
340 123.1860.31	003000	724.00	44.00	19.00	20.00	50.00	17.00	150.00	574.00
340 123.1860.31	004003	32.00	2.00	1.00	1.00	2.00	1.00	7.00	25.00
340 123.1860.31	008002	1,831.00	111.00	49.00	51.00	126.00	44.00	381.00	1,450.00
340 123.1860.32	001004	1,484.00	90.00	39.00	42.00	102.00	35.00	308.00	1,176.00
340 123.1860.32	003004	31.00	2.00	1.00	1.00	2.00	1.00	7.00	24.00
186 TOTAL		4,102.00	249.00	109.00	115.00	282.00	98.00	853.00	3,249.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
141.4160.340		85.00	5.00	2.00	2.00	6.00	2.00	17.00	68.00
143.4160.29		5,042.00	306.00	134.00	141.00	347.00	120.00	1,048.00	3,994.00
143.4160.33		1,320.00	80.00	35.00	37.00	91.00	31.00	274.00	1,046.00
143.4160.340		145.00	9.00	4.00	4.00	10.00	3.00	30.00	115.00
143.4160.351		2,095.00	127.00	56.00	59.00	144.00	50.00	436.00	1,659.00
143.4160.353		394.00	24.00	10.00	11.00	27.00	9.00	81.00	313.00
143.4160.391		1,296.00	79.00	34.00	36.00	89.00	31.00	269.00	1,027.00
143.4160.43		31.00	2.00	1.00	1.00	2.00	1.00	7.00	24.00
143.4160.52		2,287.00	139.00	61.00	64.00	157.00	54.00	475.00	1,812.00
143.4160.6		242.00	15.00	6.00	7.00	17.00	6.00	51.00	191.00
143.4160.8		223.00	14.00	6.00	6.00	15.00	5.00	46.00	177.00
TOTAL		13,160.00	800.00	349.00	368.00	905.00	312.00	2,734.00	10,426.00
945.4160.340		16.00	1.00					1.00	15.00
946.4160.340		16.00	1.00					1.00	15.00
993.1080.385		305.00	22.00					22.00	283.00
993.4010.8031		5,785.00	411.00					411.00	5,374.00
993.4010.8032		140.00	10.00					10.00	130.00
993.4010.8033		777.00	55.00					55.00	722.00
993.4010.8036		1,626.00	116.00					116.00	1,510.00
993.4010.870		2,028.00	144.00					144.00	1,884.00
993.4010.874		129.00	9.00					9.00	120.00
993.4010.878		3,287.00	234.00					234.00	3,053.00
993.4010.8791		607.00	43.00					43.00	564.00
993.4010.8792		39.00	3.00					3.00	36.00
993.4010.8793		400.00	28.00					28.00	372.00
993.4010.8802		891.00	63.00					63.00	828.00
993.4010.901		752.00	53.00					53.00	699.00
993.4010.902		2,023.00	144.00					144.00	1,879.00
993.4010.903		3,249.00	231.00					231.00	3,018.00
993.4010.9031		194.00	14.00					14.00	180.00
993.4010.911		2,242.00	159.00					159.00	2,083.00
993.4010.912		3,227.00	229.00					229.00	2,998.00
993.4010.916		2,311.00	164.00					164.00	2,147.00
993.4020.8439		339.00	24.00					24.00	315.00
993.4020.885		1,312.00	93.00					93.00	1,219.00
993.4020.886		19.00	1.00					1.00	18.00
993.4020.896		1,141.00	81.00					81.00	1,060.00
993.4020.898		704.00	50.00					50.00	654.00
996.4010.870		239.00	17.00					17.00	222.00
996.4010.901		239.00	17.00					17.00	222.00
996.4010.911		239.00	17.00					17.00	222.00
996.4020.885		119.00	8.00					8.00	111.00
GAS-GENERAL TOTAL		34,395.00	2,442.00	1,070.00	1,131.00	2,774.00	959.00	2,442.00	31,953.00
993.1070.313	000002	60.00	4.00	2.00	2.00	4.00	1.00	13.00	47.00
993.1070.313	000003	62.00	4.00	2.00	2.00	4.00	1.00	13.00	49.00
993.1070.384	000003	209.00	13.00	6.00	6.00	14.00	5.00	44.00	165.00
993.1070.385	000003	368.00	22.00	10.00	10.00	25.00	9.00	76.00	292.00
993.1070.386	000003	1,434.00	87.00	38.00	40.00	99.00	34.00	298.00	1,136.00

G/L ACCOUNT REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
GAS-CONSTRUCTION TOTAL	2,133.00	130.00	58.00	60.00	146.00	50.00	444.00	1,689.00
ISION TOTAL	77,751.00	5,074.00	1,150.00	1,215.00	2,981.00	1,029.00	11,449.00	66,302.00

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G/L ACCOUNT	REFERENCE NO		TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
) 114.1070.3646	000002		1,536.00	94.00	27.00	43.00	107.00	37.00	308.00	1,228.00
) 114.1070.3646	021576		1,535.00	94.00	27.00	43.00	107.00	37.00	308.00	1,227.00
) 114.1070.3646	021898		2,712.00	166.00	48.00	77.00	188.00	65.00	544.00	2,168.00
) 114.1070.3646	035779		55.00	3.00	1.00	2.00	4.00	1.00	11.00	44.00
) 114.1070.3646	035782		402.00	25.00	7.00	11.00	28.00	10.00	81.00	321.00
) 114.1070.3646	035794		233.00	14.00	4.00	7.00	16.00	6.00	47.00	186.00
0 114.1070.3646	035803		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
0 114.1070.3646	035815		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
0 114.1070.3646	035816		113.00	7.00	2.00	3.00	8.00	3.00	23.00	90.00
0 114.1070.3647	000002		869.00	53.00	15.00	25.00	60.00	21.00	174.00	695.00
0 114.1070.3647	035779		183.00	11.00	3.00	5.00	13.00	4.00	36.00	147.00
0 114.1070.3647	035804		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
0 114.1070.3648	000002		3,835.00	235.00	68.00	109.00	266.00	92.00	770.00	3,065.00
0 114.1070.3656	000002		1,299.00	79.00	23.00	37.00	90.00	31.00	260.00	1,039.00
0 114.1070.3656	021576		948.00	58.00	17.00	27.00	66.00	23.00	191.00	757.00
.0 114.1070.3656	021898		705.00	43.00	12.00	20.00	49.00	17.00	141.00	564.00
.0 114.1070.3656	035779		252.00	15.00	4.00	7.00	18.00	6.00	50.00	202.00
.0 114.1070.3656	035782		347.00	21.00	6.00	10.00	24.00	8.00	69.00	278.00
10 114.1070.3656	035794		303.00	19.00	5.00	9.00	21.00	7.00	61.00	242.00
10 114.1070.3656	035803		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
10 114.1070.3656	035815		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
10 114.1070.3657	000002		1,591.00	97.00	28.00	45.00	110.00	38.00	318.00	1,273.00
10 114.1070.3657	035779		141.00	9.00	2.00	4.00	10.00	3.00	28.00	113.00
10 114.1070.3657	035804		56.00	3.00	1.00	2.00	4.00	1.00	11.00	45.00
10 114.1070.3662	035599		266.00	16.00	5.00	8.00	18.00	6.00	53.00	213.00
10 114.1070.3672	000002		159.00	10.00	3.00	4.00	11.00	4.00	32.00	127.00
10 114.1070.3672	021707		1,598.00	98.00	28.00	45.00	111.00	38.00	320.00	1,278.00
10 114.1070.3672	035584		55.00	3.00	1.00	2.00	4.00	1.00	11.00	44.00
10 114.1070.3672	035599		351.00	22.00	6.00	10.00	24.00	8.00	70.00	281.00
10 114.1070.3672	035802		596.00	36.00	11.00	17.00	41.00	14.00	119.00	477.00
10 114.1070.3681	000002		275.00	17.00	5.00	8.00	19.00	7.00	56.00	219.00
10 114.1070.3683	000002		632.00	39.00	11.00	18.00	44.00	15.00	127.00	505.00
10 114.1070.3691	000002		4,958.00	303.00	88.00	140.00	344.00	119.00	994.00	3,964.00
10 114.1070.3693	000002		5,520.00	338.00	98.00	156.00	383.00	132.00	1,107.00	4,413.00
10 114.1070.370	000002		268.00	16.00	5.00	8.00	19.00	6.00	54.00	214.00
10 114.1070.3711	000002		1,191.00	73.00	21.00	34.00	83.00	29.00	240.00	951.00
10 114.1070.3731	000002		346.00	21.00	6.00	10.00	24.00	8.00	69.00	277.00
CONSTRUCTION TOTAL			33,610.00	2,053.00	593.00	956.00	2,334.00	802.00	6,738.00	26,872.00
430 114.1430.2	035790		132.00	8.00	2.00	4.00	9.00	3.00	26.00	106.00
THER A/R - MISCELLANEOUS ROY REESE PUT SERVICE WIRE BACK UP. 8-11-06 D. FOWLER										
430 114.1430.2	035817		121.00	7.00	2.00	3.00	8.00	3.00	23.00	98.00
THER A/R - MISCELLANEOUS JOHN WILLIAMS REPAIR LINE/CAR HIT GUY LINES. 8-25-06 D. FOWLER										
430 114.1430.2	035818		204.00	12.00	4.00	6.00	14.00	5.00	41.00	163.00
THER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONS REPAIR LIGHTS. 8-25-06 D. FOWLER										
143 TOTAL			457.00	27.00	8.00	13.00	31.00	11.00	90.00	367.00
445 114.4010.907	061050		918.00	56.00	16.00	26.00	64.00	22.00	184.00	734.00
445 114.4010.908	061250		1,325.00	81.00	23.00	38.00	92.00	32.00	266.00	1,059.00
445 114.4010.908	061350		1,546.00	95.00	27.00	44.00	107.00	37.00	310.00	1,236.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
114.4010.908	061550	221.00	14.00	4.00	6.00	15.00	5.00	44.00	177.00
114.4010.908	061650	691.00	42.00	12.00	20.00	48.00	17.00	139.00	552.00
114.4010.908	061950	359.00	22.00	6.00	10.00	25.00	9.00	72.00	287.00
114.4010.908	062050	277.00	17.00	5.00	8.00	19.00	7.00	56.00	221.00
LECTRIC CONSERVATION		5,337.00	327.00	93.00	152.00	370.00	129.00	1,071.00	4,266.00
ISION TOTAL		39,404.00	2,407.00	694.00	1,121.00	2,735.00	942.00	7,899.00	31,505.00

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1899.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
115.1070.356	021830	1,299.00	79.00	29.00	37.00	90.00	31.00	266.00	1,033.00
115.1070.3646	000002	1,834.00	112.00	40.00	52.00	127.00	44.00	375.00	1,459.00
115.1070.3647	000002	651.00	40.00	14.00	18.00	45.00	16.00	133.00	518.00
115.1070.3647	035798	299.00	18.00	7.00	8.00	21.00	7.00	61.00	238.00
115.1070.3648	000002	2,314.00	141.00	51.00	65.00	160.00	55.00	472.00	1,842.00
115.1070.3656	000002	1,997.00	122.00	44.00	56.00	138.00	48.00	408.00	1,589.00
115.1070.3657	000002	554.00	34.00	12.00	16.00	38.00	13.00	113.00	441.00
115.1070.3657	035798	366.00	22.00	8.00	10.00	25.00	9.00	74.00	292.00
115.1070.3658	000002	162.00	10.00	4.00	5.00	11.00	4.00	34.00	128.00
115.1070.3662	000002	1,395.00	85.00	31.00	39.00	96.00	33.00	284.00	1,111.00
115.1070.3662	021768	445.00	27.00	10.00	13.00	31.00	11.00	92.00	353.00
115.1070.3662	021770	1,194.00	73.00	26.00	34.00	82.00	29.00	244.00	950.00
115.1070.3662	021858	220.00	13.00	5.00	6.00	15.00	5.00	44.00	176.00
115.1070.3662	021875	136.00	8.00	3.00	4.00	9.00	3.00	27.00	109.00
115.1070.3662	021880	446.00	27.00	10.00	13.00	31.00	11.00	92.00	354.00
115.1070.3662	021894	693.00	42.00	15.00	20.00	48.00	17.00	142.00	551.00
115.1070.3662	021901	122.00	7.00	3.00	3.00	8.00	3.00	24.00	98.00
115.1070.3672	000002	2,525.00	154.00	56.00	71.00	174.00	60.00	515.00	2,010.00
115.1070.3672	021648	165.00	10.00	4.00	5.00	11.00	4.00	34.00	131.00
115.1070.3672	021702	82.00	5.00	2.00	2.00	6.00	2.00	17.00	65.00
115.1070.3672	021768	82.00	5.00	2.00	2.00	6.00	2.00	17.00	65.00
115.1070.3672	021769	146.00	9.00	3.00	4.00	10.00	3.00	29.00	117.00
115.1070.3672	021770	1,578.00	96.00	35.00	44.00	109.00	38.00	322.00	1,256.00
115.1070.3672	021852	73.00	4.00	2.00	2.00	5.00	2.00	15.00	58.00
115.1070.3672	021858	146.00	9.00	3.00	4.00	10.00	3.00	29.00	117.00
115.1070.3672	021875	2,053.00	125.00	45.00	58.00	142.00	49.00	419.00	1,634.00
115.1070.3672	021880	5,042.00	307.00	111.00	142.00	348.00	120.00	1,028.00	4,014.00
115.1070.3672	021894	197.00	12.00	4.00	6.00	14.00	5.00	41.00	156.00
115.1070.3681	000002	897.00	55.00	20.00	25.00	62.00	21.00	183.00	714.00
115.1070.3683	000002	1,576.00	96.00	35.00	44.00	109.00	38.00	322.00	1,254.00
115.1070.3691	000002	1,978.00	120.00	44.00	56.00	137.00	47.00	404.00	1,574.00
115.1070.3693	000002	5,583.00	340.00	123.00	157.00	386.00	133.00	1,139.00	4,444.00
115.1070.370	000002	4,535.00	276.00	100.00	128.00	313.00	108.00	925.00	3,610.00
115.1070.3711	000002	331.00	20.00	7.00	9.00	23.00	8.00	67.00	264.00
115.1070.3713	000002	469.00	29.00	10.00	13.00	32.00	11.00	95.00	374.00
115.1070.3713	021901	122.00	7.00	3.00	3.00	8.00	3.00	24.00	98.00
115.1070.3731	000002	207.00	13.00	5.00	6.00	14.00	5.00	43.00	164.00
115.1070.3733	000002	455.00	28.00	10.00	13.00	31.00	11.00	93.00	362.00
CONSTRUCTION TOTAL		42,369.00	2,580.00	936.00	1,193.00	2,925.00	1,012.00	8,646.00	33,723.00
530 115.1430.2	035761	637.00	39.00	14.00	18.00	44.00	15.00	130.00	507.00
OTHER A/R - MISCELLANEOUS INSTALL CONDUIT & CONDUCTORS RELOCATE EXISTING SL, SECONDARY VAULT AN									
530 115.1430.2	035781	842.00	51.00	19.00	24.00	58.00	20.00	172.00	670.00
OTHER A/R - MISCELLANEOUS SUMMER BEACH COST TO RELOCATE EXISTING TRANSFORMER AT THE CLUBHOUSE P									
143 TOTAL		1,479.00	90.00	33.00	42.00	102.00	35.00	302.00	1,177.00
545 115.4010.907	061050	641.00	39.00	14.00	18.00	44.00	15.00	130.00	511.00
545 115.4010.908	061250	2,081.00	127.00	46.00	59.00	144.00	50.00	426.00	1,655.00
545 115.4010.908	061350	1,113.00	68.00	25.00	31.00	77.00	27.00	228.00	885.00
545 115.4010.908	061550	388.00	24.00	9.00	11.00	27.00	9.00	80.00	308.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
115.4010.908	061650	193.00	12.00	4.00	5.00	13.00	5.00	39.00	154.00
115.4010.908	061950	97.00	6.00	2.00	3.00	7.00	2.00	20.00	77.00
LECTRIC CONSERVATION		4,513.00	276.00	100.00	127.00	312.00	108.00	923.00	3,590.00
945.4160.29		1,779.00	126.00					126.00	1,653.00
945.4160.33		1,339.00	95.00					95.00	1,244.00
945.4160.340		102.00	7.00					7.00	95.00
945.4160.351		171.00	12.00					12.00	159.00
945.4160.52		2,283.00	162.00					162.00	2,121.00
945.4160.6		487.00	35.00					35.00	452.00
995.1080.385		155.00	11.00					11.00	144.00
995.1080.386		195.00	14.00					14.00	181.00
995.1630.1		467.00	33.00					33.00	434.00
995.4010.8031		5,064.00	360.00					360.00	4,704.00
995.4010.8032		48.00	3.00					3.00	45.00
995.4010.8033		1,359.00	97.00					97.00	1,262.00
995.4010.8036		1,976.00	140.00					140.00	1,836.00
995.4010.870		2,233.00	159.00					159.00	2,074.00
995.4010.8793		262.00	19.00					19.00	243.00
995.4010.8802		264.00	19.00					19.00	245.00
995.4010.901		1,067.00	76.00					76.00	991.00
995.4010.902		222.00	16.00					16.00	206.00
995.4010.903		2,937.00	209.00					209.00	2,728.00
995.4010.911		1,744.00	124.00					124.00	1,620.00
995.4010.912		5,268.00	374.00					374.00	4,894.00
995.4010.916		2,564.00	182.00					182.00	2,382.00
995.4020.8439		285.00	20.00					20.00	265.00
995.4020.885		1,074.00	76.00					76.00	998.00
995.4020.896		1,345.00	96.00					96.00	1,249.00
995.4020.898		43.00	3.00					3.00	40.00
LO GAS-GENERAL TOTAL		34,733.00	2,468.00	894.00	1,142.00	2,801.00	968.00	2,468.00	32,265.00
995.1070.382	000003	175.00	11.00	4.00	5.00	12.00	4.00	36.00	139.00
995.1070.384	000003	79.00	5.00	2.00	2.00	5.00	2.00	16.00	63.00
995.1070.385	000003	741.00	45.00	16.00	21.00	51.00	18.00	151.00	590.00
995.1070.386	000003	1,004.00	61.00	22.00	28.00	69.00	24.00	204.00	800.00
LO GAS-CONSTRUCTION TOTAL		1,999.00	122.00	44.00	56.00	137.00	48.00	407.00	1,592.00
IVISION TOTAL		85,093.00	5,536.00	1,113.00	1,418.00	3,476.00	1,203.00	12,746.00	72,347.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .0354	GROUP INSUR. RATE .0868	401K Match .0300	TOTAL APPLIED	LABOR CHARGES
) 946.4160.29		1,831.00	130.00					130.00	1,701.00
) 946.4160.33		774.00	55.00					55.00	719.00
) 946.4160.351		1,085.00	77.00					77.00	1,008.00
) 946.4160.391		729.00	52.00					52.00	677.00
) 946.4160.52		682.00	48.00					48.00	634.00
) 946.4160.6		170.00	12.00					12.00	158.00
0 996.1080.385		89.00	6.00					6.00	83.00
0 996.4010.8031		2,823.00	201.00					201.00	2,622.00
0 996.4010.8032		25.00	2.00					2.00	23.00
0 996.4010.8033		1,669.00	119.00					119.00	1,550.00
0 996.4010.8034		392.00	28.00					28.00	364.00
0 996.4010.8035		255.00	18.00					18.00	237.00
0 996.4010.870		516.00	37.00					37.00	479.00
0 996.4010.874		157.00	11.00					11.00	146.00
0 996.4010.878		990.00	70.00					70.00	920.00
0 996.4010.8791		705.00	50.00					50.00	655.00
0 996.4010.8792		258.00	18.00					18.00	240.00
0 996.4010.8793		384.00	27.00					27.00	357.00
0 996.4010.8802		352.00	25.00					25.00	327.00
0 996.4010.901		774.00	55.00					55.00	719.00
0 996.4010.902		896.00	64.00					64.00	832.00
0 996.4010.903		1,741.00	124.00					124.00	1,617.00
0 996.4010.911		774.00	55.00					55.00	719.00
60 996.4010.912		1,171.00	83.00					83.00	1,088.00
60 996.4010.916		482.00	34.00					34.00	448.00
60 996.4020.8432		12.00	1.00					1.00	11.00
60 996.4020.8439		33.00	2.00					2.00	31.00
60 996.4020.885		258.00	18.00					18.00	240.00
60 996.4020.887		217.00	15.00					15.00	202.00
60 996.4020.896		530.00	38.00					38.00	492.00
60 996.4020.898		87.00	6.00					6.00	81.00
LO GAS-GENERAL TOTAL		20,861.00	1,481.00	1,149.00	686.00	1,682.00	581.00	1,481.00	19,380.00
62 996.1070.374	000003	14.00	1.00	1.00		1.00		3.00	11.00
62 996.1070.382	000003	70.00	4.00	3.00	2.00	5.00	2.00	16.00	54.00
62 996.1070.384	000004	14.00	1.00	1.00		1.00		3.00	11.00
62 996.1070.385	000003	992.00	59.00	46.00	27.00	67.00	23.00	222.00	770.00
FLO GAS-CONSTRUCTION TOTAL		1,090.00	65.00	51.00	29.00	74.00	25.00	244.00	846.00
DIVISION TOTAL		21,951.00	1,546.00	51.00	29.00	74.00	25.00	1,725.00	20,226.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
0 121.1070.376112	000003	91.00	5.00	2.00	7.00	7.00	21.00	70.00
0 121.1070.376112	021551	122.00	7.00	3.00	10.00	9.00	29.00	93.00
0 121.1070.376120	000003	15,553.00	905.00	409.00	1,224.00	1,191.00	3,729.00	11,824.00
0 121.1070.376120	000008	446.00	26.00	12.00	35.00	34.00	107.00	339.00
0 121.1070.376120	021699	38.00	2.00	1.00	3.00	3.00	9.00	29.00
0 121.1070.376120	021749	103.00	6.00	3.00	8.00	8.00	25.00	78.00
0 121.1070.376120	021754	79.00	5.00	2.00	6.00	6.00	19.00	60.00
0 121.1070.376120	021811	485.00	28.00	13.00	38.00	37.00	116.00	369.00
0 121.1070.376120	021822	256.00	15.00	7.00	20.00	20.00	62.00	194.00
0 121.1070.376120	021827	347.00	20.00	9.00	27.00	27.00	83.00	264.00
0 121.1070.376120	021839	675.00	39.00	18.00	53.00	52.00	162.00	513.00
0 121.1070.376120	021851	887.00	52.00	23.00	70.00	68.00	213.00	674.00
0 121.1070.376120	021856	995.00	58.00	26.00	78.00	76.00	238.00	757.00
0 121.1070.376120	021862	1,095.00	64.00	29.00	86.00	84.00	263.00	832.00
0 121.1070.376120	021867	531.00	31.00	14.00	42.00	41.00	128.00	403.00
0 121.1070.376120	021871	262.00	15.00	7.00	21.00	20.00	63.00	199.00
0 121.1070.376120	021873	161.00	9.00	4.00	13.00	12.00	38.00	123.00
.0 121.1070.376120	021883	167.00	10.00	4.00	13.00	13.00	40.00	127.00
.0 121.1070.376120	021884	68.00	4.00	2.00	5.00	5.00	16.00	52.00
.0 121.1070.376120	021887	259.00	15.00	7.00	20.00	20.00	62.00	197.00
.0 121.1070.376120	021897	68.00	4.00	2.00	5.00	5.00	16.00	52.00
.0 121.1070.376140	000003	1,918.00	112.00	50.00	151.00	147.00	460.00	1,458.00
L0 121.1070.376140	021512	1,677.00	98.00	44.00	132.00	128.00	402.00	1,275.00
L0 121.1070.376140	021754	941.00	55.00	25.00	74.00	72.00	226.00	715.00
L0 121.1070.376140	021781	702.00	41.00	18.00	55.00	54.00	168.00	534.00
L0 121.1070.376140	021801	2,948.00	171.00	78.00	232.00	226.00	707.00	2,241.00
10 121.1070.376160	021754	124.00	7.00	3.00	10.00	10.00	30.00	94.00
10 121.1070.376160	028028	6,047.00	352.00	159.00	476.00	463.00	1,450.00	4,597.00
10 121.1070.376220	000003	287.00	17.00	8.00	23.00	22.00	70.00	217.00
10 121.1070.376240	021754	281.00	16.00	7.00	22.00	22.00	67.00	214.00
10 121.1070.376260	021754	2,024.00	118.00	53.00	159.00	155.00	485.00	1,539.00
10 121.1070.380105	000003	391.00	23.00	10.00	31.00	30.00	94.00	297.00
10 121.1070.380107	000003	45,913.00	2,670.00	1,208.00	3,613.00	3,515.00	11,006.00	34,907.00
10 121.1070.380107	000004	726.00	42.00	19.00	57.00	56.00	174.00	552.00
10 121.1070.380107	021872	186.00	11.00	5.00	15.00	14.00	45.00	141.00
10 121.1070.380112	000003	3,456.00	201.00	91.00	272.00	265.00	829.00	2,627.00
10 121.1070.380112	021865	281.00	16.00	7.00	22.00	22.00	67.00	214.00
10 121.1070.380120	000003	493.00	29.00	13.00	39.00	38.00	119.00	374.00
10 121.1070.382	000003	3,178.00	185.00	84.00	250.00	243.00	762.00	2,416.00
10 121.1070.384	000003	1,724.00	100.00	45.00	136.00	132.00	413.00	1,311.00
ONSTRUCTION TOTAL		95,985.00	5,584.00	2,524.00	7,553.00	7,352.00	23,013.00	72,972.00
)30 121.1430.2	035734	38.00	2.00	1.00	3.00	3.00	9.00	29.00
THER A/R - MISCELLANEOUS RYBOVICH ON 7/07/06 THE ABOVE DAMAGED OUR 1 1/4 SERIVCE REPAIRS WERE								
)30 121.1430.2	035735	62.00	4.00	2.00	5.00	5.00	16.00	46.00
THER A/R - MISCELLANEOUS MASTER GARDNES ON 7/07/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 17								
)30 121.1430.2	035736	35.00	2.00	1.00	3.00	3.00	9.00	26.00
THER A/R - MISCELLANEOUS RJ HOMES ON 7/10/06 THE ABOVE DAMAGED OUR .50I PE SERVICE AT 344 GLEN								
)30 121.1430.2	035737	223.00	13.00	6.00	18.00	17.00	54.00	169.00
THER A/R - MISCELLANEOUS CKM BUILDERS ON 7/11/06 THE ABOVE DAMAGED OUR 1 1/4 SERV AT 4828 LAKE								
)30 121.1430.2	035738	606.00	35.00	16.00	48.00	46.00	145.00	461.00
THER A/R - MISCELLANEOUS PUBLIX SUPERMARKET ON 7/11/06 THE ABOVE DAMAGED OUR METER AT 555 NE 5								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
) 121.1430.2	035744	65.00	4.00	2.00	5.00	5.00	16.00	49.00
ER A/R - MISCELLANEOUS NO REPORTED NAME ON 7/14/06 THE ABOVE DAMAGED OUR .75IN PE SERIVE REP								
) 121.1430.2	035746	114.00	7.00	3.00	9.00	9.00	28.00	86.00
ER A/R - MISCELLANEOUS HIGH TECH ON 7/15/06 THE ABOVE FAILED TO PROPERLY LOCATE OUR LINES AT								
) 121.1430.2	035747	39.00	2.00	1.00	3.00	3.00	9.00	30.00
ER A/R - MISCELLANEOUS FLORIDIAN LANDSCAPING ON 7/17/06 THE ABOVE DAMAGED OUR .75IN SERVICE								
0 121.1430.2	035748	34.00	2.00	1.00	3.00	3.00	9.00	25.00
ER A/R - MISCELLANEOUS DAWSON ON 7/17/06 THE ABOVE DAMAGED OUR .50IN PE SERIVE AT 115 N O ST								
0 121.1430.2	035749	63.00	4.00	2.00	5.00	5.00	16.00	47.00
ER A/R - MISCELLANEOUS JAMES PETRIC ON 7/18/2006 THE ABOVE DAMAGED OUR .50IN PE SERICE WHILE								
0 121.1430.2	035750	446.00	26.00	12.00	35.00	34.00	107.00	339.00
ER A/R - MISCELLANEOUS BARRIER WALL OF FLA ON 7/18/2006 THE ABOVE DAMAGED OUR 2.00IN PE MAIN								
0 121.1430.2	035753	34.00	2.00	1.00	3.00	3.00	9.00	25.00
ER A/R - MISCELLANEOUS PETER PHILLIPS ON 7/19/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEREPAI								
0 121.1430.2	035754	259.00	15.00	7.00	20.00	20.00	62.00	197.00
ER A/R - MISCELLANEOUS CARLSON FENCE ON 7/19/06 THE ABOVE DAMAGED OUR 2.00 IN MAIN REPAIRS W								
0 121.1430.2	035758	4,744.00	276.00	125.00	373.00	363.00	1,137.00	3,607.00
ER A/R - MISCELLANEOUS POWERLINE CONSTRUCTION ON 7/20/06 THE ABOVE DAMAGED OUR 6.00IN MAIN A								
0 121.1430.2	035760	38.00	2.00	1.00	3.00	3.00	9.00	29.00
IER A/R - MISCELLANEOUS WILLIAM LICKLE ON 7/20/06 THE ABOVE DAMAGED OUR LINE TO A METER REPAI								
0 121.1430.2	035762	93.00	5.00	2.00	7.00	7.00	21.00	72.00
IER A/R - MISCELLANEOUS KLEWIN ON 7/20/06 THE ABOVE DAMAGED OUR 1 1/4" SERVICE AT 1516 KIRK R								
0 121.1430.2	035765	257.00	15.00	7.00	20.00	20.00	62.00	195.00
IER A/R - MISCELLANEOUS KIM YOUNG ON 7/20/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEWHILE REMO								
0 121.1430.2	035766	83.00	5.00	2.00	7.00	6.00	20.00	63.00
IER A/R - MISCELLANEOUS BUILDERS LANDSCAPING ON 7/21/06 THE ABOVE DAMAGED OUR .75IN PE SERV A								
0 121.1430.2	035767	224.00	13.00	6.00	18.00	17.00	54.00	170.00
IER A/R - MISCELLANEOUS R & R GARDEN CENTER ON 7/22/06 THE ABOVE DAMAGED OUR 2.00IN MAIN AT 1								
0 121.1430.2	035769	106.00	6.00	3.00	8.00	8.00	25.00	81.00
IER A/R - MISCELLANEOUS MANUEL BRUNET ON 7/27/06 THE ABOVE DAMAGED OUR .50IN STEEL TUBING ON								
0 121.1430.2	035770	185.00	11.00	5.00	15.00	14.00	45.00	140.00
IER A/R - MISCELLANEOUS CYPRESS COMMUNICATIONS ON 7/28/06 THE ABOVE DAMAGED OUR .75IN PE SERV								
0 121.1430.2	035771	105.00	6.00	3.00	8.00	8.00	25.00	80.00
IER A/R - MISCELLANEOUS FREDDY MATOS ON 7/25/06 THE ABOVE DAMAGED OUR .75INPE SERVICE REPAIRS								
0 121.1430.2	035772	76.00	4.00	2.00	6.00	6.00	18.00	58.00
IER A/R - MISCELLANEOUS BRETT ARMSTRONG ON 7/25/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEREPA								
0 121.1430.2	035774	254.00	15.00	7.00	20.00	19.00	61.00	193.00
IER A/R - MISCELLANEOUS B & B UNDERGROUND ON 7/29/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE								
43 TOTAL		8,183.00	476.00	218.00	645.00	627.00	1,966.00	6,217.00
40 121.1860.31	003000	110.00	6.00	3.00	9.00	8.00	26.00	84.00
40 121.1860.31	008002	3,359.00	195.00	88.00	264.00	257.00	804.00	2,555.00
40 121.1860.32	001004	4,824.00	281.00	127.00	380.00	369.00	1,157.00	3,667.00
86 TOTAL		8,293.00	482.00	218.00	653.00	634.00	1,987.00	6,306.00
045 114.4010.907	061050	470.00	27.00	12.00	37.00	36.00	112.00	358.00
045 114.4010.908	061050	447.00	26.00	12.00	35.00	34.00	107.00	340.00
045 114.4010.908	061250	166.00	10.00	4.00	13.00	13.00	40.00	126.00
045 114.4010.908	061350	91.00	5.00	2.00	7.00	7.00	21.00	70.00
045 114.4010.908	061650	91.00	5.00	2.00	7.00	7.00	21.00	70.00

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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
5 114.4010.910	061050	448.00	26.00	12.00	35.00	34.00	107.00	341.00
5 115.4010.907	061050	543.00	32.00	14.00	43.00	42.00	131.00	412.00
5 115.4010.908	061050	447.00	26.00	12.00	35.00	34.00	107.00	340.00
5 115.4010.908	061250	91.00	5.00	2.00	7.00	7.00	21.00	70.00
5 115.4010.908	061350	91.00	5.00	2.00	7.00	7.00	21.00	70.00
5 115.4010.908	061650	21.00	1.00	1.00	2.00	2.00	6.00	15.00
5 115.4010.910	061050	557.00	32.00	15.00	44.00	43.00	134.00	423.00
ELECTRIC CONSERVATION		3,463.00	200.00	90.00	272.00	266.00	828.00	2,635.00
0 141.4160.21		243.00	14.00	6.00	19.00	19.00	58.00	185.00
0 141.4160.28		1,135.00	66.00	30.00	89.00	87.00	272.00	863.00
0 141.4160.29		16,321.00	949.00	429.00	1,284.00	1,250.00	3,912.00	12,409.00
0 141.4160.33		10,172.00	592.00	268.00	800.00	779.00	2,439.00	7,733.00
0 141.4160.340		89.00	5.00	2.00	7.00	7.00	21.00	68.00
0 141.4160.35		153.00	9.00	4.00	12.00	12.00	37.00	116.00
0 141.4160.351		5,882.00	342.00	155.00	463.00	450.00	1,410.00	4,472.00
0 141.4160.353		542.00	32.00	14.00	43.00	41.00	130.00	412.00
0 141.4160.391		2,214.00	129.00	58.00	174.00	170.00	531.00	1,683.00
0 141.4160.43		487.00	28.00	13.00	38.00	37.00	116.00	371.00
0 141.4160.52		12,947.00	753.00	341.00	1,019.00	991.00	3,104.00	9,843.00
0 141.4160.54		732.00	43.00	19.00	58.00	56.00	176.00	556.00
0 141.4160.6		1,396.00	81.00	37.00	110.00	107.00	335.00	1,061.00
0 143.4160.340		69.00	4.00	2.00	5.00	5.00	16.00	53.00
6 TOTAL		52,382.00	3,047.00	1,378.00	4,121.00	4,011.00	12,557.00	39,825.00
0 945.4160.340		16.00	1.00				1.00	15.00
0 946.4160.340		16.00	1.00				1.00	15.00
0 991.1080.374		197.00	14.00				14.00	183.00
0 991.1080.385		281.00	20.00				20.00	261.00
0 991.1080.386		547.00	39.00				39.00	508.00
0 991.4010.800		356.00	25.00				25.00	331.00
0 991.4010.8031		23,119.00	1,643.00				1,643.00	21,476.00
0 991.4010.8031	030998	1,235.00	88.00				88.00	1,147.00
0 991.4010.8032		578.00	41.00				41.00	537.00
0 991.4010.8033		3,878.00	276.00				276.00	3,602.00
0 991.4010.8034		1,380.00	98.00				98.00	1,282.00
0 991.4010.870		1,210.00	86.00				86.00	1,124.00
0 991.4010.878		5,150.00	366.00				366.00	4,784.00
0 991.4010.8791		1,944.00	138.00				138.00	1,806.00
0 991.4010.8792		591.00	42.00				42.00	549.00
0 991.4010.8793		1,490.00	106.00				106.00	1,384.00
0 991.4010.8801		110.00	8.00				8.00	102.00
0 991.4010.8802		3,595.00	255.00				255.00	3,340.00
0 991.4010.901		1,247.00	89.00				89.00	1,158.00
0 991.4010.902		2,100.00	149.00				149.00	1,951.00
0 991.4010.903		5,761.00	409.00				409.00	5,352.00
0 991.4010.905		71.00	5.00				5.00	66.00
0 991.4010.911		222.00	16.00				16.00	206.00
0 991.4010.912		10,360.00	736.00				736.00	9,624.00
0 991.4010.916		6,681.00	475.00				475.00	6,206.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0346	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
0 991.4010.9251		572.00	41.00				41.00	531.00
0 991.4010.930		70.00	5.00				5.00	65.00
0 991.4020.8439		1,059.00	75.00				75.00	984.00
0 991.4020.887		30.00	2.00				2.00	28.00
0 991.4020.892		61.00	4.00				4.00	57.00
0 991.4020.8931		337.00	24.00				24.00	313.00
0 991.4020.8932		51.00	4.00				4.00	47.00
0 991.4020.896		8,784.00	624.00				624.00	8,160.00
0 991.4020.898		2,307.00	164.00				164.00	2,143.00
0 991.4020.935		789.00	56.00				56.00	733.00
0 993.4010.800		89.00	6.00				6.00	83.00
0 993.4010.878		73.00	5.00				5.00	68.00
0 993.4010.911		164.00	12.00				12.00	152.00
0 993.4010.912		72.00	5.00				5.00	67.00
0 993.4010.9251		150.00	11.00				11.00	139.00
0 993.4020.8931		27.00	2.00				2.00	25.00
0 995.4010.800		179.00	13.00				13.00	166.00
0 995.4010.912		53.00	4.00				4.00	49.00
0 995.4010.9251		123.00	9.00				9.00	114.00
0 996.4010.800		89.00	6.00				6.00	83.00
0 996.4010.8032		163.00	12.00				12.00	151.00
0 996.4010.912		24.00	2.00				2.00	22.00
0 996.4010.9251		116.00	8.00	9252			8.00	108.00
0 GAS-GENERAL TOTAL		87,517.00	6,220.00	2,813.00	8,414.00	8,187.00	6,220.00	81,297.00
2 991.1070.374	000003	548.00	32.00	14.00	43.00	42.00	131.00	417.00
2 991.1070.382	000003	140.00	8.00	4.00	11.00	11.00	34.00	106.00
2 991.1070.384	000003	387.00	23.00	10.00	30.00	30.00	93.00	294.00
2 991.1070.385	000003	2,776.00	161.00	73.00	218.00	213.00	665.00	2,111.00
2 991.1070.386	000003	10,179.00	592.00	268.00	801.00	779.00	2,440.00	7,739.00
0 GAS-CONSTRUCTION TOTAL		14,030.00	816.00	369.00	1,103.00	1,075.00	3,363.00	10,667.00
IVISION TOTAL		269,853.00	16,825.00	4,797.00	14,347.00	13,965.00	49,934.00	219,919.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
) 123.1070.376112	000003	483.00	28.00	12.00	38.00	37.00	115.00	368.00
) 123.1070.376112	021869	173.00	10.00	4.00	14.00	13.00	41.00	132.00
0 123.1070.376112	028014	405.00	24.00	10.00	32.00	31.00	97.00	308.00
0 123.1070.376112	028024	115.00	7.00	3.00	9.00	9.00	28.00	87.00
0 123.1070.376120	000003	468.00	27.00	12.00	37.00	36.00	112.00	356.00
0 123.1070.376120	000004	89.00	5.00	2.00	7.00	7.00	21.00	68.00
0 123.1070.376120	021348	55.00	3.00	1.00	4.00	4.00	12.00	43.00
0 123.1070.376120	021597	577.00	34.00	15.00	45.00	44.00	138.00	439.00
0 123.1070.376120	021654	566.00	33.00	14.00	45.00	43.00	135.00	431.00
0 123.1070.376120	028024	116.00	7.00	3.00	9.00	9.00	28.00	88.00
0 123.1070.380105	000003	928.00	54.00	24.00	73.00	71.00	222.00	706.00
0 123.1070.380107	000003	7,887.00	459.00	201.00	621.00	604.00	1,885.00	6,002.00
0 123.1070.380107	000004	470.00	27.00	12.00	37.00	36.00	112.00	358.00
0 123.1070.380107	000008	9,893.00	576.00	252.00	779.00	758.00	2,365.00	7,528.00
0 123.1070.380112	000003	109.00	6.00	3.00	9.00	8.00	26.00	83.00
0 123.1070.382	000003	2,196.00	128.00	56.00	173.00	168.00	525.00	1,671.00
0 123.1070.384	000003	978.00	57.00	25.00	77.00	75.00	234.00	744.00
)NSTRUCTION TOTAL		25,508.00	1,485.00	649.00	2,009.00	1,953.00	6,096.00	19,412.00
50 123.1430.2	035704	19.00	1.00		2.00	1.00	4.00	15.00
HER A/R - MISCELLANEOUS MASTEC HIT 1 1/4" MAIN WITH SHOVEL AT WOODHOUSE LANE & THISTLE DOWN S								
50 123.1430.2	035713	19.00	1.00		2.00	1.00	4.00	15.00
HER A/R - MISCELLANEOUS JOSE ZUDAIRE CUT 1/2" PE SERVICE WHILE INSTALLING FENCE (NLR)~								
50 123.1430.2	035729	517.00	30.00	13.00	41.00	40.00	124.00	393.00
HER A/R - MISCELLANEOUS ORANGE COUNTY COMMUNICATIONS 2" MAIN PIERECED WITH MISSLE WHILE INSTA								
30 123.1430.2	035757	58.00	3.00	1.00	5.00	4.00	13.00	45.00
HER A/R - MISCELLANEOUS MASTEC HIT 3/4" SERVICE AT 774 ONYX PARKWAY, DELAND ON 7/20/06. LOCAT								
30 123.1430.2	035759	16.00	1.00		1.00	1.00	3.00	13.00
HER A/R - MISCELLANEOUS TONY'S LAWN SERVICE STREET LIGHT PUP IN RIGHT OF WAY WAS CUT BY CREW								
30 123.1430.2	035764	277.00	16.00	7.00	22.00	21.00	66.00	211.00
HER A/R - MISCELLANEOUS ACI 2"PE MAIN CUT IN HALF AT SANFORD AIRPORT 2 RED CLEVELAND BLVD ON								
43 TOTAL		906.00	52.00	21.00	73.00	68.00	214.00	692.00
40 123.1860.31	003000	345.00	20.00	9.00	27.00	26.00	82.00	263.00
40 123.1860.31	004003	179.00	10.00	5.00	14.00	14.00	43.00	136.00
40 123.1860.31	008002	340.00	20.00	9.00	27.00	26.00	82.00	258.00
40 123.1860.32	001004	645.00	38.00	16.00	51.00	49.00	154.00	491.00
40 123.1860.32	003004	66.00	4.00	2.00	5.00	5.00	16.00	50.00
86 TOTAL		1,575.00	92.00	41.00	124.00	120.00	377.00	1,198.00
50 141.4160.340		89.00	5.00	2.00	7.00	7.00	21.00	68.00
50 143.4160.29		3,174.00	185.00	81.00	250.00	243.00	759.00	2,415.00
50 143.4160.33		1,796.00	105.00	46.00	141.00	138.00	430.00	1,366.00
50 143.4160.340		69.00	4.00	2.00	5.00	5.00	16.00	53.00
50 143.4160.351		2,130.00	124.00	54.00	168.00	163.00	509.00	1,621.00
50 143.4160.353		1,226.00	71.00	31.00	97.00	94.00	293.00	933.00
50 143.4160.391		1,456.00	85.00	37.00	115.00	112.00	349.00	1,107.00
50 143.4160.43		415.00	24.00	11.00	33.00	32.00	100.00	315.00
50 143.4160.52		3,270.00	190.00	83.00	258.00	251.00	782.00	2,488.00

	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
)	143.4160.6		228.00	13.00	6.00	18.00	17.00	54.00	174.00
)	143.4160.8		264.00	15.00	7.00	21.00	20.00	63.00	201.00
6	TOTAL		14,117.00	821.00	360.00	1,113.00	1,082.00	3,376.00	10,741.00
0	945.4160.340		16.00	1.00				1.00	15.00
0	946.4160.340		16.00	1.00				1.00	15.00
0	993.1080.380		72.00	5.00				5.00	67.00
0	993.1080.385		365.00	26.00				26.00	339.00
0	993.1080.386		97.00	7.00				7.00	90.00
0	993.4010.8031		6,949.00	494.00				494.00	6,455.00
0	993.4010.8031	030998	435.00	31.00				31.00	404.00
0	993.4010.8032		98.00	7.00				7.00	91.00
0	993.4010.8033		780.00	55.00				55.00	725.00
0	993.4010.8036		1,418.00	101.00				101.00	1,317.00
0	993.4010.870		1,953.00	139.00				139.00	1,814.00
0	993.4010.874		258.00	18.00				18.00	240.00
0	993.4010.878		3,198.00	227.00				227.00	2,971.00
0	993.4010.8791		733.00	52.00				52.00	681.00
0	993.4010.8792		61.00	4.00				4.00	57.00
0	993.4010.8793		253.00	18.00				18.00	235.00
0	993.4010.8802		1,003.00	71.00				71.00	932.00
0	993.4010.901		576.00	41.00				41.00	535.00
0	993.4010.902		2,264.00	161.00				161.00	2,103.00
0	993.4010.903		3,053.00	217.00				217.00	2,836.00
0	993.4010.911		2,126.00	151.00				151.00	1,975.00
0	993.4010.912		2,567.00	182.00				182.00	2,385.00
0	993.4010.916		2,008.00	143.00				143.00	1,865.00
0	993.4020.8439		14.00	1.00				1.00	13.00
0	993.4020.885		1,336.00	95.00				95.00	1,241.00
0	993.4020.892		48.00	3.00				3.00	45.00
0	993.4020.896		934.00	66.00				66.00	868.00
0	993.4020.898		666.00	47.00				47.00	619.00
0	996.4010.870		304.00	22.00				22.00	282.00
0	996.4010.901		152.00	11.00				11.00	141.00
0	996.4010.911		152.00	11.00				11.00	141.00
0	996.4020.885		455.00	32.00				32.00	423.00
LO	GAS-GENERAL TOTAL		34,360.00	2,440.00	1,069.00	3,304.00	3,214.00	2,440.00	31,920.00
2	993.1070.313	000002	51.00	3.00	1.00	4.00	4.00	12.00	39.00
2	993.1070.380	000003	89.00	5.00	2.00	7.00	7.00	21.00	68.00
2	993.1070.382	000004	29.00	2.00	1.00	2.00	2.00	7.00	22.00
2	993.1070.383	000003	76.00	4.00	2.00	6.00	6.00	18.00	58.00
2	993.1070.385	000003	155.00	9.00	4.00	12.00	12.00	37.00	118.00
2	993.1070.385	000004	29.00	2.00	1.00	2.00	2.00	7.00	22.00
2	993.1070.386	000003	1,497.00	87.00	38.00	118.00	115.00	358.00	1,139.00
LO	GAS-CONSTRUCTION TOTAL		1,926.00	112.00	49.00	151.00	148.00	460.00	1,466.00
)IVISION TOTAL			78,392.00	5,002.00	1,120.00	3,470.00	3,371.00	12,963.00	65,429.00

13708

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0335	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES

13709

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
I 114.1070.3646	000002	3,063.00	180.00	52.00	243.00	237.00	712.00	2,351.00
) 114.1070.3646	035626	394.00	23.00	7.00	31.00	30.00	91.00	303.00
) 114.1070.3646	035698	354.00	21.00	6.00	28.00	27.00	82.00	272.00
) 114.1070.3646	035702	649.00	38.00	11.00	52.00	50.00	151.00	498.00
) 114.1070.3646	035708	747.00	44.00	13.00	59.00	58.00	174.00	573.00
) 114.1070.3646	035740	295.00	17.00	5.00	23.00	23.00	68.00	227.00
0 114.1070.3646	035745	1,589.00	93.00	27.00	126.00	123.00	369.00	1,220.00
0 114.1070.3646	035756	290.00	17.00	5.00	23.00	22.00	67.00	223.00
0 114.1070.3646	035763	607.00	36.00	10.00	48.00	47.00	141.00	466.00
0 114.1070.3647	000002	539.00	32.00	9.00	43.00	42.00	126.00	413.00
0 114.1070.3647	035741	398.00	23.00	7.00	32.00	31.00	93.00	305.00
0 114.1070.3647	035763	303.00	18.00	5.00	24.00	23.00	70.00	233.00
0 114.1070.3648	000002	818.00	48.00	14.00	65.00	63.00	190.00	628.00
0 114.1070.3656	000002	2,771.00	163.00	47.00	220.00	214.00	644.00	2,127.00
0 114.1070.3656	035626	394.00	23.00	7.00	31.00	30.00	91.00	303.00
0 114.1070.3656	035698	440.00	26.00	7.00	35.00	34.00	102.00	338.00
0 114.1070.3656	035702	353.00	21.00	6.00	28.00	27.00	82.00	271.00
0 114.1070.3656	035708	632.00	37.00	11.00	50.00	49.00	147.00	485.00
0 114.1070.3656	035740	295.00	17.00	5.00	23.00	23.00	68.00	227.00
0 114.1070.3656	035741	124.00	7.00	2.00	10.00	10.00	29.00	95.00
.0 114.1070.3656	035745	357.00	21.00	6.00	28.00	28.00	83.00	274.00
.0 114.1070.3656	035756	329.00	19.00	6.00	26.00	25.00	76.00	253.00
.0 114.1070.3656	035763	326.00	19.00	6.00	26.00	25.00	76.00	250.00
.0 114.1070.3657	000002	1,205.00	71.00	20.00	96.00	93.00	280.00	925.00
.0 114.1070.3657	035741	112.00	7.00	2.00	9.00	9.00	27.00	85.00
10 114.1070.3657	035763	418.00	25.00	7.00	33.00	32.00	97.00	321.00
10 114.1070.3662	000002	243.00	14.00	4.00	19.00	19.00	56.00	187.00
10 114.1070.3681	000002	1,335.00	78.00	23.00	106.00	103.00	310.00	1,025.00
10 114.1070.3681	021766	446.00	26.00	8.00	35.00	34.00	103.00	343.00
10 114.1070.3691	000002	4,687.00	275.00	80.00	372.00	362.00	1,089.00	3,598.00
10 114.1070.3693	000002	6,564.00	385.00	111.00	522.00	507.00	1,525.00	5,039.00
10 114.1070.370	000002	490.00	29.00	8.00	39.00	38.00	114.00	376.00
10 114.1070.3711	000002	1,268.00	74.00	22.00	101.00	98.00	295.00	973.00
ONSTRUCTION TOTAL		32,835.00	1,927.00	559.00	2,606.00	2,536.00	7,628.00	25,207.00
30 114.1430.2	035742	82.00	5.00	1.00	7.00	6.00	19.00	63.00
HER A/R - MISCELLANEOUS DANIEL GOODHUE MOVE POLE FOR HOUSE TO BE MOVED IN. 7-14-06 D. FO								
30 114.1430.2	035743	142.00	8.00	2.00	11.00	11.00	32.00	110.00
HER A/R - MISCELLANEOUS LIBERTY CORRECTIONAL INST REPAIR LIGHTS. 7-17-06 D. FOWLER								
30 114.1430.2	035755	78.00	5.00	1.00	6.00	6.00	18.00	60.00
HER A/R - MISCELLANEOUS SUNLAND TRAINING CENTER REMOVE & RESET TRANSFORMER 7/20/06 C.MORRI								
30 114.1430.2	035776	246.00	14.00	4.00	20.00	19.00	57.00	189.00
HER A/R - MISCELLANEOUS RICH MULDER CONSTRUCTION REPLACE DAMAGED CONDUCTORS & 25 KVA TRANS.(P								
30 114.1430.2	035777	220.00	13.00	4.00	17.00	17.00	51.00	169.00
HER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONS REPAIR PERIMETER LIGHTS 7/31/06 C.MORRIS								
.43 TOTAL		768.00	45.00	12.00	61.00	59.00	177.00	591.00
445 114.4010.907	061050	970.00	57.00	16.00	77.00	75.00	225.00	745.00
445 114.4010.908	061250	1,993.00	117.00	34.00	158.00	154.00	463.00	1,530.00
445 114.4010.908	061350	1,628.00	96.00	28.00	129.00	126.00	379.00	1,249.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0221	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
5 114.4010.908	061550	126.00	7.00	2.00	10.00	10.00	29.00	97.00
5 114.4010.908	061650	236.00	14.00	4.00	19.00	18.00	55.00	181.00
5 114.4010.908	061950	310.00	18.00	5.00	25.00	24.00	72.00	238.00
5 114.4010.908	062050	310.00	18.00	5.00	25.00	24.00	72.00	238.00
ELECTRIC CONSERVATION		5,573.00	327.00	94.00	443.00	431.00	1,295.00	4,278.00
VISION TOTAL		39,176.00	2,299.00	665.00	3,110.00	3,026.00	9,100.00	30,076.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
115.1070.3646	000002	516.00	30.00	11.00	41.00	40.00	122.00	394.00
115.1070.3647	000002	1,266.00	74.00	27.00	100.00	97.00	298.00	968.00
115.1070.3648	035718	142.00	8.00	3.00	11.00	11.00	33.00	109.00
115.1070.3656	000002	915.00	54.00	19.00	72.00	70.00	215.00	700.00
115.1070.3657	000002	1,177.00	69.00	25.00	93.00	91.00	278.00	899.00
115.1070.3658	035718	142.00	8.00	3.00	11.00	11.00	33.00	109.00
115.1070.3662	000002	1,710.00	100.00	36.00	135.00	132.00	403.00	1,307.00
115.1070.3662	021768	823.00	48.00	17.00	65.00	63.00	193.00	630.00
115.1070.3662	021770	372.00	22.00	8.00	29.00	29.00	88.00	284.00
115.1070.3662	021804	832.00	49.00	18.00	66.00	64.00	197.00	635.00
115.1070.3662	021858	200.00	12.00	4.00	16.00	15.00	47.00	153.00
115.1070.3662	021875	112.00	7.00	2.00	9.00	9.00	27.00	85.00
115.1070.3662	021880	1,400.00	82.00	30.00	111.00	108.00	331.00	1,069.00
115.1070.3672	000002	5,095.00	298.00	108.00	403.00	392.00	1,201.00	3,894.00
115.1070.3672	021702	4,624.00	270.00	98.00	366.00	356.00	1,090.00	3,534.00
115.1070.3672	021768	265.00	15.00	6.00	21.00	20.00	62.00	203.00
115.1070.3672	021770	1,382.00	81.00	29.00	109.00	106.00	325.00	1,057.00
115.1070.3672	021804	2,406.00	141.00	51.00	190.00	185.00	567.00	1,839.00
115.1070.3672	021861	100.00	6.00	2.00	8.00	8.00	24.00	76.00
115.1070.3681	000002	971.00	57.00	21.00	77.00	75.00	230.00	741.00
115.1070.3683	000002	2,681.00	157.00	57.00	212.00	206.00	632.00	2,049.00
115.1070.3691	000002	1,862.00	109.00	39.00	147.00	143.00	438.00	1,424.00
115.1070.3693	000002	8,076.00	472.00	171.00	639.00	622.00	1,904.00	6,172.00
115.1070.370	000002	720.00	42.00	15.00	57.00	55.00	169.00	551.00
115.1070.3713	035699	571.00	33.00	12.00	45.00	44.00	134.00	437.00
115.1070.3731	000002	89.00	5.00	2.00	7.00	7.00	21.00	68.00
115.1070.3733	000002	89.00	5.00	2.00	7.00	7.00	21.00	68.00
115.1070.3733	021747	1,703.00	100.00	36.00	135.00	131.00	402.00	1,301.00
ONSTRUCTION TOTAL		40,241.00	2,354.00	852.00	3,182.00	3,097.00	9,485.00	30,756.00
115.1430.2	035648	67.00	4.00	1.00	5.00	5.00	15.00	52.00
HER A/R - MISCELLANEOUS JOHNNY'S ELECTRIC COST TO REPLACE SECONDARY VAULT AND LABOR TO MAKEUP								
115.1430.2	035714	541.00	32.00	11.00	43.00	42.00	128.00	413.00
HER A/R - MISCELLANEOUS M. ANTONOPOULOS MATERIAL AND LABOR COST ASSOCIATED WITH RELOCATING AN								
115.1430.2	035775	453.00	26.00	10.00	36.00	35.00	107.00	346.00
HER A/R - MISCELLANEOUS CAR HIT POLE LOYD TO SUPPLY MORE INFORMATION 07/29/2006 CWA								
.43 TOTAL		1,061.00	62.00	22.00	84.00	82.00	250.00	811.00
115.4010.907	061050	435.00	25.00	9.00	34.00	34.00	102.00	333.00
115.4010.908	061250	2,018.00	118.00	43.00	160.00	155.00	476.00	1,542.00
115.4010.908	061350	1,328.00	78.00	28.00	105.00	102.00	313.00	1,015.00
115.4010.908	061550	427.00	25.00	9.00	34.00	33.00	101.00	326.00
115.4010.908	061650	213.00	12.00	5.00	17.00	16.00	50.00	163.00
115.4010.908	061950	50.00	3.00	1.00	4.00	4.00	12.00	38.00
ELECTRIC CONSERVATION		4,471.00	261.00	95.00	354.00	344.00	1,054.00	3,417.00
945.4160.28		30.00	2.00				2.00	28.00
945.4160.29		1,369.00	97.00				97.00	1,272.00
945.4160.33		1,001.00	71.00				71.00	930.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0277	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
945.4160.351		426.00	30.00				30.00	396.00
945.4160.52		1,404.00	100.00				100.00	1,304.00
945.4160.6		352.00	25.00				25.00	327.00
995.1080.385		312.00	22.00				22.00	290.00
995.1630.1		389.00	28.00				28.00	361.00
995.4010.8031		5,744.00	408.00				408.00	5,336.00
995.4010.8032		159.00	11.00				11.00	148.00
995.4010.8033		1,004.00	71.00				71.00	933.00
995.4010.8036		2,024.00	144.00				144.00	1,880.00
995.4010.870		1,651.00	117.00				117.00	1,534.00
995.4010.8793		846.00	60.00				60.00	786.00
995.4010.8802		237.00	17.00				17.00	220.00
995.4010.901		1,098.00	78.00				78.00	1,020.00
995.4010.902		109.00	8.00				8.00	101.00
995.4010.903		2,351.00	167.00				167.00	2,184.00
995.4010.911		1,302.00	93.00				93.00	1,209.00
995.4010.912		4,776.00	339.00				339.00	4,437.00
995.4010.916		3,632.00	258.00				258.00	3,374.00
995.4020.8439		145.00	10.00				10.00	135.00
995.4020.885		802.00	57.00				57.00	745.00
995.4020.896		404.00	29.00				29.00	375.00
GAS-GENERAL TOTAL		31,567.00	2,242.00	812.00	3,035.00	2,953.00	2,242.00	29,325.00
995.1070.380	000003	112.00	7.00	2.00	9.00	9.00	27.00	85.00
995.1070.382	000003	440.00	26.00	9.00	35.00	34.00	104.00	336.00
995.1070.385	000003	839.00	49.00	18.00	66.00	65.00	198.00	641.00
995.1070.386	000003	1,415.00	83.00	30.00	112.00	109.00	334.00	1,081.00
GAS-CONSTRUCTION TOTAL		2,806.00	165.00	59.00	222.00	217.00	663.00	2,143.00
VISION TOTAL		80,146.00	5,084.00	1,028.00	3,842.00	3,740.00	13,694.00	66,452.00

Nature Coast
MONTH END JOURNAL ENTRY 9 FOR
JULY 2006 7/20/06

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0000 0000 0765	INSURANCE RATE .0593	PENSIONS RATE .1035	GROUP INSUR. RATE .1007	TOTAL APPLIED	LABOR CHARGES
141.4160.340		91.00	5.00	4.00	7.00	7.00	23.00	68.00
143.4160.340		70.00	4.00	3.00	5.00	5.00	17.00	53.00
TOTAL		161.00	9.00	7.00	12.00	12.00	40.00	121.00
945.4160.340		16.00	1.00				1.00	15.00
946.4160.29		1,912.00	136.00				136.00	1,776.00
946.4160.33		651.00	46.00				46.00	605.00
946.4160.340		16.00	1.00				1.00	15.00
946.4160.351		240.00	17.00				17.00	223.00
946.4160.391		658.00	47.00				47.00	611.00
946.4160.52		41.00	3.00				3.00	38.00
946.4160.6		168.00	12.00				12.00	156.00
996.1080.385		524.00	37.00				37.00	487.00
996.1430.2	035752	11.00	1.00				1.00	10.00
996.4010.8031		2,663.00	189.00				189.00	2,474.00
996.4010.8032		59.00	4.00				4.00	55.00
996.4010.8033		1,607.00	114.00				114.00	1,493.00
996.4010.8034		56.00	4.00				4.00	52.00
996.4010.8035		109.00	8.00				8.00	101.00
996.4010.870		465.00	33.00				33.00	432.00
996.4010.874		831.00	59.00				59.00	772.00
996.4010.878		828.00	59.00				59.00	769.00
996.4010.8791		1,334.00	95.00				95.00	1,239.00
996.4010.8792		248.00	18.00				18.00	230.00
996.4010.8793		384.00	27.00				27.00	357.00
996.4010.8802		364.00	26.00				26.00	338.00
996.4010.901		713.00	51.00				51.00	662.00
996.4010.902		653.00	46.00				46.00	607.00
996.4010.903		1,735.00	123.00				123.00	1,612.00
996.4010.911		713.00	51.00				51.00	662.00
996.4010.916		40.00	3.00				3.00	37.00
996.4020.8432		85.00	6.00				6.00	79.00
996.4020.8439		529.00	38.00				38.00	491.00
996.4020.885		248.00	18.00				18.00	230.00
996.4020.886		642.00	46.00				46.00	596.00
996.4020.887		139.00	10.00				10.00	129.00
996.4020.896		657.00	47.00				47.00	610.00
996.4020.898		101.00	7.00				7.00	94.00
GAS-GENERAL TOTAL		19,440.00	1,383.00	1,071.00	1,869.00	1,818.00	1,383.00	18,057.00
996.1070.382	000003	178.00	10.00	8.00	14.00	13.00	45.00	133.00
996.1070.384	000004	152.00	9.00	7.00	12.00	11.00	39.00	113.00
996.1070.385	000003	1,186.00	68.00	52.00	92.00	89.00	301.00	885.00
GAS-CONSTRUCTION TOTAL		1,516.00	87.00	67.00	118.00	113.00	385.00	1,131.00
DIVISION TOTAL		21,117.00	1,479.00	74.00	130.00	125.00	1,808.00	19,309.00

END OF REPORT

WEST PALM BL A
MONTH END JOURNAL ENTRY 9 FOR
JUNE 2006 6/20/06

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
100.1070.390	021814	2,422.00	183.00	65.00	146.00	144.00	538.00	1,884.00
121.1070.376112	000003	412.00	31.00	11.00	25.00	25.00	92.00	320.00
121.1070.376120	000003	17,473.00	1,323.00	470.00	1,052.00	1,041.00	3,886.00	13,587.00
121.1070.376120	021512	53.00	4.00	1.00	3.00	3.00	11.00	42.00
121.1070.376120	021673	314.00	24.00	8.00	19.00	19.00	70.00	244.00
121.1070.376120	021699	400.00	30.00	11.00	24.00	24.00	89.00	311.00
121.1070.376120	021736	287.00	22.00	8.00	17.00	17.00	64.00	223.00
121.1070.376120	021797	198.00	15.00	5.00	12.00	12.00	44.00	154.00
121.1070.376120	021802	125.00	9.00	3.00	8.00	7.00	27.00	98.00
121.1070.376120	021806	494.00	37.00	13.00	30.00	29.00	109.00	385.00
121.1070.376120	021820	907.00	69.00	24.00	55.00	54.00	202.00	705.00
121.1070.376120	021822	297.00	23.00	8.00	18.00	18.00	67.00	230.00
121.1070.376120	021823	1,439.00	109.00	39.00	87.00	86.00	321.00	1,118.00
121.1070.376120	021826	276.00	21.00	7.00	17.00	16.00	61.00	215.00
121.1070.376120	021828	741.00	56.00	20.00	45.00	44.00	165.00	576.00
121.1070.376120	021832	271.00	21.00	7.00	16.00	16.00	60.00	211.00
121.1070.376120	021838	351.00	27.00	9.00	21.00	21.00	78.00	273.00
121.1070.376120	021842	149.00	11.00	4.00	9.00	9.00	33.00	116.00
121.1070.376120	021843	97.00	8.00	3.00	6.00	6.00	23.00	74.00
121.1070.376120	021844	680.00	51.00	18.00	41.00	41.00	151.00	529.00
121.1070.376120	021845	96.00	8.00	3.00	6.00	6.00	23.00	73.00
121.1070.376120	021848	460.00	35.00	12.00	28.00	27.00	102.00	358.00
121.1070.376120	021851	455.00	35.00	12.00	27.00	27.00	101.00	354.00
121.1070.376120	021867	231.00	17.00	6.00	14.00	14.00	51.00	180.00
121.1070.376140	000003	1,929.00	146.00	52.00	116.00	115.00	429.00	1,500.00
121.1070.376140	000008	232.00	17.00	6.00	14.00	14.00	51.00	181.00
121.1070.376140	021512	217.00	16.00	6.00	13.00	13.00	48.00	169.00
121.1070.376140	021699	127.00	10.00	3.00	8.00	8.00	29.00	98.00
121.1070.376140	021801	1,153.00	88.00	31.00	69.00	69.00	257.00	896.00
121.1070.376140	028026	16.00	1.00		1.00	1.00	3.00	13.00
121.1070.376160	000008	328.00	24.00	9.00	20.00	20.00	73.00	255.00
121.1070.376160	028028	2,826.00	214.00	76.00	170.00	168.00	628.00	2,198.00
121.1070.376240	021754	112.00	9.00	3.00	7.00	7.00	26.00	86.00
121.1070.376260	000003	344.00	25.00	9.00	21.00	21.00	76.00	268.00
121.1070.376260	021289	96.00	8.00	3.00	6.00	6.00	23.00	73.00
121.1070.376260	021754	32.00	2.00	1.00	2.00	2.00	7.00	25.00
121.1070.376260	021857	4,518.00	342.00	122.00	272.00	269.00	1,005.00	3,513.00
121.1070.380105	000003	249.00	19.00	7.00	15.00	15.00	56.00	193.00
121.1070.380105	000004	215.00	16.00	6.00	13.00	13.00	48.00	167.00
121.1070.380107	000003	63,584.00	4,816.00	1,711.00	3,827.00	3,787.00	14,141.00	49,443.00
121.1070.380107	000004	318.00	24.00	9.00	19.00	19.00	71.00	247.00
121.1070.380107	021865	521.00	39.00	14.00	31.00	31.00	115.00	406.00
121.1070.380112	000003	4,119.00	312.00	111.00	248.00	245.00	916.00	3,203.00
121.1070.380120	000003	1,578.00	120.00	42.00	95.00	94.00	351.00	1,227.00
121.1070.380120	021821	426.00	32.00	11.00	26.00	25.00	94.00	332.00
121.1070.380120	021859	29.00	2.00	1.00	2.00	2.00	7.00	22.00
121.1070.382	000003	4,281.00	325.00	115.00	258.00	255.00	953.00	3,328.00
121.1070.384	000003	1,843.00	139.00	50.00	111.00	110.00	410.00	1,433.00
123.1070.380107	000003	1,247.00	95.00	34.00	75.00	74.00	278.00	969.00
CONSTRUCTION TOTAL		118,968.00	9,010.00	3,199.00	7,165.00	7,089.00	26,463.00	92,505.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
) 121.1430.2	035656	147.00	11.00	4.00	9.00	9.00	33.00	114.00
ER A/R - MISCELLANEOUS AIR REF ELECTRIC INC ON 5/31/06 THE ABOVE DAMAGED OUR .75IN PE GALV S								
) 121.1430.2	035657	35.00	2.00	1.00	2.00	2.00	7.00	28.00
ER A/R - MISCELLANEOUS LIVE OAK LANDSCAPE ON 5/31/06 THE ABOVE DAMAGED OUR .75IN PE SERIVE A								
) 121.1430.2	035662	146.00	11.00	4.00	9.00	9.00	33.00	113.00
ER A/R - MISCELLANEOUS DASILIA FORESTE ON 6/04/06 THE ABOVE DAMAGED OUR .75IN PE RISER AT TH								
) 121.1430.2	035663	117.00	9.00	3.00	7.00	7.00	26.00	91.00
ER A/R - MISCELLANEOUS MICHAEL BERKENBLIT ON 6/05/06 THE ABOVE DAMAGED OUR LINES AT 1010 MOR								
) 121.1430.2	035664	103.00	8.00	3.00	6.00	6.00	23.00	80.00
ER A/R - MISCELLANEOUS BG GROUP DEMOLITION ON 6/02/06 THE ABOVE DAMAGED OUR 1 1/2 SERVICE LI								
0 121.1430.2	035668	199.00	15.00	5.00	12.00	12.00	44.00	155.00
ER A/R - MISCELLANEOUS DELRAY GARDEN CENTER ON 6/06/06 THE ABOVE DAMAGED OUR .75IN PE SERVIC								
0 121.1430.2	035670	48.00	3.00	1.00	3.00	3.00	10.00	38.00
ER A/R - MISCELLANEOUS FRITZ MASSIE FENCE COMPANY ON 6/06/06 THE ABOVE DAMAGED OUR .50IN SER								
0 121.1430.2	035673	67.00	5.00	2.00	4.00	4.00	15.00	52.00
ER A/R - MISCELLANEOUS EDWARD SEARS ON 6/09/06 THE ABOVE DAMAGED OUR 1.00IN PE SERIVCE REPAI								
0 121.1430.2	035674	134.00	10.00	4.00	8.00	8.00	30.00	104.00
ER A/R - MISCELLANEOUS LB ROWE ON 5/12/06 THE ABOVE DAMAGED OUR 1.00 BS SERVICE AT 329 PURIT								
0 121.1430.2	035675	97.00	8.00	3.00	6.00	6.00	23.00	74.00
ER A/R - MISCELLANEOUS ST JOHN FISHER CHURCH ON 6/10/06 THE ABOVE DAMAGED OUR 1.00IN SERIVE								
0 121.1430.2	035677	31.00	2.00	1.00	2.00	2.00	7.00	24.00
ER A/R - MISCELLANEOUS D-L UTILITIES ON 6/12/06 THE ABOVE DAMAGED OUR 1.00IN SERIVCE AT 12 L								
0 121.1430.2	035680	242.00	18.00	7.00	15.00	14.00	54.00	188.00
ER A/R - MISCELLANEOUS CHARLIE FRYMYER PAVING INC ON 6/14/06 THE ABOVE DAMAGED OUR 2.00IN PE								
0 121.1430.2	035681	44.00	3.00	1.00	3.00	3.00	10.00	34.00
ER A/R - MISCELLANEOUS GRASS HOPPER ON 6/15/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEREPAIRS								
0 121.1430.2	035684	47.00	3.00	1.00	3.00	3.00	10.00	37.00
ER A/R - MISCELLANEOUS PEDRO RODRIQUEZ ON 6/16/06 THE ABOVE DAMAGED OUR .50IN SERVICE LINE A								
0 121.1430.2	035685	63.00	5.00	2.00	4.00	4.00	15.00	48.00
ER A/R - MISCELLANEOUS SAUL SOVA ON 6/17/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT 21618 S								
0 121.1430.2	035686	226.00	16.00	6.00	14.00	14.00	50.00	176.00
ER A/R - MISCELLANEOUS LEIVA NEYITA ON 6/17/2006 THE ABOVE DAMAGED OUR RISER AT 4414 PARKER								
0 121.1430.2	035688	64.00	5.00	2.00	4.00	4.00	15.00	49.00
ER A/R - MISCELLANEOUS BUCKEYE PLUMBING COMPANY ON 6/19/06 THE ABOVE DAMAGED OUR .50PE SERVI								
0 121.1430.2	035689	54.00	4.00	1.00	3.00	3.00	11.00	43.00
ER A/R - MISCELLANEOUS ENERGY EFFICIENT ELECTRIC ON 6/19/06 THE ABOVE DAMAGED OUR .50IN PE S								
0 121.1430.2	035690	48.00	3.00	1.00	3.00	3.00	10.00	38.00
ER A/R - MISCELLANEOUS DE WOODY ON 6/19/06 THE ABOVE DAMAGED OUR LINES AT 3604 N FLAGER DRIV								
0 121.1430.2	035695	69.00	5.00	2.00	4.00	4.00	15.00	54.00
ER A/R - MISCELLANEOUS ULTIMATE LANDSCAPING ON 6/20/06 THE ABOVE DAMAGED OUR .75IN PE SERIVE								
0 121.1430.2	035696	35.00	2.00	1.00	2.00	2.00	7.00	28.00
ER A/R - MISCELLANEOUS ON 6/20/06 THE ABOVE DAMAGED OUR .75INPE SERIVCE AT 16001 QUITE VIST								
0 121.1430.2	035700	57.00	4.00	2.00	3.00	3.00	12.00	45.00
ER A/R - MISCELLANEOUS MARIA ARROYO ON 6/21/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT 1907								
0 121.1430.2	035701	31.00	2.00	1.00	2.00	2.00	7.00	24.00
ER A/R - MISCELLANEOUS TOP BRANCH ENVIROMENTAL SVC ON 6/21/06 THE ABOVE DAMAGED OUR .75IN PE								
0 121.1430.2	035705	109.00	8.00	3.00	7.00	6.00	24.00	85.00
ER A/R - MISCELLANEOUS ROYAL PAVERS ON 6/22/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERIVCE REPAI								
0 121.1430.2	035719	47.00	3.00	1.00	3.00	3.00	10.00	37.00
ER A/R - MISCELLANEOUS PHOENIX LANDSCAPE SERVICE ON 6/27/06 THE ABOVE DAMAGED OUR .50IN PE S								
0 121.1430.2	035720	64.00	5.00	2.00	4.00	4.00	15.00	49.00
ER A/R - MISCELLANEOUS ANDREW H ALLEN ON 6/28/06 THE ABOVE DAMAGED OUR .50 SERVICE AT 208 MO								

	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
	121.1430.2	035721	46.00	3.00	1.00	3.00	3.00	10.00	36.00
R	A/R - MISCELLANEOUS TOP NOTCA LANDSCAPING ON 6/28/06 THE ABOVE DAMAGED OUR .75IN PE SERIV								
	121.1430.2	035724	28.00	2.00	1.00	2.00	2.00	7.00	21.00
R	A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 6/28/06 THE ABOVE DAMAGED OUR .50IN PE SERVIC								
	121.1430.2	035725	40.00	2.00	1.00	3.00	2.00	8.00	32.00
R	A/R - MISCELLANEOUS ON 7/01/06 THE ABOVE DAMAGED OUR .50IN PE AT 255 MOCKINGBRID TRAIL R								
;	TOTAL		2,438.00	177.00	67.00	150.00	147.00	541.00	1,897.00
)	121.1860.31	003000	153.00	12.00	4.00	9.00	9.00	34.00	119.00
)	121.1860.31	008002	2,725.00	206.00	73.00	164.00	162.00	605.00	2,120.00
)	121.1860.32	001004	4,069.00	308.00	109.00	245.00	242.00	904.00	3,165.00
6	TOTAL		6,947.00	526.00	186.00	418.00	413.00	1,543.00	5,404.00
5	114.4010.907	061050	1,562.00	119.00	42.00	94.00	93.00	348.00	1,214.00
5	114.4010.908	061050	467.00	36.00	13.00	28.00	28.00	105.00	362.00
5	114.4010.908	061250	167.00	13.00	4.00	10.00	10.00	37.00	130.00
5	114.4010.908	061350	129.00	10.00	3.00	8.00	8.00	29.00	100.00
5	114.4010.908	061650	129.00	10.00	3.00	8.00	8.00	29.00	100.00
5	114.4010.910	061050	406.00	31.00	11.00	24.00	24.00	90.00	316.00
5	115.4010.907	061050	1,631.00	123.00	44.00	98.00	97.00	362.00	1,269.00
5	115.4010.908	061050	467.00	36.00	13.00	28.00	28.00	105.00	362.00
5	115.4010.908	061250	129.00	10.00	3.00	8.00	8.00	29.00	100.00
5	115.4010.908	061350	129.00	10.00	3.00	8.00	8.00	29.00	100.00
5	115.4010.908	061650	88.00	7.00	2.00	5.00	5.00	19.00	69.00
5	115.4010.910	061050	541.00	40.00	15.00	33.00	32.00	120.00	421.00
	ELECTRIC CONSERVATION		5,845.00	445.00	156.00	352.00	349.00	1,302.00	4,543.00
50	141.4160.21		78.00	6.00	2.00	5.00	5.00	18.00	60.00
50	141.4160.28		1,346.00	102.00	36.00	81.00	80.00	299.00	1,047.00
50	141.4160.29		15,024.00	1,138.00	404.00	904.00	895.00	3,341.00	11,683.00
50	141.4160.33		11,554.00	875.00	311.00	695.00	688.00	2,569.00	8,985.00
50	141.4160.351		7,317.00	554.00	197.00	440.00	436.00	1,627.00	5,690.00
50	141.4160.353		861.00	65.00	23.00	52.00	51.00	191.00	670.00
50	141.4160.391		4,829.00	365.00	130.00	291.00	288.00	1,074.00	3,755.00
50	141.4160.43		519.00	39.00	14.00	31.00	31.00	115.00	404.00
50	141.4160.52		7,168.00	543.00	193.00	431.00	427.00	1,594.00	5,574.00
50	141.4160.54		838.00	63.00	23.00	50.00	50.00	186.00	652.00
50	141.4160.6		1,968.00	149.00	53.00	118.00	117.00	437.00	1,531.00
16	TOTAL		51,502.00	3,899.00	1,386.00	3,098.00	3,068.00	11,451.00	40,051.00
60	991.1080.380		134.00	12.00				12.00	122.00
60	991.1080.385		331.00	29.00				29.00	302.00
60	991.1080.386		1,345.00	120.00				120.00	1,225.00
60	991.4010.800		463.00	40.00				40.00	423.00
60	991.4010.8031		28,469.00	2,528.00				2,528.00	25,941.00
60	991.4010.8031	030998	2,499.00	221.00				221.00	2,278.00
60	991.4010.8032		577.00	51.00				51.00	526.00
60	991.4010.8033		5,327.00	473.00				473.00	4,854.00

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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
991.4010.8034		1,454.00	129.00				129.00	1,325.00
991.4010.870		1,441.00	128.00				128.00	1,313.00
991.4010.874		267.00	24.00				24.00	243.00
991.4010.878		6,498.00	576.00				576.00	5,922.00
991.4010.8791		2,591.00	230.00				230.00	2,361.00
991.4010.8792		557.00	50.00				50.00	507.00
991.4010.8793		1,328.00	119.00				119.00	1,209.00
991.4010.8801		180.00	16.00				16.00	164.00
991.4010.8802		4,641.00	412.00				412.00	4,229.00
991.4010.901		1,604.00	143.00				143.00	1,461.00
991.4010.902		3,835.00	340.00				340.00	3,495.00
991.4010.903		7,534.00	669.00				669.00	6,865.00
991.4010.905		84.00	8.00				8.00	76.00
991.4010.911		286.00	25.00				25.00	261.00
991.4010.912		13,853.00	1,230.00				1,230.00	12,623.00
991.4010.916		9,573.00	850.00				850.00	8,723.00
991.4010.9251		790.00	70.00				70.00	720.00
991.4010.930		125.00	11.00				11.00	114.00
991.4020.8439		812.00	73.00				73.00	739.00
991.4020.887		827.00	74.00				74.00	753.00
991.4020.892		53.00	5.00				5.00	48.00
991.4020.8931		682.00	61.00				61.00	621.00
991.4020.894		29.00	2.00				2.00	27.00
991.4020.896		8,705.00	772.00				772.00	7,933.00
991.4020.898		2,832.00	251.00				251.00	2,581.00
991.4020.935		923.00	82.00				82.00	841.00
993.4010.800		116.00	10.00				10.00	106.00
993.4010.8032		101.00	9.00				9.00	92.00
993.4010.878		274.00	24.00				24.00	250.00
993.4010.911		228.00	21.00				21.00	207.00
993.4010.912		49.00	4.00				4.00	45.00
993.4010.9251		235.00	21.00				21.00	214.00
993.4020.8931		371.00	33.00				33.00	338.00
995.4010.800		233.00	21.00				21.00	212.00
995.4010.8032		101.00	9.00				9.00	92.00
995.4010.912		27.00	2.00				2.00	25.00
995.4010.9251		147.00	13.00				13.00	134.00
996.4010.800		116.00	10.00				10.00	106.00
996.4010.8032		194.00	17.00				17.00	177.00
996.4010.912								
996.4010.9251		146.00	13.00				13.00	133.00
GAS-GENERAL TOTAL		112,987.00	10,031.00	3,562.00	7,969.00	7,886.00	10,031.00	102,956.00
991.1070.374	000003	426.00	32.00	11.00	26.00	25.00	94.00	332.00
991.1070.382	000003	166.00	13.00	4.00	10.00	10.00	37.00	129.00
991.1070.384	000003	1,392.00	106.00	37.00	84.00	83.00	310.00	1,082.00
991.1070.385	000003	4,160.00	315.00	112.00	250.00	248.00	925.00	3,235.00
991.1070.386	000003	20,475.00	1,550.00	551.00	1,232.00	1,220.00	4,553.00	15,922.00
GAS-CONSTRUCTION TOTAL		26,619.00	2,016.00	715.00	1,602.00	1,586.00	5,919.00	20,700.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
ISION TOTAL		325,306.00	26,104.00	5,709.00	12,785.00	12,652.00	57,250.00	268,056.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
123.1070.376112	000003	1,427.00	108.00	37.00	86.00	85.00	316.00	1,111.00
123.1070.376112	021597	1,414.00	107.00	37.00	85.00	84.00	313.00	1,101.00
123.1070.376112	021813	2,078.00	158.00	54.00	125.00	124.00	461.00	1,617.00
123.1070.376112	028013	1,338.00	101.00	35.00	81.00	80.00	297.00	1,041.00
123.1070.376112	028014	299.00	23.00	8.00	18.00	18.00	67.00	232.00
123.1070.376112	028021	36.00	2.00	1.00	2.00	2.00	7.00	29.00
123.1070.376112	028022	38.00	2.00	1.00	2.00	2.00	7.00	31.00
123.1070.376112	028024	164.00	13.00	4.00	10.00	10.00	37.00	127.00
123.1070.376112	028031	144.00	11.00	4.00	9.00	9.00	33.00	111.00
123.1070.376112	028032	195.00	15.00	5.00	12.00	12.00	44.00	151.00
123.1070.376120	000003	1,005.00	76.00	26.00	61.00	60.00	223.00	782.00
123.1070.376120	000004	409.00	31.00	11.00	25.00	24.00	91.00	318.00
123.1070.376120	021348	51.00	4.00	1.00	3.00	3.00	11.00	40.00
123.1070.376120	021597	1,765.00	134.00	46.00	106.00	105.00	391.00	1,374.00
123.1070.376120	021654	1,156.00	88.00	30.00	70.00	69.00	257.00	899.00
123.1070.376120	021795	386.00	29.00	10.00	23.00	23.00	85.00	301.00
123.1070.376120	028021	197.00	15.00	5.00	12.00	12.00	44.00	153.00
123.1070.376120	028024	1,095.00	83.00	29.00	66.00	65.00	243.00	852.00
123.1070.376140	021742	77.00	6.00	2.00	5.00	5.00	18.00	59.00
123.1070.380105	000003	2,843.00	216.00	74.00	171.00	169.00	630.00	2,213.00
123.1070.380105	000004	279.00	22.00	7.00	17.00	17.00	63.00	216.00
123.1070.380107	000002	234.00	17.00	6.00	14.00	14.00	51.00	183.00
123.1070.380107	000003	8,490.00	644.00	221.00	511.00	506.00	1,882.00	6,608.00
123.1070.380107	000004	28.00	2.00	1.00	2.00	2.00	7.00	21.00
123.1070.380107	000008	118.00	9.00	3.00	7.00	7.00	26.00	92.00
123.1070.380112	000003	270.00	21.00	7.00	16.00	16.00	60.00	210.00
123.1070.380112	021874	436.00	33.00	11.00	26.00	26.00	96.00	340.00
123.1070.380120	000002	95.00	8.00	2.00	6.00	6.00	22.00	73.00
123.1070.382	000003	2,675.00	203.00	70.00	161.00	159.00	593.00	2,082.00
123.1070.382	000004	68.00	5.00	2.00	4.00	4.00	15.00	53.00
123.1070.382	014695	18.00	1.00		1.00	1.00	3.00	15.00
123.1070.384	000003	1,480.00	112.00	39.00	89.00	88.00	328.00	1,152.00
123.1070.384	000004	16.00	1.00		1.00	1.00	3.00	13.00
123.1070.384	014695	18.00	1.00		1.00	1.00	3.00	15.00
ONSTRUCTION TOTAL		30,342.00	2,301.00	789.00	1,828.00	1,809.00	6,727.00	23,615.00
30 123.1430.2	035647	96.00	8.00	2.00	6.00	6.00	22.00	74.00
HER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC 3/4" PE SERVICE CUT IN TWO WHILE PUTTING								
30 123.1430.2	035649	37.00	2.00	1.00	2.00	2.00	7.00	30.00
HER A/R - MISCELLANEOUS DAVID WEEKLEY HOMES PLUMBER DAMAGE SERVICE LINE WITH PROBING ROD AT 6								
30 123.1430.2	035651	89.00	7.00	2.00	5.00	5.00	19.00	70.00
HER A/R - MISCELLANEOUS MARTIN FLETCHER INSTALLED 1/2" EXT X 3/4" MPT ADAPTER WITH GALV, CAP								
30 123.1430.2	035655	37.00	2.00	1.00	2.00	2.00	7.00	30.00
HER A/R - MISCELLANEOUS CCR TOTAL TURF MANAGEMENT INC REPAIRED 1/2" P E SERVICE CUT WITH TREA								
30 123.1430.2	035672	47.00	3.00	1.00	3.00	3.00	10.00	37.00
HER A/R - MISCELLANEOUS JOHN PARE HIT 1/2" PE SERVICE WHILE DIGGING WITH POST HOLE DIGGER AT								
30 123.1430.2	035683	68.00	5.00	2.00	4.00	4.00	15.00	53.00
HER A/R - MISCELLANEOUS CUSTOM LANDSCAPES OF FLAGLER REPAIRED DAMAGED P E SERVICE LINE AT 60								
30 123.1430.2	035693	65.00	5.00	2.00	4.00	4.00	15.00	50.00
HER A/R - MISCELLANEOUS MASTEC HIT 3/4" PE SERVICE AT 120 ELISSAR ON 6/20/06~								
30 123.1430.2	035694	139.00	10.00	4.00	8.00	8.00	30.00	109.00
HER A/R - MISCELLANEOUS MASTEC ENERGY SERVICE GROUP REPAIRED 2" P E MAIN DAMAGED W/BACKHOE, S								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
123.1430.2	035704	182.00	14.00	5.00	11.00	11.00	41.00	141.00
R A/R - MISCELLANEOUS MASTEC HIT 1 1/4" MAIN WITH SHOVEL AT WOODHOUSE LANE & THISTLE DOWN S								
123.1430.2	035713	51.00	4.00	1.00	3.00	3.00	11.00	40.00
R A/R - MISCELLANEOUS JOSE ZUDAIRE CUT 1/2" PE SERVICE WHILE INSTALLING FENCE (NLR)~;								
TOTAL		811.00	60.00	21.00	48.00	48.00	177.00	634.00
123.1860.31	003000	928.00	70.00	24.00	56.00	55.00	205.00	723.00
123.1860.31	008002	1,790.00	136.00	47.00	108.00	107.00	398.00	1,392.00
123.1860.32	001004	1,181.00	89.00	31.00	71.00	70.00	261.00	920.00
123.1860.32	003004	78.00	6.00	2.00	5.00	5.00	18.00	60.00
TOTAL		3,977.00	301.00	104.00	240.00	237.00	882.00	3,095.00
143.4160.29		7,949.00	602.00	207.00	479.00	474.00	1,762.00	6,187.00
143.4160.33		2,187.00	166.00	57.00	132.00	130.00	485.00	1,702.00
143.4160.351		3,652.00	277.00	95.00	220.00	218.00	810.00	2,842.00
143.4160.353		6,980.00	529.00	182.00	420.00	416.00	1,547.00	5,433.00
143.4160.391		2,700.00	205.00	70.00	163.00	161.00	599.00	2,101.00
143.4160.43		501.00	38.00	13.00	30.00	30.00	111.00	390.00
143.4160.52		4,093.00	310.00	107.00	247.00	244.00	908.00	3,185.00
143.4160.6		364.00	28.00	9.00	22.00	22.00	81.00	283.00
TOTAL		28,426.00	2,155.00	740.00	1,713.00	1,695.00	6,303.00	22,123.00
991.4010.912								
993.1080.374		23.00	2.00				2.00	21.00
993.1080.385		507.00	45.00				45.00	462.00
993.1080.386		28.00	2.00				2.00	26.00
993.4010.8031		10,790.00	958.00				958.00	9,832.00
993.4010.8032		133.00	12.00				12.00	121.00
993.4010.8033		1,164.00	103.00				103.00	1,061.00
993.4010.8034		18.00	1.00				1.00	17.00
993.4010.8036		2,366.00	210.00				210.00	2,156.00
993.4010.8037		18.00	1.00				1.00	17.00
993.4010.870		3,055.00	271.00				271.00	2,784.00
993.4010.874		339.00	30.00				30.00	309.00
993.4010.878		4,364.00	387.00				387.00	3,977.00
993.4010.8791		1,387.00	123.00				123.00	1,264.00
993.4010.8792		291.00	25.00				25.00	266.00
993.4010.8793		319.00	28.00				28.00	291.00
993.4010.8802		1,422.00	126.00				126.00	1,296.00
993.4010.901		1,042.00	93.00				93.00	949.00
993.4010.902		3,454.00	307.00				307.00	3,147.00
993.4010.903		4,692.00	416.00				416.00	4,276.00
993.4010.911		3,453.00	307.00				307.00	3,146.00
993.4010.912		7,909.00	702.00				702.00	7,207.00
993.4010.916		1,890.00	168.00				168.00	1,722.00
993.4020.885		2,135.00	190.00				190.00	1,945.00
993.4020.886		194.00	17.00				17.00	177.00
993.4020.892		159.00	14.00				14.00	145.00
993.4020.896		1,956.00	173.00				173.00	1,783.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
993.4020.898		1,842.00	163.00				163.00	1,679.00
995.4010.912								
996.4010.870		379.00	33.00				33.00	346.00
996.4010.901		312.00	28.00				28.00	284.00
996.4010.911		312.00	28.00				28.00	284.00
996.4020.885		325.00	29.00				29.00	296.00
GAS-GENERAL TOTAL		56,278.00	4,992.00	1,718.00	3,970.00	3,929.00	4,992.00	51,286.00
993.1070.313	000003	109.00	8.00	3.00	7.00	6.00	24.00	85.00
993.1070.382	000003	78.00	6.00	2.00	5.00	5.00	18.00	60.00
993.1070.384	000003	108.00	8.00	3.00	7.00	6.00	24.00	84.00
993.1070.385	000002	64.00	5.00	2.00	4.00	4.00	15.00	49.00
993.1070.385	000003	976.00	74.00	25.00	59.00	58.00	216.00	760.00
993.1070.386	000003	1,980.00	150.00	52.00	119.00	118.00	439.00	1,541.00
) GAS-CONSTRUCTION TOTAL		3,315.00	251.00	87.00	201.00	197.00	736.00	2,579.00
/ISION TOTAL		123,149.00	10,060.00	1,741.00	4,030.00	3,986.00	19,817.00	103,332.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
114.1070.362	021247	212.00	16.00	4.00	13.00	13.00	46.00	166.00
114.1070.362	021298	140.00	10.00	2.00	9.00	8.00	29.00	111.00
114.1070.3646	000002	3,349.00	256.00	58.00	204.00	201.00	719.00	2,630.00
114.1070.3646	035627	599.00	46.00	10.00	36.00	36.00	128.00	471.00
114.1070.3646	035628	1,002.00	76.00	17.00	61.00	60.00	214.00	788.00
114.1070.3646	035629	44.00	3.00	1.00	3.00	3.00	10.00	34.00
114.1070.3646	035641	821.00	62.00	14.00	50.00	49.00	175.00	646.00
114.1070.3646	035658	322.00	24.00	6.00	20.00	19.00	69.00	253.00
114.1070.3646	035665	828.00	63.00	14.00	50.00	50.00	177.00	651.00
114.1070.3646	035666	304.00	23.00	5.00	19.00	18.00	65.00	239.00
114.1070.3646	035667	467.00	36.00	8.00	28.00	28.00	100.00	367.00
114.1070.3646	035691	356.00	27.00	6.00	22.00	21.00	76.00	280.00
114.1070.3646	035697	405.00	31.00	7.00	25.00	24.00	87.00	318.00
114.1070.3646	035703	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3646	035708	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3647	000002	2,645.00	203.00	46.00	161.00	159.00	569.00	2,076.00
114.1070.3647	035629	34.00	2.00	1.00	2.00	2.00	7.00	27.00
114.1070.3648	000002	5,515.00	422.00	96.00	335.00	332.00	1,185.00	4,330.00
114.1070.3656	000002	2,029.00	156.00	35.00	123.00	122.00	436.00	1,593.00
114.1070.3656	021576	596.00	46.00	10.00	36.00	36.00	128.00	468.00
114.1070.3656	035627	581.00	45.00	10.00	35.00	35.00	125.00	456.00
114.1070.3656	035628	644.00	50.00	11.00	39.00	39.00	139.00	505.00
114.1070.3656	035629	286.00	22.00	5.00	17.00	17.00	61.00	225.00
114.1070.3656	035641	413.00	32.00	7.00	25.00	25.00	89.00	324.00
114.1070.3656	035658	397.00	30.00	7.00	24.00	24.00	85.00	312.00
114.1070.3656	035665	382.00	29.00	7.00	23.00	23.00	82.00	300.00
114.1070.3656	035666	187.00	14.00	3.00	11.00	11.00	39.00	148.00
114.1070.3656	035667	335.00	25.00	6.00	20.00	20.00	71.00	264.00
114.1070.3656	035697	405.00	31.00	7.00	25.00	24.00	87.00	318.00
114.1070.3656	035703	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3656	035708	61.00	5.00	1.00	4.00	4.00	14.00	47.00
114.1070.3657	000002	1,276.00	98.00	22.00	78.00	77.00	275.00	1,001.00
114.1070.3672	035585	779.00	60.00	14.00	47.00	47.00	168.00	611.00
114.1070.3672	035629	611.00	47.00	11.00	37.00	37.00	132.00	479.00
114.1070.3672	035691	381.00	29.00	7.00	23.00	23.00	82.00	299.00
114.1070.3681	000002	3,344.00	256.00	58.00	203.00	201.00	718.00	2,626.00
114.1070.3681	021730	3,214.00	246.00	56.00	195.00	193.00	690.00	2,524.00
114.1070.3683	000002	978.00	75.00	17.00	59.00	59.00	210.00	768.00
114.1070.3691	000002	6,108.00	467.00	106.00	371.00	367.00	1,311.00	4,797.00
114.1070.3693	000002	4,978.00	380.00	86.00	303.00	299.00	1,068.00	3,910.00
114.1070.370	000002	256.00	20.00	4.00	16.00	15.00	55.00	201.00
114.1070.3711	000002	2,792.00	214.00	48.00	170.00	168.00	600.00	2,192.00
114.1070.3713	000002	88.00	7.00	2.00	5.00	5.00	19.00	69.00
114.1070.3731	000002	336.00	25.00	6.00	20.00	20.00	71.00	265.00
ONSTRUCTION TOTAL		48,683.00	3,724.00	844.00	2,959.00	2,926.00	10,453.00	38,230.00
114.1430.2	035659	130.00	10.00	2.00	8.00	8.00	28.00	102.00
HER A/R - MISCELLANEOUS LIBERTY CORRECTION INST REPAIR LIGHTS. 6-2-06 D. FOWLER								
114.1430.2	035660	405.00	31.00	7.00	25.00	24.00	87.00	318.00
HER A/R - MISCELLANEOUS ARROWHEAD CAMPGROUND TERMINATE UNDERGROUND SECONDARIES. 6-2-06 D.								
114.1430.2	035682	133.00	10.00	2.00	8.00	8.00	28.00	105.00
HER A/R - MISCELLANEOUS FLA. ENVIRONMENTAL LANDSCAPE DAMAGE TO UNDERGROUND SERVICE LINES (CAM								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
114.1430.2	035687	527.00	40.00	9.00	32.00	32.00	113.00	414.00
R A/R - MISCELLANEOUS SUNLAND		REMOVE 2 TRAN & HANG 3 75 KVA 120/208. 6/19/06 D. FOWL						
114.1430.2	035726	64.00	5.00	1.00	4.00	4.00	14.00	50.00
R A/R - MISCELLANEOUS MARIANNA GARDEN APARTMENTS				INSTALL NEW FIXTER. 7-3-06 D. FOWL				
TOTAL		1,259.00	96.00	21.00	77.00	76.00	270.00	989.00
114.4010.907	061050	1,472.00	112.00	26.00	89.00	89.00	316.00	1,156.00
114.4010.908	061250	2,161.00	166.00	37.00	131.00	130.00	464.00	1,697.00
114.4010.908	061350	1,895.00	145.00	33.00	115.00	114.00	407.00	1,488.00
114.4010.908	061550	243.00	19.00	4.00	15.00	15.00	53.00	190.00
114.4010.908	061650	535.00	40.00	9.00	33.00	32.00	114.00	421.00
114.4010.908	061950	955.00	73.00	17.00	58.00	57.00	205.00	750.00
114.4010.908	062050	955.00	73.00	17.00	58.00	57.00	205.00	750.00
ELECTRIC CONSERVATION		8,216.00	628.00	143.00	499.00	494.00	1,764.00	6,452.00
VISION TOTAL		58,158.00	4,448.00	1,008.00	3,535.00	3,496.00	12,487.00	45,671.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
115.1070.3646	000002	655.00	50.00	14.00	40.00	39.00	143.00	512.00
115.1070.3646	035634	328.00	25.00	7.00	20.00	20.00	72.00	256.00
115.1070.3646	035706	336.00	25.00	7.00	20.00	20.00	72.00	264.00
115.1070.3647	000002	2,094.00	159.00	45.00	127.00	125.00	456.00	1,638.00
115.1070.3656	000002	989.00	75.00	21.00	60.00	59.00	215.00	774.00
115.1070.3656	035634	328.00	25.00	7.00	20.00	20.00	72.00	256.00
115.1070.3656	035706	336.00	25.00	7.00	20.00	20.00	72.00	264.00
115.1070.3657	000002	2,709.00	206.00	59.00	164.00	162.00	591.00	2,118.00
115.1070.3662	000002	2,573.00	196.00	56.00	156.00	154.00	562.00	2,011.00
115.1070.3662	021675	1,642.00	125.00	36.00	99.00	98.00	358.00	1,284.00
115.1070.3662	021702	1,259.00	96.00	27.00	76.00	75.00	274.00	985.00
115.1070.3662	021768	1,398.00	107.00	30.00	85.00	84.00	306.00	1,092.00
115.1070.3662	021770	2,802.00	214.00	61.00	169.00	168.00	612.00	2,190.00
115.1070.3671	000002	117.00	9.00	3.00	7.00	7.00	26.00	91.00
115.1070.3672	000002	4,010.00	305.00	87.00	243.00	240.00	875.00	3,135.00
115.1070.3672	021527	957.00	73.00	21.00	58.00	57.00	209.00	748.00
115.1070.3672	021675	1,954.00	149.00	42.00	118.00	117.00	426.00	1,528.00
115.1070.3672	021691	93.00	7.00	2.00	6.00	6.00	21.00	72.00
115.1070.3672	021697	268.00	21.00	6.00	16.00	16.00	59.00	209.00
115.1070.3672	021702	315.00	24.00	7.00	19.00	19.00	69.00	246.00
115.1070.3672	021719	148.00	11.00	3.00	9.00	9.00	32.00	116.00
115.1070.3672	021768	781.00	60.00	17.00	47.00	47.00	171.00	610.00
115.1070.3672	021770	114.00	9.00	2.00	7.00	7.00	25.00	89.00
115.1070.3672	021840	1,330.00	101.00	29.00	80.00	80.00	290.00	1,040.00
115.1070.3672	021852	637.00	48.00	14.00	39.00	38.00	139.00	498.00
115.1070.3681	000002	1,243.00	95.00	27.00	75.00	74.00	271.00	972.00
115.1070.3683	000002	2,298.00	174.00	50.00	139.00	138.00	501.00	1,797.00
115.1070.3691	000002	1,690.00	129.00	37.00	102.00	101.00	369.00	1,321.00
115.1070.3693	000002	11,436.00	871.00	248.00	692.00	685.00	2,496.00	8,940.00
115.1070.370	000002	5,491.00	417.00	119.00	332.00	329.00	1,197.00	4,294.00
115.1070.3711	000002	2,455.00	187.00	53.00	149.00	147.00	536.00	1,919.00
115.1070.3713	000002	171.00	13.00	4.00	10.00	10.00	37.00	134.00
115.1070.3713	021700	84.00	7.00	2.00	5.00	5.00	19.00	65.00
115.1070.3713	021711	296.00	23.00	6.00	18.00	18.00	65.00	231.00
115.1070.3713	035699	36.00	2.00	1.00	2.00	2.00	7.00	29.00
115.1070.3731	000002	412.00	32.00	9.00	25.00	25.00	91.00	321.00
115.1070.3733	000002	443.00	33.00	10.00	27.00	27.00	97.00	346.00
115.1070.3733	021841	115.00	9.00	2.00	7.00	7.00	25.00	90.00
ONSTRUCTION TOTAL		54,343.00	4,137.00	1,178.00	3,288.00	3,255.00	11,858.00	42,485.00
30 115.1430.2	035551	332.00	25.00	7.00	20.00	20.00	72.00	260.00
HER A/R - MISCELLANEOUS HYGEMA HOUSE MOVERS, INC. FPU LINE CREWS TO ASSIST WITH HOUSE MOVE. M								
30 115.1430.2	035558	333.00	25.00	7.00	20.00	20.00	72.00	261.00
HER A/R - MISCELLANEOUS BRYLEN HOMES RELOCATE EXISTING TRANSFORMER ON LOTS 7 AND 13 OFBLOCK 2								
30 115.1430.2	035661	170.00	13.00	4.00	10.00	10.00	37.00	133.00
HER A/R - MISCELLANEOUS SOUTHEAST ELECTRICAL CONT. COST ASSOCIATED WITH A PLANNED OUTAGE AT T								
30 115.1430.2	035669	227.00	17.00	5.00	14.00	14.00	50.00	177.00
HER A/R - MISCELLANEOUS KENNEDY ELECTRIC LABOR ASSOCIATED WITH THE REMOVAL OF A METER NOT IN								
30 115.1430.2	035715	310.00	23.00	7.00	19.00	19.00	68.00	242.00
HER A/R - MISCELLANEOUS LANDSOUTH CORPORATION REPLACED PRIMARY VAULT DAMAGED AT DUNES CLUB.								
30 115.1430.2	035716	412.00	32.00	9.00	25.00	25.00	91.00	321.00
HER A/R - MISCELLANEOUS WATSON CUSTOM HOME BUILDER'S REPLACE EXISTING URD VAULT AT 1851 PERIM								

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
TOTAL		1,784.00	135.00	39.00	108.00	108.00	390.00	1,394.00
115.4010.907	061050	1,007.00	76.00	22.00	61.00	60.00	219.00	788.00
115.4010.908	061250	2,955.00	225.00	64.00	179.00	177.00	645.00	2,310.00
115.4010.908	061350	1,992.00	151.00	43.00	121.00	119.00	434.00	1,558.00
115.4010.908	061550	557.00	42.00	12.00	34.00	33.00	121.00	436.00
115.4010.908	061650	307.00	23.00	7.00	19.00	18.00	67.00	240.00
115.4010.908	061950	99.00	8.00	2.00	6.00	6.00	22.00	77.00
ELECTRIC CONSERVATION		6,917.00	525.00	150.00	420.00	413.00	1,508.00	5,409.00
) 945.4160.25		44.00	4.00				4.00	40.00
) 945.4160.29		1,807.00	160.00				160.00	1,647.00
) 945.4160.33		1,701.00	151.00				151.00	1,550.00
0 945.4160.351		766.00	68.00				68.00	698.00
0 945.4160.52		2,421.00	215.00				215.00	2,206.00
0 945.4160.6		464.00	40.00				40.00	424.00
0 995.1080.385		304.00	27.00				27.00	277.00
0 995.1630.1		590.00	52.00				52.00	538.00
0 995.4010.801		66.00	6.00				6.00	60.00
0 995.4010.8031		7,936.00	704.00				704.00	7,232.00
0 995.4010.8032		348.00	31.00				31.00	317.00
0 995.4010.8033		1,576.00	140.00				140.00	1,436.00
0 995.4010.8036		4,160.00	369.00				369.00	3,791.00
0 995.4010.870		2,904.00	257.00				257.00	2,647.00
0 995.4010.8793		425.00	38.00				38.00	387.00
0 995.4010.8802		375.00	33.00				33.00	342.00
0 995.4010.901		1,666.00	148.00				148.00	1,518.00
50 995.4010.902		285.00	25.00				25.00	260.00
50 995.4010.903		3,587.00	318.00				318.00	3,269.00
50 995.4010.911		2,314.00	205.00				205.00	2,109.00
50 995.4010.912		6,385.00	567.00				567.00	5,818.00
50 995.4010.916		5,187.00	461.00				461.00	4,726.00
60 995.4020.8439		155.00	14.00				14.00	141.00
60 995.4020.885		1,400.00	124.00				124.00	1,276.00
60 995.4020.896		543.00	48.00				48.00	495.00
60 995.4020.898		67.00	6.00				6.00	61.00
LO GAS-GENERAL TOTAL		47,476.00	4,211.00	1,198.00	3,349.00	3,314.00	4,211.00	43,265.00
62 995.1070.380	000003	94.00	8.00	2.00	6.00	6.00	22.00	72.00
62 995.1070.382	000003	1,575.00	120.00	34.00	95.00	94.00	343.00	1,232.00
62 995.1070.385	000003	604.00	46.00	13.00	37.00	36.00	132.00	472.00
62 995.1070.386	000003	3,494.00	266.00	76.00	211.00	209.00	762.00	2,732.00
LO GAS-CONSTRUCTION TOTAL		5,767.00	440.00	125.00	349.00	345.00	1,259.00	4,508.00
IVISION TOTAL		116,287.00	9,448.00	1,492.00	4,165.00	4,121.00	19,226.00	97,061.00

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G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .0774	GROUP INSUR. RATE .0766	TOTAL APPLIED	LABOR CHARGES
946.4160.29		2,221.00	197.00				197.00	2,024.00
946.4160.33		1,021.00	90.00				90.00	931.00
946.4160.351		705.00	62.00				62.00	643.00
946.4160.391		947.00	84.00				84.00	863.00
946.4160.52		1,096.00	97.00				97.00	999.00
946.4160.6		258.00	23.00				23.00	235.00
996.1080.385		695.00	61.00				61.00	634.00
996.1080.386		149.00	13.00				13.00	136.00
996.4010.8031		4,953.00	439.00				439.00	4,514.00
996.4010.8032		392.00	35.00				35.00	357.00
996.4010.8033		2,459.00	218.00				218.00	2,241.00
996.4010.8035		177.00	15.00				15.00	162.00
996.4010.870		714.00	63.00				63.00	651.00
996.4010.874		847.00	75.00				75.00	772.00
996.4010.878		1,223.00	108.00				108.00	1,115.00
996.4010.8791		1,469.00	130.00				130.00	1,339.00
996.4010.8792		374.00	33.00				33.00	341.00
996.4010.8793		689.00	61.00				61.00	628.00
996.4010.8802		542.00	48.00				48.00	494.00
996.4010.901		1,089.00	97.00				97.00	992.00
996.4010.902		613.00	54.00				54.00	559.00
996.4010.903		2,706.00	241.00				241.00	2,465.00
996.4010.911		1,089.00	97.00				97.00	992.00
996.4010.912		915.00	82.00				82.00	833.00
996.4010.916		32.00	2.00				2.00	30.00
996.4020.8432		120.00	10.00				10.00	110.00
996.4020.8439		324.00	29.00				29.00	295.00
996.4020.885		374.00	33.00				33.00	341.00
996.4020.886		424.00	38.00				38.00	386.00
996.4020.892		44.00	4.00				4.00	40.00
996.4020.896		1,200.00	107.00				107.00	1,093.00
996.4020.898		256.00	23.00				23.00	233.00
GAS-GENERAL TOTAL		30,117.00	2,669.00	1,628.00	2,124.00	2,103.00	2,669.00	27,448.00
996.1070.382	000004	82.00	6.00	4.00	5.00	5.00	20.00	62.00
996.1070.384	000003	98.00	8.00	4.00	6.00	6.00	24.00	74.00
996.1070.384	000004	46.00	3.00	2.00	3.00	3.00	11.00	35.00
996.1070.385	000003	2,534.00	188.00	115.00	150.00	148.00	601.00	1,933.00
GAS-CONSTRUCTION TOTAL		2,760.00	205.00	125.00	164.00	162.00	656.00	2,104.00
IVISION TOTAL		32,877.00	2,874.00	125.00	164.00	162.00	3,325.00	29,552.00

END OF REPORT

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
100.1070.390	021814	1,023.00	74.00	26.00	80.00	78.00	258.00	765.00
121.1070.376112	000003	591.00	44.00	15.00	46.00	45.00	150.00	441.00
121.1070.376112	021818	451.00	33.00	12.00	35.00	34.00	114.00	337.00
121.1070.376120	000002	142.00	10.00	4.00	11.00	11.00	36.00	106.00
121.1070.376120	000003	15,253.00	1,110.00	394.00	1,188.00	1,166.00	3,858.00	11,395.00
121.1070.376120	000008	678.00	50.00	17.00	53.00	52.00	172.00	506.00
121.1070.376120	021512	807.00	59.00	21.00	63.00	62.00	205.00	602.00
121.1070.376120	021515	30.00	2.00	1.00	2.00	2.00	7.00	23.00
121.1070.376120	021573	38.00	2.00	1.00	3.00	3.00	9.00	29.00
121.1070.376120	021690	28.00	2.00	1.00	2.00	2.00	7.00	21.00
121.1070.376120	021724	433.00	32.00	11.00	34.00	33.00	110.00	323.00
121.1070.376120	021736	563.00	40.00	15.00	44.00	43.00	142.00	421.00
121.1070.376120	021754	28.00	2.00	1.00	2.00	2.00	7.00	21.00
121.1070.376120	021773	181.00	13.00	5.00	14.00	14.00	46.00	135.00
121.1070.376120	021802	41.00	2.00	1.00	3.00	3.00	9.00	32.00
121.1070.376120	021803	820.00	60.00	21.00	64.00	63.00	208.00	612.00
121.1070.376120	021808	41.00	2.00	1.00	3.00	3.00	9.00	32.00
121.1070.376120	021810	376.00	27.00	10.00	29.00	29.00	95.00	281.00
121.1070.376120	021819	466.00	34.00	12.00	36.00	36.00	118.00	348.00
121.1070.376120	021820	1,215.00	88.00	31.00	95.00	93.00	307.00	908.00
121.1070.376120	021822	14.00	1.00		1.00	1.00	3.00	11.00
121.1070.376120	021823	420.00	31.00	11.00	33.00	32.00	107.00	313.00
121.1070.376120	021826	153.00	11.00	4.00	12.00	12.00	39.00	114.00
121.1070.376120	021828	786.00	58.00	20.00	61.00	60.00	199.00	587.00
121.1070.376120	021832	492.00	36.00	13.00	38.00	38.00	125.00	367.00
121.1070.376120	021839	55.00	4.00	1.00	4.00	4.00	13.00	42.00
121.1070.376120	021848	74.00	5.00	2.00	6.00	6.00	19.00	55.00
121.1070.376120	028030	40.00	2.00	1.00	3.00	3.00	9.00	31.00
121.1070.376140	000003	4,132.00	301.00	107.00	322.00	316.00	1,046.00	3,086.00
121.1070.376140	021699	449.00	33.00	12.00	35.00	34.00	114.00	335.00
121.1070.376140	021811	410.00	29.00	11.00	32.00	31.00	103.00	307.00
121.1070.376160	000003	75.00	5.00	2.00	6.00	6.00	19.00	56.00
121.1070.376160	000008	141.00	10.00	4.00	11.00	11.00	36.00	105.00
121.1070.376160	028028	580.00	42.00	15.00	45.00	44.00	146.00	434.00
121.1070.376240	021754	228.00	16.00	6.00	18.00	17.00	57.00	171.00
121.1070.376260	000003	255.00	19.00	7.00	20.00	19.00	65.00	190.00
121.1070.376260	000008	92.00	7.00	2.00	7.00	7.00	23.00	69.00
121.1070.376260	021289	274.00	21.00	7.00	21.00	21.00	70.00	204.00
121.1070.376260	021754	28.00	2.00	1.00	2.00	2.00	7.00	21.00
121.1070.380105	000003	1,926.00	141.00	50.00	150.00	147.00	488.00	1,438.00
121.1070.380107	000003	54,719.00	3,981.00	1,414.00	4,264.00	4,182.00	13,841.00	40,878.00
121.1070.380112	000003	3,983.00	290.00	103.00	310.00	304.00	1,007.00	2,976.00
121.1070.380112	021549	730.00	53.00	19.00	57.00	56.00	185.00	545.00
121.1070.380112	021831	559.00	40.00	14.00	44.00	43.00	141.00	418.00
121.1070.380120	000003	1,674.00	122.00	43.00	130.00	128.00	423.00	1,251.00
121.1070.380120	000008	328.00	24.00	8.00	26.00	25.00	83.00	245.00
121.1070.380120	021821	279.00	21.00	7.00	22.00	21.00	71.00	208.00
121.1070.382	000003	3,177.00	232.00	82.00	247.00	243.00	804.00	2,373.00
121.1070.384	000003	1,939.00	142.00	50.00	151.00	148.00	491.00	1,448.00
123.1070.376112	028013	128.00	9.00	3.00	10.00	10.00	32.00	96.00
123.1070.376112	028014	36.00	2.00	1.00	3.00	3.00	9.00	27.00
123.1070.376120	021795	128.00	9.00	3.00	10.00	10.00	32.00	96.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
123.1070.376120	028021	74.00	5.00	2.00	6.00	6.00	19.00	55.00
123.1070.376120	028024	258.00	19.00	7.00	20.00	20.00	66.00	192.00
123.1070.380107	000003	549.00	39.00	14.00	43.00	42.00	138.00	411.00
STRUCTION TOTAL		102,390.00	7,448.00	2,646.00	7,977.00	7,826.00	25,897.00	76,493.00
121.1430.2	035606	58.00	4.00	2.00	5.00	4.00	15.00	43.00
R A/R - MISCELLANEOUS DANELLA ON 5/01/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEREPAIRS WERE								
121.1430.2	035608	38.00	2.00	1.00	3.00	3.00	9.00	29.00
R A/R - MISCELLANEOUS WALDEMAR MEJICANOS ON 5/02/06 THE ABOVE DAMAGED OUR .50IN PE SERVICER								
121.1430.2	035609	183.00	13.00	5.00	14.00	14.00	46.00	137.00
R A/R - MISCELLANEOUS W JACKSON & SONS ON 5/02/06 THE ABOVE DAMAGED OUR 2.00IN MAIN AT BOY								
121.1430.2	035610	98.00	8.00	3.00	8.00	7.00	26.00	72.00
R A/R - MISCELLANEOUS ERICS LAND SERVICE INC ON 5/02/06 THE ABOVE DAMAGED OUR 2.00IN PE SER								
121.1430.2	035613	60.00	4.00	2.00	5.00	5.00	16.00	44.00
R A/R - MISCELLANEOUS GRASS HOPPERS ON 5/02/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 653								
121.1430.2	035614	60.00	4.00	2.00	5.00	5.00	16.00	44.00
R A/R - MISCELLANEOUS MORAIMA TORRES ON 5/02/06 THE ABOVE DAMAGED OUR .50 SERVICE REPAIRS W								
121.1430.2	035615	225.00	16.00	6.00	18.00	17.00	57.00	168.00
R A/R - MISCELLANEOUS ALICE ARCE ON 5/02/06 THE ABOVE DAMAGED OUR .75IN SERVICE ATTHE ABOVE								
121.1430.2	035619	66.00	5.00	2.00	5.00	5.00	17.00	49.00
R A/R - MISCELLANEOUS HOLLY HAIBURTON ON 5/03/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCETO 4								
121.1430.2	035621	234.00	16.00	6.00	18.00	18.00	58.00	176.00
R A/R - MISCELLANEOUS ACUPOWER INC ON 5/04/06 THE ABOVE DAMAGED OR 1.25 LINE AT 501 W ATLAN								
121.1430.2	035625	25.00	1.00	1.00	2.00	2.00	6.00	19.00
R A/R - MISCELLANEOUS TORDALE CONRTACTING INC ON 5/09/06 THE ABOVE DAMAGED OUR .75IN PE SER								
121.1430.2	035632	332.00	24.00	9.00	26.00	25.00	84.00	248.00
R A/R - MISCELLANEOUS PETRO HYDRO ON 5/12/06 THE ABOVE DAMAGED DROVE A 2" PE MAIN REPAIRS W								
121.1430.2	035633	99.00	8.00	3.00	8.00	7.00	26.00	73.00
R A/R - MISCELLANEOUS SAGO LANDSCAPING ON 5/10/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT								
121.1430.2	035636	89.00	7.00	2.00	7.00	7.00	23.00	66.00
R A/R - MISCELLANEOUS CR KLEWING INC ON 5/12/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE HIT								
121.1430.2	035637	27.00	2.00	1.00	2.00	2.00	7.00	20.00
R A/R - MISCELLANEOUS JOHN ARENA ON 5/12/06 THE ABOVE DAMAGED OUR .50IN SERICE AT 1902 RASM								
121.1430.2	035638	28.00	2.00	1.00	2.00	2.00	7.00	21.00
R A/R - MISCELLANEOUS CAMPARACO ON 5/12/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 580 GOL								
121.1430.2	035639	88.00	7.00	2.00	7.00	7.00	23.00	65.00
R A/R - MISCELLANEOUS AKA SERVICE ON 5/15/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS								
121.1430.2	035640	62.00	4.00	2.00	5.00	5.00	16.00	46.00
ER A/R - MISCELLANEOUS AGS FENCE COMPANY ON 5/15/06 THE ABOVE DAMAGED OUR .50IN PE SERIVE AT								
121.1430.2	035644	40.00	2.00	1.00	3.00	3.00	9.00	31.00
ER A/R - MISCELLANEOUS JANET HARRIS ON 5/19/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS								
121.1430.2	035645	76.00	5.00	2.00	6.00	6.00	19.00	57.00
ER A/R - MISCELLANEOUS PAZ LANDSCAPING ON 5/20/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEREAP								
121.1430.2	035650	29.00	2.00	1.00	2.00	2.00	7.00	22.00
ER A/R - MISCELLANEOUS NORMAN CONSTRUCTION ON 5/25/06 THE ABOVE DAMAGED OUR .75IN PE SERVICE								
3 TOTAL		1,917.00	136.00	54.00	151.00	146.00	487.00	1,430.00
121.1860.31	004003	848.00	61.00	22.00	66.00	65.00	214.00	634.00
121.1860.31	008002	3,523.00	256.00	91.00	275.00	269.00	891.00	2,632.00
121.1860.32	001004	2,250.00	164.00	58.00	175.00	172.00	569.00	1,681.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
121.1860.32	003004	696.00	51.00	18.00	54.00	53.00	176.00	520.00
TOTAL		7,317.00	532.00	189.00	570.00	559.00	1,850.00	5,467.00
114.4010.907	061050	1,684.00	122.00	44.00	131.00	129.00	426.00	1,258.00
114.4010.908	061050	458.00	33.00	12.00	36.00	35.00	116.00	342.00
114.4010.908	061250	104.00	8.00	3.00	8.00	8.00	27.00	77.00
114.4010.908	061350	68.00	5.00	2.00	5.00	5.00	17.00	51.00
114.4010.908	061650	68.00	5.00	2.00	5.00	5.00	17.00	51.00
114.4010.910	061050	310.00	23.00	8.00	24.00	24.00	79.00	231.00
115.4010.907	061050	1,753.00	127.00	45.00	137.00	134.00	443.00	1,310.00
115.4010.908	061050	458.00	33.00	12.00	36.00	35.00	116.00	342.00
115.4010.908	061250	34.00	2.00	1.00	3.00	3.00	9.00	25.00
115.4010.908	061350	68.00	5.00	2.00	5.00	5.00	17.00	51.00
115.4010.908	061650	34.00	2.00	1.00	3.00	3.00	9.00	25.00
115.4010.910	061050	379.00	28.00	10.00	29.00	29.00	96.00	283.00
:LECTRIC CONSERVATION		5,418.00	393.00	142.00	422.00	415.00	1,372.00	4,046.00
) 141.4160.21		66.00	5.00	2.00	5.00	5.00	17.00	49.00
) 141.4160.28		667.00	48.00	17.00	52.00	51.00	168.00	499.00
) 141.4160.29		16,955.00	1,233.00	438.00	1,321.00	1,296.00	4,288.00	12,667.00
) 141.4160.33		10,460.00	762.00	270.00	815.00	799.00	2,646.00	7,814.00
) 141.4160.351		7,577.00	551.00	196.00	590.00	579.00	1,916.00	5,661.00
) 141.4160.353		140.00	10.00	4.00	11.00	11.00	36.00	104.00
0 141.4160.391		6,042.00	439.00	156.00	471.00	462.00	1,528.00	4,514.00
0 141.4160.43		401.00	29.00	10.00	31.00	31.00	101.00	300.00
0 141.4160.52		7,714.00	561.00	199.00	601.00	590.00	1,951.00	5,763.00
0 141.4160.54		563.00	40.00	15.00	44.00	43.00	142.00	421.00
0 141.4160.6		1,661.00	121.00	43.00	129.00	127.00	420.00	1,241.00
6 TOTAL		52,246.00	3,799.00	1,350.00	4,070.00	3,994.00	13,213.00	39,033.00
0 991.1080.385		334.00	29.00				29.00	305.00
0 991.1080.386		1,305.00	116.00				116.00	1,189.00
0 991.4010.800		354.00	32.00				32.00	322.00
0 991.4010.8031		23,496.00	2,085.00				2,085.00	21,411.00
0 991.4010.8031	030998	2,520.00	224.00				224.00	2,296.00
0 991.4010.8032		579.00	51.00				51.00	528.00
0 991.4010.8033		4,120.00	365.00				365.00	3,755.00
0 991.4010.8034		1,281.00	113.00				113.00	1,168.00
0 991.4010.870		1,620.00	144.00				144.00	1,476.00
0 991.4010.874		53.00	5.00				5.00	48.00
0 991.4010.878		6,215.00	551.00				551.00	5,664.00
0 991.4010.8791		1,804.00	160.00				160.00	1,644.00
0 991.4010.8792		1,086.00	97.00				97.00	989.00
0 991.4010.8793		866.00	76.00				76.00	790.00
0 991.4010.8801		135.00	12.00				12.00	123.00
60 991.4010.8802		3,902.00	346.00				346.00	3,556.00
60 991.4010.901		1,262.00	112.00				112.00	1,150.00
60 991.4010.902		3,114.00	277.00				277.00	2,837.00
60 991.4010.903		6,834.00	606.00				606.00	6,228.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
991.4010.905		85.00	8.00				8.00	77.00
991.4010.911		215.00	20.00				20.00	195.00
991.4010.912		10,883.00	966.00				966.00	9,917.00
991.4010.916		5,405.00	480.00				480.00	4,925.00
991.4010.9251		622.00	55.00				55.00	567.00
991.4010.930		136.00	12.00				12.00	124.00
991.4020.8439		704.00	62.00				62.00	642.00
991.4020.887		143.00	13.00				13.00	130.00
991.4020.8931		583.00	52.00				52.00	531.00
991.4020.896		6,908.00	613.00				613.00	6,295.00
991.4020.898		2,481.00	220.00				220.00	2,261.00
991.4020.935		187.00	16.00				16.00	171.00
993.4010.800		133.00	12.00				12.00	121.00
993.4010.8032		247.00	22.00				22.00	225.00
993.4010.878		98.00	9.00				9.00	89.00
993.4010.911		160.00	14.00				14.00	146.00
993.4010.912		86.00	8.00				8.00	78.00
993.4010.9251		170.00	15.00				15.00	155.00
993.4020.8931		335.00	29.00				29.00	306.00
995.4010.800		176.00	15.00				15.00	161.00
995.4010.8032		247.00	22.00				22.00	225.00
995.4010.912		47.00	4.00				4.00	43.00
995.4010.9251		113.00	10.00				10.00	103.00
996.4010.800		44.00	4.00				4.00	40.00
996.4010.8032		247.00	22.00				22.00	225.00
996.4010.878		456.00	40.00				40.00	416.00
996.4010.912								
996.4010.9251		170.00	15.00				15.00	155.00
996.4020.8931		340.00	30.00				30.00	310.00
996.4020.8932		290.00	25.00				25.00	265.00
GAS-GENERAL TOTAL		92,591.00	8,214.00	2,919.00	8,801.00	8,632.00	8,214.00	84,377.00
991.1070.374	000003	506.00	37.00	13.00	39.00	39.00	128.00	378.00
991.1070.382	000003	29.00	2.00	1.00	2.00	2.00	7.00	22.00
991.1070.384	000003	445.00	32.00	12.00	35.00	34.00	113.00	332.00
991.1070.385	000003	2,209.00	160.00	57.00	172.00	169.00	558.00	1,651.00
991.1070.386	000003	17,549.00	1,277.00	454.00	1,367.00	1,341.00	4,439.00	13,110.00
GAS-CONSTRUCTION TOTAL		20,738.00	1,508.00	537.00	1,615.00	1,585.00	5,245.00	15,493.00
DIVISION TOTAL		282,617.00	22,030.00	4,918.00	14,805.00	14,525.00	56,278.00	226,339.00

G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
123.1070.376112	000003	357.00	25.00	9.00	28.00	27.00	89.00	268.00
123.1070.376112	000004	472.00	35.00	12.00	37.00	36.00	120.00	352.00
123.1070.376112	021597	951.00	69.00	24.00	74.00	73.00	240.00	711.00
123.1070.376112	021649	466.00	34.00	12.00	36.00	36.00	118.00	348.00
123.1070.376112	021779	1,429.00	105.00	36.00	111.00	109.00	361.00	1,068.00
123.1070.376112	021813	100.00	8.00	2.00	8.00	8.00	26.00	74.00
123.1070.376112	028013	172.00	13.00	4.00	13.00	13.00	43.00	129.00
123.1070.376112	028014	286.00	21.00	7.00	22.00	22.00	72.00	214.00
123.1070.376112	028021	579.00	42.00	15.00	45.00	44.00	146.00	433.00
123.1070.376112	028022	281.00	21.00	7.00	22.00	21.00	71.00	210.00
123.1070.376112	028024	318.00	23.00	8.00	25.00	24.00	80.00	238.00
123.1070.376120	000003	357.00	25.00	9.00	28.00	27.00	89.00	268.00
123.1070.376120	021597	1,009.00	74.00	25.00	79.00	77.00	255.00	754.00
123.1070.376120	021654	947.00	69.00	24.00	74.00	72.00	239.00	708.00
123.1070.376120	021779	563.00	40.00	14.00	44.00	43.00	141.00	422.00
123.1070.376120	021795	299.00	22.00	7.00	23.00	23.00	75.00	224.00
123.1070.376120	028021	312.00	23.00	8.00	24.00	24.00	79.00	233.00
123.1070.376120	028024	422.00	31.00	11.00	33.00	32.00	107.00	315.00
123.1070.376140	021742	1,081.00	78.00	27.00	84.00	83.00	272.00	809.00
123.1070.380105	000003	1,071.00	77.00	27.00	84.00	82.00	270.00	801.00
123.1070.380107	000003	6,385.00	465.00	160.00	498.00	488.00	1,611.00	4,774.00
123.1070.380107	000004	910.00	66.00	23.00	71.00	70.00	230.00	680.00
123.1070.380107	000008	1,064.00	77.00	27.00	83.00	81.00	268.00	796.00
123.1070.380112	000003	145.00	10.00	4.00	11.00	11.00	36.00	109.00
123.1070.382	000003	1,960.00	143.00	49.00	153.00	150.00	495.00	1,465.00
123.1070.382	014695	16.00	1.00		1.00	1.00	3.00	13.00
123.1070.384	000003	912.00	66.00	23.00	71.00	70.00	230.00	682.00
ISTRUCTION TOTAL		22,864.00	1,663.00	574.00	1,782.00	1,747.00	5,766.00	17,098.00
) 123.1430.2	035601	107.00	8.00	3.00	8.00	8.00	27.00	80.00
ER A/R - MISCELLANEOUS QUALITY BY DESIGN HIT 3/4" PE AT 1034 HERON POINT WAY, DELAND ON 4/26								
) 123.1430.2	035602	189.00	14.00	5.00	15.00	14.00	48.00	141.00
ER A/R - MISCELLANEOUS STOCKWELL PLUMBING HIT 1 1/4" MAIN IN HALF AT 3011 VIEWPOINT, DELTONA								
0 123.1430.2	035620	47.00	3.00	1.00	4.00	4.00	12.00	35.00
ER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE, TO GASLITE, DAMA								
0 123.1430.2	035630	47.00	3.00	1.00	4.00	4.00	12.00	35.00
ER A/R - MISCELLANEOUS TOLAN TRINHLE HOMEOWNER HAWSAWED THRU 1/2" STEEL TUBING WHILE CUT TRE								
0 123.1430.2	035643	34.00	2.00	1.00	3.00	3.00	9.00	25.00
ER A/R - MISCELLANEOUS ELIZABETH MULHERN CUT 1/2" PE SERVICE WITH SHOVEL AT 821 PICKFORD CT								
0 123.1430.2	035646	104.00	8.00	3.00	8.00	8.00	27.00	77.00
ER A/R - MISCELLANEOUS SCOTT G HANLEY REPAIRED HIT 1/2" P E SERVICE LINE, DAMAGED BY HOMEOWN								
3 TOTAL		528.00	38.00	14.00	42.00	41.00	135.00	393.00
0 123.1860.31	003000	360.00	26.00	9.00	28.00	28.00	91.00	269.00
0 123.1860.31	004003	34.00	2.00	1.00	3.00	3.00	9.00	25.00
0 123.1860.31	008002	999.00	73.00	25.00	78.00	76.00	252.00	747.00
0 123.1860.32	003004	165.00	12.00	4.00	13.00	13.00	42.00	123.00
6 TOTAL		1,558.00	113.00	39.00	122.00	120.00	394.00	1,164.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0350	143.4160.29		3,775.00	275.00	95.00	294.00	289.00	953.00	2,822.00
0350	143.4160.33		1,216.00	89.00	30.00	95.00	93.00	307.00	909.00
0350	143.4160.351		2,514.00	183.00	63.00	196.00	192.00	634.00	1,880.00
0350	143.4160.353		6,206.00	452.00	155.00	484.00	475.00	1,566.00	4,640.00
0350	143.4160.391		4,244.00	309.00	106.00	331.00	325.00	1,071.00	3,173.00
0350	143.4160.43		325.00	24.00	8.00	25.00	25.00	82.00	243.00
0350	143.4160.52		2,821.00	205.00	71.00	220.00	216.00	712.00	2,109.00
0350	143.4160.53		48.00	3.00	1.00	4.00	4.00	12.00	36.00
0350	143.4160.6		270.00	20.00	7.00	21.00	21.00	69.00	201.00
416	TOTAL		21,419.00	1,560.00	536.00	1,670.00	1,640.00	5,406.00	16,013.00
0360	991.4010.912		20.00	1.00				1.00	19.00
0360	993.1080.385		723.00	64.00				64.00	659.00
0360	993.4010.8031		7,060.00	626.00				626.00	6,434.00
0360	993.4010.8032		97.00	9.00				9.00	88.00
0360	993.4010.8033		634.00	56.00				56.00	578.00
0360	993.4010.8036		2,175.00	194.00				194.00	1,981.00
0360	993.4010.870		1,719.00	153.00				153.00	1,566.00
0360	993.4010.874		274.00	24.00				24.00	250.00
0360	993.4010.878		2,766.00	246.00				246.00	2,520.00
0360	993.4010.8791		685.00	61.00				61.00	624.00
0360	993.4010.8792		25.00	2.00				2.00	23.00
0360	993.4010.8793		335.00	29.00				29.00	306.00
0360	993.4010.8802		846.00	75.00				75.00	771.00
0360	993.4010.901		686.00	61.00				61.00	625.00
0360	993.4010.902		2,563.00	228.00				228.00	2,335.00
0360	993.4010.903		2,995.00	266.00				266.00	2,729.00
0360	993.4010.911		1,174.00	105.00				105.00	1,069.00
0360	993.4010.912		5,123.00	454.00				454.00	4,669.00
0360	993.4010.916		4,043.00	359.00				359.00	3,684.00
0360	993.4020.8439		47.00	4.00				4.00	43.00
0360	993.4020.885		1,125.00	99.00				99.00	1,026.00
0360	993.4020.886		9.00	1.00				1.00	8.00
0360	993.4020.896		746.00	66.00				66.00	680.00
0360	993.4020.898		450.00	39.00				39.00	411.00
0360	995.4010.912								
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4010.912		20.00	1.00				1.00	19.00
0360	996.4020.885		121.00	10.00				10.00	111.00
FLO	GAS-GENERAL TOTAL		37,193.00	3,299.00	1,135.00	3,535.00	3,467.00	3,299.00	33,894.00
0362	993.1070.313	000002	316.00	23.00	8.00	25.00	24.00	80.00	236.00
0362	993.1070.313	000003	183.00	13.00	5.00	14.00	14.00	46.00	137.00
0362	993.1070.380	000003	509.00	37.00	13.00	40.00	39.00	129.00	380.00
0362	993.1070.382	000003	67.00	5.00	2.00	5.00	5.00	17.00	50.00
0362	993.1070.384	000003	56.00	4.00	1.00	4.00	4.00	13.00	43.00
0362	993.1070.385	000003	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0362	993.1070.385	000004	105.00	8.00	3.00	8.00	8.00	27.00	78.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0362	993.1070.386	000003	1,836.00	134.00	46.00	143.00	140.00	463.00	1,373.00
FLO	GAS-CONSTRUCTION TOTAL		3,131.00	228.00	79.00	244.00	239.00	790.00	2,341.00
DIVISION TOTAL			86,693.00	6,901.00	1,242.00	3,860.00	3,787.00	15,790.00	70,903.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	297.00	22.00	5.00	23.00	23.00	73.00	224.00
0410	114.1070.362	021298	461.00	34.00	8.00	36.00	36.00	114.00	347.00
0410	114.1070.3646	000002	2,890.00	212.00	48.00	227.00	223.00	710.00	2,180.00
0410	114.1070.3646	035571	332.00	24.00	6.00	26.00	26.00	82.00	250.00
0410	114.1070.3646	035584	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0410	114.1070.3646	035586	508.00	37.00	8.00	40.00	39.00	124.00	384.00
0410	114.1070.3646	035587	632.00	46.00	11.00	50.00	49.00	156.00	476.00
0410	114.1070.3646	035599	1,052.00	77.00	18.00	83.00	81.00	259.00	793.00
0410	114.1070.3646	035612	398.00	29.00	7.00	31.00	31.00	98.00	300.00
0410	114.1070.3646	035626	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3646	035627	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3646	035628	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3647	000002	3,267.00	240.00	54.00	257.00	252.00	803.00	2,464.00
0410	114.1070.3647	035571	129.00	9.00	2.00	10.00	10.00	31.00	98.00
0410	114.1070.3648	000002	6,209.00	455.00	104.00	488.00	479.00	1,526.00	4,683.00
0410	114.1070.3656	000002	1,579.00	116.00	26.00	124.00	122.00	388.00	1,191.00
0410	114.1070.3656	021576	769.00	56.00	13.00	61.00	59.00	189.00	580.00
0410	114.1070.3656	035571	288.00	22.00	5.00	23.00	22.00	72.00	216.00
0410	114.1070.3656	035584	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0410	114.1070.3656	035586	379.00	28.00	6.00	30.00	29.00	93.00	286.00
0410	114.1070.3656	035587	274.00	21.00	5.00	21.00	21.00	68.00	206.00
0410	114.1070.3656	035599	554.00	40.00	9.00	44.00	43.00	136.00	418.00
0410	114.1070.3656	035612	1,000.00	74.00	17.00	79.00	77.00	247.00	753.00
0410	114.1070.3656	035626	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3656	035627	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3656	035628	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3657	000002	2,074.00	153.00	35.00	163.00	160.00	511.00	1,563.00
0410	114.1070.3657	035571	300.00	22.00	5.00	24.00	23.00	74.00	226.00
0410	114.1070.3661	000002	148.00	11.00	2.00	12.00	11.00	36.00	112.00
0410	114.1070.3671	000002	92.00	7.00	2.00	7.00	7.00	23.00	69.00
0410	114.1070.3672	000002	175.00	13.00	3.00	14.00	13.00	43.00	132.00
0410	114.1070.3672	035599	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0410	114.1070.3672	035629	59.00	4.00	1.00	5.00	5.00	15.00	44.00
0410	114.1070.3681	000002	3,172.00	233.00	53.00	249.00	245.00	780.00	2,392.00
0410	114.1070.3681	021730	176.00	13.00	3.00	14.00	14.00	44.00	132.00
0410	114.1070.3691	000002	3,229.00	236.00	54.00	254.00	249.00	793.00	2,436.00
0410	114.1070.3693	000002	3,072.00	226.00	51.00	242.00	237.00	756.00	2,316.00
0410	114.1070.370	000002	456.00	33.00	8.00	36.00	35.00	112.00	344.00
0410	114.1070.3711	000002	1,545.00	113.00	26.00	122.00	119.00	380.00	1,165.00
0410	114.1070.3731	000002	101.00	8.00	2.00	8.00	8.00	26.00	75.00
CONSTRUCTION TOTAL			36,142.00	2,650.00	606.00	2,848.00	2,790.00	8,894.00	27,248.00
0430	114.1430.2	035611	74.00	5.00	1.00	6.00	6.00	18.00	56.00
OTHER A/R - MISCELLANEOUS LIBERTY CORRECTIONAL INST MAINT OF LIGHTS. 5/3/06 D. FOWLER									
0430	114.1430.2	035624	67.00	5.00	1.00	5.00	5.00	16.00	51.00
OTHER A/R - MISCELLANEOUS MARIANNA GARDEN APARTMENTS REPAIR LIGHTS. 5-5-06 D. FOWLER									
0430	114.1430.2	035635	1,514.00	111.00	25.00	119.00	117.00	372.00	1,142.00
OTHER A/R - MISCELLANEOUS CAR HIT POLE. 5-12-06 D. FOWLER									
143 TOTAL			1,655.00	121.00	27.00	130.00	128.00	406.00	1,249.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0445	114.4010.907	061050	1,066.00	78.00	18.00	84.00	82.00	262.00	804.00
0445	114.4010.908	061250	1,583.00	116.00	26.00	125.00	122.00	389.00	1,194.00
0445	114.4010.908	061350	1,849.00	136.00	31.00	145.00	143.00	455.00	1,394.00
0445	114.4010.908	061550	530.00	39.00	9.00	42.00	41.00	131.00	399.00
0445	114.4010.908	061650	722.00	53.00	12.00	57.00	56.00	178.00	544.00
	ELECTRIC CONSERVATION		5,750.00	422.00	96.00	453.00	444.00	1,415.00	4,335.00
	DIVISION TOTAL		43,547.00	3,193.00	729.00	3,431.00	3,362.00	10,715.00	32,832.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.355	021829	681.00	50.00	14.00	53.00	52.00	169.00	512.00
0510	115.1070.356	021830	215.00	15.00	4.00	17.00	17.00	53.00	162.00
0510	115.1070.3646	035572	277.00	21.00	6.00	22.00	21.00	70.00	207.00
0510	115.1070.3646	035573	361.00	26.00	8.00	28.00	28.00	90.00	271.00
0510	115.1070.3647	000002	1,097.00	81.00	23.00	86.00	84.00	274.00	823.00
0510	115.1070.3647	035572	87.00	7.00	2.00	7.00	7.00	23.00	64.00
0510	115.1070.3648	000002	413.00	30.00	9.00	32.00	32.00	103.00	310.00
0510	115.1070.3648	035568	271.00	20.00	6.00	21.00	21.00	68.00	203.00
0510	115.1070.3648	035569	637.00	47.00	13.00	50.00	49.00	159.00	478.00
0510	115.1070.3656	035572	93.00	7.00	2.00	7.00	7.00	23.00	70.00
0510	115.1070.3656	035573	385.00	28.00	8.00	30.00	30.00	96.00	289.00
0510	115.1070.3657	000002	754.00	55.00	16.00	59.00	58.00	188.00	566.00
0510	115.1070.3657	035572	87.00	7.00	2.00	7.00	7.00	23.00	64.00
0510	115.1070.3658	035568	294.00	22.00	6.00	23.00	23.00	74.00	220.00
0510	115.1070.3658	035569	340.00	25.00	7.00	27.00	26.00	85.00	255.00
0510	115.1070.3662	000002	2,120.00	156.00	44.00	166.00	163.00	529.00	1,591.00
0510	115.1070.3662	021675	506.00	37.00	11.00	40.00	39.00	127.00	379.00
0510	115.1070.3662	021691	101.00	8.00	2.00	8.00	8.00	26.00	75.00
0510	115.1070.3662	021702	2,766.00	203.00	58.00	217.00	212.00	690.00	2,076.00
0510	115.1070.3662	021768	201.00	15.00	4.00	16.00	15.00	50.00	151.00
0510	115.1070.3662	021770	316.00	23.00	7.00	25.00	24.00	79.00	237.00
0510	115.1070.3662	021799	215.00	15.00	4.00	17.00	17.00	53.00	162.00
0510	115.1070.3662	021840	322.00	23.00	7.00	25.00	25.00	80.00	242.00
0510	115.1070.3672	000002	1,459.00	107.00	30.00	114.00	112.00	363.00	1,096.00
0510	115.1070.3672	021527	2,403.00	175.00	50.00	188.00	185.00	598.00	1,805.00
0510	115.1070.3672	021646	316.00	23.00	7.00	25.00	24.00	79.00	237.00
0510	115.1070.3672	021675	506.00	37.00	11.00	40.00	39.00	127.00	379.00
0510	115.1070.3672	021691	165.00	12.00	3.00	13.00	13.00	41.00	124.00
0510	115.1070.3672	021697	753.00	55.00	16.00	59.00	58.00	188.00	565.00
0510	115.1070.3672	021702	818.00	60.00	17.00	64.00	63.00	204.00	614.00
0510	115.1070.3672	021768	1,340.00	98.00	28.00	105.00	103.00	334.00	1,006.00
0510	115.1070.3672	021769	1,619.00	119.00	34.00	127.00	124.00	404.00	1,215.00
0510	115.1070.3672	021798	119.00	9.00	2.00	9.00	9.00	29.00	90.00
0510	115.1070.3672	021799	375.00	28.00	8.00	29.00	29.00	94.00	281.00
0510	115.1070.3672	021840	183.00	14.00	4.00	14.00	14.00	46.00	137.00
0510	115.1070.3681	000002	833.00	61.00	17.00	65.00	64.00	207.00	626.00
0510	115.1070.3683	000002	3,143.00	230.00	65.00	246.00	241.00	782.00	2,361.00
0510	115.1070.3691	000002	578.00	42.00	12.00	45.00	44.00	143.00	435.00
0510	115.1070.3693	000002	5,256.00	385.00	109.00	412.00	404.00	1,310.00	3,946.00
0510	115.1070.370	000002	1,224.00	89.00	25.00	96.00	94.00	304.00	920.00
0510	115.1070.3711	000002	82.00	6.00	2.00	6.00	6.00	20.00	62.00
0510	115.1070.3713	000002	560.00	40.00	12.00	44.00	43.00	139.00	421.00
0510	115.1070.3713	021700	91.00	7.00	2.00	7.00	7.00	23.00	68.00
0510	115.1070.3713	021711	225.00	16.00	5.00	18.00	17.00	56.00	169.00
0510	115.1070.3713	021746	1,960.00	144.00	41.00	153.00	151.00	489.00	1,471.00
0510	115.1070.3731	000002	574.00	42.00	12.00	45.00	44.00	143.00	431.00
0510	115.1070.3733	000002	1,023.00	75.00	21.00	80.00	79.00	255.00	768.00
0510	115.1070.3733	021841	1,091.00	81.00	23.00	85.00	84.00	273.00	818.00
CONSTRUCTION TOTAL			39,235.00	2,876.00	819.00	3,072.00	3,016.00	9,783.00	29,452.00
0530	115.1430.2	035558	1,496.00	109.00	31.00	117.00	115.00	372.00	1,124.00

OTHER A/R - MISCELLANEOUS BRYLEN HOMES RELOCATE EXISTING TRANSFORMER ON LOTS 7 AND 13 OFBLOCK 2

IV EY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
530	115.1430.2	035596	869.00	63.00	18.00	68.00	67.00	216.00	653.00
THER A/R - MISCELLANEOUS RAYONIER, INC WORK AT RAYONIER SUBSTATION ON 4-24-06. $4,404.00 TF									
530	115.1430.2	035607	525.00	38.00	11.00	41.00	40.00	130.00	395.00
THER A/R - MISCELLANEOUS D AND W ELECTRIC D AND W ELECTRIC DUG INTO OUR PRIMARY LINE AT 95105									
530	115.1430.2	035617	264.00	20.00	5.00	21.00	20.00	66.00	198.00
THER A/R - MISCELLANEOUS TRUCK HIT POLE 30'-6 TOMMY TO SUPPLY MORE INFORMATION 05/03/2006 CWA									
530	115.1430.2	035622	75.00	5.00	2.00	6.00	6.00	19.00	56.00
THER A/R - MISCELLANEOUS SUMMER BEACH-VAULT DAMAGE MATERIAL AND LABOR TO REPLACE SECONDARY VAU									
530	115.1430.2	035631	3,575.00	261.00	74.00	280.00	275.00	890.00	2,685.00
THER A/R - MISCELLANEOUS RAYONIER REPAIRS TO OVERHEAD 69KV CONDUCTOR AT RAYONIER SUBSTATION ON									
143	TOTAL		6,804.00	496.00	141.00	533.00	523.00	1,693.00	5,111.00
545	115.4010.907	061050	678.00	50.00	14.00	53.00	52.00	169.00	509.00
545	115.4010.908	061250	1,639.00	120.00	34.00	128.00	126.00	408.00	1,231.00
545	115.4010.908	061350	1,075.00	78.00	22.00	84.00	83.00	267.00	808.00
545	115.4010.908	061550	342.00	25.00	7.00	27.00	26.00	85.00	257.00
545	115.4010.908	061650	171.00	13.00	4.00	13.00	13.00	43.00	128.00
545	115.4010.908	061950	119.00	9.00	2.00	9.00	9.00	29.00	90.00
545	115.4010.908	062050	67.00	5.00	1.00	5.00	5.00	16.00	51.00
	ELECTRIC CONSERVATION		4,091.00	300.00	84.00	319.00	314.00	1,017.00	3,074.00
560	945.4160.29		1,781.00	158.00				158.00	1,623.00
560	945.4160.33		1,061.00	94.00				94.00	967.00
560	945.4160.351		473.00	42.00				42.00	431.00
560	945.4160.391		23.00	2.00				2.00	21.00
560	945.4160.52		1,315.00	117.00				117.00	1,198.00
560	945.4160.6		411.00	37.00				37.00	374.00
560	995.1080.385		350.00	31.00				31.00	319.00
560	995.1630.1		390.00	35.00				35.00	355.00
560	995.4010.8031		4,667.00	414.00				414.00	4,253.00
560	995.4010.8032		169.00	15.00				15.00	154.00
560	995.4010.8033		1,074.00	96.00				96.00	978.00
560	995.4010.8034		85.00	8.00				8.00	77.00
560	995.4010.8036		2,854.00	254.00				254.00	2,600.00
560	995.4010.870		1,791.00	159.00				159.00	1,632.00
560	995.4010.878		44.00	4.00				4.00	40.00
560	995.4010.8793		454.00	40.00				40.00	414.00
560	995.4010.8802		259.00	23.00				23.00	236.00
560	995.4010.901		1,169.00	104.00				104.00	1,065.00
560	995.4010.902		225.00	21.00				21.00	204.00
560	995.4010.903		2,407.00	214.00				214.00	2,193.00
560	995.4010.911		1,410.00	125.00				125.00	1,285.00
560	995.4010.912		8,505.00	755.00				755.00	7,750.00
560	995.4010.916		2,210.00	196.00				196.00	2,014.00
560	995.4020.8439		24.00	2.00				2.00	22.00
560	995.4020.885		862.00	76.00				76.00	786.00
560	995.4020.896		411.00	37.00				37.00	374.00
560	995.4020.898		39.00	3.00				3.00	36.00
	FLO GAS-GENERAL TOTAL		34,463.00	3,062.00	870.00	3,275.00	3,212.00	3,062.00	31,401.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
562	995.1070.382	000003	1,327.00	97.00	28.00	104.00	102.00	331.00	996.00
562	995.1070.385	000003	422.00	31.00	9.00	33.00	32.00	105.00	317.00
562	995.1070.386	000003	1,400.00	102.00	29.00	110.00	108.00	349.00	1,051.00
FLO	GAS-CONSTRUCTION TOTAL		3,149.00	230.00	66.00	247.00	242.00	785.00	2,364.00
	DIVISION TOTAL		87,742.00	6,964.00	1,110.00	4,171.00	4,095.00	16,340.00	71,402.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1043	GROUP INSUR. RATE .1023	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		1,245.00	111.00				111.00	1,134.00
0660	946.4160.33		625.00	56.00				56.00	569.00
0660	946.4160.351		438.00	39.00				39.00	399.00
0660	946.4160.391		305.00	27.00				27.00	278.00
0660	946.4160.52		80.00	8.00				8.00	72.00
0660	946.4160.6		199.00	17.00				17.00	182.00
0660	996.1080.384		11.00	1.00				1.00	10.00
0660	996.1080.385		611.00	54.00				54.00	557.00
0660	996.1080.386		25.00	2.00				2.00	23.00
0660	996.4010.8031		3,792.00	337.00				337.00	3,455.00
0660	996.4010.8032		68.00	6.00				6.00	62.00
0660	996.4010.8033		1,538.00	136.00				136.00	1,402.00
0660	996.4010.8035		141.00	13.00				13.00	128.00
0660	996.4010.870		393.00	35.00				35.00	358.00
0660	996.4010.874		440.00	39.00				39.00	401.00
0660	996.4010.878		843.00	75.00				75.00	768.00
0660	996.4010.8791		834.00	74.00				74.00	760.00
0660	996.4010.8792		196.00	17.00				17.00	179.00
0660	996.4010.8793		476.00	42.00				42.00	434.00
0660	996.4010.8802		372.00	33.00				33.00	339.00
0660	996.4010.901		625.00	56.00				56.00	569.00
0660	996.4010.902		597.00	53.00				53.00	544.00
0660	996.4010.903		1,833.00	163.00				163.00	1,670.00
0660	996.4010.911		625.00	56.00				56.00	569.00
0660	996.4010.912		625.00	56.00				56.00	569.00
0660	996.4010.916		222.00	20.00				20.00	202.00
0660	996.4020.8432		102.00	9.00				9.00	93.00
0660	996.4020.8439		46.00	4.00				4.00	42.00
0660	996.4020.885		196.00	17.00				17.00	179.00
0660	996.4020.886		65.00	6.00				6.00	59.00
0660	996.4020.887		23.00	2.00				2.00	21.00
0660	996.4020.892		25.00	2.00				2.00	23.00
0660	996.4020.896		2,295.00	204.00				204.00	2,091.00
0660	996.4020.898		533.00	47.00				47.00	486.00
FLO GAS-GENERAL TOTAL			20,444.00	1,817.00	1,105.00	1,943.00	1,906.00	1,817.00	18,627.00
0662	996.1070.382	000003	323.00	23.00	14.00	25.00	24.00	86.00	237.00
0662	996.1070.384	000003	41.00	2.00	2.00	3.00	3.00	10.00	31.00
0662	996.1070.384	000004	40.00	2.00	2.00	3.00	3.00	10.00	30.00
0662	996.1070.385	000003	969.00	69.00	42.00	74.00	73.00	258.00	711.00
0662	996.1070.386	000003	81.00	6.00	4.00	6.00	6.00	22.00	59.00
FLO GAS-CONSTRUCTION TOTAL			1,454.00	102.00	64.00	111.00	109.00	386.00	1,068.00
DIVISION TOTAL			21,898.00	1,919.00	64.00	111.00	109.00	2,203.00	19,695.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	710.00	52.00	18.00	56.00	52.00	178.00	532.00
0010	121.1070.376112	000008	176.00	13.00	5.00	14.00	13.00	45.00	131.00
0010	121.1070.376120	3	342.00	25.00	9.00	27.00	25.00	86.00	256.00
0010	121.1070.376120	000003	13,122.00	958.00	340.00	1,032.00	956.00	3,286.00	9,836.00
0010	121.1070.376120	021512	751.00	55.00	19.00	59.00	55.00	188.00	563.00
0010	121.1070.376120	021515	160.00	12.00	4.00	13.00	12.00	41.00	119.00
0010	121.1070.376120	021573	543.00	39.00	14.00	43.00	40.00	136.00	407.00
0010	121.1070.376120	021724	147.00	10.00	4.00	12.00	11.00	37.00	110.00
0010	121.1070.376120	021754	40.00	2.00	1.00	3.00	3.00	9.00	31.00
0010	121.1070.376120	021773	59.00	4.00	2.00	5.00	4.00	15.00	44.00
0010	121.1070.376120	021774	630.00	46.00	16.00	50.00	46.00	158.00	472.00
0010	121.1070.376120	021778	59.00	4.00	2.00	5.00	4.00	15.00	44.00
0010	121.1070.376120	021781	281.00	21.00	7.00	22.00	20.00	70.00	211.00
0010	121.1070.376120	021790	1,502.00	110.00	39.00	118.00	109.00	376.00	1,126.00
0010	121.1070.376120	021797	108.00	8.00	3.00	8.00	8.00	27.00	81.00
0010	121.1070.376120	021800	283.00	21.00	7.00	22.00	21.00	71.00	212.00
0010	121.1070.376120	021802	372.00	27.00	10.00	29.00	27.00	93.00	279.00
0010	121.1070.376120	021803	738.00	53.00	19.00	58.00	54.00	184.00	554.00
0010	121.1070.376120	021808	283.00	21.00	7.00	22.00	21.00	71.00	212.00
0010	121.1070.376120	021809	528.00	38.00	14.00	42.00	38.00	132.00	396.00
0010	121.1070.376120	021810	244.00	17.00	6.00	19.00	18.00	60.00	184.00
0010	121.1070.376120	021811	243.00	17.00	6.00	19.00	18.00	60.00	183.00
0010	121.1070.376120	021818	324.00	24.00	8.00	25.00	24.00	81.00	243.00
0010	121.1070.376120	021826	53.00	4.00	1.00	4.00	4.00	13.00	40.00
0010	121.1070.376120	021828	98.00	8.00	3.00	8.00	7.00	26.00	72.00
0010	121.1070.376120	021832	193.00	14.00	5.00	15.00	14.00	48.00	145.00
0010	121.1070.376120	028030	2,262.00	166.00	59.00	178.00	165.00	568.00	1,694.00
0010	121.1070.376140	3	342.00	25.00	9.00	27.00	25.00	86.00	256.00
0010	121.1070.376140	000003	6,228.00	454.00	162.00	490.00	454.00	1,560.00	4,668.00
0010	121.1070.376140	000008	572.00	42.00	15.00	45.00	42.00	144.00	428.00
0010	121.1070.376140	021512	270.00	20.00	7.00	21.00	20.00	68.00	202.00
0010	121.1070.376240	021754	83.00	6.00	2.00	7.00	6.00	21.00	62.00
0010	121.1070.376260	000003	40.00	2.00	1.00	3.00	3.00	9.00	31.00
0010	121.1070.376260	021754	399.00	29.00	10.00	31.00	29.00	99.00	300.00
0010	121.1070.380105	3	92.00	7.00	2.00	7.00	7.00	23.00	69.00
0010	121.1070.380105	000003	6,589.00	482.00	171.00	518.00	480.00	1,651.00	4,938.00
0010	121.1070.380107	000003	49,474.00	3,612.00	1,283.00	3,890.00	3,605.00	12,390.00	37,084.00
0010	121.1070.380110	000003	407.00	29.00	11.00	32.00	30.00	102.00	305.00
0010	121.1070.380112	000003	3,317.00	242.00	86.00	261.00	242.00	831.00	2,486.00
0010	121.1070.380112	021663	71.00	5.00	2.00	6.00	5.00	18.00	53.00
0010	121.1070.380112	021773	240.00	17.00	6.00	19.00	18.00	60.00	180.00
0010	121.1070.380120	000003	919.00	68.00	24.00	72.00	67.00	231.00	688.00
0010	121.1070.380120	021739	1,611.00	118.00	42.00	127.00	117.00	404.00	1,207.00
0010	121.1070.380120	021778	1,170.00	85.00	30.00	92.00	85.00	292.00	878.00
0010	121.1070.380140	021723	1,671.00	122.00	43.00	131.00	122.00	418.00	1,253.00
0010	121.1070.382	000003	5,238.00	382.00	136.00	412.00	382.00	1,312.00	3,926.00
0010	121.1070.384	000003	1,766.00	129.00	46.00	139.00	129.00	443.00	1,323.00
0010	121.1070.387	000003	15.00	1.00		1.00	1.00	3.00	12.00
	CONSTRUCTION TOTAL		104,765.00	7,646.00	2,716.00	8,239.00	7,638.00	26,239.00	78,526.00
0030	121.1430.2	035546	64.00	5.00	2.00	5.00	5.00	17.00	47.00

OTHER A/R - MISCELLANEOUS MIKE MOBILIN CUSTOMER HIT 1/2" SERVICE LINE AT 18 ROBALO CT INNPB REP

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035553	97.00	8.00	2.00	8.00	7.00	25.00	72.00
OTHER A/R - MISCELLANEOUS RLK CONSTRUCTION ON 4/04/06 THE ABOVE DAMAED OR LINES AT 3200 NE 6TH									
0030	121.1430.2	035559	76.00	5.00	2.00	6.00	6.00	19.00	57.00
OTHER A/R - MISCELLANEOUS SUSAN COCHRAN ON 4/05/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT 441									
0030	121.1430.2	035560	233.00	16.00	6.00	18.00	17.00	57.00	176.00
OTHER A/R - MISCELLANEOUS HI TECH ON 4/04/06 THE ABOVE FAILED TO LOCATE OUR GAS LINES AT 4476 F									
0030	121.1430.2	035561	72.00	5.00	2.00	6.00	5.00	18.00	54.00
OTHER A/R - MISCELLANEOUS PMP PLUMBING ON 4/06/06 THE ABOVE DAMAGED OUR .75PE SERVICE AT315 SE									
0030	121.1430.2	035562	46.00	3.00	1.00	4.00	3.00	11.00	35.00
OTHER A/R - MISCELLANEOUS ACCEL PLUMBING ON 4/06/06 THE ABOVE DAMAGED OUR .75IN PE SERVICE AT									
0030	121.1430.2	035564	47.00	3.00	1.00	4.00	3.00	11.00	36.00
OTHER A/R - MISCELLANEOUS PREMIER PARTY RENT ON 4/06/06 THE ABOVE DAMAGED OUR .75IN AT 1217 N F									
0030	121.1430.2	035566	53.00	4.00	1.00	4.00	4.00	13.00	40.00
OTHER A/R - MISCELLANEOUS PETRO HYDRO ON 4/10/06 THE ABOVE DAMAGED OUR .75IN COATED STEEL SERVI									
0030	121.1430.2	035579	64.00	5.00	2.00	5.00	5.00	17.00	47.00
OTHER A/R - MISCELLANEOUS JORGE COMEZ ON 4/15/06 THE ABOVE DAMAGED OUR .50 PE SERIVCE AT THE AB									
0030	121.1430.2	035580	27.00	2.00	1.00	2.00	2.00	7.00	20.00
OTHER A/R - MISCELLANEOUS THERESA JELLISON ON 4/15/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT									
0030	121.1430.2	035581	162.00	12.00	4.00	13.00	12.00	41.00	121.00
OTHER A/R - MISCELLANEOUS THOMAS BROOKSHIRE ON 4/16/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT									
0030	121.1430.2	035582	168.00	13.00	4.00	13.00	12.00	42.00	126.00
OTHER A/R - MISCELLANEOUS MOSS DEVELOPMENT ON 4/17/06 THE ABOVE DAMAGED OUR .75IN STEEL SERVICE									
0030	121.1430.2	035591	141.00	10.00	4.00	11.00	10.00	35.00	106.00
OTHER A/R - MISCELLANEOUS ERIC'S LAND SERVICE INC ON 4/19/06 THE ABOVE DAMAGED OUR 2.00IN PE SE									
0030	121.1430.2	035594	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS BUSTER BROWN DEMO ON 4/21/06 THE ABOVE DAMAGED OUR .50 PE SERVICE AT									
0030	121.1430.2	035595	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS SCOTT LEWIS GARDING ON 4/20/06 THE ABOVE DAMAGED OUR .75IN PE SERV AT									
0030	121.1430.2	035598	620.00	46.00	16.00	49.00	45.00	156.00	464.00
OTHER A/R - MISCELLANEOUS HIGH TECH ON 4/25/06 THE ABOVE FAILED TO LOCATE OUR LINES AT 6250 LAN									
0030	121.1430.2	035600	52.00	4.00	1.00	4.00	4.00	13.00	39.00
OTHER A/R - MISCELLANEOUS COLE ELECTRIC ON 4/25/06 THE ABOVE DAMAGED OUR 2.00 PE SERVICE AT 720									
0030	121.1430.2	035604	147.00	10.00	4.00	12.00	11.00	37.00	110.00
OTHER A/R - MISCELLANEOUS LIVINGSTON BUILDERS ON 4/25/06 THE ABOVE DAMAGED OUR 2.00IN MAIN HIT									
0030	121.1430.2	035605	127.00	9.00	3.00	10.00	9.00	31.00	96.00
OTHER A/R - MISCELLANEOUS RONALD ANDERSON ON 4/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPA									
143	TOTAL		2,256.00	164.00	58.00	178.00	164.00	564.00	1,692.00
0040	121.1860.31	003000	29.00	2.00	1.00	2.00	2.00	7.00	22.00
0040	121.1860.31	004003	1,207.00	88.00	31.00	95.00	88.00	302.00	905.00
0040	121.1860.31	008002	3,087.00	226.00	80.00	243.00	225.00	774.00	2,313.00
0040	121.1860.32	001004	2,153.00	157.00	56.00	169.00	157.00	539.00	1,614.00
0040	121.1860.32	003004	934.00	69.00	24.00	73.00	68.00	234.00	700.00
186	TOTAL		7,410.00	542.00	192.00	582.00	540.00	1,856.00	5,554.00
0045	114.4010.907	061050	1,671.00	122.00	43.00	131.00	122.00	418.00	1,253.00
0045	114.4010.908	061050	493.00	36.00	13.00	39.00	36.00	124.00	369.00
0045	114.4010.908	061250	33.00	2.00	1.00	3.00	2.00	8.00	25.00
0045	114.4010.910	061050	390.00	28.00	10.00	31.00	28.00	97.00	293.00
0045	115.4010.907	061050	1,804.00	131.00	47.00	142.00	131.00	451.00	1,353.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0045	115.4010.908	061050	493.00	36.00	13.00	39.00	36.00	124.00	369.00
0045	115.4010.908	061250	100.00	8.00	3.00	8.00	7.00	26.00	74.00
0045	115.4010.908	061350	33.00	2.00	1.00	3.00	2.00	8.00	25.00
0045	115.4010.910	061050	522.00	38.00	14.00	41.00	38.00	131.00	391.00
	ELECTRIC CONSERVATION		5,539.00	403.00	145.00	437.00	402.00	1,387.00	4,152.00
0050	141.4160.21		80.00	6.00	2.00	6.00	6.00	20.00	60.00
0050	141.4160.23		204.00	15.00	5.00	16.00	15.00	51.00	153.00
0050	141.4160.28		3,472.00	254.00	90.00	273.00	253.00	870.00	2,602.00
0050	141.4160.29		15,829.00	1,156.00	411.00	1,245.00	1,153.00	3,965.00	11,864.00
0050	141.4160.33		10,049.00	733.00	261.00	790.00	732.00	2,516.00	7,533.00
0050	141.4160.340		1,269.00	93.00	33.00	100.00	92.00	318.00	951.00
0050	141.4160.351		8,951.00	654.00	232.00	704.00	652.00	2,242.00	6,709.00
0050	141.4160.353		142.00	10.00	4.00	11.00	10.00	35.00	107.00
0050	141.4160.391		5,351.00	391.00	139.00	421.00	390.00	1,341.00	4,010.00
0050	141.4160.43		436.00	32.00	11.00	34.00	32.00	109.00	327.00
0050	141.4160.52		12,382.00	904.00	321.00	974.00	902.00	3,101.00	9,281.00
0050	141.4160.54		632.00	46.00	16.00	50.00	46.00	158.00	474.00
0050	141.4160.6		1,443.00	106.00	37.00	113.00	105.00	361.00	1,082.00
416	TOTAL		60,240.00	4,400.00	1,562.00	4,737.00	4,388.00	15,087.00	45,153.00
0060	991.1080.374		1,584.00	141.00				141.00	1,443.00
0060	991.1080.380		29.00	2.00				2.00	27.00
0060	991.1080.385		408.00	36.00				36.00	372.00
0060	991.1080.386		404.00	36.00				36.00	368.00
0060	991.4010.800		412.00	37.00				37.00	375.00
0060	991.4010.8031		24,706.00	2,192.00				2,192.00	22,514.00
0060	991.4010.8031	030998	2,599.00	231.00				231.00	2,368.00
0060	991.4010.8032		357.00	32.00				32.00	325.00
0060	991.4010.8033		3,928.00	349.00				349.00	3,579.00
0060	991.4010.8034		722.00	63.00				63.00	659.00
0060	991.4010.870		1,540.00	136.00				136.00	1,404.00
0060	991.4010.874		176.00	15.00				15.00	161.00
0060	991.4010.878		6,180.00	549.00				549.00	5,631.00
0060	991.4010.8791		1,856.00	165.00				165.00	1,691.00
0060	991.4010.8792		704.00	62.00				62.00	642.00
0060	991.4010.8793		1,291.00	114.00				114.00	1,177.00
0060	991.4010.8801		107.00	9.00				9.00	98.00
0060	991.4010.8802		3,199.00	284.00				284.00	2,915.00
0060	991.4010.901		1,205.00	107.00				107.00	1,098.00
0060	991.4010.902		2,822.00	251.00				251.00	2,571.00
0060	991.4010.903		6,162.00	547.00				547.00	5,615.00
0060	991.4010.905		92.00	8.00				8.00	84.00
0060	991.4010.911		217.00	20.00				20.00	197.00
0060	991.4010.912		11,789.00	1,047.00				1,047.00	10,742.00
0060	991.4010.916		5,936.00	527.00				527.00	5,409.00
0060	991.4010.9251		589.00	52.00				52.00	537.00
0060	991.4010.930		62.00	5.00				5.00	57.00
0060	991.4020.8439		310.00	28.00				28.00	282.00
0060	991.4020.887		40.00	3.00				3.00	37.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0060	991.4020.892		12.00	1.00				1.00	11.00
0060	991.4020.8931		779.00	69.00				69.00	710.00
0060	991.4020.894		25.00	2.00				2.00	23.00
0060	991.4020.896		8,438.00	749.00				749.00	7,689.00
0060	991.4020.898		3,160.00	280.00				280.00	2,880.00
0060	991.4020.935		110.00	10.00				10.00	100.00
0060	993.4010.800		103.00	9.00				9.00	94.00
0060	993.4010.8032		253.00	23.00				23.00	230.00
0060	993.4010.878		99.00	9.00				9.00	90.00
0060	993.4010.911		217.00	20.00				20.00	197.00
0060	993.4010.912		84.00	8.00				8.00	76.00
0060	993.4010.9251		160.00	14.00				14.00	146.00
0060	993.4020.8931		50.00	4.00				4.00	46.00
0060	995.4010.800		162.00	14.00				14.00	148.00
0060	995.4010.8032		253.00	23.00				23.00	230.00
0060	995.4010.912		46.00	4.00				4.00	42.00
0060	995.4010.9251		107.00	9.00				9.00	98.00
0060	996.4010.800		103.00	9.00				9.00	94.00
0060	996.4010.8032		253.00	23.00				23.00	230.00
0060	996.4010.912								
0060	996.4010.9251		160.00	14.00				14.00	146.00
FLO GAS-GENERAL TOTAL			94,000.00	8,342.00	2,964.00	8,986.00	8,326.00	8,342.00	85,658.00
0062	991.1070.374	000003	315.00	23.00	8.00	25.00	23.00	79.00	236.00
0062	991.1070.376	000003	47.00	3.00	1.00	4.00	3.00	11.00	36.00
0062	991.1070.382	000003	65.00	5.00	2.00	5.00	5.00	17.00	48.00
0062	991.1070.384	000003	353.00	25.00	9.00	28.00	26.00	88.00	265.00
0062	991.1070.385	000003	2,173.00	159.00	56.00	171.00	158.00	544.00	1,629.00
0062	991.1070.386	000003	13,941.00	1,018.00	362.00	1,096.00	1,016.00	3,492.00	10,449.00
FLO GAS-CONSTRUCTION TOTAL			16,894.00	1,233.00	438.00	1,329.00	1,231.00	4,231.00	12,663.00
DIVISION TOTAL			291,104.00	22,730.00	5,111.00	15,502.00	14,363.00	57,706.00	233,398.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	854.00	62.00	21.00	67.00	62.00	212.00	642.00
0310	123.1070.376112	000008	88.00	7.00	2.00	7.00	6.00	22.00	66.00
0310	123.1070.376112	021013	328.00	24.00	8.00	26.00	24.00	82.00	246.00
0310	123.1070.376112	021729	561.00	40.00	14.00	44.00	41.00	139.00	422.00
0310	123.1070.376112	021740	88.00	7.00	2.00	7.00	6.00	22.00	66.00
0310	123.1070.376112	021742	66.00	5.00	2.00	5.00	5.00	17.00	49.00
0310	123.1070.376112	021779	184.00	14.00	5.00	14.00	13.00	46.00	138.00
0310	123.1070.376112	028013	382.00	28.00	10.00	30.00	28.00	96.00	286.00
0310	123.1070.376112	028014	470.00	35.00	12.00	37.00	34.00	118.00	352.00
0310	123.1070.376112	028022	916.00	67.00	23.00	72.00	67.00	229.00	687.00
0310	123.1070.376112	028024	152.00	11.00	4.00	12.00	11.00	38.00	114.00
0310	123.1070.376120	000003	541.00	39.00	14.00	43.00	39.00	135.00	406.00
0310	123.1070.376120	000008	88.00	7.00	2.00	7.00	6.00	22.00	66.00
0310	123.1070.376120	021348	50.00	3.00	1.00	4.00	4.00	12.00	38.00
0310	123.1070.376120	021597	547.00	39.00	14.00	43.00	40.00	136.00	411.00
0310	123.1070.376120	021654	108.00	8.00	3.00	8.00	8.00	27.00	81.00
0310	123.1070.376120	021729	332.00	24.00	8.00	26.00	24.00	82.00	250.00
0310	123.1070.376120	021795	94.00	7.00	2.00	7.00	7.00	23.00	71.00
0310	123.1070.376120	028021	3,222.00	235.00	81.00	254.00	235.00	805.00	2,417.00
0310	123.1070.376120	028031	216.00	15.00	5.00	17.00	16.00	53.00	163.00
0310	123.1070.376140	021742	2,034.00	149.00	51.00	160.00	148.00	508.00	1,526.00
0310	123.1070.376260	028021	94.00	7.00	2.00	7.00	7.00	23.00	71.00
0310	123.1070.380105	000003	2,022.00	148.00	51.00	159.00	147.00	505.00	1,517.00
0310	123.1070.380105	000004	639.00	47.00	16.00	50.00	47.00	160.00	479.00
0310	123.1070.380105	000008	94.00	7.00	2.00	7.00	7.00	23.00	71.00
0310	123.1070.380107	000003	5,871.00	429.00	148.00	462.00	428.00	1,467.00	4,404.00
0310	123.1070.380107	000004	257.00	19.00	6.00	20.00	19.00	64.00	193.00
0310	123.1070.380107	000008	644.00	47.00	16.00	51.00	47.00	161.00	483.00
0310	123.1070.382	000002	29.00	2.00	1.00	2.00	2.00	7.00	22.00
0310	123.1070.382	000003	2,502.00	183.00	63.00	197.00	182.00	625.00	1,877.00
0310	123.1070.382	000004	14.00	1.00		1.00	1.00	3.00	11.00
0310	123.1070.382	014695	50.00	3.00	1.00	4.00	4.00	12.00	38.00
0310	123.1070.384	000003	1,042.00	76.00	26.00	82.00	76.00	260.00	782.00
0310	123.1070.384	000004	14.00	1.00		1.00	1.00	3.00	11.00
0310	123.1070.384	014695	86.00	7.00	2.00	7.00	6.00	22.00	64.00
	CONSTRUCTION TOTAL		24,679.00	1,803.00	618.00	1,940.00	1,798.00	6,159.00	18,520.00
0330	123.1430.2	035545	49.00	3.00	1.00	4.00	4.00	12.00	37.00
	OTHER A/R - MISCELLANEOUS ELIZABETH D HANCOCK REPAIRED DAMAGED METER SET KNOCKED OFF WALL BY CU								
0330	123.1430.2	035546	86.00	7.00	2.00	7.00	6.00	22.00	64.00
	OTHER A/R - MISCELLANEOUS MIKE MOBILIN CUSTOMER HIT 1/2" SERVICE LINE AT 18 ROBALO CT INNPB REP								
0330	123.1430.2	035550	80.00	6.00	2.00	6.00	6.00	20.00	60.00
	OTHER A/R - MISCELLANEOUS OUTDOOR SERVICES INC REPAIRED DAMAGED 3/4" P E SERVICE CUT WITH SHOVE								
0330	123.1430.2	035556	72.00	5.00	2.00	6.00	5.00	18.00	54.00
	OTHER A/R - MISCELLANEOUS HEADS UP IRRIGATION & LANDSCAP HIT 1/2" SERVICE AT 900 PARK PL ON 4/5								
0330	123.1430.2	035557	245.00	17.00	6.00	19.00	18.00	60.00	185.00
	OTHER A/R - MISCELLANEOUS HERRELL PLUMBING CUT 3/4" PE SERVICE W/BACKHOE REPAIRING WATER LINE L								
0330	123.1430.2	035574	293.00	22.00	7.00	23.00	21.00	73.00	220.00
	OTHER A/R - MISCELLANEOUS DELIA ALEXANDER REPAIRED HIT 1-1/4" MAIN DAMAGED BY LANDSCAPE CONTRAC								
0330	123.1430.2	035576	47.00	3.00	1.00	4.00	3.00	11.00	36.00
	OTHER A/R - MISCELLANEOUS WINFREY PLUMBING INC HIT 3/4" PE SERVICE AT 1609 VICTORIA GARDEN DR D								

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
143	TOTAL		872.00	63.00	21.00	69.00	63.00	216.00	656.00
0340	123.1860.31	003000	1,425.00	105.00	36.00	112.00	104.00	357.00	1,068.00
0340	123.1860.31	004003	194.00	14.00	5.00	15.00	14.00	48.00	146.00
0340	123.1860.31	008002	1,966.00	144.00	49.00	155.00	143.00	491.00	1,475.00
0340	123.1860.32	001004	32.00	2.00	1.00	3.00	2.00	8.00	24.00
186	TOTAL		3,617.00	265.00	91.00	285.00	263.00	904.00	2,713.00
0350	143.4160.29		5,929.00	433.00	149.00	467.00	432.00	1,481.00	4,448.00
0350	143.4160.33		1,321.00	97.00	33.00	104.00	96.00	330.00	991.00
0350	143.4160.351		2,948.00	216.00	74.00	232.00	215.00	737.00	2,211.00
0350	143.4160.353		1,462.00	107.00	37.00	115.00	107.00	366.00	1,096.00
0350	143.4160.391		2,499.00	182.00	63.00	197.00	182.00	624.00	1,875.00
0350	143.4160.43		227.00	16.00	6.00	18.00	17.00	57.00	170.00
0350	143.4160.52		2,618.00	191.00	66.00	206.00	191.00	654.00	1,964.00
0350	143.4160.6		228.00	16.00	6.00	18.00	17.00	57.00	171.00
0350	143.4160.61		86.00	7.00	2.00	7.00	6.00	22.00	64.00
416	TOTAL		17,318.00	1,265.00	436.00	1,364.00	1,263.00	4,328.00	12,990.00
0360	991.4010.912								
0360	993.1080.374		67.00	6.00				6.00	61.00
0360	993.1080.380		150.00	13.00				13.00	137.00
0360	993.1080.385		230.00	21.00				21.00	209.00
0360	993.4010.8031		6,843.00	607.00				607.00	6,236.00
0360	993.4010.8032		239.00	22.00				22.00	217.00
0360	993.4010.8033		285.00	25.00				25.00	260.00
0360	993.4010.8036		2,061.00	183.00				183.00	1,878.00
0360	993.4010.870		761.00	68.00				68.00	693.00
0360	993.4010.874		440.00	39.00				39.00	401.00
0360	993.4010.878		3,150.00	280.00				280.00	2,870.00
0360	993.4010.8791		469.00	42.00				42.00	427.00
0360	993.4010.8792		66.00	6.00				6.00	60.00
0360	993.4010.8793		80.00	8.00				8.00	72.00
0360	993.4010.8802		858.00	76.00				76.00	782.00
0360	993.4010.901		702.00	62.00				62.00	640.00
0360	993.4010.902		2,603.00	231.00				231.00	2,372.00
0360	993.4010.903		3,097.00	275.00				275.00	2,822.00
0360	993.4010.911		244.00	22.00				22.00	222.00
0360	993.4010.912		2,295.00	204.00				204.00	2,091.00
0360	993.4010.916		2,411.00	214.00				214.00	2,197.00
0360	993.4020.885		678.00	60.00				60.00	618.00
0360	993.4020.892		13.00	1.00				1.00	12.00
0360	993.4020.896		426.00	38.00				38.00	388.00
0360	993.4020.898		142.00	13.00				13.00	129.00
0360	995.4010.912								
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4020.885		121.00	10.00				10.00	111.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
FLO GAS-GENERAL TOTAL			29,163.00	2,592.00	890.00	2,787.00	2,583.00	2,592.00	26,571.00
0362	993.1070.312	000003	150.00	11.00	4.00	12.00	11.00	38.00	112.00
0362	993.1070.376	000003	290.00	22.00	7.00	23.00	21.00	73.00	217.00
0362	993.1070.382	000003	203.00	15.00	5.00	16.00	15.00	51.00	152.00
0362	993.1070.384	000003	232.00	16.00	6.00	18.00	17.00	57.00	175.00
0362	993.1070.385	000003	354.00	25.00	9.00	28.00	26.00	88.00	266.00
0362	993.1070.385	000004	54.00	4.00	1.00	4.00	4.00	13.00	41.00
0362	993.1070.386	000003	1,347.00	98.00	34.00	106.00	98.00	336.00	1,011.00
FLO GAS-CONSTRUCTION TOTAL			2,630.00	191.00	66.00	207.00	192.00	656.00	1,974.00
DIVISION TOTAL			78,279.00	6,179.00	1,232.00	3,865.00	3,579.00	14,855.00	63,424.00

MARIANN.
MONTH END JOURNAL ENTRY 9 FOR
APRIL 2006 4/20/06

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	151.00	11.00	3.00	12.00	11.00	37.00	114.00
0410	114.1070.362	021298	28.00	2.00		2.00	2.00	6.00	22.00
0410	114.1070.3646	000002	3,235.00	239.00	54.00	257.00	238.00	788.00	2,447.00
0410	114.1070.3646	021576	275.00	21.00	5.00	22.00	20.00	68.00	207.00
0410	114.1070.3646	035540	202.00	15.00	3.00	16.00	15.00	49.00	153.00
0410	114.1070.3646	035541	262.00	20.00	4.00	21.00	19.00	64.00	198.00
0410	114.1070.3646	035567	314.00	23.00	5.00	25.00	23.00	76.00	238.00
0410	114.1070.3646	035571	64.00	5.00	1.00	5.00	5.00	16.00	48.00
0410	114.1070.3646	035575	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0410	114.1070.3646	035586	125.00	9.00	2.00	10.00	9.00	30.00	95.00
0410	114.1070.3647	000002	880.00	65.00	15.00	70.00	65.00	215.00	665.00
0410	114.1070.3647	035489	262.00	20.00	4.00	21.00	19.00	64.00	198.00
0410	114.1070.3647	035501	274.00	21.00	5.00	22.00	20.00	68.00	206.00
0410	114.1070.3648	000002	1,266.00	93.00	21.00	101.00	93.00	308.00	958.00
0410	114.1070.3656	000002	1,967.00	145.00	33.00	156.00	145.00	479.00	1,488.00
0410	114.1070.3656	021576	5,810.00	428.00	97.00	461.00	427.00	1,413.00	4,397.00
0410	114.1070.3656	035540	204.00	15.00	3.00	16.00	15.00	49.00	155.00
0410	114.1070.3656	035541	194.00	14.00	3.00	15.00	14.00	46.00	148.00
0410	114.1070.3656	035567	436.00	32.00	7.00	35.00	32.00	106.00	330.00
0410	114.1070.3656	035571	64.00	5.00	1.00	5.00	5.00	16.00	48.00
0410	114.1070.3656	035575	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0410	114.1070.3656	035586	125.00	9.00	2.00	10.00	9.00	30.00	95.00
0410	114.1070.3657	000002	168.00	13.00	3.00	13.00	12.00	41.00	127.00
0410	114.1070.3657	035489	262.00	20.00	4.00	21.00	19.00	64.00	198.00
0410	114.1070.3657	035501	339.00	25.00	6.00	27.00	25.00	83.00	256.00
0410	114.1070.3662	000002	63.00	5.00	1.00	5.00	5.00	16.00	47.00
0410	114.1070.3672	000002	373.00	28.00	6.00	30.00	27.00	91.00	282.00
0410	114.1070.3672	021576	333.00	24.00	6.00	26.00	25.00	81.00	252.00
0410	114.1070.3672	021707	4,548.00	335.00	76.00	361.00	335.00	1,107.00	3,441.00
0410	114.1070.3672	035539	953.00	70.00	16.00	76.00	70.00	232.00	721.00
0410	114.1070.3672	035540	780.00	58.00	13.00	62.00	57.00	190.00	590.00
0410	114.1070.3681	000002	1,840.00	136.00	31.00	146.00	135.00	448.00	1,392.00
0410	114.1070.3683	000002	2,061.00	151.00	34.00	164.00	152.00	501.00	1,560.00
0410	114.1070.3691	000002	6,310.00	465.00	106.00	501.00	464.00	1,536.00	4,774.00
0410	114.1070.3693	000002	4,878.00	360.00	82.00	387.00	359.00	1,188.00	3,690.00
0410	114.1070.370	000002	643.00	47.00	11.00	51.00	47.00	156.00	487.00
0410	114.1070.3711	000002	2,051.00	151.00	34.00	163.00	151.00	499.00	1,552.00
0410	114.1070.3731	000002	1,414.00	105.00	24.00	112.00	104.00	345.00	1,069.00
	CONSTRUCTION TOTAL		43,458.00	3,207.00	727.00	3,451.00	3,195.00	10,580.00	32,878.00
0430	114.1430.2	035548	270.00	21.00	4.00	21.00	20.00	66.00	204.00
OTHER A/R - MISCELLANEOUS ANDERSON COLUMBIA SET (2) SIXTY FT. POLES 4/3/06 C.MORRIS~¦									
0430	114.1430.2	035589	293.00	22.00	5.00	23.00	22.00	72.00	221.00
OTHER A/R - MISCELLANEOUS ARTHUR DOZIER SCHOOL CUT TRANSFER SWITCH INTO LINE. 4-20-06 D. FO									
0430	114.1430.2	035590	511.00	38.00	9.00	40.00	38.00	125.00	386.00
OTHER A/R - MISCELLANEOUS MARIANNA OAKS GOLF COURSE INSTALL 2-40' POLES FOR LIGHTS AT DRIVI									
0430	114.1430.2	035592	72.00	5.00	1.00	6.00	5.00	17.00	55.00
OTHER A/R - MISCELLANEOUS LILLIE HOLLIS RELAMP PARKING LOT LIGHTS. 4-24-06 D. FOWLER~¦									
0430	114.1430.2	035593	72.00	5.00	1.00	6.00	5.00	17.00	55.00
OTHER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL BOARD RELAMP SOFTBALL FIELD LIGHTS. 4-24-									
	143 TOTAL		1,218.00	91.00	20.00	96.00	90.00	297.00	921.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0445	114.4010.907	061050	895.00	66.00	15.00	71.00	66.00	218.00	677.00
0445	114.4010.908	061250	1,517.00	112.00	25.00	120.00	112.00	369.00	1,148.00
0445	114.4010.908	061350	1,983.00	146.00	33.00	157.00	146.00	482.00	1,501.00
0445	114.4010.908	061550	350.00	25.00	6.00	28.00	26.00	85.00	265.00
0445	114.4010.908	061650	817.00	60.00	14.00	65.00	60.00	199.00	618.00
	ELECTRIC CONSERVATION		5,562.00	409.00	93.00	441.00	410.00	1,353.00	4,209.00
	DIVISION TOTAL		50,238.00	3,707.00	840.00	3,988.00	3,695.00	12,230.00	38,008.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.355	021829	3,746.00	275.00	78.00	296.00	274.00	923.00	2,823.00
0510	115.1070.3647	000002	2,071.00	151.00	43.00	164.00	152.00	510.00	1,561.00
0510	115.1070.3648	000002	4,785.00	352.00	100.00	378.00	350.00	1,180.00	3,605.00
0510	115.1070.3648	035534	486.00	36.00	10.00	38.00	36.00	120.00	366.00
0510	115.1070.3648	035535	553.00	40.00	12.00	44.00	40.00	136.00	417.00
0510	115.1070.3648	035568	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3648	035569	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3657	000002	1,383.00	101.00	29.00	109.00	101.00	340.00	1,043.00
0510	115.1070.3658	000002	1,695.00	124.00	35.00	134.00	124.00	417.00	1,278.00
0510	115.1070.3658	035534	97.00	8.00	2.00	8.00	7.00	25.00	72.00
0510	115.1070.3658	035535	451.00	33.00	9.00	36.00	33.00	111.00	340.00
0510	115.1070.3658	035568	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3658	035569	57.00	4.00	1.00	5.00	4.00	14.00	43.00
0510	115.1070.3662	000002	342.00	25.00	7.00	27.00	25.00	84.00	258.00
0510	115.1070.3662	021697	1,052.00	77.00	22.00	83.00	77.00	259.00	793.00
0510	115.1070.3662	021770	99.00	8.00	2.00	8.00	7.00	25.00	74.00
0510	115.1070.3672	000002	3,388.00	248.00	71.00	268.00	248.00	835.00	2,553.00
0510	115.1070.3672	021478	67.00	5.00	1.00	5.00	5.00	16.00	51.00
0510	115.1070.3672	021527	115.00	9.00	2.00	9.00	8.00	28.00	87.00
0510	115.1070.3672	021646	2,473.00	182.00	52.00	195.00	181.00	610.00	1,863.00
0510	115.1070.3672	021675	1,270.00	93.00	27.00	100.00	93.00	313.00	957.00
0510	115.1070.3672	021691	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0510	115.1070.3672	021697	2,989.00	219.00	62.00	236.00	219.00	736.00	2,253.00
0510	115.1070.3672	021763	323.00	24.00	7.00	25.00	24.00	80.00	243.00
0510	115.1070.3672	021768	1,066.00	78.00	22.00	84.00	78.00	262.00	804.00
0510	115.1070.3672	021769	1,813.00	133.00	38.00	143.00	133.00	447.00	1,366.00
0510	115.1070.3672	021798	370.00	27.00	8.00	29.00	27.00	91.00	279.00
0510	115.1070.3672	021799	724.00	53.00	15.00	57.00	53.00	178.00	546.00
0510	115.1070.3681	000002	658.00	48.00	14.00	52.00	48.00	162.00	496.00
0510	115.1070.3683	000002	2,488.00	182.00	52.00	197.00	182.00	613.00	1,875.00
0510	115.1070.3691	000002	1,292.00	95.00	27.00	102.00	95.00	319.00	973.00
0510	115.1070.3692	000002	81.00	6.00	2.00	6.00	6.00	20.00	61.00
0510	115.1070.3693	000002	4,981.00	365.00	104.00	394.00	365.00	1,228.00	3,753.00
0510	115.1070.370	000002	2,391.00	175.00	50.00	189.00	175.00	589.00	1,802.00
0510	115.1070.3711	000002	438.00	32.00	9.00	35.00	32.00	108.00	330.00
0510	115.1070.3713	000002	618.00	46.00	13.00	49.00	45.00	153.00	465.00
0510	115.1070.3713	021591	152.00	11.00	3.00	12.00	11.00	37.00	115.00
0510	115.1070.3713	021746	898.00	66.00	19.00	71.00	66.00	222.00	676.00
0510	115.1070.3731	000002	76.00	5.00	2.00	6.00	6.00	19.00	57.00
0510	115.1070.3733	000002	170.00	13.00	4.00	13.00	12.00	42.00	128.00
CONSTRUCTION TOTAL			45,981.00	3,372.00	960.00	3,634.00	3,365.00	11,331.00	34,650.00
0530	115.1430.2	035459	92.00	7.00	2.00	7.00	7.00	23.00	69.00
OTHER A/R - MISCELLANEOUS BAPTIST HOSPITAL NASSAU LABOR TO CHANGE SOFTWARE TO ENABLE HOSPITAL M									
0530	115.1430.2	035521	623.00	46.00	13.00	49.00	46.00	154.00	469.00
OTHER A/R - MISCELLANEOUS STEVE LENDRY REMOVE 1 PHASE OH 7.2 KV AND NEUTRAL TO UNLOAD A TRUCK O									
0530	115.1430.2	035549	734.00	53.00	15.00	58.00	54.00	180.00	554.00
OTHER A/R - MISCELLANEOUS COASTLINE UTILITIES CO. REPLACE POLE AND RELOCATE TRANSFORMER AT THE									
0530	115.1430.2	035552	100.00	8.00	2.00	8.00	7.00	25.00	75.00
OTHER A/R - MISCELLANEOUS HOME IQ OF AMELIA COST OF SECONDARY VAULT AND 100' OF 4/0 TP URD TOBE									
0530	115.1430.2	035555	70.00	5.00	1.00	6.00	5.00	17.00	53.00
OTHER A/R - MISCELLANEOUS STEVE LENDRY REPLACE EXISTING URD VAULT AT 95036 RESERVE COURT. COUL									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0530	115.1430.2	035563	315.00	23.00	7.00	25.00	23.00	78.00	237.00
OTHER A/R - MISCELLANEOUS WATSON CUSTOM HOME BUILDER'S REPLACE EXISTING URD VAULT AT 1793 HEATH									
0530	115.1430.2	035570	281.00	21.00	6.00	22.00	21.00	70.00	211.00
OTHER A/R - MISCELLANEOUS SEDA CONSTRUCTION COST TO REPLACE URD VAULT AND BROKEN POLE AT SANTA									
0530	115.1430.2	035577	224.00	16.00	5.00	18.00	16.00	55.00	169.00
OTHER A/R - MISCELLANEOUS WATSON CUSTOM HOME BUILDER'S REPLACE EXISTING URD VAULT AT 1787 HEATH									
0530	115.1430.2	035583	284.00	21.00	6.00	22.00	21.00	70.00	214.00
OTHER A/R - MISCELLANEOUS RAYONIER REPAIRS TO OVERHEAD 69KV CONDUCTOR AT RAYONIER SUBSTATION ON									
143	TOTAL		2,723.00	200.00	57.00	215.00	200.00	672.00	2,051.00
0545	115.4010.907	061050	670.00	50.00	14.00	53.00	49.00	166.00	504.00
0545	115.4010.908	061150	108.00	8.00	2.00	9.00	8.00	27.00	81.00
0545	115.4010.908	061250	1,610.00	119.00	34.00	127.00	118.00	398.00	1,212.00
0545	115.4010.908	061350	1,486.00	109.00	31.00	117.00	109.00	366.00	1,120.00
0545	115.4010.908	061550	385.00	28.00	8.00	30.00	28.00	94.00	291.00
0545	115.4010.908	061650	274.00	21.00	6.00	22.00	20.00	69.00	205.00
0545	115.4010.908	061950	54.00	4.00	1.00	4.00	4.00	13.00	41.00
0545	115.4010.908	062050	56.00	4.00	1.00	4.00	4.00	13.00	43.00
ELECTRIC CONSERVATION			4,643.00	343.00	97.00	366.00	340.00	1,146.00	3,497.00
0560	945.4160.29		1,755.00	156.00				156.00	1,599.00
0560	945.4160.33		1,189.00	106.00				106.00	1,083.00
0560	945.4160.351		873.00	77.00				77.00	796.00
0560	945.4160.391		131.00	12.00				12.00	119.00
0560	945.4160.6		445.00	39.00				39.00	406.00
0560	995.1080.385		198.00	17.00				17.00	181.00
0560	995.1080.386		201.00	17.00				17.00	184.00
0560	995.1630.1		427.00	38.00				38.00	389.00
0560	995.4010.8031		5,758.00	511.00				511.00	5,247.00
0560	995.4010.8032		236.00	21.00				21.00	215.00
0560	995.4010.8033		1,208.00	107.00				107.00	1,101.00
0560	995.4010.8036		2,454.00	218.00				218.00	2,236.00
0560	995.4010.870		1,966.00	174.00				174.00	1,792.00
0560	995.4010.8793		359.00	32.00				32.00	327.00
0560	995.4010.8802		250.00	22.00				22.00	228.00
0560	995.4010.901		1,144.00	101.00				101.00	1,043.00
0560	995.4010.902		173.00	15.00				15.00	158.00
0560	995.4010.903		2,710.00	241.00				241.00	2,469.00
0560	995.4010.911		1,539.00	136.00				136.00	1,403.00
0560	995.4010.912		3,620.00	321.00				321.00	3,299.00
0560	995.4010.916		255.00	23.00				23.00	232.00
0560	995.4020.885		937.00	83.00				83.00	854.00
0560	995.4020.896		445.00	39.00				39.00	406.00
0560	995.4020.898		104.00	9.00				9.00	95.00
FLO GAS-GENERAL TOTAL			28,377.00	2,515.00	716.00	2,713.00	2,514.00	2,515.00	25,862.00
0562	995.1070.380	000003	809.00	60.00	17.00	64.00	59.00	200.00	609.00
0562	995.1070.382	000003	573.00	42.00	12.00	45.00	42.00	141.00	432.00
0562	995.1070.384	000003	171.00	13.00	4.00	13.00	12.00	42.00	129.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0562	995.1070.385	000003	1,741.00	127.00	36.00	138.00	128.00	429.00	1,312.00
0562	995.1070.386	000003	2,137.00	157.00	45.00	169.00	156.00	527.00	1,610.00
FLO GAS-CONSTRUCTION TOTAL			5,431.00	399.00	114.00	429.00	397.00	1,339.00	4,092.00
DIVISION TOTAL			87,155.00	6,829.00	1,228.00	4,644.00	4,302.00	17,003.00	70,152.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1049	GROUP INSUR. RATE .0972	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		207.00	18.00				18.00	189.00
0660	946.4160.33		544.00	48.00				48.00	496.00
0660	946.4160.351		670.00	60.00				60.00	610.00
0660	946.4160.391		592.00	52.00				52.00	540.00
0660	946.4160.52		73.00	7.00				7.00	66.00
0660	946.4160.6		192.00	16.00				16.00	176.00
0660	996.1080.385		461.00	40.00				40.00	421.00
0660	996.4010.8031		6,458.00	573.00				573.00	5,885.00
0660	996.4010.8032		47.00	4.00				4.00	43.00
0660	996.4010.8033		1,444.00	129.00				129.00	1,315.00
0660	996.4010.8034		120.00	10.00				10.00	110.00
0660	996.4010.8035		158.00	14.00				14.00	144.00
0660	996.4010.870		363.00	32.00				32.00	331.00
0660	996.4010.874		442.00	39.00				39.00	403.00
0660	996.4010.878		736.00	65.00				65.00	671.00
0660	996.4010.8791		599.00	53.00				53.00	546.00
0660	996.4010.8792		181.00	16.00				16.00	165.00
0660	996.4010.8793		367.00	33.00				33.00	334.00
0660	996.4010.8802		412.00	37.00				37.00	375.00
0660	996.4010.901		544.00	48.00				48.00	496.00
0660	996.4010.902		526.00	47.00				47.00	479.00
0660	996.4010.903		1,907.00	169.00				169.00	1,738.00
0660	996.4010.911		544.00	48.00				48.00	496.00
0660	996.4010.912		1,139.00	100.00				100.00	1,039.00
0660	996.4010.916		396.00	36.00				36.00	360.00
0660	996.4020.8432		68.00	6.00				6.00	62.00
0660	996.4020.8439		18.00	1.00				1.00	17.00
0660	996.4020.885		181.00	16.00				16.00	165.00
0660	996.4020.886		28.00	2.00				2.00	26.00
0660	996.4020.887		861.00	76.00				76.00	785.00
0660	996.4020.896		888.00	78.00				78.00	810.00
0660	996.4020.898		308.00	27.00				27.00	281.00
FLO GAS-GENERAL TOTAL			21,474.00	1,900.00	1,161.00	2,053.00	1,903.00	1,900.00	19,574.00
0662	996.1070.385	000003	1,597.00	114.00	70.00	123.00	114.00	421.00	1,176.00
0662	996.1070.386	000003	37.00	2.00	2.00	3.00	3.00	10.00	27.00
FLO GAS-CONSTRUCTION TOTAL			1,634.00	116.00	72.00	126.00	117.00	431.00	1,203.00
DIVISION TOTAL			23,108.00	2,016.00	72.00	126.00	117.00	2,331.00	20,777.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	1,637.00	124.00	44.00	97.00	95.00	360.00	1,277.00
0010	121.1070.376112	021637	272.00	21.00	7.00	16.00	16.00	60.00	212.00
0010	121.1070.376112	021773	51.00	4.00	1.00	3.00	3.00	11.00	40.00
0010	121.1070.376112	028027	1,271.00	97.00	34.00	75.00	74.00	280.00	991.00
0010	121.1070.376120	3	477.00	36.00	13.00	28.00	28.00	105.00	372.00
0010	121.1070.376120	000003	13,773.00	1,047.00	372.00	815.00	799.00	3,033.00	10,740.00
0010	121.1070.376120	000008	5,284.00	401.00	143.00	313.00	307.00	1,164.00	4,120.00
0010	121.1070.376120	021343	257.00	20.00	7.00	15.00	15.00	57.00	200.00
0010	121.1070.376120	021573	884.00	68.00	24.00	52.00	51.00	195.00	689.00
0010	121.1070.376120	021637	244.00	19.00	7.00	14.00	14.00	54.00	190.00
0010	121.1070.376120	021643	257.00	20.00	7.00	15.00	15.00	57.00	200.00
0010	121.1070.376120	021736	40.00	2.00	1.00	2.00	2.00	7.00	33.00
0010	121.1070.376120	021738	306.00	23.00	8.00	18.00	18.00	67.00	239.00
0010	121.1070.376120	021749	598.00	46.00	16.00	35.00	35.00	132.00	466.00
0010	121.1070.376120	021754	89.00	7.00	2.00	5.00	5.00	19.00	70.00
0010	121.1070.376120	021772	1,260.00	96.00	34.00	75.00	73.00	278.00	982.00
0010	121.1070.376120	021773	54.00	4.00	1.00	3.00	3.00	11.00	43.00
0010	121.1070.376120	021775	233.00	17.00	6.00	14.00	14.00	51.00	182.00
0010	121.1070.376120	021776	726.00	55.00	20.00	43.00	42.00	160.00	566.00
0010	121.1070.376120	021778	207.00	15.00	6.00	12.00	12.00	45.00	162.00
0010	121.1070.376120	021780	1,264.00	96.00	34.00	75.00	73.00	278.00	986.00
0010	121.1070.376120	021781	3,367.00	256.00	91.00	199.00	195.00	741.00	2,626.00
0010	121.1070.376120	021797	265.00	21.00	7.00	16.00	15.00	59.00	206.00
0010	121.1070.376120	021800	306.00	23.00	8.00	18.00	18.00	67.00	239.00
0010	121.1070.376120	021801	69.00	5.00	2.00	4.00	4.00	15.00	54.00
0010	121.1070.376120	021802	373.00	28.00	10.00	22.00	22.00	82.00	291.00
0010	121.1070.376120	021806	193.00	15.00	5.00	11.00	11.00	42.00	151.00
0010	121.1070.376120	021808	250.00	20.00	7.00	15.00	14.00	56.00	194.00
0010	121.1070.376120	021809	166.00	13.00	4.00	10.00	10.00	37.00	129.00
0010	121.1070.376120	021810	266.00	21.00	7.00	16.00	15.00	59.00	207.00
0010	121.1070.376140	3	477.00	36.00	13.00	28.00	28.00	105.00	372.00
0010	121.1070.376140	000003	2,583.00	196.00	70.00	153.00	150.00	569.00	2,014.00
0010	121.1070.376140	000008	4,674.00	355.00	126.00	277.00	271.00	1,029.00	3,645.00
0010	121.1070.376140	021525	1,324.00	100.00	36.00	78.00	77.00	291.00	1,033.00
0010	121.1070.376140	021643	140.00	10.00	4.00	8.00	8.00	30.00	110.00
0010	121.1070.376140	021781	816.00	62.00	22.00	48.00	47.00	179.00	637.00
0010	121.1070.376220	021573	576.00	44.00	16.00	34.00	33.00	127.00	449.00
0010	121.1070.376260	000003	181.00	14.00	5.00	11.00	10.00	40.00	141.00
0010	121.1070.376260	021754	208.00	15.00	6.00	12.00	12.00	45.00	163.00
0010	121.1070.380105	3	136.00	10.00	4.00	8.00	8.00	30.00	106.00
0010	121.1070.380105	000003	3,589.00	272.00	97.00	212.00	208.00	789.00	2,800.00
0010	121.1070.380107	000003	54,052.00	4,106.00	1,458.00	3,199.00	3,136.00	11,899.00	42,153.00
0010	121.1070.380110	000003	346.00	26.00	9.00	21.00	20.00	76.00	270.00
0010	121.1070.380112	000003	3,052.00	232.00	82.00	181.00	177.00	672.00	2,380.00
0010	121.1070.380112	021773	82.00	7.00	2.00	5.00	5.00	19.00	63.00
0010	121.1070.380120	000003	2,675.00	204.00	72.00	158.00	155.00	589.00	2,086.00
0010	121.1070.380120	021739	85.00	7.00	2.00	5.00	5.00	19.00	66.00
0010	121.1070.380120	021778	383.00	29.00	10.00	23.00	22.00	84.00	299.00
0010	121.1070.382	000003	4,664.00	354.00	126.00	276.00	271.00	1,027.00	3,637.00
0010	121.1070.383	000002	112.00	9.00	3.00	7.00	6.00	25.00	87.00
0010	121.1070.384	000003	1,725.00	131.00	47.00	102.00	100.00	380.00	1,345.00
CONSTRUCTION TOTAL			116,319.00	8,839.00	3,138.00	6,882.00	6,747.00	25,606.00	90,713.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035460	45.00	3.00	1.00	3.00	3.00	10.00	35.00
OTHER A/R - MISCELLANEOUS ALL AMERICAN ALUNINUM ON 2/20/06 THE ABOVE DAMAGED OUR .75IN SERVICE									
0030	121.1430.2	035470	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS FRANKEL ESTATE HOMES INC ON 2/22/06 THE ABOVE DAMAGED OUR .75IN PE SE									
0030	121.1430.2	035472	158.00	12.00	4.00	9.00	9.00	34.00	124.00
OTHER A/R - MISCELLANEOUS BULL DOG BUILDING ON 2/23/06 THE ABOVE DAMAGED OUR 2.00IN PE SERVICE									
0030	121.1430.2	035475	138.00	10.00	4.00	8.00	8.00	30.00	108.00
OTHER A/R - MISCELLANEOUS MARIA SARIOL ON 2/25/06 THE ABOVE DAMAGED OUR .50IN SERIVCE WITH A SH									
0030	121.1430.2	035479	153.00	12.00	4.00	9.00	9.00	34.00	119.00
OTHER A/R - MISCELLANEOUS INSITE TECH ON 3/01/06 THE ABOVE DAMAGE OUR 1 1/2 PE SER~									
0030	121.1430.2	035480	21.00	1.00	1.00	1.00	1.00	4.00	17.00
OTHER A/R - MISCELLANEOUS NEW EARLY LANDSCAPING ON 3/01/06 THE ABOVE DAMAGED OUR .75IN PE SERVI									
0030	121.1430.2	035481	30.00	2.00	1.00	2.00	2.00	7.00	23.00
OTHER A/R - MISCELLANEOUS PHILLIP JOHNSON ON 3/01/06 THE ABOVE DAMGED OUR .75IN PE SERIVE REPAI									
0030	121.1430.2	035485	53.00	4.00	1.00	3.00	3.00	11.00	42.00
OTHER A/R - MISCELLANEOUS STAR LAWN SERVICE ON 3/03/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT									
0030	121.1430.2	035486	241.00	18.00	7.00	14.00	14.00	53.00	188.00
OTHER A/R - MISCELLANEOUS UNKNOWN ON 3/04/06 THE ABOVE DAMAGED OUR METER SET AT 2210 BROWARD AV									
0030	121.1430.2	035487	64.00	5.00	2.00	4.00	4.00	15.00	49.00
OTHER A/R - MISCELLANEOUS BEAUREGARD ROBERT ON 3/03/06 THE ABOVE DAMAGED OUR .50IN PE SERIVCEAT									
0030	121.1430.2	035492	128.00	10.00	3.00	8.00	7.00	28.00	100.00
OTHER A/R - MISCELLANEOUS DAVID SCHNAPP ON 3/06/2006 THE ABOVE DAMAGED OUR .75 IN SERV AT10234									
0030	121.1430.2	035500	33.00	2.00	1.00	2.00	2.00	7.00	26.00
OTHER A/R - MISCELLANEOUS HIGH TECH ON 3/08/06 THE ABOVE FAILED TO PROBERLY LOCATE AT731 HAWTHO									
0030	121.1430.2	035506	214.00	16.00	6.00	13.00	12.00	47.00	167.00
OTHER A/R - MISCELLANEOUS ROBERT MANGRUM ON 3/10/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 36									
0030	121.1430.2	035511	95.00	8.00	3.00	6.00	5.00	22.00	73.00
OTHER A/R - MISCELLANEOUS LUIS LOPEZ ON 3/13/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 8096 S									
0030	121.1430.2	035512	46.00	3.00	1.00	3.00	3.00	10.00	36.00
OTHER A/R - MISCELLANEOUS MELANIE HILL ON 3/13/06 THE ABOVE DAMAGED OUR .75IN PE SERICE AT 299									
0030	121.1430.2	035515	62.00	5.00	2.00	4.00	4.00	15.00	47.00
OTHER A/R - MISCELLANEOUS MARIA ALVAREZ ON 3/14/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 121									
0030	121.1430.2	035528	39.00	2.00	1.00	2.00	2.00	7.00	32.00
OTHER A/R - MISCELLANEOUS DIAMOND CUT LANDSCAPERS ON 3/22/06 THE ABOVE DAMAGED OUR .75IN PE SER									
0030	121.1430.2	035530	175.00	13.00	5.00	10.00	10.00	38.00	137.00
OTHER A/R - MISCELLANEOUS HOLIDAY INN ON 3/22/06 THE ABOVE DAMAED OUR .75IN PE SERVICE REPAIRS									
0030	121.1430.2	035536	76.00	6.00	2.00	5.00	4.00	17.00	59.00
OTHER A/R - MISCELLANEOUS CLAUDIA WILLIS ON 3/24/06 THE ABOVE DAMAGED OUR .50IN PE AT 707 SE 1S									
0030	121.1430.2	035537	197.00	15.00	5.00	12.00	11.00	43.00	154.00
OTHER A/R - MISCELLANEOUS HI TECH ON 3/27/06 THE ABOVE FAILED TO PROPERLY LOCATE OUR LINES AT 6									
0030	121.1430.2	035538	35.00	2.00	1.00	2.00	2.00	7.00	28.00
OTHER A/R - MISCELLANEOUS POPKIN ALBANES ON 3/27/06 THE ABOVE DAMAGED OUR .75IN PE SERIVCEAT 17									
0030	121.1430.2	035544	32.00	2.00	1.00	2.00	2.00	7.00	25.00
OTHER A/R - MISCELLANEOUS GREEN ELECTRIC ON 3/28/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEAT 32									
0030	121.1430.2	035547	219.00	16.00	6.00	13.00	13.00	48.00	171.00
OTHER A/R - MISCELLANEOUS ASPHALT CONSULTANTS INC ON 3/31/06 THE ABOVE DAMAGED UR 1 1/4" SERVIC									
143	TOTAL		2,284.00	169.00	63.00	137.00	132.00	501.00	1,783.00
0040	100.1860.1	033547	47.00	3.00	1.00	3.00	3.00	10.00	37.00
0040	100.1860.1	035204	712.00	54.00	19.00	42.00	41.00	156.00	556.00
0040	121.1860.31	003000	34.00	2.00	1.00	2.00	2.00	7.00	27.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0040	121.1860.31	004003	443.00	33.00	12.00	26.00	26.00	97.00	346.00
0040	121.1860.31	008002	2,485.00	189.00	67.00	147.00	144.00	547.00	1,938.00
0040	121.1860.32	001004	2,913.00	221.00	79.00	172.00	169.00	641.00	2,272.00
186	TOTAL		6,634.00	502.00	179.00	392.00	385.00	1,458.00	5,176.00
0045	114.4010.907	061050	2,558.00	195.00	69.00	151.00	148.00	563.00	1,995.00
0045	114.4010.908	061050	614.00	47.00	17.00	36.00	36.00	136.00	478.00
0045	114.4010.908	061250	48.00	3.00	1.00	3.00	3.00	10.00	38.00
0045	114.4010.910	061050	577.00	44.00	16.00	34.00	33.00	127.00	450.00
0045	115.4010.907	061050	2,689.00	204.00	73.00	159.00	156.00	592.00	2,097.00
0045	115.4010.908	061050	614.00	47.00	17.00	36.00	36.00	136.00	478.00
0045	115.4010.908	061250	289.00	22.00	8.00	17.00	17.00	64.00	225.00
0045	115.4010.908	061350	48.00	3.00	1.00	3.00	3.00	10.00	38.00
0045	115.4010.910	061050	771.00	59.00	21.00	46.00	45.00	171.00	600.00
	ELECTRIC CONSERVATION		8,208.00	624.00	223.00	485.00	477.00	1,809.00	6,399.00
0050	141.4160.21		185.00	14.00	5.00	11.00	11.00	41.00	144.00
0050	141.4160.28		3,900.00	296.00	105.00	231.00	226.00	858.00	3,042.00
0050	141.4160.29		26,957.00	2,047.00	727.00	1,596.00	1,564.00	5,934.00	21,023.00
0050	141.4160.33		14,840.00	1,127.00	400.00	878.00	861.00	3,266.00	11,574.00
0050	141.4160.340		45.00	3.00	1.00	3.00	3.00	10.00	35.00
0050	141.4160.35		95.00	8.00	3.00	6.00	5.00	22.00	73.00
0050	141.4160.350		47.00	3.00	1.00	3.00	3.00	10.00	37.00
0050	141.4160.351		14,914.00	1,133.00	402.00	883.00	865.00	3,283.00	11,631.00
0050	141.4160.353		143.00	11.00	4.00	8.00	8.00	31.00	112.00
0050	141.4160.391		11,127.00	845.00	300.00	659.00	646.00	2,450.00	8,677.00
0050	141.4160.43		475.00	36.00	13.00	28.00	28.00	105.00	370.00
0050	141.4160.52		21,121.00	1,604.00	570.00	1,250.00	1,225.00	4,649.00	16,472.00
0050	141.4160.53		84.00	7.00	2.00	5.00	5.00	19.00	65.00
0050	141.4160.54		576.00	44.00	16.00	34.00	33.00	127.00	449.00
0050	141.4160.6		2,344.00	179.00	63.00	139.00	136.00	517.00	1,827.00
0050	143.4160.351		65.00	5.00	2.00	4.00	4.00	15.00	50.00
416	TOTAL		96,918.00	7,362.00	2,614.00	5,738.00	5,623.00	21,337.00	75,581.00
0060	945.4160.29		341.00	30.00				30.00	311.00
0060	945.4160.351		398.00	36.00				36.00	362.00
0060	991.1080.374		2,549.00	227.00				227.00	2,322.00
0060	991.1080.385		928.00	83.00				83.00	845.00
0060	991.1080.386		923.00	82.00				82.00	841.00
0060	991.4010.800		344.00	31.00				31.00	313.00
0060	991.4010.8031		41,516.00	3,685.00				3,685.00	37,831.00
0060	991.4010.8031	030998	4,946.00	439.00				439.00	4,507.00
0060	991.4010.8032		362.00	32.00				32.00	330.00
0060	991.4010.8033		4,127.00	367.00				367.00	3,760.00
0060	991.4010.8034		789.00	70.00				70.00	719.00
0060	991.4010.870		2,629.00	233.00				233.00	2,396.00
0060	991.4010.874		464.00	40.00				40.00	424.00
0060	991.4010.878		11,726.00	1,040.00				1,040.00	10,686.00
0060	991.4010.8791		3,548.00	315.00				315.00	3,233.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0060	991.4010.8792		977.00	86.00				86.00	891.00
0060	991.4010.8793		2,127.00	189.00				189.00	1,938.00
0060	991.4010.8801		191.00	16.00				16.00	175.00
0060	991.4010.8802		4,257.00	378.00				378.00	3,879.00
0060	991.4010.901		1,391.00	123.00				123.00	1,268.00
0060	991.4010.902		5,617.00	499.00				499.00	5,118.00
0060	991.4010.903		8,388.00	745.00				745.00	7,643.00
0060	991.4010.905		144.00	13.00				13.00	131.00
0060	991.4010.911		317.00	28.00				28.00	289.00
0060	991.4010.912		22,027.00	1,955.00				1,955.00	20,072.00
0060	991.4010.916		7,689.00	682.00				682.00	7,007.00
0060	991.4010.9251		888.00	78.00				78.00	810.00
0060	991.4010.930		143.00	13.00				13.00	130.00
0060	991.4020.8439		518.00	46.00				46.00	472.00
0060	991.4020.886		54.00	5.00				5.00	49.00
0060	991.4020.887		39.00	3.00				3.00	36.00
0060	991.4020.892		28.00	2.00				2.00	26.00
0060	991.4020.8931		1,431.00	127.00				127.00	1,304.00
0060	991.4020.896		10,124.00	899.00				899.00	9,225.00
0060	991.4020.898		2,744.00	243.00				243.00	2,501.00
0060	993.4010.800		86.00	8.00				8.00	78.00
0060	993.4010.8032		362.00	32.00				32.00	330.00
0060	993.4010.878		1,052.00	93.00				93.00	959.00
0060	993.4010.8791		13.00	1.00				1.00	12.00
0060	993.4010.8792		27.00	2.00				2.00	25.00
0060	993.4010.911		317.00	28.00				28.00	289.00
0060	993.4010.912		149.00	13.00				13.00	136.00
0060	993.4010.9251		243.00	22.00				22.00	221.00
0060	993.4020.8931		397.00	36.00				36.00	361.00
0060	995.4010.800		171.00	15.00				15.00	156.00
0060	995.4010.8031		39.00	3.00				3.00	36.00
0060	995.4010.8032		362.00	32.00				32.00	330.00
0060	995.4010.878		649.00	58.00				58.00	591.00
0060	995.4010.8792		55.00	5.00				5.00	50.00
0060	995.4010.912		91.00	8.00				8.00	83.00
0060	995.4010.9251		161.00	14.00				14.00	147.00
0060	995.4020.8931		23.00	2.00				2.00	21.00
0060	996.4010.800		86.00	8.00				8.00	78.00
0060	996.4010.8032		362.00	32.00				32.00	330.00
0060	996.4010.878		104.00	9.00				9.00	95.00
0060	996.4010.912		17.00	1.00				1.00	16.00
0060	996.4010.9251		243.00	22.00				22.00	221.00
0060	996.4020.8931		34.00	2.00				2.00	32.00
FLO	GAS-GENERAL TOTAL		149,727.00	13,286.00	4,721.00	10,356.00	10,151.00	13,286.00	136,441.00
0062	991.1070.374	000003	946.00	72.00	26.00	56.00	55.00	209.00	737.00
0062	991.1070.376	000003	44.00	3.00	1.00	3.00	3.00	10.00	34.00
0062	991.1070.382	000003	170.00	13.00	5.00	10.00	10.00	38.00	132.00
0062	991.1070.384	000003	659.00	50.00	18.00	39.00	38.00	145.00	514.00
0062	991.1070.385	000003	3,784.00	288.00	102.00	224.00	220.00	834.00	2,950.00
0062	991.1070.386	000003	17,224.00	1,308.00	465.00	1,020.00	999.00	3,792.00	13,432.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0062	995.1070.386	000003	77.00	6.00	2.00	5.00	4.00	17.00	60.00
FLO	GAS-CONSTRUCTION TOTAL		22,904.00	1,740.00	619.00	1,357.00	1,329.00	5,045.00	17,859.00
DIVISION TOTAL			402,994.00	32,522.00	6,836.00	14,991.00	14,693.00	69,042.00	333,952.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	806.00	61.00	21.00	48.00	47.00	177.00	629.00
0310	123.1070.376112	000008	258.00	20.00	7.00	15.00	15.00	57.00	201.00
0310	123.1070.376112	021013	1,118.00	85.00	29.00	66.00	65.00	245.00	873.00
0310	123.1070.376112	021597	246.00	19.00	6.00	15.00	14.00	54.00	192.00
0310	123.1070.376112	021649	468.00	36.00	12.00	28.00	27.00	103.00	365.00
0310	123.1070.376112	021654	193.00	15.00	5.00	11.00	11.00	42.00	151.00
0310	123.1070.376112	021729	791.00	60.00	21.00	47.00	46.00	174.00	617.00
0310	123.1070.376112	021740	665.00	51.00	17.00	39.00	39.00	146.00	519.00
0310	123.1070.376112	021742	481.00	37.00	13.00	28.00	28.00	106.00	375.00
0310	123.1070.376112	028013	639.00	48.00	17.00	38.00	37.00	140.00	499.00
0310	123.1070.376120	000003	599.00	46.00	16.00	35.00	35.00	132.00	467.00
0310	123.1070.376120	000008	86.00	7.00	2.00	5.00	5.00	19.00	67.00
0310	123.1070.376120	021654	839.00	63.00	22.00	50.00	49.00	184.00	655.00
0310	123.1070.376120	021779	70.00	5.00	2.00	4.00	4.00	15.00	55.00
0310	123.1070.376120	028021	758.00	58.00	20.00	45.00	44.00	167.00	591.00
0310	123.1070.376120	028024	640.00	48.00	17.00	38.00	37.00	140.00	500.00
0310	123.1070.376140	021729	85.00	7.00	2.00	5.00	5.00	19.00	66.00
0310	123.1070.376140	021742	289.00	22.00	8.00	17.00	17.00	64.00	225.00
0310	123.1070.380105	000003	1,964.00	149.00	51.00	116.00	114.00	430.00	1,534.00
0310	123.1070.380105	000004	571.00	44.00	15.00	34.00	33.00	126.00	445.00
0310	123.1070.380107	000003	6,432.00	489.00	168.00	381.00	374.00	1,412.00	5,020.00
0310	123.1070.380107	000004	205.00	15.00	5.00	12.00	12.00	44.00	161.00
0310	123.1070.380107	000008	624.00	47.00	16.00	37.00	36.00	136.00	488.00
0310	123.1070.380112	000003	105.00	8.00	3.00	6.00	6.00	23.00	82.00
0310	123.1070.380140	021742	204.00	15.00	5.00	12.00	12.00	44.00	160.00
0310	123.1070.382	000003	3,363.00	256.00	88.00	199.00	195.00	738.00	2,625.00
0310	123.1070.382	014695	140.00	10.00	4.00	8.00	8.00	30.00	110.00
0310	123.1070.384	000003	1,610.00	122.00	42.00	95.00	94.00	353.00	1,257.00
0310	123.1070.384	014695	36.00	2.00	1.00	2.00	2.00	7.00	29.00
	CONSTRUCTION TOTAL		24,285.00	1,845.00	635.00	1,436.00	1,411.00	5,327.00	18,958.00
0330	123.1430.2	035477	165.00	13.00	4.00	10.00	10.00	37.00	128.00
	OTHER A/R - MISCELLANEOUS W L W CONSTRUCTION INC CONTRACTOR DAMAGED 2" MAIN WITH BACKHOE AT VIC								
0330	123.1430.2	035483	44.00	3.00	1.00	3.00	3.00	10.00	34.00
	OTHER A/R - MISCELLANEOUS ROBERT V RUSSO INC HIT SERVICE LINE TO GAS LITE AT 219 VICTORIA COMMO								
0330	123.1430.2	035484	57.00	4.00	2.00	3.00	3.00	12.00	45.00
	OTHER A/R - MISCELLANEOUS FUTURE LANDSCAPING INC FUTURE LANDSCAPE INC C/O DAVID DEAN HIT 1/2"								
0330	123.1430.2	035502	233.00	17.00	6.00	14.00	14.00	51.00	182.00
	OTHER A/R - MISCELLANEOUS MASTEC ENERGY SERVICE GROUP CONTRACTOR DAMAGED 2" MAIN AT INTERSECTIO								
0330	123.1430.2	035503	67.00	5.00	2.00	4.00	4.00	15.00	52.00
	OTHER A/R - MISCELLANEOUS FENCING BY DESIGN CUT 1/2" P E SERVICE LINE WITH SHOVEL WHILE INSTALL								
0330	123.1430.2	035510	169.00	13.00	4.00	10.00	10.00	37.00	132.00
	OTHER A/R - MISCELLANEOUS WATER TIGHT PLUMBING HIT 2" MAIN AT 713 RIVIERA BELLA ON 3/13/06. NO								
0330	123.1430.2	035513	116.00	9.00	3.00	7.00	7.00	26.00	90.00
	OTHER A/R - MISCELLANEOUS ST BARNABAS EPISCAPAL CHURCH HIT 1/2" EXTRUBE SERVICE AT 310 W MICHIG								
0330	123.1430.2	035516	311.00	24.00	8.00	18.00	18.00	68.00	243.00
	OTHER A/R - MISCELLANEOUS FLORIDA CONTRACTING 1/2" EXTRUBE PULLED FROM MAIN AT 1023 GERONA,DELT								
0330	123.1430.2	035520	50.00	4.00	1.00	3.00	3.00	11.00	39.00
	OTHER A/R - MISCELLANEOUS BRYAN MILLER CUT 1/2" PE SERVICE INSTALLING FENCE, LINE LOCATED PROPE								
0330	123.1430.2	035524	100.00	8.00	3.00	6.00	6.00	23.00	77.00
	OTHER A/R - MISCELLANEOUS FLORIDA FANCY NURSERY HIT 1/2" PE RISER TO GAS LITE AT 217 COLETON LA								

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0330	123.1430.2	035525	106.00	8.00	3.00	6.00	6.00	23.00	83.00
OTHER A/R - MISCELLANEOUS MICHELL STOCKI DAMAGED 1/2" P E SERVICE LINE WHILE DIGGING WITH SHOVE									
0330	123.1430.2	035527	125.00	10.00	3.00	7.00	7.00	27.00	98.00
OTHER A/R - MISCELLANEOUS MASTEC HIT 1 1/4" MAIN AT BRAYFORD PT LOT 353 NORTHEAST SECTION IN TH									
0330	123.1430.2	035529	21.00	1.00	1.00	1.00	1.00	4.00	17.00
OTHER A/R - MISCELLANEOUS WINFREY PLUMBING HIT 3/4" PE SERVICE AT 129 BIRCHMONT DR, DELAND ON 3									
143	TOTAL		1,564.00	119.00	41.00	92.00	92.00	344.00	1,220.00
0340	123.1860.31	003000	2,147.00	163.00	56.00	127.00	125.00	471.00	1,676.00
0340	123.1860.31	004003	286.00	22.00	7.00	17.00	17.00	63.00	223.00
0340	123.1860.31	008002	496.00	38.00	13.00	29.00	29.00	109.00	387.00
0340	123.1860.32	001004	196.00	15.00	5.00	12.00	11.00	43.00	153.00
0340	123.1860.32	003004	536.00	40.00	14.00	32.00	31.00	117.00	419.00
186	TOTAL		3,661.00	278.00	95.00	217.00	213.00	803.00	2,858.00
0350	143.4160.29		7,451.00	567.00	195.00	441.00	433.00	1,636.00	5,815.00
0350	143.4160.33		1,277.00	97.00	33.00	76.00	74.00	280.00	997.00
0350	143.4160.351		3,159.00	241.00	83.00	187.00	183.00	694.00	2,465.00
0350	143.4160.353		1,599.00	121.00	42.00	95.00	93.00	351.00	1,248.00
0350	143.4160.391		1,814.00	137.00	47.00	108.00	105.00	397.00	1,417.00
0350	143.4160.43		151.00	12.00	4.00	9.00	9.00	34.00	117.00
0350	143.4160.51		50.00	4.00	1.00	3.00	3.00	11.00	39.00
0350	143.4160.52		4,960.00	377.00	130.00	294.00	288.00	1,089.00	3,871.00
0350	143.4160.6		246.00	19.00	6.00	15.00	14.00	54.00	192.00
116	TOTAL		20,707.00	1,575.00	541.00	1,228.00	1,202.00	4,546.00	16,161.00
0360	993.1080.385		118.00	10.00				10.00	108.00
0360	993.4010.8031		7,051.00	626.00				626.00	6,425.00
0360	993.4010.8031	030998	123.00	11.00				11.00	112.00
0360	993.4010.8032		167.00	15.00				15.00	152.00
0360	993.4010.8033		238.00	22.00				22.00	216.00
0360	993.4010.8036		2,069.00	183.00				183.00	1,886.00
0360	993.4010.870		805.00	71.00				71.00	734.00
0360	993.4010.874		183.00	16.00				16.00	167.00
0360	993.4010.878		1,801.00	160.00				160.00	1,641.00
0360	993.4010.8791		1,104.00	98.00				98.00	1,006.00
0360	993.4010.8792		142.00	13.00				13.00	129.00
0360	993.4010.8793		289.00	25.00				25.00	264.00
0360	993.4010.8802		892.00	79.00				79.00	813.00
0360	993.4010.901		683.00	61.00				61.00	622.00
0360	993.4010.902		2,365.00	210.00				210.00	2,155.00
0360	993.4010.903		3,156.00	280.00				280.00	2,876.00
0360	993.4010.9031		661.00	59.00				59.00	602.00
0360	993.4010.911		244.00	22.00				22.00	222.00
0360	993.4010.912		2,975.00	264.00				264.00	2,711.00
0360	993.4010.916		4,639.00	412.00				412.00	4,227.00
0360	993.4020.885		676.00	60.00				60.00	616.00
0360	993.4020.892		28.00	2.00				2.00	26.00
0360	993.4020.896		417.00	37.00				37.00	380.00

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DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0360	993.4020.898		273.00	24.00				24.00	249.00
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4020.885		61.00-	5.00-				5.00-	56.00-
FLO GAS-GENERAL TOTAL			31,770.00	2,821.00	970.00	2,197.00	2,154.00	2,821.00	28,949.00
0362	993.1070.376	021669	157.00	12.00	4.00	9.00	9.00	34.00	123.00
0362	993.1070.380	000003	157.00	12.00	4.00	9.00	9.00	34.00	123.00
0362	993.1070.382	000003	397.00	30.00	10.00	24.00	23.00	87.00	310.00
0362	993.1070.384	000003	34.00	2.00	1.00	2.00	2.00	7.00	27.00
0362	993.1070.385	000003	553.00	42.00	14.00	33.00	32.00	121.00	432.00
0362	993.1070.386	000003	1,078.00	82.00	28.00	64.00	63.00	237.00	841.00
FLO GAS-CONSTRUCTION TOTAL			2,376.00	180.00	61.00	141.00	138.00	520.00	1,856.00
DIVISION TOTAL			84,363.00	6,818.00	1,373.00	3,114.00	3,056.00	14,361.00	70,002.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	54.00	4.00	1.00	3.00	3.00	11.00	43.00
0410	114.1070.362	021298	274.00	21.00	5.00	16.00	16.00	58.00	216.00
0410	114.1070.3646	000002	1,900.00	145.00	33.00	114.00	111.00	403.00	1,497.00
0410	114.1070.3646	035421	287.00	22.00	5.00	17.00	17.00	61.00	226.00
0410	114.1070.3646	035466	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3646	035467	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3646	035478	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3646	035488	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3647	000002	1,151.00	88.00	20.00	69.00	67.00	244.00	907.00
0410	114.1070.3647	035425	321.00	24.00	6.00	19.00	19.00	68.00	253.00
0410	114.1070.3647	035462	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3647	035468	256.00	20.00	4.00	15.00	15.00	54.00	202.00
0410	114.1070.3647	035469	497.00	38.00	9.00	30.00	29.00	106.00	391.00
0410	114.1070.3647	035478	460.00	36.00	8.00	27.00	27.00	98.00	362.00
0410	114.1070.3647	035489	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3648	000002	2,258.00	173.00	39.00	135.00	132.00	479.00	1,779.00
0410	114.1070.3656	000002	1,148.00	88.00	20.00	69.00	67.00	244.00	904.00
0410	114.1070.3656	021576	5,022.00	386.00	87.00	300.00	294.00	1,067.00	3,955.00
0410	114.1070.3656	035421	188.00	14.00	3.00	11.00	11.00	39.00	149.00
0410	114.1070.3656	035466	328.00	25.00	6.00	20.00	19.00	70.00	258.00
0410	114.1070.3656	035467	145.00	11.00	3.00	9.00	8.00	31.00	114.00
0410	114.1070.3656	035478	117.00	9.00	2.00	7.00	7.00	25.00	92.00
0410	114.1070.3656	035488	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3657	000002	1,069.00	82.00	19.00	64.00	63.00	228.00	841.00
0410	114.1070.3657	035425	242.00	19.00	4.00	14.00	14.00	51.00	191.00
0410	114.1070.3657	035462	206.00	15.00	4.00	12.00	12.00	43.00	163.00
0410	114.1070.3657	035468	256.00	20.00	4.00	15.00	15.00	54.00	202.00
0410	114.1070.3657	035469	295.00	23.00	5.00	18.00	17.00	63.00	232.00
0410	114.1070.3657	035478	354.00	27.00	6.00	21.00	21.00	75.00	279.00
0410	114.1070.3657	035489	57.00	4.00	1.00	3.00	3.00	11.00	46.00
0410	114.1070.3672	035419	844.00	65.00	15.00	50.00	49.00	179.00	665.00
0410	114.1070.3672	035420	531.00	40.00	9.00	32.00	31.00	112.00	419.00
0410	114.1070.3672	035463	357.00	28.00	6.00	21.00	21.00	76.00	281.00
0410	114.1070.3672	035473	619.00	47.00	11.00	37.00	36.00	131.00	488.00
0410	114.1070.3681	000002	2,119.00	163.00	37.00	127.00	124.00	451.00	1,668.00
0410	114.1070.3683	000002	1,116.00	85.00	19.00	67.00	65.00	236.00	880.00
0410	114.1070.3691	000002	4,000.00	307.00	70.00	239.00	234.00	850.00	3,150.00
0410	114.1070.3693	000002	5,939.00	455.00	103.00	355.00	348.00	1,261.00	4,678.00
0410	114.1070.370	000002	191.00	15.00	3.00	11.00	11.00	40.00	151.00
0410	114.1070.3711	000002	1,558.00	120.00	27.00	93.00	91.00	331.00	1,227.00
0410	114.1070.3713	000002	60.00	5.00	1.00	4.00	3.00	13.00	47.00
0410	114.1070.3731	000002	313.00	24.00	5.00	19.00	18.00	66.00	247.00
CONSTRUCTION TOTAL			35,744.00	2,739.00	622.00	2,135.00	2,087.00	7,583.00	28,161.00
0430	114.1430.2	035482	159.00	13.00	3.00	9.00	9.00	34.00	125.00
OTHER A/R - MISCELLANEOUS KEVIN SUDDUTH REPLACE BROKEN POLE HIT BY TRUCK. 3/2/06 D. FOWLER									
0430	114.1430.2	035495	69.00	5.00	1.00	4.00	4.00	14.00	55.00
OTHER A/R - MISCELLANEOUS TOWN OF MALONE RELOCATE CHRISTMAS LIGHT BREAKERS. 3/8/06 D. FOW									
0430	114.1430.2	035496	69.00	5.00	1.00	4.00	4.00	14.00	55.00
OTHER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONS RELAMP FIXTURES. 3/8/06 D. FOWLER									
0430	114.1430.2	035505	88.00	7.00	2.00	5.00	5.00	19.00	69.00
OTHER A/R - MISCELLANEOUS BUFFALO ROCK REPAIR BROKEN GUYS. 3/10/06 D. FOWLER									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0430	114.1430.2	035508	60.00	5.00	1.00	4.00	3.00	13.00	47.00
OTHER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL BOARD PULL TRANSFORMER. 3-13-06 D. FOWLER									
0430	114.1430.2	035509	104.00	8.00	2.00	6.00	6.00	22.00	82.00
OTHER A/R - MISCELLANEOUS ARTHUR DOZIER SCHOOL REPLACED PARTS AT ENTRANCE TO WEATHER HEAD.									
143	TOTAL		549.00	43.00	10.00	32.00	31.00	116.00	433.00
0445	114.4010.907	061050	924.00	71.00	16.00	55.00	54.00	196.00	728.00
0445	114.4010.908	061250	1,233.00	95.00	21.00	74.00	72.00	262.00	971.00
0445	114.4010.908	061350	1,633.00	125.00	28.00	98.00	96.00	347.00	1,286.00
0445	114.4010.908	061550	632.00	48.00	11.00	38.00	37.00	134.00	498.00
0445	114.4010.908	061650	928.00	71.00	16.00	56.00	54.00	197.00	731.00
0445	114.4010.908	062150	55.00	4.00	1.00	3.00	3.00	11.00	44.00
ELECTRIC CONSERVATION			5,405.00	414.00	93.00	324.00	316.00	1,147.00	4,258.00
DIVISION TOTAL			41,698.00	3,196.00	725.00	2,491.00	2,434.00	8,846.00	32,852.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	000002	854.00	65.00	19.00	51.00	50.00	185.00	669.00
0510	115.1070.3647	000002	2,482.00	190.00	54.00	148.00	145.00	537.00	1,945.00
0510	115.1070.3648	000002	397.00	30.00	9.00	24.00	23.00	86.00	311.00
0510	115.1070.3656	000002	965.00	74.00	21.00	57.00	56.00	208.00	757.00
0510	115.1070.3657	000002	2,193.00	168.00	48.00	130.00	128.00	474.00	1,719.00
0510	115.1070.3662	000002	137.00	10.00	3.00	8.00	8.00	29.00	108.00
0510	115.1070.3662	021763	373.00	28.00	8.00	22.00	22.00	80.00	293.00
0510	115.1070.3662	021768	318.00	24.00	7.00	19.00	19.00	69.00	249.00
0510	115.1070.3662	021769	141.00	11.00	3.00	8.00	8.00	30.00	111.00
0510	115.1070.3662	021770	183.00	14.00	4.00	11.00	11.00	40.00	143.00
0510	115.1070.3662	021799	196.00	15.00	4.00	12.00	11.00	42.00	154.00
0510	115.1070.3662	021804	221.00	16.00	5.00	13.00	13.00	47.00	174.00
0510	115.1070.3671	000002	313.00	24.00	7.00	19.00	18.00	68.00	245.00
0510	115.1070.3672	000002	2,252.00	172.00	49.00	134.00	131.00	486.00	1,766.00
0510	115.1070.3672	021380	3,002.00	229.00	65.00	179.00	175.00	648.00	2,354.00
0510	115.1070.3672	021478	1,413.00	108.00	31.00	84.00	82.00	305.00	1,108.00
0510	115.1070.3672	021691	156.00	12.00	3.00	9.00	9.00	33.00	123.00
0510	115.1070.3672	021697	1,601.00	122.00	35.00	95.00	93.00	345.00	1,256.00
0510	115.1070.3672	021763	39.00	2.00	1.00	2.00	2.00	7.00	32.00
0510	115.1070.3672	021768	872.00	66.00	19.00	52.00	51.00	188.00	684.00
0510	115.1070.3672	021769	3,492.00	266.00	76.00	208.00	204.00	754.00	2,738.00
0510	115.1070.3672	021770	474.00	36.00	10.00	28.00	28.00	102.00	372.00
0510	115.1070.3672	021798	83.00	7.00	2.00	5.00	5.00	19.00	64.00
0510	115.1070.3672	021799	83.00	7.00	2.00	5.00	5.00	19.00	64.00
0510	115.1070.3672	021804	196.00	15.00	4.00	12.00	11.00	42.00	154.00
0510	115.1070.3681	000002	1,115.00	85.00	24.00	66.00	65.00	240.00	875.00
0510	115.1070.3683	000002	988.00	75.00	21.00	59.00	58.00	213.00	775.00
0510	115.1070.3691	000002	1,241.00	95.00	27.00	74.00	72.00	268.00	973.00
0510	115.1070.3693	000002	4,923.00	376.00	107.00	293.00	287.00	1,063.00	3,860.00
0510	115.1070.370	000002	1,686.00	129.00	37.00	100.00	98.00	364.00	1,322.00
0510	115.1070.3711	000002	288.00	22.00	6.00	17.00	17.00	62.00	226.00
0510	115.1070.3713	000002	382.00	29.00	8.00	23.00	22.00	82.00	300.00
0510	115.1070.3713	021591	202.00	15.00	4.00	12.00	12.00	43.00	159.00
0510	115.1070.3713	021746	260.00	21.00	6.00	15.00	15.00	57.00	203.00
0510	115.1070.3731	000002	872.00	66.00	19.00	52.00	51.00	188.00	684.00
0510	115.1070.3733	000002	205.00	15.00	4.00	12.00	12.00	43.00	162.00
0510	115.1070.3733	021747	148.00	11.00	3.00	9.00	9.00	32.00	116.00
CONSTRUCTION TOTAL			34,746.00	2,650.00	755.00	2,067.00	2,026.00	7,498.00	27,248.00
0530	115.1430.2	035459	35.00	2.00	1.00	2.00	2.00	7.00	28.00
OTHER A/R - MISCELLANEOUS BAPTIST HOSPITAL NASSAU LABOR TO CHANGE SOFTWARE TO ENABLE HOSPITAL M									
0530	115.1430.2	035490	531.00	40.00	12.00	32.00	31.00	115.00	416.00
OTHER A/R - MISCELLANEOUS DANELLA CONSTRUCTION CORP. DAMAGE TO SECONDARY CONDUIT AND CONDUCTOR									
0530	115.1430.2	035493	349.00	27.00	8.00	21.00	20.00	76.00	273.00
OTHER A/R - MISCELLANEOUS MYERS TRACTOR SERVICE COST TO REPLACE O. L. AT OLD BLUFF ROAD AND RES									
0530	115.1430.2	035494	225.00	17.00	5.00	13.00	13.00	48.00	177.00
OTHER A/R - MISCELLANEOUS SEDA CONSTRUCTION COST TO REPLACE URD VAULT AT LOT 160 629 SANTA MARI									
0530	115.1430.2	035522	786.00	60.00	17.00	47.00	46.00	170.00	616.00
OTHER A/R - MISCELLANEOUS NICK GILLETTE REMOVE 1 PHASE OH 7.2 KV AND NEUTRAL TO UNLOAD A MODULA									
0530	115.1430.2	035526	1,877.00	144.00	41.00	112.00	109.00	406.00	1,471.00
OTHER A/R - MISCELLANEOUS ROBERT HANNAN CUSTOMER HIT TX 300 KVA AND DAMAGED OCEAN PLACE SECONDA									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
143	TOTAL		3,803.00	290.00	84.00	227.00	221.00	822.00	2,981.00
0545	115.4010.907	061050	732.00	56.00	16.00	44.00	43.00	159.00	573.00
0545	115.4010.908	061250	1,556.00	119.00	34.00	93.00	91.00	337.00	1,219.00
0545	115.4010.908	061350	1,717.00	131.00	37.00	102.00	100.00	370.00	1,347.00
0545	115.4010.908	061550	550.00	42.00	12.00	33.00	32.00	119.00	431.00
0545	115.4010.908	061650	483.00	37.00	10.00	29.00	28.00	104.00	379.00
0545	115.4010.908	061950	187.00	14.00	4.00	11.00	11.00	40.00	147.00
0545	115.4010.908	062050	121.00	9.00	3.00	7.00	7.00	26.00	95.00
	ELECTRIC CONSERVATION		5,346.00	408.00	116.00	319.00	312.00	1,155.00	4,191.00
0560	945.4160.29		2,805.00	249.00				249.00	2,556.00
0560	945.4160.33		1,146.00	101.00				101.00	1,045.00
0560	945.4160.351		1,145.00	101.00				101.00	1,044.00
0560	945.4160.391		478.00	42.00				42.00	436.00
0560	945.4160.52		1,638.00	145.00				145.00	1,493.00
0560	945.4160.6		320.00	28.00				28.00	292.00
0560	995.1080.385		145.00	13.00				13.00	132.00
0560	995.1630.1		382.00	34.00				34.00	348.00
0560	995.4010.8031		7,792.00	692.00				692.00	7,100.00
0560	995.4010.8032		504.00	45.00				45.00	459.00
0560	995.4010.8033		1,085.00	97.00				97.00	988.00
0560	995.4010.8036		2,869.00	255.00				255.00	2,614.00
0560	995.4010.870		2,007.00	179.00				179.00	1,828.00
0560	995.4010.878		52.00	5.00				5.00	47.00
0560	995.4010.8791		27.00	2.00				2.00	25.00
0560	995.4010.8793		832.00	74.00				74.00	758.00
0560	995.4010.8802		148.00	13.00				13.00	135.00
0560	995.4010.901		1,120.00	99.00				99.00	1,021.00
0560	995.4010.902		169.00	15.00				15.00	154.00
0560	995.4010.903		2,280.00	203.00				203.00	2,077.00
0560	995.4010.911		1,624.00	144.00				144.00	1,480.00
0560	995.4010.912		6,307.00	560.00				560.00	5,747.00
0560	995.4010.916		303.00	27.00				27.00	276.00
0560	995.4020.885		956.00	85.00				85.00	871.00
0560	995.4020.896		320.00	28.00				28.00	292.00
0560	995.4020.898		63.00	5.00				5.00	58.00
	FLO GAS-GENERAL TOTAL		36,517.00	3,241.00	922.00	2,526.00	2,476.00	3,241.00	33,276.00
0562	995.1070.382	000003	684.00	52.00	15.00	41.00	40.00	148.00	536.00
0562	995.1070.384	000003	183.00	14.00	4.00	11.00	11.00	40.00	143.00
0562	995.1070.385	000003	992.00	75.00	22.00	59.00	58.00	214.00	778.00
0562	995.1070.386	000003	2,317.00	177.00	50.00	138.00	135.00	500.00	1,817.00
	FLO GAS-CONSTRUCTION TOTAL		4,176.00	318.00	91.00	249.00	244.00	902.00	3,274.00
	DIVISION TOTAL		84,588.00	6,907.00	1,046.00	2,862.00	2,803.00	13,618.00	70,970.00

EXHIBIT 3705

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .0759	GROUP INSUR. RATE .0744	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		583.00	52.00				52.00	531.00
0660	946.4160.33		634.00	56.00				56.00	578.00
0660	946.4160.351		248.00	22.00				22.00	226.00
0660	946.4160.391		215.00	20.00				20.00	195.00
0660	946.4160.52		66.00	6.00				6.00	60.00
0660	946.4160.6		170.00	15.00				15.00	155.00
0660	996.1080.384		20.00	1.00				1.00	19.00
0660	996.1080.385		452.00	40.00				40.00	412.00
0660	996.1080.386		18.00	1.00				1.00	17.00
0660	996.4010.8031		6,318.00	560.00				560.00	5,758.00
0660	996.4010.8032		27.00	2.00				2.00	25.00
0660	996.4010.8033		1,587.00	142.00				142.00	1,445.00
0660	996.4010.8034		38.00	3.00				3.00	35.00
0660	996.4010.8035		195.00	17.00				17.00	178.00
0660	996.4010.870		452.00	40.00				40.00	412.00
0660	996.4010.874		87.00	8.00				8.00	79.00
0660	996.4010.878		673.00	60.00				60.00	613.00
0660	996.4010.8791		889.00	78.00				78.00	811.00
0660	996.4010.8792		242.00	22.00				22.00	220.00
0660	996.4010.8793		616.00	54.00				54.00	562.00
0660	996.4010.8802		361.00	32.00				32.00	329.00
0660	996.4010.901		693.00	61.00				61.00	632.00
0660	996.4010.902		523.00	46.00				46.00	477.00
0660	996.4010.903		1,812.00	160.00				160.00	1,652.00
0660	996.4010.911		693.00	61.00				61.00	632.00
0660	996.4010.912		769.00	69.00				69.00	700.00
0660	996.4010.916		117.00	10.00				10.00	107.00
0660	996.4020.8432		70.00	7.00				7.00	63.00
0660	996.4020.885		242.00	22.00				22.00	220.00
0660	996.4020.887		113.00	10.00				10.00	103.00
0660	996.4020.896		980.00	87.00				87.00	893.00
0660	996.4020.898		250.00	22.00				22.00	228.00
FLO GAS-GENERAL TOTAL			20,153.00	1,786.00	1,089.00	1,394.00	1,367.00	1,786.00	18,367.00
0662	996.1070.374	000003	34.00	2.00	2.00	2.00	2.00	8.00	26.00
0662	996.1070.380	000003	72.00	5.00	3.00	4.00	4.00	16.00	56.00
0662	996.1070.382	000003	789.00	59.00	36.00	46.00	45.00	186.00	603.00
0662	996.1070.385	000003	1,009.00	75.00	46.00	59.00	57.00	237.00	772.00
0662	996.1070.386	000003	72.00	5.00	3.00	4.00	4.00	16.00	56.00
FLO GAS-CONSTRUCTION TOTAL			1,976.00	146.00	90.00	115.00	112.00	463.00	1,513.00
DIVISION TOTAL			22,129.00	1,932.00	90.00	115.00	112.00	2,249.00	19,880.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	544.00	39.00	14.00	41.00	46.00	140.00	404.00
0010	121.1070.376112	028027	2,695.00	195.00	69.00	201.00	230.00	695.00	2,000.00
0010	121.1070.376120	3	282.00	21.00	7.00	21.00	24.00	73.00	209.00
0010	121.1070.376120	000003	12,384.00	896.00	318.00	922.00	1,058.00	3,194.00	9,190.00
0010	121.1070.376120	000008	3,421.00	247.00	88.00	255.00	292.00	882.00	2,539.00
0010	121.1070.376120	021343	451.00	33.00	12.00	34.00	38.00	117.00	334.00
0010	121.1070.376120	021589	100.00	8.00	3.00	7.00	8.00	26.00	74.00
0010	121.1070.376120	021637	1,217.00	88.00	31.00	91.00	104.00	314.00	903.00
0010	121.1070.376120	021643	101.00	8.00	3.00	7.00	9.00	27.00	74.00
0010	121.1070.376120	021659	307.00	22.00	8.00	23.00	26.00	79.00	228.00
0010	121.1070.376120	021717	701.00	51.00	18.00	52.00	60.00	181.00	520.00
0010	121.1070.376120	021732	649.00	47.00	17.00	48.00	55.00	167.00	482.00
0010	121.1070.376120	021738	160.00	12.00	4.00	12.00	14.00	42.00	118.00
0010	121.1070.376120	021749	1,034.00	75.00	27.00	77.00	88.00	267.00	767.00
0010	121.1070.376120	021754	306.00	22.00	8.00	23.00	26.00	79.00	227.00
0010	121.1070.376140	3	282.00	21.00	7.00	21.00	24.00	73.00	209.00
0010	121.1070.376140	000003	983.00	71.00	25.00	73.00	84.00	253.00	730.00
0010	121.1070.376140	021134	541.00	39.00	14.00	40.00	46.00	139.00	402.00
0010	121.1070.376140	021343	307.00	22.00	8.00	23.00	26.00	79.00	228.00
0010	121.1070.376140	021435	200.00	14.00	5.00	15.00	17.00	51.00	149.00
0010	121.1070.376140	021643	1,006.00	73.00	26.00	75.00	86.00	260.00	746.00
0010	121.1070.376140	021717	1,200.00	86.00	31.00	89.00	103.00	309.00	891.00
0010	121.1070.376140	021749	305.00	22.00	8.00	23.00	26.00	79.00	226.00
0010	121.1070.376220	000003	387.00	28.00	10.00	29.00	33.00	100.00	287.00
0010	121.1070.376220	021637	55.00	4.00	1.00	4.00	5.00	14.00	41.00
0010	121.1070.376260	000003	97.00	8.00	2.00	7.00	8.00	25.00	72.00
0010	121.1070.376260	021754	506.00	37.00	13.00	38.00	43.00	131.00	375.00
0010	121.1070.380105	3	70.00	5.00	2.00	5.00	6.00	18.00	52.00
0010	121.1070.380105	000003	139.00	10.00	4.00	10.00	12.00	36.00	103.00
0010	121.1070.380107	000003	33,749.00	2,439.00	867.00	2,512.00	2,883.00	8,701.00	25,048.00
0010	121.1070.380112	000003	2,001.00	145.00	51.00	149.00	171.00	516.00	1,485.00
0010	121.1070.380120	000003	530.00	38.00	14.00	39.00	45.00	136.00	394.00
0010	121.1070.380120	021659	515.00	37.00	13.00	38.00	44.00	132.00	383.00
0010	121.1070.380120	021734	422.00	31.00	11.00	31.00	36.00	109.00	313.00
0010	121.1070.382	000003	3,063.00	221.00	79.00	228.00	262.00	790.00	2,273.00
0010	121.1070.383	000003	69.00	5.00	2.00	5.00	6.00	18.00	51.00
0010	121.1070.384	000003	1,412.00	102.00	36.00	105.00	121.00	364.00	1,048.00
	CONSTRUCTION TOTAL		72,191.00	5,222.00	1,856.00	5,373.00	6,165.00	18,616.00	53,575.00
0030	121.1430.2	035389	61.00	4.00	2.00	5.00	5.00	16.00	45.00
	OTHER A/R - MISCELLANEOUS HIGH TECH ON 1/23/06 THE ABOVE FAILED TO MARK OUT OUR GAS LINE AT 130								
0030	121.1430.2	035391	81.00	6.00	2.00	6.00	7.00	21.00	60.00
	OTHER A/R - MISCELLANEOUS LUMMINARY EFFECTS ON 1/24/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT								
0030	121.1430.2	035393	744.00	53.00	19.00	55.00	64.00	191.00	553.00
	OTHER A/R - MISCELLANEOUS COMMUNITY ASPHALT ON 1/24/06 THE ABOVE DAMAGED OUR 2.00 MAIN AT SR 80								
0030	121.1430.2	035401	67.00	5.00	2.00	5.00	6.00	18.00	49.00
	OTHER A/R - MISCELLANEOUS GEORGE LARIVIERE ON 1/28/06 THE ABOVE DAMAGED OUR .50 PE SERVICE REPA								
0030	121.1430.2	035404	81.00	6.00	2.00	6.00	7.00	21.00	60.00
	OTHER A/R - MISCELLANEOUS NATIONWIDE POOLS INC ON 1/30/06 THE ABOVE DAMAGED OUR .75 WELD PIPE A								
0030	121.1430.2	035405	28.00	2.00	1.00	2.00	2.00	7.00	21.00
	OTHER A/R - MISCELLANEOUS M C LAWN SERVICE ON 1/30/06 THE ABOVE DAMAGED OUR .50 PE SERVICE AT 5								

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035408	210.00	15.00	5.00	16.00	18.00	54.00	156.00
OTHER A/R - MISCELLANEOUS RIC MAN INT'L INC ON THE ABOVE DAMAGED OUR .75IN PE SERVICE HIT WHEN									
0030	121.1430.2	035411	243.00	17.00	6.00	18.00	21.00	62.00	181.00
OTHER A/R - MISCELLANEOUS FINE LINE ON 1/31/06 THE ABOVE DAMAGED OUR 2.00 PE SERIVCE AT 2700 ST									
0030	121.1430.2	035413	443.00	32.00	11.00	33.00	38.00	114.00	329.00
OTHER A/R - MISCELLANEOUS NO REPORT ON BILLING INFO ON 1/31/06 OUR 2.00 PE SERVICE WAS REPAIRED									
0030	121.1430.2	035417	206.00	15.00	5.00	15.00	18.00	53.00	153.00
OTHER A/R - MISCELLANEOUS ROSSO ON 2/01/06 THE ABOVE DAMAGED OUR 4.00 MAIN AT 10ST AND AVE E IN									
0030	121.1430.2	035422	429.00	31.00	11.00	32.00	37.00	111.00	318.00
OTHER A/R - MISCELLANEOUS JOSE FANJUL ON 2/02/06 THE ABOVE DAMAGED OUR 1 1/4 PE GAS MAIN AT 10									
0030	121.1430.2	035424	129.00	9.00	3.00	10.00	11.00	33.00	96.00
OTHER A/R - MISCELLANEOUS GAMELIN ON 2/05/06 THE ABOVE DAMAGED OUR .50IN PE REPAIRSWERE MADE ON									
0030	121.1430.2	035428	57.00	4.00	1.00	4.00	5.00	14.00	43.00
OTHER A/R - MISCELLANEOUS LB ROWE INC ON 2/06/06 THE ABOVE DAMAGED AT 1301 CAPE MAY LANE WPB RE									
0030	121.1430.2	035439	32.00	2.00	1.00	2.00	3.00	8.00	24.00
OTHER A/R - MISCELLANEOUS CUSTOM PLUMBING ON 2/09/06 THE ABOVE DAMAGED OUR .75 PE SERVICE AT 66									
0030	121.1430.2	035441	174.00	13.00	4.00	13.00	15.00	45.00	129.00
OTHER A/R - MISCELLANEOUS CITY OF LAKE WORTH ON 2/11/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEA									
0030	121.1430.2	035442	622.00	45.00	16.00	46.00	53.00	160.00	462.00
OTHER A/R - MISCELLANEOUS HIGH PRESSURE IRRIGATION ON 2/11/06 THE ABOVE DAMAGED OUR 1 1/4" PE M									
0030	121.1430.2	035444	145.00	10.00	4.00	11.00	12.00	37.00	108.00
OTHER A/R - MISCELLANEOUS SIKON CONSTRUCTION ON 2/11/06 THE ABOVE DAMAGED OUR 1 1/4" PE AT 1061									
0030	121.1430.2	035445	194.00	14.00	5.00	14.00	17.00	50.00	144.00
OTHER A/R - MISCELLANEOUS DEEVAN INC ON 2/10/06 THE ABOVE DAMAGED OUR TEE ON A MAIN AT931 ILEX									
0030	121.1430.2	035449	129.00	9.00	3.00	10.00	11.00	33.00	96.00
OTHER A/R - MISCELLANEOUS B&B CONTRACTORS ON 2/13/06 THE ABOVE HIT OUR 1 1/4" SERVICE AT 4701 1									
0030	121.1430.2	035450	78.00	5.00	2.00	6.00	7.00	20.00	58.00
OTHER A/R - MISCELLANEOUS DPR ON 2/13/06 THE ABOVE DAMAGED OUR 1 1/4" SERVICE AT 314 INLET WAY									
0030	121.1430.2	035451	59.00	4.00	2.00	4.00	5.00	15.00	44.00
OTHER A/R - MISCELLANEOUS THE SCHOOL BOARD PBC ON 2/14/06 THE ABOVE DAMAGED OUR 1 1/4 SERVICE A									
0030	121.1430.2	035453	130.00	9.00	3.00	10.00	11.00	33.00	97.00
OTHER A/R - MISCELLANEOUS GERELCO ELECTRIC ON 2/03/06 THE ABOVE DAMAGED OUR 1 1/4" MAIN AT 3650									
0030	121.1430.2	035455	206.00	15.00	5.00	15.00	18.00	53.00	153.00
OTHER A/R - MISCELLANEOUS CITY OF NORTH PALM BEACH ON 2/13/06 THE ABOVE DAMAGED OUR 2.00IN PE M									
0030	121.1430.2	035458	181.00	13.00	5.00	13.00	15.00	46.00	135.00
OTHER A/R - MISCELLANEOUS STEVEN VITI ON 2/19/06 THE ABOVE DAMAGED OUR .50IN PE SERVICEREPAIRS									
143	TOTAL		4,729.00	338.00	120.00	351.00	406.00	1,215.00	3,514.00
0040	100.1860.1	033547	104.00	8.00	3.00	8.00	9.00	28.00	76.00
0040	121.1860.3		217.00	15.00	6.00	16.00	19.00	56.00	161.00
0040	121.1860.31	003000	244.00	17.00	6.00	18.00	21.00	62.00	182.00
0040	121.1860.31	008002	314.00	23.00	8.00	23.00	27.00	81.00	233.00
0040	121.1860.32	001004	3,710.00	269.00	95.00	276.00	317.00	957.00	2,753.00
0040	121.1860.32	003004	1,639.00	119.00	42.00	122.00	140.00	423.00	1,216.00
186	TOTAL		6,228.00	451.00	160.00	463.00	533.00	1,607.00	4,621.00
0045	114.4010.907	061050	1,794.00	130.00	46.00	134.00	153.00	463.00	1,331.00
0045	114.4010.908	061050	425.00	31.00	11.00	32.00	36.00	110.00	315.00
0045	114.4010.910	061050	393.00	28.00	10.00	29.00	34.00	101.00	292.00
0045	115.4010.907	061050	1,818.00	131.00	47.00	135.00	155.00	468.00	1,350.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0045	115.4010.908	061050	425.00	31.00	11.00	32.00	36.00	110.00	315.00
0045	115.4010.910	061050	525.00	38.00	13.00	39.00	45.00	135.00	390.00
	ELECTRIC CONSERVATION		5,380.00	389.00	138.00	401.00	459.00	1,387.00	3,993.00
0050	141.4160.21		32.00	2.00	1.00	2.00	3.00	8.00	24.00
0050	141.4160.28		4,075.00	294.00	105.00	303.00	348.00	1,050.00	3,025.00
0050	141.4160.29		21,106.00	1,525.00	542.00	1,571.00	1,803.00	5,441.00	15,665.00
0050	141.4160.33		10,779.00	779.00	277.00	802.00	921.00	2,779.00	8,000.00
0050	141.4160.351		11,596.00	838.00	298.00	863.00	991.00	2,990.00	8,606.00
0050	141.4160.353		762.00	55.00	20.00	57.00	65.00	197.00	565.00
0050	141.4160.391		7,232.00	523.00	186.00	538.00	618.00	1,865.00	5,367.00
0050	141.4160.43		526.00	38.00	14.00	39.00	45.00	136.00	390.00
0050	141.4160.52		13,511.00	976.00	347.00	1,006.00	1,154.00	3,483.00	10,028.00
0050	141.4160.54		382.00	28.00	10.00	28.00	33.00	99.00	283.00
0050	141.4160.6		1,641.00	119.00	42.00	122.00	140.00	423.00	1,218.00
416	TOTAL		71,642.00	5,177.00	1,842.00	5,331.00	6,121.00	18,471.00	53,171.00
0060	991.1080.374		348.00	31.00				31.00	317.00
0060	991.1080.385		656.00	59.00				59.00	597.00
0060	991.1080.386		1,812.00	160.00				160.00	1,652.00
0060	991.4010.800		355.00	32.00				32.00	323.00
0060	991.4010.8031		30,464.00	2,704.00				2,704.00	27,760.00
0060	991.4010.8031	030998	3,988.00	354.00				354.00	3,634.00
0060	991.4010.8032		295.00	26.00				26.00	269.00
0060	991.4010.8033		4,021.00	356.00				356.00	3,665.00
0060	991.4010.8034		610.00	54.00				54.00	556.00
0060	991.4010.870		1,936.00	172.00				172.00	1,764.00
0060	991.4010.874		216.00	20.00				20.00	196.00
0060	991.4010.878		6,421.00	570.00				570.00	5,851.00
0060	991.4010.8791		3,174.00	281.00				281.00	2,893.00
0060	991.4010.8792		960.00	85.00				85.00	875.00
0060	991.4010.8793		1,722.00	153.00				153.00	1,569.00
0060	991.4010.8801		123.00	11.00				11.00	112.00
0060	991.4010.8802		4,278.00	379.00				379.00	3,899.00
0060	991.4010.901		813.00	73.00				73.00	740.00
0060	991.4010.902		2,854.00	254.00				254.00	2,600.00
0060	991.4010.903		6,531.00	580.00				580.00	5,951.00
0060	991.4010.905		92.00	8.00				8.00	84.00
0060	991.4010.911		212.00	19.00				19.00	193.00
0060	991.4010.912		13,211.00	1,172.00				1,172.00	12,039.00
0060	991.4010.916		5,089.00	452.00				452.00	4,637.00
0060	991.4010.9251		554.00	50.00				50.00	504.00
0060	991.4010.930		101.00	9.00				9.00	92.00
0060	991.4020.8439		379.00	33.00				33.00	346.00
0060	991.4020.887		306.00	27.00				27.00	279.00
0060	991.4020.892		345.00	31.00				31.00	314.00
0060	991.4020.8931		425.00	38.00				38.00	387.00
0060	991.4020.896		6,062.00	538.00				538.00	5,524.00
0060	991.4020.898		2,465.00	219.00				219.00	2,246.00
0060	991.4020.935		67.00	6.00				6.00	61.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0060	993.4010.800		89.00	8.00				8.00	81.00
0060	993.4010.8032		243.00	22.00				22.00	221.00
0060	993.4010.878		133.00	12.00				12.00	121.00
0060	993.4010.911		158.00	14.00				14.00	144.00
0060	993.4010.912		103.00	9.00				9.00	94.00
0060	993.4010.9251		158.00	14.00				14.00	144.00
0060	993.4020.8931		851.00	75.00				75.00	776.00
0060	995.4010.800		176.00	15.00				15.00	161.00
0060	995.4010.8032		243.00	22.00				22.00	221.00
0060	995.4010.912		85.00	8.00				8.00	77.00
0060	995.4010.9251		105.00	9.00				9.00	96.00
0060	996.4010.800		89.00	8.00				8.00	81.00
0060	996.4010.8032		243.00	22.00				22.00	221.00
0060	996.4010.912		44.00	4.00				4.00	40.00
0060	996.4010.9251		79.00	7.00				7.00	72.00
FLO GAS-GENERAL TOTAL			103,684.00	9,205.00	3,269.00	9,476.00	10,875.00	9,205.00	94,479.00
0062	991.1070.374	000003	390.00	28.00	10.00	29.00	33.00	100.00	290.00
0062	991.1070.384	000003	931.00	68.00	24.00	69.00	79.00	240.00	691.00
0062	991.1070.385	000003	1,946.00	141.00	50.00	145.00	166.00	502.00	1,444.00
0062	991.1070.386	000003	12,183.00	881.00	313.00	907.00	1,041.00	3,142.00	9,041.00
FLO GAS-CONSTRUCTION TOTAL			15,450.00	1,118.00	397.00	1,150.00	1,319.00	3,984.00	11,466.00
DIVISION TOTAL			279,304.00	21,900.00	4,513.00	13,069.00	15,003.00	54,485.00	224,819.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	712.00	51.00	18.00	53.00	61.00	183.00	529.00
0310	123.1070.376112	021649	267.00	20.00	7.00	20.00	23.00	70.00	197.00
0310	123.1070.376112	021654	1,373.00	99.00	34.00	102.00	117.00	352.00	1,021.00
0310	123.1070.376112	021740	90.00	7.00	2.00	7.00	8.00	24.00	66.00
0310	123.1070.376112	021742	1,382.00	100.00	34.00	103.00	118.00	355.00	1,027.00
0310	123.1070.376112	028001	275.00	21.00	7.00	20.00	23.00	71.00	204.00
0310	123.1070.376120	000003	619.00	45.00	15.00	46.00	53.00	159.00	460.00
0310	123.1070.376120	000004	427.00	31.00	11.00	32.00	36.00	110.00	317.00
0310	123.1070.376120	021348	188.00	14.00	5.00	14.00	16.00	49.00	139.00
0310	123.1070.376120	021647	192.00	14.00	5.00	14.00	16.00	49.00	143.00
0310	123.1070.376120	021654	1,669.00	121.00	42.00	124.00	143.00	430.00	1,239.00
0310	123.1070.376120	028021	647.00	47.00	16.00	48.00	55.00	166.00	481.00
0310	123.1070.376140	021629	27.00	2.00	1.00	2.00	2.00	7.00	20.00
0310	123.1070.376140	021727	55.00	4.00	1.00	4.00	5.00	14.00	41.00
0310	123.1070.376260	028021	90.00	7.00	2.00	7.00	8.00	24.00	66.00
0310	123.1070.380105	000003	1,460.00	106.00	36.00	109.00	125.00	376.00	1,084.00
0310	123.1070.380105	000004	50.00	3.00	1.00	4.00	4.00	12.00	38.00
0310	123.1070.380107	000003	6,779.00	490.00	169.00	505.00	580.00	1,744.00	5,035.00
0310	123.1070.380107	000008	518.00	37.00	13.00	39.00	44.00	133.00	385.00
0310	123.1070.380107	014695	163.00	12.00	4.00	12.00	14.00	42.00	121.00
0310	123.1070.382	000003	2,336.00	169.00	58.00	174.00	200.00	601.00	1,735.00
0310	123.1070.382	014695	94.00	7.00	2.00	7.00	8.00	24.00	70.00
0310	123.1070.384	000003	1,155.00	84.00	29.00	86.00	99.00	298.00	857.00
0310	123.1070.384	014695	15.00	1.00		1.00	1.00	3.00	12.00
CONSTRUCTION TOTAL			20,583.00	1,492.00	512.00	1,533.00	1,759.00	5,296.00	15,287.00
0330	123.1430.2	035400	171.00	13.00	4.00	13.00	15.00	45.00	126.00
OTHER A/R - MISCELLANEOUS CHARLES A CALTO DAMAGED GAS MAIN, WHILE INSTALLING FENCE POST AT 710									
0330	123.1430.2	035407	48.00	3.00	1.00	4.00	4.00	12.00	36.00
OTHER A/R - MISCELLANEOUS BOVIS HOMES REPAIRED 3/4" P E SERVICE LINE DAMAGED WHILE PULLING UP T									
0330	123.1430.2	035452	45.00	3.00	1.00	3.00	4.00	11.00	34.00
OTHER A/R - MISCELLANEOUS BUTCH WALKER REPAIRED 1/2" P E SERVICE AT 714 S LAUREL AVE*NO LOCATES									
143 TOTAL			264.00	19.00	6.00	20.00	23.00	68.00	196.00
0340	123.1860.31	003000	1,339.00	97.00	33.00	100.00	114.00	344.00	995.00
0340	123.1860.31	004003	281.00	21.00	7.00	21.00	24.00	73.00	208.00
0340	123.1860.31	008002	1,368.00	99.00	34.00	102.00	117.00	352.00	1,016.00
0340	123.1860.32	001004	32.00	2.00	1.00	2.00	3.00	8.00	24.00
0340	123.1860.32	003004	285.00	21.00	7.00	21.00	24.00	73.00	212.00
186 TOTAL			3,305.00	240.00	82.00	246.00	282.00	850.00	2,455.00
0350	143.4160.29		5,749.00	416.00	143.00	428.00	492.00	1,479.00	4,270.00
0350	143.4160.33		1,513.00	109.00	38.00	113.00	129.00	389.00	1,124.00
0350	143.4160.351		4,651.00	337.00	116.00	346.00	398.00	1,197.00	3,454.00
0350	143.4160.353		1,687.00	122.00	42.00	126.00	144.00	434.00	1,253.00
0350	143.4160.391		3,178.00	230.00	79.00	237.00	272.00	818.00	2,360.00
0350	143.4160.43		329.00	24.00	8.00	25.00	28.00	85.00	244.00
0350	143.4160.51		72.00	5.00	2.00	5.00	6.00	18.00	54.00
0350	143.4160.52		2,062.00	149.00	51.00	154.00	176.00	530.00	1,532.00

IV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
350	143.4160.6		251.00	17.00	6.00	19.00	22.00	64.00	187.00
350	143.4160.81		67.00	5.00	2.00	5.00	6.00	18.00	49.00
416	TOTAL		19,559.00	1,414.00	487.00	1,458.00	1,673.00	5,032.00	14,527.00
0360	945.4160.351		26.00	2.00				2.00	24.00
0360	945.4160.391		156.00	14.00				14.00	142.00
0360	993.1080.385		576.00	51.00				51.00	525.00
0360	993.4010.8031		11,774.00	1,045.00				1,045.00	10,729.00
0360	993.4010.8032		76.00	7.00				7.00	69.00
0360	993.4010.8033		209.00	19.00				19.00	190.00
0360	993.4010.8036		1,016.00	90.00				90.00	926.00
0360	993.4010.870		789.00	70.00				70.00	719.00
0360	993.4010.874		82.00	8.00				8.00	74.00
0360	993.4010.878		2,807.00	249.00				249.00	2,558.00
0360	993.4010.8791		631.00	56.00				56.00	575.00
0360	993.4010.8792		120.00	10.00				10.00	110.00
0360	993.4010.8793		347.00	31.00				31.00	316.00
0360	993.4010.8802		824.00	73.00				73.00	751.00
0360	993.4010.901		734.00	65.00				65.00	669.00
0360	993.4010.902		2,401.00	213.00				213.00	2,188.00
0360	993.4010.903		2,395.00	212.00				212.00	2,183.00
0360	993.4010.9031		53.00	5.00				5.00	48.00
0360	993.4010.911		244.00	22.00				22.00	222.00
0360	993.4010.912		2,505.00	222.00				222.00	2,283.00
0360	993.4010.916		3,122.00	278.00				278.00	2,844.00
0360	993.4020.8439		51.00	5.00				5.00	46.00
0360	993.4020.885		756.00	68.00				68.00	688.00
0360	993.4020.892		252.00	23.00				23.00	229.00
0360	993.4020.896		936.00	83.00				83.00	853.00
0360	993.4020.898		746.00	66.00				66.00	680.00
0360	995.1080.385		78.00	7.00				7.00	71.00
0360	995.4010.8791		375.00	33.00				33.00	342.00
0360	995.4010.916		52.00	5.00				5.00	47.00
0360	995.4020.898		26.00	2.00				2.00	24.00
0360	996.4010.870		244.00	22.00				22.00	222.00
0360	996.4010.901		244.00	22.00				22.00	222.00
0360	996.4010.911		244.00	22.00				22.00	222.00
0360	996.4020.885		121.00	10.00				10.00	111.00
FLO GAS-GENERAL TOTAL			35,012.00	3,110.00	1,069.00	3,200.00	3,672.00	3,110.00	31,902.00
0362	993.1070.382	000003	54.00	4.00	1.00	4.00	5.00	14.00	40.00
0362	993.1070.385	000003	428.00	31.00	11.00	32.00	37.00	111.00	317.00
0362	993.1070.385	000004	137.00	10.00	3.00	10.00	12.00	35.00	102.00
0362	993.1070.386	000002	93.00	7.00	2.00	7.00	8.00	24.00	69.00
0362	993.1070.386	000003	1,916.00	138.00	48.00	143.00	164.00	493.00	1,423.00
0362	995.1070.385	000003	238.00	17.00	6.00	18.00	20.00	61.00	177.00
0362	995.1070.386	000003	160.00	12.00	4.00	12.00	14.00	42.00	118.00
FLO GAS-CONSTRUCTION TOTAL			3,026.00	219.00	75.00	226.00	260.00	780.00	2,246.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
DIVISION TOTAL			81,749.00	6,494.00	1,162.00	3,483.00	3,997.00	15,136.00	66,613.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021247	449.00	33.00	7.00	34.00	39.00	113.00	336.00
0410	114.1070.362	021298	31.00	2.00	1.00	2.00	3.00	8.00	23.00
0410	114.1070.3646	000002	3,084.00	225.00	51.00	232.00	266.00	774.00	2,310.00
0410	114.1070.3646	021576	319.00	23.00	5.00	24.00	28.00	80.00	239.00
0410	114.1070.3646	035399	254.00	19.00	4.00	19.00	22.00	64.00	190.00
0410	114.1070.3646	035416	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3646	035420	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3646	035421	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3646	035434	355.00	25.00	6.00	27.00	31.00	89.00	266.00
0410	114.1070.3646	035443	251.00	18.00	4.00	19.00	22.00	63.00	188.00
0410	114.1070.3646	035466	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3646	035467	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3647	000002	2,085.00	151.00	35.00	157.00	180.00	523.00	1,562.00
0410	114.1070.3647	035337	349.00	25.00	6.00	26.00	30.00	87.00	262.00
0410	114.1070.3647	035402	397.00	29.00	7.00	30.00	34.00	100.00	297.00
0410	114.1070.3647	035416	284.00	21.00	5.00	21.00	24.00	71.00	213.00
0410	114.1070.3647	035433	325.00	24.00	5.00	24.00	28.00	81.00	244.00
0410	114.1070.3647	035462	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3647	035469	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3648	000002	1,518.00	111.00	25.00	114.00	131.00	381.00	1,137.00
0410	114.1070.3656	000002	1,847.00	135.00	31.00	139.00	159.00	464.00	1,383.00
0410	114.1070.3656	021576	9,878.00	720.00	164.00	742.00	852.00	2,478.00	7,400.00
0410	114.1070.3656	035399	254.00	19.00	4.00	19.00	22.00	64.00	190.00
0410	114.1070.3656	035416	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3656	035420	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3656	035421	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3656	035434	814.00	60.00	13.00	61.00	70.00	204.00	610.00
0410	114.1070.3656	035443	369.00	27.00	6.00	28.00	32.00	93.00	276.00
0410	114.1070.3656	035466	123.00	9.00	2.00	9.00	11.00	31.00	92.00
0410	114.1070.3657	000002	1,360.00	99.00	23.00	102.00	117.00	341.00	1,019.00
0410	114.1070.3657	035337	611.00	45.00	10.00	46.00	53.00	154.00	457.00
0410	114.1070.3657	035402	276.00	21.00	5.00	21.00	24.00	71.00	205.00
0410	114.1070.3657	035416	298.00	22.00	5.00	22.00	26.00	75.00	223.00
0410	114.1070.3657	035419	92.00	7.00	2.00	7.00	8.00	24.00	68.00
0410	114.1070.3657	035433	391.00	28.00	6.00	29.00	34.00	97.00	294.00
0410	114.1070.3657	035462	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3657	035469	62.00	5.00	1.00	5.00	5.00	16.00	46.00
0410	114.1070.3662	035402	92.00	7.00	2.00	7.00	8.00	24.00	68.00
0410	114.1070.3672	021707	1,375.00	100.00	23.00	103.00	119.00	345.00	1,030.00
0410	114.1070.3672	035419	57.00	4.00	1.00	4.00	5.00	14.00	43.00
0410	114.1070.3672	035463	93.00	7.00	2.00	7.00	8.00	24.00	69.00
0410	114.1070.3672	035473	93.00	7.00	2.00	7.00	8.00	24.00	69.00
0410	114.1070.3681	000002	2,828.00	206.00	47.00	212.00	244.00	709.00	2,119.00
0410	114.1070.3683	000002	279.00	21.00	5.00	21.00	24.00	71.00	208.00
0410	114.1070.3691	000002	5,164.00	377.00	85.00	388.00	445.00	1,295.00	3,869.00
0410	114.1070.3693	000002	3,653.00	266.00	60.00	275.00	315.00	916.00	2,737.00
0410	114.1070.370	000002	35.00	2.00	1.00	3.00	3.00	9.00	26.00
0410	114.1070.3711	000002	1,692.00	123.00	28.00	127.00	146.00	424.00	1,268.00
0410	114.1070.3731	000002	283.00	21.00	5.00	21.00	24.00	71.00	212.00
CONSTRUCTION TOTAL			42,372.00	3,093.00	705.00	3,183.00	3,655.00	10,636.00	31,736.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0430	114.1430.2	035440	127.00	9.00	2.00	10.00	11.00	32.00	95.00
OTHER A/R - MISCELLANEOUS ALAN VANLANDINGHAM REPLACE BROKEN POLE HIT BY FARM EQUIPMENT. 2-									
0430	114.1430.2	035464	66.00	5.00	1.00	5.00	6.00	17.00	49.00
OTHER A/R - MISCELLANEOUS JACKSON COUNTY SCHOOL REPLACE BULB & LIGHT FIXTURE SOCKET. (SOFTB									
0430	114.1430.2	035465	112.00	8.00	2.00	8.00	10.00	28.00	84.00
OTHER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONAL REPAIR LIGHTS. 2-22-06 D. FOWLER									
0430	114.1430.2	035474	536.00	39.00	9.00	40.00	46.00	134.00	402.00
OTHER A/R - MISCELLANEOUS ARTHUR DOZIER SCHOOL REMOVE POLES & ANCHOR FOR NEW BASKETBALL GO									
0430	115.1430.2	035457	1,927.00	141.00	32.00	145.00	166.00	484.00	1,443.00
OTHER A/R - MISCELLANEOUS ENTERGY BILLING INFORMATION FOR NORTH EAST AND NORTH WESTDIVISIONS. 2									
143	TOTAL		2,768.00	202.00	46.00	208.00	239.00	695.00	2,073.00
0445	114.4010.907	061050	967.00	70.00	16.00	73.00	83.00	242.00	725.00
0445	114.4010.908	061250	1,413.00	103.00	23.00	106.00	122.00	354.00	1,059.00
0445	114.4010.908	061350	1,446.00	106.00	24.00	109.00	125.00	364.00	1,082.00
0445	114.4010.908	061550	316.00	23.00	5.00	24.00	27.00	79.00	237.00
0445	114.4010.908	061650	1,040.00	76.00	17.00	78.00	90.00	261.00	779.00
0445	114.4010.908	062150	500.00	37.00	8.00	38.00	43.00	126.00	374.00
ELECTRIC CONSERVATION			5,682.00	415.00	93.00	428.00	490.00	1,426.00	4,256.00
DIVISION TOTAL			50,822.00	3,710.00	844.00	3,819.00	4,384.00	12,757.00	38,065.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	000002	143.00	10.00	3.00	11.00	12.00	36.00	107.00
0510	115.1070.3647	000002	1,801.00	131.00	37.00	135.00	155.00	458.00	1,343.00
0510	115.1070.3647	035426	284.00	21.00	6.00	21.00	24.00	72.00	212.00
0510	115.1070.3647	035427	339.00	24.00	7.00	25.00	29.00	85.00	254.00
0510	115.1070.3647	035436	518.00	38.00	11.00	39.00	44.00	132.00	386.00
0510	115.1070.3648	000002	1,412.00	103.00	29.00	106.00	121.00	359.00	1,053.00
0510	115.1070.3648	035414	327.00	24.00	7.00	24.00	28.00	83.00	244.00
0510	115.1070.3648	035415	327.00	24.00	7.00	24.00	28.00	83.00	244.00
0510	115.1070.3648	035427	496.00	36.00	10.00	37.00	43.00	126.00	370.00
0510	115.1070.3648	035435	658.00	48.00	14.00	49.00	56.00	167.00	491.00
0510	115.1070.3648	035436	190.00	14.00	4.00	14.00	16.00	48.00	142.00
0510	115.1070.3648	035471	86.00	7.00	2.00	6.00	7.00	22.00	64.00
0510	115.1070.3656	000002	190.00	14.00	4.00	14.00	16.00	48.00	142.00
0510	115.1070.3657	000002	1,801.00	131.00	37.00	135.00	155.00	458.00	1,343.00
0510	115.1070.3657	035426	339.00	24.00	7.00	25.00	29.00	85.00	254.00
0510	115.1070.3657	035427	295.00	22.00	6.00	22.00	25.00	75.00	220.00
0510	115.1070.3657	035436	314.00	23.00	6.00	24.00	27.00	80.00	234.00
0510	115.1070.3658	000002	1,192.00	86.00	25.00	89.00	102.00	302.00	890.00
0510	115.1070.3658	035414	654.00	47.00	14.00	49.00	56.00	166.00	488.00
0510	115.1070.3658	035435	491.00	36.00	10.00	37.00	42.00	125.00	366.00
0510	115.1070.3658	035471	86.00	7.00	2.00	6.00	7.00	22.00	64.00
0510	115.1070.3662	000002	361.00	26.00	7.00	27.00	31.00	91.00	270.00
0510	115.1070.3662	021697	245.00	17.00	5.00	18.00	21.00	61.00	184.00
0510	115.1070.3662	021748	163.00	12.00	3.00	12.00	14.00	41.00	122.00
0510	115.1070.3662	021768	1,305.00	95.00	27.00	98.00	112.00	332.00	973.00
0510	115.1070.3662	021769	118.00	9.00	2.00	9.00	10.00	30.00	88.00
0510	115.1070.3662	021770	680.00	50.00	14.00	51.00	58.00	173.00	507.00
0510	115.1070.3662	035415	122.00	9.00	3.00	9.00	10.00	31.00	91.00
0510	115.1070.3672	000002	4,743.00	345.00	98.00	355.00	407.00	1,205.00	3,538.00
0510	115.1070.3672	021581	860.00	62.00	18.00	64.00	74.00	218.00	642.00
0510	115.1070.3672	021652	82.00	6.00	2.00	6.00	7.00	21.00	61.00
0510	115.1070.3672	021689	82.00	6.00	2.00	6.00	7.00	21.00	61.00
0510	115.1070.3672	021697	2,100.00	153.00	43.00	157.00	180.00	533.00	1,567.00
0510	115.1070.3672	021702	495.00	36.00	10.00	37.00	43.00	126.00	369.00
0510	115.1070.3672	021748	1,566.00	113.00	32.00	117.00	135.00	397.00	1,169.00
0510	115.1070.3672	021763	86.00	7.00	2.00	6.00	7.00	22.00	64.00
0510	115.1070.3672	021768	516.00	37.00	11.00	39.00	44.00	131.00	385.00
0510	115.1070.3672	021769	969.00	70.00	20.00	73.00	83.00	246.00	723.00
0510	115.1070.3672	021770	597.00	44.00	12.00	45.00	51.00	152.00	445.00
0510	115.1070.3672	035415	72.00	5.00	2.00	5.00	6.00	18.00	54.00
0510	115.1070.3672	035430	304.00	22.00	6.00	23.00	26.00	77.00	227.00
0510	115.1070.3681	000002	893.00	65.00	18.00	67.00	77.00	227.00	666.00
0510	115.1070.3691	000002	1,837.00	134.00	38.00	137.00	158.00	467.00	1,370.00
0510	115.1070.3693	000002	6,996.00	508.00	145.00	523.00	601.00	1,777.00	5,219.00
0510	115.1070.370	000002	1,979.00	144.00	41.00	148.00	170.00	503.00	1,476.00
0510	115.1070.3711	000002	660.00	48.00	14.00	49.00	57.00	168.00	492.00
0510	115.1070.3713	000002	1,125.00	82.00	23.00	84.00	97.00	286.00	839.00
0510	115.1070.3713	021575	1,172.00	85.00	24.00	88.00	101.00	298.00	874.00
0510	115.1070.3713	021711	520.00	38.00	11.00	39.00	45.00	133.00	387.00
0510	115.1070.3731	000002	224.00	16.00	5.00	17.00	19.00	57.00	167.00
0510	115.1070.3733	000002	720.00	52.00	15.00	54.00	62.00	183.00	537.00
CONSTRUCTION TOTAL			43,535.00	3,166.00	901.00	3,255.00	3,735.00	11,057.00	32,478.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0530	115.1430.2	035201	711.00	52.00	15.00	53.00	61.00	181.00	530.00
OTHER A/R - MISCELLANEOUS ROBERT PETERS FPU LINE CREWS TO ASSIST WITH HOUSE MOVE. 4 MEN 2TRUCK									
0530	115.1430.2	035403	211.00	15.00	4.00	16.00	18.00	53.00	158.00
OTHER A/R - MISCELLANEOUS SUMMER BEACH COST TO RELOCATED EXSTING SECONDARY VAULTS AT THEPRESERV									
0530	115.1430.2	035457	2,257.00	164.00	47.00	169.00	194.00	574.00	1,683.00
OTHER A/R - MISCELLANEOUS ENTERGY BILLING INFORMATION FOR NORTH EAST AND NORTH WESTDIVISIONS. 2									
0530	115.1430.2	035459	96.00	7.00	2.00	7.00	8.00	24.00	72.00
OTHER A/R - MISCELLANEOUS BAPTIST HOSPITAL NASSAU LABOR TO CHANGE SOFTWARE TO ENABLE HOSPITAL M									
143	TOTAL		3,275.00	238.00	68.00	245.00	281.00	832.00	2,443.00
0545	115.4010.907	061050	737.00	53.00	15.00	55.00	63.00	186.00	551.00
0545	115.4010.908	061250	1,366.00	99.00	28.00	102.00	117.00	346.00	1,020.00
0545	115.4010.908	061350	1,627.00	119.00	34.00	122.00	140.00	415.00	1,212.00
0545	115.4010.908	061550	464.00	33.00	10.00	35.00	40.00	118.00	346.00
0545	115.4010.908	061650	516.00	37.00	11.00	39.00	44.00	131.00	385.00
0545	115.4010.908	061950	104.00	8.00	2.00	8.00	9.00	27.00	77.00
0545	115.4010.908	062050	50.00	3.00	1.00	4.00	4.00	12.00	38.00
	ELECTRIC CONSERVATION		4,864.00	352.00	101.00	365.00	417.00	1,235.00	3,629.00
0560	945.4160.29		2,626.00	233.00				233.00	2,393.00
0560	945.4160.33		1,204.00	107.00				107.00	1,097.00
0560	945.4160.351		1,492.00	133.00				133.00	1,359.00
0560	945.4160.391		736.00	65.00				65.00	671.00
0560	945.4160.52		2,162.00	192.00				192.00	1,970.00
0560	945.4160.6		444.00	39.00				39.00	405.00
0560	995.1630.1		422.00	37.00				37.00	385.00
0560	995.4010.8031		10,460.00	928.00				928.00	9,532.00
0560	995.4010.8032		202.00	17.00				17.00	185.00
0560	995.4010.8033		1,226.00	108.00				108.00	1,118.00
0560	995.4010.8036		1,364.00	121.00				121.00	1,243.00
0560	995.4010.870		2,001.00	178.00				178.00	1,823.00
0560	995.4010.8793		1,035.00	92.00				92.00	943.00
0560	995.4010.8802		316.00	28.00				28.00	288.00
0560	995.4010.901		1,165.00	103.00				103.00	1,062.00
0560	995.4010.902		211.00	19.00				19.00	192.00
0560	995.4010.903		2,636.00	234.00				234.00	2,402.00
0560	995.4010.911		1,562.00	138.00				138.00	1,424.00
0560	995.4010.912		7,073.00	628.00				628.00	6,445.00
0560	995.4010.916		84.00	8.00				8.00	76.00
0560	995.4020.885		961.00	85.00				85.00	876.00
0560	995.4020.896		537.00	47.00				47.00	490.00
0560	995.4020.898		28.00	2.00				2.00	26.00
	FLO GAS-GENERAL TOTAL		39,947.00	3,542.00	1,008.00	3,651.00	4,190.00	3,542.00	36,405.00
0562	995.1070.382	000003	823.00	60.00	17.00	62.00	71.00	210.00	613.00
0562	995.1070.385	000003	698.00	51.00	14.00	52.00	60.00	177.00	521.00
0562	995.1070.386	000003	2,634.00	191.00	54.00	197.00	226.00	668.00	1,966.00
	FLO GAS-CONSTRUCTION TOTAL		4,155.00	302.00	85.00	311.00	357.00	1,055.00	3,100.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
DIVISION TOTAL			95,776.00	7,600.00	1,155.00	4,176.00	4,790.00	17,721.00	78,055.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0080 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1003	GROUP INSUR. RATE .1151	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.29		169.00	15.00				15.00	154.00
0660	946.4160.33		712.00	63.00				63.00	649.00
0660	946.4160.351		327.00	29.00				29.00	298.00
0660	946.4160.391		320.00	28.00				28.00	292.00
0660	946.4160.52		280.00	25.00				25.00	255.00
0660	946.4160.6		222.00	20.00				20.00	202.00
0660	996.1080.380		10.00	1.00				1.00	9.00
0660	996.1080.385		488.00	44.00				44.00	444.00
0660	996.1080.386		39.00	3.00				3.00	36.00
0660	996.4010.8031		7,942.00	705.00				705.00	7,237.00
0660	996.4010.8032		10.00	1.00				1.00	9.00
0660	996.4010.8033		1,720.00	153.00				153.00	1,567.00
0660	996.4010.8034		10.00	1.00				1.00	9.00
0660	996.4010.8035		130.00	12.00				12.00	118.00
0660	996.4010.870		444.00	39.00				39.00	405.00
0660	996.4010.874		82.00	8.00				8.00	74.00
0660	996.4010.878		634.00	56.00				56.00	578.00
0660	996.4010.8791		627.00	56.00				56.00	571.00
0660	996.4010.8792		207.00	18.00				18.00	189.00
0660	996.4010.8793		747.00	66.00				66.00	681.00
0660	996.4010.8802		432.00	38.00				38.00	394.00
0660	996.4010.901		652.00	58.00				58.00	594.00
0660	996.4010.902		648.00	58.00				58.00	590.00
0660	996.4010.903		2,087.00	185.00				185.00	1,902.00
0660	996.4010.911		652.00	58.00				58.00	594.00
0660	996.4010.912		1,160.00	103.00				103.00	1,057.00
0660	996.4010.916		230.00	21.00				21.00	209.00
0660	996.4020.8432		9.00	1.00				1.00	8.00
0660	996.4020.8439		18.00	1.00				1.00	17.00
0660	996.4020.885		207.00	18.00				18.00	189.00
0660	996.4020.887		158.00	14.00				14.00	144.00
0660	996.4020.896		1,086.00	97.00				97.00	989.00
0660	996.4020.898		664.00	59.00				59.00	605.00
FLO GAS-GENERAL TOTAL			23,123.00	2,054.00	1,249.00	2,113.00	2,425.00	2,054.00	21,069.00
0662	996.1070.382	000004	49.00	3.00	2.00	4.00	4.00	13.00	36.00
0662	996.1070.384	000003	25.00	1.00	1.00	2.00	2.00	6.00	19.00
0662	996.1070.385	000003	1,572.00	112.00	68.00	115.00	132.00	427.00	1,145.00
0662	996.1070.386	000003	128.00	9.00	6.00	9.00	11.00	35.00	93.00
FLO GAS-CONSTRUCTION TOTAL			1,774.00	125.00	77.00	130.00	149.00	481.00	1,293.00
DIVISION TOTAL			24,897.00	2,179.00	77.00	130.00	149.00	2,535.00	22,362.00

END OF REPORT

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS (RATE) .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0010	121.1070.376112	000003	1,033.00	70.00	27.00	86.00	75.00	258.00	775.00
0010	121.1070.376120	3	207.00	14.00	5.00	17.00	15.00	51.00	156.00
0010	121.1070.376120	000003	13,037.00	882.00	338.00	1,089.00	949.00	3,258.00	9,779.00
0010	121.1070.376120	000004	480.00	33.00	12.00	40.00	35.00	120.00	360.00
0010	121.1070.376120	000008	2,215.00	149.00	58.00	185.00	161.00	553.00	1,662.00
0010	121.1070.376120	021343	930.00	63.00	24.00	78.00	68.00	233.00	697.00
0010	121.1070.376120	021589	601.00	40.00	16.00	50.00	44.00	150.00	451.00
0010	121.1070.376120	021637	376.00	26.00	10.00	31.00	27.00	94.00	282.00
0010	121.1070.376120	021694	1,297.00	88.00	34.00	108.00	94.00	324.00	973.00
0010	121.1070.376120	021695	134.00	9.00	3.00	11.00	10.00	33.00	101.00
0010	121.1070.376120	021701	952.00	65.00	25.00	79.00	69.00	238.00	714.00
0010	121.1070.376120	021703	875.00	59.00	23.00	73.00	64.00	219.00	656.00
0010	121.1070.376120	021717	2,417.00	163.00	63.00	202.00	176.00	604.00	1,813.00
0010	121.1070.376120	021722	205.00	14.00	5.00	17.00	15.00	51.00	154.00
0010	121.1070.376120	021723	2,595.00	176.00	67.00	217.00	189.00	649.00	1,946.00
0010	121.1070.376120	021725	547.00	36.00	14.00	46.00	40.00	136.00	411.00
0010	121.1070.376120	021726	318.00	21.00	8.00	27.00	23.00	79.00	239.00
0010	121.1070.376120	021738	295.00	20.00	8.00	25.00	21.00	74.00	221.00
0010	121.1070.376120	021749	194.00	13.00	5.00	16.00	14.00	48.00	146.00
0010	121.1070.376120	028026	215.00	14.00	6.00	18.00	16.00	54.00	161.00
0010	121.1070.376140	3	207.00	14.00	5.00	17.00	15.00	51.00	156.00
0010	121.1070.376140	000003	284.00	19.00	7.00	24.00	21.00	71.00	213.00
0010	121.1070.376140	021343	356.00	23.00	9.00	30.00	26.00	88.00	268.00
0010	121.1070.376140	021435	178.00	12.00	5.00	15.00	13.00	45.00	133.00
0010	121.1070.376140	021589	301.00	20.00	8.00	25.00	22.00	75.00	226.00
0010	121.1070.376140	021717	239.00	16.00	6.00	20.00	17.00	59.00	180.00
0010	121.1070.376220	000003	71.00	5.00	2.00	6.00	5.00	18.00	53.00
0010	121.1070.376240	000003	160.00	11.00	4.00	13.00	12.00	40.00	120.00
0010	121.1070.376240	021589	1,324.00	90.00	34.00	111.00	96.00	331.00	993.00
0010	121.1070.376260	000003	16.00	1.00		1.00	1.00	3.00	13.00
0010	121.1070.376260	021403	2,046.00	138.00	53.00	171.00	149.00	511.00	1,535.00
0010	121.1070.376260	021571	3,079.00	209.00	80.00	257.00	224.00	770.00	2,309.00
0010	121.1070.380105	3	59.00	4.00	2.00	5.00	4.00	15.00	44.00
0010	121.1070.380105	000003	3,909.00	264.00	101.00	327.00	284.00	976.00	2,933.00
0010	121.1070.380107	000003	39,348.00	2,663.00	1,021.00	3,288.00	2,863.00	9,835.00	29,513.00
0010	121.1070.380107	000008	53.00	4.00	1.00	4.00	4.00	13.00	40.00
0010	121.1070.380112	000003	2,820.00	191.00	73.00	236.00	205.00	705.00	2,115.00
0010	121.1070.380120	000003	623.00	42.00	16.00	52.00	45.00	155.00	468.00
0010	121.1070.380120	000008	573.00	39.00	15.00	48.00	42.00	144.00	429.00
0010	121.1070.380120	021734	532.00	36.00	14.00	44.00	39.00	133.00	399.00
0010	121.1070.380120	021735	506.00	34.00	13.00	42.00	37.00	126.00	380.00
0010	121.1070.382	000003	2,982.00	202.00	77.00	249.00	217.00	745.00	2,237.00
0010	121.1070.382	000004	18.00	1.00		2.00	1.00	4.00	14.00
0010	121.1070.384	000003	1,337.00	91.00	35.00	112.00	97.00	335.00	1,002.00
	CONSTRUCTION TOTAL		89,944.00	6,084.00	2,332.00	7,514.00	6,544.00	22,474.00	67,470.00
0030	121.1430.2	035338	37.00	2.00	1.00	3.00	3.00	9.00	28.00
OTHER A/R - MISCELLANEOUS RUSSELL ENGINEERING ON 12/21/05 THE ABOVE THE CONTRACTOR OUR HIT OUR									
0030	121.1430.2	035349	37.00	2.00	1.00	3.00	3.00	9.00	28.00
OTHER A/R - MISCELLANEOUS SIMESCU, PATRICK ON 12/29/05 AN .50" PE SERVICE WAS HIT A 1115 NW 6TH									
0030	121.1430.2	035351	55.00	4.00	1.00	5.00	4.00	14.00	41.00
OTHER A/R - MISCELLANEOUS TONY WOSTOF ON 12/30/05 THE ABOVE DAMAGED OUR .50 PE SERVICE REPAIRS									

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0030	121.1430.2	035360	82.00	6.00	2.00	7.00	6.00	21.00	61.00
OTHER A/R - MISCELLANEOUS GLOVER ADMINISTRATION ON 1/06/06 THE ABOVE DAMAGED OUR .75 PE SERVICE									
0030	121.1430.2	035363	160.00	11.00	4.00	13.00	12.00	40.00	120.00
OTHER A/R - MISCELLANEOUS NATASHA BUNBURY ON 1/8/06 THE ABOVE HOMEOWNER DAMAGED A .50" SERVICE									
0030	121.1430.2	035368	47.00	3.00	1.00	4.00	3.00	11.00	36.00
OTHER A/R - MISCELLANEOUS CHRIS HOLBROOK ON 1/10/06 CONTRACTOR HIT A .50" PE SERVICE AT 221 ORA									
0030	121.1430.2	035369	206.00	14.00	5.00	17.00	15.00	51.00	155.00
OTHER A/R - MISCELLANEOUS BATTEN AND SHAW INC ON 01/10/06 THE ABOVE CONTRACTOR DAMAGED A 1.25"									
0030	121.1430.2	035373	68.00	5.00	2.00	6.00	5.00	18.00	50.00
OTHER A/R - MISCELLANEOUS CITY OF LAKE WORTH ON 01/10/06 THE ABOVE CONTRACTOR HIT A .50" PE SER									
0030	121.1430.2	035376	16.00	1.00		1.00	1.00	3.00	13.00
OTHER A/R - MISCELLANEOUS RUSSELL ELECTRIC ON 1/13/06 THE ABOVE CONTRACTOR DAMAGED A .50" PESER									
0030	121.1430.2	035377	246.00	16.00	6.00	21.00	18.00	61.00	185.00
OTHER A/R - MISCELLANEOUS JUAN MOMOTIC ON 1/15/06 THE ABOVE HOMEOWNER DAMAGED A .75" SERVICE AT									
0030	121.1430.2	035379	22.00	1.00	1.00	2.00	2.00	6.00	16.00
OTHER A/R - MISCELLANEOUS TOMAS HERNANDEZ-RIVERA ON 1/16/2006 THE ABOVE DAMAGED OUR LINE (.50"									
0030	121.1430.2	035380	265.00	18.00	7.00	22.00	19.00	66.00	199.00
OTHER A/R - MISCELLANEOUS CITY OF LAKE WORTH ON 1/14/06 THE ABOVE DAMAGED OUR 2.00 PE MAIN REPA									
0030	121.1430.2	035382	178.00	12.00	5.00	15.00	13.00	45.00	133.00
OTHER A/R - MISCELLANEOUS BATTEN & SHAW INC ON 1/18/06 THE ABOVE DAMAGED OUR 2.00IN PE MAIN AT									
0030	121.1430.2	035383	149.00	10.00	4.00	12.00	11.00	37.00	112.00
OTHER A/R - MISCELLANEOUS B & B UNDERGROUND ON 1/18/06 THE ABOVE DAMAGED OUR 1 1/4" PE SERVICE									
0030	121.1430.2	035384	118.00	8.00	3.00	10.00	9.00	30.00	88.00
OTHER A/R - MISCELLANEOUS NICK JACKSON ON 1/18/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEAT THE									
0030	121.1430.2	035386	57.00	4.00	1.00	5.00	4.00	14.00	43.00
OTHER A/R - MISCELLANEOUS CROSS DEMOLITION ON 1/18/06 THE ABOVE DAMAGED OUR .75IN COATED STEEL									
0030	121.1430.2	035387	28.00	2.00	1.00	2.00	2.00	7.00	21.00
OTHER A/R - MISCELLANEOUS GRASS HOPPER LANDSCAPING ON 1/19/06 THE ABOVE DAMAGED OUR .75IN PE SE									
0030	121.1430.2	035388	135.00	9.00	4.00	11.00	10.00	34.00	101.00
OTHER A/R - MISCELLANEOUS MICHELLE GOLDSTEIN ON 1/21/06 THE ABOVE DAMAGED OUR .75IN PE SERVICEA									
143	TOTAL		1,906.00	128.00	49.00	159.00	140.00	476.00	1,430.00
0040	100.1860.1	033547	82.00	6.00	2.00	7.00	6.00	21.00	61.00
0040	121.1860.31	003000	20.00	1.00	1.00	2.00	1.00	5.00	15.00
0040	121.1860.31	004003	1,273.00	86.00	33.00	106.00	93.00	318.00	955.00
0040	121.1860.31	008002	250.00	16.00	7.00	21.00	18.00	62.00	188.00
0040	121.1860.32	001004	1,333.00	90.00	35.00	111.00	97.00	333.00	1,000.00
0040	121.1860.32	003004	454.00	30.00	12.00	38.00	33.00	113.00	341.00
186	TOTAL		3,412.00	229.00	90.00	285.00	248.00	852.00	2,560.00
0045	114.4010.907	061050	1,576.00	106.00	41.00	132.00	115.00	394.00	1,182.00
0045	114.4010.908	061050	527.00	35.00	14.00	44.00	38.00	131.00	396.00
0045	114.4010.910	061050	383.00	26.00	10.00	32.00	28.00	96.00	287.00
0045	115.4010.907	061050	1,591.00	107.00	41.00	133.00	116.00	397.00	1,194.00
0045	115.4010.908	061050	617.00	41.00	16.00	52.00	45.00	154.00	463.00
0045	115.4010.910	061050	540.00	36.00	14.00	45.00	39.00	134.00	406.00
ELECTRIC CONSERVATION			5,234.00	351.00	136.00	438.00	381.00	1,306.00	3,928.00
0050	141.4160.21		87.00	6.00	2.00	7.00	6.00	21.00	66.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0050	141.4160.28		3,464.00	235.00	90.00	289.00	252.00	866.00	2,598.00
0050	141.4160.29		20,599.00	1,393.00	535.00	1,721.00	1,499.00	5,148.00	15,451.00
0050	141.4160.33		11,675.00	790.00	303.00	976.00	849.00	2,918.00	8,757.00
0050	141.4160.351		15,111.00	1,022.00	392.00	1,263.00	1,099.00	3,776.00	11,335.00
0050	141.4160.391		6,301.00	427.00	164.00	526.00	458.00	1,575.00	4,726.00
0050	141.4160.43		469.00	32.00	12.00	39.00	34.00	117.00	352.00
0050	141.4160.52		1,417.00	96.00	37.00	118.00	103.00	354.00	1,063.00
0050	141.4160.54		421.00	28.00	11.00	35.00	31.00	105.00	316.00
0050	141.4160.6		1,462.00	99.00	38.00	122.00	106.00	365.00	1,097.00
416	TOTAL		61,006.00	4,128.00	1,584.00	5,096.00	4,437.00	15,245.00	45,761.00
0060	991.1080.374		1,059.00	88.00				88.00	971.00
0060	991.1080.385		119.00	9.00				9.00	110.00
0060	991.1080.386		163.00	13.00				13.00	150.00
0060	991.4010.800		378.00	31.00				31.00	347.00
0060	991.4010.8031		31,577.00	2,613.00				2,613.00	28,964.00
0060	991.4010.8031	030998	6,347.00	525.00				525.00	5,822.00
0060	991.4010.8032		1,400.00	116.00				116.00	1,284.00
0060	991.4010.8033		3,658.00	303.00				303.00	3,355.00
0060	991.4010.8034		1,517.00	125.00				125.00	1,392.00
0060	991.4010.870		1,450.00	120.00				120.00	1,330.00
0060	991.4010.874		81.00	7.00				7.00	74.00
0060	991.4010.878		4,064.00	336.00				336.00	3,728.00
0060	991.4010.8791		2,550.00	211.00				211.00	2,339.00
0060	991.4010.8792		670.00	55.00				55.00	615.00
0060	991.4010.8793		1,722.00	142.00				142.00	1,580.00
0060	991.4010.8801		143.00	12.00				12.00	131.00
0060	991.4010.8802		3,308.00	273.00				273.00	3,035.00
0060	991.4010.901		1,186.00	98.00				98.00	1,088.00
0060	991.4010.902		5,595.00	463.00				463.00	5,132.00
0060	991.4010.903		5,121.00	424.00				424.00	4,697.00
0060	991.4010.905		129.00	11.00				11.00	118.00
0060	991.4010.911		166.00	14.00				14.00	152.00
0060	991.4010.912		6,745.00	558.00				558.00	6,187.00
0060	991.4010.916		2,649.00	219.00				219.00	2,430.00
0060	991.4010.9251		630.00	51.00				51.00	579.00
0060	991.4010.930		77.00	6.00				6.00	71.00
0060	991.4020.8439		500.00	41.00				41.00	459.00
0060	991.4020.887		30.00	2.00				2.00	28.00
0060	991.4020.8931		413.00	34.00				34.00	379.00
0060	991.4020.896		5,924.00	490.00				490.00	5,434.00
0060	991.4020.898		2,452.00	203.00				203.00	2,249.00
0060	993.4010.800		95.00	8.00				8.00	87.00
0060	993.4010.8032		175.00	14.00				14.00	161.00
0060	993.4010.878		138.00	12.00				12.00	126.00
0060	993.4010.911		113.00	9.00				9.00	104.00
0060	993.4010.912		104.00	8.00				8.00	96.00
0060	993.4010.9251		193.00	16.00				16.00	177.00
0060	993.4020.8931		847.00	70.00				70.00	777.00
0060	995.4010.800		189.00	15.00				15.00	174.00
0060	995.4010.8032		175.00	14.00				14.00	161.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0346	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0060	995.4010.912		104.00	8.00				8.00	96.00
0060	995.4010.9251		129.00	11.00				11.00	118.00
0060	996.4010.800		95.00	8.00				8.00	87.00
0060	996.4010.8032		175.00	14.00				14.00	161.00
0060	996.4010.912		4.00						4.00
0060	996.4010.9251		116.00	9.00				9.00	107.00
FLO GAS-GENERAL TOTAL			94,475.00	7,809.00	2,999.00	9,655.00	8,407.00	7,809.00	86,666.00
0062	900.1070.3913	021693	3,077.00	209.00	80.00	257.00	224.00	770.00	2,307.00
0062	991.1070.374	000003	1,257.00	85.00	33.00	105.00	91.00	314.00	943.00
0062	991.1070.382	000003	60.00	4.00	2.00	5.00	4.00	15.00	45.00
0062	991.1070.384	000003	390.00	26.00	10.00	33.00	28.00	97.00	293.00
0062	991.1070.385	000003	3,351.00	226.00	87.00	280.00	244.00	837.00	2,514.00
0062	991.1070.386	000003	13,154.00	890.00	341.00	1,099.00	957.00	3,287.00	9,867.00
FLO GAS-CONSTRUCTION TOTAL			21,289.00	1,440.00	553.00	1,779.00	1,548.00	5,320.00	15,969.00
DIVISION TOTAL			277,266.00	20,169.00	4,744.00	15,271.00	13,298.00	53,482.00	223,784.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0310	123.1070.376112	000003	701.00	47.00	18.00	59.00	51.00	175.00	526.00
0310	123.1070.376112	021159	34.00	2.00	1.00	3.00	2.00	8.00	26.00
0310	123.1070.376112	021419	180.00	12.00	5.00	15.00	13.00	45.00	135.00
0310	123.1070.376112	021654	1,934.00	131.00	49.00	162.00	141.00	483.00	1,451.00
0310	123.1070.376112	021742	395.00	27.00	10.00	33.00	29.00	99.00	296.00
0310	123.1070.376112	028001	420.00	28.00	11.00	35.00	31.00	105.00	315.00
0310	123.1070.376120	000003	369.00	25.00	9.00	31.00	27.00	92.00	277.00
0310	123.1070.376120	021047	487.00	33.00	12.00	41.00	35.00	121.00	366.00
0310	123.1070.376120	021159	325.00	22.00	8.00	27.00	24.00	81.00	244.00
0310	123.1070.376120	021597	148.00	10.00	4.00	12.00	11.00	37.00	111.00
0310	123.1070.376120	021629	205.00	14.00	5.00	17.00	15.00	51.00	154.00
0310	123.1070.376120	021647	300.00	20.00	8.00	25.00	22.00	75.00	225.00
0310	123.1070.376120	021654	823.00	55.00	21.00	69.00	60.00	205.00	618.00
0310	123.1070.376120	021727	1,450.00	98.00	36.00	121.00	106.00	361.00	1,089.00
0310	123.1070.376120	028021	1,352.00	92.00	34.00	113.00	98.00	337.00	1,015.00
0310	123.1070.376120	028024	434.00	29.00	11.00	36.00	32.00	108.00	326.00
0310	123.1070.376140	021629	94.00	6.00	2.00	8.00	7.00	23.00	71.00
0310	123.1070.380105	000003	989.00	68.00	25.00	83.00	72.00	248.00	741.00
0310	123.1070.380105	000004	827.00	56.00	21.00	69.00	60.00	206.00	621.00
0310	123.1070.380105	000008	360.00	24.00	9.00	30.00	26.00	89.00	271.00
0310	123.1070.380107	000003	5,895.00	400.00	148.00	493.00	429.00	1,470.00	4,425.00
0310	123.1070.380107	000004	95.00	6.00	2.00	8.00	7.00	23.00	72.00
0310	123.1070.380107	000008	505.00	34.00	13.00	42.00	37.00	126.00	379.00
0310	123.1070.380107	021718	181.00	12.00	5.00	15.00	13.00	45.00	136.00
0310	123.1070.380112	000003	180.00	12.00	5.00	15.00	13.00	45.00	135.00
0310	123.1070.380207	000003	91.00	6.00	2.00	8.00	7.00	23.00	68.00
0310	123.1070.382	000003	2,312.00	156.00	58.00	193.00	168.00	575.00	1,737.00
0310	123.1070.382	014695	203.00	14.00	5.00	17.00	15.00	51.00	152.00
0310	123.1070.384	000003	1,185.00	80.00	30.00	99.00	86.00	295.00	890.00
0310	123.1070.384	014695	50.00	3.00	1.00	4.00	4.00	12.00	38.00
CONSTRUCTION TOTAL			22,524.00	1,522.00	568.00	1,883.00	1,641.00	5,614.00	16,910.00
0330	123.1430.2	035353	101.00	7.00	3.00	8.00	7.00	25.00	76.00
OTHER A/R - MISCELLANEOUS RAY KING FENCING CO CUT IN TWO 1/2" PE SERVICE AT 211 S MAPLE AVE SAN									
0330	123.1430.2	035356	70.00	5.00	2.00	6.00	5.00	18.00	52.00
OTHER A/R - MISCELLANEOUS ANYTIME SEPTIC HIT 1/2" PE SERVICE AT 2813 JACANA CT, LONGWOOD ON 1/5									
0330	123.1430.2	035366	694.00	47.00	17.00	58.00	51.00	173.00	521.00
OTHER A/R - MISCELLANEOUS HARTY TRACTOR SERVICE INC HIT 4" PE MAIN ON HWY11 BETWEEN WINTER BERR									
0330	123.1430.2	035367	50.00	3.00	1.00	4.00	4.00	12.00	38.00
OTHER A/R - MISCELLANEOUS MASTEC HIT 3/4 " PE SERVICE AT 1011 CLAYMONT ON 01/10/06									
0330	123.1430.2	035378	32.00	2.00	1.00	3.00	2.00	8.00	24.00
OTHER A/R - MISCELLANEOUS BOUNDRIES AND BARRIERS HIT 1/2" PE SERVICE AT 833 8TH AVE, NEW SMYRNA									
0330	123.1430.2	035385	68.00	5.00	2.00	6.00	5.00	18.00	50.00
OTHER A/R - MISCELLANEOUS JOSHUA D KNIGHT REPAIRED 1/2" P E SERVICE LINE DAMAGED BY CUSTOMER WH									
0330	123.1430.2	035390	215.00	14.00	5.00	18.00	16.00	53.00	162.00
OTHER A/R - MISCELLANEOUS RAYKEN INC REPAIRED 1/2" EXTRUBE SERVICE LINE CUT BY CABLE INSTALLER									
0330	123.1430.2	035400	105.00	7.00	3.00	9.00	8.00	27.00	78.00
OTHER A/R - MISCELLANEOUS CHARLES A CALTO DAMAGED GAS MAIN, WHILE INSTALLING FENCE POST AT 710									
143 TOTAL			1,335.00	90.00	34.00	112.00	98.00	334.00	1,001.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0340	123.1860.31	003000	1,436.00	97.00	36.00	120.00	105.00	358.00	1,078.00
0340	123.1860.31	008002	1,309.00	89.00	33.00	109.00	95.00	326.00	983.00
0340	123.1860.32	003004	67.00	5.00	2.00	6.00	5.00	18.00	49.00
186	TOTAL		2,812.00	191.00	71.00	235.00	205.00	702.00	2,110.00
0350	143.4160.29		6,034.00	409.00	152.00	505.00	439.00	1,505.00	4,529.00
0350	143.4160.33		1,244.00	84.00	31.00	104.00	91.00	310.00	934.00
0350	143.4160.340		118.00	8.00	3.00	10.00	9.00	30.00	88.00
0350	143.4160.351		4,381.00	297.00	110.00	366.00	319.00	1,092.00	3,289.00
0350	143.4160.353		690.00	47.00	17.00	58.00	50.00	172.00	518.00
0350	143.4160.391		2,325.00	158.00	58.00	194.00	169.00	579.00	1,746.00
0350	143.4160.43		389.00	26.00	10.00	33.00	28.00	97.00	292.00
0350	143.4160.52		1,066.00	72.00	27.00	89.00	78.00	266.00	800.00
0350	143.4160.6		262.00	18.00	7.00	22.00	19.00	66.00	196.00
416	TOTAL		16,509.00	1,119.00	415.00	1,381.00	1,202.00	4,117.00	12,392.00
0360	993.1080.374		139.00	12.00				12.00	127.00
0360	993.1080.385		194.00	16.00				16.00	178.00
0360	993.4010.8031		13,837.00	1,145.00				1,145.00	12,692.00
0360	993.4010.8031	030998	237.00	20.00				20.00	217.00
0360	993.4010.8032		234.00	19.00				19.00	215.00
0360	993.4010.8033		227.00	19.00				19.00	208.00
0360	993.4010.8036		1,719.00	142.00				142.00	1,577.00
0360	993.4010.870		819.00	68.00				68.00	751.00
0360	993.4010.874		180.00	15.00				15.00	165.00
0360	993.4010.878		2,762.00	229.00				229.00	2,533.00
0360	993.4010.8791		1,765.00	146.00				146.00	1,619.00
0360	993.4010.8792		266.00	22.00				22.00	244.00
0360	993.4010.8793		431.00	35.00				35.00	396.00
0360	993.4010.8802		788.00	65.00				65.00	723.00
0360	993.4010.901		500.00	41.00				41.00	459.00
0360	993.4010.902		2,390.00	198.00				198.00	2,192.00
0360	993.4010.903		2,827.00	233.00				233.00	2,594.00
0360	993.4010.9031		267.00	22.00				22.00	245.00
0360	993.4010.911		196.00	16.00				16.00	180.00
0360	993.4010.912		2,010.00	166.00				166.00	1,844.00
0360	993.4010.916		3,777.00	313.00				313.00	3,464.00
0360	993.4020.8439		78.00	6.00				6.00	72.00
0360	993.4020.885		662.00	54.00				54.00	608.00
0360	993.4020.892		165.00	14.00				14.00	151.00
0360	993.4020.896		295.00	24.00				24.00	271.00
0360	993.4020.898		1,356.00	112.00				112.00	1,244.00
0360	996.4010.870		262.00	21.00				21.00	241.00
0360	996.4010.901		196.00	16.00				16.00	180.00
0360	996.4010.911		196.00	16.00				16.00	180.00
0360	996.4020.885		266.00	22.00				22.00	244.00
FLO	GAS-GENERAL TOTAL		39,041.00	3,227.00	1,200.00	3,990.00	3,474.00	3,227.00	35,814.00
0362	993.1070.384	000003	348.00	23.00	9.00	29.00	25.00	86.00	262.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0335	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0362	993.1070.386	000003	1,041.00	71.00	26.00	87.00	76.00	260.00	781.00
0362	996.1070.311	021319	1,511.00	103.00	38.00	126.00	110.00	377.00	1,134.00
0362	996.1070.386	000003	111.00	7.00	3.00	9.00	8.00	27.00	84.00
FLO GAS-CONSTRUCTION TOTAL			3,011.00	204.00	76.00	251.00	219.00	750.00	2,261.00
DIVISION TOTAL			85,232.00	6,353.00	1,164.00	3,862.00	3,365.00	14,744.00	70,488.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0410	114.1070.362	021298	237.00	16.00	4.00	20.00	17.00	57.00	180.00
0410	114.1070.362	035068	167.00	12.00	3.00	14.00	12.00	41.00	126.00
0410	114.1070.3646	000002	2,787.00	190.00	47.00	235.00	205.00	677.00	2,110.00
0410	114.1070.3646	035319	490.00	33.00	8.00	41.00	36.00	118.00	372.00
0410	114.1070.3646	035347	961.00	66.00	16.00	81.00	71.00	234.00	727.00
0410	114.1070.3647	000002	1,551.00	106.00	26.00	131.00	114.00	377.00	1,174.00
0410	114.1070.3647	035347	355.00	24.00	6.00	30.00	26.00	86.00	269.00
0410	114.1070.3647	035348	311.00	21.00	5.00	26.00	23.00	75.00	236.00
0410	114.1070.3647	035354	379.00	26.00	6.00	32.00	28.00	92.00	287.00
0410	114.1070.3648	000002	2,286.00	155.00	38.00	193.00	168.00	554.00	1,732.00
0410	114.1070.3656	000002	1,377.00	94.00	23.00	116.00	101.00	334.00	1,043.00
0410	114.1070.3656	021576	8,077.00	552.00	135.00	681.00	593.00	1,961.00	6,116.00
0410	114.1070.3656	035319	75.00	5.00	1.00	6.00	6.00	18.00	57.00
0410	114.1070.3656	035347	346.00	23.00	6.00	29.00	25.00	83.00	263.00
0410	114.1070.3656	035374	279.00	19.00	5.00	24.00	20.00	68.00	211.00
0410	114.1070.3657	000002	1,248.00	85.00	21.00	105.00	92.00	303.00	945.00
0410	114.1070.3657	035348	205.00	14.00	3.00	17.00	15.00	49.00	156.00
0410	114.1070.3657	035354	379.00	26.00	6.00	32.00	28.00	92.00	287.00
0410	114.1070.3662	035068	244.00	16.00	4.00	21.00	18.00	59.00	185.00
0410	114.1070.3672	000002	244.00	16.00	4.00	21.00	18.00	59.00	185.00
0410	114.1070.3672	035068	1,349.00	92.00	23.00	114.00	99.00	328.00	1,021.00
0410	114.1070.3672	035372	379.00	26.00	6.00	32.00	28.00	92.00	287.00
0410	114.1070.3681	000002	424.00	29.00	7.00	36.00	31.00	103.00	321.00
0410	114.1070.3683	000002	269.00	19.00	4.00	23.00	20.00	66.00	203.00
0410	114.1070.3691	000002	3,340.00	228.00	56.00	282.00	245.00	811.00	2,529.00
0410	114.1070.3693	000002	3,557.00	243.00	60.00	300.00	261.00	864.00	2,693.00
0410	114.1070.3711	000002	2,338.00	159.00	39.00	197.00	172.00	567.00	1,771.00
0410	114.1070.3731	000002	555.00	37.00	9.00	47.00	41.00	134.00	421.00
	CONSTRUCTION TOTAL		34,209.00	2,332.00	571.00	2,886.00	2,513.00	8,302.00	25,907.00
0430	114.1430.2	035357	81.00	6.00	1.00	7.00	6.00	20.00	61.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALTHA REMOVE CHRISTMAS LIGHTS 1/6/06 C.MORRIS~¦								
0430	114.1430.2	035358	81.00	6.00	1.00	7.00	6.00	20.00	61.00
	OTHER A/R - MISCELLANEOUS CITY OF BRISTOL REMOVE CHRISTMAS LIGHTS 1/6/06 C.MORRIS~¦								
0430	114.1430.2	035359	365.00	25.00	6.00	31.00	27.00	89.00	276.00
	OTHER A/R - MISCELLANEOUS CITY OF COTTONDALE REMOVE CHRISTMAS LIGHTS 1/6/06 C.MORRIS~¦								
0430	114.1430.2	035365	436.00	29.00	7.00	37.00	32.00	105.00	331.00
	OTHER A/R - MISCELLANEOUS TOWN OF GREENWOOD REMOVE CHRISTMAS LIGHTS 1/10/06 C.MORRIS~¦								
0430	114.1430.2	035371	109.00	7.00	2.00	9.00	8.00	26.00	83.00
	OTHER A/R - MISCELLANEOUS TOWN OF ALFORD REMOVE CHRISTMAS LIGHTS 1/12/06 C.MORRIS~¦								
0430	114.1430.2	035397	435.00	29.00	7.00	37.00	32.00	105.00	330.00
	OTHER A/R - MISCELLANEOUS DOZIER SCHOOL FOR BOYS REPLACE DAMAGED LINES FROM FALLING TREE 1/25/								
0430	114.1430.2	035398	73.00	5.00	1.00	6.00	5.00	17.00	56.00
	OTHER A/R - MISCELLANEOUS LIBERTY COUNTY CORRECTIONAL IN WORK ON LIGHTS 1/25/06 C.MORRIS~¦								
	143 TOTAL		1,580.00	107.00	25.00	134.00	116.00	382.00	1,198.00
0445	114.4010.907	061050	956.00	65.00	16.00	81.00	70.00	232.00	724.00
0445	114.4010.908	061250	1,272.00	87.00	21.00	107.00	93.00	308.00	964.00
0445	114.4010.908	061350	1,898.00	130.00	32.00	160.00	139.00	461.00	1,437.00
0445	114.4010.908	061550	114.00	8.00	2.00	10.00	8.00	28.00	86.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0221	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0445	114.4010.908	061650	952.00	65.00	16.00	80.00	70.00	231.00	721.00
0445	114.4010.908	061950	98.00	7.00	2.00	8.00	7.00	24.00	74.00
0445	114.4010.908	062050	98.00	7.00	2.00	8.00	7.00	24.00	74.00
0445	114.4010.908	062150	234.00	16.00	4.00	20.00	17.00	57.00	177.00
	ELECTRIC CONSERVATION		5,622.00	385.00	95.00	474.00	411.00	1,365.00	4,257.00
	DIVISION TOTAL		41,411.00	2,824.00	691.00	3,494.00	3,040.00	10,049.00	31,362.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0510	115.1070.3646	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3647	000002	1,357.00	92.00	28.00	114.00	99.00	333.00	1,024.00
0510	115.1070.3647	035395	757.00	51.00	16.00	64.00	55.00	186.00	571.00
0510	115.1070.3647	035396	242.00	16.00	5.00	20.00	18.00	59.00	183.00
0510	115.1070.3648	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3648	035370	145.00	9.00	3.00	12.00	11.00	35.00	110.00
0510	115.1070.3648	035394	424.00	28.00	9.00	36.00	31.00	104.00	320.00
0510	115.1070.3656	000002	314.00	21.00	7.00	26.00	23.00	77.00	237.00
0510	115.1070.3656	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3657	000002	1,764.00	120.00	37.00	148.00	129.00	434.00	1,330.00
0510	115.1070.3657	021537	229.00	15.00	5.00	19.00	17.00	56.00	173.00
0510	115.1070.3657	035395	802.00	54.00	17.00	67.00	59.00	197.00	605.00
0510	115.1070.3657	035396	287.00	20.00	6.00	24.00	21.00	71.00	216.00
0510	115.1070.3658	035361	49.00	3.00	1.00	4.00	4.00	12.00	37.00
0510	115.1070.3658	035370	97.00	7.00	2.00	8.00	7.00	24.00	73.00
0510	115.1070.3658	035394	387.00	26.00	8.00	33.00	28.00	95.00	292.00
0510	115.1070.3662	000002	588.00	40.00	12.00	49.00	43.00	144.00	444.00
0510	115.1070.3662	021697	326.00	22.00	7.00	27.00	24.00	80.00	246.00
0510	115.1070.3662	021748	138.00	9.00	3.00	12.00	10.00	34.00	104.00
0510	115.1070.3672	000002	3,727.00	253.00	78.00	313.00	273.00	917.00	2,810.00
0510	115.1070.3672	020996	815.00	55.00	17.00	68.00	60.00	200.00	615.00
0510	115.1070.3672	021527	718.00	48.00	15.00	60.00	53.00	176.00	542.00
0510	115.1070.3672	021581	1,177.00	80.00	25.00	99.00	86.00	290.00	887.00
0510	115.1070.3672	021594	229.00	15.00	5.00	19.00	17.00	56.00	173.00
0510	115.1070.3672	021648	329.00	22.00	7.00	28.00	24.00	81.00	248.00
0510	115.1070.3672	021689	515.00	35.00	11.00	43.00	38.00	127.00	388.00
0510	115.1070.3672	021697	7,795.00	531.00	163.00	655.00	570.00	1,919.00	5,876.00
0510	115.1070.3672	021702	96.00	7.00	2.00	8.00	7.00	24.00	72.00
0510	115.1070.3672	021719	229.00	15.00	5.00	19.00	17.00	56.00	173.00
0510	115.1070.3672	021748	1,039.00	71.00	22.00	87.00	76.00	256.00	783.00
0510	115.1070.3681	000002	138.00	9.00	3.00	12.00	10.00	34.00	104.00
0510	115.1070.3683	000002	2,542.00	174.00	53.00	213.00	186.00	626.00	1,916.00
0510	115.1070.3691	000002	1,024.00	70.00	21.00	86.00	75.00	252.00	772.00
0510	115.1070.3693	000002	6,276.00	427.00	131.00	527.00	459.00	1,544.00	4,732.00
0510	115.1070.370	000002	2,312.00	157.00	48.00	194.00	169.00	568.00	1,744.00
0510	115.1070.3711	000002	1,638.00	111.00	34.00	138.00	120.00	403.00	1,235.00
0510	115.1070.3713	000002	963.00	66.00	20.00	81.00	70.00	237.00	726.00
0510	115.1070.3713	021711	192.00	13.00	4.00	16.00	14.00	47.00	145.00
0510	115.1070.3713	021746	138.00	9.00	3.00	12.00	10.00	34.00	104.00
0510	115.1070.3731	000002	289.00	20.00	6.00	24.00	21.00	71.00	218.00
0510	115.1070.3733	000002	559.00	37.00	12.00	47.00	41.00	137.00	422.00
0510	115.1070.3733	021747	275.00	19.00	6.00	23.00	20.00	68.00	207.00
CONSTRUCTION TOTAL			41,068.00	2,786.00	860.00	3,447.00	3,007.00	10,100.00	30,968.00
0530	115.1430.2	035138	501.00	34.00	10.00	42.00	37.00	123.00	378.00
OTHER A/R - MISCELLANEOUS ROBERT PETERS FPU LINE CREWS TO ASSIST WITH HOUSE MOVE. 4 MEN 2TRUCK									
0530	115.1430.2	035355	335.00	22.00	7.00	28.00	25.00	82.00	253.00
OTHER A/R - MISCELLANEOUS SUMMIT ELECTRIC COST TO DISCONNECT AND RECONNECT POWER TO THE WACHOVI									
0530	115.1430.2	035392	236.00	16.00	5.00	20.00	17.00	58.00	178.00
OTHER A/R - MISCELLANEOUS DAVE TURNER PLUMBING TURNER PLUMBING DUG INTO OUR ELECTRIC CONDUIT AN									
143 TOTAL			1,072.00	72.00	22.00	90.00	79.00	263.00	809.00

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0277	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0545	115.4010.907	061050	660.00	44.00	14.00	56.00	48.00	162.00	498.00
0545	115.4010.908	061250	1,326.00	90.00	28.00	111.00	97.00	326.00	1,000.00
0545	115.4010.908	061350	1,706.00	116.00	36.00	143.00	125.00	420.00	1,286.00
0545	115.4010.908	061550	369.00	25.00	8.00	31.00	27.00	91.00	278.00
0545	115.4010.908	061650	476.00	32.00	10.00	40.00	35.00	117.00	359.00
0545	115.4010.908	061950	107.00	7.00	2.00	9.00	8.00	26.00	81.00
0545	115.4010.908	062050	102.00	7.00	2.00	9.00	7.00	25.00	77.00
	ELECTRIC CONSERVATION		4,746.00	321.00	100.00	399.00	347.00	1,167.00	3,579.00
0560	945.4160.29		3,017.00	250.00				250.00	2,767.00
0560	945.4160.33		1,211.00	100.00				100.00	1,111.00
0560	945.4160.351		1,471.00	121.00				121.00	1,350.00
0560	945.4160.391		381.00	32.00				32.00	349.00
0560	945.4160.43		170.00	14.00				14.00	156.00
0560	945.4160.52		3,433.00	285.00				285.00	3,148.00
0560	945.4160.6		378.00	31.00				31.00	347.00
0560	995.1080.385		23.00	2.00				2.00	21.00
0560	995.1630.1		424.00	35.00				35.00	389.00
0560	995.4010.801		11.00	1.00				1.00	10.00
0560	995.4010.8031		9,577.00	792.00				792.00	8,785.00
0560	995.4010.8032		383.00	32.00				32.00	351.00
0560	995.4010.8033		1,167.00	97.00				97.00	1,070.00
0560	995.4010.8036		2,711.00	224.00				224.00	2,487.00
0560	995.4010.870		2,049.00	170.00				170.00	1,879.00
0560	995.4010.878		91.00	7.00				7.00	84.00
0560	995.4010.8793		1,382.00	114.00				114.00	1,268.00
0560	995.4010.8802		243.00	20.00				20.00	223.00
0560	995.4010.901		1,113.00	92.00				92.00	1,021.00
0560	995.4010.902		247.00	20.00				20.00	227.00
0560	995.4010.903		2,453.00	203.00				203.00	2,250.00
0560	995.4010.911		1,624.00	134.00				134.00	1,490.00
0560	995.4010.912		4,938.00	409.00				409.00	4,529.00
0560	995.4010.916		252.00	21.00				21.00	231.00
0560	995.4020.8439		75.00	6.00				6.00	69.00
0560	995.4020.885		993.00	83.00				83.00	910.00
0560	995.4020.896		378.00	31.00				31.00	347.00
0560	995.4020.898		123.00	10.00				10.00	113.00
	FLO GAS-GENERAL TOTAL		40,318.00	3,336.00	1,024.00	4,120.00	3,587.00	3,336.00	36,982.00
0562	995.1070.382	000003	1,246.00	85.00	26.00	105.00	91.00	307.00	939.00
0562	995.1070.385	000003	1,438.00	98.00	30.00	121.00	105.00	354.00	1,084.00
0562	995.1070.386	000003	1,977.00	134.00	41.00	166.00	145.00	486.00	1,491.00
	FLO GAS-CONSTRUCTION TOTAL		4,661.00	317.00	97.00	392.00	341.00	1,147.00	3,514.00
	DIVISION TOTAL		91,865.00	6,832.00	1,079.00	4,328.00	3,774.00	16,013.00	75,852.00

0673

Nature Coast
MONTH END JOURNAL ENTRY 9 FOR
JAN 2006 1/31/06

DIV KEY	G/L ACCOUNT	REFERENCE NO	TOTAL	PAYROLL TAXES 0008 0129 0765	INSURANCE RATE .0593	PENSIONS RATE .1114	GROUP INSUR. RATE .0970	TOTAL APPLIED	LABOR CHARGES
0660	946.4160.28		753.00	63.00				63.00	690.00
0660	946.4160.29		185.00	15.00				15.00	170.00
0660	946.4160.33		628.00	51.00				51.00	577.00
0660	946.4160.351		613.00	50.00				50.00	563.00
0660	946.4160.391		75.00	6.00				6.00	69.00
0660	946.4160.52		454.00	37.00				37.00	417.00
0660	946.4160.6		199.00	16.00				16.00	183.00
0660	996.1080.382		20.00	1.00				1.00	19.00
0660	996.1080.385		303.00	25.00				25.00	278.00
0660	996.4010.8031		7,636.00	632.00				632.00	7,004.00
0660	996.4010.8032		124.00	10.00				10.00	114.00
0660	996.4010.8033		1,752.00	145.00				145.00	1,607.00
0660	996.4010.8035		274.00	22.00				22.00	252.00
0660	996.4010.870		449.00	37.00				37.00	412.00
0660	996.4010.874		85.00	7.00				7.00	78.00
0660	996.4010.878		790.00	65.00				65.00	725.00
0660	996.4010.8791		827.00	69.00				69.00	758.00
0660	996.4010.8792		240.00	20.00				20.00	220.00
0660	996.4010.8793		519.00	42.00				42.00	477.00
0660	996.4010.8802		416.00	34.00				34.00	382.00
0660	996.4010.901		689.00	57.00				57.00	632.00
0660	996.4010.902		396.00	33.00				33.00	363.00
0660	996.4010.903		2,052.00	170.00				170.00	1,882.00
0660	996.4010.911		689.00	57.00				57.00	632.00
0660	996.4010.912		831.00	69.00				69.00	762.00
0660	996.4010.916		18.00	1.00				1.00	17.00
0660	996.4020.8432		18.00	1.00				1.00	17.00
0660	996.4020.8439		87.00	7.00				7.00	80.00
0660	996.4020.885		240.00	20.00				20.00	220.00
0660	996.4020.887		244.00	20.00				20.00	224.00
0660	996.4020.896		843.00	70.00				70.00	773.00
0660	996.4020.898		241.00	20.00				20.00	221.00
FLO	GAS-GENERAL TOTAL		22,690.00	1,872.00	1,235.00	2,319.00	2,019.00	1,872.00	20,818.00
0662	996.1070.385	000003	2,124.00	141.00	93.00	174.00	152.00	560.00	1,564.00
0662	996.1070.386	000003	583.00	39.00	25.00	48.00	42.00	154.00	429.00
FLO	GAS-CONSTRUCTION TOTAL		2,707.00	180.00	118.00	222.00	194.00	714.00	1,993.00
	DIVISION TOTAL		25,397.00	2,052.00	118.00	222.00	194.00	2,586.00	22,811.00

END OF REPORT

FPSC Analysis of 2006 Expenses before Capital/M&J/Consrv

Account			Non- Reg Costs	Reg Costs	Co. Methodology	vs	★ Electric 25% PR alloc.	Charge Diff	
9252	Gen. Lia.	1.068	87,770.00	574,386.04	189,736.00	33%	143,596.51	46,139.49	left out direct JE19 exp & 1849 exp.
9261	Pension	1.058/110	181,835.00	1,396,952.00	425,290.95	30%	349,238.00	76,052.95	left out direct JE5 exp.
9262	Medical	110.08/134.78	232,370.00	1,625,883.63	487,688.07	30%	406,470.91	81,217.16	left out direct exp & 1849 exp.
9264	401K	1.068	2,490.00	17,259.28	5,169.25	30%	4,314.82	854.43	Left out 1849 exp.
			504,465.00	3,614,480.95	1,107,884.27		903,620.24	204,264.03	

Actual 2006 Expenses

Account			2006 Costs Excl Cap	Actual Electric Excl Cap		Actual %
9252	Gen. Lia.	1.068	1,043,078.99	331,330.06	+	32%
9261	Pension	1.058/110	1,363,589.62	408,814.61	+	30%
9262	Medical	110.08/134.78	1,472,753.85	438,333.44	+	30%
9264	401K	1.068	19,284.84	5,763.36	+	30%
			3,898,707.30	1,184,241.47		

+ Total Cost is the combination of allocated and direct costs

2006 Expenses Including Capital/M&J/Consrv

Account			2006 Costs Incl Cap	Actual Electric Incl Cap		Actual %
9252	Gen. Lia.	1.068	1,145,029.60	353,268.06	+	31%
9261	Pension	1.058/110	1,599,470.00	473,313.61	+	30%
9262	Medical	110.08/134.78	1,777,506.78	521,027.44	+	29%
9264	401K	1.068	22,081.84	6,471.36	+	29%
			4,544,088.22	1,354,080.47		

+ Total Cost is the combination of allocated and direct costs

TOTAL COSTS

Account			2006 Costs Incl Cap	Less Capital	Capital Rate	Actual Costs Excl Cap
9252	Gen. Lia.	1.068	1,145,029.60	101,950.61	9%	1,043,078.99
9261	Pension	1.058/110	1,599,470.00	235,880.38	15%	1,363,589.62
9262	Medical	110.08/134.78	1,777,506.78	304,752.93	17%	1,472,753.85
9264	401K	1.068	22,081.84	2,797.00	13%	19,284.84
			4,544,088.22	645,380.92		3,898,707.30

★ This is not the correct factor. If allocation factors were used, 27% of cost would be allocated to Pension, Medical, and 401K and 32% would be allocated to General Liability.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 82
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-2)
DATE 02/22-29/08

Exhibit CMMR2
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2006

OUTSIDE - PROFESSIONAL SERVICES & GENERAL LIABILITY INSURANCE

	1840		1849		Propane		North East Florida		Gas Divisions	
	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%	Adj. Gross Profit 12 mths ended June 30, 2005	%
121 South Florida	$14,100,447	42.0	$14,100,447	36.0					$14,100,447	53.0
123 Central Florida	6,506,031	19.0	6,506,031	16.0					6,506,031	24.0
114 Northwest Florida	6,574,658	20.0	6,574,658	16.0						
115 Northeast Florida - Electric	6,527,944	19.0	6,527,944	16.0			6,527,944	89.0		
991 South Florida - Propane			3,795,860	9.0	3,795,860	60.0			3,795,860	14.0
993 Central Florida - Propane			1,178,633	3.0	1,178,633	19.0			1,178,633	4.0
995 Northeast Florida - Propane			819,244	2.0	819,244	13.0	819,244	11.0	819,244	3.0
996 Nature Coast			487,724	1.0	487,724	8.0			487,724	2.0
141 South Florida - M & J			493,823	1.0						
143 Central Florida - M & J			196,635	0.0						
945 Northeast Florida - M & J			106,984	0.0						
946 Nature Coast - M & J			86,214	0.0						
Total	$33,709,080	100.0	$40,874,197	100.0	$6,281,461	100.0	$7,347,188	100.0	$26,887,939	100.0

Applicable to Accounts:

9231
9232
9233
9251
9252
9301
9302
93022
928

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2006

PENSIONS AND OTHER EMPLOYEE BENEFITS

	1840		1849		Propane		North East Florida	
	Payroll Base 12 mths ended June 30, 2005	%	Payroll Base 12 mths ended June 30, 2005	%	Payroll Base 12 mths ended June 30, 2005	%	Payroll Base 12 mths ended June 30, 2005	%
121 South Florida	$5,103,005	44.0	$5,103,005	34.0				
123 Central Florida	2,494,035	21.0	2,494,035	17.0				
114 Northwest Florida	2,006,327	17.0	2,006,327	13.0				
115 Northeast Florida - Electric	2,160,579	18.0	2,160,579	14.0			2,160,579	81.0
991 South Florida - Propane			1,801,464	12.0	1,801,464	54.0		
993 Central Florida - Propane			686,668	5.0	686,668	21.0		
995 Northeast Florida - Propane			508,163	3.0	508,163	15.0	508,163	19.0
996 Nature Coast			321,497	2.0	321,497	10.0		
Total	$11,763,946	100.0	$15,081,738	100.0	$3,317,792	100.0	$2,668,742	100.0

Applicable to Accounts :
9261
9262
9263
9264

Exhibit CMMR3
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

January 11, 2008

Florida Public Utility Company's Supplemental Response to the FPSC Audit Report dated December 13, 2007.

Please see the remaining attachments for outstanding vouchers related to Audit Finding No. 1. The Company now has provided all documentation for the missing invoices, and all items should be allowed for recovery in rate base.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 81
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-3)
DATE 02/27-29/08

#2 COPY

Florida Public Utilities Company

PURCHASE ORDER NO. 11394

COOPER POWER
C/O HUGHES SUPPLY INC

PURCHASING ALPHABETICAL COPY (#2)

REQUISITION NO. 035.5011.014	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE
QUOTE NO.	911 SOUTH 8TH STREET FERNANDINA BEACH, FL. 32034	LOUIE JOHNSON	NE FL	07/01/03

TO BE CHARGED TO:

%	MAIN ACCOUNT	SUBLEDGER	REF. #	TO BE USED FOR:	TERMS AND SHIPPING INSTRUCTIONS:
100.0%	115.1070.3683	2		TRANSFORMERS	DELIVERY: 8-10 WEEKS
0.0%					
0.0%					
0.0%					
0.0%					
0.0%					

PURCHASED FROM:			Yes	No
COOPER POWER SYSTEMS	PH. (407) 841-4710	Set up in Active PO File?		
C/O HUGHES SUPPLY INC	FAX (407) 843-3212	Multiple MRs printed?		
521 W CENTRAL BLVD				
ORLANDO FL 32801	FAXED TO: (407) 843-3212			

REF. #		U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	4	EA	COOPER #KPOO32OL29G74A TYPE MOST- 9B SWITCHGEAR	$ 12,725.00			$ 50,900.00
2			15KV, 3 PH, SS, OIL INSULATED, 6-600A S. BUSHS, 6-200A	$ -			$ -
3			T. WELLS, 4-3 PH OIL SWITCHES, 6-ELSG WETWELL	$ -			$ -
4			FUSEHOLDERS, FUSES ARE NOT INCLUDED, INCLUDES 6 EA.	$ -			$ -
5			CPS# KPA-1037-6 GROUND ROD FOR 62.5" TANK	$ -			$ -
6				$ -			$ -
7				$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

COPY

PURCHASING ALPHABETICAL COPY (#2)

DMR

SEP 2 4 2003

DATE P.O. COMPLETED: _____

SUBTOTAL	$ 50,900.00
SHIPPING CHARGE	$ -
SALES TAX	$ 3,254.00
	$ -
TOTAL	$ 54,154.00

PLEASE SHIP THE FOLLOWING MATERIAL TO:
FLORIDA PUBLIC UTILITIES CO.
911 SOUTH 8TH STREET
FERNANDINA BEACH, FL. 32034
ATTN.: LOUIE JOHNSON

Florida Public Utilities Company

PURCHASE ORDER NO. **11394**

OS

FAXED JUL 0 1 2003

7/1/2003

ATTN.: COOPER POWER SYSTEMS
C/O HUGHES SUPPLY INC
521 W CENTRAL BLVD
ORLANDO FL 32801

IMPORTANT INSTRUCTIONS:

INVOICE WILL NOT BE HONORED IF THIS PURCHASE ORDER NUMBER IS NOT SHOWN.
ALSO, SHOW THIS NUMBER ON ALL MEMORANDA AND PACKAGES.
SEND ORIGINAL BILL OF LADING AND SHIPPING MEMORANDUM TO CONSIGNEE.
WE WILL NOT BE RESPONSIBLE FOR GOODS DELIVERED WITHOUT WRITTEN ORDER.
WE RESERVE THE RIGHT TO CANCEL ORDER IF SHIPMENT IS NOT MADE AS PROMISED
CASH DISCOUNT EFFECTIVE FROM DATE CORRECT INVOICE IS RECEIVED.

THIS SHIPMENT MUST BE ACCOMPANIED BY APPROPRIATE MATERIAL SAFETY DATA SHEETS (MSDS)
AS REQUIRED BY STATE OR FEDERAL REGULATION FOR ANY TOXIC SUBSTANCE OR MIXTURE.

TERMS AND SHIPPING INSTRUCTIONS:
DELIVERY: 8-10 WEEKS

FAX TO:
(407) 843-3212

QUOTE NO.:

REF. #	QUANTITY	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	4	EA	COOPER #KPOO32OL29G74A TYPE MOST- 9B SWITCHGEAR	$ 12,725.00			$ 50,900.00
2			15KV, 3 PH, SS, OIL INSULATED, 6-600A S. BUSHS, 6-200A	$ -			$ -
3			T. WELLS, 4-3 PH OIL SWITCHES, 6-ELSG WETWELL	$ -			$ -
4			FUSEHOLDERS, FUSES ARE NOT INCLUDED, INCLUDES 6 EA.	$ -			$ -
5			CPS# KPA-1037-6 GROUND ROD FOR 62.5" TANK	$ -			$ -
6				$ -			$ -
7				$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

CHARGE AND MAIL INVOICE IN DUPLICATE TO:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN.: OFFICE SERVICES DEPARTMENT
P O BOX 3395
WEST PALM BEACH FL 33402-3395

TEL. NO. 561.838.1736
FAX NO. 561.838.1778

SUBTOTAL	$ 50,900.00
SHIPPING CHARGE	$ -
SALES TAX	$ 3,254.00
	$ -
TOTAL	$ 54,154.00

BY D. M. Rance
PURCHASING AGENT

Hughes Supply, Inc.
521 W. Central Blvd.
Orlando, FL 32801
Branch # 0083

HUGHES

Electric Utilities Br# 0083

Fax

To: Louie Johnson	**From:** Shawn West
Fax: 904-261-3666	**Fax:** 407-843-3212
Phone:	**Phone:** 407-841-4719 x.3242
Pages (including cover): 1	**Email:** shawn.west@hughessupply.com
Re: Cooper Type MOST 9B	**Date:** 6/24/2003

☐ PLEASE DELIVER IMMEDIATELY ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY

Louie,

Per your request, please accept the following quotation from Hughes Supply, Inc.:

4ea Cooper# KP00320L29G74A type MOST-9B switchgear 15kv 3ph SS, oil insulated, 6-600A S. bushs, 6-200A T. wells, 4-3ph oil Switches, 6-ELSG wetwell fuseholders, fuses are not included.
-includes 6ea CPS# KPA-1037-6 ground rod for 62.5" tank
$12,725.00ea 8-10wks

3ea Cooper# KP00320L29G70A same as above with mild steel
$10,240.00ea 8-10wks

Louie, Hughes Supply, Inc. is serving as an agent for Cooper Power Systems on this item, therefore, **we ask that the purchase order to be addressed per the following:

Cooper Power Systems
c/o Hughes Supply, Inc.

Thanks,

Shawn

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	NE FL
PURCHASE ORDER #	11394
REQUISITION #	035.5011.014

NON INVENTORY

MATERIAL RECEIPT

OS

SEP 19 2003

MATERIAL RECEIPT #	107
PACKING SLIP OR INVOICE #(S)	90800958
INVOICE AMOUNT(S)	
DATE RECEIVED	9-12-03

Cooper Power

VENDOR NAME (RECEIVED FROM): C/O HUGHES SUPPLY INC

MATERIAL RECEIVED BY: JHC

DELIVERY: PARTIAL RECEIPT ☐ RECEIVED IN FULL ☒

FREIGHT COMPANY: ALLSTATES TRUCKING, INC

FREIGHT CHARGES: PREPAID ☐ COLLECT ☒

GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL

FREIGHT BILL #

AMOUNT

ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
115.1070.3683	2	4	COOPER #KPOO32OL29G74A TYPE MOST- 9B SWITCHGEAR
			15KV, 3 PH, SS, OIL INSULATED, 6-600A S. BUSHS, 6-200A
			T. WELLS, 4-3 PH OIL SWITCHES, 6-ELSG WETWELL
			FUSEHOLDERS, FUSES ARE NOT INCLUDED, INCLUDES 6 EA.
			CPS# KPA-1037-6 GROUND ROD FOR 62.5" TANK
TOTAL QUANTITY		4	

DMR

SEP 24 2003

WHITE - PURCHASING YELLOW - PREPARER

DATE INVOICE PASSED FOR PAYMENT: _____

REMARKS: _____

FPU-030

REV 1/00

13799

COOPER Power Systems
KYLE DISTRIBUTION SWITCHGEAR
2800 NINTH AVE.
SOUTH MILWAUKEE WI 53172
USA

Ship to:
FLORIDA PUBLIC UTIITIES CO
ATTN LOUIE JOHNSON
911 SOUTH 8TH ST
FERNANDIANA BEACH FL 32801

Delivery Note

Delivery Number/Date : 81290073 | 08/28/2003
P.O. number/Date : See Below
Order number/Date : See Below
Ship to number : 40742
Cooper Inside Sales Rep : SANDY WIEDENHOEFT
Telephone : 800-354-6180

Transport details

Conditions

Inco Terms: FOB ORIGIN-FRT ALLOWED
Carrier: 9475 ALLSTATES TRUCKING INC
Pro No:

Item	Material | Cust. Mat. No. Description	Quantity | Dimensions	Weight
Order number	Item | P.O. Number	Cust. P.O. #	Release #
000010	KP00320L29G74A	4 EA	10,400 LB
	TYPE MOST-9B 3PH 15KV		
486875	000010 | 11394	000001	
Serial/Cust Seq No:	3Q0330673 3Q0330675	3Q0330674 3Q0330676	
000020	KPA-1037-6	8 EA	100 LB
	GROUND ROD FOR 62.5" TANK		
486875	000011 | 11394	000001	
		Total Weight:	10,500 LB

********** Header Remarks **********

Mark Packages: PO 11394 ATTN LOUIE JOHNSON

End of Delivery Note

COOPER Power Systems

Cooper Industries
Cooper Power Systems Division
Headquarters
Waukesha, WI

INVOICE

ORIGINAL

Ship to:
FLORIDA PUBLIC UTIITIES CO
ATTN LOUIE JOHNSON
911 SOUTH 8TH ST
FERNANDIANA BEACH FL 32801
USA

Invoice No: 90800958
Carrier: ALLSTATES TRUCKING INC
Pro No: 386576

Invoice Date: 08/28/03
Page: 1

Please Remit To:
COOPER POWER SYSTEMS
P.O. BOX 676308
DALLAS, TX 75267-6308

OS

Bill to:
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH FL 33402

SEP 0 8 2003

Address Replies and Questions to:
Cooper Power Systems
Customer Service Center
PO Box 2952
Milwaukee, WI 53201-2952
SANDY WIEDENHOEFT, 800-354-6180

PO Number: 11394
Rel Number:
Sales Order No: 486875
Payer No: 30689

Inco Terms: FOB ORIGIN-FRT ALLOWED
Payment Terms: Net 30 days from invoice date
Taxable:

ITM/ACC	Catalog Number Description/Remarks	Order Qty	Back Order	Ship Qty	UoM	Net Item Price	Extended Amount
Quotation Number: 20239697							
10	KP00320L29G74A KP00320L29G74A / TYPE MOST-9B 3PH	4	0	4	EA	$12,725.00	$50,900.00
Bill of Lading Number: 81290073	**Shipped from:** KYLE PLANT					**Ship Date:** 08/28/03	
P.O. Item: 000001							
Serial/Cust Seq No: 3Q0330673	3Q0330674					3Q0330675	
Serial/Cust Seq No: 3Q0330676							
						Less Freight 2.000- %	$-1,018.00
						State 6.000 %	$2,992.92
						County 1.500 %	$300.00
						Plus Freight 2.000 %	$1,018.00

Item Notes: 15KV 3PH MOST-9B,STAINLESS STEEL,OIL INSULATED,6-600A S.BUSHS,6-200A T. WELLS,4-3PH OIL SWITCHES,6-ELSG WETWELL FUSEHOLDERS. FUSES ARE NOT INCLUDED.

.../ ...../ ...
: :
/ /
S S
: :

COPY TO: Louie Johnson, Fern.
DATE: 9-12-03
PLEASE FORWARD MAT'L RECEIPT TO PURCHASING. THANKS.

NET ITEM AMOUNT: **$54,192.92**

Quotation Number: 20239697							
11	KPA-1037-6 KPA-1037-6 / GROUND ROD FOR 62.5"	8	0	8	EA	$0.00	$0.00
Bill of Lading Number: 81290073	**Shipped from:** KYLE PLANT					**Ship Date:** 08/28/03	
P.O. Item: 000001							
						NET ITEM AMOUNT:	
						Total Less Freight	$-1,018.00

13801

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 9 / 24 / 2003 LOCAL PURCHASE # _____ DIVISION: [redacted] VOUCHER PROCESSED BY: RANCE

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: _____

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ PERIODICALS ☐ EMERGENCY* ☐ OTHER* *EXPLAIN: _____

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 **VENDOR #** 8204 **VENDOR NAME** COOPER POWER SYSTEMS

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
90800958	8 / 28 / 03	$ 54,192.92	/ /		$ 54,192.92

PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD
11394		03 / 9

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) _____

REMIT TO ADDRESS: _____

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐ BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	115.1070.3683	$54,154.00			2
	115.2410.6	$38.92			
	TOTAL	**$54,192.92**			

FORM FPU-009 REV. 1/00 ☐ REQUIRED APPROVALS IF ANY INVOICE IS OVER $100

FLORIDA PUBLIC UTILITIES

P.O. BOX 3395
West Palm Beach, FL 33402-3395

Bank of America

63-4
630

Check No.
194788

VENDOR NO.	DATE
8204	9/25/2003

$ *****54,192.92
(VOID IF NOT CASHED IN 90 DAYS)

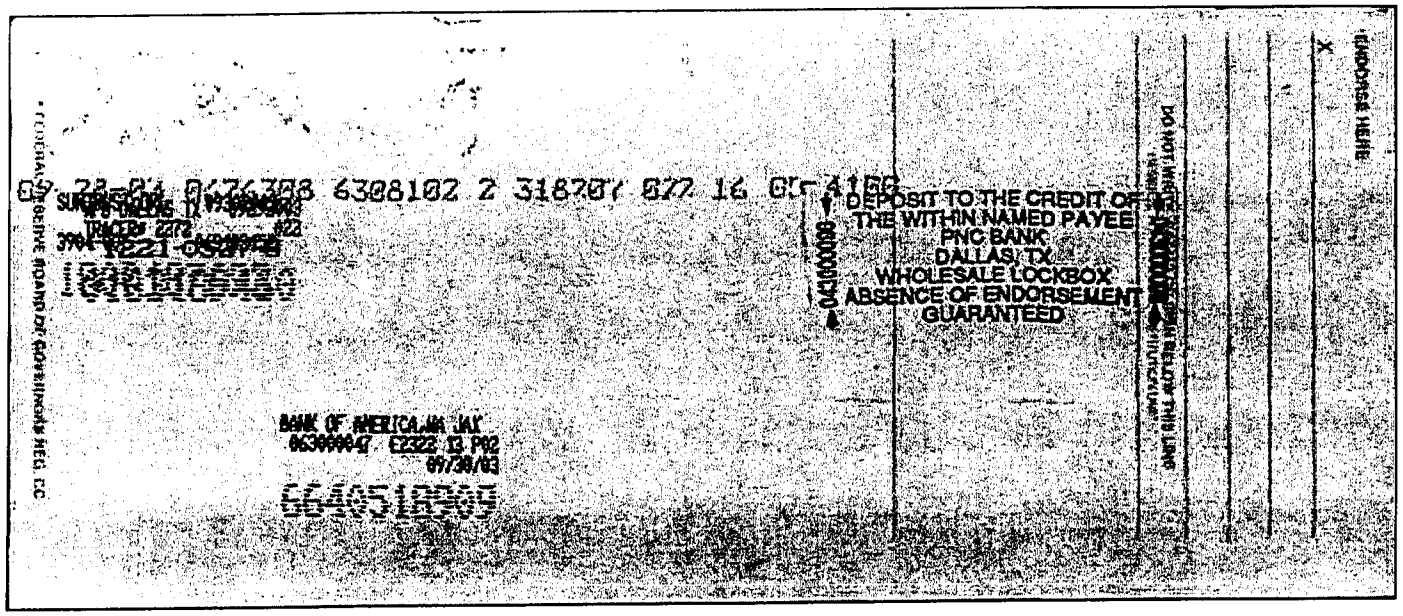
PAY Fifty-Four Thousand One Hundred Ninety-Two and 92/100 Dollars

TO THE ORDER OF
COOPER POWER SYSTEMS
PO BOX 676308
DALLAS TX 75267-6308

John T English
Authorized Signature

THE BACK OF THIS DOCUMENT CONTAINS A FLORIDA PUBLIC UTILITIES LOGO PRINTED IN WHITE INK IN MULTIPLE POSITIONS HOLD AT AN ANGLE TO VIEW - VOID IF NOT PRESENT

⑈0194788⑈ ⑆063000047⑆ 005488080249⑈ ⑈00054192⑆92⑈



Location	Acct #	Check #	Amount	Paid Date	Sequence	Customer Data
CD	5488080249	194788	$54,192.92	9/30/2003	6640518909	

R/T Number	CD VoiID/CIMS Key	CD Label	Payee Name
0	20031003042301	20031003042301	

#2 COPY

Florida Public Utilities Company

PURCHASE ORDER NO. **11314**

PURCHASING ALPHABETICAL COPY (#2)

HUGHES SUPPLY COMPANY

REQUISITION NO. / QUOTE NO.	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE
REQUISITION NO. 035.5011.008 QUOTE NO.	911 S 8TH STREET FERNANDINA BEACH, FLORIDA 32034	LOUIE JOHNSON	NE FL	06/03/03

TO BE CHARGED TO:

%	MAIN ACCOUNT	SUBLEDGER	REF. #	TO BE USED FOR:	TERMS AND SHIPPING INSTRUCTIONS:
100.0%	115.1070.3681	2		TRANSFORMER-POLE MOUNT	DELIVERY: 7 WEEKS
0.0%					
0.0%					
0.0%					
0.0%					
0.0%					

PURCHASED FROM:

			Yes	No
MR. EDDIE O'DONNELL	PH. 40-7841-4710 EXT. 3242	Set up in Active PO File?		
HUGHES SUPPLY COMPANY	FAX 407-843-3212	Multiple MRs printed?		
P.O. BOX 2273				
ORLANDO, FLORIDA 32802	FAXED TO: 407-843-3212			

REF. #	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
* 1 ~~20~~ 16	EA	25KVA 1-PHASE, 120/240V, 304L S/S POLE MOUNTED	$ 576.80	91-1100		$ 8,652.00
2		TRANSFORMER, PER FPU SPECS.	$ -			$ -
* 3 ~~15~~ 20	EA	50KVA, 1-PHASE, 120/240V, 7.2KV, 304L S/S POLE, MOUNTED	$ 819.50	91-1120		$ 16,390.00
4		TRANSFORMER, PER FPU SPECS.	$ -			$ -
5			$ -			$ -
6		FREIGHT INCLUDED	$ -			$ -
7			$ -			$ -
8			$ -			$ -
9		* please see attached memo.	$ -			$ -
10			$ -			$ -
11			$ -			$ -
12			$ -			$ -
13			$ -			$ -
14			$ -			$ -
15			$ -			$ -
16			$ -			$ -
17			$ -			$ -
18			$ -			$ -
19			$ -			$ -
20			$ -			$ -
21			$ -			$ -
22			$ -			$ -

COPY

PURCHASING ALPHABETICAL COPY (#2)

DMR

SEP 16 2003

DATE P.O. COMPLETED: _____

SUBTOTAL	$ 25,042.00
SHIPPING CHARGE	$ -
SALES TAX	$ 1,502.52
	$ -
TOTAL	$ 26,544.52

PLEASE SHIP THE FOLLOWING MATERIAL TO:
FLORIDA PUBLIC UTILITIES CO.
911 S 8TH STREET
FERNANDINA BEACH, FLORIDA 32034
ATTN.: LOUIE JOHNSON

Florida Public Utilities Company

PURCHASE ORDER NO. OS **11314**

FAXED JUN 0 3 2003

6/3/2003

ATTN.: MR. EDDIE O'DONNELL
HUGHES SUPPLY COMPANY
P.O. BOX 2273
ORLANDO, FLORIDA 32802

IMPORTANT INSTRUCTIONS:

INVOICE WILL NOT BE HONORED IF THIS PURCHASE ORDER NUMBER IS NOT SHOWN.

ALSO, SHOW THIS NUMBER ON ALL MEMORANDA AND PACKAGES.

SEND ORIGINAL BILL OF LADING AND SHIPPING MEMORANDUM TO CONSIGNEE.

WE WILL NOT BE RESPONSIBLE FOR GOODS DELIVERED WITHOUT WRITTEN ORDER.

WE RESERVE THE RIGHT TO CANCEL ORDER IF SHIPMENT IS NOT MADE AS PROMISED

CASH DISCOUNT EFFECTIVE FROM DATE CORRECT INVOICE IS RECEIVED.

THIS SHIPMENT MUST BE ACCOMPANIED BY APPROPRIATE MATERIAL SAFETY DATA SHEETS (MSDS)

AS REQUIRED BY STATE OR FEDERAL REGULATION FOR ANY TOXIC SUBSTANCE OR MIXTURE.

TERMS AND SHIPPING INSTRUCTIONS:
DELIVERY: 7 WEEKS

FAX TO:
407-843-3212

QUOTE NO.:

REF. #	QUANTITY	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	15	EA	25KVA 1-PHASE, 120/240V, 304L S/S POLE MOUNTED	$ 576.80	91-1100		$ 8,652.00
2			TRANSFORMER, PER FPU SPECS.	$ -			$ -
3	20	EA	50KVA, 1-PHASE, 120/240V, 7.2KV, 304L S/S POLE, MOUNTED	$ 819.50	91-1120		$ 16,390.00
4			TRANSFORMER, PER FPU SPECS.	$ -			$ -
5				$ -			$ -
6			FREIGHT INCLUDED	$ -			$ -
7				$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

CHARGE AND MAIL INVOICE IN DUPLICATE TO:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN.: OFFICE SERVICES DEPARTMENT
P O BOX 3395
WEST PALM BEACH FL 33402-3395

TEL. NO. 561.838.1736
FAX NO. 561.838.1778

SUBTOTAL	$ 25,042.00
SHIPPING CHARGE	$ -
SALES TAX	$ 1,502.52
	$ -
TOTAL	$ 26,544.52

BY D. M. Rance
PURCHASING AGENT

TRANSFORMER EVALUATION
27-May-03
120/240V SINGLE PHASE POLEMOUNT

VENDOR	MFGR	KVA	NL	FACTOR	LL	FACTOR	UNIT COST	TOTAL CST	WKS.DEL
GE SUPPLY	GE	25		0.00		0.00		0.00	
HUGHES	Cooper	25	53	225.25	263	328.75	674.00	1,228.00	8
TRI-STATE	Howard	25	59	250.75	299	373.75	550.00	1,174.50	8
HUGHES	**Maloney**	**25**	**59**	**250.75**	**268**	**335.00**	**576.80**	**1,162.55**	**7**
WESCO	ABB	25	56	238.00	335	418.75	580.00	1,236.75	7
GE SUPPLY	GE	50		0.00		0.00		0.00	
HUGHES	Cooper	50	87	369.75	443	553.75	1020.00	1,943.50	8
TRI-STATE	Howard	50	109	463.25	460	575.00	788.00	1,826.25	8
HUGHES	**Maloney**	**50**	**104**	**442.00**	**398**	**497.50**	**819.50**	**1,759.00**	**7**
WESCO	ABB	50	100	425.00	411	513.75	849.00	1,787.75	7
GRESCO	Cooper	50	87	369.75	571	713.75	864.00	1,947.50	10
GE SUPPLY	GE	75		0.00		0.00		0.00	
HUGHES	Cooper	75	138	586.50	712	890.00	1275.00	2,751.50	12
TRI-STATE	Howard	75	134	569.50	703	878.75	1178.00	2,626.25	8
HUGHES	**Maloney**	**75**	**150**	**637.50**	**534**	**667.50**	**1175.35**	**2,480.35**	**7**
WESCO	ABB	75	102	433.50	766	957.50	1209.00	2,600.00	7
GE SUPPLY	GE	100		0.00		0.00		0.00	
HUGHES	Cooper	100		0.00		0.00		0.00	
TRI-STATE	Howard	100		0.00		0.00		0.00	
JOHN CARTER	Maloney	100		0.00		0.00		0.00	
WESCO	ABB	100		0.00		0.00		0.00	
GE SUPPLY	GE	167		0.00		0.00		0.00	
HUGHES	Cooper	167		0.00		0.00		0.00	
TRI-STATE	Howard	167		0.00		0.00		0.00	
JOHN CARTER	Pauwels	167		0.00		0.00		0.00	
WESCO	ABB	167		0.00		0.00		0.00	

Castiglione Debi

From: Johnson Louie
Sent: Friday, May 30, 2003 10:55 AM
To: Castiglione Debi
Subject: RE: Purchase Requisition for Hughes Supply for Transformers

DEbi, the requisition for this PR is 035.5011.008. Nicki will e-mail you a copy of PR. Thanks, Louie

-----Original Message-----
From: Castiglione Debi
Sent: Friday, May 30, 2003 10:12 AM
To: Johnson Louie
Subject: Purchase Requisition for Hughes Supply for Transformers

Good Morning Louie,
I received the purchase requisition for your transformers this morning. I need for you to advise the requisition number as it is blank on the form. I will then proceed with the approvals and order. Also, if possible, would you e-mail the requisition to me?
Thanks and have a great day,
Debi Castiglione, Office Services

Castiglione Debi

From: Johnson Louie
Sent: Thursday, June 12, 2003 3:01 PM
To: Castiglione Debi
Subject: PO#11314 - HUGHES SUPPLY

Debi, please make the following changes to the subject PO. The quantity for the 25KVA transformers will now be 20 and the quantity for the 50KVA transformers will be 15. The supplier called this morning for this change. They misread the original quantities and made a mistake in cutting the steel for these units. the total costs for this PO will now be less. Thanks, Louie

FLORIDA PUBLIC UTILITIES COMPANY

LOCAL PURCHASE ORDER #	
PURCHASE ORDER #	11314
REQUISITION #	035.5011.008

INVENTORY

MATERIAL RECEIPT

AND DATA INPUT SHEET

LOUIE JOHNSON

MATERIAL RECEIPT #	099
PACKING SLIP OR INVOICE #	P346744
DATE RECEIVED	9-2-03
DIVISION	NE FL

VENDOR NAME (RECEIVED FROM): HUGHES SUPPLY COMPANY	MATERIAL RECEIVED BY: jhc	DELIVERY: PARTIAL RECEIPT ☐ RECEIVED IN FULL ☒
FREIGHT COMPANY: HOWARD TRUCKING	OS SEP 10 2003	FREIGHT CHARGES: PREPAID ☒ COLLECT ☐
GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL	FREIGHT BILL #	AMOUNT

CORPORATE USE ONLY:

REFERENCE #		DIVISION CODE	VENDOR CODE	GENERAL LEDGER DATE	GENERAL ACCOUNTING	KEYPUNCHED BY:

ACCOUNT NUMBER	SUBLEDGER	QTY. REC'D	DESCRIPTION (INCLUDING PART #)	BIN NUMBER	CORPORATE USE ONLY ACTUAL COST	EST. COST	DIFFERENCE
115.1070.3681	2	20	25KVA 1-PHASE, 120/240V, 304L S/S POLE MOUNTED	91-1100			
			TRANSFORMER, PER FPU SPECS.				
		6	50KVA, 1-PHASE, 120/240V, 7.2KV, 304L S/S POLE, MOUNTED	91-1120			
			TRANSFORMER, PER FPU SPECS.				
			FREIGHT INCLUDED				
TOTAL QUANTITY		26			TOTAL		

DMR

FPU-026

DATE INVOICE PASSED FOR PAYMENT: SEP 16 2003

REMARKS:

WHITE - PURCHASING YELLOW - IS PINK-GENERAL ACCOUNTING GOLD-PREPARER

Rev 1/00

13809

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 9 / 12 / 2003 LOCAL PURCHASE # _____ DIVISION [redacted] VOUCHER PROCESSED BY: DEBI C

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: $17,490.18

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ EMERGENCY* *EXPLAIN: _____
☐ PERIODICALS ☐ OTHER*

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 VENDOR # 4037 VENDOR NAME HUGHES

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
83147812	8 / 11 / 03	$ 17490.18	/ /		$ 17,490.18

PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD
11314	$1,037.18	03 / 9

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) CUSTOMER NO. 16951183

REMIT TO ADDRESS: 1217 SOLUTIONS CENTER CHICAGO, IL 60677-1002

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐ *BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED*

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	115.1070.3681	17604.71			2
	115.2410.6	(114.53)			
	TOTAL	$17,490.18			

FORM FPU-009 REV 1/00 ☐ REQUIRED APPROVALS IF ANY INVOICE IS OVER $100

13810

FLORIDA PUBLIC UTILITIES COMPANY

LOCAL PURCHASE ORDER #	
PURCHASE ORDER #	11314
REQUISITION #	035.5011.010

INVENTORY

MATERIAL RECEIPT

AND

DATA INPUT SHEET

MATERIAL RECEIPT #	102
PACKING SLIP OR INVOICE #	P348539
DATE RECEIVED	9/5/2003
DIVISION	NE

VENDOR NAME (RECEIVED FROM)	MATERIAL RECEIVED BY:	DELIVERY
HUGHES SUPPLY	JHC	PARTIAL RECEIPT ☑ RECEIVED IN FULL ☐
WOODFIELD TRUCKING OS SEP 11 2003		FREIGHT CHARGES PREPAID ☑ COLLECT ☐
	FREIGHT BILL #	AMOUNT

CORPORATE USE ONLY:

REFERENCE #		DIVISION CODE	VENDOR CODE	GENERAL LEDGER DATE	GENERAL ACCOUNTING	KEYPUNCHED BY:

ACCOUNT NUMBER	SUBLEDGER	QTY. REC'D	DESCRIPTION (INCLUDING PART #)	BIN NUMBER	CORPORATE USE ONLY ACTUAL COST	EST. COST	DIFFERENCE
115.1070.3681	2	9	50KVA 1 PHASE, 120/240V 7.2KV,304L S/S POLE MOUNTED	91-1120			
			TRANSFORMER PER FPU SPECS.				
TOTAL QUANTITY		9	DMR	TOTAL			

FPU-026

DATE INVOICE PASSED FOR PAYMENT: SEP 16 2003

REMARKS:

WHITE - PURCHASING YELLOW - IS PINK-GENERAL ACCOUNTING GOLD-PREPARER

Rev 1/00

13811

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 9 / 12 / 2003 LOCAL PURCHASE # _____ DIVISION: [redacted] VOUCHER PROCESSED BY: DEBI C

DESCRIPTION OF PURCHASE: _____ TOTAL OF ALL INVOICES: $7,818.03

TO BE USED FOR: _____

JUSTIFICATION: ☐ STD. OPERATING PROCEDURE ☐ EMERGENCY* *EXPLAIN: _____
☐ PERIODICALS ☐ OTHER*

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER $100 AND NOT ON THE RECURRING LIST)

APPROVALS:

REQUESTED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL

COMPANY 001 VENDOR # 4037 VENDOR NAME HUGHES

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
83149141	9 / 9 / 03	$ 7818.03	/ /		$ 7,818.03

PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD
11314	$442.53	03 / 9

*NO DUE DATE REQUIRED IF TERMS EXIST **USE TERMS CODE LISTING

VOUCHER MESSAGE/CODE (60 SPACES) CUSTOMER NO. 16951183

REMIT TO ADDRESS: 1217 SOLUTIONS CENTER CHICAGO, IL 60677-1002

RETURN CHECK TO: _____

ATTACHMENT ☐ ☐ BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	115.1070.3681	7891.79			2
	115.2410.6	(73.76)			

MK 044

Central Moloney, Inc.

An ISO 9002 Certified Company

0 West 6th * P.O. Box 6608 * Pine Bluff, AR 71611 * Tel(870)534-5332 * Fax(870)536-4002

THIS MEMORANDUM is an acknowledgement that a bill of lading has been issued and is not the original bill of lading, nor a copy or duplicate, covering the property named herein and is intended solely for filing or record.
RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading.

PACKING LIST

SHIPPER'S NO. PS46744

(Mail or street address of consignee for purposes of notification only)

FLORIDA PUBLIC UTILITIES
911 S. 8TH STREET
FERNANDINA BCH FL 32034

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is rail or a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment.

Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

ROUTING	CAR INITIALS & NO.	SHIPPED FROM	DATE SHIPPED	C.O.D. CHARGE PAID BY:
DALLAS NAVIS S	420077	PINE BLUFF, ARKANSAS	07/30/03	

NO. PACKAGES	KIND OF PACKAGE, DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	*WEIGHT (SUBJECT TO COR.)	CLASS OR RATE	CK. COL.
26	Transformer(s) NOI, weighing each 25 pounds or more, in Crates or on Skids S88696 MARK:11314 MARK: MARK: MARK:	11,700 OS SEP 19 2003		

Subject to Section 7 of Conditions of applicable bill of lading, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:
The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

(Signature of consignor.)
If charges are to be prepaid write or stamp here, "To be Prepaid."

PREPAY

SPECIAL INSTRUCTIONS:

1 561 838 1736 EXT:

CONTACT NAME: LOUIE JOHNSON

DO NOT STACK ANY TYPE OF MATERIAL ON TOP OF TRANSFORMERS
DELIVER BETWEEN: 0600 AND 0800 OR DELIVER BETWEEN: 0800 AND 0000
B.O.L. MASTER NBR: PS46742

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.
01	S88696	20	0	032948	B31757497 BLK RLS LN NO.		402

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
0C521176	SS POLE CONV	25 KVA	7200	120/240	NO TAP	000

ITEM NO. 5763 5765 5767 5769 5771 5773 5775 5777 5779 5781
1034137-01,02,03,04,05,06,07,08,09,10,11,12,13,14,15,16,17,18,19,20
5762 5764 5766 5768 5770 5772 5774 5776 5778 5780

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.
02	S88696	9	9	032948	B31757497 BLK RLS LN NO.		510

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
0C521350	SS POLE CONV	50 KVA	7200	120/240	NO TAP	000

ITEM NO. 5782 5784 5786
1034138-03,06,08,11,13,15
5783 5785 5787

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ITEM NO.

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT.

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ITEM NO.

Print Post Office Address of Shipper

Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

I certify that the above named articles are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

CENTRAL MOLONEY, INC. 13813 Per _____

AGENT, PER

* If the shipment moves between two ports by a carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."

† The fibre boxes used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Uniform Freight Classification.

FLORIDA PUBLIC UTILITIES

P.O. BOX 3395
West Palm Beach, FL 33402-3395

Bank of America

63-4
630

Check No.
202885

VENDOR NO.	DATE
4037	3/08/2004

PAY Sixteen Thousand Nine Hundred Thirty-One and 71/100 Dollars

$ *****16,931.71

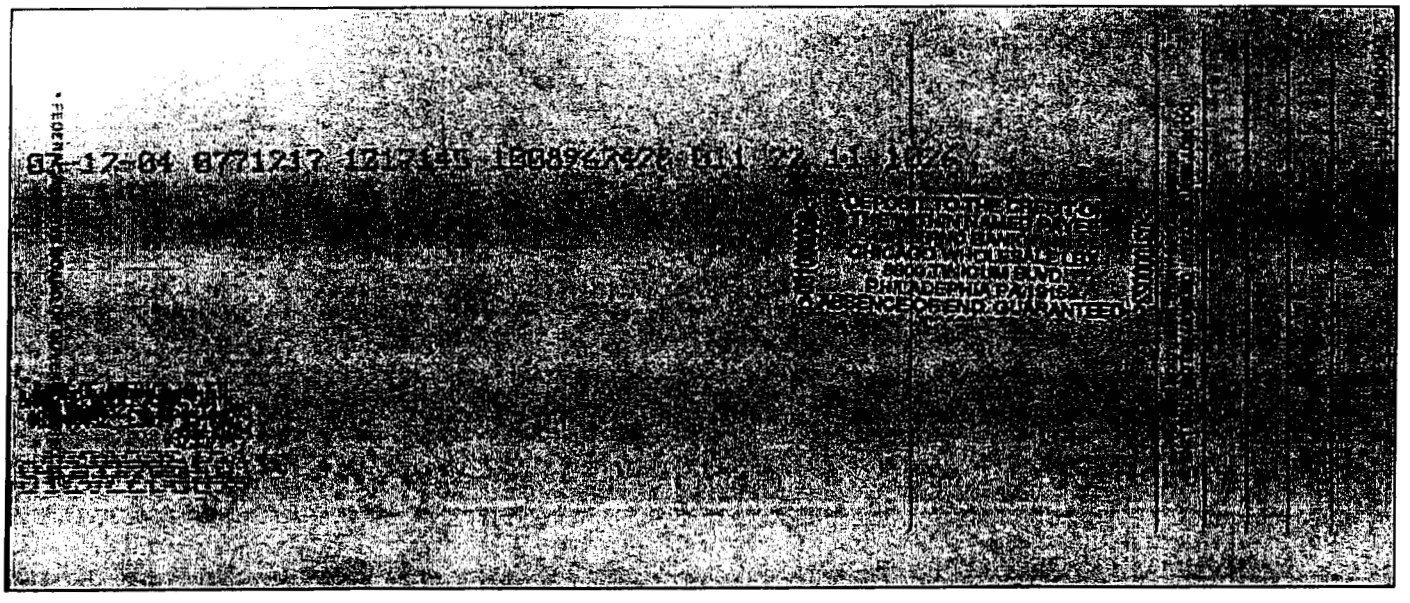
(VOID IF NOT CASHED IN 90 DAYS)

TO THE ORDER OF
HUGHES SUPPLY INC
1217 SOLUTIONS CENTER
CHICAGO IL 60677-1002

John T English
Authorized Signature

THE BACK OF THIS DOCUMENT CONTAINS A FLORIDA PUBLIC UTILITIES LOGO PRINTED IN WHITE INK IN MULTIPLE POSITIONS - HELD AT AN ANGLE TO VIEW - VOID IF NOT PRESENT

⑈0202885⑈ ⑆063000047⑆ 00548808024 9⑈ ⑈0001693171⑈



Location	Acct #	Check #	Amount	Paid Date	Sequence	Customer Data
CD	5488080249	202885	$16,931.71	3/15/2004	4020896130	

R/T Number	CD VoiID/CIMS Key	CD Label	Payee Name
0	20040403030401	20040403030401	

#2 COPY

FLORIDA PUBLIC UTILITIES

PURCHASE ORDER NO. **12189**

PURCHASING ALPHABETICAL COPY (#2)

HUGHES SUPPLY, INC.

REQUISITION NO. 035.5011.033	DELIVER TO (COMPLETE STREET ADDRESS - USE BOTH LINES):	SHIP TO THE ATTENTION OF:	DIVISION	DATE
QUOTE NO.	611 LIME ST FERNANDINA BEACH, FL. 32034	JIM CAUSIER	NE	10/14/03

TO BE CHARGED TO:

%	MAIN ACCOUNT	SUBLEDGER	REF. #	TO BE USED FOR:	TERMS AND SHIPPING INSTRUCTIONS:
100.0%	115.1070.3683	2		TRANSFORMERS-BURIED	
0.0%					
0.0%					
0.0%					
0.0%					
0.0%					

PURCHASED FROM:

			Yes	No
SHAWN WEST	PH. (407) 841-4710	Set up in Active PO File?		
HUGHES SUPPLY, INC.	FAX (407) 843-3212	*Multiple MRs printed?*		
PO BOX 2273				
ORLANDO, FL 32802	FAXED TO: (407) 843-3212			

REF. #		U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	1	EA	150KVA 3-PHASE 7200/12470V - 277/480V	$ 4,880.00		11 WEEKS	$ 4,880.00
2			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
3			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
4				$ -			$ -
5	1	EA	300KVA 3-PHASE 7200/12470V - 277/480V	$ 5,872.00		11 WEEKS	$ 5,872.00
6			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
7			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18							$ -
19				$			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

COPY

PURCHASING ALPHABETICAL COPY (#2)

SUBTOTAL	$ 10,752.00
SHIPPING CHARGE	$ 743.92
SALES TAX	$ 752.64
	$ -
TOTAL	$ 11,504.64

DMR

DATE P.O. COMPLETED: FEB 25 2004

13815

PLEASE SHIP THE FOLLOWING MATERIAL TO:
FLORIDA PUBLIC UTILITIES CO.
611 LIME ST
FERNANDINA BEACH, FL. 32034
ATTN.: JIM CAUSIER

FLORIDA PUBLIC UTILITIES

PURCHASE ORDER NO. 12189

OS

RECEIVED OCT 14 2003

10/14/2003

ATTN.: SHAWN WEST
HUGHES SUPPLY, INC.
PO BOX 2273
ORLANDO, FL 32802

IMPORTANT INSTRUCTIONS:

INVOICE WILL NOT BE HONORED IF THIS PURCHASE ORDER NUMBER IS NOT SHOWN.

ALSO, SHOW THIS NUMBER ON ALL MEMORANDA AND PACKAGES.

SEND ORIGINAL BILL OF LADING AND SHIPPING MEMORANDUM TO CONSIGNEE.

WE WILL NOT BE RESPONSIBLE FOR GOODS DELIVERED WITHOUT WRITTEN ORDER.

WE RESERVE THE RIGHT TO CANCEL ORDER IF SHIPMENT IS NOT MADE AS PROMISED

CASH DISCOUNT EFFECTIVE FROM DATE CORRECT INVOICE IS RECEIVED.

THIS SHIPMENT MUST BE ACCOMPANIED BY APPROPRIATE MATERIAL SAFETY DATA SHEETS (MSDS) AS REQUIRED BY STATE OR FEDERAL REGULATION FOR ANY TOXIC SUBSTANCE OR MIXTURE.

TERMS AND SHIPPING INSTRUCTIONS:

FAX TO: (407) 843-3212

QUOTE NO.:

REF. #	QUANTITY	U.O.M.	COMPLETE DESCRIPTION OF ARTICLE	UNIT PRICE	BIN NUMBER	EXPECTED DELIVERY	EXTENDED PRICE
1	1	EA	150KVA 3-PHASE 7200/12470V - 277/480V	$ 4,880.00		11 WEEKS	$ 4,880.00
2			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
3			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
4				$ -			$ -
5	1	EA	300KVA 3-PHASE 7200/12470V - 277/480V	$ 5,872.00		11 WEEKS	$ 5,872.00
6			WYE, S/S PAD MOUNTED TRANSFORMER	$ -			$ -
7			PER FPU QUOTE LETTER & SPECIFICATIONS	$ -			$ -
8				$ -			$ -
9				$ -			$ -
10				$ -			$ -
11				$ -			$ -
12				$ -			$ -
13				$ -			$ -
14				$ -			$ -
15				$ -			$ -
16				$ -			$ -
17				$ -			$ -
18				$ -			$ -
19				$ -			$ -
20				$ -			$ -
21				$ -			$ -
22				$ -			$ -

CHARGE AND MAIL INVOICE IN DUPLICATE TO:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN.: OFFICE SERVICES DEPARTMENT
P O BOX 3395
WEST PALM BEACH FL 33402-3395

TEL. NO. 561.838.1736
FAX NO. 561.838.1778

SUBTOTAL	$ 10,752.00
SHIPPING CHARGE	$ -
SALES TAX	$ 752.64
	$ -
TOTAL	$ 11,504.64

BY D M Ramos
PURCHASING AGENT

13816

FLORIDA PUBLIC UTILITIES COMPANY

DIVISION	NE
PURCHASE ORDER #	12189
REQUISITION #	035.5011.033

NON INVENTORY

MATERIAL RECEIPT

JAN - 2 2004

MATERIAL RECEIPT #	001
PACKING SLIP OR INVOICE #(S)	P355132
INVOICE AMOUNT(S)	
DATE RECEIVED	1-8-04

VENDOR NAME (RECEIVED FROM)

HUGHES SUPPLY, INC.

MATERIAL RECEIVED BY: JHC JHC

DELIVERY: PARTIAL RECEIPT [X] RECEIVED IN FULL [ ]

FREIGHT COMPANY: WOODFIELD TRUCKING

FREIGHT CHARGES: PREPAID [X] COLLECT [ ]

GIVE FULL REPORT OF OVER, SHORT OR DAMAGED MATERIAL

FREIGHT BILL #

AMOUNT

ACCOUNT NUMBER	SUBLEDGER NUMBER	QUANTITY RECEIVED	DESCRIPTION (INCLUDING PART #)
115.1070.3683	2	1	150KVA 3-PHASE 7200/12470V - 277/480V
			WYE, S/S PAD MOUNTED TRANSFORMER
			PER FPU QUOTE LETTER & SPECIFICATIONS
		1	300KVA 3-PHASE 7200/12470V - 277/480V
			WYE, S/S PAD MOUNTED TRANSFORMER
			PER FPU QUOTE LETTER & SPECIFICATIONS
TOTAL QUANTITY			

WHITE - PURCHASING YELLOW - PREPARER

DMR

DATE INVOICE PASSED FOR PAYMENT: FEB 2 5 2004

REMARKS:

FPU-030 REV 1/00

13817

Central Moloney, Inc.

An ISO 9002 Certified Company

400 West 6th * P.O. Box 6608 * Pine Bluff, AR 71611 * Tel(870)534-5332 * Fax(870)536-4002

THIS MEMORANDUM is an acknowledgement that a bill of lading has been issued and is not the original bill of lading, nor a copy or duplicate, covering the property named herein and is intended solely for filing or record.
RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading.

PACKING LIS

SHIPPER'S N

P355132

SHIP TO

(Mail or street address of consignee for purposes of notification only)

FLORIDA PUBLIC UTILITIES
611 LIME STREET

FERNANDINA BCH FL 32034

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is rail or a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment.

Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

ROUTING	CAR INITIALS & NO.	SHIPPED FROM	DATE SHIPPED	C.O.D. CHARGE PAID BY:
WOODFIELD TRUC	8926	PINE BLUFF,ARKANSAS	01/06/04	

NO. PACKAGES	KIND OF PACKAGE, DESCRIPTION OF ARTICLES, SPECIAL MARKS, AND EXCEPTIONS	*WEIGHT (SUBJECT TO COR.)	CLASS OR RATE	CK. COL.
2	Transformer(s) NOI, weighing each 25 pounds or more, in Crates or on Skids S92389 MARK:12189 MARK: MARK: MARK:	8,100		

Subject to Section 7 of Conditions o applicable bill of lading, if this ship ment is to be delivered to the con signee without recourse on th consignor, the consignor shall sign th following statement:
The carrier shall not make deliver of this shipment without payment o freight and all other lawful charges.

(Signature of consignor.)
If charges are to be prepaid write o stamp here, "To be Prepaid."

PREPAY

SPECIAL INSTRUCTIONS:

DO NOT STACK ANY TYPE OF MATERIAL ON TOP OF TRANSFORMERS
DELIVER BETWEEN: AND OR DELIVER BETWEEN: AND
B.O.L. MASTER NBR: P355127

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WG
01	S92389	1	0	Q34091	83186591 BLK RLS LN NO.		455

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
0X000260	3 PHASE PAD	300 KVA	7200	480Y/277	2-2.5%	00

ER. NO.

1036204-01

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WG
02	S92389	1	0	Q34091	83186591 BLK RLS LN NO.		355

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH
0X000261	3 PHASE PAD	150 KVA	7200	480Y/277	2-2.5%	00

ER. NO.

1036205-01

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ER. NO.

ITEM	F.O.	SHPD	B/O	CUSTOMER ORDER	BLANKET	STOCK NO.	UNIT WGT

CATALOGUE OR I.D. NO.	TYPE	KVA	HV	LV	TAP	PH

ER. NO.

manent Post Office Address of Shipper

OTE – Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

is to certify that the above named articles are properly classified, described, packaged, marked, and labeled, and are oper condition for transportation according to the applicable regulations of the Department of Transportation.

CENTRAL MOLONEY, INC. 13848 Per

IPPER PER AGENT PER

† The fibre boxes used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Uniform Freight Classification.

* If the shipment moves between two port a carrier by water, the law requires that the of lading shall state whether it is "carrier' shipper's weight."

FLORIDA PUBLIC UTILITIES

FLORIDA PUBLIC UTILITIES COMPANY
SINGLE INVOICE VOUCHER FORM

COPY

DATE: February 25, 2004 Total $11,447.12 DIVISION: Northeast PREPARED BY: Robin Allen

CORRECT TAX RATE 7.0% COMPANY FPUC

BIDS

Exempt on List Attached Information Sales Quote Attached Sole Source Emergency Bids/Written Quotations Attached

Manager's Signature

APPROVALS

DATE APPROVED	CHECK REQUEST TO BE ISSUED
04/02	

VENDOR # 4037 VENDOR NAME HUGHES SUPPLY INC

VOUCHER MESSAGE:

RETURN CHECK TO:

REMIT TO ADDRESS:

INVOICE

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE			
83155276	2/16/04	$11,447.12				$11,447.12
PURCHASE ORDER # / LPO/PO/CODE	**SALES TAX CHARGED $**	**FREIGHT CHARGED $**	**TOTAL $ AMOUNT**		**DISCOUNT $**	
12189	$695.12		$695.12			

%	ACCOUNT NUMBER	DISTRIBUTION AMOUNT	DESCRIPTION OF ITEM(S) PURCHASED OR SERVICE(S) RENDERED	
100%	115.2410.6	$ (57.52)	Tax Correction	
100%	115.1070.3683	$ 11,504.64		2
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
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		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
		$ -		
TOTAL		$ 11,447.12		

Acceptable Codes for the "Purchase Order # - LPO/PO/Code" Box:

UT - Utility Payments - This is for utility payments only

RRV - Use this code after the vendor has been approved for the Recurring Payment Li

13819

FLORIDA PUBLIC UTILITIES

P.O. BOX 3395
West Palm Beach, FL 33402-3395

Bank of America

63-4
630

Check No.
194539

VENDOR NO.	DATE
4037	9/22/2003

PAY
Twenty-One Thousand Fifty-Nine and 28/100 Dollars

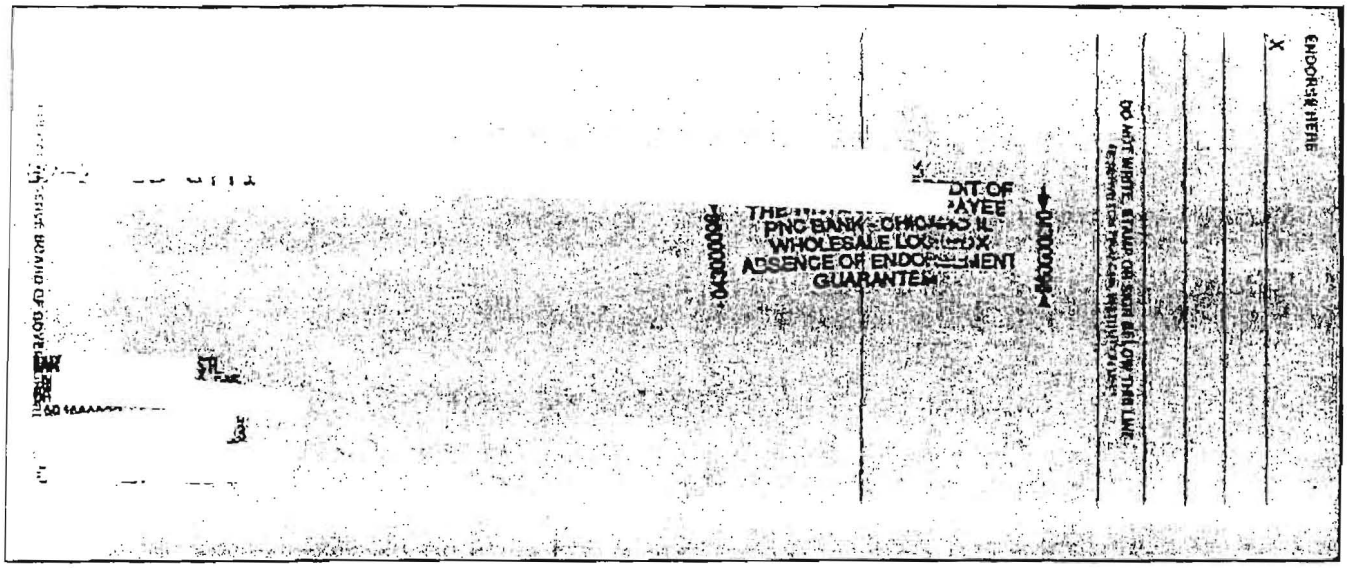
$ *****21,059.28
(VOID IF NOT CASHED IN 90 DAYS)

TO THE ORDER OF
HUGHES SUPPLY INC
1217 SOLUTIONS CENTER
CHICAGO IL 60677-1002

REDACTED

John T. English
Authorized Signature

THE BACK OF THIS DOCUMENT CONTAINS A FLORIDA PUBLIC UTILITIES LOGO PRINTED IN WHITE INK IN MULTIPLE POSITIONS - HOLD AT AN ANGLE TO VIEW - VOID IF NOT A TRUE COPY



Location	Acct #	Check #	Amount	Paid Date	Sequence	Customer Data
CD	5488080249	194539	$21,059.28	9/29/2003	3720338334	

R/T Number	CD VoiID/CIMS Key	CD Label	Payee Name
0	20031003042301	20031003042301	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI ← 070304-EI EXHIBIT 82
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-4)
DATE 02/22-29/08

JOB OPENING

Exhibit CMMR4
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

Compliance Accountant

(South Florida Division – Accounting Department)

****

January 11, 2008

The Compliance Accountant is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes.

DUTIES AND RESPONSIBILITIES:

- Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance.
- Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation.
- Detail Oriented Projects including testing, analysis, and recommendations on internal controls.
- Extensive division travel is required for compliance and audit projects.
- Strong analytical skills are necessary.
- Must have high level of initiative.
- Must be able to communicate well in both written and verbal forms.
- Must understand accounting processes.
- Must be proficient with computer skills.
- Must be confident and able to handle sensitive/difficult situations.

EDUCATION:

- An undergraduate degree in Accounting is required

EXPERIENCE:

- Minimum four years experience in accounting and experience in internal audit preferred

SKILLS REQUIRED:

- High level of initiative
- Strong communication skills both verbal and written
- Strong Organizational skills
- Excellent Analytical and Problem solving skills
- Proficient in Word and Excel
- Query and Computer skills highly beneficial
- Audit skills beneficial and preferred
- Good Attitude

Employees interested in this position should make arrangements through their supervisor to contact George Bachman at extension 1731 before 5:00 p.m., Monday, January 21, 2008.

The above information on this position description indicates the general nature and level of work performed by the employee within the classification. It is not designed to contain a complete inventory of all of the duties, responsibilities and qualifications required of an employee assigned to this position.

FLORIDA PUBLIC UTILITIES

Compliance Accountant

Company: Florida Public Utilities Company

Location: West Palm Beach, FL 33401

Status: Full Time, Employee

Job Category: Accounting/Auditing

Relevant Work Experience: 2+ to 5 Years

Career Level: Experienced (Non-Manager)

Education Level: Bachelor's Degree

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Job Description

Compliance Accountant

Florida Public Utilities is currently seeking a Compliance Accountant for its headquarters, located in West Palm Beach. This position is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes.

DUTIES AND RESPONSIBILITIES:

- Work with outside auditors and internal division personnel to provide necessary information, analysis and assistance as it relates to internal control and compliance.
- Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation.
- Detail Oriented Projects including testing, analysis, and recommendations on internal controls.
- Extensive division travel is required for compliance and audit projects.
- Strong analytical skills are necessary.
- Must have high level of initiative.
- Must be able to communicate well in both written and verbal forms.
- Must understand accounting processes.
- Must be proficient with computer skills.
- Must be confident and able to handle sensitive/difficult situations.

13823

EDUCATION:

- An undergraduate degree in Accounting is required

EXPERIENCE:

- Minimum four years experience in accounting and experience in internal audit preferred

SKILLS REQUIRED:

- High level of initiative
- Strong communication skills both verbal and written
- Strong Organizational skills
- Excellent Analytical and Problem solving skills
- Proficient in Word and Excel
- Query and Computer skills highly beneficial
- Audit skills beneficial and preferred

Contact Information

Company: Florida Public Utilities Company

Apply Now

Send this job to a friend

View all "Florida Public Utilities Company" jobs

Compliance Act

FLORIDA PUBLIC UTILITIES

Careers and Job Opportunities

Florida Public Utilities Company provides energy services to communities in growing markets throughout Florida. If you are looking to become part of a winning team and have the drive and ambitions to succeed, then please apply for one of the following positions:

e-mail your resumes to:
humanresources@fpuc.com
download application (PDF Format)
Fax to: (561) 650-8438

Apply Now!

Central Marketing Posted on 12/27/2007

Marketing Representative
The Marketing Representative is responsible for maintaining and increasing both residential and commercial customer accounts. Residential accounts include new construction, existing after market homes and competitive takeover propane accounts. Commercial accounts include restaurants, country clubs, office buildings, hospitals, shopping centers, school facilities, light manufacturers etc. The primary challenge to this position is to credibly present gas as a cost-effective energy source to generate additional gas sales. Inherent to this challenge is its requirement of a broad-based knowledge of residential appliances, commercial processes and equipment across the industry and applicable gas technologies with continual updating for use in gaining the competitive edge. A bachelor's degree or equivalent work experience and a minimum of two years marketing and sales or related work experience (preferably in natural or propane gas

Central Florida

Apply Now!

South Florida Customer Relations Posted on 12/27/2007

CIS Project Analyst
This position is responsible to ensure the compliance with SOX 404 internal controls on assigned tasks. Provide executive summary reports to management. Back up trainer for the CIS application; help support and month end duties. Work closely with Customer Service Managers and General Managers. Communicate, analyze and facilitate requests. Work with IT and vendors on projects with Customer Relations management. Responsible for completing, monitoring and reviewing the daily, weekly,

bi-weekly and monthly reports contained in Customer Service Procedure 10A company wide and others that may be necessary to ensure we are obtaining all revenues and pass our internal controls audits as a company. Perform analysis company wide on all Meter Reading performance, Collection Performance, Telephone Performance and Contact Analysis to assist in First Call Resolution and submit monthly documentation to the COO, GM's, Director, Customer Relations, CIS Manager and others as requested. Provide monthly analysis on active Bankruptcies and back up position for month end duties. Assist with training of new staff and assist in coordinating outstanding and new projects with IT and our vendors as well as involvement with all software that is integrated with the CIS system. Provide ongoing reports requested by auditors or others as needs develop. Catalog and analyze SI's (Support Incidents) from ADS to identify and create solutions to issues and improvements and provide data to CIS Manager. Other tasks as assigned by Manager. Strong knowledge of MS applications required. Two years college education preferred.

Customer Relations

Apply Now!

Northeast Customer Service Posted on 12/27/2007

Customer Service Representative
We are currently seeking a Part-Time & a Full-Time Customer Service Rep for our Northeast office to handle various duties for our electric and propane departments. Responsibilities include: The ability to handle irate customers effectively and professionally. Handle inquiries from both walk-in and phone customers. Process daily mail and drop box payments, customer correspondence involving high bills, turn ons/offs, deposits and service requests. Handle emergency power outage and propane leak calls and maintain accurate record of these calls. Prepare orders for new service applications, transfer existing services and discontinue services. Balancing cash drawer. Filing service orders and cashier batch tickets.

Fernandina Beach

Apply Now!

Northeast Marketing Posted on 8/31/2007

Propane Marketing Representative
We are seeking an innovative, dynamic and self motivated individual to market and sell propane and gas appliances in our Northeast Division. Must have excellent sales and communication skills. Duties as follows: Conducts market survey's in areas as directed and applies to data base. Utilizes information from market survey's to conduct a systematic process of making contact with potential competitive takeover accounts. Develops working relationships with builders and contractors to expand company market share of the new construction industry. Obtains signed proposals from customers and coordinates installation schedules with operations departments. Responsible for obtaining information to apply for installation permits. Promotes the sale of appliances to all new and existing customers. Work and share information with other residential and commercial representative in the Company concerning prospects, sale and installation of gas products and services. Develops marketing strategies consistent with the Company's Marketing goals and objectives. Provides assistance to Propane Manager in coordination of special projects. Works closely with Commercial Marketing department to share information regarding large Natural Gas customers who may have propane requirements for forklifts or stand-by power applications. Be cognizant of Company rates and sales and credit policies. Represents Company with various industry and trade associations when necessary. Maintain close relationships with customers to promote customer retention.

Fernandina Beach

Apply Now!

Northwest Marketing Posted on 10/30/2007

Energy Conservation Representative
The position is responsible for implementation of energy conservation programs. Individuals must have current knowledge of construction techniques utilized by the building industry to accurately analyze and recommend energy efficiency option and to promote electric utilization and end use equipment. Residential and/or commercial energy use, weatherization, energy rating or related certifications are a plus. AA degree required, BS preferred.

Northwest Florida

Apply Now!

South Florida Accounting Posted on 1/11/2008

Compliance Accountant
The Compliance Accountant is primarily responsible for testing compliance of internal controls, managing and updating the internal control documentation, and assisting with the internal audit and risk assessment processes. They will perform various internal audits including both accounting and operational. They will perform testing as it relates to 404 compliance as well as other special projects as determined by management. They will also assist with recommendations for improvements with internal controls and related processes. Work with outside auditors and internal division personnel to provide necessary *information, analysis and assistance as it relates to internal control* and compliance. Work with internal division personnel to test controls, recommend improvements, and assist with updating internal control documentation. Detail Oriented Projects including testing, analysis, and recommendations on internal controls. Extensive division travel is required for compliance and audit projects. Strong analytical skills are necessary. Must have high level of initiative. Must be able to communicate well in both written and verbal forms. Must understand accounting processes. Must be proficient with computer skills. Must be confident and able to *handle sensitive/difficult situations.* An undergraduate degree in Accounting is required. Minimum four years experience in accounting and experience in internal audit preferred

South Florida

Apply Now!

South Florida Posted on 12/26/2007

Customer Service Representative
We are currently seeking a Customer Service Rep for our South Florida Customer Service Department. Duties include: Handling customer inquiries from walk-in customers and phone-in customers with a professional and *friendly attitude. Handling customer correspondence and inquiries* involving high bills, turn-ons/offs, deposits and service requests. Handling emergency leak calls and maintain an accurate record of these calls. Handling irate customers effectively. Processing daily mail payments. Sorting and processing return mail daily. Filing job orders, CGI orders and Cashier batch tickets. Updating service requests. Price and batch job work orders. Researching and charging back return checks. Reconciling petty cash weekly. Processing commercial and residential sales orders. Occasional light typing. Processing commissions and forwarding to *residential sales manager weekly. Issuing deposit refunds on active*

accounts.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

System Improvement Specialist
This position is responsible for planning, coordinating and ensuring execution of projects which require relocations of services, fuel lines, meters as well as meter upgrading due to increased customer usage. The position will estimate the cost of relocating and improving FPU's and customer owned gas facilities. Related trade experience in natural or propane gas and possess a considerable knowledge of plumbing & piping.

South Florida

Apply Now!

South Florida Operations Posted on 11/3/2007

Welder
This position must be able to perform down-hand, horizontal or forehand welding. Must be able to read blueprints and sketches and be able to construct weld fittings or assemblies as shown by the blueprints or sketches and must be able to create clear and legible drawings and written records of work operations. Must have the ability to qualify for certification by Oxy-Acetylene and shielded ARC in accordance with API 1104 latest edition, ASME Section 9 as well as FPUC's Construction Procedures within 30 days after hire. Must have the ability to become qualified to make all PE *fused joints. Familiarity with distribution systems as well as federal, state* and local rules and regulations are a plus.

South Florida

Apply Now!

South Florida General Accounting Posted on 11/3/2007

Senior Construction Accountant
This position is responsible for preparing, maintaining, monitoring & reporting construction information to internal and external customers. Adheres to Construction/Fixed Assets procedures and controls to minimize errors and maintain integrity of the Fixed Assets system. Responsible for posting units of property to construction ledger. Records depreciation of assets. Processes activity of capital items for the GL and Fixed Asset systems. Undergraduate degree in Accounting is required along with one to three years of utility experience in accounting and fixed assets.

South Florida

Apply Now!

South Florida Gas Operations Posted on 10/30/2007

Gas Utility Worker
Looking for experienced and entry level individuals in good physical condition capable of heavy manual labor. Must have construction, mechanical, electrical or technical background, experience or exposure. Must obtain CDL License and have clean driving record.

South Florida

Apply Now!

South Florida Operations Posted on 10/30/2007

Administrative Assistant - Distribution Office
The position is responsible for performing administrative skills required for the effective operation of the South Florida Operations Center. This position will provide administrative support to Gas Operations Managers and Supervisors and provide guidance to other administrative employees. Must maintain all files for Division Operations Manager including all confidential personnel files. Prepare interoffice and external correspondence, disciplinary letters, procedures, gas incident reports and narratives, check requests and expense reports. Prepare all employee performance reviews, noting accomplishments and reprimands, if any, payroll advises, Personnel Action Notice forms (PAN) and supplemental data for Operations Center.Processes PAN forms for annual salary adjustments for supervisory and office personnel and for Union personnel per contract negotiations. Maintains petty cash. Schedules and prepares employee tests for position advancement, and prepare job postings and promotions in grade. Coordinates and tracks uniform purchases. Prepares all Workers' Compensation "Notice of Injury" reports and schedules visits for medical treatment. Prepares file of accidents, injuries and worker's compensation incident reports for monthly safety meetings. Coordinates annual revisions to the O&M and Emergency manuals. Prepares Fixed Asset Addition/Retirement forms. Maintain OSHA-300 Logs. Maintains employee drivers license files. Tracks and schedules all DOT physicals. FPU Newsletter coordinator for Operations Center. Backup for Payroll Clerk (AS400) Perform additional tasks or assignments as required by management.

South Florida

Apply Now!

Gas Supply Posted on 10/24/2007

Gas Logistics Analyst
This position is reponsible for assisting the department manager in the management of gas supply procurement and the Commercial Customer Choice Program. They will also be responsible for the maintenance of customer contracts, imbalance monitoring, confirmation of pool manager deliveries and SCADA coordination. The ideal candidate will have the ability to simultaneously handle multiple projects as well as effectively communicate ideas, procedures and results of analyses. Must be proficient in the use of Excel, Word, Access and PowerPoint. Assoc. degree from an accredited college or university with major course work in accounting, business or management required.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane District Manager
The qualified candidate will possess 5+ years of progressive operations, marketing and customer service management. Working knowledge of DOT & OPS regulations is required. Must be of strong character, high integrity and be able to demonstrate a high degree of leadership along with exceptional organizational & communication skills. Must have two years of college, course work in management, marketing or related field. Successful applicant will be required to obtain a Florida LP Gas Master Qualifier designation, 804 qualification and a current CDL with Hazmat

endorsement. Responsibilities include P&L performance involving gas and merchandising operations, day-to-day management of the business and employees; ensuring quality customer service at all points along the service cycle; administrative office; show room and field services.

South Florida

Apply Now!

South Florida Propane Operations Posted on 10/24/2007

Propane Driver
Must have 3 years experience as Gas Utility Worker or equivilent relevant experience. Must be familiar with provisions and applications for Nat'l Fuel Gas Code, Southern Building Code Congress Int'l, Standard Gas Code & Standard for Storage and Handling of LP Gas. Must have clean driving record and the ability to obtain a CDL license (Class A/X endorsement). Accurately read meters and identify meters, regulators and propane tanks by size and type.

South Florida

Apply Now!

South Florida Engineering Posted on 8/23/2007

Engineer
This position is required to independently administer, organize and prioritize their own facility extension and relocation projects within deadlines. They must evaluate, select and apply engineering techniques, procedures and criteria, using their judgement in making adaptations and modifications. Complete responsibility for administering facility extention, relocation or abandonment projects. Oversee, prepare or approve construction drawings of gas distribution systems. Prepare, review or approve improvement requisitions, permit applications, easement documents, etc. Administer and coordinate with utilities, consulting engineers and governmental agencies on roadway, developlment and capital improvement projects. General research and abstract work using various resources to determine property ownership, location and description of easements, right-of-ways etc. Travel to project locations and perform necessary work to establish alignment, grades, utility locations, cross-sections, profiles, etc in order to layout and prepare effective facility extension and relocation proposals. Obtain field data when necessary to the preparation of engineering construction drawings and permits. Ability to use pipe locators and hand digging to locate and identify underground gas distribution facilities. Performance at this level requires developed experience. Guidance and supervision of subordinate staff is required.

South Florida

Apply Now!

AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER
In compliance with Federal and State equal opportunity laws, qualified applicants are considered for all positions without regard to race, color, religion, sex, national origin, age, marital status, veteran status, or disability.

Resumes and applications will remain on file for future consideration for six months.

CONFIDENTIAL

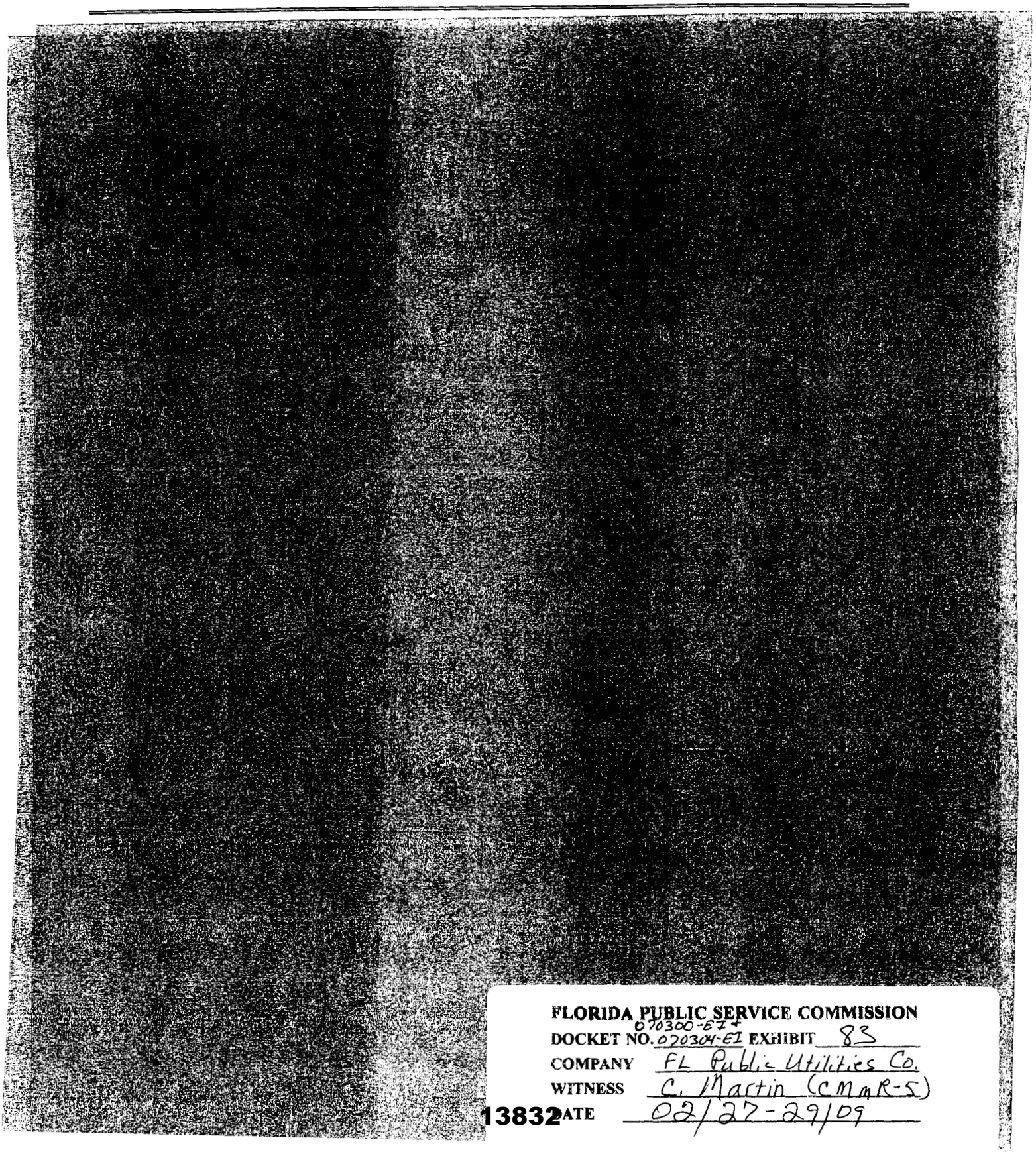
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-EI EXHIBIT 83
COMPANY FL Pubic Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-5)
DATE 02/27-29/08

13831

CONFIDENTIAL
Exhibit CMMR5
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

FLORIDA PUBLIC UTILITIES

BOARD OF DIRECTORS COMPENSATION COMMITTEE MEETING
OCTOBER 16, 2007



FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI 070304-EI EXHIBIT 83
COMPANY FL Public Utilities Co.
WITNESS C. Martin (CMMR-5)
DATE 02/27-29/09

13832

FLORIDA PUBLIC UTILITIES COMPANY
EXECUTIVE COMPENSATION COMPARISON
GAS AND ELECTRIC UTILITIES LESS THAN $250 MILLION TOTAL CAPITALIZATION
OCTOBER 16, 2007 COMPENSATION COMMITTEE MEETING

COMPANY	FISCAL YEAR	EMPL'S	CUST'S	OPER REV	NET INCOME	TOTAL CAP(1)	MKT CAP(2)	THREE YEAR AVERAGE RETURN ON EQUITY
				(IN THOUSANDS)				
CHESAPEAKE UTILS	12/31/2006	437	92,400	231,201	10,507	182,202	179,200	11.9%
DELTA NATURAL GAS	6/30/2007	157	37,000	98,168	5,298	113,053	81,927	9.3%
ENERGYSOUTH	9/30/2006	248	95,000	135,867	14,036	188,245	248,838	13.7%
MAINE & MARITIMES CORP	12/31/2006	218	35,000	35,601	$ 804	71,549	25,254	2.8%
RGC RESOURCES	9/30/2006	135	59,305	106,913	3,275	70,495	54,186	8.0%
UNITIL	12/31/2006	304	114,300	260,861	8,033	239,886	132,493	8.5%
TOTAL		1,499	433,005	868,611	41,953	865,430	721,898	54.2%
AVERAGE SIX COMPANIES		250	72,168	144,769	6,992	144,238	120,316	9.0%
MEDIAN		233	76,853	121,390	6,666	147,628	107,210	8.9%
FPUC		362	98,000	134,393	4,169	98,274	71,300	9.0%
NUMBER OF COMPANIES EQUAL TO OR LESS THAN FPUC		5	6	3	2	2	2	3

(1) COMMON STOCKHOLDERS EQUITY, PREFERRED STOCK AND LONG-TERM DEBT
(2) MARKET VALUE PER SHARE TIMES COMMON SHARES OUTSTANDING

NOTE:
ESTIMATED 2008 COMPENSATION USES FISCAL YEAR 2006 AND 2007 PROXY DATA INFLATED 4% PER YEAR

FLORIDA PUBLIC UTILITIES

COMPENSATION PER PROXY STATEMENT				COMPENSATION ADJUSTED FOR INFLATION BY 4% PER YEAR TO APPROXIMATE 2008 COMPENSATION				1 INCENTIVE COMP 2 DEF BENE/CONTRIB PLAN 3 SUPP RETIRE PLAN 4 401K MATCH 5 STOCK OPTION PLAN 6 DEFERRED COMP PLAN 7 ESOP
FUNCTION	SALARY	INCENTIVE	OTHER COMP	CEO	COO	CFO	VP	1 2 3 4 5 6 7
P/CEO	356,250	168,219	58,800	627,771				1 1 1 1 1
SVP/CFO	755,713	84,133	23,100			931,982		
SVP	241,000	57,733	28,061		352,938			
VP/Y/SECY	128,750	38,211	16,928				198,600	
SUB. PRES	133,750	9,888	14,599				170,896	
P/CEO	313,000	120,000	62,000	514,800				1 1 1 1 1
VP/CFO	144,000	40,000				191,360		
VP	150,000	40,000					197,600	
VP/COO	169,000	65,000			243,360			
P/CEO	322,833	84,500	15,199	456,335				1 1 1 1 1
SVP	184,167	41,000	5,525				240,147	
SVP/CFO	183,500	42,000	5,505			249,855		
SUB-PRES	157,917	47,000	4,737				226,426	
VP/SEC/CNSL	158,167	30,000	4,754				208,355	
* P/CEO	249,230			269,168				1 1 1 1
INTERIM COO/CFO	128,462					138,739		
VP/T	118,462						127,939	
VP/CONT	85,769						92,631	
SEC/CNSL	150,010	10,000					172,811	
P/CEO	265,760	110,000	9,125	415,676				1 1 1 1
VP/COO	124,435	26,000	6,752		169,762		169,762	
VP/T	110,685	26,000	6,135			154,246		
VP/SECY	96,060	22,000	4,890				132,786	
CHMN/CEO	400,202	176,068	92,130	721,894				1 1 1 1 1
SVP/COO	193,914	59,726	16,027		291,240			
SVP/CFO	189,066	58,232	11,987			280,028		
SVP	180,871	47,750	37,808				287,743	
VP	152,115	37,268	9,295				214,572	
	SALARY	INCENTIVE	OTHER	TOTAL	3,005,643	1,057,300	1,946,209	2,440,268	6 6 3 6 5 1 1
P/CEO	317,875	109,468	39,842	466,889				
SVP	182,667	52,116	12,710	246,912	600,940	264,328	324,366	187,713
SVP/CFO	281,904	41,728	7,788	301,420				
FPUC 2007 COMPENSATION								
P/CEO	[redacted]			NONE	[redacted]			1 1
SVP(COO)				NONE				
TR/CFO				NONE				

(Incentive paid in 2007 is for 2006 goals)

ESTIMATED 2008 COMPENSATION	CEO	COO	CFO
DELTA	[redacted]		
RGC RESOURCES			
FPUC			
2 CO. AVERAGE			
6 CO. AVERAGE		83	

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI 070304-EI EXHIBIT 84
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS C. Martin (CMMR-6)
DATE 02/27-29/08

13835

		DIVISION	U/N union/non-exempt/non	EX/NE	POSITION TITLE	# of Positio	CURRENT SALARY 2007	Current Salary Totals 2007	MIN Salary Range At 15% Below MAX	MAX SALARY RANGE RECO 2007	MAX SALARY RANGE CURRENT 2007	DIFFERENCE In Salary Range 2007	ADDITIONAL MERIT LIABILITY 2008	Immediate Adjustments 2007	TOTAL FUTURE COSTS
1	1	SR STAFF	N	EX	General Manager-SF	1	[redacted]								
2	2	SR STAFF	N	EX	Corporate Services Director	1									
3	3	SR STAFF	N	EX	General Manager-CF	1									
4	4	SR STAFF	N	EX	General Manager-NE	1									
5	5	SR STAFF	N	EX	General Manager-NW	1									
6	6	SR STAFF	N	EX	Marketing Director	1									
7	7	SR STAFF	N	EX	Controller	1									
8	8	SR STAFF	N	EX	IT Director	1									
9	9	SR STAFF	N	EX	HR Director	1									
10	10	SF	N	EX	Gas Operations Manager	1									
11	11	CORP	N	EX	Gas Logistics Manager	1									
12	12	NE	N	EX	Electric Operations Manager	1									
13	13	NW	N	EX	Electric Operations Manager	1									
14	14	SR STAFF	N	EX	Customer Relations Director	1									
15	19	CORP	N	EX	General Accounting Manager	1									
16	20	SF	N	EX	Engineering Manager	1									
17	21	SF	N	EX	Service Manager	1									
18	22	SF	N	EX	I&M Manager	1									
19	23	CF	N	EX	Gas Operations Manager	1									
20	15	CF	N	EX	Engineering Manager	1									
21	16	NW	N	EX	Engineering Manager	1									
22	26	NE	N	EX	Engineering Manager	1									
23	17	SF	N	EX	Propane Manager	1									
24	18	SF MKT	N	EX	Marketing Manager	1									
25	31	NE	N	EX	Line Operations Supervisor	1									
26	24	NE	N	EX	Service Operations Supervisor	1									
27	29	CORP	N	EX	Safety Manager	1									
28	32	SF MKT	N	EX	Customer Dev Mgr (Energy Conservation)	1									
29	27	CORP	N	EX	Asst. Controller/Corp. Accounting Supervisor	1									
30	25	CORP	N	EX	Sr. Systems Analyst/Programmer	4									
31	28	NW	N	EX	Line Operations Supervisor	1									
32	34	NW	N	EX	Service Operations Supervisor	1									
33	33	CF MKT	N	EX	Marketing Manager	1									
34	35	SF	N	EX	Sr. Engineer	0									
35	41	CORP	N	EX	Corporate Fleet Manager	1									
36	46	CORP	N	EX	Sr. Accountant-SEC Reporting	1									
37	36	SF	N	EX	Customer Service Manager	0									
38	37	NE	N	EX	Propane District Manager	1									
39	38	WF	N	EX	Propane District Manager	1									
40	39	CF	N	EX	Sr. Engineer	0									
41	40	NW	N	EX	Sr. Engineer	0									
42	42	NE	N	EX	Sr. Engineer	1									
43	43	CORP	N	EX	Sr. Accountant-Tax	1									
44	44	CORP	N	EX	Sr. Network Administrator	1									
45	45	CORP	N	EX	Sr. Accountant-Financial Reporting	1									
46	55	CORP	N	EX	Customer Information Systems Manager	1									
47	57	CORP	N	EX	Financial Analyst	1									
48	50	CF	N	EX	Gas Operations Supervisor-I&M	1									
49	58	CF	N	EX	Gas Operations Supervisor-Service	1									
50	47	CF	N	EX	Gas Operations Supervisor-Systems Ops	1									
51	48	SF	N	EX	Systems Operations Supervisor	1									
52	49	SF	N	EX	Propane Operations Supervisor	0									

Exhibit CMMR6
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

		DIVISION	U/N union/nc-exempt/non	EX/NE	POSITION TITLE	# of Positior	CURRENT SALARY 2007	Current Salary Totals 2007	MIN Salary Range At 15% Below MAX	MAX SALARY RANGE RECO 2007	MAX SALARY RANGE CURRENT 2007	DIFFERENCE In Salary Range 2007	ADDITIONAL MERIT LIABILITY 2008	Immediate Adjustments 2007	TOTAL FUTURE COSTS
53	51	SF	N	EX	I&M Supervisor	2	[redacted]								
54	52	SF	N	EX	Service Supervisor	3									
55	53	CF	N	EX	Propane Operations Supervisor	1									
56	54	SF	N	EX	Measurement Supervisor	1									
57	77	CF	N	EX	Customer Service Manager	1									
58	72	NE	N	EX	Customer Service Manager	1									
59	64	NW	N	EX	Customer Service Manager	1									
60	68	SF	N	EX	Engineer	1									
61	69	CORP	N	EX	Office Services Manager (Purchasing)	1									
62	60	SF MKT	N	EX	MKT Communications Mgr	1									
63	63	SF	N	EX	Customer Service Supervisor (Sr.)	1									
64	66	CF	N	EX	Engineer	0									
65	67	NW	N	EX	Engineer	0									
66	70	NE	N	EX	Engineer	0									
67	65	SF MKT	N	EX	Key Accounts Manager	1									
68	76	SF MKT	N	EX	Marketing Supervisor	1									
69	86	SF	N	EX	Communications Supervisor	1									
70	84	CORP	N	EX	Safety Coordinator I-Gas	0									
71	128	CORP	N	EX	Safety Coordinator I-Electric	0									
72	62	SF MKT	N	EX	Commercial Marketing Engineer	1									
73	87	SF	N	EX	Stores/Warehouse Supervisor	1									
74	78	SF MKT	N	EX	Senior Marketing Rep	0									
75	79	CORP	N	EX	Sr. Accountant-Regulatory	1									
76	80	CORP	N	EX	Sr. Accountant-Project	1									
77	129	SF MKT	N	EX	Marketing Analyst	1									
78	83	CORP	N	EX	Sr. Accountant-Construction	1									
79	107	NE	N	EX	Stores/Warehouse Supervisor	1									
80	81	CF	N	EX	Stores/Warehouse Supervisor	1									
81	82	NW	N	EX	Stores/Warehouse Supervisor	1									
82	85	SF	N	EX	Customer Service Supervisor	1									
83	88	CORP	N	NE	Business Systems Analyst	1									
84	89	CORP	N	NE	Gas Logistics Analyst/Assistant	1									
85	90	SF	N	NE	Assistant Engineer	1									
86	91	CORP	N	NE	Asst. Corporate Executive Secretary	1									
87	114	SF	N	NE	Engineering Field Tech	1									
88	94	CORP	N	EX	Customer Relations Trainer	1									
89	111	CF	N	NE	Assistant Engineer	1									
90	97	NW	N	NE	Assistant Engineer	1									
91	98	NE	N	NE	Assistant Engineer	0									
92	115	SF MKT	N	NE	Marketing Technical Specialist	2									
93	116	SF MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
94	117	SF MKT	N	EX	Commercial Marketing Rep	1									
95	118	SF MKT	N	EX	New Construction Marketing Rep	2									
96	99	CF MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
97	113	CF MKT	N	EX	Sr. Commercial Marketing Rep	0									
98	100	CF MKT	N	EX	New Construction Marketing Rep	2									
99	101	NE MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
100	137	NE MKT	N	EX	Propane Marketing Rep	1									
101	102	NW MKT	N	EX	Energy Conservation Rep (Energy Mktg Rep)	1									
102	106	NE	N	NE	Gas Service Technician A	1									
103	105	CORP	N	NE	Executive Financial Assistant	1									

	DIVISION	U/N union/non	EX/NE exempt/non	POSITION TITLE	# of Position	CURRENT SALARY 2007	Current Salary Totals 2007	MIN Salary Range At 15% Below MAX	MAX SALARY RANGE RECO 2007	MAX SALARY RANGE CURRENT 2007	DIFFERENCE In Salary Range 2007	ADDITIONAL MERIT LIABILITY 2008	Immediate Adjustments 2007	TOTAL FUTURE COSTS
104	112 CORP	N	NE	Executive Asst	1									
105	119 SF	N	NE	Systems Improvement Specialist	1									
106	122 CORP	N	EX	Accountant-Cash & Revenue	1									
107	120 CORP	N	EX	Accountant-General Ledger	1									
108	156 NE	N	NE	Propane Operator A	0									
109	157 CORP	N	NE	HR Assistant	1									
110	150 CF	N	EX	Customer Service Supervisor	1									
111	149 NE	N	EX	Customer Service Supervisor	1									
112	CORP	N	EX	Safety Coordinator II - Gas	1									
113	Corp	N	EX	Safety Coordinator II - Electric	1									
114	151 SF MKT	N	NE	Inside Marketing Rep	1									
115	133 CF MKT	N	EX	Residential Marketing Rep	1									
116	132 SF MKT	N	EX	Residential Marketing Rep	4									
117	140 NE	N	NE	Propane Operator B	0									
118	139 NE	N	NE	Gas Service Technician B	2									
119	146 NW	N	NE	Engineering Tech	1									
120	145 CF	N	NE	Engineering Tech	1									
121	144 SF	N	NE	Engineering Tech	2									
122	143 NW	N	EX	Customer Service Supervisor	1									
123	156 CORP	N	NE	Accountant-General Ledger	0									
124	147 Corp	N	NE	Accountant-Cash & Revenue	0									
125	164 CORP	N	NE	Technical Support Specialist	2									
126	163 CORP	N	NE	Reconciliation Analyst	1									
127	162 CORP	N	NE	Accounting Analyst-Inventory	1									
128	159 CORP	N	NE	Customer Info. Systems Operator	1									
129	158 CORP	N	NE	Customer Info. Systems Analyst	1									
130	148 CORP	N	NE	Sr. AP Analyst	1									
131	160 SF	N	NE	Sr. Distribution Office Clerk	1									
132	166 SF	N	NE	Engineering Administrative Assistant (PT)	1									
133	165 CORP	N	NE	Employment Specialist	1									
134	183 SF MKT	N	NE	Marketing Administrative Coordinator	1									
135	168 SF MKT	N	NE	Marketing Communications Adminstrative Assis	1									
136	180 SF	N	NE	Engineering Aide	0									
137	174 CF	N	NE	Engineering Aide	0									
138	178 WF	N	NE	Service Technician	1									
139	172 WF	N	NE	Gas Utility Worker B	2									
140	181 SF	N	NE	Sr. Propane Clerk	2									
141	179 CORP	N	NE	Office Services Assistant (Purchasing)	2									
142	189 CF	N	NE	Dispatcher	1									
143	188 SF	N	NE	Dispatcher	2									
144	190 NE	N	NE	Gas Utility Worker	2									
145	194 CF MKT	N	NE	Marketing Coordinator	1									
146	191 CF	N	NE	Sr. Customer Service Rep.	1									
147	196 CORP	N	NE	General Office Assistant	1									
148	200 CF	N	NE	Customer Service Rep. (CSR)	6									
149	203 NW	N	NE	Payment Processing Clerk	2									
150	202 NW	N	NE	Customer Service Rep. (CSR)	2									
151	204 CF	N	NE	Clerk	0									
152	205 CORP	N	NE	Courier/Printer	1									
153	208 WF	N	NE	Propane Driver	2									
154	209 WF	N	NE	Customer Service Rep. (CSR)	2									
155	210 SF MKT	N	NE	Customer Support Coordinator	1									
	TOTALS				164		$8,347,600.40		8,787,487.48	8,464,159.14	323,328.34	55,634.84	8,500.00	295,133.73

Exhibit 14
Late File Exhibits

Salary Survey
Excluding Union

Division/Department	A&G	CR	C. Serv	Electric	Others	Total
C. Florida					40	40
S. Florida Operations					41	41
Marketing					23	23
IT	9					9
Accounting	24					24
HR	3					3
Customer Relations		5				5
Corporate Services			12			12
Executives	4					4
Northwest Florida				17		17
Northeast Florida				26		26
Total Positions	40	5	12	43	104	204
Percentage	20%	2%	6%	21%	51%	100%
2007 - 4 Months at $8,500/Month = $34,000	$ 6,800	$ 680	$ 2,040	$ 7,140	$17,340	$ 34,000
2008 - 12 Months at $8,500/Month = $102,000	$20,400	$ 2,040	$ 6,120	$21,420	$52,020	$102,000
2007 Over & Above - A&G at 40%, CR at 30%, CS at 31% & Electric at 100%	$ 2,720	$ 204	$ 632	$ 7,140		[redacted]
2008 Over & Above - A&G at 40%, CR at 30%, CS at 31% & Electric at 100%	$ 8,160	$ 612	$ 1,897	$21,420		

Exhibit CMMR7
Docket No. 070304-EI
Florida Public Utilities Company
Witness Martin

Corporate Increases	$ 27,705.81	40%	$ 11,082.32
Electric increases	$ 16,845.20	100%	$ 16,845.20
Total salary survey increases			$ 27,927.52
Original salary survey adjustment			$ 32,089.00
	Difference		$ 4,161.48

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-EI
COMPANY: FL Public Utilities Co. (Rebuttal)
WITNESS: C. Martin (CMMR-7)
DATE: 02-27 thru 28-08
85

	Electric 0.*
Corporate 0.*	0.*
	0.*
2,474.43+	
2,106.3+	
5,500.+	2,428.35+
2,040.85+	1,733.86+
2,040.85+	1,733.86+
1,573.27+	1,561.21+
1,520.+	1,470.79+
1,463.9+	1,470.79+
1,401.47+	1,469.5+
1,264.12+	1,469.5+
1,156.06+	956.7+
1,182.32+	876.62+
1,091.04+	837.01+
1,047.98+	837.01+
1,047.98+	16,845.2*
795.24+	
27,705.81*	

SUPPLEMENTAL COMPOSITE EXHIBIT CMMR-8

WITNESS: MARTIN

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI 070304-EI EXHIBIT 86
COMPANY FL Public Utilities (Rebuttal)
WITNESS C. Martin (CMMR-8)
DATE 02/27-29/08

FPUC
Projections Updated for Actual through 2007
IT Department's programmers

Revised Projection

	Hours	Actual 2007	Hours	Annualized 2007	Revised 2008 Projections	Proj. Factor	5.50%
FATH, DENNIS C.	2,080	$ 79,646.08	2.080	$ 79,646.08	$ 84,026.61		
GAUSE, JAMES F.	2,080	$ 78,272.56	2,080	$ 78,272.56	$ 82,577.55		
MERCADO, ESPERANZA	1,920	$ 80,692.02	2.080	$ 87,416.36	$ 92,224.26		
MESSINA, VINCENT M.	2,080	$ 78,248.42	2,080	$ 78,248.42	$ 82,552.08		
Total		$ 316,859.08		$ 323,583.42	$ 341,380.51		
				Electric only	$ 136,552.20	Elec Alloc	40.00%

Adjustments

Year	Amount		
2006	$ 307,945.56		
2007	$ 324,882.57	Proj. Factor	5.50%
2008	$ 342,751.11	Proj. Factor	5.50%
2006	$ 123,178.22	Elec. Alloc.	40.00%
2007	$ 129,953.03	Elec. Alloc.	40.00%
2008	$ 137,100.44	Elec. Alloc.	40.00%

Total Electric Adjustment $ (548.24)

Original Projection

Original Projection adjustment		
Actual 2006	$ 222,533.61	
Normalized 2006	$ 307,945.56	
Adjustment above and beyond	$ 85,411.95	
Adjustment above and beyond Elec.	$ 34,164.78	40.00%
2007	$ 36,043.84	5.50%
2008	$ 38,026.25	5.50%

Docket No. 070304-EI
Rebuttal Exhibit
Issue 80
Witness: Martin

Name	Pay Period	Hours	Dollars
FATH, DENNIS C.	01/14/2007	72.00	2857.33
FATH, DENNIS C.	01/14/2007	8.00	284.56
FATH, DENNIS C.	01/28/2007	72.00	2596.34
FATH, DENNIS C.	01/28/2007	8.00	284.56
FATH, DENNIS C.	02/11/2007	80.00	3116.23
FATH, DENNIS C.	02/25/2007	80.00	3038.63
FATH, DENNIS C.	03/11/2007	80.00	2984.67
FATH, DENNIS C.	03/25/2007	80.00	2884.09
FATH, DENNIS C.	04/08/2007	80.00	3356.89
FATH, DENNIS C.	04/22/2007	24.00	944.52
FATH, DENNIS C.	04/22/2007	56.00	1991.92
FATH, DENNIS C.	05/06/2007	80.00	3027.41
FATH, DENNIS C.	05/20/2007	80.00	3001.54
FATH, DENNIS C.	06/03/2007	64.00	2551.85
FATH, DENNIS C.	06/03/2007	16.00	569.12
FATH, DENNIS C.	06/17/2007	80.00	2969.50
FATH, DENNIS C.	07/01/2007	72.00	2873.97
FATH, DENNIS C.	07/01/2007	8.00	284.56
FATH, DENNIS C.	07/15/2007	72.00	3029.42
FATH, DENNIS C.	07/15/2007	8.00	284.56
FATH, DENNIS C.	07/29/2007	80.00	2891.22
FATH, DENNIS C.	08/12/2007	80.00	2940.51
FATH, DENNIS C.	08/26/2007	80.00	3000.97
FATH, DENNIS C.	09/09/2007	72.00	2844.88
FATH, DENNIS C.	09/09/2007	8.00	284.56
FATH, DENNIS C.	09/23/2007	80.00	2867.71
FATH, DENNIS C.	10/07/2007	32.00	1251.09
FATH, DENNIS C.	10/07/2007	48.00	1707.36
FATH, DENNIS C.	10/21/2007	80.00	2927.37
FATH, DENNIS C.	11/04/2007	72.00	2631.85
FATH, DENNIS C.	11/04/2007	8.00	284.56
FATH, DENNIS C.	11/18/2007	56.00	2122.93
FATH, DENNIS C.	11/18/2007	24.00	853.68
FATH, DENNIS C.	12/02/2007	24.00	1223.86
FATH, DENNIS C.	12/02/2007	56.00	1991.92
FATH, DENNIS C.	12/16/2007	56.00	2271.96
FATH, DENNIS C.	12/16/2007	0.00	50.00
FATH, DENNIS C.	12/16/2007	24.00	868.68
FATH, DENNIS C.	12/30/2007	56.00	2845.62
FATH, DENNIS C.	12/30/2007	24.00	853.68
GAUSE, JAMES F.	01/14/2007	72.00	2696.77
GAUSE, JAMES F.	01/14/2007	8.00	266.72
GAUSE, JAMES F.	01/14/2007	0.00	-0.02
GAUSE, JAMES F.	01/28/2007	80.00	2706.42
GAUSE, JAMES F.	01/28/2007	0.00	0.03
GAUSE, JAMES F.	02/11/2007	80.00	2937.83
GAUSE, JAMES F.	02/11/2007	0.00	-0.02
GAUSE, JAMES F.	02/25/2007	80.00	2860.23
GAUSE, JAMES F.	03/11/2007	0.00	-0.01
GAUSE, JAMES F.	03/11/2007	80.00	2806.27
GAUSE, JAMES F.	03/25/2007	0.00	-0.04

GAUSE, JAMES F.	03/25/2007	80.00	2705.69
GAUSE, JAMES F.	04/08/2007	80.00	3178.49
GAUSE, JAMES F.	04/22/2007	80.00	2970.01
GAUSE, JAMES F.	05/06/2007	0.00	0.00
GAUSE, JAMES F.	05/06/2007	80.00	3759.00
GAUSE, JAMES F.	05/20/2007	80.00	3725.00
GAUSE, JAMES F.	06/03/2007	72.00	3392.00
GAUSE, JAMES F.	06/03/2007	0.00	0.02
GAUSE, JAMES F.	06/03/2007	8.00	266.72
GAUSE, JAMES F.	06/17/2007	0.00	0.03
GAUSE, JAMES F.	06/17/2007	80.00	2791.10
GAUSE, JAMES F.	07/01/2007	0.00	-0.02
GAUSE, JAMES F.	07/01/2007	80.00	3014.90
GAUSE, JAMES F.	07/15/2007	72.00	2868.86
GAUSE, JAMES F.	07/15/2007	8.00	266.72
GAUSE, JAMES F.	07/29/2007	80.00	2712.82
GAUSE, JAMES F.	08/12/2007	80.00	2762.11
GAUSE, JAMES F.	08/12/2007	0.00	-0.01
GAUSE, JAMES F.	08/26/2007	80.00	2822.57
GAUSE, JAMES F.	09/09/2007	72.00	2684.32
GAUSE, JAMES F.	09/09/2007	0.00	0.02
GAUSE, JAMES F.	09/09/2007	8.00	266.72
GAUSE, JAMES F.	09/23/2007	0.00	-0.01
GAUSE, JAMES F.	09/23/2007	80.00	2689.31
GAUSE, JAMES F.	10/07/2007	72.00	2654.40
GAUSE, JAMES F.	10/07/2007	0.00	0.02
GAUSE, JAMES F.	10/07/2007	8.00	266.72
GAUSE, JAMES F.	10/21/2007	0.00	0.01
GAUSE, JAMES F.	10/21/2007	80.00	2748.97
GAUSE, JAMES F.	11/04/2007	80.00	2745.88
GAUSE, JAMES F.	11/18/2007	0.00	0.03
GAUSE, JAMES F.	11/18/2007	80.00	2854.36
GAUSE, JAMES F.	12/02/2007	64.00	3120.90
GAUSE, JAMES F.	12/02/2007	0.00	0.01
GAUSE, JAMES F.	12/02/2007	16.00	533.44
GAUSE, JAMES F.	12/16/2007	72.00	2742.53
GAUSE, JAMES F.	12/16/2007	0.00	30.00
GAUSE, JAMES F.	12/16/2007	8.00	269.72
GAUSE, JAMES F.	12/30/2007	32.00	1554.71
GAUSE, JAMES F.	12/30/2007	0.00	-0.01
GAUSE, JAMES F.	12/30/2007	48.00	1600.32
MERCADO, ESPERANZA	02/11/2007	80.00	3116.23
MERCADO, ESPERANZA	02/25/2007	80.00	3038.63
MERCADO, ESPERANZA	03/11/2007	80.00	2984.67
MERCADO, ESPERANZA	03/25/2007	80.00	3921.00
MERCADO, ESPERANZA	04/08/2007	80.00	4432.00
MERCADO, ESPERANZA	04/22/2007	80.00	4156.00
MERCADO, ESPERANZA	05/06/2007	80.00	3994.00
MERCADO, ESPERANZA	05/20/2007	80.00	3961.00
MERCADO, ESPERANZA	06/03/2007	72.00	3595.00
MERCADO, ESPERANZA	06/03/2007	8.00	284.56
MERCADO, ESPERANZA	06/17/2007	80.00	2969.50

MERCADO, ESPERANZA	07/01/2007	80.00	3193.30
MERCADO, ESPERANZA	07/15/2007	72.00	3029.42
MERCADO, ESPERANZA	07/15/2007	8.00	284.56
MERCADO, ESPERANZA	07/29/2007	80.00	2891.22
MERCADO, ESPERANZA	08/12/2007	72.00	2646.46
MERCADO, ESPERANZA	08/12/2007	8.00	284.56
MERCADO, ESPERANZA	08/26/2007	80.00	3000.97
MERCADO, ESPERANZA	09/09/2007	72.00	2844.88
MERCADO, ESPERANZA	09/09/2007	8.00	284.56
MERCADO, ESPERANZA	09/23/2007	80.00	2867.71
MERCADO, ESPERANZA	10/07/2007	80.00	3127.73
MERCADO, ESPERANZA	10/21/2007	80.00	2927.37
MERCADO, ESPERANZA	11/04/2007	80.00	2924.28
MERCADO, ESPERANZA	11/18/2007	80.00	3032.76
MERCADO, ESPERANZA	12/02/2007	64.00	3263.62
MERCADO, ESPERANZA	12/02/2007	16.00	569.12
MERCADO, ESPERANZA	12/16/2007	80.00	3220.65
MERCADO, ESPERANZA	12/16/2007	0.00	25.00
MERCADO, ESPERANZA	12/30/2007	64.00	3252.14
MERCADO, ESPERANZA	12/30/2007	16.00	569.12
MESSINA, VINCENT M.	01/14/2007	72.00	2791.09
MESSINA, VINCENT M.	01/14/2007	8.00	277.20
MESSINA, VINCENT M.	01/28/2007	80.00	2811.22
MESSINA, VINCENT M.	02/11/2007	80.00	3042.63
MESSINA, VINCENT M.	02/25/2007	72.00	2668.53
MESSINA, VINCENT M.	02/25/2007	8.00	277.20
MESSINA, VINCENT M.	03/11/2007	72.00	2619.96
MESSINA, VINCENT M.	03/11/2007	8.00	277.20
MESSINA, VINCENT M.	03/25/2007	80.00	2810.49
MESSINA, VINCENT M.	04/08/2007	24.00	984.99
MESSINA, VINCENT M.	04/08/2007	56.00	1940.40
MESSINA, VINCENT M.	04/22/2007	80.00	3074.81
MESSINA, VINCENT M.	05/06/2007	72.00	2658.43
MESSINA, VINCENT M.	05/06/2007	8.00	277.20
MESSINA, VINCENT M.	05/20/2007	80.00	2927.94
MESSINA, VINCENT M.	06/03/2007	64.00	2492.97
MESSINA, VINCENT M.	06/03/2007	16.00	554.40
MESSINA, VINCENT M.	06/17/2007	72.00	2606.31
MESSINA, VINCENT M.	06/17/2007	8.00	277.20
MESSINA, VINCENT M.	07/01/2007	72.00	2807.73
MESSINA, VINCENT M.	07/01/2007	8.00	277.20
MESSINA, VINCENT M.	07/15/2007	56.00	2304.70
MESSINA, VINCENT M.	07/15/2007	24.00	831.60
MESSINA, VINCENT M.	07/29/2007	80.00	2817.62
MESSINA, VINCENT M.	08/12/2007	80.00	2866.91
MESSINA, VINCENT M.	08/26/2007	80.00	2927.37
MESSINA, VINCENT M.	09/09/2007	72.00	2778.64
MESSINA, VINCENT M.	09/09/2007	8.00	277.20
MESSINA, VINCENT M.	09/23/2007	80.00	2794.11
MESSINA, VINCENT M.	10/07/2007	80.00	3054.13
MESSINA, VINCENT M.	10/21/2007	0.00	32.50
MESSINA, VINCENT M.	10/21/2007	80.00	2853.77

MESSINA, VINCENT M.	11/04/2007	80.00	2850.68
MESSINA, VINCENT M.	11/18/2007	80.00	2959.16
MESSINA, VINCENT M.	12/02/2007	64.00	3204.74
MESSINA, VINCENT M.	12/02/2007	16.00	554.40
MESSINA, VINCENT M.	12/16/2007	80.00	3152.05
MESSINA, VINCENT M.	12/16/2007	0.00	30.00
MESSINA, VINCENT M.	12/30/2007	48.00	2394.94
MESSINA, VINCENT M.	12/30/2007	32.00	1108.80
			316859.08

Audit fees Account#9233:	2006 Accruals	2007 Accruals	2008 Estimates	
BDO External Audit Fees	220,000	240,000	250,000	Bdo emailed estimate
BDO for becoming Accelerated & Sox 404	2,500	0	167,500	Bdo emailed estimate
Crowe Internal Audit Fees	144,060	100,000	103,500	trended at 3.5% over 2007
Goodwill impairment testing	15,500	16,750	20,700	trended
Federal tax return	20,000	25,000	25,900	trended at 3.5% over 2007
Federal tax consulting	6,928	20,717	82,400	Quote from Anna
SALTT state taxes				
Pension and 401k audit	13,600	32,500	33,600	trended at 3.5% over 2007
AON	32,925	88,287	91,375	trended at 3.5% over 2007
Other	0	0	0	trended at 3.5% over 2007
	455,513	523,254	774,975	
M&J	(7,644)	(5,513)	(23,250)	
TOTAL:	**447,869**	**517,741**	**751,725**	

Electric Portion:	139,754	158,808	240,242

Docket No. 070304-EI
Rebuttal Exhibit
Issue 93
Witness: Martin

1/26/2006 15:36:43 Interactive Trial Balance GLGITB GLDITB

Account/mask . . 001.*.*.4010.9233 + Balance type . . M +
Year/period . . . 2006 + 12 Macro name . . . +
Zero balance? . . 1 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . 100000000 1=Yes, 0=No Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 1 1=Yes, 0=No Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust ____ __ / ____ __
Type options, press Enter. 5=Display

1 4 5 2 3 O Co#.U.D.Acct.Subacc	Current Period	YTD/Cumulative
001	71,925.61	379,878.43
009	12,853.01	67,990.23
Grand total for all currencies:	84,778.62	447,868.66

→2006 TOTAL

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

(A)

2/19/2008 13:59:02 Interactive Trial Balance GLGITB GLDITB

Account/mask . . 001.1.*.****.9233 + Balance type . . M +
Year/period . . . 2006 + 12 Macro name . . . _____ +
Zero balance? . . 1 1=Include, 0=Exclude Budget code . . . _____ +
Subtotal mask . . 000110000 1=Yes, 0=No Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 0 1=Yes, 0=No Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust ____ __ / ____ __

Type options, press Enter. 5=Display

1 4 5 2 3

) Co#.U.D.Acct.Subacc	Current Period	YTD/Cumulative
4	13,553.45	69,877.77
5	13,553.45	69,877.77
1	27,106.90	139,755.54
Grand total for all currencies:	27,106.90	139,755.54

→ 2006 ELECTRIC

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

```
 2/19/2008 13:59:12      Interactive Trial Balance          GLGITB      GLDITB
Account/mask  . . 001.1.*.****.9233                    + Balance type  . . M +
Year/period . . . 2007 + 12                  Macro name  . . .           +
Zero balance? . . 1 1=Include, 0=Exclude     Budget code . . .           +
Subtotal mask . . 000110000 1=Yes, 0=No      Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 0 1=Yes, 0=No              Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust      __ __ / ____ __
Type options, press Enter.                        5=Display
  1   4 5 2    3
) Co#.U.D.Acct.Subacc                      Current Period    YTD/Cumulative
        4                                      14,999.69-         77,093.25
        5                                      15,999.67-         81,715.34
      1                                        30,999.36-        158,808.59
  Grand total for all currencies:              30,999.36-        158,808.59
                                                                 ~2007 [illegible]

                                                                      Bottom

F2=Function keys  F3=Exit  F4=Prompt  F5=Fold/unfold  F24=More keys
```

2/13/2006 09:31:10 Interactive Trial Balance GLGITB GLDITB

Account/mask . . 001.*.*.****.9233 + Balance type . . M +
Year/period . . . 2007 + 12 Macro name . . . +
Zero balance? . . 1 1=Include, 0=Exclude Budget code . . . +
Subtotal mask . . 100000000 1=Yes, 0=No Subtotal option . 2 0=Off,1=Det,2=Sum
Company masked? . 1 1=Yes, 0=No Active accts? . . 2 0=Inac,1=Ac,2=All
Comparative view 0 0=No, 1=M/M, 2=Q/Q, 3=Y/Y, 4=Cust /
Type options, press Enter. 5=Display
1 4 5 2 3

O	Co#.U.D.Acct.Subacc	Current Period	YTD/Cumulative
	001	80,825.81-	433,831.45
	009	15,776.33-	83,909.96
	Grand total for all currencies:	96,602.14-	517,741.41

2007 TOTAL

Bottom

F2=Function keys F3=Exit F4=Prompt F5=Fold/unfold F24=More keys

(B)

FrankGates HIGHER
The Frank Gates Companies, Inc.

Attenta
Smart Risk Management.

January 18, 2008

SENT VIA E-MAIL 10/4/2007

Mr. Jim Mesite, Senior Project Accountant
Corporate Accounting
Florida Public Utilities
401 S. Dixie Highway
West Palm Beach, FL. 33401

RE: Auto and General Liability Claim Escrow Disbursement Bank Account

Dear Mr. Mesite:

This is sent to confirm the following questions in regards to the above referenced account:

- The purpose of this account is to fund anticipated loss payments for auto and general liability claims that occur, that we are required to handle on behalf of Florida Public Utilities
- This account covers the various operating units contained within the legal entity known as Florida Public Utilities
- The name on the account is "Frank Gates Service Companies on behalf of Florida Public Utilities"
- The maintenance balance of this account is $10,000. If there is claims activity, a monthly escrow invoice is provided to replenish the account and provide you an invoice for activity
- This is not an interest bearing account

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 87
COMPANY EPUC -(Rebuttal)
WITNESS J. Mesite (JMR-1)
DATE 02/27/08 - 02/29/08

Frank Gates HIGHER
The Frank Gates Companies, Inc.

Attenta
Smart Risk Management.

January 18, 2008

If you have any further questions, please do not hesitate to contact me.

Best Regards,

Steve Wilson, Manager
Account Executives, Central Region

Direct Phone (972) 715-4250
Toll Free (866) 825-9891 X250
Direct Fax (972) 386-3101
Cell Phone (214) 263-4502
e-mail: StWilson@frankgates.com

2006 Over earnings Audit Responses

Audit Finding #1
The company agrees with the opinion of the auditor to adjust the amounts for "Non-Utility Plant" and "Non-Utility Reserve" on the year-end rate base schedule and the 13-month average rate base schedule thereby further reducing the "Plant" and "Accumulated Depreciation" on these same schedules.

Audit Finding #2
The company agrees with the opinion of the auditor that the working capital on the year-end rate base schedule was erroneously increased by the unamortized rate case expense adjustment instead of decreased. Therefore the resulting year-end working capital should be decreased by twice the unamortized rate case expense adjustment in order to correct the working capital calculation.

Audit Finding #3
The company disagrees with the opinion of the auditor regarding the allocations for payroll related expenses. It is our belief that the auditor did not have all the information necessary to properly analyze the allocation of the expense. The payroll journal entry is complex, and some of the allocations are done within the journal entry itself. The payroll program is designed and written to do the allocation within the program, and the program uses actual payroll by account number to allocate certain benefits including those covered by this audit finding. Expenses related to payroll benefits including pension and medical, should and do directly follow how the payroll dollars are actually charged. We take the actual benefit expense amount and divide it by total payroll to get the overhead rate factor. We use that factor to apply these costs directly to capital and non-regulated operations. The remaining expense is appropriately expensed to regulated operations. This method applies these expenditures to the appropriate utility and account number based on actual payroll and matches the benefit related expense to payroll on a real-time basis. This approach is the best method and the most appropriate as a basis for allocating payroll related benefits. Since these costs follow actual payroll it is a better method to allocate costs than a simple allocation done at a higher level.

Audit Finding #4
The company agrees with the opinion of the auditor that taxes and other benefit expenses should be decreased in the surveillance report by the amount re-allocated to conservation.

REBUTTAL TESTIMONY EXHIBIT JM R-2
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

OPC, LATE FILE EXHIBIT 16.1

2007 ACCOUNTS RECEIVABLE - SUMMARY (See OPC, LATE FILE EXHIBIT 16.2)

Acct	Sub-	Account Name	ACTUAL Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13-MO AVERAGE
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	3,076,502	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	4,478,611	4,544,472	4,544,472	3,947,720
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	(7,578)	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	3,569
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	60,565	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	101,746
		TOTAL ACCOUNTS REC	**3,129,489**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**3,962,598**	**4,588,287**	**4,654,148**	**4,654,148**	**4,053,035**

2008 ACCOUNTS RECEIVABLE - SUMMARY (See OPC, LATE FILE EXHIBIT 16.2)

Acct	Sub-	Account Name	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	13-MO AVERAGE
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	4,544,472	4,699,680	4,699,680	4,699,680	4,699,680	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	4,906,472
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	4,498	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,694
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	105,178	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,307
		TOTAL ACCOUNTS REC	**4,654,148**	**4,808,625**	**4,808,625**	**4,808,625**	**4,808,625**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,164,063**	**5,015,473**

FLORIDA PUBLIC UTILITIES
070304-EI

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 88
COMPANY FPUC - (Rebuttal)
WITNESS J. Mesite (JMR-2)
DATE 02/27/08 - 02/29/08

13857

REBUTTAL TESTIMONY EXHIBIT JM R-2
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES
070304-EI

2006

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

Acct No.		Account Name	Dec 2005	Jan 2006	Feb 2006	Mar 2006	Apr 2006	May 2006	Jun 2006	Jul 2006	Aug 2006	Sep 2006	Oct 2006	Nov 2006	Dec 2006	13 MONTH AVERAGE	2007: AT 101.2 CG	2007: AT 103.4 ICG
1420	1	CUSTOMER A/R - UTILI	3,342,037	3,280,093	3,362,102	2,798,439	3,007,946	2,948,764	3,402,722	3,954,612	3,539,255	3,811,107	3,016,755	2,548,264	3,076,502	3,237,584	3,276,435	
1430	1	OTHER A/R - EMPLOYEE	3,758	4,568	4,156	5,647	6,549	4,206	4,990	7,192	3,105	4,688	1,566	2,033	(7,578)	3,452		3,569
1430	2	OTHER A/R - MISCELLA	209,656	275,791	141,886	79,442	62,921	74,211	82,251	72,091	47,860	47,810	58,777	65,944	60,565	98,400		101,746

2007

Acct	Su b-	Account Name	ACTUAL Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13-MO AVERAGE
2007 PROJECTED ACCOUNTS RECEIVABLE-ELECT INCREASED FOR CUSTOMER GROWTH @ 1.2% ONLY																
1420	1	ACCOUNTS RECEIVABLE-ELECT	3,076,502	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,293,096	3,276,435
ADDITIONAL INCREASES FOR 2007 AVERAGE RATE INCREASES (See OPC, LATE FILE EXHIBIT 16.3)																
2007 FUEL INCREASES				17%	17%	17%	17%	17%	17%	17%	17%	17%				
FUEL & MID-COURSE INCREASE													36%			
FUEL, MID-COURSE, & INTERIM INCREASE														38%	38%	
1420	1	ACCOUNTS RECEIVABLE-ELECT	3,076,502	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	4,478,611	4,544,472	4,544,472	3,947,720

2007 ACCOUNTS RECEIVABLE - SUMMARY

Acct	Su b-	Account Name	ACTUAL Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13-MO AVERAGE	101.2 CG	103.5 ICG
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	3,076,502	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	3,852,922	4,478,611	4,544,472	4,544,472	3,947,720	3,995,093	
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	(7,578)	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	4,498	3,569		3,694
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	60,565	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	105,178	101,746		105,307
		TOTAL ACCOUNTS REC	3,129,489	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	3,962,598	4,588,287	4,654,148	4,654,148	4,053,035		

2008

Acct	Su b-	Account Name	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	13-MO AVERAGE
2008 PROJECTED ACCOUNTS RECEIVABLE-ELECT INCREASED FOR CUSTOMER GROWTH @ 1.2% ONLY																
1420	1	ACCOUNTS RECEIVABLE-ELECT	4,544,472	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,949,311	3,995,093
ADDITIONAL INCREASES FOR 2008 AVERAGE RATE INCREASES (See OPC, LATE FILE EXHIBIT 16.3)																
2008 FUEL INCREASES				19%	19%	19%	19%									
FUEL & RATE CASE INCREASE								28%	28%	28%	28%	28%	28%	28%	28%	
1420	1	ACCOUNTS RECEIVABLE-ELECT	4,544,472	4,699,680	4,699,680	4,699,680	4,699,680	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	4,906,472

2008 ACCOUNTS RECEIVABLE - SUMMARY

Acct	Su b-	Account Name	Dec 2007	Jan 2008	Feb 2008	Mar 2008	Apr 2008	May 2008	Jun 2008	Jul 2008	Aug 2008	Sep 2008	Oct 2008	Nov 2008	Dec 2008	13-MO AVERAGE
1420	1	ACCOUNTS RECEIVABLE-ELECT (SEE ABOVE)	4,544,472	4,699,680	4,699,680	4,699,680	4,699,680	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	5,055,118	4,906,472
1430	1	ACCOUNTS RECEIVABLE-EMPLOYEES	4,498	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,694
1430	2	ACCOUNTS RECEIVABLE-ELECT-OTHER	105,178	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,318	105,307
		TOTAL ACCOUNTS REC	4,654,148	4,808,625	4,808,625	4,808,625	4,808,625	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,164,063	5,015,473

REBUTTAL TESTIMONY EXHIBIT JM R-2
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

OPC, LATE FILE EXHIBIT 16.3

FPU Comparison of Rate Increases 2007-2008

Northeast Florida-Fernandina	Residential						General Service						General Service Demand						GSLD					
	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate	Before Jan. 2007 Rate	After Jan. 2007 Rate	After Oct. 2007 Midcourse Rate	After Nov. 22 Interim Rate	After Jan. 2008 Annual Fuel	May 2008 After Base Rate
	Increase	Increase	Increase	Increase	Adjustment	Increase	Increase	Increase	Increase	Increase	Adjustment	Increase	Increase	Increase	Increase	Increase	Adjustment	Increase	Increase	Increase	Increase	Increase	Adjustment	Increase
Customer Charge	$ 10.00	$ 10.00	$ 10.00	$ 10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 13.73	$ 14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)													$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 32.87	$ 51.70	$ 63.55	$ 63.55	$ 66.28	$ 66.28	$ 64.32	$ 101.12	$ 124.70	$ 124.70	$ 136.22	$ 136.22	$ 1,237.20	$ 1,924.80	$ 2,390.80	$ 2,390.80	$ 2,592.40	$ 2,592.40	$ 11,992.00	$ 19,400.00	$ 24,076.00	$ 24,076.00	$ 26,132.00	$ 26,132.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.46	$ 1.95	$ 2.25	$ 2.29	$ 2.36	$ 2.58	$ 2.79	$ 3.74	$ 4.34	$ 4.41	$ 4.71	$ 5.20	$ 42.06	$ 59.83	$ 71.78	$ 72.38	$ 77.62	$ 80.96	$ 397.04	$ 588.41	$ 708.31	$ 713.29	$ 766.72	$ 802.66
Total Monthly Bill	$ 58.52	$ 77.98	$ 90.13	$ 91.56	$ 94.43	$ 103.20	$ 111.49	$ 149.52	$ 173.70	$ 176.31	$ 188.27	$ 207.88	$ 1,682.46	$ 2,393.43	$ 2,871.38	$ 2,895.16	$ 3,104.80	$ 3,238.36	$ 15,882.04	$ 23,537.41	$ 28,333.31	$ 28,532.68	$ 30,670.11	$ 32,107.66
Monthly Demand (KW)													100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Northwest Florida-Marianna	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$ 10.00	$ 10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 13.73	$ 14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 98.40	$ 98.40	$ 98.40	$ 98.40	$ 98.40	$ 129.20	$ 364.00	$ 364.00	$ 364.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 263.00	$ 263.00	$ 263.00	$ 263.00	$ 263.00	$ 347.00	$ 3,060.00	$ 3,060.00	$ 3,060.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 45.29	$ 44.20	$ 53.48	$ 53.48	$ 76.10	$ 76.10	$ 89.48	$ 87.32	$ 105.82	$ 105.82	$ 156.80	$ 156.80	$ 1,711.20	$ 1,670.80	$ 2,038.40	$ 2,038.40	$ 2,993.20	$ 2,993.20	$ 16,408.00	$ 16,004.00	$ 19,660.00	$ 19,660.00	$ 28,604.00	$ 28,604.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.78	$ 1.76	$ 2.00	$ 2.03	$ 2.61	$ 2.83	$ 3.43	$ 3.38	$ 3.86	$ 3.92	$ 5.23	$ 5.72	$ 54.74	$ 53.85	$ 63.27	$ 63.34	$ 87.89	$ 91.23	$ 515.13	$ 506.21	$ 599.95	$ 600.06	$ 830.10	$ 866.04
Total Monthly Bill less taxes	$ 71.26	$ 70.29	$ 79.81	$ 81.23	$ 104.50	$ 113.27	$ 137.29	$ 135.36	$ 154.34	$ 156.94	$ 209.37	$ 228.98	$ 2,189.74	$ 2,154.05	$ 2,531.07	$ 2,533.72	$ 3,515.87	$ 3,649.43	$ 20,606.13	$ 20,249.21	$ 23,998.95	$ 24,003.45	$ 33,205.49	$ 34,643.04
Monthly Demand (KW)													100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Average [Combined ÷ 2]	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$ 10.00	$ 10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$ 13.73	$ 14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 95.60	$ 95.60	$ 95.60	$ 98.40	$ 98.40	$ 129.20	$ 354.00	$ 354.00	$ 354.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 255.50	$ 255.50	$ 255.50	$ 263.00	$ 263.00	$ 347.00	$ 2,975.00	$ 2,975.00	$ 2,975.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 39.08	$ 47.95	$ 58.52	$ 58.52	$ 71.19	$ 71.19	$ 76.90	$ 94.22	$ 115.26	$ 115.26	$ 146.51	$ 146.51	$ 1,474.20	$ 1,797.80	$ 2,214.60	$ 2,214.60	$ 2,792.80	$ 2,792.80	$ 14,200.00	$ 17,702.00	$ 21,868.00	$ 21,868.00	$ 27,368.00	$ 27,368.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.62	$ 1.85	$ 2.12	$ 2.16	$ 2.49	$ 2.71	$ 3.11	$ 3.56	$ 4.10	$ 4.17	$ 4.97	$ 5.46	$ 48.40	$ 56.84	$ 67.53	$ 67.86	$ 82.76	$ 86.09	$ 456.08	$ 547.31	$ 654.13	$ 656.68	$ 798.41	$ 834.35
Total Monthly Bill less taxes	$ 64.89	$ 74.13	$ 84.97	$ 86.39	$ 99.47	$ 108.24	$ 124.39	$ 142.44	$ 164.02	$ 166.63	$ 198.82	$ 218.43	$ 1,936.10	$ 2,273.74	$ 2,701.23	$ 2,714.44	$ 3,310.34	$ 3,443.89	$ 18,244.08	$ 21,893.31	$ 26,166.13	$ 26,268.07	$ 31,937.80	$ 33,375.35
Monthly Demand (KW)	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Percentage increase above 12/31/06 Rates	0%	14%	31%	33%			0%	15%	32%	34%			0%	17%	40%	40%			0%	20%	43%	44%		
Percentage increase above 12/31/07					15%	25%					19%	31%					22%	27%					22%	27%

AVERAGE % OF ALL CLASSES						
Percentage increase above 1/1/07	0%	17%	36%	38%		
Percentage increase above 12/31/07					19%	28%

FLORIDA PUBLIC UTILITIES
070304-EI

REBUTTAL TESTIMONY EXHIBIT JM R-3
WITNESS: JIM MESITE

FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

OPC, LATE FILE EXHIBIT 8.1

DETAIL OF ACCOUNTS 1650.2 & 1650.5

2007 **13 MONTH AVERAGE**

Acct	Sub-	Account Name	Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13 MONTH AVERAGE
100.1650	2	PREPAID LIABILITY IN	602,237	526,958	451,678	376,398	301,119	225,839	150,559	75,280	914,403	840,101	763,728	687,356	610,983	502,049
100.1650	5	PREPAID INSURANCE-WO	132,851	137,771	142,692	168,458	229,659	140,964	107,667	71,778	35,889	-	123,010	127,930	132,851	119,348
																-
ALLOCATE TO ELECTRIC AT 31% (Gross Profit)																
1650	2	PREPAID LIABILITY IN	186,694	163,357	140,020	116,684	93,347	70,010	46,673	23,337	283,465	260,431	236,756	213,080	189,405	155,635
1650	5	PREPAID INSURANCE-WO	41,184	42,709	44,234	52,222	71,194	43,699	33,377	22,251	11,126	-	38,133	39,658	41,184	36,998
		TOTAL 1650.2 & 1650.5	227,877	206,066	184,255	168,906	164,541	113,709	80,050	45,588	294,590	260,431	274,889	252,739	230,588	192,633

2008 **13 MONTH AVERAGE**

Acct	Sub-	Account Name	Dec 2006	Jan 2007	Feb 2007	Mar 2007	Apr 2007	May 2007	Jun 2007	Jul 2007	Aug 2007	Sep 2007	Oct 2007	Nov 2007	Dec 2007	13 MONTH AVERAGE
100.1650	2	PREPAID LIABILITY IN	610,983	534,610	458,237	381,864	305,491	229,119	152,746	76,373	943,310	866,599	787,818	709,036	630,254	514,341
100.1650	5	PREPAID INSURANCE-WO	132,851	137,700	143,000	168,500	176,800	140,900	107,900	71,777	35,889	-	123,010	127,930	132,850	115,316
ALLOCATE TO ELECTRIC AT 31% (Gross Profit)																
1650	2	PREPAID LIABILITY IN	189,405	165,729	142,053	118,378	94,702	71,027	47,351	23,676	292,426	268,646	244,223	219,801	195,379	159,446
1650	5	PREPAID INSURANCE-WO	41,184	42,687	44,330	52,235	54,808	43,679	33,449	22,251	11,126	-	38,133	39,658	41,184	35,748
		TOTAL 1650.2 & 1650.5	230,588	208,416	186,383	170,613	149,510	114,706	80,800	45,926	303,552	268,646	282,357	259,459	236,562	195,194

FLORIDA PUBLIC UTILITIES
070304-EI

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 89
COMPANY FPUC - (Rebuttal)
WITNESS J. Mesite (JMR-3)
DATE 02/27/08 - 02/29/03

SUPPLEMENTAL COMPOSITE EXHIBIT JMR-4

WITNESS: MESITE

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI ~~070304-EI~~ EXHIBIT 90
COMPANY FL Public Utilities Co. (Rebuttal)
WITNESS J. Mesite (JMR-4)
DATE 02/27-29/08

Schedule B-9(2008) [Revised 2/20/08 - Approved 2008 Depr. Rates] DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT - 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown*:
Projected Test Year Ended 12/31/2008

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

Witness: Jim Mesite

DOCKET NO.:070304-EI

Line No.	(1) Account/ Sub-acct Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
		TRANSMISSION PLANT							
1	350	LAND	-	-	-	-	-	-	-
2	3501	LAND RIGHTS	(33,788)	(1,020)	-	-	-	(34,808)	(34,298)
3	352	STRUCTURES AND IMPROVEMENTS	(10,702)	(504)	-	-	-	(11,206)	(10,941)
4	353	STATION EQUIPMENT	(665,300)	(61,020)	-	-	-	(726,320)	(695,810)
5	354	TOWERS AND FIXTURES	(172,389)	(5,172)	-	-	-	(177,561)	(174,975)
6	355	POLES AND FIXTURES	(924,838)	(98,838)	18,000	219	-	(1,005,457)	(964,534)
7	356	OVERHEAD CONDUCTORS AND DEVICES	(634,997)	(55,720)	-	-	-	(690,717)	(662,226)
8	359	ROADS AND TRAILS	(4,181)	(252)	-	-	-	(4,433)	(4,307)
		Tota; Transmission Plant	(2,446,195)	(222,526)	18,000	219	-	(2,650,502)	(2,547,091)
		DISTRIBUTION PLANT							
9	360	DISTRIBUTION PLANT-LAND	-	-	-	-	-	-	-
10	3601	LAND RIGHTS	(5,356)	(384)	-	-	-	(5,740)	(5,548)
11	361	STRUCTURES & IMPROVEMENTS	(32,731)	(1,920)	-	-	-	(34,651)	(33,691)
12	362	STATION EQUIPMENT	(1,332,097)	(204,997)	158,424	11,760	-	(1,366,910)	(1,349,381)
13	364	POLES, TOWERS, & FIXTURES	(4,322,016)	(458,317)	54,012	56,808	-	(4,669,513)	(4,493,958)
14	365	OVERHEAD CONDUCTORS & DEVICES	(5,311,684)	(529,836)	25,776	23,820	-	(5,791,924)	(5,550,083)
15	3662	UNDERGROUND CONDUIT - BURIED	(600,212)	(64,536)	1,140	(84)	-	(663,692)	(631,303)
16	3672	UNDERGROUND COND & DEVICES - BURIED	(1,692,223)	(165,427)	21,564	1,704	-	(1,834,382)	(1,761,876)
17	3681	LINE TRANSFORMERS - OVERHEAD	(4,732,814)	(337,857)	42,768	4,224	-	(5,023,679)	(4,877,563)
18	3683	LINE TRANSFORMERS - BURIED	(3,138,803)	(295,957)	42,768	4,224	-	(3,387,768)	(3,261,832)
19	3691	OVERHEAD SERVICES	(2,265,274)	(181,556)	8,340	2,352	-	(2,436,138)	(2,350,182)
20	3693	UNDERGROUND SERVICES - BURIED	(1,801,339)	(183,848)	8,340	2,352	-	(1,974,495)	(1,887,032)
21	370	METERS	(1,796,540)	(130,697)	74,611	4,020	-	(1,848,606)	(1,822,146)
22	3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	(502,361)	(85,720)	21,612	120	-	(566,349)	(533,941)
23	3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	(248,746)	(47,976)	21,612	120	-	(274,990)	(261,862)
24	3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	(307,679)	(37,997)	7,120	516	-	(338,040)	(322,756)
25	3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	(201,972)	(32,606)	7,120	516	-	(226,942)	(214,442)
		Total Distribution Plant	(28,291,847)	(2,759,631)	495,207	112,452	-	(30,443,819)	(29,357,596)
		GENERAL PLANT							
26	389	GENERAL PLANT-LAND	(6,704)	-	-	-	-	(6,704)	(6,704)
27	390	STRUCTURES AND IMPROVEMENTS	(492,596)	(28,912)	204	-	-	(521,304)	(506,941)
28	3911	OFFICE FURNITURE	(7,369)	-	-	-	-	(7,369)	(7,369)
29	3912	OFFICE MACHINES	(22,902)	(6,948)	2,976	-	-	(26,874)	(24,888)
30	3913	COMPUTER EQUIPMENT	(151,040)	(25,896)	21,660	-	-	(155,276)	(153,158)
31	391305	COMPUTER SOFTWARE	(429,657)	(126,240)	-	-	-	(555,897)	(492,777)
36	3931	STORES EQUIPMENT-FIXED	(86,430)	(11,196)	-	-	-	(97,626)	(92,028)
37	3932	STORES EQUIPMENT-PORTABLE	(761)	-	-	-	-	(761)	(761)
38	3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	(35,557)	(72)	456	-	-	(35,173)	(35,365)
39	3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	(77,251)	(6,384)	3,785	(12)	-	(79,862)	(78,558)
40	3951	LABORATORY EQUIPMENT-FIXED	(56,705)	(3,432)	144	-	-	(59,993)	(58,349)
41	3952	LABORATORY EQUIPMENT-PORTABLE	(27,750)	(1,260)	1,932	-	-	(27,078)	(27,414)
42	396	POWER OPERATED EQUIPMENT	(188,371)	(12,128)	1,632	-	-	(198,867)	(193,627)
43	397	COMMUNICATION EQUIPMENT	(125,392)	(7,500)	5,580	(36)	-	(127,348)	(126,370)
44	398	MISCELLANEOUS EQUIPMENT	(12,623)	(276)	1,596	(48)	-	(11,351)	(11,987)
45	399	MISCELLANEOUS TANGIBLE	(8,000)	(9,000)	-	-	-	(17,000)	(12,500)
		Total General Plant	(1,729,109)	(239,244)	39,965	(96)	-	(1,928,484)	(1,828,796)

Docket No. 070304-EI
Rebuttal Exhibit
Issue 42/43
Witness: Mesite

Schedule B-9(2008) [Revised 2/20/08 - Approved 2008 Depr. Rates] DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT - 2008

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown*:
Projected Test Year Ended 12/31/2008

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

Witness: Jim Mesite

DOCKET NO.:070304-EI

Line No.	(1) Account/ Sub-acct Number	(2) Account/ Sub-account Title		(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
		TRANSPORTATION EQUIPMENT								
32	3921	PASSENGER CARS		(89,818)	(14,040)	-	-	-	(103,858)	(96,838)
33	3922	LIGHT TRUCKS & VANS		(414,196)	(38,055)	-	-	-	(452,251)	(432,170)
34	3923	HEAVY TRUCKS		(1,222,417)	(96,222)	-	-	-	(1,318,639)	(1,270,195)
35	3924	TRAILERS		(29,938)	(4,224)	-	-	-	(34,162)	(32,050)
		Total Transportation Equipment		(1,756,369)	(152,541)	-	-	-	(1,908,910)	(1,831,253)
		TOTAL ACCUM. PROVISION FOR DEPR.		(34,223,520)	(3,373,942)	553,172	112,575	-	(36,931,715)	(35,564,736)
48		COMMON PLANT								
49	303	MISC INTANGABLE PLANT		-	-	-	-	-	-	-
50	376	ACCRUED ITEMS		-	-	-	-	-	-	-
51	389	LAND		-	-	-	-	-	-	-
52	390	STRUCTURES & IMPROVEMENTS		(454,414)	(61,334)	-	-	-	(515,748)	(484,765)
53	3911	OFFICE FURNITURE		(12,675)	(2,350)	-	-	-	(15,025)	(13,829)
54	3912	OFFICE EQUIPMENT		(45,386)	(11,335)	-	-	-	(56,721)	(50,997)
55	3913	COMPUTER EQUIPMENT		(193,438)	(103,133)	-	-	-	(296,571)	(243,518)
56	391305	SOFTWARE		(1,312,936)	(243,581)	-	-	-	(1,556,517)	(1,432,356)
57	3921	TRANSPORTATION - AUTOMOBILES		(41,066)	(9,504)	-	-	-	(50,570)	(45,818)
58	3922	TRANSPORTATION - PICKUPS & VANS		(28,738)	(10,560)	-	-	-	(39,298)	(34,018)
59	397	COMMUNICATION EQUIPMENT		23,849	(9,120)	-	-	-	14,729	19,289
60	398	MISCELLANEOUS EQUIPM		(639)	(408)	-	-	-	(1,047)	(843)
61	399	MISC-TANGIBLE ASSETS		(8,341)	(5,968)	-	-	-	(14,309)	(11,237)
62		TOTAL COMMON TO BE ALLOCATED		(2,073,784)	(457,293)	-	-	-	(2,531,077)	(2,298,092)
63										
64			Alloc.							
65		COMMON - ALLOCATED	Prct.							
66	303	MISC INTANGABLE PLANT	28%	-	-	-	-	-	-	-
67	376	ACCRUED ITEMS	28%	-	-	-	-	-	-	-
68	389	LAND	28%	-	-	-	-	-	-	-
69	390	STRUCTURES & IMPROVEMENTS	28%	(127,236)	(17,174)	-	-	-	(144,409)	(135,734)
70	3911	OFFICE FURNITURE	28%	(3,549)	(658)	-	-	-	(4,207)	(3,872)
71	3912	OFFICE EQUIPMENT	28%	(12,708)	(3,174)	-	-	-	(15,882)	(14,279)
72	3913	COMPUTER EQUIPMENT	29%	(56,097)	(29,909)	-	-	-	(86,006)	(70,620)
73	391305	SOFTWARE	29%	(380,751)	(70,638)	-	-	-	(451,390)	(415,383)
74	3921	TRANSPORTATION - AUTOMOBILES	28%	(11,498)	(2,661)	-	-	-	(14,160)	(12,829)
75	3922	TRANSPORTATION - PICKUPS & VANS	28%	(8,047)	(2,957)	-	-	-	(11,003)	(9,525)
76	397	COMMUNICATION EQUIPMENT	28%	6,678	(2,554)	-	-	-	4,124	5,401
77	398	MISCELLANEOUS EQUIPM	28%	(179)	(114)	-	-	-	(293)	(236)
78	399	MISC-TANGIBLE ASSETS	28%	(2,335)	(1,671)	-	-	-	(4,007)	(3,146)
79		TOTAL COMMON ALLOCTED		(595,723)	(131,509)	-	-	-	(727,232)	(660,225)
80										
83		TOTAL DEPRECIATION RESERVE BALANCE		(34,819,243)	(3,505,451)	553,172	112,575	-	(37,658,947)	(36,224,961)
84										
85		NUCLEAR DECOMMISSIONING								
86										
87		FOSSIL DISMANTLEMENT								
88										
89		MISCELLANEOUS INTANGIBLES								
90										
91		TOTAL RESERVE BALANCE		(34,819,243)	(3,505,451)	553,172	112,575	-	(37,658,947)	(36,224,961)

Note:
* If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.

Supporting Schedules:

Recap Schedules:

13863

B-10 (2008)
UTILITY RESERVE

Florida Public Utilities Company
2007 Consolidated Electric Rate Case
1080 Accounts - Electric Reserve - 13-Month Average approved rates
Projected Year - 12/31/08

ACCT	ACCOUNT TITLE	12/31/07	1/31/08	2/28/08	3/31/08	4/30/08	5/31/08	6/30/08	7/31/08	8/31/08	9/30/08	10/31/08	11/30/08	12/31/08	13 MONTH AVERAGE
350	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	LAND RIGHTS	(33,788)	(33,873)	(33,958)	(34,043)	(34,128)	(34,213)	(34,298)	(34,383)	(34,468)	(34,553)	(34,638)	(34,723)	(34,808)	(34,298)
352	STRUCTURES AND IMPROVEMENTS	(10,702)	(10,739)	(10,776)	(10,813)	(10,850)	(10,887)	(10,929)	(10,971)	(11,018)	(11,065)	(11,112)	(11,159)	(11,206)	(10,941)
353	STATION EQUIPMENT	(665,300)	(670,385)	(675,470)	(680,555)	(685,640)	(690,725)	(695,810)	(700,895)	(705,980)	(711,065)	(716,150)	(721,235)	(726,320)	(695,810)
354	TOWERS AND FIXTURES	(172,389)	(172,820)	(173,251)	(173,682)	(174,113)	(174,544)	(174,975)	(175,406)	(175,837)	(176,268)	(176,699)	(177,130)	(177,561)	(174,975)
355	POLES AND FIXTURES	(924,838)	(933,106)	(941,374)	(949,642)	(957,910)	(966,178)	(956,227)	(964,432)	(972,637)	(980,842)	(989,047)	(997,252)	(1,005,457)	(964,534)
356	OVERHEAD CONDUCTORS AND DEVICES	(634,997)	(639,376)	(643,755)	(648,134)	(652,513)	(657,172)	(661,831)	(666,490)	(671,149)	(676,041)	(680,933)	(685,825)	(690,717)	(662,226)
359	ROADS AND TRAILS	(4,181)	(4,202)	(4,223)	(4,244)	(4,265)	(4,286)	(4,307)	(4,328)	(4,349)	(4,370)	(4,391)	(4,412)	(4,433)	(4,307)
360	DISTRIBUTION PLANT-LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	LAND RIGHTS	(5,356)	(5,388)	(5,420)	(5,452)	(5,484)	(5,516)	(5,548)	(5,580)	(5,612)	(5,644)	(5,676)	(5,708)	(5,740)	(5,548)
361	STRUCTURES & IMPROVEMENTS	(32,731)	(32,891)	(33,051)	(33,211)	(33,371)	(33,531)	(33,691)	(33,851)	(34,011)	(34,171)	(34,331)	(34,491)	(34,651)	(33,691)
362	STATION EQUIPMENT	(1,332,097)	(1,334,908)	(1,337,808)	(1,340,676)	(1,343,512)	(1,346,316)	(1,349,305)	(1,352,262)	(1,355,188)	(1,358,082)	(1,360,944)	(1,363,943)	(1,366,910)	(1,349,381)
364	POLES, TOWERS, & FIXTURES	(4,322,016)	(4,350,062)	(4,378,231)	(4,406,524)	(4,434,940)	(4,463,820)	(4,492,823)	(4,521,950)	(4,551,200)	(4,580,574)	(4,610,071)	(4,639,730)	(4,669,513)	(4,493,958)
365	OVERHEAD CONDUCTORS & DEVICES	(5,311,684)	(5,350,953)	(5,390,317)	(5,429,775)	(5,469,328)	(5,508,976)	(5,548,718)	(5,588,936)	(5,629,249)	(5,669,765)	(5,710,376)	(5,751,081)	(5,791,924)	(5,550,083)
3662	UNDERGROUND CONDUIT - BURIED	(600,212)	(605,261)	(610,312)	(615,365)	(620,420)	(625,478)	(630,871)	(636,266)	(641,663)	(647,063)	(652,465)	(657,869)	(663,692)	(631,303)
3672	UNDERGROUND COND & DEVICES - BURIED	(1,692,223)	(1,703,449)	(1,714,744)	(1,726,108)	(1,737,541)	(1,749,043)	(1,760,613)	(1,772,736)	(1,784,928)	(1,797,188)	(1,809,517)	(1,821,915)	(1,834,382)	(1,761,876)
3681	LINE TRANSFORMERS - OVERHEAD	(4,732,814)	(4,756,698)	(4,780,621)	(4,804,617)	(4,828,691)	(4,852,876)	(4,877,108)	(4,901,425)	(4,925,788)	(4,950,198)	(4,974,654)	(4,999,149)	(5,023,679)	(4,877,563)
3683	LINE TRANSFORMERS - BURIED	(3,138,803)	(3,158,786)	(3,178,778)	(3,198,969)	(3,219,360)	(3,239,951)	(3,260,742)	(3,281,733)	(3,302,924)	(3,324,123)	(3,345,330)	(3,366,545)	(3,387,768)	(3,261,832)
3691	OVERHEAD SERVICES	(2,265,274)	(2,279,251)	(2,293,275)	(2,307,347)	(2,321,467)	(2,335,634)	(2,349,849)	(2,364,111)	(2,378,421)	(2,392,779)	(2,407,184)	(2,421,637)	(2,436,138)	(2,350,182)
3693	UNDERGROUND SERVICES - BURIED	(1,801,339)	(1,815,322)	(1,829,382)	(1,843,518)	(1,857,730)	(1,872,036)	(1,886,436)	(1,900,930)	(1,915,518)	(1,930,168)	(1,944,881)	(1,959,657)	(1,974,495)	(1,887,032)
370	METERS	(1,796,540)	(1,800,670)	(1,804,849)	(1,809,062)	(1,813,309)	(1,817,590)	(1,821,905)	(1,826,254)	(1,830,622)	(1,835,021)	(1,839,454)	(1,844,013)	(1,848,606)	(1,822,146)
3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	(502,361)	(507,486)	(512,649)	(517,850)	(523,088)	(528,364)	(533,678)	(539,029)	(544,418)	(549,844)	(555,308)	(560,810)	(566,349)	(533,941)
3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	(248,746)	(250,930)	(253,115)	(255,300)	(257,486)	(259,672)	(261,859)	(264,046)	(266,234)	(268,422)	(270,611)	(272,800)	(274,990)	(261,862)
3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	(307,679)	(310,157)	(312,644)	(315,141)	(317,648)	(320,164)	(322,690)	(325,225)	(327,770)	(330,323)	(332,886)	(335,458)	(338,040)	(322,756)
3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	(201,972)	(204,045)	(206,120)	(208,196)	(210,274)	(212,353)	(214,433)	(216,515)	(218,598)	(220,682)	(222,767)	(224,854)	(226,942)	(214,442)
389	GENERAL PLANT-LAND	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)	(6,704)
390	STRUCTURES AND IMPROVEMENTS	(492,596)	(494,984)	(497,372)	(499,760)	(502,152)	(504,544)	(506,935)	(509,326)	(511,721)	(514,116)	(516,511)	(518,906)	(521,304)	(506,941)
3911	OFFICE FURNITURE	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)	(7,369)
3912	OFFICE MACHINES	(22,902)	(23,233)	(23,564)	(23,895)	(24,226)	(24,557)	(24,888)	(25,219)	(25,550)	(25,881)	(26,212)	(26,543)	(26,874)	(24,888)
3913	COMPUTER EQUIPMENT	(151,040)	(151,393)	(151,746)	(152,099)	(152,452)	(152,805)	(153,158)	(153,511)	(153,864)	(154,217)	(154,570)	(154,923)	(155,276)	(153,158)
391305	COMPUTER EQUIPMENT - SOFTWARE	(429,657)	(440,177)	(450,697)	(461,217)	(471,737)	(482,257)	(492,777)	(503,297)	(513,817)	(524,337)	(534,857)	(545,377)	(555,897)	(492,777)
3921	PASSENGER CARS	(89,818)	(90,988)	(92,158)	(93,328)	(94,498)	(95,668)	(96,838)	(98,008)	(99,178)	(100,348)	(101,518)	(102,688)	(103,858)	(96,838)
3922	LIGHT TRUCKS & VANS	(414,196)	(416,545)	(419,098)	(422,169)	(425,240)	(428,407)	(431,574)	(434,741)	(438,243)	(441,745)	(445,247)	(448,749)	(452,251)	(432,170)
3923	HEAVY TRUCKS	(1,222,417)	(1,230,209)	(1,238,194)	(1,246,179)	(1,254,164)	(1,262,149)	(1,270,134)	(1,278,119)	(1,286,104)	(1,294,089)	(1,302,074)	(1,310,059)	(1,318,639)	(1,270,195)
3924	TRAILERS	(29,938)	(30,290)	(30,642)	(30,994)	(31,346)	(31,698)	(32,050)	(32,402)	(32,754)	(33,106)	(33,458)	(33,810)	(34,162)	(32,050)
3931	STORES EQUIPMENT-FIXED	(86,430)	(87,363)	(88,296)	(89,229)	(90,162)	(91,095)	(92,028)	(92,961)	(93,894)	(94,827)	(95,760)	(96,693)	(97,626)	(92,028)
3932	STORES EQUIPMENT-PORTABLE	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)	(761)
3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	(35,557)	(35,525)	(35,493)	(35,461)	(35,429)	(35,397)	(35,365)	(35,333)	(35,301)	(35,269)	(35,237)	(35,205)	(35,173)	(35,365)
3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	(77,251)	(77,469)	(77,687)	(77,905)	(78,123)	(78,341)	(78,559)	(78,777)	(78,994)	(79,211)	(79,428)	(79,645)	(79,862)	(78,558)
3951	LABORATORY EQUIPMENT-FIXED	(56,705)	(56,979)	(57,253)	(57,527)	(57,801)	(58,075)	(58,349)	(58,623)	(58,897)	(59,171)	(59,445)	(59,719)	(59,993)	(58,349)
3952	LABORATORY EQUIPMENT-PORTABLE	(27,750)	(27,694)	(27,638)	(27,582)	(27,526)	(27,470)	(27,414)	(27,358)	(27,302)	(27,246)	(27,190)	(27,134)	(27,078)	(27,414)
396	POWER OPERATED EQUIPMENT	(188,371)	(189,250)	(190,128)	(191,005)	(191,881)	(192,757)	(193,632)	(194,506)	(195,380)	(196,253)	(197,125)	(197,996)	(198,867)	(193,627)
397	COMMUNICATION EQUIPMENT	(125,392)	(125,555)	(125,718)	(125,881)	(126,044)	(126,207)	(126,370)	(126,533)	(126,696)	(126,859)	(127,022)	(127,185)	(127,348)	(126,370)
398	MISCELLANEOUS EQUIPMENT	(12,623)	(12,517)	(12,411)	(12,305)	(12,199)	(12,093)	(11,987)	(11,881)	(11,775)	(11,669)	(11,563)	(11,457)	(11,351)	(11,987)
399	MISCELLANEOUS TANGIBLE	(8,000)	(8,750)	(9,500)	(10,250)	(11,000)	(11,750)	(12,500)	(13,250)	(14,000)	(14,750)	(15,500)	(16,250)	(17,000)	(12,500)
	TOTAL	(34,223,520)	(34,444,514)	(34,666,553)	(34,889,845)	(35,113,883)	(35,339,430)	(35,548,039)	(35,776,434)	(36,005,887)	(36,236,180)	(36,466,977)	(36,698,570)	(36,931,715)	(35,564,736)

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FLORIDA PUBLIC UTILITIES COMPANY 070304-EI

ISSUE 53

FPU Comparison of Base Rate Increases 2007 Pre-Interim VS. 2008 Post-Rate Case

Northeast Florida-Fernandina

	Residential						General Service						General Service Demand						GSLD					
	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase	Before Jan. 2007 Rate Increase	After Jan. 2007 Rate Increase	After Oct. 2007 Midcourse Rate Increase	After Nov. 22 Interim Rate Increase	After Jan. 2008 Annual Fuel Adjustment	May 2008 After Base Rate Increase
Customer Charge	$ 10.00	$ 10.00	$10.00	$10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$13.73	$14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)													$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 32.87	$ 51.70	$63.55	$63.55	$ 66.28	$ 66.28	$ 64.32	$101.12	$124.70	$124.70	$136.22	$136.22	$ 1,237.20	$ 1,924.80	$2,390.80	$2,390.80	$2,592.40	$2,592.40	$11,992.00	$19,400.00	$24,076.00	$24,076.00	$26,132.00	$26,132.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.46	$ 1.95	$ 2.25	$ 2.29	$ 2.36	$ 2.58	$ 2.79	$ 3.74	$ 4.34	$ 4.41	$ 4.71	$ 5.20	$ 42.06	$ 59.83	$ 71.78	$ 72.38	$ 77.62	$ 80.96	$ 397.04	$ 588.41	$ 708.31	$ 713.29	$ 766.72	$ 802.66
Total Monthly Bill	$ 58.52	$ 77.98	$90.13	$91.56	$ 94.43	$103.20	$111.49	$149.52	$173.70	$176.31	$188.27	$207.88	$ 1,682.46	$ 2,393.43	$2,871.38	$2,895.16	$3,104.80	$3,238.36	$15,882.04	$23,537.41	$28,333.31	$28,532.68	$30,670.11	$32,107.66
Monthly Demand (KW)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	$ 100.00	$ 100.00	100	$ 100.00	$ 100.00	$ 100.00	$ 1,000.00	$ 1,000.00	1,000	$ 1,000.00	$ 1,000.00	$ 1,000.00
Monthly Energy (KWH)													40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Northwest Florida-Marianna

	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$10.00	$10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$13.73	$14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 45.29	$ 44.20	$53.48	$53.48	$ 76.10	$ 76.10	$ 89.48	$ 87.32	$105.82	$105.82	$156.80	$156.80	$ 1,711.20	$ 1,670.80	$2,038.40	$2,038.40	$2,993.20	$2,993.20	$16,408.00	$16,004.00	$19,660.00	$19,660.00	$28,604.00	$28,604.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.78	$ 1.76	$ 2.00	$ 2.03	$ 2.61	$ 2.83	$ 3.43	$ 3.38	$ 3.86	$ 3.92	$ 5.23	$ 5.72	$ 54.21	$ 53.32	$ 62.75	$ 63.34	$ 87.89	$ 91.23	$ 510.26	$ 501.34	$ 595.08	$ 600.06	$ 830.10	$ 866.04
Total Monthly Bill less taxes	$ 71.26	$ 70.29	$79.81	$81.23	$104.50	$113.27	$137.29	$135.36	$154.34	$156.94	$209.37	$228.98	$ 2,168.61	$ 2,132.92	$2,509.95	$2,533.72	$3,515.87	$3,649.43	$20,411.26	$20,054.34	$23,804.08	$24,003.45	$33,205.49	$34,643.04
Monthly Demand (KW)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)													40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

Average (Combined + 2)

	Residential						General Service						General Service Demand						GSLD					
Customer Charge	$ 10.00	$ 10.00	$10.00	$10.59	$ 10.59	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.82	$ 14.82	$ 21.00	$ 44.00	$ 44.00	$ 44.00	$ 46.58	$ 46.58	$ 62.00	$ 75.00	$ 75.00	$ 75.00	$ 79.39	$ 79.39	$ 113.00
Base Rate Energy Charges ($/KWH)	$ 13.73	$ 13.73	$13.73	$14.53	$ 14.53	$ 19.67	$ 29.46	$ 29.46	$ 29.46	$ 31.18	$ 31.18	$ 44.12	$ 92.80	$ 92.80	$ 92.80	$ 98.40	$ 98.40	$ 129.20	$ 344.00	$ 344.00	$ 344.00	$ 364.00	$ 364.00	$ 452.00
Base Rate Demand Charges ($/KW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248.00	$ 248.00	$ 248.00	$ 263.00	$ 263.00	$ 347.00	$ 2,890.00	$ 2,890.00	$ 2,890.00	$ 3,060.00	$ 3,060.00	$ 4,340.00
Purchased Power Cost Recovery Clause ($/KWH)	$ 39.08	$ 47.95	$58.52	$58.52	$ 71.19	$ 71.19	$ 76.90	$ 94.22	$115.26	$115.26	$146.51	$146.51	$ 1,474.20	$ 1,797.80	$2,214.60	$2,214.60	$2,792.80	$2,792.80	$14,200.00	$17,702.00	$21,868.00	$21,868.00	$27,368.00	$27,368.00
Energy Conservation Cost Recovery Clause ($/KWH)	$ 0.46	$ 0.60	$ 0.60	$ 0.60	$ 0.67	$ 0.67	$ 0.92	$ 1.20	$ 1.20	$ 1.20	$ 1.34	$ 1.34	$ 18.40	$ 24.00	$ 24.00	$ 24.00	$ 26.80	$ 26.80	$ 184.00	$ 240.00	$ 240.00	$ 240.00	$ 268.00	$ 268.00
Gross Receipts Tax	$ 1.62	$ 1.85	$ 2.12	$ 2.16	$ 2.49	$ 2.71	$ 3.11	$ 3.56	$ 4.10	$ 4.17	$ 4.97	$ 5.46	$ 48.14	$ 56.58	$ 67.26	$ 67.86	$ 82.76	$ 86.09	$ 453.65	$ 544.88	$ 651.69	$ 656.68	$ 798.41	$ 834.35
Total Monthly Bill less taxes	$ 64.89	$ 74.13	$84.97	$86.39	$ 99.47	$108.24	$124.39	$142.44	$164.02	$166.63	$198.82	$218.43	$ 1,925.54	$ 2,263.18	$2,690.66	$2,714.44	$3,310.34	$3,443.89	$18,146.65	$21,795.88	$26,068.69	$26,268.07	$31,937.80	$33,375.35
Monthly Demand (KW)	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100	100	100	100	1,000	1,000	1,000	1,000	1,000	1,000
Monthly Energy (KWH)	1,000	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000	400,000	400,000	400,000	400,000	400,000

2007 PRE-INTERIM VS. POST 2008 RATE CASE - Total Base Rate Increase %	26%	32%	28%	28%

AVERAGE % OF ALL CLASSES

2007 PRE-INTERIM VS. POST 2008 RATE CASE - Total Base Rate Increase %: 28%

Docket No. 070304-EI
Rebuttal Exhibit
Issue 53
Witness: Mesite

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Florida Public Utilities Company 070304-EI
2007 Consolidated Electric Rate Case
DEPRECIATION EXPENSE (Based on Approved 2008 Rates) - Plant as Originally Filed
Projected Year - 12/31/08

ACCT	ACCOUNT TITLE	ANNUAL RATE	1/31/08	2/28/08	3/31/08	4/30/08	5/31/08	6/30/08	7/31/08	8/31/08	9/30/08	10/31/08	11/30/08	12/31/08	
350	LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	LAND RIGHTS	1.8%	85	85	85	85	85	85	85	85	85	85	85	85	1,020
352	STRUCTURES AND IMPROVEMENTS	2.0%	37	37	37	37	37	42	42	47	47	47	47	47	504
353	STATION EQUIPMENT	2.5%	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	5,085	61,020
354	TOWERS AND FIXTURES	2.3%	431	431	431	431	431	431	431	431	431	431	431	431	5,172
355	POLES AND FIXTURES	4.2%	8,268	8,268	8,268	8,268	8,268	8,268	8,205	8,205	8,205	8,205	8,205	8,205	98,838
356	OVERHEAD CONDUCTORS AND DEVICES	2.8%	4,379	4,379	4,379	4,379	4,659	4,659	4,659	4,659	4,892	4,892	4,892	4,892	55,720
359	ROADS AND TRAILS	3.8%	21	21	21	21	21	21	21	21	21	21	21	21	252
360	DISTRIBUTION PLANT-LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	LAND RIGHTS	1.8%	32	32	32	32	32	32	32	32	32	32	32	32	384
361	STRUCTURES & IMPROVEMENTS	2.0%	160	160	160	160	160	160	160	160	160	160	160	160	1,920
362	STATION EQUIPMENT	2.9%	16,993	17,082	17,050	17,018	16,986	17,171	17,139	17,108	17,076	17,044	17,181	17,149	204,997
364	POLES, TOWERS, & FIXTURES	4.7%	37,281	37,404	37,528	37,651	38,115	38,238	38,362	38,485	38,609	38,732	38,894	39,018	458,317
365	OVERHEAD CONDUCTORS & DEVICES	5.2%	43,402	43,497	43,591	43,686	43,781	43,875	44,351	44,446	44,649	44,744	44,838	44,976	529,836
3662	UNDERGROUND CONDUIT - BURIED	2.0%	5,137	5,139	5,141	5,143	5,146	5,481	5,483	5,485	5,488	5,490	5,492	5,911	64,536
3672	UNDERGROUND COND & DEVICES - BURIED	2.9%	13,165	13,234	13,303	13,372	13,441	13,509	14,062	14,131	14,199	14,268	14,337	14,406	165,427
3681	LINE TRANSFORMERS - OVERHEAD	4.6%	27,800	27,839	27,912	27,990	28,101	28,148	28,233	28,279	28,326	28,372	28,411	28,446	337,857
3683	LINE TRANSFORMERS - BURIED	4.6%	23,899	23,908	24,107	24,307	24,507	24,707	24,907	25,107	25,115	25,123	25,131	25,139	295,957
3691	OVERHEAD SERVICES	4.2%	14,868	14,915	14,963	15,011	15,058	15,106	15,153	15,201	15,249	15,296	15,344	15,392	181,556
3693	UNDERGROUND SERVICES - BURIED	4.2%	14,874	14,951	15,027	15,103	15,197	15,291	15,385	15,479	15,541	15,604	15,667	15,729	183,848
370	METERS	3.7%	10,683	10,732	10,766	10,800	10,834	10,868	10,902	10,920	10,951	10,985	11,111	11,145	130,697
3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	6.1%	6,936	6,974	7,012	7,049	7,087	7,125	7,162	7,200	7,237	7,275	7,313	7,350	85,720
3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	6.1%	3,995	3,996	3,996	3,997	3,997	3,998	3,998	3,999	3,999	4,000	4,000	4,001	47,976
3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	5.7%	3,114	3,123	3,133	3,143	3,152	3,162	3,171	3,181	3,190	3,200	3,209	3,219	37,997
3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	5.7%	2,709	2,711	2,712	2,714	2,715	2,716	2,718	2,719	2,721	2,722	2,724	2,725	32,606
389	GENERAL PLANT-LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES AND IMPROVEMENTS	2.0%	2,405	2,405	2,405	2,409	2,409	2,408	2,408	2,412	2,412	2,412	2,412	2,415	28,912
3911	OFFICE FURNITURE	14.3%	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	OFFICE MACHINES	20.0%	579	579	579	579	579	579	579	579	579	579	579	579	6,948
3913	COMPUTER EQUIPMENT	20.0%	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	25,896
391305	COMPUTER EQUIPMENT - SOFTWARE	20.0%	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	10,520	126,240
3931	STORES EQUIPMENT-FIXED	14.3%	933	933	933	933	933	933	933	933	933	933	933	933	11,196
3932	STORES EQUIPMENT-PORTABLE	14.3%	-	-	-	-	-	-	-	-	-	-	-	-	-
3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	14.3%	6	6	6	6	6	6	6	6	6	6	6	6	72
3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	14.3%	532	532	532	532	532	532	532	532	532	532	532	532	6,384
3951	LABORATORY EQUIPMENT-FIXED	14.3%	286	286	286	286	286	286	286	286	286	286	286	286	3,432
3952	LABORATORY EQUIPMENT-PORTABLE	14.3%	105	105	105	105	105	105	105	105	105	105	105	105	1,260
396	POWER OPERATED EQUIPMENT	6.3%	1,015	1,014	1,013	1,012	1,012	1,011	1,010	1,010	1,009	1,008	1,007	1,007	12,128
397	COMMUNICATION EQUIPMENT	20.0%	625	625	625	625	625	625	625	625	625	625	625	625	7,500
398	MISCELLANEOUS EQUIPMENT	14.3%	23	23	23	23	23	23	23	23	23	23	23	23	276
399	MISCELLANEOUS TANGIBLE	20.0%	750	750	750	750	750	750	750	750	750	750	750	750	9,000
	TOTAL		263,291	263,939	264,674	265,420	266,833	268,114	269,681	270,404	271,246	271,750	272,546	273,503	3,221,401
															3,221,401

Docket No. 070304-EI
Rebuttal Exhibit
Issue 114
Witness: Mesite

Florida Public Utilities Company

ANALYSIS OF REQUESTED DEPRECIATION AND AMORTIZATION EXPENSE

USING EXISTING AND APPROVED DEPRECIATION RATES

070304-EI

ACCT	ACCOUNT TITLE	EXISTING RATES	APPROVED RATES
350	LAND	-	-
3501	LAND RIGHTS	-	1,020
352	STRUCTURES AND IMPROVEMENTS	504	504
353	STATION EQUIPMENT	56,148	61,020
354	TOWERS AND FIXTURES	4,944	5,172
355	POLES AND FIXTURES	89,418	98,838
356	OVERHEAD CONDUCTORS AND DEVICES	63,684	55,720
359	ROADS AND TRAILS	264	252
360	DISTRIBUTION PLANT-LAND	-	-
3601	LAND RIGHTS	408	384
361	STRUCTURES & IMPROVEMENTS	2,112	1,920
362	STATION EQUIPMENT	212,063	204,997
364	POLES, TOWERS, & FIXTURES	409,561	458,317
365	OVERHEAD CONDUCTORS & DEVICES	387,189	529,836
3662	UNDERGROUND CONDUIT - BURIED	64,536	64,536
3672	UNDERGROUND COND & DEVICES - BURIED	165,427	165,427
3681	LINE TRANSFORMERS - OVERHEAD	308,480	337,857
3683	LINE TRANSFORMERS - BURIED	270,222	295,957
3691	OVERHEAD SERVICES	164,265	181,556
3693	UNDERGROUND SERVICES - BURIED	166,340	183,848
370	METERS	127,164	130,697
3711	INSTALLATIONS ON CUSTOMER PREMISES-AG	85,720	85,720
3713	INSTALLATIONS ON CUSTOMER PREMISES-UG	47,976	47,976
3731	STREET LIGHTING & SIGNAL SYSTEMS-AG	37,330	37,997
3733	STREET LIGHTING & SIGNAL SYSTEMS-UG	32,034	32,606
389	GENERAL PLANT-LAND	-	-
390	STRUCTURES AND IMPROVEMENTS	28,912	28,912
3911	OFFICE FURNITURE	-	-
3912	OFFICE MACHINES	6,948	6,948
3913	COMPUTER EQUIPMENT	25,896	25,896
391305	COMPUTER EQUIPMENT - SOFTWARE	126,240	126,240
3921	PASSENGER CARS	10,668	14,040
3922	LIGHT TRUCKS & VANS	87,761	38,055
3923	HEAVY TRUCKS	217,643	96,222
3924	TRAILERS	4,440	4,224
3931	STORES EQUIPMENT-FIXED	11,196	11,196
3932	STORES EQUIPMENT-PORTABLE	-	-
3941	TOOLS, SHOP, & GARAGE EQUIP-FIXED	72	72
3942	TOOLS, SHOP, & GARAGE EQUIP-PORTABLE	6,384	6,384
3951	LABORATORY EQUIPMENT-FIXED	3,432	3,432
3952	LABORATORY EQUIPMENT-PORTABLE	1,260	1,260
396	POWER OPERATED EQUIPMENT	12,128	12,128
397	COMMUNICATION EQUIPMENT	7,500	7,500
398	MISCELLANEOUS EQUIPMENT	276	276
399	MISCELLANEOUS TANGIBLE	9,000	9,000
	TOTAL	3,255,545	3,373,942
	LESS TRANSPORTATION - INCLUDED IN VARIOUS OTHER EXPENSES	(320,512)	(152,541)
	ELECTRIC UTILITY DEPRECIATION EXPENSE	**2,935,033**	**3,221,401**
	AMORTIZATION OF STORM HARDENING POLE REPLACEMENTS	354,600	354,600
	ALLOCATED COMMON DEPRECIATION	131,506	131,506
	NET DEPRECIATION EXPENSE - SCHEDULE C-1	**3,421,139**	**3,707,507**
	LESS NON-UTILITY DEPRECIATION - SCHEDULE C-2 & C-3	(2,292)	(2,292)
	REQUESTED DEPRECIATION AND AMORTIZATION EXPENSE	3,418,847	3,705,215

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Florida Public Utilities Company 070304-EI
2007 ELECTRIC RATE CASE
2008 DEPRECIATION & AMORTIZATION EXPENSE EXPENSE AT 2008 APPROVED RATES

2008

		1/31/08	2/28/08	3/31/08	4/30/08	5/31/08	6/30/08	7/31/08	8/31/08	9/30/08	10/31/08	11/30/08	12/31/08	TOTAL
4030.1	TOTAL 4030.1 DEPRECIATION	263,291	263,939	264,674	265,420	266,833	268,114	269,681	270,404	271,246	271,750	272,546	273,503	3,221,401
4030.2	TOTAL 4030.2 DEPRECIATION	10,324	10,370	10,535	10,666	10,885	10,960	11,046	11,114	11,273	11,298	11,516	11,519	131,506
4070.3	TOTAL 4070.3 AMORTIZATION OF SPECIAL STORM HARDENING PROJECTS	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	29,550	354,600
	NON-REGULATED DEPRECIATION - Depreciation Adjustment	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(2,292)

TOTAL DEPRECIATION AMORTIZATION EXPENSE 3,705,215

Florida Public Utilities Company

Storm Hardening Plan
2007 - 2009

Docket Nos. 060172-EU & 060173-EU
Order No. PSC-07-0043A-FOF-EU

June 2007

EXHIBIT "A"

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 91
COMPANY FPUC- Storm Hardening
WITNESS Plan + Revision
DATE 02/27-29/08

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FLORIDA PUBLIC UTILITIES COMPANY

DOCKET NO. 060172-EU, DOCKET NO. 060173-EU AND ORDER NO. PSC-07-0043A-FOF-EU INVOVLING REQUIREMENT FOR INVESTOR OWNED ELECTRIC UTILITIES TO ADDRESS ONGOING STORM PREPAREDNESS PLANS AND IMPLEMENTATION COST ESTIMATES

INTRODUCTION

This filing is to address the 10 part Storm Initiative plan filed in Docket No. 060198-EI. This also addresses the Storm Hardening Plan as outlined in Dockets 060172-EU and 060173-EU, Requirement for Investor Owned Electric Utilities to File Ongoing Storm Preparedness Plans and Implementation Cost Estimates as set forth in FPSC Order PSC-07-0043A-FOF-EU.

FPUC currently plans to implement the plans contained in this document in conjunction with the completion of the next rate proceeding which is anticipated in May 2008. Some of the initiatives are currently underway or will begin in 2007 with the remaining items to follow in 2008. Should conditions allow for an earlier date to initiate additional plans, that information will be communicated to all parties involved.

FPUC is currently in the process of developing a specification manual that will take into consideration all the plans shown below. Based on this, some of the information requested has not yet been developed but will be provided to all interested parties upon completion.

1.0 Wood Pole Inspection Plan

Florida Public Utilities Company (FPUC) will implement an eight year inspection cycle on all wooden transmission and distribution poles based on the requirements of the National Electric Safety Code (NESC). The results of this inspection will be reported annually, by March 1, to the Commission regarding the results of the prior calendar year inspections of its wooden transmission and distribution poles.

FPUC will perform inspections, in accordance with the predetermined cycles, of all wooden transmission and distribution poles. Cycles will be established, by division, based on a logical and efficient method of inspecting poles and considering previous inspection cycles. The cycles may fluctuate year to year based on other factors but will ensure that all poles are inspected at a minimum of eight year intervals.

Experience of previous visual inspections has suggested that newer CCA poles do not need the extensive inspection as has been proposed. However, since factual data has not yet been collected, all poles will be inspected as shown below until such time that the inspections results and data verify this fact. At that time, with commission approval, this program may be modified.

Inspection Process

The inspection will consist of a visual inspection to determine if any defects are found that would require that the pole be replaced. Should this test indicate that the pole is not suited

for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

If the pole is found acceptable on the visual inspection, the pole will be sound and bored to determine the internal condition of the pole. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

If the pole is found acceptable in the sound and bored test, all non-CCA poles and all CCA poles will be excavated and tested. If this test indicates the pole is suitable for continued service, the pole will be treated and backfilled. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc) will be planned. Methods are available from Contractors that will allow below ground inspection of poles in concrete or asphalt areas. These methods will be utilized to inspect in accordance with procedures above.

FPUC will perform both strength and loading assessments on each pole inspected should the above mentioned test indicate that the pole is suitable for continued use.

Strength and Loading Assessment

The Strength Assessment will compare the current measured circumference to the original circumference of the pole. The effective circumference of the pole will be determined to ensure that the current condition of the pole meets the NESC requirements in Table 261-1A of the NESC. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

The Loading Assessment will consider actual attachments on the pole. In performing this test field measurements, span lengths, attachment heights, wire sizes and other attachments (including 3rd party attachments) will be analyzed in order to determine if current FPUC specifications are met and if this application meets NESC requirements. Should this test indicate that the pole is not suited for continued use, it will be rejected and the appropriate corrective action (replacement, bracing, etc.) will be planned.

Should poles be encountered that are of the same size, condition and construction, sampling will be conducted in order to ensure the strength and loading characteristics are sufficient.

FPUC will collect all relevant information on the pole inspections on an annual basis for all FPUC owned poles. Information will be maintained in a spreadsheet format by location, pole size, pole class, test results, etc. and be in such a form that summary information can be developed. Poles owned by other companies will be inspected in accordance with their specific procedures and FPUC will cooperate with any work caused by pole replacements. FPUC will work closely with 3rd party owners to share information on all poles in order to ensure work in completed in a timely manner.

In order to ensure the integrity of the pole inspection procedure, the contractor will be requirement to perform quality control assessments of work in order to ensure pole inspection requirements are being met and provide documentation that this has occurred. FPUC will also random sample the results presented in order to verify and document results.

FPUC will submit a summary report, as required, to the Division of Economic Regulation by March 1 of each year outlining results of the previous year's inspection. The summary will include type of inspection, poles inspected, pole data, poles rejected, reasons for rejection, and poles replaced or braced. This information will be analyzed on a continuing basis to determine trends associated with pole replacements in order to improve the overall inspection program.

Annual costs to perform the inspections as indicated above are approximately $220,000. The inspections will involve approximately 3050 poles per years. Initial expectations are of the poles inspected, approximately 6.5% (200 poles) will require replacement. The associated cost to replace or brace the poles will be approximately $300,000 per year

2.0 Ten Part Storm Preparedness Plan

2.1 Vegetation Management

FPUC currently plans to begin complying with a three year vegetation management cycle on main feeders beginning in 2008. The plan also includes a six year vegetation management cycle on laterals on the system. Although data is not readily available for the FPUC system, other companies with the necessary data have justified this increased trim cycle based on that data.

The program will include the following:

1. Three year vegetation management cycle on all main feeders.
2. Six year vegetation management cycle on all laterals.
3. Annual inspection of main feeders to critical infrastructure prior to the storm system to identify and perform the necessary trimming.
4. Actively address danger trees located outside the normal trim zone and located near main feeders.
5. Increased participation with local governments to address vegetation management and alternatives in order to improve overall reliability due to tree related outages.
6. Public education of customers regarding the maintenance and placement of trees.

Based on updated 2007 information, the total system to be maintained in the vegetation management program involves 723 miles of distribution lines and 21.5 miles of transmission lines. The distribution lines are made up of 147 miles of main feeders and 576 miles of laterals. Below is an analysis of the resources necessary to achieve the desired results for either a complete three year cycle and a three year main feeder and six year lateral cycle. The analysis also includes efficiency rates of 50, 40 and 35 miles per crew per year. The overall year to date average for 2007 is 36 miles per year per crew.

Number of tree trimming crews for overall three year cycle

Total Miles	50 miles/crew	40 miles/crew	35 miles/crew
723 miles	4.8	6.0	6.9

Number of tree trimming crews for main feeder three year cycle and six year lateral cycle

Line Miles	50 miles/crew	40 miles/crew	35 miles/crew
147 miles (feeders)	1.0	1.2	1.4
576 miles (laterals)	1.9	2.4	2.7
Total Resources	2.9	3.6	4.1
Line Miles (NW FL)	50 miles/crew	40 miles/crew	35 miles/crew
112 miles (feeders)	0.8	0.9	1.1
514 miles (laterals)	1.7	2.1	2.4
Total Resources	2.5	3.0	3.5
Line Miles (NE FL)	50 miles/crew	40 miles/crew	35 miles/crew
35 miles (feeders)	0.2	0.3	0.3
62 miles (laterals)	0.2	0.3	0.3
Total Resources	0.4	0.6	0.6

Based on the 2007 average trim rate and the three year main feeder and six year lateral cycle, four crews are needed in NW FL and one crew is needed in NE FL to maintain this cycle. In addition to this, one additional crew will be needed in each area to address danger tree removal and transmission line trimming (NE Florida only). The overall result will be a total of seven (7) tree trimming crews which is two tree trimming crews above the amounts included in the last rate proceeding. For 2007, FPUC currently has four (4) tree trimming crews which average approximately $117,420 (2007 cost) per year. Based on current staffing levels, the addition of three (3) tree trimming crews based on 2007 cost will be approximately $352,260 per year.

FPUC will increase the data collected for our vegetation management program. This data will include the miles of line trimmed annually to ensure the program meets the objectives outlined. Data collected will include detail on trees trimmed, tree density, danger trees removed, etc. which will be used begin comparing vegetation management productive with the number of tree related outages. This information will be used to either justify or modify the existing program to ensure maximum cost benefits and reliability improvements.

2.2 Joint-Use Pole Attachment Audit

FPUC currently has joint use agreements with multiple telecommunication and cable television providers. Although the agreements allow joint use attachments audits, these audits have not been completed as allowed in the contracts. Beginning in 2007, audits will be initiated with all joint use attachers in order to identify the total number of attachments and identify any violations that may exist. Based upon the recent, or upcoming, completion of the GIS mapping information, joint use attachments are being collected and can be used as a basis when conducting the audits.

FPUC currently has identified a total of 4,449 (2950 – NW FL and 1599 – NE FL) telecommunication attachments and 8,949 (6343 – NW FL and 2606 – NE FL) cable television attachments within the distribution system. FPUC is also attached to 512 (102 – NW FL and 410 – NE FL) telecommunication poles.

During the inspection process, the following data will be collected for use in analyzing the integrity of joint use poles. Based upon the significant length of time since the last joint use audit, strength and loading assessments will not be completed in this audit. The assessments will be conducted in the pole inspection program described above.

1. Pole Location (GPS information from mapping system)
2. Owner of the pole
3. City/County location
4. Pole type
5. Pole height
6. Pole class
7. Pole treatment
8. Date manufactured
9. Date Inspected (if known)
10. Date retreated (if known)
11. Joint use attachers (company name)
12. Type of joint use attachment
13. Violations
14. Miscellaneous Comments

The information collected in the audit will be compiled and handled in accordance with the specific joint use agreement for that attachment. Any dangerous conditions identified that could result in a failure of the pole will be addressed immediately. The cost to manage the joint use audit and attachment process will be approximately $21,000 on an annual basis. The joint use audits will be conducted in accordance with the contracts for the third party attachers.

Data collected during the audit process will be analyzed in order to determine the number of poles found to be overloaded, the number of unauthorized joint use attachments and customer outages related to these situations.

2.3 Inspection Cycle of Transmission Structures

Transmission inspections will be completed on all transmission facilities and will include climbing patrols of the 138 KV and 69 KV transmission lines owned by FPUC. This inspection will ensure that all structures have a detailed inspection performed at a minimum of every six years. The inspection will include ninety five (95) 138 KV structures and two hundred two (202) 69 KV structures. Customer who own 60 KV transmission line structures connected to the FPUC will be strongly encouraged to complete a similar type inspection. Total cost to perform a complete inspection on all structures will be approximately $110,000 ($18,000 annually).

Transmission substation equipment will also be inspected annually to document the integrity of the facility and identify any deficiencies that require action.

The inspections will ensure that all transmission towers and other transmission line supporting equipment such as insulators, guying, grounding, conductor splicing, cross-braces, cross-arms, bolts, etc structurally sound and firmly attached. Similarly, all transmission substations will be inspected to ensure that all structures, buss work, insulators, grounding, bracing, bolts, etc are structurally sound and firmly attached.

Each inspection will be fully documented in order to provide information in accordance with FPSC guidelines and will reported annually.

2.4 Storm Hardening Activities for Transmission Structures.

FPUC's existing 138 KV system is constructed using concrete and steel poles or towers and generally comply with the new storm hardening requirements. This system will continue to be inspected as outlined above to ensure the integrity of the system.

FPUC's 69 KV system consist of a total of 212 poles of which 22 are concrete poles. All installations met the NESC code requirements at the time of construction. A policy of replacing all existing wood poles with concrete has been in place for some time. This policy requires that when it becomes necessary to replace a wood pole due to construction requirements or concerns with the integrity of the pole, a concrete pole meeting the current NESC requirements will be utilized.

In order to hasten the replacement of these poles, a fifteen year plan has been developed and is being proposed to replace the remainder of the wood poles with concrete poles meeting the NESC requirements. The plan will result in 190 poles being replaced over the period and will occur in equal amounts each year as much as is practical. Current cost for replacement of these facilities is approximately $4,100,000. The selection of these poles will be based upon condition of the pole, proximity to the coast, critical infrastructure served, number of customers served and additional guying to meet requirements using current pole.

2.5 Geographic Information System (GIS)

FPUC has implemented a GIS mapping system in both divisions and will have the system completed and operational by September 2007. The UAI system is an ESRI based system using ArcGIS to identify the distribution and transmission facilities overlaid on a land base system. The system locates the facilities on the land base while allowing the ability to enter data on all physical assets within the system. The system also communicates with the Customer Information System to identify usage information and functions as a Customer Outage System that will allow for collection of outage information for use in determining reliability indices.

The GIS will be used as an integral part of the data collection in many of the programs mentioned in this document. This system will also collect information regarding joint use attachments which will provide additional information in conducting joint use audits. The total cost for the final installation of the GIS in NE Florida will be approximately $200,000.

2.6 Post-Storm Data Collection and Forensic Analysis

FPUC will employ contractors to perform both the post-storm data collection and forensics analysis should a significant storm occur in either division. The contractors will be provided with system mapping information and requested to collect post-storm damage

information on areas as defined by the company. The areas will be selected in order to survey the areas in which the most damage occurs in order to gain the most information.

Damage will be identified so that the cause of the outage is identified as it relates to trees, wind, debris, conductor failure, pole failure, etc. which will be identified on the map. Depending upon the degree of damage, forensic analysis may be collected during this process. However, if the damage is extensive the forensics analysis will be performed as soon as possible after the post-storm data collection is completed.

Data collected during the collection process will be analyzed after completion of all storm related work has been completed. This analysis will summarize the type damage and failure modes of outages in order to determine methods to improve reliability in the future. The cost associated with this will vary widely dependant upon the degree of damage associated with the storm.

2.7 Outage Data for Overhead and Underground Systems

FPUC will continue to collect outage data for overhead and underground systems in order to evaluate the reliability indices associated with the two systems. The systems are in place for this type analysis and will be further improved with the installation of the automated Customer Outage system in NE FL during 2007.

2.8 Coordination with Local Governments

FPUC actively participates with local governments in planning for emergency situations and necessary communications are established for these situations. Past practice has not included having FPUC personnel at certain government locations at all times during an emergency situation. However, futures plans are to have personnel located at the county EOC's on a 24 hour basis in the future in order to ensure good communications. This will also allow for improved updating of outage information as the storm restoration occurs.

FPUC will also continue to cooperate with local governments in actively discussing both undergrounding and tree trimming issues as they arise. During 2007, improvements in communications with local governments in these areas have occurred. Involvement and discussion regarding both undergrounding and vegetation management issues have allowed for additional communication and education of both parties.

2.9 Collaborative Research

FPUC is currently participating with The Public Utility Research Center (PURC) as well as other investor owned, cooperative and municipal electric utilities in order to perform beneficial research regarding hurricane winds and storm surge within the state PURC has demonstrated the ability to lead and coordinate multiple groups in the research activity. FPUC will continue to support this effort but does not intend to conduct other type research at this time.

2.10 Disaster Preparedness and Recovery Plans

The primary objective of the Disaster Preparedness and Recovery Plan is to provide guidelines under which Florida Public Utilities Company will operate in emergency conditions. This information is contained with the Emergency Procedures that are updated on an annual basis. The following objectives are included to ensure orderly and efficient service restoration.

1. The safety of employees, contractors and the general public will have the highest priority.
2. Early damage assessment is required in order to develop manpower requirements.
3. Request additional manpower as soon as conditions and information indicate the need.
4. Provide for orderly restoration activities in order to provide efficient and rapid restoration.
5. Provide all logistical needs for employees and contractors.
6. Provide ongoing preparation of our employees, buildings, equipment and support function in advance of an emergency.
7. Provide support and additional resources for employees and their families should they need assistance to address injury or damage as a result of the emergency situation.

FPUC will utilize the plan to prepare for storms annually and will ensure all employees are aware of their responsibilities should the need arise. Based on the location of the storm, the division office in that area will be designated as the operations center and all restoration and logistical activities will be coordinated from that location. Restoration activities will be handled in the following manner:

1. During the early stages of the emergency, restoration will be handled in the usual manner. All service will be restored as soon as possible.
2. As the storm intensifies and trouble reaches major proportions, the main restoration activities will be limited to keeping main feeders energized by clearing trouble without making repairs.
3. When the intensity of the storm is such that work can no longer be done safely, all work will cease and personnel will report to the office or other safe locations.
4. When the storm has subsided to a reasonable level and it is safe to begin restoration activities damage assessment and restoration of main feeders to critical customers will begin.
5. Restoration activities will continue in an effort to restore service in the following manner:
   a) Substations
   b) Main feeders to critical customers
   c) Other main feeders
   d) Undamaged primary
   e) Damaged primary, secondary, service, street lights, security lights

These guidelines are not intended to prevent responding to emergency situations. Any life threatening emergency will be handled immediately, in such a manner as to not endanger the lives of others.

Communication efforts with local governments, County EOC's and the media will be a key in ensuring a safe and efficient restoration effort. Key personnel will be designated as the media liaison and will ensure that communications regarding the status of the restoration activities are available on a scheduled basis.

3.0 Compliance with NESC Overhead Requirements

3.1 Distribution

FPUC distribution facilities have been installed in accordance with NESC requirements in effect at the time of installation. New specifications are being developed that will allow for certain future installations to exceed the NESC by utilizing the extreme wind loading standards.

3.2 Transmission

FPUC transmission facilities have been installed in accordance with NESC requirements in effect at the time of installation. A program is being proposed that will replace all remaining wood transmission poles with concrete poles that will meet or exceed the NESC extreme wind loading standards.

3.3 Substation

FPUC substation facilities have been installed in accordance with NESC requirements in effect at the time of installation. Recent removal of vegetation near a major transmission substation has also reduced the risk of wind blown debris. Efforts will continue to address other similar situations.

3.4 Extreme Wind Loading for Distribution Facilities

As required by commission order, FPUC has developed plans to begin incorporating the extreme wind loading standards shown in Figure 250-2(d) of the 2007 NESC code. These standards will be evaluated when new construction and major planned projects are being designed to determine the overall value and contribution to the reliability of the system. If it is determined through a cost benefit analysis that these standards are prudent in the design, they will be incorporated into the design.

The primary focus using the extreme wind loading standards is for distribution facilities along major highways and providing service to critical infrastructure such as hospitals, water plants and sewer treatment plants. Below is a list of projects under consideration for the 2007 – 2009 period.

2007	Division	Critical Load	Feeder	Miles	Estimated Cost
	Northwest	Prison/H.S. Shelter	#9932	0.5	$62,500

2008	Division	Critical Load	Feeder	Miles	Estimated Cost
	Northwest	Sewer Treatment	#9992	1.1	$141,600
	Northeast	Hospital	#209	1.2	$154,500
2009	Division	Critical Load	Feeder	Miles	Estimated Cost
	Northwest	Prison/H.S. Shelter	#9932	3.2	$424,360
	Northeast	Sewer Treatment	#214	0.6	$79,600

4.0 Mitigation of Damage Due to Storm Surge and Flooding

FPUC is currently beginning the development of an expanded specifications book that will include details on mitigating damage of underground and overhead distribution and transmission facilities.

Transmission facilities are located only in the Northeast Florida Division. The transmission lines are constructed near and across coastal waterways and were originally designed to meet NESC requirements for these applications. Where necessary, foundations and casings were used stabilize the structures due to the soil conditions.

Overhead distribution lines in both divisions could be subject to storm surges and flooding. Lines located near the coast or inland rivers that are subject to storm surges or flooding will be evaluated and additional supporting mechanisms placed on them if needed and practical. This may include storm guys or pole bracing where necessary. The storms guys or bracing will be placed so that additional support is achieved perpendicular the distribution line. Should the affected lines include reclosers, capacitors or regulators that require electronic controls, the controls shall be mounted above maximum surge or flood levels.

Underground distribution lines that could be subject to storm surges and flooding are mainly located in the Northeast Florida Division. Based upon the significant amount of underground infrastructure in place, it is impractical to make a significant impact on what is installed. Current specifications include the use of pads that are placed approximately two feet into the ground that provide additional stability to the installation. Equipment can then be securely attached to the pad. At this time, underground distribution lines are placed in conduit but are not typically encased in concrete. Future installations of underground distribution feeders will be evaluated based on the location. Should a possibility exist that storm surges may impact these facilities, the installation will be evaluated and may be encased in concrete ducts if necessary.

5.0 Placement of New and Replacement Facilities

FPUC agrees that having facilities located in areas that are easily accessible and pursuant to Rule 25-6.0341, F.A.C. Facilities will be placed along public rights of way or located on private easements that are readily accessible from public streets. These requirements are necessary in order efficiently and safely perform all necessary installation and maintenance on those facilities. Placement of facilities along rear lot lines will not occur except in certain commercial applications were open access concrete/asphalt driveways are located at the rear of the development.

6.0 Deployment Strategy

6.1 Description of Facilities Affected

During the deployment of storm hardening strategy, many changes will be instituted that may have an impact on future storm restoration activities. The changes have been developed; however, the detail specifications and necessary engineering review have not been completed. The technical detail is yet to be developed and is not available for inclusion in this document.

As previously mentioned, these initiatives should be implemented on or before May 2008. The significant areas of implementation are as follows:

1. Wood poles will be inspected so that all poles are inspected at least every eight years.
2. Vegetation management activities will be increased in order to trim main feeders every three years, laterals every six years and danger trees will be addressed and removed as possible.
3. Joint use audits will be conducted in an effort to identify pole loading issues. These audits will be conducted once every five years. Additional detailed inspection of pole loading will be completed in conjunction with the wood pole inspection program.
4. Detailed climbing inspections on all transmission line will be conducted so all poles are inspected at least once every six years.
5. A plan has been developed to begin the replacement of all wood transmission structures and will be completed over a fifteen year cycle.
6. A plan has been developed to begin rebuilding distribution lines to critical infrastructure incorporating the extreme wind loading criteria into the design of these systems. The details of this are shown in Section 4.4 above.
7. As new specifications are developed for underground facilities, consideration will be given to techniques that will mitigate damage for storm surges and floods.
8. FPUC will continue the current practice of attempting to place facilities on public rights of way and will ensure private easements are secured if this is not possible.

6.2 Communities and Areas Affected by Electric Infrastructure Improvements

The majority of the items listed in 6.1, Description of Facilities Affected, will affect all areas of the FPUC service territory. The intent is to ensure all areas benefit from these strategies over the term of the work. The transmission line inspections and pole replacement programs will only affect the Northeast Florida Division since there are no transmission facilities in the Northwest Florida Division. The distribution line rebuilding to comply with the NESC extreme wind loading standards will equally benefit both divisions. It should also be noted that the Hospital located in the Northwest Florida division was not included in the current plan due to the possibility of relocation in the near future. The situation will be monitored and will be reevaluated after the final decision is made on the location of the Hospital.

6.3 Upgrading of Joint Use Facilities

FPUC currently proposes that several projects be considered for 2007 – 2009 time period that are intended to upgrade existing facilities to critical infrastructure. It is anticipated that a

significant portion of the poles upgraded will have one or more joint use attachments. Below are the current projects and the estimated number of poles included.

2007	Division	Critical Load	Feeder	Miles	Pole Est.
	Northwest	Prison/H.S. Shelter	#9932	0.5	18
2008	Division	Critical Load	Feeder	Miles	Pole Est.
	Northwest	Sewer Treatment	#9992	1.1	39
	Northeast	Hospital	#209	1.2	43
2009	Division	Critical Load	Feeder	Miles	Pole Est.
	Northwest	Prison/H.S. Shelter	#9932	3.2	113
	Northeast	Sewer Treatment	#214	0.6	22

During the design phase of these projects, the NESC extreme wind loading standards will be applied to all poles to be installed and will include all joint use attachments. Current contract language for the joint use attachers involved will be used as a guide for this rebuilding process.

6.4 Estimated Cost and Benefits

Below are shown the items and the associated cost during the 2007 – 2009 time period. Each item should have an impact on the reliability and restoration during storms as well as the normal reliability indices. As previously mentioned, FPUC does not have the supporting data to develop the benefits analysis for these programs. However, as these programs are implemented, data will be collected that can be used in the future to develop the associated benefits.

Item	Description	2007	2008	2009	Comments
1.0	Pole Inspections	$220,000	$227,000	$233,000	3050 poles/year
2.1	Vegetation Management	$352,000	$363,000	$374,000	
2.2	Joint Use Audits	$21,000	$21,500	$22,000	
2.3	Transmission Inspections	$18,000	$18,500	$19,000	
2.4	Trans. Storm Hardening	$0	$285,950	$300,000	
2.5	GIS	$200,000	$4,000	$4,000	
2.6	Post Storm Forensics	Unknown	Unknown	Unknown	Dependant on Storm
2.7	OH/UG Data	N/A	N/A	N/A	No Incremental Cost
2.8	Coordination Local Govt.	$10,000	$10,000	$10,000	
2.9	Collaborative Research	$10,000	$10,000	$10,000	
2.10	Disaster Preparedness	N/A	N/A	N/A	No Incremental Cost
3.4	Extreme Wind Loading	$62,500	$296,000	$503,960	Distribution Upgrade

7.0 Joint Use Impacts

7.1 Wood Pole Inspections

During the wood pole inspection process, FPUC will need to develop an agreement with two telecommunications companies on how the inspection process will be handled for the joint use poles owned by the telecommunications company. The wood pole inspection process will evaluate the structural soundness of existing poles and perform strength and load test.

Documentation will be developed on poles that do not meet the current requirements and corrective actions scheduled.

Based on past experience it anticipated that approximately 200 joint use poles will be identified annually that need to be replaced. Although it is possible to consider additional bracing for certain poles, most will require replacement. As this occurs, the current contacts with the joint use parties will be utilized to develop the procedures for the replacement and transfer of necessary attachments.

7.2 Joint Use Audits

Joint use audits will be scheduled with all joint users in order to determine attachment amounts and to identify possible loading issues that need to be addressed. All parties should be available for participation in the audits in accordance with the joint use agreements. Due to the length of time since the last audit, it is important that all parties participate.

7.3 Attachment Standards and Procedures

FPUC currently has contracts with each third party attacher that contains the Attachment Standards and Procedures. These contracts will continue in effect and will govern the standards and procedures at this time. As previously mentioned, additional construction specifications will be developed that can be used in conjunction with the contracts. As the additional specifications are developed, third party attachers will have the ability to provide input into the new specifications. Attached to this document are the current Joint Use Attachment Specifications.

7.4 Soliciting Input from Third Party Attachers

FPUC sent notification to the following third party attachers on June 24, 2007 concerning the Storm Hardening Plan for the years 2007 – 2009. As of July 3, 2007, and possibly as a result of the short notice period, no information has been received from third party attachers. The following attachers were notified.

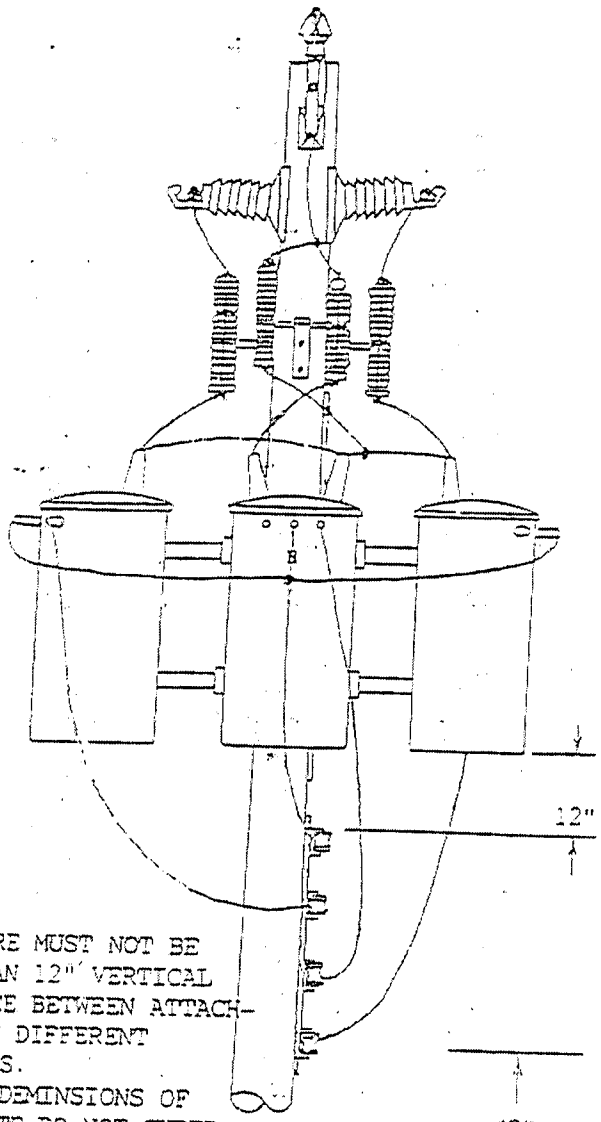
- Florida Cable Telecommunications Association (FCTA)
- Bellsouth
- Embarq

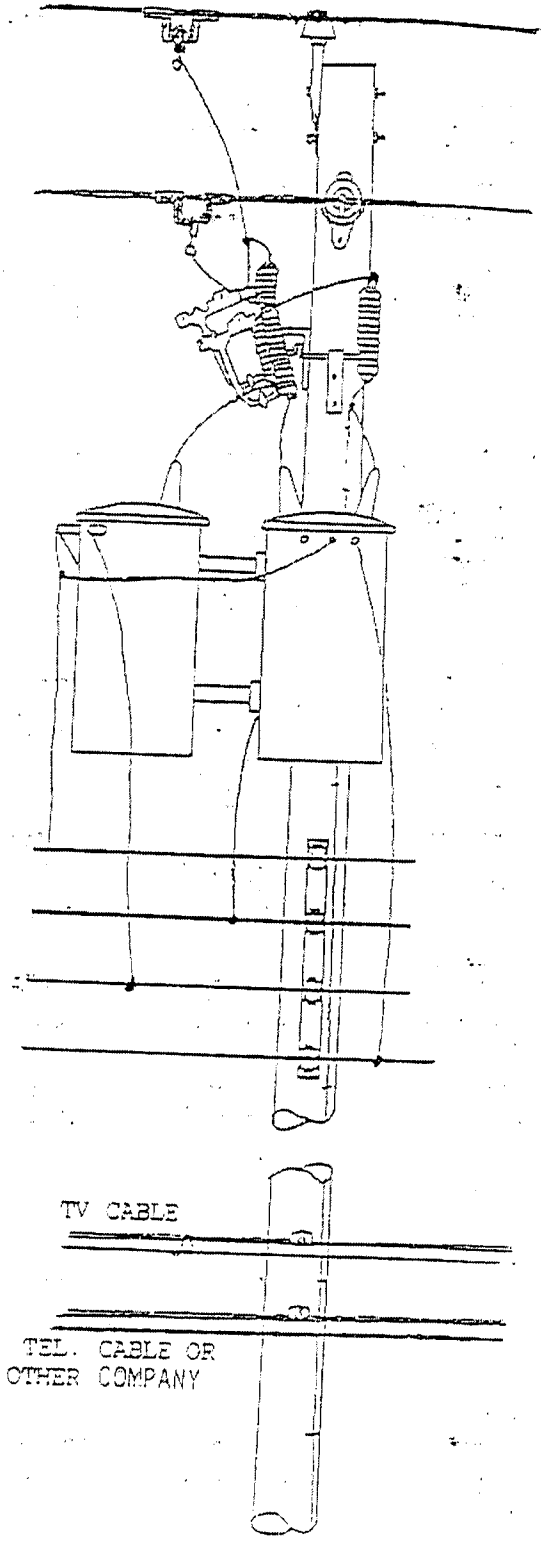
As information is received from third party attachers regarding this plan, the information will be assembled forwarded to the appropriate parties.

7.5 Estimate of Costs and Benefits from Third Party Attachers

The estimate of costs and benefits from third party attachers will be forwarded after receipt from third party attachers.

TYPI[illegible] COMPANY ATTACHMENT TO FPU CO[illegible]LE



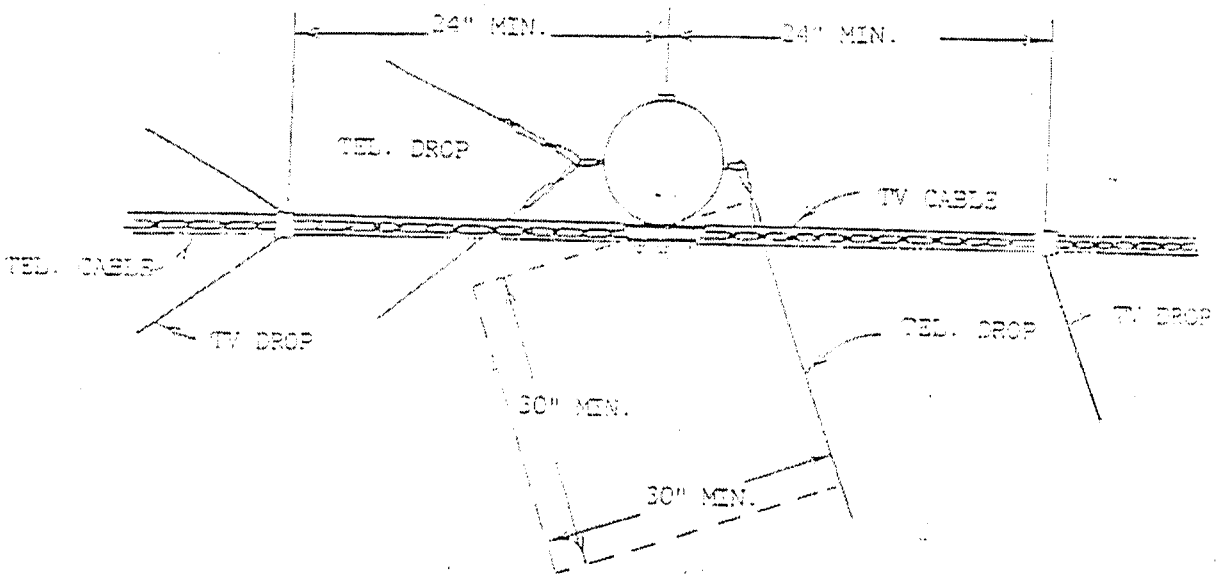


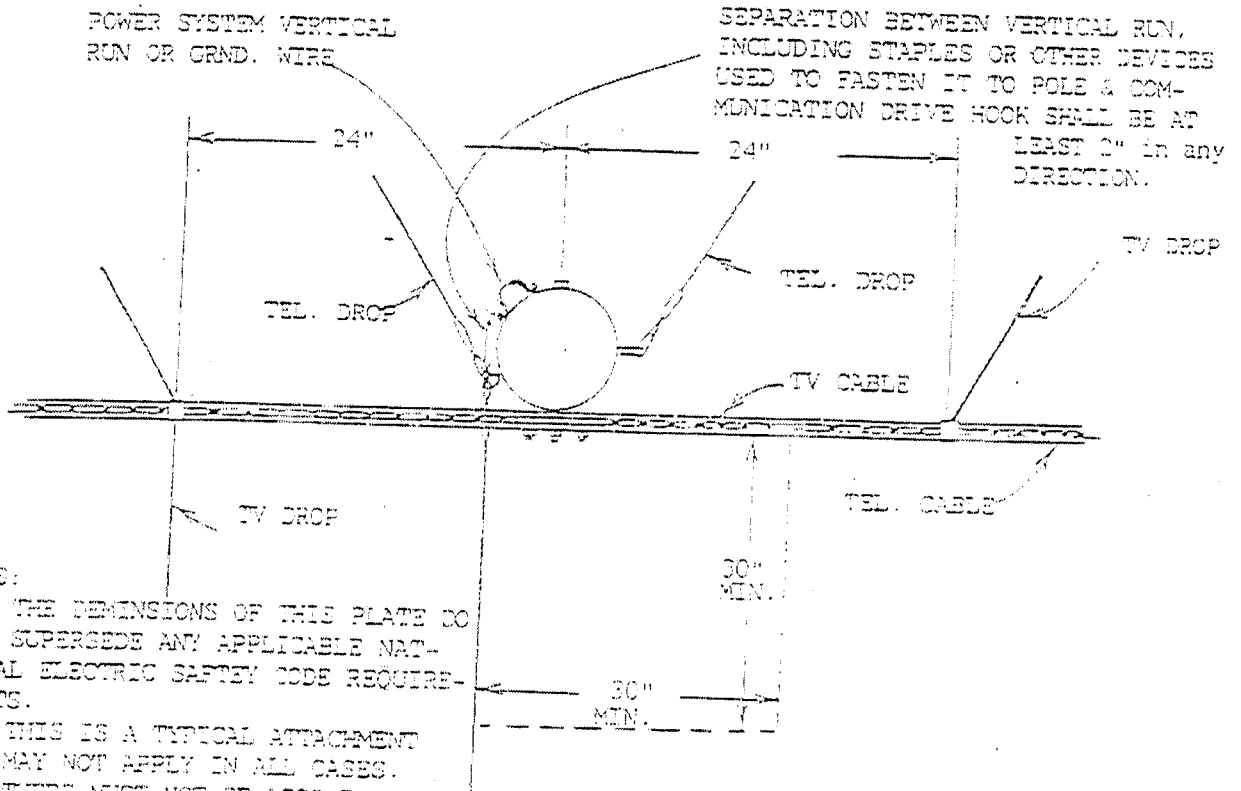
NOTES:
(1) THERE MUST NOT BE LESS THAN 12" VERTICAL CLEARANCE BETWEEN ATTACHMENTS OF DIFFERENT COMPANIES.
(2) THE DEMINSIONS OF THIS PLATE DO NOT SUPERSEDE ANY APPLICABLE NATIONAL ELECTRIC SAFTEY CODE REQUIREMENTS.
(3) THIS IS A TYPICAL ATTACHMENT AND MAY NOT APPLY IN ALL CASES.

Florida Public Utilites Company Marianna Division STANDARDS	References	dwg. no.	approved by date 12-29-87 drawn by B. O'PRY revised Supersedes

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

T CNL COMPANY ATTACHMENT TO FPU POLE





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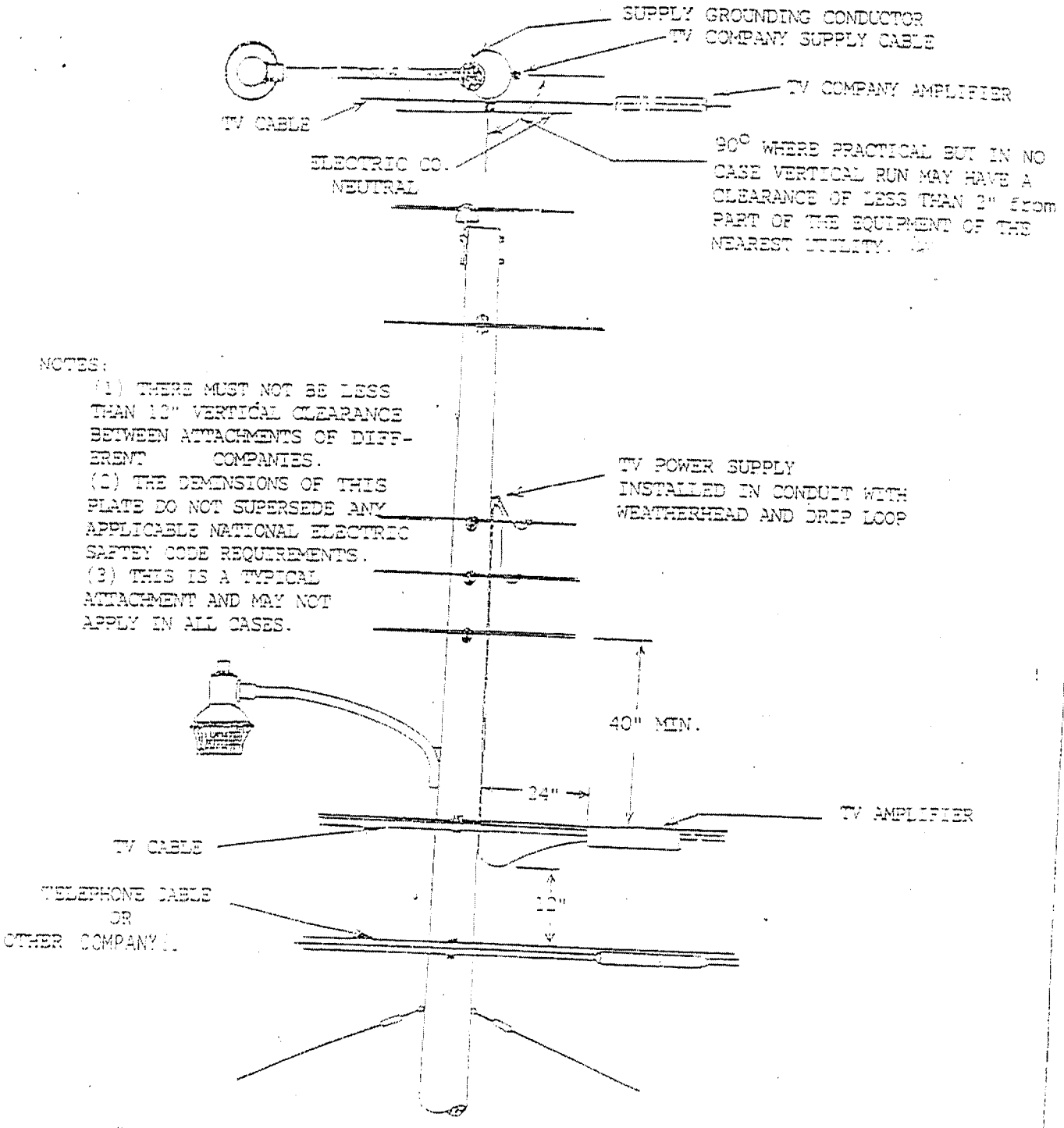
Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date 12-29-87 drawn by B DIPRY revised supersedes

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF [illegible]

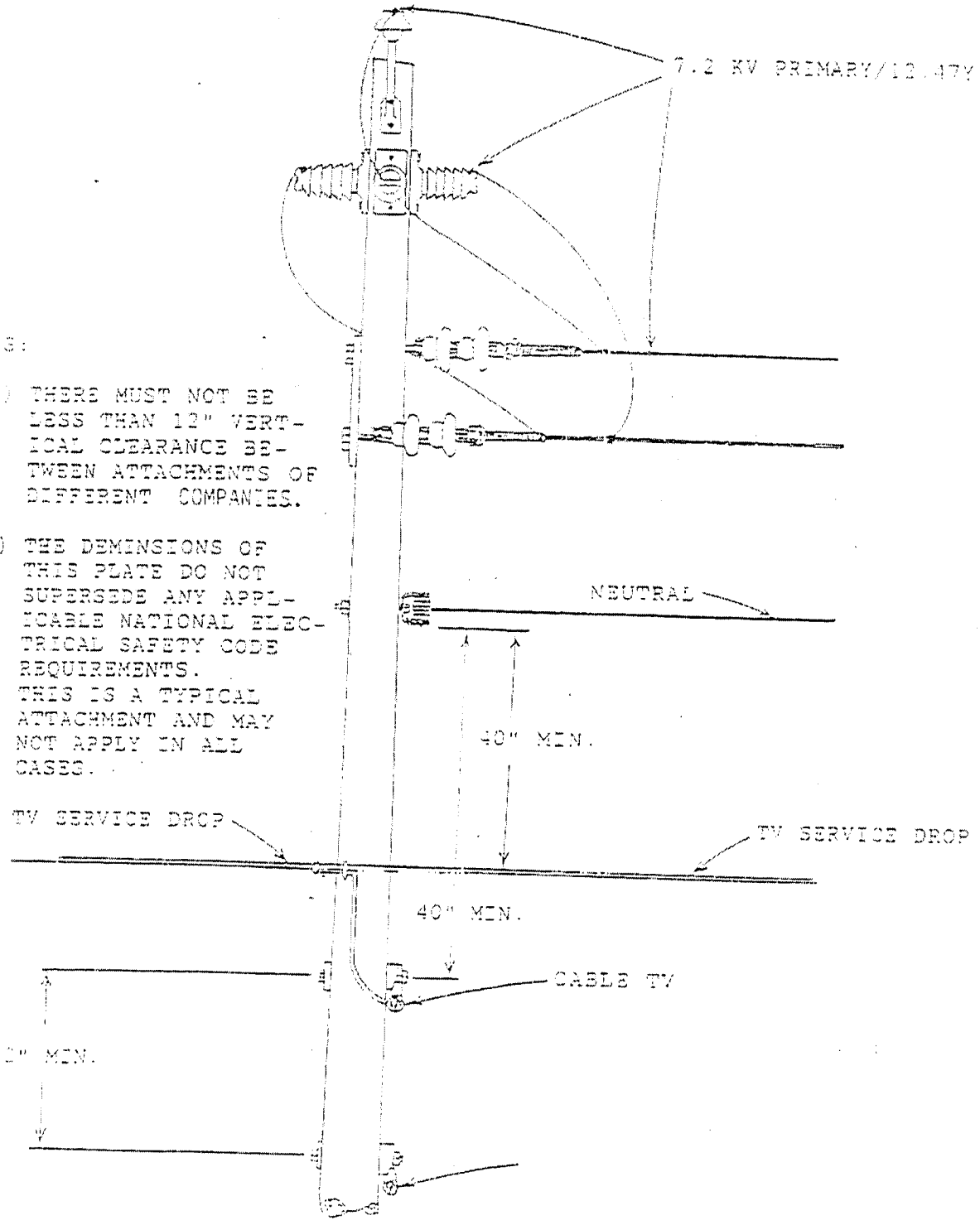
..PICAL CO. ATTACHMENT TO FPU CO POLE



Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date 12-20-87 drawn by E. O'REY revised superseded

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

TYP ALL CO. ATTACHMENT TO FPU POLE



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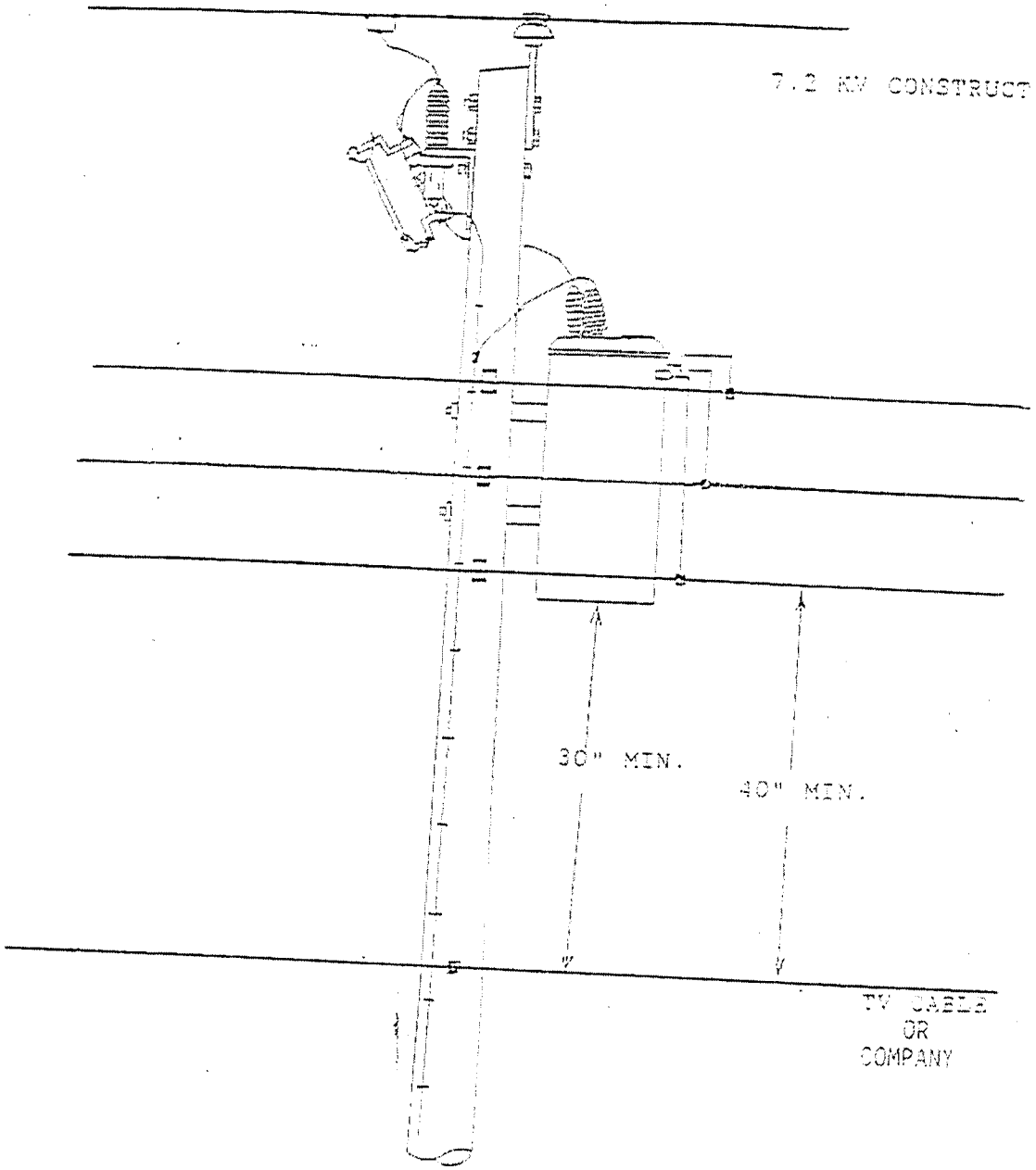
Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date 11-28-77 drawn by B. J. PRY revised superseded

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

13888

TYTAL CO. ATTACHMENT TO FPU POLE

SINGLE TRANSFORMER INSTALLATION



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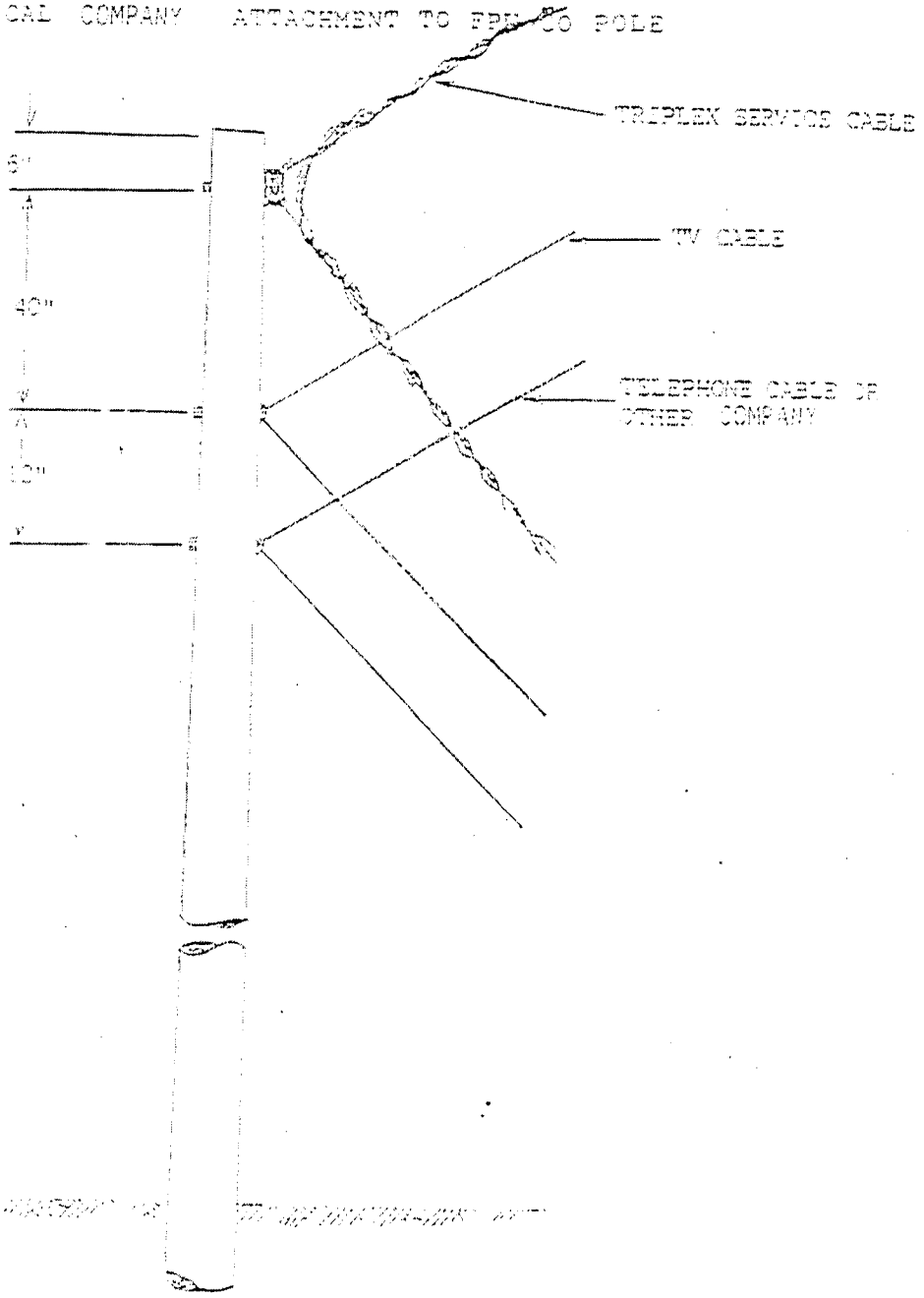
Florida Public Utilities Company Marianna Division STANDARDS	References	dwg. no.	approved by date drawn by revised supersedes	12-28-87 B. O'NEAL

GENERAL RULES & SPECIFICATIONS FOR JOINT USE OF FACILITIES

TYPICAL COMPANY ATTACHMENT TO FPU CO POLE



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(3) THIS IS A TYPICAL ATTACHMENT AND MAY NOT APPLY IN ALL CASES.

Florida Public Utilities Company Marianna Division STANDARDS	Referenced	dwg. no.	approved by date drawn by revised supersedes

DEVIATIONS FROM SPECIFICATIONS FOR JOINT USE

ATTACHMENT OF TV DISTRIBUTION

SYSTEM TO POLES

ADDITIONAL REQUIREMENTS

1. Clearance to ground as per National Electrical Safety Code:

   [illegible] minimum over streets or alleys

   27' minimum over railroad tracks

2. Attachment of telephone and television facilities to be on same side of pole.

3. Metal case on amplifier and terminal boxes and metal case of service switch to be effectively grounded.

4. No amplifiers, distribution terminals and/or fused disconnect switches may be mounted directly to pole, but shall be installed upon a suitable crossarm in approved manner.

5. Telephone and television contacts shall maintain same relative position on poles.

6. Underground cable risers shall be installed on road quarter of pole but shall not conflict with telephone attachments.

7. No amplifier, distribution terminal or fused disconnect switch to be installed upon transformer poles.

FLORIDA PUBLIC UTILITIES COMPANY

By _____

EXHIBIT V

Dockets Nos. 070304-EI & 070300-EI
Rebuttal Cross Examination Exhibit to Cheryl Martin

Exhibit No. 92

Response to OPC POD 2
Provided to OPC on December 13, 2007

FPUC Support for Corporate Accounting
Over/Above Adjustments

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 92
COMPANY FPUC Support for Corporate
WITNESS Accounting over & above Adjustments
DATE 02/27-29/08

13891

Corporate Accounting

ccount #	Account Description	Item	Reason	2006	2007	2008
1.1849.920	Adm. & General Salaries	Compliance Accountant	The need for special audits including inventory, cash, and other key processes.			$ 82,200
1.1849.9215	Misc. Office Expense	Travel for Comp. Accountant	Trips to Divisions for inventories and other audits.			$ 20,000
*.4010.928	Rate Case Expense	Electric Rate Case	Electric Rate Case			$ 97,244
						$ 199,444

),000 plus South Florida's overhead rate of 37% for 2007.

13892

Florida Public Utilities Company
Labor and Transportation Rates
2007 Estimates

SOUTH FLORIDA

Labor:

Average Hours of Vacation & Sick Time Per Employee	144		
Holidays (10 Holidays × 8 Hours)	80		
Total Hours - Vacation, Holiday & Sick	224		
Yearly Hours (52 Weeks × 40 Hours)	2,080		
Percent - Vacation, Holiday, & Sick		10.77%	
Percent - Taxes and Insurance		26.05%	
Total Percent for Direct Overhead			37%
Transportation Rate per Hour			**$ 7.03**

Vacation, Holiday, and Sick rates use average divisional data. Tax and Insurance rates use average company-wide costs of FICA, FUTA, SUTA, Pension, Group Insurance, and 401K Matching; and divisional Workmen's Compensation Rates. Transportation Rates use average actual divisional data. Pension data used estimated 2007 costs; Workmen's Compensation used December 2006 rates; all other data used actual 2006 data.

P:\Departments & Divisions\Accounting Departments\Corp Acct\Overhead Rates\2007\2007 LABOR TRANSPORTATION RATES TO DIVISIONS xls, 5/10/2007, 3:24 PM

Docket No. 070304-EI & 070300-EI
Response to OPC POD 2
FPUC Support for Corporate
Accounting Over/Above Adjustments
Page 2 of 13

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2007

ADMINISTRATIVE & GENERAL SALARIES & OFFICE SUPPLIES & EXPENSES

		1840		1849		Propane	
		Payroll Base 12 mths ended June 30, 2006	%	Payroll Base 12 mths ended June 30, 2006	%	Payroll Base 12 mths ended June 30, 2006	%
121	South Florida	5,675,336.00	46.0	$5,675,336	31.0		
123	Central Florida	2,538,925	20.0	2,538,925	15.0		
126	West Florida	0	0.0	0	0.0		
114	Northwest Florida	2,163,118	17.0	2,163,118	13.0		
115	Northeast Florida - Electric	2,188,448	17.0	2,188,448	13.0		
991	South Florida - Propane			1,817,159	11.0	1,817,159	52.0
993	Central Florida - Propane			691,345	4.0	691,345	20.0
995	Northeast Florida - Propane			584,792	3.0	584,792	17.0
996	West Florida - Propane			371,622	2.0	371,622	11.0
141	South Florida - M & J			788,222	5.0		
143	Central Florida - M & J			261,016	2.0		
945	Northeast Florida - M & J			88,229	1.0		
946	West Florida - M & J			45,773	0.0		
	Total	$12,565,827	100.0	$17,213,985	100.0	$3,464,918	100.0

Applicable to Accounts :
9211
9212
9213
9214
9215
9216

FLORIDA PUBLIC UTILITIES
BEGINNING JANUARY 1, 2007

ADMINISTRATIVE & GENERAL SALARIES & PROPERTY INSURANCE EXPENSES

	1840		1849		Propane		North East Florida	
	Utility Plant 12 mths ended June 30, 2006	%	Utility Plant 12 mths ended June 30, 2006	%	Utility Plant 12 mths ended June 30, 2006	%	Utility Plant 12 mths ended June 30, 2006	%
121 South Florida	$67,353,429	40.0	$67,353,429	36.0				
123 Central Florida	28,175,088	17.0	28,175,088	15.0				
126 West Florida	0	0.0	0	0.0				
114 Northwest Florida	30,843,194	18.0	30,843,194	17.0				
115 Northeast Florida - Electric	42,901,935	25.0	42,901,935	23.0			42,901,935	95.0
991 South Florida - Propane			8,967,078	5.0	8,967,078	53.0		
993 Central Florida - Propane			3,278,603	2.0	3,278,603	19.0		
995 Northeast Florida - Propane			2,255,737	1.0	2,255,737	13.0	2,255,737	5.0
996 West Florida - Propane			2,544,966	1.0	2,544,966	15.0		
141 South Florida - M & J			126,850	0.0				
143 Central Florida - M & J			80,116	0.0				
945 Northeast Florida - M & J			6,676	0.0			6,676	0.0
946 West Florida - M & J			8,902	0.0				
Total	$169,273,646	100.0	$186,542,574	100.0	$17,046,384	100.0	$45,164,348	100.0

Applicable to Account: 920, 9201, 924

Applicable M & J Account: 4160.73

Khojasteh Mehrdad

From: Martin Cheryl
Sent: Friday, May 25, 2007 8:26 AM
To: Khojasteh Mehrdad
Subject: Internal Auditor

Please put in 60,000 plus overheads for the internal auditor position.

Cheryl Martin
Controller
Florida Public Utilities Company
(561) 838-1725

Docket No. 070304-EI & 070300-EI
Response to OPC POD 2
FPUC Support for Corporate
Accounting Over/Above Adjustments
Page 5 of 13

The Mergis Group

POSITION INFORMATION | **POSITION DESCRIPTION**

COMPANY: The Mergis Group

LOCATION: US-FL-Boca Raton

SALARY/WAGE: USD 55,000.00 to USD 80,000.00 per year
Bonus

STATUS: Full Time, Employee

JOB CATEGORY: Accounting/Auditing

REFERENCE ID: Boca Audit

NAME: Jon Davidson

EMAIL:
jondavidson@mergisgroup.com

Apply Now

Send this job to a friend

Click here to see all "The Mergis Group" opportunities

Learn more about "The Mergis Group"

US-FL-Boca Raton-Internal Audit: Boca Raton: NO TRAVEL

Internal Audit: Boca Raton: NO TRAVEL!!!!!!!!!

Summary:
Perform auditing of key management, financial, and operational processes and controls throughout the organization with a focus on Sarbanes Oxley 404 Compliance. Recommend changes to improve internal controls, processes and procedures to ensure the highest level of data integrity and improve operational efficiency. Perform tests of key controls, assess the cause and impact of deviations, and suggest appropriate corrective action.

Essential Duties & Responsibilities:

- Assist management in identification and evaluation of risks at both corporate and business unit level.
- Perform audit reviews of corporate and from time to time, field offices in support of the Annual Internal Audit Plan.
- Assist business units perform periodic self-assessments.
- Identify opportunities for improvement in business processes, internal controls, and appropriate suggestions to achieve the improvements.
- Prepare appropriate documentation (e.g. narratives, flowchart, control matrices, segregation of duties analyses, audit reports, etc.) in support of work performed.
- Assist in the follow up on internal audit comments and recommendations to ensure implementation.
- Comply with auditing standards, follow good business practices and efficiently utilize audit resources.
- Assist Director of Internal Audit from time to time with administrative activities related to day to day affairs of the internal audit department.
- Other duties maybe assigned.

Supervisory Responsibilities:

- Senior level staff will fulfill a dual role of individual contributor and team leader from time to time. Specific responsibilities will include coaching, reviewing work papers and evaluating progress of internal audit staff. May be requested to assist in directing the work of others.

Qualifications:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience:

- Must have excellent project management and organizational skills.
- Must have Sarbanes Oxley audit experience.
- BS/BA in Accounting and/or Finance required.
- CPA strongly preferred.
- MBA strongly preferred.
- CIA strongly preferred.

Docket No. 070304-EI & 070300-EI
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Page 6 of 13

- Minimum 3-5 years of internal audit experience.

Please send resume to Jondavidson@Mergisgroup.com

ABOUT THE MERGIS GROUP

As a leading professional placement firm, The Mergis Group[SM] understands the importance of connecting the best people to the best jobs every time.

We place talented professionals on a direct-hire, temp-to-hire or temporary basis in the following areas:

- Accounting and Finance, Including Banking and Mortgage Banking
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- Human Resources

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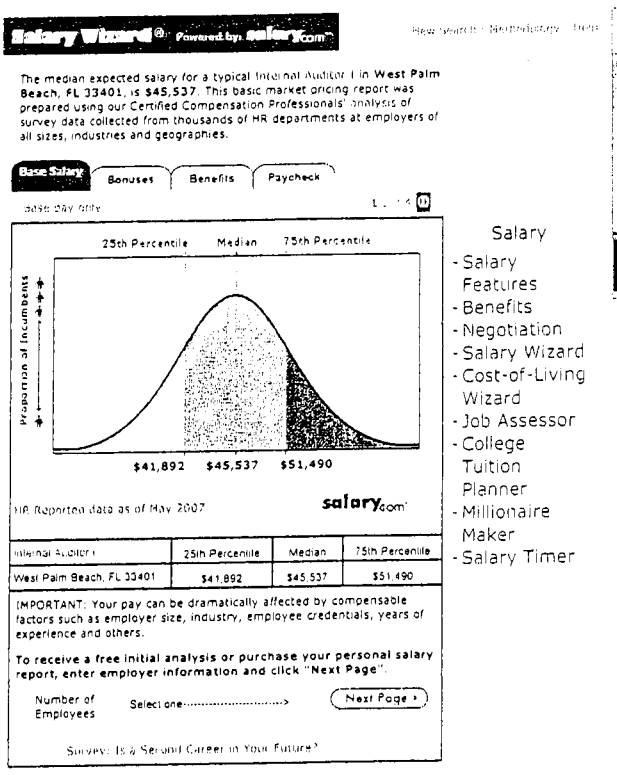

Salary Wizard® Powered by salary.com

The median expected salary for a typical Internal Auditor I in West Palm Beach, FL 33401, is $45,537. This basic market pricing report was prepared using our Certified Compensation Professionals' analysis of survey data collected from thousands of HR departments at employers of all sizes, industries and geographies.

Base Salary | Bonuses | Benefits | Paycheck

Base Pay Rate

25th Percentile | Median | 75th Percentile

Proportion of Incumbents

$41,892 $45,537 $51,490

HR Reported data as of May 2007

salary.com

Internal Auditor I	25th Percentile	Median	75th Percentile
West Palm Beach, FL 33401	$41,892	$45,537	$51,490

IMPORTANT: Your pay can be dramatically affected by compensable factors such as employer size, industry, employee credentials, years of experience and others.

To receive a free initial analysis or purchase your personal salary report, enter employer information and click "Next Page".

Number of Employees Select one-----> Next Page >

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- Job Assessor
- College Tuition Planner
- Millionaire Maker
- Salary Timer

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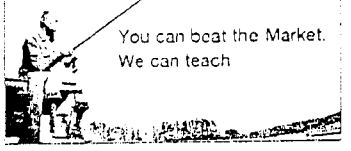

MONSTER

Search jobs in West Palm Beach, FL 33401

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monsterlearning

learning.monster.com

Search other degree programs, online or in your area, at MonsterLearning.

Khojasteh Mehrdad

From: Martin Cheryl
Sent: Friday, May 25, 2007 8:30 AM
To: Khojasteh Mehrdad
Subject: expenses

Put in travel dollars and misc costs for new auditor position of $20,000. They will be doing quite a bit of traveling.

Cheryl Martin
Controller
Florida Public Utilities Company
(561) 838-1725

The Company does audit the inventory and cash of each division on an annual basis. However, we have the need to perform additional audits based on our Section 404 controls in Sarbanes Oxley, and other audits including operational depending on the risk assessment and the need to improve efficiencies or to test controls. We do not specifically track this cost, but the estimated cost for each of the five years would be between $1000.00 and $2000.00 per year per audit depending on location. Our historical actual estimate for the two electric divisions would be between $2000.00 and $4000.00 per year for the past five years.

We reviewed the salary survey, and the current job market to estimate what salary would be required. We added the benefits to that estimate to come up with a total expected cost of 82,200. See Document Request No. 78, OPC POD2 for details of this information.

Using our historical cost per trip estimate, we estimated that we would need an additional four to six trips per year. Although our locations are all within the state of Florida, all trips to divisions require overnight stays at hotels and either car or air travel, depending on location and time constraints. Meals are also provided for these trips. The total cost of hotel, transportation, meals, and other travel related costs make up this estimate. For example: A trip for two people to our Marianna division conducting a material and supplies inventory would involve four nights stay at a hotel for approximately $800.00, meals for five days for approximately $400, transportation $400 to $1000, and other miscellaneous travel related costs of $100.

Khojasteh Mehrdad

From:	Martin Cheryl
Sent:	Tuesday, June 19, 2007 3:01 PM
To:	Khojasteh Mehrdad
Cc:	Mesite Jim; Young Curtis
Subject:	Electric rate case expense.xls
Attachments:	Electric rate case expense.xls

The rate case expense and balance sheet accounts have been updated. Please update your above and beyond projection numbers accordingly. Cheryl

Rate Case Projected Expenses- Consolidated Electric Rate Case 2008 Projected Test Year

		Original Projected Amount	Revised Projected Amount	Actual as of 12/2006	Remaining 2008	Description or Calculation of Remaining amount
Outside Consultants:						
Christensen Associates	Consulting Fees	190,000			190,000	Est. from Consultant 165,000, plus estimate for extraodinary costs after filing 25,000
Accounting	Other Costs	20,000			20,000	Estimate
Cost of Service						
Cost of Capital	Net	210,000			210,000	
Rate Design						
Darryl Troy	Consulting Fees	30,000			30,000	Estimate for rate case preparation/support 300 hours $ 65, and 200 hours $ 65
Accounting	Other Costs	1,000			1,000	Eslimate
	Net	31,000			31,000	
Legal Services:						
Doc Horton	Legal Services	140,000			140,000	Est. from Attorney
	Costs	10,000			10,000	Estimate
	Net	150,000			150,000	
Additonal Personnel, Consulting, Overtime and Temporary Pay:						
Consulting Services	Costs	30,000			30,000	Extra work by internal auditors due to rate case, and tax consultant due to work constraints of
Overtime Pay	Costs	3,000			3,000	$ 30 per hour 100 hours
Temporary Pay	Costs	80,400			80,400	$ 50 per hour 1200 hours/plus 20,400 divisonal level
Extra Pay	Costs	25,000			25,000	Salaried overtime pay for extraordinary work load
	Net	138,400	-	-	138,400	
Travel Expenses:						
2 Service Hearings						
Hotel		1,700			1,700	7 persons at 120 per night, 2 nights
Travel		2,300			2,300	Airlines 5 people $ 400 each, and car travel, rental and tolls $300
Meals		600			600	7 persons at $40 per day, 3 days
Other		800			800	Telephone, parking, other
	Net	5,400	-	-	5,400	
Hearings Actual (2)						
Hotel		4,200			4,200	7 persons at 120 per night, 5 nights
Travel		4,600			4,600	airline tickets, $400 for 5 two times, and car travel, rental and tolls $ 600
Meals		2,000			2,000	7 persons at $40 per day, 7 days
Other		1,600			1,600	Telephone, parking, other
	Net	12,400			12,400	
Other Travel to WPB, and FPSC						
Hotel		2,500			2,500	7 persons at 120 per night, 3 nights
Travel		5,900			5,900	Airlines 7 people $ 400 each two times, and car travel, rental and tolls $300
Meals		1,400			1,400	7 persons at $40 per day, 5 days
Other		1,000			1,000	Telephone, parking, other
	Net	10,800			10,800	
Mailing, Office Supplies, Adm Costs, Other						
customer hearing notices		15,000			15,000	33000 customers
hearing notices		15,000			15,000	33000 customers
Final rate notices		15,000			15,000	33000 customers
Ads for newspapers		4,000			4,000	2 areas, local ads, three times
Office Supplies		5,000			5,000	Estimate
Other Costs		10,000			10,000	Estimate
Unamortized prior rate case expense		106,000			106,000	Actual as of 1/2008
	Net	170,000			170,000	
	TOTAL	728,000	-	-	728,000	
4 years	Annual Expense		$ 182,000			
	Prior Annual Expense		84,756			
	Add above and beyond to 2008		97,244	Acct 928		

C:\Users\mehrdad_khojasteh\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\JWLDP1VK\Electric rate case expense.xlsElectric rate case expense.xls6/27/2007

Docket No. 070304-EI & 070300-EI
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FPUC Support for Corporate
Accounting Over/Above Adjustments
Page 12 of 13

		Costs	Amortization	Balance
	Dec-06			190,702
	Jan-07		7063	183,639
	Feb-07		7063	176,576
	Mar-07		7063	169,513
	Apr-07		7063	162,450
	May-07		7063	155,387
	Jun-07	62200	7063	210,524
	Jul-07	62200	7063	265,661
	Aug-07	62200	7063	320,798
	Sep-07	62200	7063	375,935
	Oct-07	62200	7063	431,072
	Nov-07	62200	7063	486,209
	Dec-07	62200	7063	541,346
13 mth Average				282,293
12 month Total			$ 84,756	
	Dec-07			541,346
	Jan-08	62200	15,167	588,379
	Feb-08	62200	15,167	635,412
	Mar-08	62200	15,167	682,445
	Apr-08		15,167	667,278
	May-08		15,167	652,111
	Jun-08		15,167	636,944
	Jul-08		15,167	621,777
	Aug-08		15,167	606,610
	Sep-08		15,167	591,443
	Oct-08		15,167	576,276
	Nov-08		15,167	561,109
	Dec-08		15,163	545,946
13 mth Average				608,237
12 month Total			$ 182,000	

DOCKET NOS. 070300-EI AND 070304-EI

LATE-FILED HEARING EXHIBIT NO. 93

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI+ 070304-EI EXHIBIT 93
COMPANY FPUC
WITNESS Late filed - Executive Salary Incentive Goal
DATE 02/27-29/08
13905

FLORIDA PUBLIC UTILITIES

Incentive Compensation Goals for 2007:

Incentive compensation is defined as 20% of total salary. Total salary is equal to base salary plus incentive compensation.

1. 50% based on consolidated 2007 return on equity of 9.0%. Award shall be calculated on a pro rata basis.

2. 15% based on Flo-Gas return on equity in 2007
   8% ROE, 100% of goal
   7% ROE, 50% of goal

3. 10% based on adding 2,930 new natural gas customers in 2007
   Award shall be calculated on a pro rata basis

4. 5% based on reducing natural gas customer loss in 2007
   1.0% customer loss, 100% of goal
   1.1% customer loss, 75% of goal
   1.2% customer loss, 50% of goal
   1.3% customer loss, 25% of goal

5. 5% based on net gain in propane customers in 2007
   3.0% net gain, 100% of goal
   2.0% net gain, 66% of goal
   1.0% net gain, 33% of goal

6. 5% based on FPU's 2007 System Average Interruption Index (SAIDI) compared to the index for all Florida regulated utilities as reported to the FPSC.

   Option 1 - FPU's SAIDI equal to or better than Florida average, 100% of goal, FPU's index less than Florida average, 0% of goal

   Option 2 - FPU's SAIDI in first quintile, 100% of goal, second quintile, 75% of goal, third quintile, 50% of goal, fourth quintile, 25 % of goal, fifth quintile, 0% of goal

7. 5 % based on number of FPSC customer complaints (apparent infractions) in 2007

   0 infractions, 100% of goal
   1 infraction, 66% of goal
   2 infractions, 33% of goal

8. 5 % based on reducing the number of reportable employee accidents (auto and injury) in 2007 versus 2006

   10% reduction in number of reportable accidents, 100% of goal
   5% reduction in number of reportable accidents, 66% of goal
   3% reduction in number of reportable accidents, 33% of goal

DOCKET NOS. 070300-EI AND 070304-EI

LATE-FILED HEARING EXHIBIT NO. 94

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI / 070304-EI EXHIBIT 94
COMPANY FPUC - Detailed Comparison of
WITNESS Executive Salaries
DATE 02/27-29/08

Executive Compensation Comparison
Gas and Electric Utilities Less than $250 million in Capitilzation

Company Name	(in thousands) Revenues	Number of Employees	Number of Customers	Service Territory Size	Location	Nature of Services Provided	Gross Plant in Service/Assets	Source of Data	Time Period for Data
Cheasapeake Utilities	$ 231,201	437	92,400	New Castle, Kent & Sussex DE, Eastern Shores MD & Ctrl FL	DE	Distribute & Transmit NG & Propane	324,006	Proxy/10K	12/31/2006
Delta Natural Gas	$ 98,168	157	37,000	SE & Ctrl KY	KY	Transmit & distribute NG	187,148	Proxy/10K	6/30/2007
Energy South	$ 135,867	248	95,000	SW AL	AL	Distribute NG	311,249	Proxy/10K	9/30/2006
Maine & Maritimes Corp.	$ 35,601	218	35,000	Maine	ME	Transmit & distribute electricity	101,627	Proxy/10K	12/31/2006
RGC Resources	$ 106,913	135	59,305	Roanoke, VA, Bluefield VA & WV	VA, WV	Sell & distribute NG	114,960	Proxy/10K	9/30/2006
UNITIL	$ 260,861	304	114,300	SE Coast NH, NH city & N MA	NH	Transmit, distribute, & sell electricity & NG	338,952	Proxy/10K	12/31/2006
Average of Six Companies	$ 144,769	250	72,168				229,657		
Florida Public Utilities Company	**$ 134,393**	**362**	**95,000**	**S,W, NW, NE & Ctrl FL**	**FL**	**Distribute NG, Electricity & Propane**	**188,968**	**Proxy/10K**	**12/31/2006**
JEA	$ 1,157,354	2356	404,828	FL	FL	Electric	4,936,317	Annual Report	12/31/2006
Seminole Electric Cooperative Inc.	$ 1,173,425	N/A	890,000	46 counties, FL	FL	Generate &Transmit electricity	1,566,265	Annual Report	12/31/2006

Company Name	Compensation per proxy CEO	COO/SVP	CFO	Compensation Inflated 4% per year to estimate 2008 CEO	COO/SVP	CFO
Cheasapeake Utilities	$ 581,269	$ 326,794	$ 862,946	$ 627,771	$ 352,938	$ 931,982
Delta Natural Gas	$ 495,000	$ 234,000	$ 184,000	$ 514,800	$ 243,360	$ 191,360
Energy South	$ 422,532	N/A	$ 231,005	$ 456,335	N/A	$ 249,855
Maine & Maritimes Corp.	$ 249,230	N/A	$ 128,462	$ 269,168	N/A	$ 138,739
RGC Resources	$ 384,885	$ 157,187	$ 142,820	$ 415,676	$ 169,762	$ 154,246
UNITIL	$ 668,420	$ 269,667	$ 259,285	$ 721,894	$ 291,240	$ 280,028
Average of Six Companies	$ 466,889	$ 246,912	$ 301,420	$ 500,941	$ 264,325	$ 324,368
Florida Public Utilities Company	**$ 283,640**	**$ 208,560**	**$ 191,040**	**$ 294,986**	**$ 216,902**	**$ 198,682**
JEA	Not currently available					
Seminole Electric Cooperative Inc.	Not currently available					

DOCKET NOS. 070300-EI AND 070304-EI

LATE-FILED HEARING EXHIBIT NO. 95

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070300-EI & 070304-EI EXHIBIT 95
COMPANY FPUC - (Late Filed) Rebuttal
WITNESS testimony of Samuel C. Hadaway
DATE 02/27-29/08

13910

Exhibit No.:	
Issue:	Cost of Capital
Witness:	Samuel C. Hadaway
Type of Exhibit:	Rebuttal Testimony
Sponsoring Party:	Kansas City Power & Light Company
Case No.:	ER-2006-0314
Date Testimony Prepared:	September 8, 2006

MISSOURI PUBLIC SERVICE COMMISSION
CASE NO.: ER-2006-0314

FILED[3]
NOV 13 2006
Missouri Public
Service Commission

REBUTTAL TESTIMONY

OF

SAMUEL C. HADAWAY

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri
September 2006

KCP&L Exhibit No. 34
Case No(s). ER-2006-0314
Date 10-26-06 Rptr KF

Great Plains Energy
Authorized Electric Utility Equity Returns

	2004	2005	2006
1st Quarter	11.00%	10.51%	10.38%
2nd Quarter	10.54%	10.05%	10.69%
3rd Quarter	10.33%	10.84%	
4th Quarter	10.91%	10.75%	
Full Year	10.75%	10.54%	10.57%

Source: Regiatory Research Associates, *Regulatory Focus*, July 6, 2006, page 2.

Schedule SCH-9

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 070304-EI EXHIBIT 96
COMPANY FPUC
WITNESS Job Posting
13913 DATE 02-27-29/08

Docket No. 070304-EI
Rebuttal Exhibit
Issue 20
Witness: Cutshaw

Martin Cheryl

From: Schneidermann Marc
Sent: Tuesday, February 19, 2008 11:17 AM
To: Cutshaw Mark; Martin Cheryl
Cc: 'Doc Horton'; Myers Don
Subject: RE: Rate case

What we have is technically what is posted on Monster:

FLORIDA PUBLIC UTILITIES

Safety Coordinator I

Company:	Florida Public Utilities Company	Location:	US-FL-Pensacola/Panama City
Status:	Full Time, Employee	Job Category:	Building Construction/Skilled Trades
Relevant Work Experience:	7+ to 10 Years	Career Level:	Experienced (Non-Manager)
Education Level:	Associate Degree		

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Job Description

Safety Coordinator I

Florida Public Utilities Company is seeking two individuals for our Fernandina Beach and Marianna offices. These positions are responsible for conducting operations training, safety training programs and updating and maintaining training programs and improving the safety of FPU's electric operations.

- Must be knowledgeable of electric distribution, transmission systems and related equipment including substations, underground construction and maintenance.
- Industry practices or knowledge of NESC, DOT, OSHA, FPSC rules and regulations and hold or have ability to obtain certification in MOT.
- Competent in Confined Space Entry Requirement (with SCBA)

- Have basic knowledge of NESC Guidelines for Electrical Transmission and Distribution Systems.
- Have working knowledge of construction and maintenance of overhead transmission and distribution systems as well as underground distribution systems.
- Have working knowledge of construction and maintenance of electrical substations.
- Understand and implement construction standards and safety practices.
- Training in First Aid, CPR & Bloodborne Pathogens.
- Hazcom
- PPE for Electrical Operations
- Ability to perform audits and document findings of company procedures and practices.
- Must be able willing to travel between divisions (30%) and be on-call 24/7.
- Must be a creative, effective communicator, with public speaking skills and computer literate with familiarity of MS Office and Outlook.

Education & Experience: Must have an AS degree and practical experience as a lineman or BS (preferred) with lineman supervisory experience.

Sincerely,
Marc L. Schneidermann

From: Cutshaw Mark
Sent: Tuesday, February 19, 2008 8:10 AM
To: Martin Cheryl
Cc: 'Doc Horton'; Myers Don; Schneidermann Marc
Subject: RE: Rate case

Here is the attachment. I checked and this job description and the advertisement from Monster was submitted with my rebuttal testimony. I guess all we need is the info from the safety position for that exhibit.

Mark Cutshaw, General Manager
Florida Public Utilities Company
911 South 8th Street
Fernandina Beach, Florida 32034
(904)277-1957 office
(904)753-1272 cell

From: Martin Cheryl
Sent: Tuesday, February 19, 2008 8:01 AM
To: Cutshaw Mark
Cc: 'Doc Horton'; Myers Don; Schneidermann Marc
Subject: RE: Rate case

Yes good idea, but nothing was attached? Cheryl

From: Cutshaw Mark
Sent: Tuesday, February 19, 2008 8:01 AM
To: Martin Cheryl
Cc: 'Doc Horton'; Myers Don; Schneidermann Marc
Subject: RE: Rate case