Eric Fryson

From: Keating, Beth [BKeating@gunster.com]
Sent: Wednesday, June 13, 2012 9:44 AM
To: Filings@psc.state.fl.us
Cc: 'Martin, Cheryl'; Martha Brown
Subject: Docket No. 120036-GU
Attachments: 20120613093930702.pdf

Attached for electronic filing in the referenced Docket, please find Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation's amended responses to Staff's Third Set of Data Requests in the referenced Docket. These amended responses include the referenced attachment which was previously omitted.

a. Person responsible for this electronic filing:

Beth Keating
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b. Docket No. 120036-GU - Joint petition for approval of Gas Reliability Infrastructure Program (GRIP) by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation.

c. On behalf of: Florida Public Utilities Company

d. There are a total pages: 13

e. Description: Amended Responses to Third Set of Data Requests

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June 13, 2012

VIA ELECTRONIC FILING

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

Re: Docket No. 120036-GU - Joint petition for approval of Gas Reliability Infrastructure Program (GRIP) by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation.

Dear Ms. Cole:

Attached for filing in the referenced docket, please find Florida Public Utilities Company's and the Florida Division of Chesapeake Utilities Corporation's amended responses to Staff's Third Data Requests. In the version filed June 12, the attachment referenced in the Responses was inadvertently omitted. My apologies for any inconvenience.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating
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215 South Monroe St., Suite 601
Tallahassee, FL 32301
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MEK

WPB_ACTIVE 5099878.1

FLORIDA PUBLIC UTILITIES COMPANY AND THE FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION RESPONSES TO STAFF'S THIRD DATA REQUEST

Re: Docket No. 120036-GU - Joint petition for approval of Gas Reliability Infrastructure Program (GRIP) by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation.

1. Referring to Paragraph 1 of the Joint Petition, please explain the meaning of the following statement, "the structures of the proposed programs, inclusive of the methodology used to calculated (sic) the surcharges, are identical and are based upon the same data previously used in FPUC last rate proceeding." Please provide supporting documentation.

The GRIP for both Florida Public Utilities Company (FPUC) and the Florida Division of Chesapeake Utilities Corporation (Chesapeake) were developed using the same methodology in terms of recovery mechanisms, the same basis for determining the investment per unit estimate, the same basis for determining the remaining number of services and miles of mains to be replaced, and the identical total period of time for a replacement plan.

The Company utilized the bare steel replacement investment per unit estimates reviewed and approved in the most recent Florida Public Utilities Company's rate proceeding for its natural gas utility, Docket No. 080366-GU as the basis for the per unit cost estimate for the qualifying investments for both Companies in the GRIP filing. The current FPUC bare steel program was reviewed by the Florida Public Service Commission (FPSC) staff with respect to remaining qualified investment cost estimates, the per unit cost estimates and remaining bare steel units to be replaced over the program.

See Attachment 1 for supporting documents from the most recent FPUC rate proceeding which supports per unit investment estimates and total investment cost estimates, as well as other pertinent data. This Attachment contains portions of the rate case Order No. PCS-09-0375-PAA-GU, detailing what was approved in the rate proceeding for bare steel recovery, as well as sections of the original testimony and exhibits filed in that proceeding supporting the bare steel amortization and investment estimates.

The Company believes that the most recent FPUC rate proceeding is a reasonable basis for determining the remaining estimate of qualified investment per mile and per service for <u>both</u> Companies for the first surcharge computation, since both Companies will utilize many of the same vendors, and suppliers for the replacement of qualified facilities.

See Attachment B, filed with the original GRIP petition, for the 2010 DOT reports that support the estimates for the remaining number of mains and services to be replaced as of June 30, 2011 for both Companies. At the time of the GRIP petition, this was the best estimate for the remaining number of services, and miles of main to be replaced for both Companies.

2. Referring to paragraph 1 of the Joint Petition, please specify by type the total costs that the Companies were approved to recover for the replacement through surcharges in their last rate proceeding, if applicable.

See Attachment 1 for details supporting the total cost that FPUC was approved to recover through the bare steel amortization currently embedded in base rates. Chesapeake does not have a Commission-approved replacement program and, accordingly, current base rates do not provide for recovery of the proposed Chesapeake replacement program in the GRIP filing.

FPUC requested recovery of a total remaining cost of $37,386,365 over 60 years at $623,106 per year. This was broken down between mains and services. Total remaining cost for mains was $27,939,030 and for services was $9,447,335. The amortization period approved in the last rate proceeding was reduced by the FPSC to 50 years. The total costs were approved as filed. The annual amount to be recovered over 50 years was $747,727. This is an annual bare steel amortization expense increase of $124,621 over the amount originally requested in the MFR filing and testimony.

3. Referring to paragraph 9 of the Petition, which states that the Companies will prioritize replacements in areas that are more susceptible to corrosion or in more densely populated areas; and Appendix D, Section 3, Table 8-3: Corrosion Action Plans; does either of the Companies Plans show the order or prioritization for the replacements? If so, please provide a copy of the Plans, identify the estimated completion date for each location, and provide a breakdown of the estimated costs that the Companies seek to recover through the Gas Reliability Infrastructure Programs (GRIP) and associated recovery mechanism.

The Company is now in the process of developing specific plans (and an RFP) for the prioritization and order of replacements of its qualifying facilities, but these plans are not yet finalized. Therefore, the information requested (estimated completion date for each location and estimated costs) is not yet available. The Company will provide the standard notice of construction to the Commission, in accordance with Commission Rule 25-12.082. However, the estimated costs that the Companies seek to recover through the GRIP program are provided on Attachment D, E, G and H filed in response to the Staff's first data request in this Docket. See Schedules A and B on those same Attachments for a breakdown of the estimated costs by Company.

4. Referring to paragraph 11 of the Joint Petition, what are the Companies' estimated revenue requirements for the GRIP? Please provide information that shows the annual investment, total annual expenses, i.e., customer and general public notification costs, and estimated ad valorem taxes and grossed up for federal and state income taxes, etc., that the companies seek to recover through the GRIP recovery mechanisms.

See Schedules B in Attachments D, E, G and H filed in response to the Staff's first data request in this Docket. These attachments include the estimated revenue requirement, annual investment, total annual expenses including customer and general public notification costs, ad valorem taxes and amounts grossed up for income taxes by Company and year.

5. Referring to paragraph 13 of the Joint Petition, please identify the number of sub-contractors the Companies expect to hire to do the bare steel replacement and provide the total estimated annual costs, if any, the Companies expect to incur.

At this time the Companies do not have an estimate for the number of subcontractors expected to be hired over the ten year period nor the estimated annual costs related specifically to the subcontractors. The Company is currently preparing RFPs to subcontractors for GRIP related work. Depending on availability of resources, costs, and other pertinent factors, the number and costs of subcontractors will be determined during the RFP review process. The estimated annual subcontractor costs would be capitalized and be part of the qualifying investment cost basis.

For FPUC

6. Referring to paragraph 14 and 15 of the Joint Petition and Attachment D, Schedule A FPUC), please confirm the following statement, "This amount of estimated total cost remains the Company's estimate (less actual replacement costs from the prior rate case to the implementation of the Program, if approved), for replacement of FPUC's qualified distribution mains and services". In your response please confirm that based upon FPUC's updated review of the remaining eligible infrastructure and its updated replacement plan that has been developed with an accelerated period of 10 years, instead of the 50 years approved in FPUC's 2008 rate proceeding, that FPUC's total estimate of $37,386,365 ($31,732,602 as of June 30, 2012) is the same for the 10-year period as it was for the 50 year period. If our understanding is incorrect, please explain why.

The total estimate of $37,386,365 approved in FPUC's 2008 rate proceeding is the same basis for the ten year period; however, some of the investment in the fifty year program has already been made and the remaining total amount to be invested in the ten year program would not equal the fifty year program. The per unit amounts are the same as the initial program, but there is less quantity to be replaced over the ten year period than the initial fifty year period.

The total estimated remaining qualified investment for FPUC is $31,732,602 over ten years.

The basis for determining the total estimated remaining qualified replacement investment has two components. The quantity of items to be replaced and the per unit cost estimate are the two components that determine the total estimated qualified investment amount for FPUC.

The first component is the quantity or the miles of mains and number of services to be replaced. This was determined using the 2010 DOT report for FPUC, filed as Attachment B with the original GRIP filing. The remaining miles and number of services from this report was used as the estimate for the remaining quantity as of June 30, 2012.

The second component is the per unit cost estimate of the remaining qualified replacement investment. This was determined using the most recent FPUC rate proceeding. Supporting documents from the rate proceeding were filed in response to this data request as Attachment 1. The bare steel per mile of main and per service amounts approved in the most recent FPUC rate proceeding was used to value the remaining quantity for FPUC as of June 30, 2012.

For Chesapeake

7. Referring to paragraph 19 and 20 of the Joint Petition, please confirm that Chesapeake presently does not have any formalized replacement plan, or any recovery amount embedded in its base rates, and that Chesapeake has utilized the same per unit costs for its eligible replacement mains and services as FPUC. If our understanding is incorrect, please explain why.

Chesapeake does not have any formalized replacement plan or any recovery amount embedded in its base rates.

The per unit cost for eligible replacement mains and services is the same as FPUC. See Attachment 1 filed in response to this data request. This Attachment supports the basis for the per unit cost estimates used in the GRIP surcharge computation.

A true up mechanism embedded in the GRIP surcharge process provides for a correction of estimated to actual investment and expense amounts as well as quantity. Any variance from original estimates will be trued up in the following surcharge filing.

8. Referring to Attachment E, Schedule A (CHPK), please confirm that Chesapeake's total estimated remaining qualified replacement investment as of June 30, 2012 is $19,994,036, and the estimated annual qualified replacement investment beginning July 1, 2012 for 10 years is $1,999,404 annually.

The total estimated remaining qualified investment for Chesapeake is $19,994,036 over ten years at a straight line rate of $1,994,404 annually.

The basis for determining the total estimated remaining qualified replacement investment has two components. The quantity of items to be replaced and the per unit cost estimate are the two components that determine the total estimated qualified investment amount for Chesapeake.

The first component is the quantity or the miles of mains and number of services to be replaced. This was determined using the 2010 DOT report for Chesapeake, filed as Attachment B with the original GRIP filing. The remaining miles and number of services from this report was used as the estimate for the remaining quantity as of June 30, 2012.

The second component is the per unit cost estimate of the remaining qualified replacement investment. This was determined using the most recent FPUC rate proceeding. Supporting documents from the rate proceeding were filed in response to this data request as Attachment 1. The bare steel per mile of main and per service amounts approved in the most recent FPUC rate proceeding was used to value the remaining quantity for Chesapeake as of June 30, 2012.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Public Utilities Company.	DOCKET NO. 080366-GU ORDER NO. PSC-09-0375-PAA-GU ISSUED: May 27, 2009

The following Commissioners participated in the disposition of this matter:

MATTHEW M. CARTER II, Chairman
LISA POLAK EDGAR
KATRINA J. McMURRIAN
NANCY ARGENZIANO
NATHAN A. SKOP

NOTICE OF PROPOSED AGENCY ACTION ORDER
APPROVING IN PART A GAS RATE INCREASE
AND
REQUIRING ADDITIONAL FILINGS AND HOLDING REVENUES SUBJECT TO
REFUND IN THE EVENT THE PLANNED MERGER IS CONSUMMATED

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code (F.A.C.).

I. BACKGROUND

This proceeding commenced on December 17, 2008, with the filing of a petition for a permanent rate increase by Florida Public Utilities Company (FPUC or Company). The Company is engaged in business as a public utility providing distribution and transportation of gas as defined in Section 366.02, Florida Statutes (F.S.), and is subject to our jurisdiction. FPUC serves gas customers through two divisions: the Central Florida Division, consisting of portions of Seminole, Marion and Volusia Counties; and the South Florida Division, consisting of portions of Palm Beach, Broward and Martin Counties. Together, FPUC provides service to over 51,000 residential and commercial customers.

FPUC requested an increase in its retail rates and charges to generate $9,917,690 in additional gross annual revenues. This increase would allow the Company to earn an overall rate of return of 8.74 percent or an 11.75 percent ROE (range 10.75 percent to 12.75 percent). The Company based its request on a projected test year ending December 31, 2009. In its petition, FPUC stated that this test year is the appropriate period to be utilized because it best represents expected future operations for use in analyzing the request for rate relief. FPUC has elected to

In further investigation of quality of service, our staff analyzed all complaints taken by our Division of Service, Safety, and Consumer Assistance for the calendar year 2008. There were a total of 40 complaints, 30 involving billing complaints, and 10 involving service. All but three complaints were resolved in a timely manner. The number of complaints per customer compares favorably with other large Florida natural gas utilities. Also, we note that FPUC has not experienced an outage that falls under the reporting requirements of our Bureau of Safety since its last rate case, in 2004.

Considering all of the above, we find that FPUC's quality of service is satisfactory.

IV. RATE BASE

A. Allocations Attributable to Non-Regulated Business and Common Plant

The Company reviews its individual plant accounts each year to determine the appropriate allocations for non-regulated business and common plant. The Company's projected 2009 test year Minimum Filing Requirements (MFRs) data for plant in service, accumulated depreciation reserve, and depreciation expense were prepared using the 2008 allocation factors for non-regulated business and common plant. The 2009 allocation factors were not available at the time of filing.

The Company provided the 2009 allocation factors in response to our staff's data request. To reflect the 2009 allocation factors, plant in service and accumulated depreciation reserve shall be increased by $81,565 and $79,623, respectively. Also, depreciation expense shall be increased by $17,740.

B. Allocation of Common Electronic Data Processing (EDP) Equipment

In Audit Finding No. 12, our staff auditors found that there was an error in the allocation of common EDP equipment. As a result, the allocations to the electric and natural gas divisions were understated and the allocation to the propane division was overstated. The corrections required for the test year are increases to plant in service and the accumulated depreciation reserve of $90,819 and $52,067, respectively. Also, depreciation expense shall be increased by $9,616 to correct this error. The Company concurs with these adjustments.

C. Adjustments to Rate Base and Depreciation Expense and Amortization Expense for Bare Steel Replacement Program

The Company's bare steel replacement program was approved by this Commission in the Company's last rate case by Order No. PSC-04-1110-PAA-GU, issued November 8, 2004.[3] That Order stated:

> The bare steel replacement program as proposed by the Utility would replace all of the utility's existing bare steel mains and service lines with plastic pipe. Bare steel mains and service lines do not appear to have effective cathodic protection

[3] In Docket No. 040216-GU, In re: Application for rate increase by Florida Public Utilities Company, p.8.

> on them. Included in this total is approximately five miles of cast iron mains. Some of these mains and service lines have experienced corrosion and corrosion-related gas leaks.
>
> The utility's proposed program would replace all existing mains over a 75-year period beginning in 2005, at a total cost of $28,315,380, amortized at $377,538 per year. We find that the replacement period shall be shortened to 50 years to reflect the average useful life of the equipment. This change results in a yearly increase in amortization expense of $188,770 for a total of $566,308. Accumulated amortization for the projected test year is also increased by $94,385.[3]

According to the Company, the Department of Transportation, Pipeline and Hazardous Materials Safety Administration, and the Commission's Bureau of Safety are both in the process of developing rulemaking to address distribution integrity management. This emphasizes the need not only to continue the bare steel replacement program, but to enhance this program to include steel tubing replacements, recognizing the possible increased hazard from steel tubing.

The Company estimates that the total cost of the program is $37,386,365, from $28,315,380, as approved in the last rate case, an increase of $9,070,985. This increase is mainly due to greater material and installation costs associated with the replacement of steel pipe with plastic. Adding steel tubing to the replacement program accounts for only $642,660 of the program's total increased cost.

In the current rate case, the Company included an annual amortization of $623,106 for the bare steel mains, services, and steel tubing replacement program. The annual expense reflects the revised total cost of the replacement program and the Company's requested 60-year amortization period. These changes would increase the annual amortization expense from $566,308, as approved in the last rate case, to $623,106, or an increase of $56,798.

In the last rate case, the Company proposed a 75-year amortization period for the bare steel replacement program. Now, the Company is proposing a 60-year amortization period. Pursuant to Order No. PSC-04-1110-PAA-GU, we find that the Company's revised bare steel replacement program shall be approved with the exception that the amortization period shall remain at 50 years to reflect the average useful life of the equipment. This change results in a yearly increase in amortization expense of $181,419 over the program approved in the last rate case. It requires an adjustment to decrease the Company's plant in service and depreciation reserve by $67,503 and $716, respectively. It also requires an adjustment to increase amortization expense by $124,621 and decrease depreciation expense by $1,841.

Further, the Company shall file a report with our Division of Economic Regulation within 90 days of our final order in this rate case, showing the dollar amount and feet of plastic mains and services installed in 2005, 2006, 2007, and 2008, to replace the bare steel pipe retired in those same years. Thereafter, the Company shall file an annual status report by March 31 of each year showing the dollar amount and feet of plastic mains, services, and tubing installed during the previous calendar year to replace bare steel pipe and tubing retired that year.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: PETITION OF

FLORIDA PUBLIC UTILITIES COMPANY

FOR A NATURAL GAS RATE INCREASE

DOCKET NO 080366-GU

DIRECT TESTIMONY AND EXHIBITS

OF

JAMES V. MESITE, JR.

Q. **Please state your name, affiliation, business address and summarize your academic background and professional experience.**

A. My name is James V. Mesite, Jr. I am the Senior Project Accountant in the Corporate Accounting Department at Florida Public Utilities Company (FPUC or Company). My business address is 401 South Dixie Highway, West Palm Beach, Florida 33401. I am a graduate of Northeastern University, class of 1976, with a Bachelor of Science degree in Business Administration, major in Accounting.

I have been employed by FPUC for 13 years. I began my tenure as a Special Project Accountant and was promoted to my current position in March 2002. In the past I was responsible for converting the Company's manual CPR records to a computerized system; and I continue to be responsible for the overall integrity of the computerized

in the 2009 Budget.

A. Included in the 2009 Budget are expenditures for increased expenditures for the Bare Steel and Tubing Replacement Program, expenditures for the design and site plan approval for the South Florida Operation Center, for an expansion project into western Palm Beach County, and for various transportation and construction equipment.

Q. Please discuss the Bare Steel and Tubing Replacement Program.

A. Included in the 2009 Budget, are expenditures of $623,106 for our Bare Steel and Tubing Replacement Program. During our previous 2004 Natural Gas rate proceeding, the Commission approved annual recovery of $566,308 over 50 years for expenditures to replace aging bare steel mains and services. For this proceeding we are modifying the program to include aging steel tubing, and extending the recovery period to 60 years, which results in an annual recovery of $623,106.

Q. What are the circumstances surrounding the expenditures for the design and site plan approval for the South Florida Operations Center?

A. Included in the FPUC Construction Budgets, is $66,800 in 2008, $133,200 in 2009 for expenditures for the design and site plan approval for a new South Florida Operations Center. The South Florida natural gas segment has been, and is, in need of a larger operations center.

There are outstanding environmental issues with the existing property that are in the process of being resolved. In order to proceed with the environmental mitigation, FPUC must vacate the current property. Plans are currently underway to construct a facility and move the South Florida Operations Center to the new location by November 2010.

Please see the direct testimony of Mr. Marc L. Schneidermann for a discussion of the new South Florida Operations Center.

Q. Is recovery for the new South Florida Operations Center included in this rate

EXHIBIT JVM-2
FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 080366-GU

Florida Public Utilities Company

BARE STEEL & TUBING REPLACEMENT PROGRAM
Remaining Cost to Complete Program
October 1, 2008

South Florida Division

Mains	Miles	Remaining Footage	Install $/foot	Total $
Unprotected Bare Steel, Cathodically protected Bare Steel and Cast Iron [46,370' installed to date]	194.2	1,025,470	$ 25.00	$ 25,636,750

Mains	Miles	Footage	Install $/foot	Total $
Steel Tubing	3.3	17,500	$ 15.00	$ 262,500

Services	Remaining Units	$/unit	Total $
Bare Steel Services [560 installed to date]	8,797	$ 830.00	$ 7,301,510
Total			$ 33,200,760

Central Florida Division

Mains	Miles	Remaining Footage	Install $/foot	Total $
Unprotected Bare Steel [61,691' unstalled to date]	15.7	82,981	$ 20.00	$ 1,659,620

Mains	Miles	Footage	Install $/foot	Total $
Steel Tubing	6.0	31,680	$ 12.00	$ 380,160

Services	Remaining Units	$/unit	Total $
Bare Steel Services [300 installed to date]	2,805	$ 765.00	$ 2,145,825
Total			$ 4,185,605

TOTAL CONSOLIDATED DIVISIONS $ 37,386,365

Yearly Amortization Over 60 years $ 623,106

EXHIBIT JVM-3
FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 080366-GU

Florida Public Utilities Company
GAS RATE CASE
ADJUSTMENTS FOR BARE STEEL REPLACEMENT PROJECT
2009

TOTAL PROPOSAL		DEC .'04	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	13-MONTH AVERAGE	12-MONTH TOTAL
1010.3761 - MAINS		-	(38,804)	(77,608)	(116,412)	(155,216)	(194,020)	(232,824)	(271,628)	(310,432)	(349,236)	(388,039)	(426,842)	(465,645)	(232,824)	
1010.3801 - SERVICES		-	(13,122)	(26,244)	(39,366)	(52,488)	(65,610)	(78,732)	(91,854)	(104,976)	(118,098)	(131,219)	(144,340)	(157,461)	(78,732)	
		-	(51,926)	(103,852)	(155,778)	(207,704)	(259,630)	(311,556)	(363,482)	(415,408)	(467,334)	(519,258)	(571,182)	(623,106)	(311,556)	
4030.1 FOR 3761	0.026		(84)	(168)	(252)	(336)	(420)	(504)	(589)	(673)	(757)	(841)	(925)	(1,009)		(6,558)
4030.1 FOR 3801	0.075		(82)	(164)	(246)	(328)	(410)	(492)	(574)	(656)	(738)	(820)	(902)	(984)		(6,396)
TOTAL 4030.1			(166)	(332)	(498)	(664)	(830)	(996)	(1,163)	(1,329)	(1,495)	(1,661)	(1,827)	(1,993)		(12,954)
1080.3761 - MAINS		-	84	252	504	840	1,260	1,764	2,353	3,026	3,783	4,624	5,549	6,558	2,354	
1080.3801 - SERVICES		-	82	246	492	820	1,230	1,722	2,296	2,952	3,690	4,510	5,412	6,396	2,296	
		-	166	498	996	1,660	2,490	3,486	4,649	5,978	7,473	9,134	10,961	12,954	4,650	
4050.1 - AMORTIZATION OTHER GAS PLANT			51,926	51,926	51,926	51,926	51,926	51,926	51,926	51,926	51,926	51,924	51,924	51,924		623,106

ABOVE AND BEYOND: 566,308 > 623,106 = 9.115% (of the Increase is above the new amount)

		DEC .'04	JAN. '05	FEB. '05	MAR. '05	APR. '05	MAY. '05	JUN. '05	JUL. '05	AUG. '05	SEP. '05	OCT. '05	NOV. '05	DEC. '05	13-MONTH AVERAGE	12-MONTH TOTAL
1010.3761 - MAINS		-	(3,537)	(7,074)	(10,611)	(14,148)	(17,686)	(21,223)	(24,760)	(28,297)	(31,834)	(35,371)	(38,908)	(42,442)	(21,222)	
1010.3801 - SERVICES		-	(1,196)	(2,392)	(3,588)	(4,784)	(5,981)	(7,177)	(8,373)	(9,569)	(10,765)	(11,961)	(13,157)	(14,353)	(7,177)	
		-	(4,733)	(9,466)	(14,200)	(18,933)	(23,666)	(28,399)	(33,132)	(37,866)	(42,599)	(47,332)	(52,065)	(56,795)	(28,399)	
4030.1 FOR 3761	0.026	-	(8)	(15)	(23)	(31)	(38)	(46)	(54)	(61)	(69)	(77)	(84)	(92)		(590)
4030.1 FOR 3801	0.075	-	(7)	(15)	(22)	(30)	(37)	(45)	(52)	(60)	(67)	(75)	(82)	(90)		(576)
TOTAL 4030.1		-	(15)	(30)	(45)	(61)	(76)	(91)	(106)	(121)	(136)	(151)	(167)	(182)		(1,166)
1080.3761 - MAINS		-	8	23	46	77	115	161	214	276	345	421	506	598	215	
1080.3801 - SERVICES		-	7	22	45	75	112	157	209	269	336	411	493	583	209	
		-	15	45	91	151	227	318	424	545	681	833	999	1,181	424	
4050.1 - AMORTIZATION OTHER GAS PLANT		-	4,733	4,733	4,733	4,733	4,732	4,732	4,732	4,733	4,733	4,734	4,734	4,734		56,798