FILED OCT 13, 2016 DOCUMENT NO. 08207-16 FPSC - COMMISSION CLERK

Writer's Direct Dial Number: (850) 521-1706 Writer's E-Mail Address: bkeating@gunster.com

October 13, 2016

E-PORTAL FILING

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

Re: 160199-GU: Joint Petition for Approval of GRIP Cost Recovery Factors by Florida Public Utilities Company, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

Dear Ms. Stauffer:

Attached for filing, please find the responses to Staff's First Data request provided on behalf of Florida Public Utilities Company, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

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

Kind regards,

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

MEK

cc:/(Office of Public Counsel - Morse)

160199-GU: Joint Petition for Approval of GRIP Cost Recovery Factors by Florida Public Utilities Company, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

Responses to Staff's First Data Requests

The responses of Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and the Florida Division of Chesapeake Utilities Company to Staff's First Data Requests are as follows:

1. Please state the total amount of depreciation and/or operations and maintenance saving, if any, that were included as a reduction in expenses.

Company Response:

The Company did not include any reduction in expenses for depreciation and/or operations and maintenance savings.

2. Please provide all the GRIP schedules in Excel with the formulas unlocked.

Company Response:

The Company has enclosed/attached the schedules in Excel.

3. Please update the tables 1 and 2 titled Pipe Replacement Program Progress that were included in Docket No. 150191-GU, Order No. PSC-15-0578-TRF-GU, page 9 and provide a table with similar information for FPUC-Fort Meade.

Company Response:

The Company has updated the requested Tables. Please see Attachment A.

4. Referring to Exhibit MC-1, please explain the difference between 1010 and 1070 Activities.

Company Response:

1010 and 1070 refer to the Chart of Accounts for plant as regulated by FERC (Federal Energy Regulatory Commission). 1010 relates to Gas Plant in Service or the original cost of gas plant owned and used by the utility in its gas operations. 1070 relates to Construction Work in Progress (CWIP), which is the total costs for gas plant in process of construction. Once the construction in progress is completed or deemed to be in service, the total gas plant costs are transferred from the CWIP account (1070) to Plant in Service (1010).

5. Referring to the testimony of Mr. M. Cassel on page 4 of 6, please list some areas/regions where replacement projects have taken place.

Company Response:

The Company has performed replacement projects in various cities/towns (City of West Palm Beach, Town of Palm Beach, City of Lake Worth, Town of North Palm Beach, City of Deland, City of Debary, City of Winter Haven, Haines City, Auburndale and Lake Wales) within Palm Beach, Volusia, and Polk Counties.

6. For FPUC: Referring to Exhibit MC-1, please explain the General Public Notice Expense & Customer Notice Expenses for April and August 2015, and for May and December 2016.

Company Response:

Please see Attachment B for explanations.

GRIP SCHEDULES

Florida Public Utilities Company

Gas Reliability Infrastructure Program (GRIP) Calculation of Equity and Debt Returns

Schedule A-1
Exhibit
Michael Cassel (MC-1
Page 1 of 14

Earnings Surveillance Report - December 31, 2015 10.85% Equity Cost Rate 5.02% Weighted Equity Cost Rate Revenue Expansion Factor 1.6401 8.230% Weighted Equity Cost Rate, times Revenue Expansion Factor 0.940% Long Term Debt-CU 0.180%Short Term Debt 0.360% Long Term Debt-FC Short Term Debt-Refinanced LTD 0.000% 0.100% Customer Deposits 1.580% Weighted Debt Cost Rate 6.60% Overall Weighted Cost Rate

Florida Public Utilities Company

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Actual Revenue Requirements
Seven Months Actual January 2015 through July 2015
Fstimated August 2015 through December 2015

Schedule B-1 Exhibit____ Michael Cassel (MC-1) Page 2 of 14

Estimated August 2015 through December 2015														After Adj.
	Beginning	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual -	Actual	Actual	Actual	Actual	Year End
<u>Item</u>	Balance	<u>Jan</u>	<u>Feb</u>	Mar	Apr	May	<u>Jun</u>	<u>Jul</u>	Aug	Sep	Oct	Nov	Dec	Total/Balance
Qualified Investment							#1 ##0 AAA	02 40E 022	#1 120 2F2	#1 (70.33)	£1 217 078	\$851,172	\$ 2,236,059	\$21,377,824
Qualified Investment - Mains - Current 1070 Activity		\$1,683,320	\$2,008,191	\$2,569,032	\$2,088,131	\$1,948,197	\$1,370,233	\$2,497,822	\$1,138,373	\$1,670,326 (\$58,404)	\$1,316,968 \$104,001	(\$67,349)		(\$20,261,324)
Qualified Investment - Mains - Closed 1070 Activity to Plant		(\$162,243)	(\$972,057)	(\$3,594,327)	(\$1,168,965)	(\$823,574)	(\$235,795)	(\$3,982,703) \$1,082,197	(\$296,454) \$375,971	\$441,007	\$349,421		\$ 126,630	\$5,803,522
Qualified Investment - Services - Current 1070 Activity		\$526,342	\$628,856	\$454,620	\$610,359	\$405,006	\$424,630			(\$579,033)	(\$129,222)	(\$455,462)		(\$5,803,522)
Qualified Investment - Services - Closed 1070 Activity to Plant		(\$124,298)	(\$932,832)	(\$207,415)	(\$550,774)	(\$681,352)	(\$370,192)	(\$656,227)	(\$699,521) \$296,454	\$58,404	(\$129,222)		\$ 9,003,454	\$20,261,324
Qualified Investment - Mains - Current 1010 Activity		\$162,243	\$972,057	\$3,594,327	\$1,168,965	\$823,574	\$235,795	\$3,982,703 \$656,227	\$699,521	\$579,033	\$129,222	\$455,462	\$417,194	\$5,803,522
Qualified Investment - Services - Current 1010 Activity		\$124,298	\$932,832	\$207,415	\$550,774	\$681,352	\$370,192	\$030,227	\$099,321	277,023	\$127,222	\$455,402	\$4(7,124	\$5,005,522
Total Qualified Investment - Mains 1070	\$234,005	\$1,755,082	\$2,791,216	\$1,765,920	\$2,685,086	\$3,809,709	\$4,944,147	\$3,459,266	\$4,301,186	\$5,913.108	\$7,334,077	\$8,117,900	\$1,350,505	\$1,350,505
Total Qualified Investment - Services 1070	\$254,005	\$402.044	\$98,067	\$345,273	\$404,858	\$128,512	\$182,949	\$608,919	\$285,369	\$147,343	\$367,542	\$290,564	\$0	\$0
Total Qualified Investment - Mains 1010	\$24,530,415	\$24,692,658	\$25,664,715	\$29,259,042	\$30,428,007	\$31,251,581	\$31,487,377	\$35,470,080	\$35,766,533	\$35,824,937	\$35,720,936	\$35,788,285	\$44,791,739	\$44,791,739
Total Qualified Investment - Services 1010	\$8,609,905	\$8,734,203	\$9,667,035	\$9,874,450	\$10,425,224	\$11,106,576	\$11,476,768	\$12,132,995	\$12,832,516	\$13,411,550	\$13,540,771	\$13,996,233	\$14,413,427	\$14,413,427
Total Qualified Investment	\$33,374,325	\$35,583,987	\$38,221,033	\$41,244,685	\$43,943,175	\$46,296,378	\$48,091,241	\$51,671,260	\$53,185,604	\$55,296,937	\$56,963,326	\$58,192,982	\$60,555,671	\$60,555,671
Toma Quantitata International														
Less: Accumulated Depreciation	(\$599,765)	(\$672.286)	(\$745,439)	(\$822,797)	(\$908,410)	(\$997,794)	(\$1,090,496)	(\$1,184,542)	(\$1,288,693)	(\$1,395,060)	(\$1,502,857)	(\$1,610,719)	(\$1,719,752)	(\$1,719,752)
Net Book Value	\$32,774,560	\$34,911,701	\$37,475,594	\$40,421,888	\$43,034,765	\$45,298,584	\$47,000,745	\$50,486,718	\$51,896,911	\$53,901,877	\$55,460,469	\$56,582,263	\$58,835,919	\$58,835,919
Average Net Qualified Investment	=	\$33,843,130	\$36,193,647	\$38,948.741	\$41,728,327	\$44,166,675	\$46,149,665	\$48,743,732	\$51,191,815	\$52,899,394	\$54,681,173	\$56,021,366	\$57,709,091	
Trotago Not Quantou messanon	=										XXX	222.10		
Depreciation Rates														
Approved Depreciation Rate-Mains		2.60%	2,60%	2,60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	
Approved Depreciation Rate-Services		2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2,70%	2.70%	2.70%	
Return on Average Net Qualified Investment														
Equity - Cost of Capital, inclusive of Income Tax Gross-up		8.1200%	8.1200%	8.1200%	8,1200%	8.1200%	8.1200%	8.1200%	8,1200%	8.1200%	8.1200%	8.1200%	8,1200%	
Debt - Cost of Capital		1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	1.8300%	
								### ####	#7.46.200	6257.052	£270.000	\$379,078	\$390,498	\$3,804,739
Equity Component - inclusive of Income Tax Gross-up		\$229,005	\$244,910	\$263,553	\$282,362	\$298,861	\$312,279	\$329,833 \$74,334	\$346,398 \$78,068	\$357,953 \$80,672	\$370,009 \$83,389	\$85,433	\$88,006	\$857,473
Debt Component	-	\$51,611	\$55,195	\$59,397	\$63,636	\$67,354	\$70,378 \$382,657	\$404,167	\$424,466	\$438,625	\$453,398	\$464,511	\$478,504	\$4,662,212
Return Requirement	=	\$280,616	\$300,105	\$322,950	\$345,998	\$366,215	\$382,037	3404,167	\$424,400	3436,023	3455,596	3404,511	200,000	51,002,212
Investment Expenses		Ø52 140	052 501	\$55,607	\$63,395	\$65,927	\$67,712	\$68,223	\$76,852	\$77,494	\$77,621	\$77,395	\$77,541	\$814,417
Depreciation Expense - Mains		\$53,149 \$19,372	\$53,501 \$19,652	\$21,751	\$03,393	\$23,457	\$24,990	\$25,823	\$27,299	\$28,873	\$30,176	\$30,467	\$31,492	\$305,570
Depreciation Expense - Services	2.00%	\$54,624	\$19,632	\$54 ₋ 624	\$54,624	\$54,624	\$54,624	\$54,624	\$54,624	\$54,624	\$54,624	\$54,624	\$54,624	\$655,488
Property Taxes	2.0076	\$3,046	\$9,892	\$8,980	\$29,155	\$0	\$6,802	\$0	\$15,067	\$1,630	\$5,985	\$3,788		\$84,344
General Public Notice Expense & Customer Notice Expense		\$3,040	\$7,672	\$6,500	\$27,100	Ψ3	40,000		4		,			
Total Expense	-	\$130,191	\$137,669	\$140,962	\$169,392	\$144,008	\$154,128	\$148,670	\$173,842	\$162,621	\$168,406	\$166,274	\$163,657	\$1,859,819
Tour Expense	-													
Total Revenue Requirements		\$410,807	\$437,774	\$463,912	\$515,390	\$510,223	\$536,785	\$552,837	\$598,308	\$601,246	\$621,804	\$630,785	\$642,161	\$6,522,031
Tour November Requirements	,													
Embedded Revenue for Bare Steel Replacement Investment		\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,311	\$62,312	\$747,733
Net Revenue Requirements / (Surplus)		\$348,496	\$375,463	\$401,601	\$453,079	\$447,912	\$474,474	\$490,526	\$535,997	\$538,935	\$559,493	\$568,474	\$579,849	\$5,774,298
: 140 140 141 141 141 141 141 141 141 141														
GRIP Surcharge Revenues Collected Month		\$ 469,181	\$ 500,335	\$ 434,085	\$ 362,300	\$ 305,328	\$ 292,514	\$ 251,148	\$267,807	\$ 266,276	\$ 277,287	\$ 305,493	\$ 358,208	\$4,089,962
<u> </u>														
Beginning True-Up													a	\$ 1,281,394
(Over) and Under Recovery for the Month			\$ (124,872)			\$ 142,584	\$ 181,960	\$ 239,378	\$ 268,190				\$ 221,641	\$ 1,684,336
Monthly Interest (Expense)/Income		\$ 85	\$ 77	\$ 61	\$ 63	\$ 82	\$ 106	\$ 108	\$ 143	\$ 186				\$ 1,954
Ending (Over) and Under Recovery	\$ 1,281,394	\$ 1,160,794	\$ 1,035,999	\$ 1,003,576	\$ 1,094,418	\$ 1,237,084	\$ 1,419,150	\$ 1,658,636	\$ 1,926,969	\$ 2,199,814	\$ 2,482,230	3 2,143,412	a 2,907,084	\$ 2,907,004
								0.505/	0.000/	0.100/	0.128/	0.09%	0.15%	
Beg of Month Annual Interest Rate		0.08%		0.08%		0.08%		0.09%			0.12% 0.09%	0.09%	0.15%	
End of Month Annual Interest Rate		0.09%		0.060%		0.09%		0.08%			0.009%	0.15%	0.020%	
Average Monthly Interest Rate		0.007%	0.007%	0.006%	0.006%	0.007%	0,008%	0.007%	0.008%	0.009%	0,009%	0.010%	0.020%	

Florida Public Utilities Company Gas Reliability Infrastructure Program (GRIP) Calculation of the Projected Revenue Requirements January I, 2016 through December 31, 2016

Schedule C-1 Exhibit___ Michael Cassel (MC-1) Page 3 of 14

. <u>Item</u> Oualified Investment	Beginning Balance	ACTUAL <u>Jan</u>	ACTUAL <u>Feb</u>	ACTUAL <u>Mar</u>	ACTUAL Apr	ACTUAL May	ACTUAL Jun	ACTUAL Jul	PROJECTED Aug	PROJECTED Sep	PROJECTED Oct	PROJECTED Nov	PROJECTED Dec	Year End Total/Balance
Qualified Investment - Mains - Current Year 1070 Activity Qualified Investment - Mains - Closed 1070 Activity to Plant Qualified Investment - Services - Current Year 1070 Activity Qualified Investment - Services - Closed 1070 Activity to Plant Qualified Investment - Mains - Current 1010 Activity		\$1,784,223 \$79,622 \$376,394 \$697,671 (\$79,622) (\$697,671)	\$1,694,698 (\$919,459) \$215,319 (\$1,176,874) \$919,459 \$1,176,874	\$1,836,338 (\$126,904) \$386,842 (\$220,287) \$126,904 \$220,287	\$1,972,534 (\$3,106,133) \$388,186 (\$439,072) \$3,106,133 \$439,072	\$928,777 \$0 \$414,893 \$0 \$0 \$0	\$1,337,233 (\$90,085) \$499,485 (\$587,465) \$90,085 \$587,465	\$729,572 (\$4,659,950) \$280,899 (\$364,346) \$4,659,950 \$364,346	\$836,244 (\$752,619) \$183,566 (\$183,566) \$752,619 \$183,566	\$836,244 (\$752,619) \$183,566 (\$183,566) \$752,619 \$183,566	\$836,244 (\$752,619) \$183,566 (\$183,566) \$752,619 \$183,566	\$836,244 (\$752,619) \$183,566 (\$183,566) \$752,619 \$183,566	\$836,244 (\$752,619) \$183,566 (\$183,566) \$752,619 \$183,566	\$14,464,594 (\$12,586,004) \$3,479,848 (\$3,008,200) \$12,586,004 \$3,008,200
Qualified Investment - Services - Current 1010 Activity		(\$697,671)	\$1,170,874	\$220,287	\$439,072	20	3367,403	,504,540	\$100,000	\$183,500	\$165,500	\$163,300	\$165,500	\$3,000,200
Total Qualified Investment - Mains 1070 Total Qualified Investment - Service 1070 Total Qualified Investment - Mains 1010 Total Qualified Investment - Service 1010 Total Qualified Investment	\$1,350,505 \$0 \$44,791,739 \$14,413,427 \$60,555,671	\$3,214,349 \$1,074,066 \$44,712,118 \$13,715,756 \$62,716,289	\$3,989,588 \$112,511 \$45,631,577 \$14,892,629 \$64,626,305	\$5,699,023 \$279,067 \$45,758,481 \$15,112,916 \$66,849,486	\$4,565,423 \$228,182 \$48,864,614 \$15,551,988 \$69,210,206	\$5,494,200 \$643,074 \$48,864,614 \$15,551,988 \$70,553,876	\$6,741,348 \$555,094 \$48,954,699 \$16,139,452 \$72,390,594	\$2,810,970 \$471,648 \$53,614,649 \$16,503,799 \$73,401,065	\$2,894,595 \$471,648 \$54,367,268 \$16,687,365 \$74,420,875	\$2,978,220 \$471,648 \$55,119,887 \$16,870,930 \$75,440,684	\$3,061,845 \$471,648 \$55,872,506 \$17,054,496 \$76,460,494	\$3,145,469 \$471,648 \$56,625,125 \$17,238,062 \$77,480,303	\$3,229,094 \$471,648 \$57,377,744 \$17,421,627 \$78,500,113	\$3,229,094 \$471,648 \$57,377,744 \$17,421,627 \$78,500,113
Less: Accumulated Depreciation Net Book Value	(\$1,719,752) \$58,835,919	(\$1,849,231) \$60,867,058	(\$1,976,968) \$62,649,338	(\$2,109,345) \$64,740,142	(\$2,242,492) \$66,967,714	(\$2,383,357) \$68,170,519	(\$2,524,223) \$69,866,371	(\$2,666,605) \$70,734,460	(\$2,819,903) \$71,600,971	(\$2,975,246) \$72,465,439	(\$3,132,632) \$73,327,862	(\$3,292,062) \$74,188,242	(\$3,453,535) \$75,046,578	(\$3,453,535) \$75,046,578
Average Nct Qualified Investment	=	\$59,851,489	\$61,758,198	\$63,694,740	\$65,853,928	\$67,569,117	\$69,018,445	\$70,300,416	\$71,167,716	\$72,033,205	\$72,896,650	\$73,758,052	\$74,617,410	
Depreciation Rates Approved Depreciation Rate-Mains Approved Depreciation Rate-Services		2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	
Return on Average Net Qualified Investment Equity - Cost of Capital, inclusive of Income Tax Gross-up Debt - Cost of Capital		8,2300% 1.5800%	8.2300% 1.5800%	8.2300% 1.5800%	8.2300% 1.5800%	8.2300% 1,5800%	8.2300% 1.5800%	8.2300% 1.5800%	8,2300% 1,5800%	8.2300% 1.5800%	8.2300% 1.5800%	8.2300% 1.5800%	8.2300% 1.5800%	
Equity Component - inclusive of Income Tax Gross-up Debt Component Return Requirement	-	\$410,481 \$78,804 \$489,286	\$423,558 \$81,315 \$504,873	\$436,840 \$83,865 \$520,704	\$451,648 \$86,708 \$538,356	\$463,412 \$88,966 \$552,378	\$473,352 \$90,874 \$564,226	\$482,144 \$92,562 \$574,706	\$488,092 \$93,704 \$581,796	\$494,028 \$94,844 \$588,871	\$499,950 \$95,981 \$595,930	\$505,857 \$97,115 \$602,972	\$511,751 \$98,246 \$609,997	\$5,641,112 \$1,082,984 \$6,724,096
Investment Expenses Depreciation Expense - Mains Depreciation Expense - Services Property Taxes General Public Notice Expense & Customer Notice Expense Total Expense	-	\$97,049 \$32,430 \$98,060 \$0 \$227,539	\$96,876 \$30,860 \$98,060 \$3,102 \$228,899	\$98,868 \$33,508 \$98,060 \$0 \$230,437	\$99,143 \$34,004 \$98,060 \$6,180 \$237,387	\$105,873 \$34,992 \$98,060 \$18,792 \$257,717	\$105,873 \$34,992 \$98,060 \$0 \$238,925	\$106,069 \$36,314 \$98,060 \$0 \$240,442	\$116,165 \$37,134 \$98,060 \$0 \$251,358	\$117,796 \$37,547 \$98,060 \$0 \$253,402	\$119,426 \$37,960 \$98,060 \$0 \$255,446	\$121,057 \$38,373 \$98,060 \$0 \$257,490	\$122,688 \$38,786 \$98,060 \$23,926 \$283,459	\$1,306,884 \$426,899 \$1,176,718 \$52,000 \$2,962,501
Total Revenue Requirements	=	\$716,825	\$7 33,772	\$751,141	\$ 775, 7 43	\$810,095	\$803,151	\$815,148	\$833,155	\$842,274	\$851,376	\$860,462	\$893,457	\$9,686,597
Annual Revenue Requirement for Bare Steel Replacement Investment Net Annual Revenue Requirements	=	\$62,310 \$654,515	\$62,310 \$671,462	\$62,310 \$688,831	\$62,310 \$713,433	\$62,310 \$747,785	\$62,310 \$740,841	\$62,310 \$752,838	\$62,310 \$770,845	\$62,310 \$779,964	\$62,310 \$789,066	\$62,310 \$798,152	\$62,317 \$831,140	\$747,727 \$8,938,870
GRIP Surcharge Revenues Collected Month		\$ 1,141,602	\$ 1,150,607	\$ 1,072,832	\$ 924,042	\$ 806,763	\$ 755,582	\$ 700,138	\$267,807	\$ 266,276	\$ 277,287	\$ 305,493	\$ 358,208	\$8,026,637
Beginning True-Up (Over) and Under Recovery for the Month Monthly Interest (Expense)/Income Ending (Over) and Under Recovery	\$ 2,967,684	\$ (487,087) \$ 763 \$ 2,481,361	\$ 650	\$ 507	\$ (210,609) \$ 424 \$ 1,409,186	\$ 428	\$ 416	\$ 409		\$ 623	\$ 772		\$ 1,058	\$ 7,444
Beg of Month Annual Interest Rate End of Month Annual Interest Rate Average Monthly Interest Rate		0.34% 0.34% 0.028%	0.34% 0.35% 0.029%	0,35% 0,320% 0,028%	0.32% 0.36% 0.028%	0.36% 0.38% 0.031%	0.38% 0.36% 0.031%	0.36% 0.35% 0.030%	0.35% 0.35% 0.029%	0.35% 0.35% 0.029%	0.35% 0.35% 0.029%	0.35% 0.35% 0.029%	0.35% 0.35% 0.029%	

Florida Public Utilities Company

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Projected Revenue Requirements
January 1, 2017 through December 31, 2017

Schedule C-2
Exhibit
Michael Cassel (MC-1)
Page 4 of 14

	Beginning Balance	Jan	<u>Feb</u>	<u>Mar</u>	<u>Арг</u>	<u>Mav</u>	<u>Jun</u>	<u>Jul</u>	Aug	Sep	Oct	Nov	Dec	Year End Total/Balance
Qualified Investment														
Qualified Investment - Mains - Current Year 1070 Activity		\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$351,199	\$4,214,388
Qualified Investment - Mains - Closed 1070 Activity to Plant		(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$333,639)	(\$4,003,668)
Qualified Investment - Services - Current Year 1070 Activity		\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$925,116
Qualified Investment - Services - Closed 1070 Activity to Plant		(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$77,093)	(\$925,116)
Qualified Investment - Mains - Current 1010 Activity		\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$333,639	\$4,003,668
Qualified Investment - Services - Current 1010 Activity		\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$77,093	\$925,116
Total Qualified Investment - Mains 1070	\$3,229,094	\$3,246,654	\$3,264,214	\$3,281,774	\$3,299,334	\$3,316,894	\$3,334,454	\$3,352,014	\$3,369,574	\$3,387,134	\$3,404,694	\$3,422,254	\$3,439,814	\$3,439,814
Total Qualified Investment - Service 1070	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648	\$471,648
Total Qualified Investment - Mains 1010	\$57,377,744	\$57,711,383	\$58,045,022	\$58,378,661	\$58,712,300	\$59,045,939	\$59,379,578	\$59,713,217	\$60,046,856	\$60,380,495	\$60,714,134	\$61,047,773	\$61,381,412	\$61,381,412
Total Qualified Investment - Service 1010	\$17,421,627	\$17,498,720	\$17,575,813	\$17,652,906	\$17,729,999	\$17,807,092	\$17,884,185	\$17,961,278	\$18,038,371	\$18,115,464	\$18,192,557	\$18,269,650	\$18,346,743	\$18,346,743
Total Qualified Investment	\$78,500,113	\$78,928,405	\$79,356,697	\$79,784,989	\$80,213,281	\$80,641,573	\$81,069,865	\$81,498,157	\$81,926,449	\$82,354,741	\$82,783,033	\$83,211,325	\$83,639,617	\$83,639,617
				(00.044.000)		00 4 2000 00 40	(04 440 007)	(04 (1/ 070)	(\$4,786,769)	(\$4,957,457)	(\$5,129,041)	(\$5,301,522)	(\$5,474,899)	(\$5,474,899)
Less: Accumulated Depreciation	(\$3,453,535)	(\$3,617,052) \$75,311,353	(\$3,781,465) \$75,575,232	(\$3,946,775) \$75,838,214	(\$4,112,981) \$76,100,300	(\$4,280,084) \$76,361,489	(\$4,448,083) \$76,621,782	(\$4,616,978) \$76,881.179	\$77,139,680	\$77,397,284	\$77,653,992	\$77,909,803		\$78,164,718
Net Book Value	\$75,046,578	\$75,311,353	\$15,515,232	\$73,838,214	\$70,100,500	\$70,301,409	\$70,021,782	370,001,179	\$77,139,000	#17,571,20 1	311,033,572	\$17,707,005	\$70,701,710	070,101,710
Average Net Qualified Investment	=	\$75,178,966	\$75,443,292	\$75,706,723	\$75,969,257	\$76,230,894	\$76,491,636	\$76,751,481	\$77,010,429	\$77,268,482	\$77,525,638	\$77,781,897	\$78,037,261	
,	=													
Depreciation Rates										2 (08/	2.600/	2.600/	2.600/	
Approved Depreciation Rate-Mains		2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2,60%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	
Approved Depreciation Rate-Services		2.70%	2.70%	2.70%	2,70%	2.70%	2.70%	2.70%	2.70%	2,70%	2.7070	2.7076	2.7076	
Return on Average Net Qualified Investment														
Equity - Cost of Capital, inclusive of Income Tax Gross-up		8.2300%	8.2300%	8.2300%	8.2300%	8.2300%	8.2300%	8.2300%	8.2300%	8.2300%	8.2300%	8,2300%	8.2300%	
Debt - Cost of Capital		1.5800%	1.5800%	1.5800%	1.5800%	1.5800%	1.5800%	1.5800%	1.5800%	1.5800%	1.5800%	1,5800%	1.5800%	
Equity Component - inclusive of Income Tax Gross-up		\$515,602	\$517,415	\$519,222	\$521,022	\$522.817	\$524,605	\$526,387	\$528,163	\$529,933	\$531,697	\$533,454	\$535,206	\$6,305,524
Debt Component		\$98,986	\$99,334	\$99,681	\$100,026	\$100,371	\$100,714	\$101,056	\$101,397	\$101,737	\$102,075	\$102,413	\$102,749	\$1,210,538
Return Requirement	-	\$614,588	\$616,749	\$618,902	\$621,049	\$623,188	\$625,319	\$627,443	\$629,560	\$631,670	\$633,772	\$635,867	\$637,955	\$7,516,062
Access responding	•						3.11.11							
Investment Expenses														
Depreciation Expense - Mains		\$124,318	\$125,041	\$125,764	\$126,487	\$127,210	\$127,933	\$128,656	\$129,379	\$130,102	\$130,824	\$131,547	\$132,270	\$1,539,532
Depreciation Expense - Services		\$39,199	\$39,372	\$39,546	\$39,719	\$39,892	\$40,066	\$40,239	\$40,413	\$40,586	\$40,760	\$40,933	\$41,107	\$481,832
Property Taxes		\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$125,078	\$1,500,932
General Public Notice Expense & Customer Notice Expense	_	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,333	\$4,337	\$52,000
Total Expense		\$292,928	\$293,824	\$294,720	\$295,617	\$296,513	\$297,409	\$298,306	\$299,202	\$300,098	\$300,995	\$301,891	\$302,792	\$3,574,296
Total Revenue Requirements		\$907,516	\$910,573	\$913,623	\$916,665	\$919,701	\$922,729	\$925,749	\$928,762	\$931,768	\$934,767	\$937,758	\$940,746	\$11,090,357
		#C2 210	P(2.210	¢60 710	¢62 210	የ ሬን 210	\$62,310	\$62,310	\$62,310	\$62,310	\$62,310	\$62,310	\$62,317	\$747,727
Annual Revenue Requirement for Bare Steel Replacement Investment		\$62,310 \$845,206	\$62,310 \$848,263	\$62,310 \$851.313	\$62,310 \$854,355	\$62,310 \$857,391	\$860,419	\$863,439	\$866,452	\$869,458	\$872,457	\$875,448	\$878,429	\$10,342,630
Net Annual Revenue Requirements	;	\$840,206	\$648,203	1,515,150و	ددد,4دەھ	φου/,391	\$60V,+17	#00J,439	ψ530, 1 32	4007,400	\$0.72,107	20.0,110	4270,123	, ,

Florida Public Utilities Company

Gas Reliability Infrastructure Program (GRIP)
Projection of Qualified Mains & Services Revenue Requirements
Surcharge Calculation - January 1, 2017 through December 31, 2017
Per Therm Rate

Schedule D-1
Exhibit____
Michael Cassel (MC-1)
Page 5 of 14

\$10,342,630 1. 1/1/17-12/31/17 Qualified Mains & Services Replacement Revenue Requirements 74% \$7,653,547 Mains 26% \$2,689,084 Services \$10,342,631 Net 2. TRUE-UP from Prior Period (Over)/Under Recovery Estimated thru 12/2016 \$ 3,887,361 \$14,229,992 3. 2017 Qualified Mains & Services Replacement Revenue Requirements 74% \$10,530,194 Mains 26% \$3,699,798 Services

Net

RATE SCHEDULE	2017 THERMS	SERVICES COS %	MAINS COS %	SERVICES REV REQ	MAINS REV REQ	GRIP REV REQ	DOLLARS PER THERM	TAX FACTOR	GRIP FACTORS PER THERM	TYPICAL ANNUAL THERMS	ANNUAL COST	AVERAGE MONTHLY COST	
RESIDENTIAL	13,104,301	58.00%	22.00%	\$2,145,883	\$2,316,643	\$4,462,526	\$0.34054	1.00503	\$0.34225	250	\$85.56	\$7.13	
COMMERCIAL SMALL (General Service & GS Transportation & NGVS &NGVTS)	12,827,793	17.00%	23.00%	\$628,966	\$2,421,945	\$3,050,910	\$0.23784	1.00503	\$0.23903	2,500	\$597.58	\$49.80	
COMM. LRG VOLUME (Large Vol & LV Transportation)	45,693,710	25.00%	46.00%	\$924,950	\$4,843,889	\$5,768,839	\$0.12625	1.00503	\$0.12689	25,000	\$3,172.13	\$264.34	
INTERRUPTIBLE SERVICE (Int Service & IS Transportation)	7,387,547	0.00%	8.00%	\$0	\$842,416	\$842,416	\$0.11403	1.00503	\$0.11461	50,000	\$5,730.27	\$477.52	
GENERAL LIGHTING SERVICE	211,870	0.00%	1.00%	\$0	\$105,302	\$105,302	\$0.49701	1.00503	\$0.49951	500	\$249.76	\$20.81	

TOTAL 79,225,221 100.00% 100.00% \$3,699,798 \$10,530,194 \$14,229,992

\$14,229,992

Gas Reliability Infrastructure Program (GRIP)
Calculation of Equity and Debt Returns

Schedule A-1
Exhibit
Michael Cassel (MC-1)
Page 6 of 14

Earnings S	Surveillance	Report -	December	31, 2015
------------	--------------	----------	----------	----------

Equity Cost Rate	10.80%
Weighted Equity Cost Rate	4.82%
Revenue Expansion Factor	1.6403
Weighted Equity Cost Rate, times Revenue Expansion Factor	7.906%
Long Term Debt-CU	0.970%
Short Term Debt	0.170%
Short Term Debt-Refinanced LTD	0.000%
Customer Deposits	0.040%
Tax Credits-Weighted Cost	0.000%
Weighted Debt Cost Rate	1.180%
Overall Weighted Cost Rate	6.00%

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Actual Revenue Requirements
Seven Months Actual January 2015 through July 2015
Estimated August 2015 through December 2015

Schedule B-1
Exhibit____
Michael Cassel (MC-1)
Page 7 of 14

Item	Beginning Balance	Actual <u>Jan</u>	Actual <u>Feb</u>	Actual <u>Mar</u>	Actual Apr	Actual <u>May</u>	Actual Jun	Actual <u>Jul</u>	Actual Aug	Actual <u>Sep</u>	Actual <u>Oct</u>	Actual Nov	Actual <u>Dec</u>	Year End Total/Balance
Qualified Investment	4											-		
Qualified Investment - Mains - Current 1070 Activity		\$123,706	\$147,654	\$525,387	\$70,812	\$715,464	\$472,314	\$439,172	\$366,266	\$433,010	\$831,401		\$ 995,176	\$5,274,707
Qualified Investment - Mains - Closed 1070 Activity to Plant		(\$13,921)	(\$1,157,042)	(\$848,346)	(\$128,066)	(\$20,590)	(\$47,664)	(\$477,392)	(\$7,064)	(\$2,742)	(\$53,095)		\$ (3,781,502)	(\$6,547,949)
Qualified Investment - Services - Current 1070 Activity		(\$2,300)	\$6,740	(\$175)	\$143,737	\$3,277	\$105,307	\$19,810	\$26,794	\$22,855	\$17,644	,	\$ 71,480	\$417,348
Qualified Investment - Services - Closed 1070 Activity to Plant		\$2,300	(\$3,765)	(\$12,995)	(\$46,018)	(\$42,963)	(\$135,089)	(\$25,616)	(\$19,543)	(\$35,981)	(\$12,750)	(\$13,447)		(\$413,345) \$6,547,949
Qualified Investment - Mains - Current 1010 Activity		\$13,921	\$1,157,042	\$848,346	\$128,066	\$20,590	\$47,664 \$135,089	\$477,392 \$25,616	\$7,064 \$19,543	\$2,742 \$35,981	\$53,095 \$12,750	\$10,525 \$13,447	\$3,781,502 \$67,477	\$413,345
Qualified Investment - Services - Current 1010 Activity		(\$2,300)	\$3,765	\$12,995	\$46,018	\$42,963	\$133,089	\$23,010	\$19,545	\$35,261	\$12,730	\$13,447	<i>401,</i> 471	כדכ,כודם
Total Qualified Investment - Mains 1070	\$1,708,694	\$1,818,479	\$809,090	\$486,131	\$428,877	\$1,123,751	\$1,548,402	\$1,510,182	\$1,869,384	\$2,299,652	\$3,077,958	\$3,221,778	\$435,452	\$435,452
Total Qualified Investment - Services 1070	(\$1)	(\$1)	\$2,974	(\$10,195)	\$87,523	\$47,837	\$18,054	\$12,248	\$19,500	\$6,374	\$11,268	(\$1)	\$4,002	\$4,002
Total Qualified Investment - Mains 1010	\$8,251,273	\$8,265,194	\$9,422,236		\$10,398,648	\$10,419,238	\$10,466,902	\$10,944,294	\$10,951,358	\$10,954,100	\$11,007,194	\$11,017,719	\$14,799,222	\$14,799,222
Total Qualified Investment - Services 1010	\$639,153	\$636,853	\$640,618	\$653,613	\$699,631	\$742,594	\$877,683	\$903,299	\$922,842	\$958,823	\$971,574	\$985,021	\$1,052,498	\$1,052,498
Total Qualified Investment	\$10,599,119	\$10,720,525	\$10,874,919	\$11,400,131	\$11,614,679	\$12,333,420	\$12,911,041	\$13,370,023	\$13,763,083	\$14,218,949	\$15,067,994	\$15,224,517	\$16,291,174	\$16,291,174
	(00.43.050)	(\$263,174)	(\$282,515)	(\$304,371)	(\$328,095)	(\$352,199)	(\$376,445)	(\$401,098)	(\$426.843)	(\$452,647)	(\$478,538)	(\$504,573)	(\$530,661)	(\$530,661)
Less: Accumulated Depreciation 1080	(\$243,858) \$10,355,261	\$10,457,351	\$10,592,404		\$11,286,584	\$11,981,221			\$13,336,240		\$14,589,456		\$15,760,513	
Net Book Value	310,333,201	\$10,457,551	310,372,404	\$11,023,700	\$11,200,504	Ψ11,701,221	\$12,55 1,550	412,700,720	913,330,210	415,755,552	411,000,100	4. 1,777,	41	
Average Net Qualified Investment	=	\$10,406,306	\$10,524,877	\$10,844,082	\$11,191,172	\$11,633,903	\$12,257,909	\$12,751,761	\$13,152,583	\$13,551,271	\$14,177,879	\$14,654,700	\$15,240,228	
Transporter Comment											***********			
Depreciation Rates														
Approved Depreciation Rate-Mains		2.60%	2.60%	2.60%	2,60%	2.60%	2.60%	2.60%	2,60%	2.60%	2.60%	2.60%	2.60%	
Approved Depreciation Rate-Services		2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	
n														
Return on Average Net Qualified Investment Equity - Cost of Capital, inclusive of Income Tax Gross-up		7.9400%	7.9400%	7.9400%	7.9400%	7.9400%	7.9400%	7.9400%	7.9400%	7.9400%	7,9400%	7.9400%	7.9400%	
Debt - Cost of Capital		1.3900%	1,3900%	1.3900%	1,3900%	1,3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	1.3900%	
Debt - Cost of Capital		1.570070												
Equity Component - inclusive of Income Tax Gross-up		\$68,855	\$69,640	\$71,752	\$74,048	\$76,978	\$81,106	\$84,374	\$87,026	\$89,664	\$93,810	\$96,965	\$100,840	\$995,058
Debt Component		\$12,054	\$12,191	\$12,561	\$12,963	\$13,476	\$14,199	\$14,771	\$15,235	\$15,697	\$16,423	\$16,975	\$17,653	\$174,198
Return Requirement		\$80,909	\$81,831	\$84,313	\$87,011	\$90,454	\$95,305	\$99,145	\$102,261	\$105,361	\$110,233	\$113,940	\$118,493	\$1,169,256
Investment Expenses		\$17,878	\$17,908	\$20,415	\$22,253	\$22,530	\$22,575	\$22,678	\$23,713	\$23,728	\$23,734	\$23,849	\$23,872	\$265,133
Depreciation Expense - Mains		\$17,878	\$1,433	\$1,441	\$1,471	\$1,574	\$1,671	\$1,975	\$2,032	\$2,076	\$2,157	\$2,186	\$2,216	\$21,670
Depreciation Expense - Services Property Taxes	2.00%	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$17,259	\$207,108
General Public Notice and Customer Notice Expense	2.0070	(\$711)	\$4,137	\$3,859	\$6,629	\$0	\$5,651	\$0	\$907	\$937	\$4,937	ŕ		\$26,347
Ochicla I unite I voltee and Casterner I voltee Expense		(4.11)	.,	,			ŕ							\$0
									2.7 54.10					\$0_
Total Expense		\$35,864	\$40,737	\$42,974	\$47,612	\$41,363	\$47,156	\$41,912	\$43,911	\$44,000	\$48,087	\$43,294	\$43,347	\$520,258
Net Revenue Requirements		\$116,773	\$122,568	\$127,287	\$134,623	\$131,817	\$142,461	\$141,057	\$146,172	\$149,361	\$158,320	\$157,234	\$161,840	\$1,689,514
The Francisco Vinding	-				<u>-</u>									
GRIP Surcharge Revenues Collected Month		\$ 162,428	\$ 169,594	\$ 161,829	\$ 149,591	\$ 145,847	\$ 140,796	\$ 137,816	\$ 125,995	\$ 137,432	\$ 147,441	\$ 139,271	\$ 157,335	\$1,775,375
Beginning True-Up												_		\$ 211,175
(Over) and Under Recovery for the Month		\$ (45,655)		, , ,		\$ (14,030)	,	-				\$ 17,963		(\$85,861)
Monthly Interest (Expense)/Income	****	\$ 13	\$ 10				\$ 4			\$ 8			\$ 25	\$105
Ending (Over) and Under Recovery	\$ 211,175	\$ 165,533	\$ 118,517	\$ 83,981	\$ 69,018	\$ 54,992	\$ 56,661	\$ 59,906	\$ 80,089	\$ 92,026	\$ 102,915	\$ 120,889	\$ 125,419	\$ 125,419
Dec. (CM) with Americal Internet Date		0.08%	0.09%	0.08%	0.06%	0.08%	0.09%	0.09%	0.08%	0.10%	0.12%	0.09%	0.15%	
Beg of Month Annual Interest Rate End of Month Annual Interest Rate		0.08%	0.09%	0.06%	0.06%	0.09%	0.09%	0.03%	0.10%	0.12%	0,09%	0.15%	0.34%	
Average Monthly Interest Rate		0.01%	0.08%	0,00%	0.01%	0.01%	0.01%	0.007%	0.008%	0.009%	0.009%	0.010%	0.020%	
Average monthly interest rate		3.3170	0.0170	-,-1/8										

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Projected Revenue Requirements
January 1, 2016 through December 31, 2016

Schedule C-1
Exhibit____
Michael Cassel (MC-1)
Page 8 of 14

<u>Item</u>	Beginning Balance	ACTUAL Jan	ACTUAL <u>Feb</u>	ACTUAL <u>Mar</u>	ACTUAL Apr	ACTUAL <u>May</u>	ACTUAL Jun	ACTUAL <u>Jul</u>	PROJECTED Aug	PROJECTED Sep	PROJECTED Oct	PROJECTED Nov	PROJECTED Dec	Year End <u>Total</u>
Qualified Investment		£102 102	\$405,306	\$517,168	\$274,634	\$667.005	\$642,993	\$581,202	\$344,709	\$344,709	\$344,709	\$344,709	\$344,709	\$4,913,956
Qualified Investment - Mains - Current 1070 Activity Qualified Investment - Mains - Closed 1070 Activity to Plant		\$102,103 (\$141,194)	(\$199,112)	(\$190,692)	(\$33,394)	\$007,003	(\$210,564)	(\$553,404)	(\$327,474)	(\$327,474)	(\$327,474)	(\$327,474)	(\$327,474)	(\$2,965,728)
Qualified Investment - Services - Current 1070 Activity		\$12,238	\$55,112	\$55,583	\$46,307	\$46,477	\$26,705	\$54,751	\$25,946	\$25,946	\$25,946	\$25,946	\$25,946	\$426,903
Qualified Investment - Services - Closed 1070 Activity to Plant		(\$12,238)	(\$19,049)	(\$82,108)	(\$23,567)	\$0	(\$89,402)	(\$28,391)	(\$25,946)	(\$25,946)	(\$25,946)	(\$25,946)	(\$25,946)	(\$384,483)
Qualified Investment - Mains - Current 1010 Activity		\$141,194	\$199,112	\$190,692	\$33,394	\$0	\$210,564	\$553,404	\$327,474	\$327,474	\$327,474	\$327,474	\$327,474 \$25.946	\$2,965,728 \$384,483
Qualified Investment - Services - Current 1010 Activity		\$12,238	\$19,049	\$82,108	\$23,567	\$0	\$89,402	\$28,391	\$25,946	\$25,946	\$25,946	\$25,946	\$23,940	\$304,402
Total Qualified Investment - Mains 1070	\$435,452	\$396,360	\$602,555	\$929,031	\$1,170,270	\$1,837,276	\$2,269,705	\$2,297,502	\$2,314,738	\$2,331,973	\$2,349,209	\$2,366,444	\$2,383,679	\$2,383,679
Total Qualified Investment - Services 1070	\$4,002	\$4,002	\$40,065	\$13,541	\$36,281	\$82,758	\$20,061	\$46,421	\$46,421	\$46,421 \$16,782,529	\$46,421 \$17,110,003	\$46,421 \$17,437,477	\$46,421 \$17,764,950	\$46,421 \$17,764,950
Total Qualified Investment - Mains 1010 Total Qualified Investment - Services 1010	\$14,799,222 \$1,052,498	\$14,940,416 \$1,064,736	\$15,139,527 \$1,083,785	\$15,330,220 \$1,165,893	\$15,363,614 \$1,189,459	\$15,363,614 \$1,189,459	\$15,574,177 \$1,278,861	\$16,127,582 \$1,307.252	\$16,455,055 \$1,333,198	\$1,359,144	\$1,385,090	\$1,437,477	\$17,764,930	\$1,436,981
Total Qualified Investment - Services 1010 Total Qualified Investment	\$16,291,174	\$16,405,514	\$16,865,933	\$17,438,684	\$1,759,625	\$18,473,107		\$19,778,757		\$20,520,067	\$20,890,722	\$21,261,377	\$21,632,032	\$21,632,032
									,					
Less: Accumulated Depreciation	(\$530,661)	(\$565,094)	(\$599,861)	(\$635,102)	(\$670,940)	(\$706,904)	(\$742,868)	(\$779,489) \$18,999,268	(\$817,373) \$19,332,039	(\$856,026) \$19,664,041	(\$895,446) \$19.995.276	(\$935,634) \$20,325,743	(\$976,590) \$20,655,442	(\$976,590) \$20,655,442
Net Book Value	\$15,760,513	\$15,840,420	\$16,266,072	\$16,803,582	\$17,088,685	\$17,766,203	\$18,399,936	\$18,999,268	\$19,332,039	\$19,004,041	\$19,993,276	\$20,323,743	\$20,033,442	\$20,033,442
Average Net Qualified Investment		\$15,800,467	\$16,053,246	\$16,534,827	\$16,946,133	\$17,427,444	\$18,083,069	\$18,699,602	\$19,165,654	\$19,498,040	\$19,829,659	\$20,160,510	\$20,490,593	
	_			200000										
Depreciation Rates				0.000/	0.000/	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	
Approved Depreciation Rate-Mains Approved Depreciation Rate-Services		2.60% 2.70%	2.60% 2.70%	2.60% 2.70%	2.60%	2.70%	2.60%	2.70%	2.70%	2,70%	2.70%	2.70%	2.70%	
Approved Depreciation Rate-Services		2.7076	2.7070	2.7070	2.7070	2.7070	2,7070	2.7070						
Return on Average Net Qualified Investment											# 00 c00/	7.00/00/	7.00/00/	
Equity - Cost of Capital, inclusive of Income Tax Gross-up		7.9060%	7.9060%	7.9060% 1.1800%	7.9060% 1.1800%	7,9060% 1,1800%	7.9060% 1.1800%							
Debt - Cost of Capital		1.1800%	1.1800%	1.160076	1.160070	1,160076	1.160078	1.180076	1.100076	1.100070	1,100070	1.100070	1.100070	
Equity Component - inclusive of Income Tax Gross-up		\$104,099	\$105,764	\$108,937	\$111,647	\$114,818	\$119,137	\$123,199	\$126,270	\$128,460	\$130,644	\$132,824	\$134,999	\$1,440,798
Debt Component	-	\$15,537	\$15,786	\$16,259	\$16,664	\$17,137	\$17,782	\$18,388	\$18,846	\$19,173	\$19,499	\$19,825 \$152,649	\$20,149 \$155,148	\$215,044 \$1,655,842
Return Requirement	=	\$119,636	\$121,550	\$125,196	\$128,310	\$131,955	\$136,919	\$141,587	\$145,116	\$147,633	\$150,144	\$152,649	\$133,148	\$1,033,842
Investment Expenses														
Depreciation Expense - Mains		\$32,065	\$32,371	\$32,802	\$33,215	\$33,288	\$33,288	\$33,744	\$34,943	\$35,653	\$36,362	\$37,072	\$37,781	\$412,584
Depreciation Expense - Services		\$2,368	\$2,396	\$2,439	\$2,623	\$2,676	\$2,676	\$2,877	\$2,941	\$3,000	\$3,058 \$26,268	\$3,116 \$26,268	\$3,175 \$26,268	\$33,345 \$315,216
Property Taxes		\$26,268 \$0	\$26,268 \$3,445	\$26,268	\$26,268 \$449	\$26,268 \$3,825	\$26,268	\$26,268 \$0	\$26,268 \$0	\$26,268 \$0	\$20,208	\$20,208	\$20,200	\$7,718
General Public Notice Expense and Customer Notice Expense Total Expense	-	\$60,701	\$64,480	\$61,509	\$62,555	\$66,057	\$62,232	\$62,889	\$64,152	\$64,921	\$65,688	\$66,456	\$67,224	\$768,863
Total Emporito	-													
Total Revenue Requirements	=	\$180,337	\$186,030	\$186,705	\$190,865	\$198,011	\$199,151	\$204,476	\$209,268	\$212,554	\$215,832	\$219,105	\$222,372	\$2,424,705
GRIP Surcharge Revenues Collected Month		\$ 250,285	\$ 247,074	\$ 240,794	\$ 220,518	\$ 199,295	\$ 183,434	\$ 188,574	\$ 125,995	\$ 137,432	\$ 147,441	\$ 139,271	\$ 157,335	\$2,237,448
Beginning True-Up														\$ 125,419
(Over) and Under Recovery for the Month		\$ (69,948)	\$ (61,044)	\$ (54,089)				\$ 15,902	,				\$ 65,037	\$187,257
Monthly Interest (Expense)/Income	250000		\$ 7										\$ 81	\$121
Ending (Over) and Under Recovery	\$ 125,419	\$ 55,495	\$ (5,542)	\$ (59,640)	\$ (89,314)	\$ (90,625)	\$ (74,934)	\$ (59,052)	\$ 24,216	\$ 99,355	\$ 167,785	\$ 247,679	\$ 312,797	\$ 312,797
Beg of Month Annual Interest Rate		0.34%	0.34%	0,35%	0,32%	0.36%	0.38%	0.36%	0.35%	0,35%	0.35%	0.35%	0.35%	
End of Month Annual Interest Rate		0.34%	0.35%	0.32%	0.36%	0.38%	0.36%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
Average Monthly Interest Rate		0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Projected Revenue Requirements
January 1, 2017 through December 31, 2017

Schedule C-2
Exhibit____
Michael Cassel (MC-1)
Page 9 of 14

Item	Beginning Balance	<u>Jan</u>	<u>Feb</u>	Mar	Apr	May	<u>Jun</u>	<u>Jul</u>	Aug	<u>Sep</u>	Oct	Nov	Dec	Year End Total
Qualified Investment Oualified Investment - Mains - Current 1070 Activity		\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$125,783	\$1,509,396
Qualified Investment - Mains - Current 1070 Activity Oualified Investment - Mains - Closed 1070 Activity to Plant		(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$119,494)	(\$1,433,928)
Qualified Investment - Services - Current 1070 Activity		\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$113,616
Qualified Investment - Services - Closed 1070 Activity to Plant		(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$9,468)	(\$113,616)
Qualified Investment - Mains - Current 1010 Activity		\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$119,494	\$1,433,928
Qualified Investment - Services - Current 1010 Activity		\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$9,468	\$113,616
Quantità in todalisti. Sur reco Surioni 111711111111			4-4		.,		•							
Total Qualified Investment - Mains 1070	\$2,383,679	\$2,389,968	\$2,396,257	\$2,402,546	\$2,408,835	\$2,415,124	\$2,421,413	\$2,427,702	\$2,433,991	\$2,440,280	\$2,446,569	\$2,452,858	\$2,459,147	\$2,459,147
Total Qualified Investment - Services 1070	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421	\$46,421
Total Qualified Investment - Mains 1010	\$17,764,950	, ,	\$18,003,938	\$18,123,432	\$18,242,926	\$18,362,420	\$18,481,914	\$18,601,408	\$18,720,902	\$18,840,396	\$18,959,890	\$19,079,384	\$19,198,878	\$19,198,878
Total Qualified Investment - Services 1010	\$1,436,981	\$1,446,449	\$1,455,917	\$1,465,385	\$1,474,853	\$1,484,321	\$1,493,789	\$1,503,257	\$1,512,725	\$1,522,193	\$1,531,661 \$22,984,542	\$1,541,129 \$23,119,793	\$1,550,597	\$1,550,597 \$23,255,044
Total Qualified Investment	\$21,632,032	\$21,767,283	\$21,902,534	\$22,037,785	\$22,173,036	\$22,308,287	\$22,443,538	\$22,578,789	\$22,714,040	\$22,849,291	\$22,984,342	\$23,119,793	\$23,255,044	\$23,233,044
	(PD# 6 500)	(01.010.014)	(61.0(0.710)	(01 102 (04)	(01.145.160)	(01 100 012)	(01 221 127)	(01.274.542)	(¢1 210 217)	(@1.262.102)	(F1 406 420)	(\$1,450,965)	(\$1,495,772)	(\$1,495,772)
Less: Accumulated Depreciation	(\$976,590)		(\$1,060,319)	(\$1,102,604) \$20,935,181	(\$1,145,168) \$21,027,868	(\$1,188,012) \$21,120,275	(\$1,231,137) \$21,212,401	(\$1,274,542) \$21,304,247	(\$1,318,227) \$21,395,813	(\$1,362,193) \$21,487,098	(\$1,406,439) \$21,578,103	\$21,668,828		\$21,759.272
Net Book Value	\$20,655,442	\$20,748,969	\$20,842,213	\$20,933,181	\$21,027,808	\$21,120,273	\$21,212,401	\$21,304,247	\$21,373,613	\$21,467,038	321,376,103	\$21,000,828	\$21,737,272	\$21,137,212
Average Net Qualified Investment		\$20,702,206	\$20,795,592	\$20,888,698	\$20,981,525	\$21,074,072	\$21,166,338	\$21,258,324	\$21,350,030	\$21,441,456	\$21,532,601	\$21,623,466	\$21,714,050	
Depreciation Rates														
Approved Depreciation Rate-Mains		2.60%	2.60%	2,60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	
Approved Depreciation Rate-Services		2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	
Return on Average Net Qualified Investment												# 00 coa/	# 00 (0h/	
Equity - Cost of Capital, inclusive of Income Tax Gross-up		7.9060%	7.9060%	7.9060%	7.9060%	7.9060%	7.9060%	7.9060%	7.9060%	7.9060%	7,9060%	7.9060%	7.9060%	
Debt - Cost of Capital		1,1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	1.1800%	
		\$136.393	\$137,008	\$137,622	\$138,233	\$138,843	\$139,451	\$140,057	\$140.661	\$141,263	\$141,864	\$142,463	\$143,059	\$1,676,918
Equity Component - inclusive of Income Tax Gross-up		\$20,357	\$20,449	\$20,541	\$20,632	\$20,723	\$20,814	\$20,904	\$20,994	\$21,084	\$21,174	\$21,263	\$21,352	\$250,286
Debt Component Return Requirement		\$156,750	\$157,457	\$158,162	\$158,865	\$159,566	\$160,264	\$160,961	\$161,655	\$162,348	\$163,038	\$163,726	\$164,412	\$1,927,204
Return Requirement		\$150,750	4131,137	4,50,102	4150,005	4107,000	4,2							
Investment Expenses														
Depreciation Expense - Mains		\$38,491	\$38,750	\$39,009	\$39,267	\$39,526	\$39,785	\$40,044	\$40,303	\$40,562	\$40,821	\$41,080	\$41,339	\$478,977
Depreciation Expense - Services		\$3,233	\$3,255	\$3,276	\$3,297	\$3,318	\$3,340	\$3,361	\$3,382	\$3,404	\$3,425	\$3,446	\$3,468	\$40,205
Property Taxes		\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$34,426	\$413,112
General Public Notice Expense and Customer Notice Expense		\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000
Total Expense		\$77,650	\$77,931	\$78,211	\$78,490	\$78,770	\$79,051	\$79,331	\$79,611	\$79,892	\$80,172	\$80,452	\$80,733	\$950,294
Total Revenue Requirements	-	\$234,400	\$235,388	\$236,373	\$237,355	\$238,336	\$239,315	\$240,292	\$241,266	\$242,240	\$243,210	\$244,178	\$245,145	\$2,877,498

Gas Reliability Infrastructure Program (GRIP)
Projection of Qualified Mains & Services Revenue Requirements
Surcharge Calculation - January 1, 2017 through December 31, 2017
Per Therm/Bill Rate

Schedule D-1
Exhibit____
Michael Cassel (MC-1)
Page 10 of 14

1. 1/1/17-12/31/17 Qualified Mains & Services Replacement Revenue Requirements \$ 2,877,498

 Mains
 96%
 \$2,762,398

 Services
 4%
 \$115,100

 Net
 \$2,877,498

TRUE-UP from Prior Period (Over)/Under Recovery Estimated thru 12/2016
 \$ 312,797

3. 2017 Qualified Mains & Services Replacement Revenue Requirements \$ 3,190,295

 Mains
 96%
 \$3,062,683

 Services
 4%
 \$127,612

Net \$127,012 Net \$3,190,295

Authorizable Color	Net						_	\$3,190,295								Experimental				
CLASS BILLS THERMS COS % COS % REV REQ REV REQ REV REQ REV REQ THERM FACTOR PER THERMS BILL FACTOR PER BILL PER BILL PER BILL THERMS COS % COS										DOLLARS						GRIP				
FTS-A 16,295 105,175 14,34% 0.951% S 18,300 S 29,126 547,426 S0.45902 1.00503 S 0.45319 S 2.91 1.00503 S 0.233 S 35.10 110 S49.85 S41. FTS-B 27,867 312,933 9,74% 1.142% S 12,429 S 34,976 547,426 S0.15149 1.00503 S 0.15225 S 1.70 1.00503 S 1.71 S 20.52 21.5 S32.73 S2.73 FTS-1 131,776 2,158,434 33.87% 5.861% S 43,222 S 179,04 S222,726 S0.10319 1.00503 S 0.10317 S 1.69 1.00503 S 1.70 S 20.38 22.5 S2.38 FTS-2 9,862 S69,648 12,69% 1.611% S 16,194 S 49,340 S0.5,334 S0.11114 1.00503 S 0.1110 S 6.65 1.00503 S 1.00 S 1.00503 S																				
FTS-B 27,867 312,933 9.74% 1.142% \$ 12,429 \$ 34,976 \$47,045 \$0.15149 1.00503 \$ 0.15225 \$ 1.70 1.00503 \$ 1.71 \$ 2.052 2.15 \$32,73 \$2.73 \$17.5 \$1	CLASS	BILLS	THERMS	CO3 %	CO3 76	KEVKE	Ų	KEV KEQ	NEV NEQ	THERM	PACTOR	TEX THE	UVI	DILL	PACTOR	TEKBEL	TERBILL	THERWIS	COST	CO31
FTS-1 131,776 2,158,434 33.87% 5.861% 5 43,222 \$ 179,504 \$222,726 \$0.10319 1.00503 \$ 0.10371 \$ 1.69 1.00503 \$ 1.70 \$ 2.038 \$2.05 \$28.52 \$3.88 \$1.70 \$ 2.038 \$2.05 \$3.88 \$1.70 \$ 2.038 \$2.05 \$3.88 \$1.70 \$ 2.038 \$2.05 \$3.88 \$1.70 \$ 2.038 \$2.05 \$3.88 \$1.70 \$ 2.038 \$2.05 \$3.88 \$1.70 \$3.80 \$1.70 \$1.0050 \$1.0	FTS-A	16,295	105,175	14.34%	0.951%	\$ 18,3	00 \$	29,126	\$47,426	\$0.45092	1.00503	\$ 0.453	19 5	\$ 2.91	1.00503	\$ 2.93	\$ 35.10	110	\$49.85	\$4.15
FTS-2 9,862 589,648 12.69% 1.611% \$ 16,194 \$ 49,340 \$65,534 \$0.11114 1.00503 \$ 0.11170 \$ 6.65 1.00503 \$ 6.68 \$ 8.0.14 \$875 \$97.74 \$8.14 \$FTS-2.1 8,277 949,743 7.83% 3.193% \$ 9,992 \$ 97,791 \$107,783 \$0.11349 1.00503 \$ 0.11406 \$ 13.02 1.00503 \$ 13.09 \$ 157.05 1.575 \$179.64 \$14.97 \$TS-3.3 3,401 1,176,678 3.93% 1.567% \$ 5,015 \$ 47,992 \$53,007 \$0.04505 1.00503 \$ 0.04527 \$ 15.59 1.00503 \$ 15.60 \$ 187.97 4.000 \$181.10 \$15.09 \$TS-3.1 3,810 \$2,275,311 3.91% 4.294% \$ 4,990 \$ 131,512 \$136,502 \$0.05999 1.00503 \$ 0.04527 \$ 15.59 1.00503 \$ 1.00503 \$ 15.00 \$ 1.00503 \$ 1.0050	FTS-B	27,867	312,933	9,74%	1.142%	\$ 12,4	29 \$	34,976	\$47,405	\$0.15149	1.00503	\$ 0.1522	25 5	\$ 1.70	1.00503	\$ 1.71	\$ 20.52	215	\$32.73	\$2.73
FTS-21 8,277 949,743 7,83% 3.193% S 9,992 S 97,791 S107,783 S0.11349 1.00503 S 0.11406 S 13.02 1.00503 S 13.09 S 157.05 1,575 S179,64 S14.97 FTS-3 3,401 1,176,678 3.93% 1.567% S 5,015 S 47,992 S53,007 S0.04505 1.00503 S 0.04527 S 15.59 1.00503 S 15.66 S 187.97 4,000 S181.10 S15.09 FTS-3.1 3,810 2,275,311 3.91% 4.294% S 4,990 S 131,512 S136,502 S0.05999 1.00503 S 0.06029 S 35.83 1.00503 S 36.01 S 432.09 7,300 S440.15 S36.68 FTS-4 2,699,940 4.37% 6.162% S 5,577 S 188,723 S194,300 S0.07196 1.00503 S 0.07233 FTS-5 1,077,421 1.24% 2.570% S 1,582 S 78,711 S80,293 S0.07452 1.00503 S 0.07490 FTS-6 1,450,400 1.25% 2.750% S 1,595 S 84,224 S85,819 S0.05917 1.00503 S 0.05947 FTS-7 2,913,398 2.20% 7.615% S 2,807 S 233,223 S236,030 S0.08102 1.00503 S 0.08142 FTS-8 5,130,600 1.62% 10.708% S 2,067 S 327,952 S330,019 S0.06432 1.00503 S 0.06465 FTS-9 3,212,361 1.48% 15.171% S 1,889 S 464,640 S466,329 S0.14523 1.00503 S 0.04459 FTS-10 2,166,309 0.45% 6.539% S 574 S 200,269 S200,843 S0.09271 1.00503 S 0.03741 FTS-11 7,632,263 0.61% 13.551% S 778 S 415,024 S415,022 S0.05448 1.00503 S 0.03741 FTS-12 13,439,528 0.47% 16.315% S 600 S 499,677 S500,277 S0.03722 1.00503 S 0.03741 FTS-13 N/A N/A 0.000% S - S - S - S0.04 S00,277 S0.03722 1.00503 S 0.03741 FTS-13 N/A N/A 0.000% S - S - S - S0.04 S00,277 S0.03722 1.00503 S 0.03741 FTS-13 N/A N/A 0.000% S - S - S - S0.04 S00,277 S0.03722 1.00503 S 0.03741	FTS-1	131,776	2,158,434	33.87%	5.861%	\$ 43,2	22 \$	179,504	\$222,726	\$0.10319	1.00503	\$ 0.103	71 5	\$ 1.69	1.00503	\$ 1.70	\$ 20.38	275	\$28.52	\$2.38
FTS-3	FTS-2	9,862	589,648	12.69%	1.611%	\$ 16,1	94 S	49,340	\$65,534	\$0.11114	1.00503	\$ 0.111	70 5	\$ 6.65	1,00503	\$ 6.68	\$ 80.14	875	\$97.74	\$8.14
FTS-3.1 3,810 2,275,311 3.91% 4.294% \$ 4,990 \$ 131,512 \$136,502 \$0.0599 1.00503 \$ 0.06029 \$ 3.5.83 1.00503 \$ 36.01 \$432.09 7,300 \$440.15 \$36.68 FTS-4 2,699,940 4.37% 6.162% \$ 5,577 \$ 188,723 \$194,300 \$0.07196 1.00503 \$ 0.07233 \$ 1.00503 \$ 0.07233 \$ 12,500 \$994.08 \$75.34 FTS-5 1,077,421 1.24% 2.570% \$ 1,582 \$ 78,711 \$80,293 \$0.07452 1.00503 \$ 0.07490 \$ 1.00503 \$ 0.	FTS-2.1	8,277	949,743	7.83%	3.193%	\$ 9,9	92 \$	97,791	\$107,783	\$0.11349	1.00503	\$ 0.1140	06 5	\$ 13.02	1.00503	\$ 13.09	\$ 157.05	1,575	\$179.64	\$14.97
FTS-4	FTS-3	3,401	1,176,678	3.93%	1.567%	\$ 5,0	15 \$	47,992	\$53,007	\$0.04505	1.00503	\$ 0.0452	27 5	\$ 15.59	1.00503	\$ 15.66	\$ 187.97	4,000	\$181.10	\$15.09
FTS-5	FTS-3.1	3,810	2,275,311	3.91%	4.294%	\$ 4,9	90 \$	131,512	\$136,502	\$0.05999	1.00503	\$ 0.0602	29 :	\$ 35.83	1.00503	\$ 36.01	\$ 432.09	7,300	\$440.15	\$36.68
FTS-6	FTS-4		2,699,940	4.37%	6.162%	\$ 5,5	77 \$	188,723	\$194,300	\$0.07196	1.00503	\$ 0.072	33					12,500	\$904.08	\$75.34
FTS-7 2,913,398 2,20% 7.615% \$ 2,807 \$ 233,223 \$ 236,030 \$ 0.08102 1.00503 \$ 0.08142 150,000 \$ 12,213.43 \$ 1,017.79 FTS-8 \$ 5,130,600 1.62% 10,708% \$ 2,067 \$ 327,952 \$ 330,019 \$ 0.06432 1.00503 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.06465 \$ 0.064	FTS-5		1,077,421	1.24%	2,570%	\$ 1,5	82 \$	78,711	\$80,293	\$0.07452	1.00503	\$ 0.0749	90					37,500	\$2,808.68	\$234.06
FTS-8 5,130,600 1.62% 10.708% \$ 2,067 \$ 327,952 \$330,019 \$0.06432 1.00503 \$ 0.06465 FTS-9 3,212,361 1.48% 15.171% \$ 1,889 \$ 464,640 \$466,529 \$0.14523 1.00503 \$ 0.14596 FTS-10 2,166,309 0.45% 6.539% \$ 574 \$ 200,269 \$200,843 \$0.09271 1.00503 \$ 0.09318 FTS-11 7,632,263 0.61% 13.551% \$ 778 \$ 415,024 \$415,802 \$0.05448 1.00503 \$ 0.05475 FTS-12 13,439,528 0.47% 16.315% \$ 600 \$ 499,677 \$500,277 \$0.03722 1.00503 \$ 0.03741 FTS-13 N/A N/A 0.000% \$ - \$ - \$ - \$0 N/A N/A N/A - N/A - N/A	FTS-6		1,450,400	1.25%	2,750%	\$ 1,5	95 8	84,224	\$85,819	\$0.05917	1.00503	\$ 0.0594	17					75,000	\$4,460.01	\$371.67
FTS-9 3,212,361 1.48% 15.171% \$ 1,889 \$ 464,640 \$466,529 \$0.14523 1.00503 \$ 0.14596 550,000 \$80,277.90 \$6,689.83 FTS-10 2,166,309 0.45% 6.539% \$ 574 \$ 200,269 \$200,843 \$0.09271 1.00503 \$ 0.09318 850,000 \$79,201.65 \$6,600.14 FTS-11 7,632,263 0.61% 13.551% \$ 778 \$ 415,024 \$415,802 \$0.05448 1.00503 \$ 0.05475 1,750,000 \$95,818.71 \$7,984.89 FTS-12 13,439,528 0.47% 16.315% \$ 600 \$ 499,677 \$500,277 \$0.03722 1.00503 \$ 0.03741 3,000,000 \$112,234.61 \$9,352.88 FTS-13 N/A N/A 0.000% \$ - \$ - \$ - \$0 N/A N/A 0.000% \$ - \$ N/A	FTS-7		2,913,398	2.20%	7.615%	\$ 2,8	07 \$	233,223	\$236,030	\$0,08102	1,00503	\$ 0.081	12					150,000	\$12,213.43	\$1,017.79
FTS-10	FTS-8		5,130,600	1.62%	10.708%	\$ 2,0	67 \$	327,952	\$330,019	\$0.06432	1.00503	\$ 0.064	55					300,000	\$19,394.16	\$1,616.18
FTS-11 7,632,263 0.61% 13.551% \$ 778 \$ 415,024 \$415,802 \$0.05448 1.00503 \$ 0.05475 1,750,000 \$95,818.71 \$7,984.89 FTS-12 13,439,528 0.47% 16.315% \$ 600 \$ 499,677 \$500,277 \$0.03722 1.00503 \$ 0.03741 3,000,000 \$112,234.61 \$9,352.88 FTS-13 N/A N/A 0.000% \$ - \$ - \$ 0 N/A N/A 0.000% \$ - \$ N/A	FTS-9		3,212,361	1.48%	15.171%	\$ 1,8	89 \$	464,640	\$466,529	\$0.14523	1,00503	\$ 0.145	96					550,000	\$80,277.90	\$6,689.83
FTS-12 13,439,528 0.47% 16.315% \$ 600 \$ 499,677 \$500,277 \$0.03722 1.00503 \$ 0.03741 3,000,000 \$112,234.61 \$9,352.88 FTS-13 N/A N/A 0.000% \$ - \$ - \$0 N/A N/A N/A 0.000% \$ - \$ N/A	FTS-10		2,166,309	0.45%	6.539%	\$ 5	74 S	200,269	\$200,843	\$0.09271	1.00503	\$ 0.093	18					850,000	\$79,201.65	\$6,600.14
FTS-13 N/A N/A 0.000% \$ - \$ - \$0 N/A N/A N/A - N/A	FTS-11		7,632,263	0.61%	13.551%	\$ 7	78 \$	415,024	\$415,802	\$0.05448	1.00503	\$ 0.054	75					1,750,000	\$95,818.71	\$7,984.89
	FTS-12		13,439,528	0.47%	16.315%	\$ 6	00 \$	499,677	\$500,277	\$0.03722	1.00503	\$ 0.037	41					3,000,000	\$112,234.61	\$9,352.88
TOTAL 201288 47 290 142 100 00% 100 000% \$ 127 612 \$ 3.062.683 \$ 3.190.295	FTS-13		N/A	N/A	0.000%	\$	- 5	-	\$0	N/A		N/A						-	N/A	
western times a service a service a service a service a service a service as a serv	TOTAL	201,288	47,290,142	100.00%	100.000%	\$ 127,6	12 \$	3,062,683	\$ 3,190,295	=										

Florida Public Utilities Company -Ft. Meade

Gas Reliability Infrastructure Program (GRIP)
Investment and Calculation of Equity and Debt Returns

Schedule A-1
Exhibit
Michael Cassel (MC-1)
Page 11 of 14

		# of Services	Cost per Service	Projected Total Investment	
Earnings Surve	eillance Report - December 31, 2015				
Ü	quity Cost Rate			11.00%	
W	Veighted Equity Cost Rate			4.27%	
R	evenue Expansion Factor			1.6401	
W	Veighted Equity Cost Rate, times Revo	enue Expansion Facto	or	7.000%	
L	ong Term Debt-CU			0.840%	
	hort Term Debt			0.150%	
Sl	hort Term Debt-Refinanced LTD			0.000%	
С	ustomer Deposits			0.080%	
	ax Credits-Weighted Cost			0.000%	
	Veighted Debt Cost Rate			1.070%	
О	overall Weighted Cost Rate			5.34%	

Florida Public Utilities-Ft. Meade

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Projected Revenue Requirements
January 1, 2016 through December 31, 2016

Schedule C-1
Exhibit____
Michael Cassel (MC-1)
Page 12 of 14

Item	Beginning Balance	ACTUAL Jan	ACTUAL Feb	ACTUAL Mar	ACTUAL Apr	ACTUAL May	ACTUAL Jun	ACTUAL Jul	PROJECTED Aug	PROJECTED Sep	PROJECTED Oct	PROJECTED <u>Nov</u>	PROJECTED Dec	Year End Total
Qualified Investment				_										
Qualified Investment - Mains - Current 1070 Activity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Qualified Investment - Mains - Closed 1070 Activity to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Qualified Investment - Services - Current 1070 Activity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$197,915
Qualified Investment - Services - Closed 1070 Activity to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$39,583)	(\$39,583)	(\$39,583)	(\$39,583)	(\$39,583)	(\$197,915)
Qualified Investment - Mains - Current 1010 Activity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 #20.582	\$0
Qualified Investment - Services - Current 1010 Activity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$197,915
Total Qualified Investment - Mains 1070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Qualified Investment - Services 1070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Qualified Investment - Mains 1010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Qualified Investment - Services 1010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,583	\$79,166	\$118,749	\$158,332	\$197,915	\$197,915
Total Qualified Investment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,583	\$79,166	\$118,749	\$158,332	\$197,915	\$197,915
	20000											(0.50.1)	(#000)	(0000)
Less: Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$89)	(\$267)	(\$534)	(\$890) \$197,025	(\$890) \$197,025
Net Book Value	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,583	\$79,077	\$118,482	\$157,798	\$197,025	\$197,025
Average Net Qualified Investment	_	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,792	\$59,330	\$98,780	\$138,140	\$177,412	
Average Net Quantied investment	252				- White									
Depreciation Rates										2 508/	2 (09/	2.600/	2,60%	
Approved Depreciation Rate-Mains		2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60% 2.70%	2,70%	
Approved Depreciation Rate-Services		2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2,70%	2.70%	2.70%	2.70%	2.7070	2.7076	
Return on Average Net Qualified Investment														
Equity - Cost of Capital, inclusive of Income Tax Gross-up		7.0000%	7.0000%	7.0000%	7.0000%	7.0000%	7.0000%	7.0000%	7.0000%	7.0000%		7.0000%	7.0000%	
Debt - Cost of Capital		1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	
		00	80		\$0	\$0	\$0	\$0	\$115	\$346	\$576	\$806	\$1,035	\$2,878
Equity Component - inclusive of Income Tax Gross-up		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$113	\$53	\$88	\$123	\$158	\$440
Debt Component	_	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$133	\$399	\$664	\$929	\$1,193	\$3,318
Return Requirement		30	30	Ψ.	, , , , , , , , , , , , , , , , , , ,									***************************************
Investment Expenses												60	φo	\$0
Depreciation Expense - Mains		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$356	\$890
Depreciation Expense - Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89	\$178	\$267 \$0	\$330 \$0	\$0
Property Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0
General Public Notice Expense and Customer Notice Expense	_	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$89	\$178	\$267	\$356	\$890
Total Expense	-	\$0	30	20	30	30	30	.,00		,,,,,	\$170			
Total Revenue Requirements	=	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133	\$488	\$842	\$1,196	\$1,549	\$4,208
GRIP Surcharge Revenues Collected Month														\$0
Beginning True-Up														\$ -
(Over) and Under Recovery for the Month		s -	\$ -	\$ - :	\$ -	\$ -	\$ -	\$ -						\$4,208
Monthly Interest (Expense)/Income			\$ -	\$ -	\$	\$						\$ 1		\$2
Ending (Over) and Under Recovery			\$ -	\$ - :	\$ -	s -	\$ -	\$ -	\$ 133	\$ 621	\$ 1,463	\$ 2,660	\$ 4,210	\$ 4,210
		0.000	0.2.2/	0.750/	0.32%	0,36%	0.38%	0.36%	0,35%	0.35%	0,35%	0.35%	0.35%	
Beg of Month Annual Interest Rate		0.34%		0.35% 0.32%	0.32%	0.38%	0.36%	0.35%	0.35%	0.35%				
End of Month Annual Interest Rate		0.34% 0.03%		0.32%	0.03%	0.03%	0.03%	0.03%	0.03%	0,03%				
Average Monthly Interest Rate		0.03%	0.03%	0.0376	9, CD.0	0,0270	0.0570	0.0576	0.0570	-,,4				

Florida Public Utilities-Ft. Meade

Gas Reliability Infrastructure Program (GRIP)
Calculation of the Projected Revenue Requirements
January 1, 2017 through December 31, 2017

Schedule C-2
Exhibit
Michael Cassel (MC-1)
Page 13 of 14

		Beginning													Year End
<u>Item</u>		Balance	Jan	Feb	Mar	Apr	May	<u>Jun</u>	Jul	Aug	Sep	Oct	Nov	Dec	Total
Oualified Ir	nvestment		_												
Q	Qualified Investment - Mains - Current 1070 Activity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Qualified Investment - Mains - Closed 1070 Activity to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Qualified Investment - Services - Current 1070 Activity		\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$0	\$0	\$0	\$0	\$0	\$277,081
	Qualified Investment - Services - Closed 1070 Activity to Plant		(\$39,583)	(\$39,583)	(\$39,583)	(\$39,583)	(\$39,583)	(\$39,583)	(\$39,583)	\$0	\$0	\$0	\$0	\$0	(\$277,081)
	Qualified Investment - Mains - Current 1010 Activity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Qualified Investment - Services - Current 1010 Activity		\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$39,583	\$0	\$0	\$0	\$0	\$0	\$277,081
	Total Qualified Investment - Mains 1070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Qualified Investment - Services 1070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	. \$0	\$0	\$0	\$0
	Total Qualified Investment - Mains 1010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Qualified Investment - Services 1010	\$197.915	\$237,498	\$277,081	\$316,664	\$356,247	\$395,830	\$435,413	\$474,996	\$474,996	\$474,996	\$474,996	\$474,996	\$474,996	\$474,996
	Total Qualified Investment	\$197,915	\$237,498	\$277,081	\$316,664	\$356,247	\$395,830	\$435,413	\$474,996	\$474,996	\$474,996	\$474,996	\$474,996	\$474,996	\$474,996
	Total Quantied investment	4137,313	2201,170												
	Less: Accumulated Depreciation	(\$890)	(\$1,335)	(\$1,869)	(\$2,492)	(\$3,204)	(\$4,006)	(\$4,897)	(\$5,877)	(\$6,946)	(\$8,015)	(\$9,084)	(\$10,153)	(\$11,222)	(\$11,222)
	Net Book Value	\$197,025	\$236,163	\$275,212	\$314,172	\$353,043	\$391,824	\$430,516	\$469,119	\$468,050	\$466,981	\$465,912	\$464,843	\$463,774	\$463,774

	Average Net Qualified Investment	== -=	\$216,594	\$255,688	\$294,692	\$333,608	\$372,434	\$411,170	\$449,818	\$468,585	\$467,516	\$466,447	\$465,378	\$464,309	
B 1.1	D. (
Depreciation	Approved Depreciation Rate-Mains		2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2,60%	2.60%	2.60%	2.60%	2.60%	
	Approved Depreciation Rate-Services		2,70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2,70%	2,70%	2.70%	2.70%	2.70%	
	Approved Depreciation Rate-Services		2.7070	2	2., .,	_,,,,,,									
Return on a	Average Net Qualified Investment														
	Equity - Cost of Capital, inclusive of Income Tax Gross-up		7.0000%	7.0000%	7.0000%	7.0000%	7.0000%	7.0000%	7,0000%	7.0000%	7.0000%	7,0000%	7.0000%	7.0000%	
	Debt - Cost of Capital		1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	1.0700%	
	The Court of the C		\$1,263	\$1,492	\$1,719	\$1,946	\$2,173	\$2,398	\$2,624	\$2,733	\$2,727	\$2,721	\$2,715	\$2,708	\$27,220
	Equity Component - inclusive of Income Tax Gross-up		\$1,203	\$228	\$263	\$297	\$332	\$367	\$401	\$418	\$417	\$416	\$415	\$414	\$4,161
	Debt Component Return Requirement	-	\$1,457	\$1,720	\$1,982	\$2,244	\$2.505	\$2.765	\$3,025	\$3,151	\$3,144	\$3,137	\$3,130	\$3,122	\$31,380
	Return Requirement		φ1,437	41,720	91,702	Ψ2,2 7 1									
Investment	Expenses														
	Depreciation Expense - Mains		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense - Services		\$445	\$534	\$623	\$712	\$802	\$891	\$980	\$1,069	\$1,069	\$1,069	\$1,069	\$1,069	\$10,332
	Property Taxes		\$328	\$328	\$328	\$328	\$328	\$328	\$328	\$328	\$328	\$328	\$328	\$328	\$3,936
	General Public Notice Expense and Customer Notice Expense	_	\$0	\$0	\$0_	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expense	-	\$773	\$862	\$951	\$1,040	\$1,130	\$1,219	\$1,308	\$1,397	\$1,397	\$1,397	\$1,397	\$1,397	\$14,268
Total Paye	enue Requirements	·	\$2,230	\$2,582	\$2,933	\$3,284	\$3,635	\$3,984	\$4,333	\$4,548	\$4,541	\$4,534	\$4,527	\$4,519	\$45,648
10tai Neve	Mac requirements	_													

Florida Public Utilities Company-Fort Meade

Gas Reliability Infrastructure Program (GRIP)
Projection of Qualified Mains & Services Revenue Requirements
Surcharge Calculation - January 1, 2017 through December 31, 2017
Per Therm Rate

Schedule D-1
Exhibit____
Michael Cassel (MC-1)
Page 14 of 14

1.	1/1/17-12/31/17 Qualified Mains & Services Replacement Revenue Requireme	nts	\$	45,648
	Mains 0%	\$0		
	Services 100%	\$45,648		
	Net	\$45,648		
			Φ.	4010
2.	TRUE-UP from Prior Period (Over)/Under Recovery Estimated thru 12/2016		\$	4,210
3.	2017 Qualified Mains & Services Replacement Revenue Requirements		\$	49,859
	Mains 0%	\$0		
	Services 100%	\$49,859		
	Net	\$49,859		
			•	

RATE SCHEDULE	2017 THERMS	SERVICES COS %	MAINS COS %	SERVICES REV REQ	MAINS REV REQ	GRIP REV REQ	DOLLARS PER THERM	TAX FACTOR	GRIP FACTORS PER THERM	TYPICAL ANNUAL THERMS	ANNUAL COST	AVERAGE MONTHLY COST	
RESIDENTIAL	78,698	58.00%	22.00%	\$28,918	\$0	\$28,918	\$0.36746	1.00503	\$0.36931	250	\$92.33	\$7.69	
COMMERCIAL SMALL (General Service & GS Transportation)	72,983	17.00%	23.00%	\$8,476	\$0	\$8,476	\$0.11614	1.00503	\$0.11672	2,500	\$291.80	\$24.32	
COMM. LRG VOLUME (Large Vol & LV Transportation)	0	25.00%	46.00%	\$12,465	\$0	\$12,465	\$0.00000	1.00503	\$0.00000	25,000	\$0.00	\$0.00	
INTERRUPTIBLE SERVICE (Int Service & IS Transportation)	0	0.00%	8.00%	\$0	\$0	\$0	\$0.00000	1.00503	\$0,00000	50,000	\$0.00	\$0.00	
GENERAL LIGHTING SERVICE	0	0.00%	1.00%	\$0	\$0	\$0	\$0.00000	1.00503	\$0.00000	500	\$0,00	\$0.00	

TOTAL	151,681	100.00%	100.00%	\$49,859	\$0	\$49,859

ATTACHMENT A

Table 1
FPUC Pipe Replacement Program Progress

		Mains (N	1iles)					Number of	Services	
			Remaining	Remaining				Remaining	Remaining	
	Replaced	Replaced	Cast Iron at	Bare Steel at	Total	Replaced	Replaced	Cast Iron at	Bare Steel at	Total
Year	Cast Iron	Bare Steel	Year-End	Year-End	Remaining	Cast Iron	Bare Steel	Year-End	Year-End	Remaining
Jul-12			0.9	197.10	198.00			0	7980	7980
2012		6.00	0.9	191.10	192.00		91	0	7889	7889
2013	0.6	26.40	0.3	164.70	165.00		895	0	6994	6994
2014		38.00	0.3	126.70	127.00		1164	0	4543	4543
2015		30.00	0.3	96.70	97.00		605	0	3938	3938
2016		29.00	0.3	67.70	68.00		815	0	3123	3123
2017	0.3	13.70	0	54.00	54.00		650	. 0	2473	2473
2018		14.00	0	40.00	40.00		650	0	1823	1823
2019		14.00	0	26.00	26.00		650	0	1173	1173
2020		14.00	0	12.00	12.00		650	0	523	523
2021		10.00	0	2.00	2.00		465	0	58	58
2022		2.00	0	0.00	0.00		58	0	0	0

Table 2
Chesapeake Pipe Replacement Program Progress

		Mains (N	/liles)					Number of	f Services	
			Remaining	Remaining				Remaining	Remaining	
	Replaced	Replaced	Cast Iron at	Bare Steel at	Total	Replaced	Replaced	Cast Iron at	Bare Steel at	Total
Year	Cast Iron	Bare Steel	Year-End	Year-End	Remaining	Cast Iron	Bare Steel	Year-End	Year-End	Remaining
Jul-12			0	152.00	152.00			0	762	762
2012		5.00	0	147.00	147.00		34	0	728	728
2013		3.00	0	144.00	144.00		139	0	589	589
2014		19.00	0	125.00	125.00		47	0	542	542
2015		34.00	0	91.00	91.00		284	0	258	258
2016		30.00	0	61.00	61.00		52	0	206	206
2017		13.00	0	48.00	48.00		42	0	164	164
2018		13.00	0	35.00	35.00		42	0	122	122
2019		13.00	0	22.00	22.00		42	0	80	80
2020		13.00	0	9.00	9.00		42	0	38	38
2021		7.00	0	2.00	2.00		26	0	12	12
2022		2.00	0	0.00	0.00		12	0	0	0

Table 3
Fort Meade Pipe Replacement Program Progress

		Mains (N	/liles)				Number	of Services		
Year	Replaced Cast Iron	Replaced Steel	Remaining Cast Iron at Year-End	Remaining Steel at Year-End	Total Remaining	Replaced Cast Iron	Replaced Steel	Remaining Cast Iron at Year-End	Remaining Steel at Year-End	Total Remaining
Jan-16			0	0	0			0	250	250
2016		0	0	0	0		100	0	150	150
2017		0	0	0	0		125	0	25	25
2018		0	0	0	0		25	0	0	0

ATTACHMENT B

Company	Year	Month	Amo	ount	Description
FN	201	-April	\$	29,155	
FN			\$	5,409	Notification Letters mailed for the following (includes paper, envelopes and postage): * To FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property and map of the project work area * To FPU HOA developments to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property * To City Officials to notify them of upcoming work, what to expect, benefits of our work and map of project work area
FN			\$	23,746	Notification Letters mailed for the following (includes paper, envelopes and postage): * To FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property and map of the project work area * To non-FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that may need to access their property Door Hangers - Notification placed on doors to notify residents about upcoming work and how this will affect them Vehicle Decals - Magnet placed on each GRIP contractor vehicle that identifies them as a contractor for FPU
1	1		general control		
FN	201	5 August	\$	15,067	Door Hangers - Notification placed on door to inform resident that we will return shortly for the final stage of restoration and clean-up. Notification Letters mailed for the following (includes paper, envelopes and postage): * To FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property and map of the project work area * To non-FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that may need to access their property * To City Officials to notify them of upcoming work, what to expect, benefits of our work and map of project work area * To FPU HOA developments to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property
			1	***************************************	
FN	201	6 Мау	\$	18,792 14,018	Notification Letters mailed for the following (includes paper, envelopes and postage): * To FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property and map of the project work area * To non-FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that may need to access their property * To City Officials plus an email blast to notify them of upcoming work, what to expect, benefits of our work and map of project work area Door Hangers - Notification placed on door to inform resident that we will return shortly for the final stage of restoration and clean-up. Vehicle Decals - Magnet placed on each GRIP contractor vehicle that identifies them as a contractor for FPU
			\$	4,774	Notification Letters mailed for the following (includes paper, envelopes and postage): * To FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property and map of the project work area * To non-FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that may need to access their property * To City Officials plus an email blast to notify them of upcoming work, what to expect, benefits of our work and map of project work area Vehicle Decals - Magnet placed on each GRIP contractor vehicle that identifies them as a contractor for FPU
		1	of the second		
	201	6 December	\$	23,926	Porjected Notification Letters mailed for the following (includes paper, envelopes and postage): * To FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that will need to access their property and map of the project work

* To non-FPU customers to notify them of upcoming work, what to expect, resident safety and list of contractors that may need to access their property

* To City Officials plus an email blast to notify them of upcoming work, what to expect, benefits of our work and map of project work area Door Hangers - Notification placed on door to inform resident that we will return shortly for the final stage of restoration and clean-up.

Vehicle Decals - Magnet placed on each GRIP contractor vehicle that identifies them as a contractor for FPU

area