

INDIANTOWN
o o o Gas company, inc.

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 030954-GU

**MINIMUM
FILING REQUIREMENTS**

VOLUME II

SCHEDULES A-I

DOCUMENT NUMBER DATE

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PETITION FOR A RATE INCREASE BY INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

INDIANTOWN GAS COMPANY

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INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
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EXECUTIVE SUMMARY

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: N/A
 PROJECTED TY LAST CASE: N/A
 PROJECTED TY CURRENT CASE: 12/31/04
 WITNESS: B. POWERS

LINE NO.	ITEM	LAST RATE CASE						CURRENT RATE CASE				
		REQUESTED			AUTHORIZED			REQUESTED				
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)**	(11)**
	HISTORICAL N/A	ATTRITION N/A	TOTAL N/A	PROJECTED TEST YEAR N/A	HISTORICAL N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR N/A	PROJECTED TEST YEAR 12/31/04	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE	
1	DOCKET NUMBER				N/A				N/A	030954-GU		
2	HISTORICAL DATA OR TEST YEAR											
3	PROJECTED TEST YEAR									12/31/04		
4	RATE INCREASE - PERMANENT									306,751	306,751	#DIV/0!
5	RATE INCREASE - INTERIM									131,896	131,896	#DIV/0!
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF									755,812	755,812	#DIV/0!
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF									(114,103)	(114,103)	#DIV/0!
8	RATE OF RETURN BEFORE RATE RELIEF									-15.10%	-15.10%	#DIV/0!
9	SYSTEM CAPITALIZATION									755,812	755,812	#DIV/0!
10	OVERALL RATE OF RETURN									10.09%	10.09%	#DIV/0!
11	COST OF LONG-TERM DEBT									8.10%	8.10%	#DIV/0!
12	COST OF PREFERRED STOCK									N/A	N/A	N/A
13	COST OF SHORT-TERM DEBT									0.00%	0.00%	#DIV/0!
14	COST OF CUSTOMER DEPOSITS									6.22%	6.22%	#DIV/0!
15	COST OF COMMON EQUITY									11.50%	11.50%	#DIV/0!
16	NUMBER OF CUSTOMERS - AVERAGE									672	672	#DIV/0!
17	DATE NEW PERMANENT RATES EFFECTIVE											

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN
 PROJECTED TY LAST CASE: N/A
 PROJECTED TY CURRENT CASE: 12/31/04
 WITNESS: B. POWERS

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF N/A%	N/A	#DIV/0!
2	REDUCTION IN REQUESTED OVERALL RATE OF RETURN OF N/A% TO 10.09%		#DIV/0!
3	EFFECT OF PROJECTED TEST YEAR		#DIV/0!
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>0</u>	<u>#DIV/0!</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: N/A
 PROJECTED TY LAST CASE: N/A
 PROJECTED TY CURRENT CASE: 12/31/04

WITNESS: B. POWERS

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR N/A	(5) PROJECTED TEST YEAR 12/31/04	(6)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$0	\$0	\$0	\$0	\$1,316,581	\$1,316,581	#DIV/0!
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0.00%
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%
4	GROSS UTILITY PLANT	0	0	0	0	1,316,581	1,316,581	#DIV/0!
<u>DEDUCTIONS</u>								
5	ACCUMULATED DEPRECIATION	0	0	0	0	(685,574)	(685,574)	#DIV/0!
6	ACCUMULATED AMORTIZATION	0	0	0	0	0	0	0.00%
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%
8	ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%
9	CUSTOMER ADVANCES FOR CONSTRUCTIO	0	0	0	0	0	0	0.00%
10	TOTAL DEDUCTIONS	0	0	0	0	(685,574)	(685,574)	#DIV/0!
11	NET UTILITY PLANT	0	0	0	0	631,007	631,007	#DIV/0!
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	0	124,804	124,804	#DIV/0!
13	RATE BASE	\$0	\$0	\$0	\$0	\$755,812	\$755,812	#DIV/0!

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: N/A
 PROJECTED TY LAST CASE: N/A
 PROJECTED TY CURRENT CASE: 12/31/04

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

WITNESS: B. POWERS

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE		
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR N/A	(5)*** PROJECTED TEST YEAR 4	(6)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$0	\$342,918	\$342,918	#DIV/0!
	<u>OPERATING REVENUE DEDUCTIONS:</u>							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	0	447,301	447,301	#DIV/0!
4	DEPRECIATION EXPENSE	0	0	0	0	68,248	68,248	#DIV/0!
5	AMORTIZATION EXPENSE	0	0	0	0	0	0	#DIV/0!
6	TAXES OTHER THAN INCOME	0	0	0	0	24,924	24,924	#DIV/0!
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	0	(83,452)	(83,452)	#DIV/0!
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	0	0	0	#DIV/0!
9	INVESTMENT TAX CREDITS	0	0	0	0	0	0	N/A
10	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	0	457,022	457,022	#DIV/0!
11	NET OPERATING INCOME (B)	\$0	\$0	\$0	\$0	(\$114,103)	(\$114,103)	#DIV/0!

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

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

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

*** Excludes Fuel Revenues

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING
 OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
 PROJECTED TY LAST CASE: N/A
 PROJECTED TY CURRENT CASE: 12/31/04
 WITNESS: B. POWERS

PROJECTED TEST YEAR 12/31/04 (REQUESTED)

LINE NO.	ITEM	EMBEDDED WEIGHTED		PROJECTED TEST YEAR 12/31/04 (REQUESTED)			
		DOLLARS	RATIO	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
	DOCKET NO. N/A						
	ORDER NO. N/A						
	<u>LAST RATE CASE (AUTHORIZED)</u>						
1	LONG-TERM DEBT -FIXED	\$0	#DIV/0!	\$285,696	37.80%	8.10%	3.06%
2	LONG-TERM DEBT - VARIABLE	\$0	#DIV/0!	\$0	0.00%	0.00%	0.00%
3	FLEX RATE LIABILITY	\$0	#DIV/0!	\$0	0.00%	0.00%	0.00%
4	SHORT-TERM DEBT	\$0	#DIV/0!	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$0	#DIV/0!	\$17,164	2.27%	6.22%	0.14%
6	COMMON EQUITY	\$0	#DIV/0!	\$452,952	59.93%	11.50%	6.89%
7	TAX CREDITS	\$0	#DIV/0!	\$0	0.00%	0.00%	0.00%
8	DEFERRED TAXES	\$0	#DIV/0!	\$0	0.00%	0.00%	0.00%
9	TOTAL CAPITALIZATION	\$0	#DIV/0!	\$755,812	100.00%	10.09%	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 TY YR LAST CASE: N/A
 HIS. BASE YR DATA CURRENT: 12/31/02
 BASE YR + 1 CURRENT CASE: 12/31/03
 PROJECTED TY CURRENT CASE: 12/31/04
 WITNESS: B. POWERS

LINE NO	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	-	N/A	N/A	N/A	N/A
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	-	N/A	N/A	N/A	N/A
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.00%	N/A	N/A	N/A	N/A
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	0.00%	N/A	N/A	N/A	N/A
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
<u>RATIO OF EARNINGS TO FIXED CHARGES***:</u>						
7	INCLUDING AFUDC	0.00%	N/A	N/A	N/A	N/A
8	EXCLUDING AFUDC	0.00%	N/A	N/A	N/A	N/A
*** ASSUMES DEPRECIATION & INTEREST IN CALCULATION						
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	\$0.00	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	\$0.00	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	\$0.00	N/A	N/A	N/A	N/A

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	ASSETS	(1) Dec-01	(2) Jan-02	(3) Feb-02	(4) Mar-02	(5) Apr-02	(6) May-02	(7) Jun-02	(8) Jul-02	(9) Aug-02	(10) Sep-02	(11) Oct-02	(12) Nov-02	(13) Dec-02	13 MONTH AVERAGE
1	GAS PLANT IN SERV.	\$1,179,121	\$1,180,871	\$1,180,871	\$1,180,871	\$1,180,871	\$1,180,871	\$1,188,752	\$1,227,417	\$1,227,417	\$1,227,417	\$1,227,417	\$1,230,948	\$1,255,710	\$1,205,273
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CWIP	\$2,935	\$9,147	\$11,006	\$15,183	\$17,420	\$20,426	\$19,263	\$15,689	\$18,108	\$19,083	\$24,114	\$24,486	\$0	\$15,142
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	GROSS UTILITY PLANT	\$1,182,056	\$1,190,018	\$1,191,877	\$1,196,054	\$1,198,291	\$1,201,297	\$1,208,015	\$1,243,106	\$1,245,525	\$1,246,480	\$1,251,531	\$1,255,434	\$1,255,710	\$1,220,415
6	ACCUM. PROVISION FOR DEPR.	(\$612,039)	(\$617,788)	(\$621,844)	(\$625,898)	(\$629,953)	(\$634,009)	(\$638,110)	(\$642,300)	(\$651,163)	(\$655,595)	(\$660,026)	(\$664,461)	(\$658,517)	(\$639,362)
7	NET PLANT	\$570,017	\$572,230	\$570,033	\$570,156	\$568,338	\$567,288	\$569,905	\$600,806	\$594,362	\$590,885	\$591,505	\$590,973	\$597,193	\$581,053
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	NON UTILITY PROPERTY	\$40,303	\$39,043	\$39,525	\$38,266	\$37,015	\$35,765	\$34,514	\$43,312	\$40,634	\$39,296	\$37,957	\$36,619	\$36,349	\$38,354
11	TOTAL PROPERTY & INVEST.	\$40,303	\$39,043	\$39,525	\$38,266	\$37,015	\$35,765	\$34,514	\$43,312	\$40,634	\$39,296	\$37,957	\$36,619	\$36,349	\$38,354
12	CASH	\$60,368	\$102,441	\$83,109	\$82,594	\$42,177	\$96,670	\$75,443	\$37,804	\$21,899	\$24,014	\$33,588	\$40,747	\$35,095	\$56,627
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	ACCOUNTS REC.- PROPANE	\$60,530	\$70,786	\$51,875	\$62,660	\$53,573	\$73,204	\$58,462	\$69,375	\$84,297	\$75,167	\$60,268	\$70,998	\$115,359	\$69,754
18	CUST. ACCTS. REC.-GAS	\$177,988	\$164,319	\$90,882	\$91,831	\$157,109	\$250,372	\$550,272	\$338,868	\$52,085	\$34,748	\$52,829	\$255,463	\$43,090	\$173,681
19	TRANSPORTER FUEL REC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,879	\$8,683
20	ACCOUNTS REC.- MISC	\$43,700	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$49,628
21	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	PLANT & OPER.MATERIAL & SUPPL.	\$17,948	\$13,920	\$19,575	\$21,605	\$22,074	\$21,003	\$22,289	\$23,262	\$20,461	\$28,315	\$30,488	\$30,636	\$16,357	\$22,149
25	PROPANE INVENTORY	\$7,242	\$8,648	\$6,711	\$3,608	\$8,900	\$37,344	\$57,467	\$44,051	\$42,452	\$30,755	\$40,827	\$35,307	\$12,829	\$25,857
26	APPLIANCE INVENTORY	\$12,862	\$13,521	\$13,139	\$17,991	\$15,548	\$16,983	\$14,851	\$17,083	\$25,060	\$25,125	\$19,705	\$17,699	\$19,778	\$17,642
27	PREPAYMENTS	\$19,738	\$19,737	\$19,737	\$22,237	\$22,237	\$22,237	\$22,237	\$22,237	\$22,237	\$6,312	\$6,312	\$6,311	\$6,312	\$16,760
28	SUSPENSE ACCOUNT	(\$15)	(\$1,999)	(\$580)	(\$580)							(\$2,273)			(\$419)
29	TOTAL CURR.& ACCR. ASSETS	\$400,361	\$441,493	\$334,568	\$352,266	\$371,738	\$568,133	\$851,141	\$600,800	\$318,611	\$274,574	\$291,894	\$507,281	\$411,820	\$440,360
30	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	MISC. DEFERRED DEBITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	CONSERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER WIP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	UNRECOVERED GAS COST	(\$27,719)	(\$30,142)	(\$30,651)	(\$29,092)	(\$34,241)	(\$60,551)	(\$63,105)	(\$64,320)	(\$74,543)	(\$75,750)	(\$51,923)	(\$66,048)	(\$66,129)	(\$53,401)
37	TOTAL DEFERRED CHARGES	(\$27,719)	(\$30,142)	(\$30,651)	(\$29,092)	(\$34,241)	(\$60,551)	(\$63,105)	(\$64,320)	(\$74,543)	(\$75,750)	(\$51,923)	(\$66,048)	(\$66,129)	(\$53,401)
38	TOTAL ASSETS	\$982,962	\$1,022,624	\$913,475	\$931,596	\$942,850	\$1,090,635	\$1,392,455	\$1,180,596	\$679,064	\$629,005	\$669,433	\$1,068,825	\$979,233	\$1,006,366

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) Dec-01	(2) Jan-02	(3) Feb-02	(4) Mar-02	(5) Apr-02	(6) May-02	(7) Jun-02	(8) Jul-02	(9) Aug-02	(10) Sep-02	(11) Oct-02	(12) Nov-02	(13) Dec-02	13 MONTH AVERAGE
1	COMMON STOCK	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608
2	ADDITIONAL CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	UNAPPROPRIATED RET. EARN.	\$504,285	\$536,504	\$530,992	\$520,800	\$527,839	\$563,787	\$551,407	\$528,780	\$491,189	\$454,578	\$415,682	\$428,900	\$404,296	\$498,846
4	UNDISTRIBUTED SUBS.EARN.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL STOCKHOLDERS EQUITY	\$529,873	\$562,112	\$556,600	\$546,408	\$553,447	\$589,395	\$577,015	\$554,388	\$518,777	\$480,188	\$441,290	\$454,508	\$429,904	\$522,454
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LONG TERM NOTES	\$241,182	\$250,814	\$213,827	\$212,042	\$210,258	\$268,432	\$268,838	\$205,202	\$228,728	\$247,254	\$245,780	\$244,306	\$317,305	\$242,427
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL LONG TERM DEBT	\$241,182	\$250,814	\$213,827	\$212,042	\$210,258	\$268,432	\$268,838	\$205,202	\$228,728	\$247,254	\$245,780	\$244,306	\$317,305	\$242,427
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ACCOUNTS PAYABLE	\$145,418	\$159,148	\$85,203	\$125,878	\$129,824	\$178,561	\$491,825	\$375,297	\$88,824	\$58,050	\$135,286	\$316,819	\$185,491	\$190,923
12	ACCTS PAY- TRANSPORTER FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CUSTOMER DEPOSITS-PROPANE	\$22,175	\$21,942	\$22,141	\$22,122	\$22,043	\$22,393	\$22,279	\$22,404	\$22,316	\$22,386	\$22,458	\$22,810	\$22,746	\$22,324
14	CUSTOMER DEPOSITS	\$17,510	\$17,020	\$17,200	\$17,290	\$16,930	\$17,410	\$17,020	\$18,980	\$16,975	\$16,945	\$16,915	\$17,345	\$16,895	\$17,093
15	TAXES ACCRUED-GENERAL	\$26,685	\$11,652	\$8,145	\$7,388	\$9,985	\$12,770	\$17,118	\$5,485	\$6,878	\$5,111	\$6,549	\$11,734	\$7,092	\$10,490
16	TAXES ACCRUED-INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INTEREST ACCRUED	\$159	\$136	\$359	\$470	\$565	\$674	\$780	\$862	\$988	\$1,073	\$1,177	\$1,303	\$0	\$854
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TAX COLLECTIONS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	MISC. CURRENT LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL CURR. & ACCRUED LIAB.	\$211,927	\$209,898	\$143,048	\$173,146	\$179,147	\$232,808	\$548,802	\$421,008	\$133,559	\$101,585	\$182,363	\$370,011	\$232,024	\$241,485
24	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	ACCUMULATED DEFERRED INC. TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL CAPITAL. & LIAB.	\$982,962	\$1,022,824	\$913,475	\$931,598	\$942,850	\$1,090,635	\$1,392,455	\$1,180,598	\$879,064	\$829,005	\$869,433	\$1,068,825	\$979,233	\$1,006,366

SUPPORTING SCHEDULES:

RECAP SCHEDULES B-2

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO 030954-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$1,205,273	\$0	\$1,205,273
2	COMMON PLANT ALLOCATED	\$0	(\$23,247)	(\$23,247)
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$15,142	\$0	\$15,142
6	TOTAL PLANT	\$1,220,415	(\$23,247)	\$1,197,168
	<u>DEDUCTIONS</u>			
7	CUSTOMER ADVANCES FOR CONST	\$0	\$0	\$0
8	ACCUM. DEPR. - UTILITY PLANT	(\$639,362)	\$6,836	(\$632,526)
9		\$0	\$0	\$0
10		\$0	\$0	\$0
11		\$0	\$0	\$0
12		\$0	\$0	\$0
13		\$0	\$0	\$0
14	TOTAL DEDUCTIONS	(\$639,362)	\$6,836	(\$632,526)
15	PLANT NET	\$581,053	(\$16,411)	\$564,642
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
16	BALANCE SHEET METHOD	\$183,828	(\$105,880)	\$77,947
17	TOTAL RATE BASE	\$764,881	(\$122,291)	\$642,589
18	NET OPERATING INCOME	(\$55,427)	\$29,154	(\$27,273)
19	RATE OF RETURN	-7.25%		-4.24%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	Eliminate Common Plant		(\$23,247)	\$0	(\$23,247)	(\$3,405)
2			\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0
4			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5		TOTAL	(\$23,247)	\$0	(\$23,247)	(\$3,405)
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	Eliminate Depreciation Reserve-Common Plant		\$6,836	\$0	\$6,836	\$1,001
7			\$0	\$0	\$0	\$0
8			\$0	\$0	\$0	\$0
9			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10		TOTAL	\$6,836	\$0	\$6,836	\$1,001
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	(SEE SCHEDULE B-13 FOR DETAIL)		<u>(\$105,880)</u>	<u>(\$168,111)</u>	<u>\$62,231</u>	<u>\$9,115</u>
12	TOTAL RATE BASE ADJUSTMENTS		<u>(\$122,291)</u>	<u>(\$168,111)</u>	<u>\$45,820</u>	<u>\$6,711</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	24,693	24,693	24,693	24,693	24,693	24,693	24,693	24,693	24,693	24,693	24,693	24,693	19,354	24,282
5	376	MAINS (STEEL)	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266	332,266
6	376	MAINS (PLASTIC)	111,442	111,442	111,442	111,442	111,442	111,442	111,442	111,442	111,442	111,442	111,442	111,442	131,040	112,950
7	378	M & R EQUIPMENT - GENERAL	45,809	45,809	45,809	45,809	45,809	45,809	45,809	45,809	45,809	45,809	45,809	45,809	47,982	45,976
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105	21,105
10	380	DIST PLANT -SERVICES (PLASTIC)	23,631	23,631	23,631	23,631	23,631	23,631	23,631	23,631	23,631	23,631	23,631	26,895	37,486	24,948
11	381	METERS	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244	37,244
12	382	METER INSTALLATIONS	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,949	6,256	4,824
13	383	REGULATORS	11,062	11,062	11,062	11,062	11,062	11,062	11,062	11,062	11,062	11,062	11,062	11,062	11,287	11,079
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	97,828	97,828	97,828	97,828	97,828	97,828	97,828	97,828	97,828	97,828	97,828	97,828	98,378	97,870
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENT:	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895	171,895
19	391	OFFICE FURNITURE & EQUIPMENT	25,138	25,138	25,138	25,138	25,138	25,138	27,774	27,774	27,774	27,774	27,774	27,774	27,774	26,557
20	391.1	OFFICE COMPUTERS	29,495	31,245	31,245	31,245	31,245	31,245	31,245	31,245	31,245	31,245	31,245	31,245	31,818	31,154
21	392	TRANSPORTATION EQUIPMENT	121,956	121,956	121,956	121,956	121,956	121,956	127,201	165,866	165,866	165,866	165,866	165,866	160,314	142,199
22	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	6,562	5,975
24	396	POWER OPERATED EQUIPMENT	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824	9,824
25	397	COMMUNICATION EQUIPMENT	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633	3,633
	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		UTILITY PLANT IN SERVICE	1,179,121	1,180,871	1,180,871	1,180,871	1,180,871	1,180,871	1,188,752	1,227,417	1,227,417	1,227,417	1,227,417	1,230,948	1,255,710	1,205,273
27			0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		TOTAL UTILITY PLANT	\$1,179,121	\$1,180,871	\$1,180,871	\$1,180,871	\$1,180,871	\$1,180,871	\$1,188,752	\$1,227,417	\$1,227,417	\$1,227,417	\$1,227,417	\$1,230,948	\$1,255,710	\$1,205,273

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030854-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	389	LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
3	390	STRUCTURES AND IMPROVEMEN	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	\$ 171,895	171,895
4	391	OFFICE FURNITURE & EQUIPMEN	\$ 25,138	\$ 25,138	\$ 25,138	\$ 25,138	\$ 25,138	\$ 25,138	\$ 27,774	\$ 27,774	\$ 27,774	\$ 27,774	\$ 27,774	\$ 27,774	\$ 27,774	26,557
5	391	OFFICE COMPUTERS	\$ 29,495	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	\$ 31,245	31,154
6	392	TRANSPORTATION EQUIPMENT	\$ 121,956	\$ 121,956	\$ 121,956	\$ 121,956	\$ 121,956	\$ 121,956	\$ 127,201	\$ 165,866	\$ 165,866	\$ 165,866	\$ 165,866	\$ 165,866	\$ 160,314	142,199
7	393	STORES EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
8	394	TOOLS AND WORK EQUIPMENT	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	\$ 5,926	5,975
9	396	POWER OPERATED EQUIPMENT	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	9,824
10	397	COMMUNICATION EQUIPMENT	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	\$ 3,633	3,633
11	398	MISC. EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
12		TOTAL	\$ 367,857	\$ 369,617	\$ 369,617	\$ 369,617	\$ 369,617	\$ 369,617	\$ 377,498	\$ 416,163	\$ 416,163	\$ 416,163	\$ 416,163	\$ 416,163	\$ 411,820	\$ 391,237

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
14	389	LAND AND LAND RIGHTS	0	0.0%	0	
15	390	STRUCTURES AND IMPROVEMEN	171,895	6.2%	10,644	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
16	391	OFFICE FURNITURE & EQUIPMEN	26,557	6.2%	1,644	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
17	391	OFFICE COMPUTERS	31,154	6.2%	1,929	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
18	392	TRANSPORTATION EQUIPMENT	142,199	6.2%	8,805	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
19	393	STORES EQUIPMENT	0	0.0%	0	
20	394	TOOLS AND WORK EQUIPMENT	5,975	0.0%	0	
21	396	POWER OPERATED EQUIPMENT	9,824	0.0%	0	
22	397	COMMUNICATION EQUIPMENT	3,633	6.2%	225	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
23	398	MISC. EQUIPMENT	0	0.0%	0	
24		TOTAL	\$391,237		\$23,247	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		\$0	\$0	\$0	\$0	\$0	\$0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
14	375		\$0	\$0	\$0	\$0	\$0	\$0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		0	0	0	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0	0	0	0	
4	389	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5	390	Operations Center	\$29,225	\$1,929	\$31,154	\$8,686	\$573	\$9,259	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	\$29,225	\$1,929	\$31,154	\$8,686	\$573	\$9,259	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

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

- A. NONE
- B.
- C.
- D.

2. Date of acquisition.

- A.
- B.
- C.
- D.

3. Amount of acquisition adjustment.

- A.
- B.
- C.
- D.

4. Was the property purchased from a related party?

- A.
- B.
- C.
- D.

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

- A.
- B.
- C.
- D.

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

- A.
- B.
- C.
- D.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MO. AVG/ 12 MO. TOTAL
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/02
 WITNESS: M POWERS

LINE NO.	ACCT NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE

SCHEDULE B-7

PROPERTY HELD FOR FUTURE USE DETAILS

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR
FUTURE USE.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DATE OF ACQUISITION</u>	<u>LOCATION</u>	<u>REASON FOR PURCHASE</u>	<u>EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR</u>
1					
	<u>DATE CONSTRUCTION IS TO COMMENCE</u>	<u>DATE TO BE PLACED IN SERVICE</u>	<u>INDICATE CURRENT USE</u>	<u>ITEMS INCLUDED IN RATE BASE</u>	
2					

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS
 SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC)
 WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A
 DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER
 WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
AFUDC CHARGED DESCRIPTION*															
1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL - A.F.U.D.C. CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC NOT CHARGED DESCRIPTION*															
8	CWIP Balance	\$2,935	\$9,147	\$11,006	\$15,183	\$17,420	\$20,426	\$19,263	\$15,889	\$18,108	\$19,063	\$24,114	\$24,486	\$0	\$15,142
9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL C.W.I.P.	\$2,935	\$9,147	\$11,006	\$15,183	\$17,420	\$20,426	\$19,263	\$15,889	\$18,108	\$19,063	\$24,114	\$24,486	\$0	\$15,142

NOTE: INDIANTOWN HAS NO AFUDC

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: N/A

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	27,531	27,531	27,531	27,531	27,531	27,531	27,531	27,531	27,531	27,531	27,531	27,531	21,905	27,098
5	376	MAINS (STEEL)	144,207	144,844	145,481	146,117	146,754	147,391	148,028	148,665	149,308	150,575	151,212	151,849	151,849	148,224
6	376	MAINS (PLASTIC)	152,602	152,927	153,252	153,577	153,902	154,228	154,553	154,878	155,528	155,853	156,178	156,503	156,531	154,855
7	378	M & R EQUIPMENT - GENERAL	(3,197)	(3,094)	(2,991)	(2,888)	(2,785)	(2,682)	(2,578)	(2,475)	(2,269)	(2,166)	(2,063)	(1,960)	(1,955)	(2,546)
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	7,734	7,783	7,833	7,882	7,931	7,980	8,030	8,079	8,177	8,227	8,276	8,325	8,325	8,045
10	380	DIST PLANT -SERVICES (PLASTIC)	21,589	21,644	21,699	21,754	21,809	21,864	21,919	21,974	22,085	22,140	22,195	22,254	22,274	21,938
11	381	METERS	16,217	16,332	16,447	16,562	16,677	16,792	16,906	17,021	17,251	17,366	17,481	17,595	17,595	16,942
12	382	METER INSTALLATIONS	1,342	1,349	1,355	1,361	1,367	1,374	1,380	1,386	1,399	1,405	1,411	1,417	1,419	1,382
13	383	REGULATORS	4,083	4,112	4,142	4,171	4,201	4,230	4,260	4,289	4,348	4,378	4,407	4,437	4,437	4,269
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	39,707	40,000	40,294	40,587	40,881	41,174	41,468	41,761	42,348	42,642	42,935	43,229	43,229	41,558
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENT	12,369	12,842	13,315	13,788	14,260	14,733	15,206	15,684	16,581	17,039	17,498	17,956	17,956	15,324
19	391	OFFICE FURNITURE & EQUIPMENT	5,221	8,746	8,886	9,026	9,165	9,305	9,452	9,606	9,915	10,069	10,223	10,378	10,378	9,258
20	391.1	OFFICE COMPUTERS	12,839	12,868	12,898	12,930	12,961	12,992	13,023	13,055	13,117	13,148	13,180	13,211	13,211	13,033
21	392	TRANSPORTATION EQUIPMENT	63,082	64,776	66,470	68,164	69,857	71,551	73,281	75,111	79,250	81,320	83,389	85,459	85,084	74,369
22	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	1,626	1,650	1,674	1,698	1,723	1,747	1,771	1,795	1,844	1,868	1,892	1,916	1,918	1,779
24	396	POWER OPERATED EQUIPMENT	3,626	3,681	3,735	3,790	3,845	3,900	3,955	4,010	4,119	4,174	4,229	4,284	4,284	3,972
25	397	COMMUNICATION EQUIPMENT	(1,946)	(1,895)	(1,869)	(1,844)	(1,818)	(1,593)	(1,567)	(1,542)	(1,491)	(1,466)	(1,440)	(1,415)	(1,415)	(1,577)
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		DEPRECIATION RESERVE	508,632	516,296	520,352	524,406	528,461	532,517	536,618	540,808	549,671	554,103	558,534	562,969	557,025	537,724
28	108.02	R.W.I.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	108	TOTAL DEPRECIATION RESERVE	\$508,632	\$516,296	\$520,352	\$524,406	\$528,461	\$532,517	\$536,618	\$540,808	\$549,671	\$554,103	\$558,534	\$562,969	\$557,025	\$537,724

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISE AND CONSENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	INTANGIBLE PLANT	103,407	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,639
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$103,407	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,639

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	389	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3	390	STRUCTURES AND IMPROVEMEN	\$12,369	\$12,842	\$13,315	\$13,788	\$14,260	\$14,733	\$15,206	\$15,684	\$16,581	\$17,039	\$17,498	\$17,956	\$17,956	15,324
4	391	OFFICE FURNITURE & EQUIPMEN	\$5,221	\$8,748	\$8,886	\$9,028	\$9,165	\$9,305	\$9,452	\$9,606	\$9,915	\$10,069	\$10,223	\$10,378	\$10,378	9,259
5	391	OFFICE COMPUTERS	\$12,839	\$12,888	\$12,898	\$12,930	\$12,961	\$12,992	\$13,023	\$13,055	\$13,117	\$13,148	\$13,180	\$13,211	\$13,211	13,033
6	392	TRANSPORTATION EQUIPMENT	\$83,082	\$84,778	\$86,470	\$88,164	\$89,857	\$71,551	\$73,281	\$75,111	\$79,250	\$81,320	\$83,389	\$85,459	\$85,084	74,369
7	393	STORES EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
8	394	TOOLS AND WORK EQUIPMENT	\$1,828	\$1,850	\$1,874	\$1,898	\$1,723	\$1,747	\$1,771	\$1,795	\$1,844	\$1,888	\$1,892	\$1,916	\$1,918	1,779
9	396	POWER OPERATED EQUIPMENT	\$3,626	\$3,881	\$3,735	\$3,790	\$3,845	\$3,900	\$3,955	\$4,010	\$4,119	\$4,174	\$4,229	\$4,284	\$4,284	3,972
10	397	COMMUNICATION EQUIPMENT	(\$1,948)	(\$1,695)	(\$1,669)	(\$1,644)	(\$1,618)	(\$1,593)	(\$1,567)	(\$1,542)	(\$1,491)	(\$1,466)	(\$1,440)	(\$1,415)	(\$1,415)	(1,577)
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12		TOTAL	\$96,817	\$102,868	\$105,309	\$107,752	\$110,193	\$112,835	\$115,121	\$117,699	\$123,335	\$126,152	\$128,971	\$131,789	\$131,416	\$116,158

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
14	389	LAND AND LAND RIGHTS	0	0.0%	0	
15	390	STRUCTURES AND IMPROVEMEN	15,324	6.2%	949	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
16	391	OFFICE FURNITURE & EQUIPMEN	9,259	6.2%	573	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
17	391	OFFICE COMPUTERS	13,033	6.2%	807	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
18	392	TRANSPORTATION EQUIPMENT	74,369	6.2%	4,605	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
19	393	STORES EQUIPMENT	0	0.0%	0	
20	394	TOOLS AND WORK EQUIPMENT	1,779	0.0%	0	
21	396	POWER OPERATED EQUIPMENT	3,972	0.0%	0	
22	397	COMMUNICATION EQUIPMENT	(1,577)	6.2%	(98)	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
23	398	MISC. EQUIPMENT	0	0.0%	0	
24		TOTAL	\$116,158		\$6,836	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.		MONTH	AMOUNT
1	2001	DECEMBER	\$ 0
2	2002	JANUARY	0
3		FEBRUARY	0
4		MARCH	0
5		APRIL	0
6		MAY	0
7		JUNE	0
8		JULY	0
9		AUGUST	0
10		SEPTEMBER	0
11		OCTOBER	0
12		NOVEMBER	0
13		DECEMBER	0
14		TOTAL	\$ 0
15		13 MONTH AVERAGE	\$ 0

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO.: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	<u>CURRENT AND ACCRUED ASSETS</u>					
1	CASH	\$56,627				\$56,627
2	SPECIAL DEPOSITS	\$0				\$0
3	WORKING FUNDS & CASH INVEST.	\$0				\$0
4	TEMP CASH INVESTMENTS	\$0				\$0
5	NOTES RECEIVABLE	\$0				\$0
6	ACCOUNTS REC.- PROPANE	\$69,754	(\$69,754)			\$0
7	CUST. ACCTS. REC.-GAS	\$173,881				\$173,881
8	TRANSPORTER FUEL REC	\$8,683			(\$8,683)	\$0
9	ACCOUNTS REC.- MISC	\$49,626	(\$49,626)			\$0
10	MDSE, JOBBING & OTHER	\$0				\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0				\$0
12	RECEIVABLE ASSOC. COMPANIES	\$0				\$0
13	PLANT & OPER. MATERIAL & SUPPL.	\$22,149				\$22,149
14	PROPANE INVENTORY	\$25,857	(\$25,857)			\$0
15	APPLIANCE INVENTORY	\$17,642	(\$17,642)			\$0
16	PREPAYMENTS	\$16,760	(\$1,039)			\$15,721
17	SUSPENSE ACCOUNT	(\$419)			\$419	\$0
18						
19						
20	<u>TOTAL CURRENT ASSETS</u>	<u>\$440,360</u>	<u>(\$163,918)</u>	<u>\$0</u>	<u>(\$8,264)</u>	<u>\$268,178</u>
	<u>NON-UTILITY PROPERTY</u>					
21	NON UTILITY PROPERTY	\$38,354	(\$38,354)			\$0
22						
23	<u>DEFERRED DEBITS</u>					
24						
25	UNRECOVERED GAS COST	(\$53,401)			\$53,401	\$0
26						
27	<u>TOTAL NON-UTILITY AND DEFERRED DEBITS</u>	<u>(\$15,047)</u>	<u>(\$38,354)</u>	<u>\$0</u>	<u>\$53,401</u>	<u>\$0</u>
28	<u>TOTAL CURRENT AND DEFERRED ASSETS</u>	<u>\$425,313</u>	<u>(\$202,272)</u>	<u>\$0</u>	<u>\$46,137</u>	<u>\$268,178</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO.: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	<u>CURRENT LIABILITIES</u>					
1	NOTES PAYABLE	\$0				\$0
2	ACCOUNTS PAYABLE	\$190,923				\$179,086
3	ACCTS PAY- TRANSPORTER FUEL	\$0	(\$11,837)			\$0
4	CUSTOMER DEPOSITS-PROPANE	\$22,324	(\$22,324)			\$0
5	CUSTOMER DEPOSITS	\$17,093		(\$17,093)		\$0
6	TAXES ACCRUED-GENERAL	\$10,490				\$10,490
7	TAXES ACCRUED-INCOME	\$0				\$0
8	INTEREST ACCRUED	\$654				\$654
9	DIVIDENDS DECLARED	\$0				\$0
10	TAX COLLECTIONS PAYABLE	\$0				\$0
11	INACTIVE DEPOSITS	\$0				\$0
12	CONSERVATION COST TRUE-UP	\$0				\$0
13	TOTAL CURRENT LIABILITIES	\$241,485	(\$34,161)	(\$17,093)	\$0	\$190,230
	<u>DEFERRED CREDITS AND OPERATING RESERVES:</u>					
14	CUSTOMER ADVANCES FOR CONST.	\$0				\$0
15	OTHER DEFERRED CREDITS	\$0				\$0
16	ACCUMULATED DEFERRED INC. TAX	\$0				\$0
17	DEF. INVESTMENT TAX CREDIT	\$0				\$0
18						
19						
20						
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0
22	TOTAL LIABILITIES	\$241,485	(\$34,161)	(\$17,093)	\$0	\$190,230
23	TOTAL ASSETS LESS LIABILITIES	\$183,828	(\$168,111)	\$17,093	\$45,137	\$77,947
24	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	\$183,828	(\$168,111)	\$17,093	\$45,137	\$77,947

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-1, B-2, B-3

DETAIL OF MISCELLANEOUS DEBITS

SCHEDULE B-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
 MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

PAGE 1 OF 1

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MO. AVERAGE
1															\$0
2															\$0
3		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: Lines 30-32 on Schedule B-1

RECAP SCHEDULES B-13

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE Account NO. Number	DESCRIPTION	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MO. AVERAGE
1	None														\$ -
2															\$ -
3															\$ -
4															\$ -
5															\$ -
6															\$ -
7															\$ -
8															\$ -
9															\$ -
10															\$ -
11															\$ -
12															\$ -
13															\$ -
14		\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
-------------	---------------------	---	-----------------------------	----------------------

NOT APPLICABLE

INVESTMENT TAX CREDITS - ANALYSIS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

LINE NO.	YEAR/MONTH	3% ITC						4% ITC						
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION			
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	
	NONE													
					13-MONTH AVERAGE		<u>0</u>					13-MONTH AVERAGE		<u>0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21
C-22, C-26, D-1, D-10, D-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

8% ITC								10% ITC								
LINE NO.	YEAR/MONTH	AMOUNT REALIZED			AMORTIZATION			ENDING BALANCE	BEGINNING BALANCE	AMOUNT REALIZED			AMORTIZATION			ENDING BALANCE
		CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS			CURRENT YEAR	PRIOR YEAR ADJUSTMENTS					
NONE								NONE								
13-MONTH AVERAGE								0	13-MONTH AVERAGE						0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21
 C-22, C-26, D-1, D-10, D-11

SCHEDULE B-17

INVESTMENT TAX CREDITS - COMPANY POLICIES

PAGE 3 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

Not Applicable

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

033

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 48(f) ELECTION

PAGE 4 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 48(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

034

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	YEAR/MONTH	ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	None				None			0	0	0
2								0	0	0
3								0	0	0
4								0	0	0
5								0	0	0
6								0	0	0
7								0	0	0
8								0	0	0
9								0	0	0
10								0	0	0
11								0	0	0
12								0	0	0
13								0	0	0
14								0	0	0
15								0	0	0
16								0	0	0
17								0	0	0
18								0	0	0
19								0	0	0
20								0	0	0
21								0	0	0
22								0	0	0
23	13-MONTH AVERAGE	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030854-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

ACCOUNT NO. 282							ACCOUNT NO. 283				
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	N/A						N/A				0
2											0
3											0
4											0
5											0
6											0
7											0
8											0
9											0
10											0
11											0
12											0
13											0
14											0
15											0
16											0
17											0
18											0
19											0
20											0
21											0
22											0
23	13 Month Average					<u>0</u>					<u>0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

ACCOUNT NO. 282							ACCOUNT NO. 283				
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	N/A						N/A				0
2											0
3											0
4											0
5											0
6											0
7											0
8											0
9											0
10											0
11											0
12											0
13											0
14											0
15											0
16											0
17											0
18											0
19											0
20											0
21											0
22											0
23	13 Month Average					<u>0</u>					<u>0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
INDEX

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INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
INDEX

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR DATA - 1: 12/31/01
 WITNESS: M. POWERS

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/02

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1)	CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
		12/31/2001	12/31/2002				
1	OPERATING REVENUES	\$3,943,203	\$1,446,128	\$0	\$1,446,128	\$0	\$1,446,128
	OPERATING EXPENSES:						
2	GAS EXPENSE	\$3,391,043	\$1,057,122	\$0	\$1,057,122	\$0	\$1,057,122
3	OPERATION & MAINTENANCE	\$369,326	\$325,094	\$0	\$325,094	\$0	\$325,094
4	DEPRECIATION & AMORTIZATION	\$55,422	\$50,404	(\$2,046)	\$48,358	\$0	\$48,358
5	TAXES OTHER THAN INCOME TAXES	\$136,380	\$67,305	\$0	\$67,305	\$0	\$67,305
	INCOME TAXES:						
6	- FEDERAL	\$0	\$1,384	(\$22,284)	(\$20,900)	\$0	(\$20,900)
7	- STATE	\$788	\$246	(\$3,824)	(\$3,578)	\$0	(\$3,578)
	DEFERRED INCOME TAXES						
8	- FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0
9	- STATE	\$0	\$0	\$0	\$0	\$0	\$0
10	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OPERATING EXPENSES	\$3,952,959	\$1,501,555	(\$28,154)	\$1,473,401	\$0	\$1,473,401
12	OPERATING INCOME	(\$9,756)	(\$55,427)	\$28,154	(\$27,273)	\$0	(\$27,273)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO : 030954-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1		\$0	\$0	\$0	\$0
2		\$0	\$0	\$0	\$0
3		\$0	\$0	\$0	\$0
4		\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0
6	TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$0	\$0
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7		\$0	\$0	\$0	\$0
8		\$0	\$0	\$0	\$0
9		\$0	\$0	\$0	\$0
10		\$0	\$0	\$0	\$0
11		\$0	\$0	\$0	\$0
12		\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0
14		\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0
16		\$0	\$0	\$0	\$0
17		\$0	\$0	\$0	\$0
18	TOTAL O & M ADJUSTMENTS	\$0	\$0	\$0	\$0
<u>DEPRECIATION EXPENSE</u>					
19	DEPRECIATION ALLOCATION TO NON REG	(\$2,046)	(\$2,046)	\$0	(\$2,056) Depreciation allocated to non-reg
20					\$0
21					\$0
22					\$0
23	TOTAL DEPRECIATION EXPENSE ADJS	(\$2,046)	(\$2,046)	\$0	(\$2,056)

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO.: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
24		\$0	\$0	\$0	\$0
25		\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0
27		\$0	\$0	\$0	\$0
28	TOTAL TAXES OTHER THAN INCOME ADJS	\$0	\$0	\$0	\$0
<u>FEDERAL INCOME TAXES</u>					
29	INTEREST SYNC.	(\$1,377)	\$0	(\$1,377)	(\$1,384) Interest synchronization adjustment
30	ADJUST TAXES TO CALCULATED	(\$20,907)	\$0	(\$20,907)	(\$21,012) Adjust Fed Taxes to Calculated Amount
31		\$0	\$0	\$0	\$0
32		\$0	\$0	\$0	\$0
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$22,284)	\$0	(\$22,284)	(\$22,396)
<u>STATE INCOME TAXES</u>					
34	INTEREST SYNC.	(\$236)	\$0	(\$236)	(\$237) Interest synchronization adjustment
35	ADJUST TAXES TO CALCULATED	(\$3,588)	\$0	(\$3,588)	(\$3,606) Adjust State Taxes to Calculated Amount
36		\$0	\$0	\$0	\$0
37		\$0	\$0	\$0	\$0
38	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$3,824)	\$0	(\$3,824)	(\$3,843)
<u>DEFERRED INCOME TAXES</u>					
39	DEFERRED INCOME TAX	\$0	\$0	\$0	\$0
40		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	\$0	\$0	\$0
42	TOTAL ALL ADJUSTMENTS	(\$28,154)	(\$2,046)	(\$26,108)	(\$28,295)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-02	(2) Feb-02	(3) Mar-02	(4) Apr-02	(5) May-02	(6) Jun-02	(7) Jul-02	(8) Aug-02	(9) Sep-02	(10) Oct-02	(11) Nov-02	(12) Dec-02	TOTAL
1	480	RESIDENTIAL	\$ 9,863	\$ 8,015	\$ 8,259	\$ 9,762	\$ 7,196	\$ 6,970	\$ 9,032	\$ 9,492	\$ 8,019	\$ 7,256	\$ 11,492	\$ 7,939	\$ 103,295
2	481	COMMERCIAL	\$ 6,060	\$ 2,936	\$ 5,380	\$ 4,871	\$ 2,730	\$ 3,488	\$ 5,558	\$ 4,563	\$ 3,978	\$ 3,671	\$ 7,140	\$ 1,310	\$ 51,686
3	482	INDUSTRIAL	\$ 148,982	\$ 80,620	\$ 69,860	\$ 117,023	\$ 225,198	\$ 291,602	\$ 39,493	\$ 35,471	\$ 24,606	\$ 42,995	\$ 245,033	\$ 28,051	\$ 1,328,934
4		SUB-TOTAL	\$ 164,905	\$ 71,571	\$ 83,499	\$ 131,656	\$ 235,124	\$ 302,061	\$ 54,083	\$ 49,526	\$ 36,603	\$ 53,922	\$ 263,665	\$ 37,300	\$ 1,483,915
5	488	MISC. SERVICE REVENUE	\$ 25	\$ 148	\$ 21	\$ 23	\$ 51	\$ 28	\$ 46	\$ 28	\$ 110	\$ 41	\$ 66	\$ 35	\$ 622
6	493	RENT FROM GAS PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	496	UNDERRECOVERED PGA	\$ (2,423)	\$ (508)	\$ 1,558	\$ (5,148)	\$ (46,310)	\$ 17,445	\$ (1,214)	\$ (10,223)	\$ (1,207)	\$ 23,827	\$ (14,125)	\$ (81)	\$ (38,409)
8		TOTAL OTHER OPER. REV	\$ (2,398)	\$ (360)	\$ 1,579	\$ (5,125)	\$ (46,259)	\$ 17,473	\$ (1,168)	\$ (10,195)	\$ (1,097)	\$ 23,868	\$ (14,059)	\$ (46)	\$ (37,787)
9		TOTAL OPER. REVENUES	\$ 162,507	\$ 71,211	\$ 85,078	\$ 126,531	\$ 188,865	\$ 319,534	\$ 52,915	\$ 39,331	\$ 35,506	\$ 77,790	\$ 249,606	\$ 37,254	\$ 1,446,128

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

LINE NO. COMPUTATION OF UNBILLED REVENUES

LINE NO.		Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 MO. AVERAGE
1	Account 1421-A/R Unbilled Revenue														
	Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Account 1421-Unbilled Revenue														
	Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/02 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-02	(2) Feb-02	(3) Mar-02	(4) Apr-02	(5) May-02	(6) Jun-02	(7) Jul-02	(8) Aug-02	(9) Sep-02	(10) Oct-02	(11) Nov-02	(12) Dec-02	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	\$ 115,536	\$ 57,428	\$ 55,809	\$ 64,001	\$ 134,218	\$ 286,717	\$ 36,818	\$ 22,549	\$ 22,920	\$ 64,035	\$ 197,091	\$ -	\$ 1,057,122
2		LESS: COMPANY USED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	804	COST OF GAS	\$ 115,536	\$ 57,428	\$ 55,809	\$ 64,001	\$ 134,218	\$ 286,717	\$ 36,818	\$ 22,549	\$ 22,920	\$ 64,035	\$ 197,091	\$ -	\$ 1,057,122
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,290	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,286	\$ 4,286	\$ 3,953	\$ 51,103
5	871	DISTRIBTN LOAD DISPATCHN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	872	COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	873	COMPRESSOR STA. FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	874	M & R STATION EQUIPMENT	\$ 356	\$ 367	\$ 1,822	\$ 444	\$ 1,451	\$ 1,051	\$ 851	\$ 811	\$ 793	\$ 1,023	\$ 960	\$ 835	\$ 10,764
9	875	MEAS & REG - GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114	\$ 114
10	876	MEAS & REG - INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	877	MEAS & REG - CITY GATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	878	METER & HOUSE REG EXPENSE	\$ 95	\$ 72	\$ 1,507	\$ 29	\$ 1,173	\$ 784	\$ 521	\$ 420	\$ 389	\$ 396	\$ 679	\$ 517	\$ 6,582
13	879	CUSTOMER INSTALLATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	880	OTHER EXPENSE	\$ 808	\$ 1,344	\$ 2,295	\$ 732	\$ 938	\$ 1,272	\$ 1,269	\$ 1,264	\$ 1,050	\$ 527	\$ 1,031	\$ 2,316	\$ 14,846
15	881	RENTS	\$ 187	\$ 182	\$ 134	\$ 182	\$ 193	\$ 243	\$ 131	\$ 134	\$ 126	\$ 123	\$ 243	\$ 166	\$ 2,044
16		TOTAL OPERATION	\$ 5,732	\$ 6,251	\$ 10,044	\$ 5,673	\$ 8,041	\$ 7,640	\$ 7,058	\$ 6,915	\$ 6,644	\$ 6,355	\$ 7,199	\$ 7,901	\$ 85,453
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	886	STRUCTURES & IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	887	MAINS	\$ -	\$ 1,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81	\$ 181	\$ -	\$ -	\$ 1,596
20	889	MEAS & REG - GENERAL	\$ 19	\$ 132	\$ -	\$ 1,455	\$ -	\$ -	\$ -	\$ 9	\$ 42	\$ 167	\$ 810	\$ 455	\$ 3,089
21	890	MEAS & REG - INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	891	MEAS & REG - GATE STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	892	SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7
24	893	METERS & HOUSE REGULATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	894	OTHER EQUIPMENT	\$ 7	\$ 7	\$ 5	\$ 7	\$ 8	\$ -	\$ 9	\$ -	\$ 9	\$ -	\$ 17	\$ -	\$ 69
26		TOTAL MAINTENANCE	\$ 26	\$ 1,473	\$ 5	\$ 1,462	\$ 8	\$ 7	\$ 9	\$ 9	\$ 132	\$ 348	\$ 827	\$ 455	\$ 4,761

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/02 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-02	(2) Feb-02	(3) Mar-02	(4) Apr-02	(5) May-02	(6) Jun-02	(7) Jul-02	(8) Aug-02	(9) Sep-02	(10) Oct-02	(11) Nov-02	(12) Dec-02	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	902	METER READING EXPENSE	\$ 520	\$ 480	\$ 504	\$ 487	\$ 502	\$ 487	\$ 507	\$ 483	\$ 496	\$ 500	\$ 483	\$ 486	\$ 5,935
3	903	CUS RECORDS & COLLECTIONS	\$ 3,134	\$ 2,899	\$ 2,741	\$ 2,741	\$ 3,141	\$ 2,819	\$ 2,741	\$ 3,134	\$ 2,978	\$ 3,140	\$ 2,847	\$ 2,997	\$ 35,312
4	904	UNCOLLECTIBLE ACCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	905	MISCELLANEOUS	\$ 1,777	\$ 978	\$ 711	\$ 954	\$ 999	\$ 874	\$ 889	\$ 562	\$ 1,982	\$ 709	\$ 1,081	\$ 970	\$ 12,486
6		TOTAL CUSTOMER ACCOUNTS	\$ 5,431	\$ 4,357	\$ 3,956	\$ 4,182	\$ 4,642	\$ 4,180	\$ 4,137	\$ 4,179	\$ 5,456	\$ 4,349	\$ 4,411	\$ 4,453	\$ 53,733
CUSTOMER SVCE & INFORMATION															
7	908	CONSERVATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	909	CONSERVATION ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		TOTAL CUSTOMER SVCE & INFO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES EXPENSE															
10	910	SALES PROMOTION EXPENSE	\$ 764	\$ 753	\$ 545	\$ 650	\$ 795	\$ 763	\$ 916	\$ 977	\$ 868	\$ 821	\$ 651	\$ 530	\$ 9,033
11	912	DEMONSTRATING & SELLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	913	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	916	MISC. SALES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		TOTAL SALES EXPENSE	\$ 764	\$ 753	\$ 545	\$ 650	\$ 795	\$ 763	\$ 916	\$ 977	\$ 868	\$ 821	\$ 651	\$ 530	\$ 9,033
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 4,675	\$ 4,675	\$ 4,675	\$ 4,675	\$ 4,676	\$ 4,675	\$ 4,675	\$ 4,675	\$ 4,675	\$ 4,675	\$ 4,675	\$ 2,013	\$ 53,439
16	921	OFFICE SUPPLIES & EXP	\$ 1,333	\$ 1,953	\$ 1,146	\$ 1,158	\$ 3,158	\$ 1,121	\$ 2,114	\$ 1,229	\$ 2,169	\$ 1,061	\$ 1,968	\$ 1,046	\$ 19,456
17	922	ADMIN EXP TRANS (CR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	923	OUTSIDE SERVICES EMPLOYED	\$ 1,447	\$ 450	\$ 3,108	\$ 695	\$ 6,389	\$ (680)	\$ 869	\$ 7,935	\$ 2,980	\$ 2,321	\$ 705	\$ (1,231)	\$ 24,988
19	924	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	925	INJURIES & DAMAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	926	EMPLOYEE PENSION & BENEFIT	\$ 3,720	\$ 6,921	\$ 2,525	\$ 3,953	\$ 4,438	\$ 4,577	\$ 4,839	\$ 4,453	\$ 352	\$ 6,423	\$ 7,835	\$ 3,577	\$ 53,613
22	928	REGULATORY COMMISSION EXI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	930	MISC. GENERAL EXPENSE	\$ 272	\$ 535	\$ 189	\$ 595	\$ 811	\$ 542	\$ 1,793	\$ 929	\$ 372	\$ 708	\$ 374	\$ 419	\$ 7,539
24	931	RENTS	\$ 187	\$ 182	\$ 134	\$ 182	\$ 193	\$ 377	\$ 131	\$ 268	\$ 258	\$ 123	\$ 243	\$ 298	\$ 2,576
25	933	TRANSPORTATION EXPENSE	\$ 769	\$ 681	\$ 242	\$ 583	\$ 396	\$ 2,825	\$ 667	\$ 312	\$ 486	\$ 1,003	\$ 748	\$ 1,791	\$ 10,503
26		TOTAL A & G EXPENSE	\$ 12,403	\$ 15,397	\$ 12,019	\$ 11,841	\$ 20,061	\$ 13,437	\$ 15,088	\$ 19,801	\$ 11,292	\$ 16,314	\$ 16,548	\$ 7,913	\$ 172,114
27		TOTAL EXPENSE	\$ 139,892	\$ 85,659	\$ 82,378	\$ 87,809	\$ 167,765	\$ 312,744	\$ 64,026	\$ 54,430	\$ 47,312	\$ 92,222	\$ 226,727	\$ 21,252	\$ 1,382,216

SCHEDULE C-6

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
				PERCENTAGE	AMOUNT		
1	STRUCTURES AND IMPROVEMENTS	403-390	\$5,203	6.2%	\$322	\$4,881	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT
2	OFFICE FURNITURE & EQUIPMENT	403-391	5,002	6.2%	\$310	\$4,692	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT
3	OFFICE COMPUTERS	403-391	339	6.2%	\$21	\$318	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT
4	TRANSPORTATION EQUIPMENT	403-392	22,003	6.2%	\$1,362	\$20,641	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT
5	COMMUNICATION EQUIPMENT	403-397	501	6.2%	\$31	\$470	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT
6			0	0.0%	\$0	\$0	
7	TOTAL		<u>\$33,048</u>		<u>\$2,046</u>	<u>\$31,002</u>	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			<u> </u>
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			<u> </u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO.: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR DATA - 1: 12/31/01
 WITNESS: M. POWERS

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
<u>HISTORIC BASE YEAR</u>							
1	Jan-02	\$0	0	0	0	\$0	\$0
2	Feb-02	0	0	0	0	0	0
3	Mar-02	0	0	0	0	0	0
4	Apr-02	0	0	0	0	0	0
5	May-02	0	0	0	0	0	0
6	Jun-02	0	0	0	0	0	0
7	Jul-02	0	0	0	0	0	0
8	Aug-02	0	0	0	0	0	0
9	Sep-02	0	0	0	0	0	0
10	Oct-02	0	0	0	0	0	0
11	Nov-02	0	0	0	0	0	0
12	Dec-02	0	0	0	0	0	0
13	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>		
<u>PRIOR YEAR</u>							
14	Jan-01	\$0	0	0	0	0	\$0
15	Feb-01	0	0	0	0	0	0
16	Mar-01	0	(335)	335	0	0	0
17	Apr-01	0	0	0	0	0	0
18	May-01	0	0	0	0	0	0
19	Jun-01	0	0	0	0	0	0
20	Jul-01	0	0	0	0	0	0
21	Aug-01	0	0	0	0	0	0
22	Sep-01	0	0	0	0	0	0
23	Oct-01	0	0	0	0	0	0
24	Nov-01	0	0	0	0	0	0
25	Dec-01	0	0	0	0	0	0
26	TOTAL		<u>(335)</u>	<u>335</u>	<u>0</u>		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/00
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	Jan-00	\$0	\$0	\$0	\$0	0	\$0
28	Feb-00	0	\$0	\$0	\$0	0	0
29	Mar-00	0	\$0	\$0	\$0	0	0
30	Apr-00	0	\$0	\$0	\$0	0	0
31	May-00	0	\$0	\$0	\$0	0	0
32	Jun-00	0	\$0	\$0	\$0	0	0
33	Jul-00	0	\$0	\$0	\$0	0	0
34	Aug-00	0	\$0	\$0	\$0	0	0
35	Sep-00	0	\$0	\$0	\$0	0	0
36	Oct-00	0	\$0	\$0	\$0	0	0
37	Nov-00	0	\$0	\$0	\$0	0	0
38	Dec-00	0	\$0	\$0	\$0	0	0
39	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/02

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	NONE	\$0	\$0
2		TOTAL ADVERTISING EXPENSE	<u>\$0</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/01
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	NONE	\$0	\$0
2		TOTAL ADVERTISING EXPENSE	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY INDIANTOWN GAS COMPANY

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38	TOTAL	<u>\$ -</u>	<u>\$0</u>	<u>\$ -</u>

053

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/02

LINE NO.	ORGANIZATION	AMOUNT
1	ASSOCIATED GAS DISTRIBUTORS OF FLOF	\$2,800
2	FLORIDA NATURAL GAS ASSOCIATION	\$272
3	AMERICAN GAS ASSOCIATION	\$500
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	<u>\$3,572</u>

SCHEDULE C-12

LOBBYING AND OTHER POLITICAL EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWEF

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
1	NONE	\$0
2		0
3		0
4		0
5		0
6		0
7	TOTAL	<u>\$ -</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

055

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: B. POWERS

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE	CURRENT CASE 2002	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF SERVICE	\$0	\$35,000	#DIV/0!	#DIV/0!	
2	LEGAL SERVICES	0	55,050	#DIV/0!	#DIV/0!	
3	OTHER EXPENSES	0	10,000	#DIV/0!	#DIV/0!	
4		0	0	#DIV/0!	#DIV/0!	
5	TOTAL	\$0	\$100,050	#DIV/0!	#DIV/0!	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD					
6	CURRENT CASE: 000108-GU	\$100,050	UNKNOWN	4 YEARS	\$0	\$0	\$0	\$0	\$100,050
7		0			0	0	0	0	\$0
8		0			0	0	0	0	\$0
9	TOTAL	\$100,050			\$0	\$0	\$0	\$0	\$100,050

DOCKET NO. DOCKET NO. DOCKET NO.
 030954-GU

10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	13.2374%
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	15.4001%
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$148.66

* Per projected test year-2004

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWEF

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/02

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.01	CORPORATE FILING FEE	\$150	\$150
2	930.01	ALLOCATED COMMON EXPENSES	4,761	\$4,761
3	930.01	MISCELLANEOUS	2,628	\$2,628
4				
5				
6				
7		TOTAL	<u>\$7,539</u>	<u>\$7,539</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	NONE					
2						
3						
4						
5						
6						
7				TOTAL	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA - 12/31/02
 HISTORIC BASE YEAR DATA - 1: 12/31/01
 HISTORIC BASE YEAR DATA - 2: 12/31/00
 HISTORIC BASE YEAR DATA - 3: 12/31/99
 HISTORIC BASE YEAR DATA - 4: 12/31/98
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

IT IS THE COMPANY'S POLICY TO CHARGE TO ACCUMULATED DEPRECIATION THE ORIGINAL COST OF PLANT RETIRED NET OF ASSOCIATED SALVAGE AND COST OF REMOVAL.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	TOTAL DEPRECIATION
1	301	ORGANIZATION	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	4.20%	637	637	637	637	637	637	637	637	637	637	637	0	7,007
6	376	MAINS (PLASTIC)	3.30%	325	325	325	325	325	325	325	325	325	325	325	616	4,191
7	378	M & R EQUIPMENT - GENERAL	3.40%	103	103	103	103	103	103	103	103	103	103	103	5	1,138
8	379	M & R EQUIPMENT - CITY	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	N/A	49	49	49	49	49	49	49	49	49	49	49	0	539
10	380	DIST PLANT -SERVICES (PLASTIC)	3.30%	55	55	55	55	55	55	55	55	55	55	59	20	629
11	381	METERS	3.80%	115	115	115	115	115	115	115	115	115	115	115	0	1,265
12	382	METER INSTALLATIONS	2.60%	6	6	6	6	6	6	6	6	6	6	6	2	68
13	383	REGULATORS	3.00%	30	30	30	30	30	30	30	30	30	30	30	0	330
14	384	REGULATOR INSTALL HOUSE	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	3.50%	293	294	294	294	294	294	294	294	294	294	294	0	3,233
16	387	OTHER EQUIPMENT	4.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENTS	2.50%	473	473	473	473	473	473	473	473	473	473	473	0	5,203
19	391	OFFICE FURNITURE & EQUIPMENT	5.00%	3,525	140	140	140	140	147	154	154	154	154	154	0	5,002
20	391.1	OFFICE COMPUTERS	12.90%	30	30	31	31	31	31	31	31	31	31	31	0	339
21	392	TRANSPORTATION EQUIPMENT	14.80%	1,694	1,694	1,694	1,693	1,694	1,730	1,830	4,139	2,070	2,069	2,070	(374)	22,003
22	393	STORES EQUIPMENT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	5.10%	24	24	24	24	24	24	24	24	24	24	24	2	266
24	396	POWER OPERATED EQUIPMENT	6.60%	55	55	55	55	55	55	55	55	55	55	55	0	605
25	397	COMMUNICATION EQUIPMENT	8.30%	251	25	25	25	25	25	25	25	25	25	25	0	501
26	398	MISC. EQUIPMENT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL DEPRECIABLE PLANT		\$ 7,665	\$ 4,055	\$ 4,056	\$ 4,055	\$ 4,056	\$ 4,099	\$ 4,206	\$ 6,515	\$ 4,446	\$ 4,445	\$ 4,450	\$ 271	\$ 52,319

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-03-1111-PAA-GU, DOCKET NO. 030048-GU

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	TOTAL AMORT/REC
1	101.303	FGT Aid in Construction	(\$1,915)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,915)
2															\$0
3															\$0
4															\$0
5															\$0

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: (\$1,915)

EFFECTIVE DATE: 1968

AMORTIZATION/RECOVERY PERIOD: 33

REASON: 1 ACCUMULATED FGT AID IN CONSTRUCTION

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	12 MONTH TOTAL
1	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	389	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3	390	STRUCTURES AND IMPROVEMEN	\$473	\$473	\$473	\$473	\$473	\$473	\$473	\$473	\$473	\$473	\$473	\$0	5,203
4	391	OFFICE FURNITURE & EQUIPMENT	\$3,525	\$140	\$140	\$140	\$140	\$147	\$154	\$154	\$154	\$154	\$154	\$0	5,002
5	391	OFFICE COMPUTERS	\$30	\$30	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$0	339
6	392	TRANSPORTATION EQUIPMENT	\$1,694	\$1,694	\$1,694	\$1,693	\$1,694	\$1,730	\$1,830	\$4,139	\$2,070	\$2,069	\$2,070	(\$374)	22,003
7	393	STORES EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
8	394	TOOLS AND WORK EQUIPMENT	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$2	266
9	396	POWER OPERATED EQUIPMENT	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$0	605
10	397	COMMUNICATION EQUIPMENT	\$251	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$0	501
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12															0
13															0
14															0
15		TOTAL	\$6,052	\$2,441	\$2,442	\$2,441	\$2,442	\$2,485	\$2,592	\$4,901	\$2,832	\$2,831	\$2,832	(\$372)	\$33,919

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
17	389	LAND AND LAND RIGHTS	0	0.0%	0	
18	390	STRUCTURES AND IMPROVEMEN	5,203	6.2%	322	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
19	391	OFFICE FURNITURE & EQUIPMEN	5,002	6.2%	310	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
20	391	OFFICE COMPUTERS	339	6.2%	21	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
21	392	TRANSPORTATION EQUIPMENT	22,003	6.2%	1,362	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
22	393	STORES EQUIPMENT	0	0.0%	0	
23	394	TOOLS AND WORK EQUIPMENT	266	0.0%	0	
24	396	POWER OPERATED EQUIPMENT	605	0.0%	0	
25	397	COMMUNICATION EQUIPMENT	501	6.2%	31	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
26	398	MISC. EQUIPMENT	0	0.0%	0	
27						
28						
29						
30		TOTAL	\$33,919		\$2,046	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 1,830	\$ (26,108)	\$ (24,478)
2	DEFERRED INCOME TAX EXPENSE	C-24	-	-	-
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4					
5					
6	TOTAL INCOME TAX EXPENSE		\$ <u>1,830</u>	\$ <u>(26,108)</u>	\$ <u>(24,478)</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 6	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ (27,273)	1	
2	ADD INCOME TAX ACCOUNTS		(24,478)	2	
3	LESS INTEREST CHARGES (FROM C-22)		(13,298)	3	
4	TAXABLE INCOME PER BOOKS		(65,049)	4	
5	LESS: ITC AMORTIZATION			5	
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*			6	
7	TAXABLE INCOME		(65,049)	7	
8	STATE TAXABLE INCOME		(65,049)	8	
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(3,578)		9	
10	EMERGENCY EXCISE	0		10	
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	0		11	
12	STATE TAX - CURRENT	(3,578)		12	
13	FEDERAL TAXABLE INCOME (LINE 9 - LINE 13 +/- LINE 14)		(81,471)	13	
14	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	14	
15	FEDERAL INCOME TAX BEFORE CREDITS		(20,900)	15	
16	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*			16	
17	PLUS: ITC AMORTIZATION		0	17	
18	FEDERAL TAX - CURRENT		\$ (20,900)	18	
19	SUMMARY:			19	
20				20	
21	FEDERAL TAX - CURRENT		(20,900)	21	
22	STATE TAX - CURRENT		(3,578)	22	
23	CURRENT YEAR DEFERRED TAX EXPENSE			23	
24	LESS: ITC REALIZED			24	
25				25	
26	TOTAL CURRENT INCOME TAX EXPENSE		\$ (24,478)	26	

*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
LINE 11	AMOUNT
TOTAL ADJUSTMENT:	\$ _____

*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
LINE 16	AMOUNT
TOTAL ADJUSTMENT:	\$ _____

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		
1	INTEREST ON LONG-TERM DEBT	\$13,298	\$0	\$13,298		
2	INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		
3	INTEREST ON SHORT-TERM DEBT	\$0	\$0	\$0		
4	INTEREST ON FLEX RATE LIABILITY	\$0	\$0	\$0		
5	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) only See* below	\$0	\$0	\$0		
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	\$13,298	\$0	\$13,298		
	BALANCES FROM SCHEDULE D-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
7	COMMON EQUITY	\$383,069	59.61%	11.50%	6.86%	
8	LONG TERM DEBT	\$242,427	37.73%	5.49%	2.07%	2.07%
9	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%	0.00%
10	FLEX RATE LIABILITY	\$0	0.00%	0.00%	0.00%	0.00%
11	CUSTOMER DEPOSITS	\$0	0.00%	0.00%	0.00%	0.00%
12	TAX CRDTS - 0 COST	\$17,093	2.66%	6.20%	0.16%	
13	DEFERRED INCOME TAXES	\$0	0.00%	0.00%	0.00%	
14	DEFERRED INC. TAXES-109	\$0	0.00%	0.00%	0.00%	
15	REG ASSET/LIAB. 109	\$0	0.00%	0.00%	0.00%	
16	TOTAL	\$642,589	100.00%		9.09%	
17	ITC'S	0				
18	WEIGHTED COST FROM LINE 16	9.09%				
19	INTEREST ADJUSTMENT (TO LINE 6)	0				

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

LINE
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

- 1 N/A
- 2

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO 030954-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/02

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES					
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	0	0	0	0
3	DIFFERENCE		0		
4	OTHER TIMING DIFFERENCES (ITEMIZE)				
5	ORIGINATING:				
6	MARK TO MARKET	0	0	0	0
7	BAD DEBT ALLOWANCE	0	0	0	0
8	BAD DEBTS	0	0	0	0
9	AMORTIZATION OF O/H AND INT	0	0	0	0
10	CAPITALIZATION OF O/H AND INT	0	0	0	0
11	ASSET GAIN/LOSS	0	0	0	0
12	CONTRIBUTIONS IN AID OF CONSTRUCTION	0	0	0	0
13	COST OF REMOVAL	0	0	0	0
14	CONSERVATION	0	0	0	0
15	DEFERRED RATE CASE	0	0	0	0
16	ENVIRONMENTAL COSTS	0	0	0	0
17	PENSION COSTS	0	0	0	0
18	POST RETIREMENT BENEFITS	0	0	0	0
19	DEFERRED FLEX REVENUE	0	0	0	0
20	LONG TERM BONUS ACCRUAL	0	0	0	0
21	UNBILLED REVENUE	0	0	0	0
22	UNRECOVERED PURCH GAS COST	0	0	0	0
23	263A COST IRS SETTLEMENT	0	0	0	0
24		0	0	0	0
25	REVERSING:				
26	MARK TO MARKET	0	0	0	0
27	BAD DEBT ALLOWANCE	0	0	0	0
28	BAD DEBTS	0	0	0	0
29	AMORTIZATION OF O/H AND INT	0	0	0	0
30	CAPITALIZATION OF O/H AND INT	0	0	0	0
31	ASSET GAIN/LOSS	0	0	0	0
32	CONTRIBUTIONS IN AID OF CONSTRUCTION	0	0	0	0
33	COST OF REMOVAL	0	0	0	0
34	CONSERVATION	0	0	0	0
35	DEFERRED RATE CASE	0	0	0	0
36	ENVIRONMENTAL COSTS	0	0	0	0
37	PENSION COSTS	0	0	0	0
38	POST RETIREMENT BENEFITS	0	0	0	0
39	DEFERRED FLEX REVENUE	0	0	0	0
40	LONG TERM BONUS ACCRUAL	0	0	0	0
41	UNBILLED REVENUE	0	0	0	0
42	UNRECOVERED PURCH GAS COST	0	0	0	0
43	263A COST IRS SETTLEMENT	0	0	0	0
44					
45	TOTAL TIMING DIFFERENCES	0	0	0	0
46	STATE TAX RATE	5.50%	5.50%	5.50%	5.50%
47	STATE DEFERRED TAXES (LINE 6 x LINE 7)	0	0	0	0
48	ORIGINATING TIMING DIFFERENCES FOR FEDERAL TAX	0	0	0	0
49	FEDERAL TAX RATE	34.00%	34.00%	34.00%	34.00%
50	ORIGINATING FEDERAL DEFERRED INCOME TAXES	0	0	0	0
51	REVERSING TIMING DIFFERENCES FOR FED. TAXES	0	0	0	0
52	FEDERAL TAX RATE	34.00%	34.00%	34.00%	34.00%
53	REVERSING FEDERAL DEFERRED INCOME TAXES	0	0	0	0
54	FEDERAL DEFERRED TAXES (LINE 11 + LINE 14)	0	0	0	0
55	ADD STATE DEFERRED TAXES (LINE 8)	0	0	0	0
56	ADJUSTMENT				
57	TOTAL DEFERRED TAX EXPENSE	\$0	\$0	\$0	\$0

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
<u>STATE TAX ADJUSTMENT</u>		
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	N/A
2	DEFERRED TAX BALANCES AS FOR THE 2002 TEST YEAR PER BOOKS	
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	0
<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>		
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 2002 TEST YEAR PER BOOKS	
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 34% AS REFLECTED ON THE COMPANY'S BOOKS.	
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
 TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
 TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR.
 PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS
 ADJUSTMENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	N/A	\$0	\$0	\$0
2		0	0	0
3		0	0	0
4		0	0	0
5		0	0	0
6		0	0	0
7		0	0	0
8		0	0	0
9		0	0	0
10		0	0	0
11		0	0	0
12		0	0	0
13		0	0	0
14		0	0	0
15		0	0	0
16		0	0	0
17		0	0	0
18		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

THE COMPANY'S INCOME TAX RETURNS REQUESTED WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE IN INDIANTOWN, FLORIDA DURING NORMAL BUSINESS HOURS.
NO PART OF THESE TAX FILINGS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?
A: THE TAX LIABILITY OF THE COMPANY IS ALLOCATED ON THE BASIS OF PROFIT AND LOSS FOR THE REGULATED AND UNREGULATED ACTIVITIES AS IF EACH WAS COMPUTED ON A SEPARATE RETURN.
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS?
A: 2002
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?
A: NO
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?
A: NO
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?
A: NO
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?
A: NONE
- 7 HOW WERE THE AMOUNTS IN (6) TREATED?
A: N/A
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?
A: N/A
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

INCOME (LOSS)

	BOOK BASIS					TAX BASIS *				
	YEAR					YEAR				
	1998	1999	2000	2001	2002	1998	1999	2000	2001	2002
10 PARENT ONLY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11 APPLICANT ONLY	\$34,248	\$85,293	(\$35,814)	(\$34,249)	(\$85,049)	\$0	\$59,691	\$8,029	\$9,227	(\$89,995)
12 TOTAL GROUP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* TOTAL REGULATED AND UNREGULATED TAX BASIS

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

THE COMPANY FILES A SINGLE TAX RETURN FOR ITS REGULATED AND UNREGULATED ACTIVITIES.
TAX IS ALLOCATED BASED ON A COMPUTATION AS IF SEPARATE RETURNS WERE FILED.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/01

LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(4)	(5)	(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	JURISDICTIONAL FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.008		605		605	605
2	STATE UNEMPLOYMENT	0.001		56		56	56
3	FICA	0.0765		16,310		16,310	16,310
4	FEDERAL VEHICLE			-		-	-
5	INTANGIBLE TAXES			576		576	576
6	REGULATORY ASSESSMENT FEE	0.005		18,886		18,886	18,886
7	TANGIBLE TAXABLE			5,422		5,422	5,422
8	GROSS RECEIPTS	0.02564		91,976		91,976	91,976
9	FRANCHISE FEE			-		-	-
10	OCCUPATIONAL LICENSE			-		-	-
11	OTHER (PLEASE LIST)			2,549		2,549	2,549
12	CORPORATE OVERHEAD ALLOCATION (FRANCHISE)						
13	MISCELLANEOUS			-		-	-
14	TOTAL			<u>136,380</u>		<u>136,380</u>	<u>136,380</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

074

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/02

LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(4)	(5)	(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	JURISDICTIONAL FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES
1	FEDERAL UNEMPLOYMENT	0.008		624		624	624
2	STATE UNEMPLOYMENT	0.001		45		45	45
3	FICA	0.0765		14,900		14,900	14,900
4	FEDERAL VEHICLE			-		-	-
5	INTANGIBLE TAXES			-		-	-
6	REGULATORY ASSESSMENT FEE	0.00500		7,495		7,495	7,495
7	TANGIBLE TAXABLE			7,120		7,120	7,120
8	GROSS RECEIPTS	0.02564		35,483		35,483	35,483
9	FRANCHISE FEE			-		-	-
10	OCCUPATIONAL LICENSE			-		-	-
11	OTHER (PLEASE LIST)			1,638		1,638	1,638
12							
13	MISCELLANEOUS			-		-	-
14	TOTALS			<u>67,305</u>		<u>67,305</u>	<u>67,305</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-2 p.2

075

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	1) ACCOUNTING	Christopher Snyder	PGA Filings	X		1/1/2002	12/1/2002	923	\$5,400
		Davidson & Nick, CPA	Tax Returns, Audit, Etc.		X	1/1/2002	On-going	923	\$3,850
2	2) LEGAL	Landers & Parsons	Florida Public Service Commission		X	1/1/2002	On-going	923	\$7,668
3	3) FINANCIAL								
4	4) ENGINEERING								
5	5) OTHER (SPECIFY)	AGDF Dues	Legislative - Federal & State		X	1/1/2002	On-going	923	\$2,800
6		Banks Lawn Service	Lawn Maintenance		X	1/1/2002	On-going	923	\$665
7		Dunncom Inc.	Computer Services		X	1/1/2002	On-going	923	\$2,411
8		Jeff Householder & Comp	Consulting Services		X	1/1/2002	On-going	923	\$554
9		Joe Howell	Computer Programming		X	1/1/2002	On-going	923	\$990
10		Lester Contractors		X				923	\$250
11		National Diagnostics	Drug Testing Program		X	1/1/2002	On-going	923	\$150
12		Sitra for Service	Building Maintenance		X	1/1/2002	On-going	923	\$250
13								TOTAL CONTRACTUAL EXPENSES	<u>\$24,988</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/02

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ACCOUNT NO.	ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT			

NONE

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA - 1: 12/31/02

HISTORIC BASE YEAR DATA - 2: 12/31/00

HISTORIC BASE YEAR DATA - 3: 12/31/99

WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(1999) PRIOR YEAR	(2000) PRIOR YEAR	(2001) PRIOR YEAR	HISTORIC BASE YEAR
1	SUPERVISORY	3.00%	5.00%	0.00%	0.00%
2	UNION N/A	0.00%	0.00%	0.00%	0.00%
3	OPERATIONS	3.00%	5.00%	0.00%	0.00%
4	TOTAL INCREASE	3.00%	5.00%	0.00%	0.00%
5	CHANGE IN CPI FROM PREVIOUS YEAR	2.21%	3.38%	2.85%	1.58%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	0.79%	1.64%	-2.85%	-1.58%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

078

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PRIOR RATE CASE BASE YR:
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	FUNCTION	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7
		HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	BASE YEAR ADJUSTED O & M (MFR C-36) (1999)	COMPOUND MULTIPLIER (MFR C-37)	HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	BENCHMARK VARIANCE (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 85,453	\$0	\$85,453	\$92,166	1.0598	\$97,680	(\$12,227)
2	DISTRIBUTION MAINTENANCE	\$ 4,761	\$0	\$4,761	\$1,329	1.0598	\$1,409	\$3,352
3	CUSTOMER ACCOUNTS	\$ 53,733	\$0	\$53,733	\$69,401	1.0598	\$73,553	(\$19,820)
4	CUSTOMER SVCE & INFORMATION	\$ -	\$0	\$0	\$0	1.0598	\$0	\$0
5	SALES EXPENSE	\$ 9,033	\$0	\$9,033	\$6,311	1.0598	\$6,689	\$2,344
6	ADMINISTRATIVE & GENERAL	\$ 172,114	\$0	\$172,114	\$254,950	1.0598	\$270,204	(\$98,090)
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	\$0	1.0598	\$0	\$0
8	TOTAL	\$325,094	\$0	\$325,094	\$424,157		\$449,534	(\$124,440)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	\$0	
3	CUSTOMER ACCOUNTS	\$0	
4	CUSTOMER SVCE. & INFORMATION	\$0	
5	SALES EXPENSE	\$0	
6	ADMINISTRATIVE & GENERAL	\$0	
7	RD. & LOCAL STORAGE	\$0	
8	TOTAL	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR:
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$92,166	\$0	\$92,166	
2	DISTRIBUTION MAINTENANCE	\$1,329	\$0	\$1,329	
3	CUSTOMER ACCOUNTS	\$69,401	\$0	\$69,401	
4	CUSTOMER SVCE & INFORMATN	\$0	\$0	\$0	
5	SALES EXPENSE	\$6,311	\$0	\$6,311	
6	ADMINISTRATIVE & GENERAL	\$254,950	\$0	\$254,950	
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	
8	TOTAL	<u>\$424,157</u>	<u>\$0</u>	<u>\$424,157</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO. 030954-GU

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	TOTAL CUSTOMERS			AVERAGE CPI a)			INFLATION & GROWTH COMPOUND MULTIPLIER (A X B)
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	
1	1999	663		1.0000	166.6		1.0000
2	2000	662	-0.15%	0.9985	172.2	1.60%	1.0160
3	2001	660	-0.30%	0.9955	177.1	2.85%	1.0449
4	2002	662	0.30%	0.9985	179.9	1.58%	1.0614
5							
6							
7							
8							
9							
10							
11							
12							

a) Source: US Department of Labor, Bureau of Labor Statistics

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

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

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

FERC ACCOUNTS: 887 - 894 FERC FUNCTIONAL GROUP: DISTRIBUTION MAINTENANCE

LINE NO.		JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (1999)		HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
1	1		887 - 894	\$1,329	\$1,409	\$4,761	\$3,352	REALLOCATION FROM DISTRIBUTION OPERATIONS ACCOUNTS
2								
3								
4								
5								
6								
7								
				\$1,329	\$1,409	\$4,761	\$3,352	

AMOUNT	
TEST YEAR ADJUSTED REQUEST	\$4,761
BENCHMARK	1,409
VARIANCE TO JUSTIFY	\$3,352

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

FERC ACCOUNTS: 911 -916 FERC FUNCTIONAL GROUP: SALES EXPENSE

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	\$9,033
BENCHMARK	<u>6,689</u>
VARIANCE TO JUSTIFY	<u>\$2,344</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (1999) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
1	1	911 -916	\$6,311	\$6,689	\$9,033	\$2,344	REALLOCATION FROM ADMINISTRATIVE & GENERAL ACCOOUNTS
2							
3							

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
DOCKET NO. 030954-GU

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

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

<u>Page</u>	<u>Line No.</u>	<u>JUSTIFICATION NO.</u>	<u>ACCOUNT NO.</u>
		N/A	

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PRIOR RATE CASE YR:
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/02							
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE		AMOUNT PER BOOKS (6)	ADJUSTMENTS			RATIO (10)	COST RATE (11)	WEIGHTED COST (12)	
				APPROVED (4)	APPROVED (5)		SPECIFIC (7)	PRORATA (8)	NET (9)				
1	DIVISION CAPITAL	N/A				\$522,454	(\$139,385)		\$0	\$383,069	59.61%	11.50%	6.86%
2	LONG TERM DEBT					\$242,427	\$0		\$0	\$242,427	37.73%	5.49%	2.07%
3	LONG TERM DEBT-VAR					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
4	SHORT TERM DEBT					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
5	FLEX RATE LIABILITY					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS					\$17,093	\$0		\$0	\$17,093	2.66%	6.20%	0.16%
7	TAX CRDTS - 0 COST					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
8	DEFERRED INCOME TAXES					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
9	DEFERRED INC. TAXES-109					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
10	REG ASSET/LIAB. 109					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
11	OTHER (EXPLAIN)					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
12	TOTAL	\$0	0.00%		0.00%	\$781,974	(\$139,385)		\$0	\$642,589	100.00%		9.09%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/01
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/01)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)
1	COMMON EQUITY	\$471,392	66.96%	13.00%	8.71%
2	LONG TERM DEBT	\$215,550	30.62%	8.91%	2.73%
3	LONG TERM DEBT-IRB	\$0	0.00%	0.00%	0.00%
4	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$17,025	2.42%	8.00%	0.19%
6	TAX CREDITS-0 COST	\$0	0.00%	0.00%	0.00%
7	FLEX RATE LIABILITY	\$0	0.00%	0.00%	0.00%
8	DEFERRED INCOME TA:	\$0	0.00%	0.00%	0.00%
9	REG ASSET/LIAB 109	\$0	0.00%	0.00%	0.00%
10	DEFERRED INC. TAX-10	\$0	0.00%	0.00%	0.00%
11	TOTAL	<u>\$703,967</u>	<u>100.00%</u>		<u>11.63%</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2002 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	First National Bank	11/2/1999	12/1/2006	\$87,692		\$4,451	\$4,451	6.0000	\$742	\$5,892	\$8,734
2	Notes Payable - Powers	1/1/1978	12/15/2003	\$25,620		\$0	\$0	25.0000	\$0	0	\$0
3	Notes Payable - Stockholders	9/1/1992	9/1/2012	\$77,958		\$0	\$0	20.0000	\$0	7,904	\$7,904
4	First Bank of Indiantown	11/28/2002	12/2/2006	\$34,224		\$224	\$224	4.0000	\$56	290	\$346
5	First Bank of Indiantown - Line of Credit - Fir	2/1/2001	open	\$46,586		\$226	\$226	0.0000	\$0	2,140	\$2,140
6	First Bank of Indiantown - Line of Credit - Sec	12/12/2002	open	\$45,225		\$225	\$225	0.0000	\$0	0	\$0
7	TOTAL			\$317,305	\$0	\$5,126	\$5,126		\$798	\$16,328	\$17,124
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$5,126							
9	NET			\$312,179							
10	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			5.49%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

NARRATIVE EXPLANATION:

1 N/A

2

3

4

5

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

090

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	N/A	\$0		\$0	0.00%
2		\$0		\$0	#DIV/0!

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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NO PREFERRED STOCK ISSUED

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: INDIANTOWN GAS COMPANY

HISTORIC BASE YEAR DATA - 1: 12/31/01

HISTORIC BASE YEAR DATA - 2: 12/31/00

DOCKET NO.: 030954-GU

HISTORIC BASE YEAR DATA - 3: 12/31/99

WITNESS: M. POWERS

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE 12/31/98							124
2	<u>ISSUE FOR YEAR 1999</u>							
3	None							
4								
5								
6								
7								
8	ENDING BALANCE 12/31/99							124
9	<u>ISSUE FOR YEAR 2000</u>							
10	None							
11								
12								
13	ENDING BALANCE 12/31/00							124
14	<u>ISSUE FOR YEAR 2001</u>							
15	None							
16								
17								
18								
19	ENDING BALANCE 12/31/01							124
20	<u>ISSUE FOR YEAR 2002</u>							
21	None							
22								
23								
24								
25	ENDING BALANCE 12/31/02							124

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-01	\$13,955	\$3,555	\$0	\$17,510	70	21	91	
2	Jan-02	\$13,465	\$3,555	\$0	\$17,020	67	21	88	
3	Feb-02	\$13,645	\$3,555	\$0	\$17,200	68	21	89	
4	Mar-02	\$13,735	\$3,555	\$0	\$17,290	69	21	89	
5	Apr-02	\$13,375	\$3,555	\$0	\$16,930	67	21	88	
6	May-02	\$13,855	\$3,555	\$0	\$17,410	69	21	90	
7	Jun-02	\$13,465	\$3,555	\$0	\$17,020	67	21	88	
8	Jul-02	\$13,405	\$3,555	\$0	\$16,960	67	21	88	
9	Aug-02	\$13,420	\$3,555	\$0	\$16,975	67	21	88	
10	Sep-02	\$13,390	\$3,555	\$0	\$16,945	67	21	88	
11	Oct-02	\$13,360	\$3,555	\$0	\$16,915	67	21	88	
12	Nov-02	\$13,790	\$3,555	\$0	\$17,345	69	21	90	
13	Dec-02	\$13,140	\$3,555	\$0	\$16,695	66	21	86	
14			13-MONTH AVG.		<u>\$17,093</u>	12-MONTH TOTAL	<u>\$810</u>	<u>\$249</u>	<u>\$1,059</u>
15			EFFECTIVE INTEREST RATE		<u>6.20%</u>				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

YEAR ENDING 12/31/02

LINE NO.			
	Operating Activities		
1	Net income	\$	(99,969)
	Adjustments to reconcile net income to net operating cash:		
2	Depreciation and amortization		-
3	Deferred income taxes, net		-
4	Investment tax credit adjustments		-
5	Mark-to-market adjustments		-
6	Employee benefits		-
7	Employee compensation from lapsing of stock restrictions		-
8	Other, net		-
	Changes in assets and liabilities:		
9	Accounts receivable, net		(39,230)
10	Inventory, materials, supplies and storage gas		(10,913)
11	Other current assets		13,411
12	Other deferred charges		-
13	Accounts payable, net		40,073
14	Refunds payable to customers		-
15	Overrecovered purchased gas costs		38,410
16	Other current liabilities		(19,976)
17	Net cash provided by operating activities		(78,194)
	Investing Activities		
18	Property, plant and equipment expenditures, net		(23,222)
19	Net cash used by investing activities		(23,222)
	Financing Activities		
20	Increase in Notes Payable		76,143
21	Net cash used by financing activities		76,143
22	Net Increase (Decrease) in Cash and Cash Equivalents		(25,273)
23	Cash and Cash Equivalents at Beginning of Year		60,368
24	Cash and Cash Equivalents at End of Year	\$	35,095

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

	NARRATIVE DESCRIPTION	Date of Issuance	Date of Maturity	Amount	Rate	Purpose
1	FIRST NATIONAL BANK	11/2/1999	12/1/2006	\$136,629	8.25%	CONSTRUCTION
2	FIRST BANK OF INDIANTOWN	11/26/2002	12/2/2006	\$34,224	8.00%	VEHICLE LOAN
3	NOTES PAYABLE - POWERS	1/1/1978	12/15/2003	\$50,000	8.00%	CONSTRUCTION
4	NOTES PAYABLE - STOCKHOLDERS	9/1/1992	9/1/2012	\$107,427	10.50%	CONSTRUCTION
5	FIRST BANK OF INDIANTOWN- LOC -F	2/1/2001	OPEN	\$50,228	8.50%	CONSTRUCTION
6	FIRST BANK OF INDIANTOWN - LOC -	12/12/2002	OPEN	\$45,225	4.25%	CONSTRUCTION

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 12/31/02
HISTORIC BASE YEAR DATA - 1: 12/31/01
HISTORIC BASE YEAR DATA - 2: 12/31/00
HISTORIC BASE YEAR DATA - 3: 12/31/99
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				1999	2000	2001	2002
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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22							
23							
24							
25							
26							
27							
28							
29							

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE
 SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE.
 BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

YEAR ENDED 12/31/02

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$522,454	SEE SCHEDULE D-1, PAGE 1	(\$139,385)	\$0	COMMON EQUITY	\$383,069
2	LONG TERM DEBT	\$242,427	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	LONG TERM DEBT	\$242,427
3	SHORT TERM DEBT	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	SHORT TERM DEBT	\$0
4	CUSTOMER DEPS.	\$17,093	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	CUSTOMER DEPS.	\$17,093
5	FLEX RATE LIABILITY	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	FLEX RATE LIABILITY	\$0
6	TAX CREDITS-0 COST	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	TAX CREDITS-0 COST	\$0
7	DEFERRED INC. TAX	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	DEFERRED INC. TAX	\$0
8	DEFERRED INCOME T,	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	DEFERRED INCOME T,	\$0
9	REG ASSET/LIAB 109	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	REG ASSET/LIAB 109	\$0
10	TOTAL	<u>\$781,974</u>		<u>(\$139,385)</u>	<u>\$0</u>	TOTAL	<u>\$642,589</u>

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

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

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR DATA - 1: 12/31/01
 WITNESS: M. POWERS

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/02		
		1998	1999	2000	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	N/A					
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.						
3	INCOME TAXES						
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)						
5	INTEREST (BEFORE DEDUCTING AFUDC)						
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)						
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)						
8	PREFERRED DIVIDENDS						
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)						
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)						
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION						
12	INCOME TAXES						
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)						
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)						
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)						
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)						
17	PREFERRED DIVIDENDS						
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)						

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
HISTORIC BASE YEAR DATA - 1: 12/31/01
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/02		
		1998	1999	2000	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	NET INCOME	\$34,246	\$85,284	(\$36,814)	(\$35,037)	(\$73,010)	(\$156,138)
2	DEPRECIATION AND AMORTIZATION	35,566	47,597	48,277	55,422	50,404	68,248
3	ITC (NET)	0	0	0	0	0	0
4	DEFERRED TAXES (NET)	0	0	0	0	0	0
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	69,812	132,881	11,463	20,385	(22,606)	(87,891)
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	0	0	0	0	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	69,812	132,881	11,463	20,385	(22,606)	(87,891)
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	6,576	16,504	13,278	13,105	76,589	76,589
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	1061.62%	805.14%	86.33%	155.55%	-29.52%	-114.76%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR DATA - 1: 12/31/01
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/02		
		1998	1999	2000	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	0	0	0	0	0	0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	0	0	0	0	0	0
4	INCOME AVAILABLE FOR COMMON	34,246	85,284	(36,814)	(35,037)	(73,010)	(156,138)
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR DATA - 1: 12/31/01
 HISTORIC BASE YEAR DATA - 2: 12/31/00
 HISTORIC BASE YEAR DATA - 3: 12/31/99
 HISTORIC BASE YEAR DATA - 4: 12/31/98
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	INDICATORS	12/31/1998	12/31/1999	12/31/2000	12/31/2001	12/31/2002
		HBY-4 (1)	HBY-3 (2)	HBY-2 (3)	HBY-1 (4)	HISTORIC BASE YEAR* (5)
1	MARKET/BOOK RATIO	N/A				
2	AVERAGE PRICE/EARNING RATIO					
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)					
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)					
5	EARNED RETURNS ON AVERAGE BOOK EQUITY					
6	DIVIDENDS/SHARE					
7	EARNINGS/SHARE					
8	AVERAGE MARKET VALUE/SHARE					
9						

*HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
PROJECTED TEST YEAR: 12/31/04
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	TS - 1	TS - 2	TS - 3	TS - 4	TS - 5	THIRD PARTY SUPPLIER	SPECIAL CONTRACT	MISC REVENUES	TOTAL
1	NO. OF BILLS	7,585	293	24	12	0	0	12	7,926
2	THERM SALES	154,689	99,294	30,427	2,284,986	0	0	2,482,023	5,051,419
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0
4	TOTAL THERM SALES	154,689	99,294	30,427	2,284,986	0	0	2,482,023	5,051,419
5	CUSTOMER CHARGE REVENUE	40,457	\$3,205	\$320	\$14,700	\$0	\$0	\$54,000	\$112,682
6	BASE TRANSPORTATION REVENUE	11,319	6,126	1,867	100,664	0	0	112,187	232,163
7	UNBILLED BASE TRANS REVENUE	0	0	0	0	0	0	0	0
8	TOTAL BASE TRANSPORTATION REVENUE	\$11,319	\$6,126	\$1,867	\$100,664	\$0	\$0	\$112,187	\$232,163
9	FUEL REVENUE	48,854	29,772	9,074	476,630	0	0	531,189	1,095,519
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0
11	TOTAL FUEL REVENUE	\$48,854	\$29,772	\$9,074	\$476,630	\$0	\$0	\$531,189	\$1,095,519
12	OTHER REVENUE (1)	0	0	0	0	0	0	622	622
13	TOTAL REVENUE	\$100,830	\$39,103	\$11,261	\$591,994	\$0	\$0	\$697,376	\$1,440,986

(1) OTHER REVENUE (regulated only):

14	SERVICE REVENUE	\$	622						
15									
16									
17									
18									
19									
20									
21									
22	TOTAL		\$622						

RECONCILING ITEMS:

PGA TRUE-UP	(38,409)
GROSS RECEIPTS TAX	44,161
MISC. ADJUSTMENTS	(610)

TOTAL REVENUE (PER SCHEDULE C-3) \$1,446,128

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

LINE NO.		TS - 1	TS - 2	TS - 3	TS - 4	TS - 5	THIRD PARTY SUPPLIER	SPECIAL CONTRACT	MISC REVENUES	TOTAL
23	NO. OF BILLS	7,773	240	24	24	0	0	0	0	8,061
24	THERM SALES	164,676	96,839	16,160	4,820,000	0	0	0	0	5,097,675
25	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0
26	TOTAL THERM SALES	164,676	96,839	16,160	4,820,000	0	0	0	0	5,097,675
27	CUSTOMER CHARGE REVENUE	\$69,957	\$5,040	\$1,200	\$36,000	\$0	\$16,074	\$0	\$0	\$128,271
28	BASE TRANSPORTATION REVENUE	\$22,676	\$6,010	\$899	\$180,943	\$0	\$0	\$0	\$0	\$210,527
29	UNBILLED BASE TRANS. REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL BASE TRANSPORTATION REVENUE	\$22,676	\$6,010	\$899	\$180,943	\$0	\$0	\$0	\$0	\$210,527
31	OTHER REVENUE								\$4,120	\$4,120
32	TOTAL REVENUE	\$92,633	\$11,050	\$2,099	\$216,943	\$0	\$16,074	\$0	\$4,120	\$342,918
33	DIFF. IN NO. OF BILLS	188	(53)	0	12	0	0	(12)	0	135
34	DIFF. IN THERM SALES	9,987	(2,455)	(14,267)	2,535,014	0	0	(2,482,023)	0	46,256
35	DIFF. IN CUSTOMER CHARGE REVENUE	\$29,500	\$1,835	\$880	\$21,300	\$0	\$16,074	(\$54,000)	\$0	\$15,589
36	DIFF. IN BASE NON-FUEL REVENUE	\$11,357	(\$116)	(\$968)	\$80,279	\$0	\$0	(\$112,187)	\$0	(\$21,636)
37	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,498	\$3,498
38	DIFF. IN TOTAL REVENUE	\$40,857	\$1,719	(\$88)	\$101,579	\$0	\$16,074	(\$166,187)	\$3,498	(\$2,549)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.		TS - 1	TS - 2	TS - 3	TS - 4	TS - 5	THIRD PARTY SUPPLIER	SPECIAL CONTRACT	MISC REVENUES	TOTAL
39	NO. OF BILLS (1)	7,773	240	24	24	0	0	0	0	8,061
40	THERM SALES (2)	164,676	96,839	16,160	4,820,000	0	0	0	0	5,097,675
41	CUSTOMER CHARGE REVENUE	\$97,163	\$8,400	\$1,440	\$48,000	\$0	\$25,098	\$0	\$0	\$180,101
42	TOTAL BASE TRANSPORTATION REVENUE	\$15,233	\$4,993	\$648	\$111,679	\$0	\$0	\$0	\$0	\$132,552
43	DEMAND CHARGE REVENUE	\$0	\$0	\$451	\$332,457	\$0	\$0	\$0	\$0	\$332,908
44	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,120	\$4,120
45	TOTAL REVENUE	\$112,395	\$13,393	\$2,539	\$492,136	\$0	\$25,098	\$0	\$4,120	\$649,681

INCREASE

46	DOLLAR AMOUNT (41+42+43-5-8) (4)	\$80,619	\$4,062	\$352	\$376,772	\$0	\$25,098	(\$166,187)	\$0	\$300,716
47	DOLLAR AMOUNT (41+42+43-27-30) (5)	\$19,762	\$2,343	\$440	\$275,193	\$0	\$9,024	\$0	\$0	\$306,762
48	% NON-FUEL ((41+42+43)/(5+8))	217.08%	143.53%	116.09%	426.59%	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	187.20%
49	% TOTAL ((45-13)/13)	11.68%	-85.75%	-77.45%	-16.87%	#DIV/0!	#DIV/0!	-100.00%	582.38%	-54.91%

- (1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (2) REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (3) IDENTIFY OTHER REVENUE.
- (4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR
- (5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

SERVICE CHARGES	PRESENT			PROPOSED			INCREASE			
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	
50	CONNECTION CHARGE	45	\$35.00	\$1,575	45	35	\$1,575	0	\$0.00	\$0
51	CONNECTION CHARGE-NON PAY	44	\$35.00	\$1,540	44	35	\$1,540	0	\$0.00	\$0
52	RECONNECTION CHARGE	31	\$15.00	\$465	31	15	\$465	0	\$0.00	\$0
53	COLLECTION IN LIEU OF DISCONNECT	54	\$10.00	\$540	54	10	\$540	0	\$0.00	\$0
54			\$0.00	\$0	0	0	\$0	0	\$0.00	\$0
55			\$0.00	\$0	0	0	\$0	0	\$0.00	\$0
56			\$0.00	\$0	0	0	\$0	0	\$0.00	\$0
57	TOTAL	174		\$4,120	174		\$4,120	0		\$0

SUPPORTING SCHEDULES: G-8 p.2, H-1 p.1

RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
TS - 1										
	CUSTOMER CHARGE	7,585	\$9.00	\$88,265	7,773	\$9.00	\$69,957	7,773	\$12.50	\$97,163
	ENERGY CHARGE	154,889	\$0.13770	\$21,301	164,676	\$0.13770	\$22,876	164,676	\$0.09250	\$15,233
	DEMAND CHARGE									
	TOTAL			\$89,566			\$92,833			\$112,395
TS - 2										
	CUSTOMER CHARGE	293	\$21.00	\$6,153	240	\$21.00	\$5,040	240	\$35.00	\$8,400
	ENERGY CHARGE	99,294	\$0.06206	\$6,162	96,839	\$0.06206	\$6,010	96,839	\$0.05156	\$4,993
	DEMAND CHARGE									
	TOTAL			\$12,315			\$11,050			\$13,393
TS - 3										
	CUSTOMER CHARGE	24	\$50.00	\$1,200	24	\$50.00	\$1,200	24	\$60.00	\$1,440
	ENERGY CHARGE	30,427	\$0.05562	\$1,692	16,160	\$0.05562	\$899	16,160	\$0.04007	\$648
	DEMAND CHARGE							15	\$2.51	\$451
	TOTAL			\$2,892			\$2,099			\$2,539
TS - 4										
	CUSTOMER CHARGE	12	\$1,500.00	\$18,000	24	\$1,500.00	\$36,000	24	\$2,000.00	\$48,000
	ENERGY CHARGE	2,284,986	\$0.03754	\$85,778	4,820,000	\$0.03754	\$180,943	4,820,000	\$0.02317	\$111,679
	DEMAND CHARGE							11,050	\$2.51	\$332,457
	TOTAL			\$103,778			\$216,943			\$492,136
TS - 5										
	CUSTOMER CHARGE	0	\$5,500.00	\$0			\$0			\$0
	ENERGY CHARGE	0	\$0.03181	\$0	N/A		\$0	N/A		\$0
	DEMAND CHARGE									
	TOTAL			\$0			\$0			\$0
THIRD PARTY SUPPLIER										
	CUSTOMER CHARGE			\$0	8,037	\$2.00	\$16,074	8,061	\$3.11	\$25,098
	ENERGY CHARGE	N/A		\$0			\$0			\$0
	DEMAND CHARGE									
	TOTAL			\$0			\$16,074			\$25,098
SPECIAL CONTRACT										
	CUSTOMER CHARGE	12	\$4,500.00	\$54,000			\$0			\$0
	ENERGY CHARGE	2,482,023	\$0.04520	\$112,187	N/A		\$0	N/A		\$0
	DEMAND CHARGE									
	TOTAL			\$166,187			\$0			\$0
TOTAL		5,051,419		\$374,739	5,097,875		\$338,798	5,097,675		\$845,561

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: HOUSEHOLDER

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by developer/builder/residential customer; contact made in person or by phone at a rate of 14.02 per hour. Application, update CIS system, process cash deposit or provide information for letter of credit, schedule day and time of call and issue order.	15 minutes	3.51
Process completed order in CIS for proper billing, invoice turn on fee, and file .	<u>15</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of 18.83 per hour.	6 minutes	1.68
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$16.83 per hour.	10 minutes	2.81
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	29 minutes	8.13
	<u>45</u>	
Transportation clearing at 15 % of total "Connection at Site" payroll.		1.89
3 MATERIALS AND SUPPLIES:		
Office Supplies Expense		1.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		4.84
5 SUPERVISION/ADMINISTRATION:		
Allocation of Accounting and Management payroll per function.		8.39
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$32.25</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of 14.02 per hour. Balance inquires, process payment and possible new cash deposit. Schedule day and time of service call, issue order, Process completed order in CIS for proper billing, invoice turn on fee, and file.	15 minutes	3.51
	<u>15</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of 16.83 per hour.	6 minutes	1.68
Contact customer at site, evaluate job, identify meter set area at 16.83 per hour	10 minutes	2.81
Unlock meter, pressure test system, light and/or cycle all appliances, making necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work.	29 minutes	8.13
	<u>45</u>	
Transportation clearing at 15 % of total payroll on the job.		1.89
3 MATERIALS AND SUPPLIES:		
none		
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		4.84
5 SUPERVISION/ADMINISTRATION:		
Allocation of Accounting and Management payroll per function.		8.39
6 OUTSIDE CONTRACTOR COST:		
7 OTHER:		
(EXPLAIN)		
8 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:		<u>\$31.25</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

DESCRIPTION	DISCONNECTION OF SERVICE		BILL COLLECTION IN LIEU OF DISCONNECTION	
	TIME INVOLVED	COST	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office will attempt one or more contacts with customer; contact is made by sending a delinquent notice or from the field at the time of attempted turn off. Issue turn off order. Process meter orders for proper billing and file. Charged at 14.02 per hour.	15 minutes	3.51	15 minutes	3.51
2 CONNECTION AT SITE: One way travel time at an average rate of 16.83 per hour. Contact Customer at site. Perform collections by explaining the purpose of service call. Disclose amount past due and allow time for phone call to office. Collect cash, check or other payment means or turn off meter and lock.	6 minutes	1.68	6 minutes	1.68
Turn off - meter will be turned off and locked. A information tag will be left on meter. A final meter reading will be obtained.	15 minutes	4.21	8 minutes	2.24
Transportation clearing at 15 % of total payroll on the job.		0.88		0.59
3 MATERIAL AND SUPPLIES: None				
4 OVERHEADS: Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		2.82		1.56
5 SUPERVISION/ADMINISTRATION: Allocation of Accounting and Management payroll per function.		4.15		4.15
6 OUTSIDE CONTRACTOR COST:				
7 OTHER: (EXPLAIN)				
8 TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERVICE:		<u>\$17.25</u>		<u>\$13.73</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of 14.02 per hour. Update CIS with customer information for new customer, process new deposit. Update CIS with final information on previous customer. Schedule day and time of service call and issue turn-off and turn-on orders. Process completed orders in CIS for proper billing, invoice turn-on fee, and file.	15 minutes	3.51
2 METER READ AT SITE:		
One way travel time at an average rate of 16.83 per hour.	6 minutes	1.68
Inspect meter installation for any maintenance required. Do any needed maintenance such cleaning or replacing dials. Read meter and record proper meter information.	15 minutes	4.21
Transportation clearing at 15 % of total payroll on the job.		0.88
3 MATERIALS AND SUPPLIES:		
New Customer Information Packet		1.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		2.82
5 SUPERVISION/ADMINISTRATION:		
Allocation of Accounting and Management payroll per function.		5.28
6 OTHER: (EXPLAIN)		
7 TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		<u>\$19.38</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 1998 - 2002

Line No.	MONTH	1998	1999	2000	2001	2002
1	JANUARY	475,830	363,209	1,037,774	543,152	808,766
2	FEBRUARY	423,720	332,729	1,171,422	463,655	430,319
3	MARCH	829,394	1,367,505	1,374,838	1,201,757	419,258
4	APRIL	815,841	980,020	1,033,761	1,063,142	563,086
5	MAY	862,116	1,389,608	1,454,714	942,801	844,162
6	JUNE	482,442	1,274,875	661,646	456,046	302,313
7	JULY	534,364	753,419	217,964	113,923	110,201
8	AUGUST	199,855	520,630	491,198	132,677	128,436
9	SEPTEMBER	181,552	1,748,309	567,136	229,973	45,188
10	OCTOBER	257,716	813,886	369,957	265,801	60,747
11	NOVEMBER	424,495	640,292	394,949	761,857	774,221
12	DECEMBER	273,244	684,898	452,815	767,684	555,775
13	TOTAL	5,340,569	10,849,358	9,248,172	6,942,268	5,051,474

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	1998	1999	2000	2001	2002
1	RESIDENTIAL	17,058	11,475	13,793	13,435	
2	COMMERCIAL	7,238	6,787	8,826	11,216	
3	JUICE PLANT	291,858	0	330,859	295,759	
4	COGENERATION PLANT	513,240	1,730,037	1,101,238	881,347	
5						
6						
7	TS-1					12,581
8	TS-2					5,955
9	TS-3					2,102
10	TS-4					351,905
11	TS-5					471,619
12						
13						
14						
15						
16	TOTAL	829,394	1,748,309	1,454,714	1,201,757	844,162

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO. 030954-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TS - 1 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: TS - 1
 PROPOSED RATE SCHEDULE: TS - 1 (0-1,000 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$9.00	CUSTOMER CHARGE	\$12.50
TRANSPORTATION CHARGE	\$0.13770 PER THERM	TRANSPORTATION CHARGE	\$0.09250 PER THERM

THERM USAGE INCREMENT 5 THERMS

AVERAGE USAGE PER CUSTOMER 20 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$9.00	N/A	\$12.50	N/A	38.89%	N/A
5	\$9.69	N/A	\$12.96	N/A	33.79%	N/A
10	\$10.38	N/A	\$13.43	N/A	29.37%	N/A
15	\$11.07	N/A	\$13.89	N/A	25.50%	N/A
20	\$11.75	N/A	\$14.35	N/A	22.09%	N/A
25	\$12.44	N/A	\$14.81	N/A	19.05%	N/A
30	\$13.13	N/A	\$15.28	N/A	16.33%	N/A
35	\$13.82	N/A	\$15.74	N/A	13.88%	N/A
40	\$14.51	N/A	\$16.20	N/A	11.68%	N/A
45	\$15.20	N/A	\$16.66	N/A	9.85%	N/A
50	\$15.89	N/A	\$17.13	N/A	7.81%	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TS - 2 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: TS - 2
 PROPOSED RATE SCHEDULE: TS - 2 (1,000-15,000 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$21.00	CUSTOMER CHARGE	\$35.00
TRANSPORTATION CHARGE	\$0.06206 PER THERM	TRANSPORTATION CHARGE	\$0.05156 PER THERM

THERM USAGE INCREMENT ----- 100 THERMS
 AVERAGE USAGE PER CUSTOMER ----- 339 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$21.00	N/A	\$35.00	N/A	66.67%	N/A
100	\$27.21	N/A	\$40.16	N/A	47.60%	N/A
200	\$33.41	N/A	\$45.31	N/A	35.62%	N/A
300	\$39.62	N/A	\$50.47	N/A	27.39%	N/A
400	\$45.82	N/A	\$55.62	N/A	21.39%	N/A
500	\$52.03	N/A	\$60.78	N/A	16.82%	N/A
600	\$58.24	N/A	\$65.94	N/A	13.22%	N/A
700	\$64.44	N/A	\$71.09	N/A	10.32%	N/A
800	\$70.65	N/A	\$76.25	N/A	7.93%	N/A
900	\$76.85	N/A	\$81.40	N/A	5.92%	N/A
1,000	\$83.06	N/A	\$86.56	N/A	4.21%	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TS - 3 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: TS - 3
 PROPOSED RATE SCHEDULE: TS - 3 (15,000-100,000 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$50.00	CUSTOMER CHARGE	\$60.00
TRANSPORTATION CHARGE	\$0.05562 PER THERM	TRANSPORTATION CHARGE	\$0.04004 PER THERM
DEMAND CHARGE	\$0.00 PER MDTQ	DEMAND CHARGE	\$2.51 PER MDTQ
	MDTQ		15 PER MONTH
	THERM USAGE INCREMENT		200 THERMS
	AVERAGE USAGE PER CUSTOMER		1,268 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$50.00	N/A	\$97.65	N/A	95.30%	N/A
200	\$61.12	N/A	\$105.66	N/A	72.86%	N/A
400	\$72.25	N/A	\$113.67	N/A	57.33%	N/A
600	\$83.37	N/A	\$121.67	N/A	45.94%	N/A
800	\$94.50	N/A	\$129.68	N/A	37.24%	N/A
1,000	\$105.62	N/A	\$137.69	N/A	30.36%	N/A
1,200	\$116.74	N/A	\$145.70	N/A	24.80%	N/A
1,400	\$127.87	N/A	\$153.71	N/A	20.21%	N/A
1,600	\$138.99	N/A	\$161.71	N/A	16.35%	N/A
1,800	\$150.12	N/A	\$169.72	N/A	13.06%	N/A
2,000	\$161.24	N/A	\$177.73	N/A	10.23%	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TS - 4 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: TS - 4
 PROPOSED RATE SCHEDULE: TS - 4 (OVER 100,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$1,500.00	CUSTOMER CHARGE	\$2,000.00
TRANSPORTATION CHARGE	\$0.03754 PER THERM	TRANSPORTATION CHARGE	\$0.02317 PER THERM
DEMAND CHARGE	\$0.00 PER MDTQ	DEMAND CHARGE	\$2.51 PER MDTQ
	MDTQ		5,525 PER MONTH
	THERM USAGE INCREMENT		50,000 THERMS
	AVERAGE USAGE PER CUSTOMER		200,833 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,500.00	N/A	\$15,867.75	N/A	957.85%	N/A
50,000	\$3,377.00	N/A	\$17,026.25	N/A	404.18%	N/A
100,000	\$5,254.00	N/A	\$18,184.75	N/A	246.11%	N/A
150,000	\$7,131.00	N/A	\$19,343.25	N/A	171.26%	N/A
200,000	\$9,008.00	N/A	\$20,501.75	N/A	127.59%	N/A
250,000	\$10,885.00	N/A	\$21,660.25	N/A	98.99%	N/A
300,000	\$12,762.00	N/A	\$22,818.75	N/A	78.80%	N/A
350,000	\$14,639.00	N/A	\$23,977.25	N/A	63.79%	N/A
400,000	\$16,516.00	N/A	\$25,135.75	N/A	52.19%	N/A
450,000	\$18,393.00	N/A	\$26,294.25	N/A	42.96%	N/A
500,000	\$20,270.00	N/A	\$27,452.75	N/A	35.44%	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 PRIOR YEARS: 12/31/98 - 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	ACCT. NO.	PLANT	HISTORIC BASE YEAR ENDED 12/31/02					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/04
			12/31/98	12/31/99	12/31/00	12/31/01	12/31/02		
1	362	LOCAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$124,511
		DISTRIBUTION PLANT.							
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	375	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	378	MAINS	\$436,967	\$460,970	\$465,822	\$468,402	\$468,488	\$469,498	\$486,773
6	377	COMPRESSOR STA. EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS & REG. STA. EQUIP -GEN	\$47,581	\$28,168	\$49,116	\$45,808	\$45,976	\$45,976	\$47,982
8	379	MEAS & REG. STA. EQUIP -CG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	SERVICES	\$48,718	\$41,650	\$41,991	\$44,736	\$46,053	\$46,053	\$60,257
10	381-382	METERS	\$48,421	\$41,321	\$41,374	\$41,926	\$42,088	\$42,088	\$61,296
11	383-384	HOUSE REGULATORS	\$13,744	\$10,849	\$11,148	\$11,062	\$11,079	\$11,079	\$13,805
12	386	INDUSTRIAL MEAS & REG. EQUIP	\$100,995	\$97,828	\$97,828	\$97,828	\$97,870	\$97,870	\$98,378
13	388	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL DISTR PLANT	<u>\$696,424</u>	<u>\$680,786</u>	<u>\$707,167</u>	<u>\$709,763</u>	<u>\$814,036</u>	<u>\$814,036</u>	<u>\$902,002</u>
16		GENERAL PLANT	\$184,845	\$195,508	\$357,993	\$367,867	\$391,237	\$367,990	\$414,579
17		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		PLANT ACQUISITIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		CWIP.	\$0	\$17,252	\$3,982	\$2,935	\$15,142	\$15,142	\$0
20		PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		GAS PLANT PURCHASED OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL PLANT	<u>\$982,661</u>	<u>\$995,038</u>	<u>\$1,170,834</u>	<u>\$1,182,057</u>	<u>\$1,220,415</u>	<u>\$1,197,168</u>	<u>\$1,316,581</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY INDIANTOWN GAS COMPANY
 DOCKET NO 030954-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA 12/31/02
 PROJECTED TEST YEAR 12/31/04
 PRIOR YEARS: 12/31/98 - 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO	ACCT NO	ACCUMULATED DEPRECIATION	HISTORIC BASE YEAR ENDED 12/31/02					PROJECTED TEST YEAR ENDED 12/31/04	
			12/31/98 *	12/31/99 *	12/31/00 *	12/31/01 *	12/31/02 **		COMPANY ADJUSTED **
1	362	LOCAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT. DISTRIBUTION PLANT	(\$95,524)	(\$97,063)	(\$100,108)	(\$103,407)	(\$101,839)	(\$101,839)	(\$102,931)
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	375	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376	MAINS	(\$270,539)	(\$307,152)	(\$316,173)	(\$324,340)	(\$329,977)	(\$329,977)	(\$349,545)
6	377	COMPRESSOR STA EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS & REG STA EQUIP -GEN.	(\$29,578)	\$2,161	\$1,222	\$3,197	\$2,548	\$2,548	(\$10,077)
8	379	MEAS & REG STA EQUIP -CG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	SERVICES	(\$35,682)	(\$22,407)	(\$28,008)	(\$29,323)	(\$29,883)	(\$29,989)	(\$24,082)
10	381-382	METERS	(\$15,599)	(\$12,723)	(\$19,178)	(\$17,560)	(\$18,324)	(\$18,324)	(\$21,878)
11	383-394	HOUSE REGULATORS	(\$4,782)	(\$2,959)	(\$3,751)	(\$4,083)	(\$4,269)	(\$4,269)	(\$4,982)
12	385	INDUSTRIAL MEAS.® EQUIP	(\$27,907)	(\$32,369)	(\$35,891)	(\$39,707)	(\$41,558)	(\$41,558)	(\$48,394)
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL DISTR. PLANT	(\$381,087)	(\$375,449)	(\$398,777)	(\$411,818)	(\$421,565)	(\$421,565)	(\$458,956)
16		GENERAL PLANT	(\$85,348)	(\$98,053)	(\$98,007)	(\$98,818)	(\$116,158)	(\$109,322)	(\$123,686)
17		RWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		AMORT ACQ ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		AMORT OTHER UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CUST ADV FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL ACCUMULATED DEPRECIATION	(\$541,859)	(\$570,565)	(\$597,982)	(\$612,039)	(\$639,362)	(\$632,526)	(\$685,573)
23		NET PLANT (Plant less Accum. Dep)	\$440,802	\$424,471	\$602,852	\$570,018	\$581,052	\$584,841	\$631,008
24		Plus. WORKING CAPITAL	\$183,828	\$183,828	\$183,828	\$183,828	\$183,828	\$77,947	\$124,804
25		Equals: TOTAL RATE BASE	\$624,430	\$608,299	\$786,480	\$753,846	\$764,880	\$662,589	\$755,813

* Based on Year-ended Balances.
 ** Based on 13 Month Average

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA 12/31/02
 PROJECTED TEST YEAR 12/31/04
 PRIOR YEARS 12/31/98 - 12/31/01
 WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

LINE NO	ACCT NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/02					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/04
			12/31/98	12/31/99	12/31/00	12/31/01	12/31/02		
1	740-848	LOCAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		DISTRIBUTION PLANT							
2	870	SUPERVISION & ENGINEERING	\$40,466	\$46,013	\$51,452	\$53,432	\$51,103	\$51,103	\$55,000
3	871	DISTRIBUTION LOAD DISPATCHING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	872	COMPRESSOR STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	873	COMPRESSOR STA FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	874	MAINS & SERVICES	\$5,030	\$8,088	\$102,814	\$12,015	\$10,784	\$10,784	\$25,023
7	875	MEAS & REG - GENERAL	\$548	\$2,947	\$82	\$193	\$114	\$114	\$123
8	878	MEAS & REG - INDUSTRIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	877	MEAS & REG - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	878	METER & HOUS REG EXPENSE	\$3,870	\$6,053	\$7,167	\$8,151	\$6,582	\$6,582	\$7,024
11	879	CUSTOMER INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	880	OTHER EXPENSE	(\$2,576)	\$25,953	\$27,578	\$23,004	\$14,848	\$14,848	\$25,192
13	881	RENTS	\$647	\$3,113	\$2,868	\$2,835	\$2,044	\$2,044	\$2,147
14	885	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	886	STRUCTURES & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	887	MAINS	\$375	\$219	\$2,115	\$3,893	\$1,596	\$1,596	\$1,718
17	888	COMPRESSOR STA. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	889	MEAS & REG - GENERAL	\$10	\$588	\$307	\$875	\$3,089	\$3,089	\$12,681
19	890	MEAS & REG - INDUSTRIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	891	MEAS & REG - GATE STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	892	SERVICES	\$62	\$0	\$79	\$0	\$7	\$7	\$8
22	893	METERS & HOUSE REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	894	OTHER EQUIPMENT	\$2,758	\$524	\$2,819	\$1,103	\$69	\$69	\$74
24		TOTAL DISTRIBUTION EXPENSES	<u>\$51,880</u>	<u>\$93,496</u>	<u>\$197,277</u>	<u>\$105,491</u>	<u>\$90,214</u>	<u>\$90,214</u>	<u>\$128,988</u>

* Based on Year-ended Balances
 ** Based on 13 Month Average

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 PRIOR YEARS: 12/31/00 - 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO	ACCT NO	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/02					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/04
			12/31/98	12/31/99	12/31/00	12/31/01	12/31/02		
CUSTOMER ACCOUNTS									
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	
2	902	METER READING EXPENSE	\$5,619	\$6,286	\$8,836	\$8,947	\$5,935	\$6,388	
3	903	CUST. RECORDS & COLLECTIONS	\$25,445	\$45,686	\$35,104	\$38,186	\$35,312	\$38,005	
4	904	UNCOLLECTIBLE ACCOUNTS	\$3	\$6,618	\$0	\$335	\$0	\$0	
5	905	MISCELLANEOUS	\$9,378	\$10,831	\$14,560	\$18,651	\$12,486	\$13,315	
6		TOTAL CUSTOMER ACCOUNTS	<u>\$40,445</u>	<u>\$89,401</u>	<u>\$56,500</u>	<u>\$62,119</u>	<u>\$53,733</u>	<u>\$67,707</u>	
7	907-910	CUSTOMER SERV & INFO. EXP	\$5,483	\$6,311	\$10,091	\$14,111	\$9,033	\$9,722	
8	911-916	SALES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	
9	933	MAINT. OF GEN PLANT	\$8,924	\$12,644	\$10,894	\$12,061	\$10,503	\$11,035	
10	920-931	ADMINISTRATION AND GENERAL	\$146,939	\$242,305	\$184,591	\$175,544	\$161,611	\$239,849	
11		TOTAL OPER. & MAINT EXPENSE	<u>\$253,081</u>	<u>\$424,157</u>	<u>\$450,153</u>	<u>\$369,326</u>	<u>\$324,112</u>	<u>\$447,301</u>	

* Based on Year-ended Balances
 ** Based on 13 Month Average

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 PROJECTED TEST YEAR: 12/31/04
 PRIOR YEARS: 12/31/98 - 12/31/01
 WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/02					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/04
		12/31/98	12/31/99	12/31/00	12/31/01	12/31/02		
1	DEPRECIATION EXPENSE	\$35,566	\$47,597	\$48,277	\$55,422	\$50,404	\$48,358	\$88,248
2	AMORT. OF OTHER GAS PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	AMORT. OF CIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	AMORT. OF ACQUISITION ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	AMORT. OF LEASE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DEPREC & AMORT EXPENSE	<u>\$35,566</u>	<u>\$47,597</u>	<u>\$48,277</u>	<u>\$55,422</u>	<u>\$50,404</u>	<u>\$48,358</u>	<u>\$88,248</u>
7	TAXES OTHER THAN INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	REVENUE RELATED OTHER	\$89,495	\$138,391	\$174,546	\$137,168	\$87,305	\$67,305	\$26,467
9	TOTAL TAXES OTHER THAN INCOME	<u>\$89,495</u>	<u>\$138,391</u>	<u>\$174,546</u>	<u>\$137,168</u>	<u>\$87,305</u>	<u>\$67,305</u>	<u>\$26,467</u>
10	RETURN (REQUIRED N O I)	\$56,759	\$55,293	\$71,489	\$68,523	\$66,526	\$58,410	\$76,261
11	INCOME TAXES	\$21,358	\$20,807	\$26,901	\$25,785	\$26,163	\$21,980	\$31,398
12	TOTAL COST TO SERVE	<u>\$190,860</u>	<u>\$686,245</u>	<u>\$780,366</u>	<u>\$650,224</u>	<u>\$538,481</u>	<u>\$520,164</u>	<u>\$649,675</u>

* Based on Year-ended Balances
 ** Based on 13 Month Average

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: HOUSEHOLDER

RATE CLASSES

Line No.	DESCRIPTION	TS - 1 0 - 1,000 Therms Annually	TS - 2 1,000 - 15,000 Therms Annually	TS - 3 15,000 - 100,000 Therms Annually	TS - 4 Over 100,000 Therms Annually
1	SERVICE LINE: PIPE AND PIPING	\$ 200.00	\$ 350.00	\$ 545.00	\$ 8,250.00
2	METER: METER COST	\$ 75.00	\$ 75.00	\$ 250.00	\$ 11,500.00
	METER & REGULATOR SET	\$ 63.00	\$ 85.00	\$ 150.00	\$ 15,996.50
3	REGULATOR: REGULATOR COST	\$ 25.00	\$ 35.00	\$ 170.00	\$ 9,287.00
4	TOTAL	<u>\$ 363.00</u>	<u>\$ 545.00</u>	<u>\$ 1,115.00</u>	<u>\$ 45,033.50</u>
5	INDEX (1)	1.00	1.50	3.07	124.06

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE TS -1 CLASS

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

Line No.	DESCRIPTION:	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST
----------	--------------	--

1	SYSTEM MILES OF MAIN:	The Company has no rate class in which dedicated facilities exist other than Special Contract customers.
2	MILES OF MAIN DEDICATED TO CLASS:	
3	NET COST OF MAIN DEDICATED TO CLASS:	
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:	
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:	
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

See attached tariff sheets in proposed original format.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
INDEX

INTERIM RATE RELIEF SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$1,205,273	0	1,205,273
2	COMMON PLANT ALLOCATED	\$0	(23,247)	(23,247)
3	ACQUISITION ADJUSTMENT	\$0	0	0
4	PROPERTY HELD FOR FUTURE USE	\$0	0	0
5	CONSTRUCTION WORK IN PROGRESS	\$15,142	0	15,142
6	TOTAL PLANT	<u>\$1,220,415</u>	<u>(23,247)</u>	<u>1,197,168</u>
<u>DEDUCTIONS</u>				
7	ACCUM. DEPR. - UTILITY PLANT	(\$639,362)	6,836	(632,526)
8	ACCUM. AMORT.-ORG.	\$0	0	0
9	ACCUM. AMORT.-PCNG	\$0	0	0
10	ACCUM. AMORT.-OLD APP. ACQ. ADJ.	\$0	0	0
11	ACCUM. AMORT.-UNAPP. ACQ ADJ.	\$0	0	0
12	TOTAL DEDUCTIONS	<u>(\$839,362)</u>	<u>6,836</u>	<u>(632,526)</u>
13	PLANT NET	<u>\$581,053</u>	<u>(16,411)</u>	<u>564,642</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
14	BALANCE SHEET METHOD	\$183,828	(105,880)	77,947
15	TOTAL RATE BASE	<u>\$764,881</u>	<u>(122,291)</u>	<u>642,589</u>
16	NET OPERATING INCOME	<u>(\$55,427)</u>	<u>28,154</u>	<u>(27,273)</u>
17	RATE OF RETURN	<u>-7.25%</u>		<u>-4.24%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030854-GU

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
<u>ASSETS</u>						
1	CASH	\$56,627	\$0	\$0	\$0	\$56,627
2	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0
3	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0
4	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0
6	ACCOUNTS REC. - PROPANE	\$69,754	(\$69,754)	\$0	\$0	\$0
7	CUST. ACCTS. REC.-GAS	\$173,681	\$0	\$0	\$0	\$173,681
8	TRANSPORTER FUEL REC	\$8,683	\$0	\$0	(\$8,683)	\$0
9	ACCOUNTS REC. - MISC	\$49,626	(\$49,626)	\$0	\$0	\$0
10	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0
12	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0
13	PLANT & OPER MATERIAL & SUPPL.	\$22,149	\$0	\$0	\$0	\$22,149
14	PROPANE INVENTORY	\$25,857	(\$25,857)	\$0	\$0	\$0
15	APPLIANCE INVENTORY	\$17,642	(\$17,642)	\$0	\$0	\$0
16	PREPAYMENTS	\$16,760	(\$1,039)	\$0	\$0	\$15,721
17	SUSPENSE ACCOUNT	(\$419)	\$0	\$0	\$419	\$0
18		\$0	\$0	\$0	\$0	\$0
19		\$0	\$0	\$0	\$0	\$0
20	TOTAL CURRENT ASSETS	<u>\$440,360</u>	<u>(\$163,918)</u>	<u>\$0</u>	<u>(\$8,264)</u>	<u>\$268,178</u>
<u>NON-UTILITY PROPERTY</u>						
21	NON UTILITY PROPERTY	\$38,354	(\$38,354)	\$0	\$0	\$0
22						
23	<u>DEFERRED DEBITS</u>					
24						
25	UNRECOVERED GAS COST	(\$53,401)	\$0	\$0	\$53,401	\$0
26						
27	TOTAL NON-UTILITY AND DEFERRED DEBITS	<u>(\$15,047)</u>	<u>(\$38,354)</u>	<u>\$0</u>	<u>\$53,401</u>	<u>\$0</u>
28	TOTAL CURRENT AND DEFERRED DEBITS	<u>\$425,313</u>	<u>(\$202,272)</u>	<u>\$0</u>	<u>\$45,137</u>	<u>\$268,178</u>

SUPPORTING SCHEDULES.

RECAP SCHEDULES: F-1, F-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
<u>LIABILITIES</u>						
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$190,923	(\$11,837)	\$0	\$0	\$179,086
3	ACCTS PAY- TRANSPORTER FUEL	\$0	\$0	\$0	\$0	\$0
4	CUSTOMER DEPOSITS-PROPANE	\$22,324	(\$22,324)	\$0	\$0	\$0
5	CUSTOMER DEPOSITS	\$17,093	\$0	(\$17,093)	\$0	\$0
6	TAXES ACCRUED-GENERAL	\$10,490	\$0	\$0	\$0	\$10,490
7	TAXES ACCRUED-INCOME	\$0	\$0	\$0	\$0	\$0
8	INTEREST ACCRUED	\$654	\$0	\$0	\$0	\$654
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$0	\$0	\$0	\$0	\$0
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0
13	TOTAL CURRENT LIABILITIES	<u>\$241,485</u>	<u>(\$34,161)</u>	<u>(\$17,093)</u>	<u>\$0</u>	<u>\$190,230</u>
<u>DEFERRED CREDITS & OPERATING RESERVES</u>						
14	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0
15	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0
16	ACCUMULATED DEFERRED INC. TAX	\$0	\$0	\$0	\$0	\$0
17	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
18						
19						
20	TOTAL DEFERRED LIABILITIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21	TOTAL LIABILITIES	<u>\$241,485</u>	<u>(\$34,161)</u>	<u>(\$17,093)</u>	<u>\$0</u>	<u>\$190,230</u>
22	WORKING CAPITAL ALLOWANCE	<u>\$183,828</u>	<u>(\$168,111)</u>	<u>\$17,093</u>	<u>\$45,137</u>	<u>\$77,947</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT</u>						
1	Eliminate Common Plant	(\$23,247)	\$0	(\$23,247)	(\$3,067)	To eliminate Common Plant
2		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
3	TOTAL	<u>(\$23,247)</u>	<u>\$0</u>	<u>(\$23,247)</u>	<u>(\$3,067)</u>	
<u>ACCUM. DEPR. - UTILITY PLANT</u>						
4	Eliminate Depreciation Reserve-Common Plar	\$6,836	\$0	\$6,836	\$902	To eliminate Common Plant Depreciation Reserve
5		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
6		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
7	TOTAL	<u>\$6,836</u>	<u>\$0</u>	<u>\$6,836</u>	<u>\$902</u>	
8	ADJUSTED NET PLANT	<u>(\$16,411)</u>	<u>\$0</u>	<u>(\$16,411)</u>	<u>(\$3,969)</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>ASSETS</u>						
1	ACCOUNTS REC. - PROPANE	(\$69,754)	(\$69,754)	\$0	(\$10,217)	To eliminate Accounts Receivable - Propane
2	TRANSPORTER FUEL REC	(\$8,683)	\$0	(\$8,683)	(\$1,272)	To eliminate Transporter Fuel Receivable
3	ACCOUNTS REC. - MISC	(\$49,626)	(\$49,626)	\$0	(\$7,269)	To eliminate Accounts Receivable - Misc.
4	PROPANE INVENTORY	(\$25,857)	(\$25,857)	\$0	(\$3,787)	To eliminate Propane Inventory
5	APPLIANCE INVENTORY	(\$17,642)	(\$17,642)	\$0	(\$2,584)	To eliminate Appliance Inventory
6	PREPAYMENTS	(\$1,039)	(\$1,039)	\$0	(\$152)	To eliminate Non-utility portion of Prepayments
7	SUSPENSE ACCOUNT	\$419	\$0	\$419	\$61	To eliminate Suspense Account
8	NON UTILITY PROPERTY	(\$38,354)	(\$38,354)	\$0	(\$5,618)	To eliminate Non-Utility Plant
9	UNRECOVERED GAS COST	\$53,401	\$0	\$53,401	\$7,822	To eliminate Unrecovered Gas Cost
10		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
11	TOTAL ADJUSTMENT TO ASSETS	<u>(\$157,135)</u>	<u>(\$202,272)</u>	<u>\$45,137</u>	<u>(\$23,016)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO 030954-GU

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>LIABILITIES</u>						
1	ACCOUNTS PAYABLE	(\$11,837)	(\$11,837)	\$0	(\$1,734)	To eliminate Non-utility portion of Accounts Payable
2	CUSTOMER DEPOSITS-PROPANE	(\$22,324)	(\$22,324)	\$0	(\$3,270)	To eliminate Customer Deposits - Propane
3	CUSTOMER DEPOSITS	(\$17,093)	\$0	(\$17,093)	(\$2,504)	To eliminate Customer Deposits
4		\$0	\$0	\$0	\$0	
5		\$0	\$0	\$0	\$0	
6		\$0	\$0	\$0	\$0	
7		\$0	\$0	\$0	\$0	
8		\$0	\$0	\$0	\$0	
9		\$0	\$0	\$0	\$0	
10		\$0	\$0	\$0	\$0	
11	TOTAL ADJS. TO LIABILITIES	<u>(\$51,255)</u>	<u>(\$34,161)</u>	<u>(\$17,093)</u>	<u>(\$7,507)</u>	
12	TOTAL WORKING CAPITAL ADJUSTMENTS	<u>(\$105,880)</u>	<u>(\$168,111)</u>	<u>\$62,231</u>	<u>(\$15,508)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO. 030954-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/02

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) REVENUE ADJUSTMENT	(5) N.O.I. REQUIREMENT
<u>OPERATING REVENUE:</u>						
1	OPERATING REVENUES	\$1,446,128	\$0	\$1,446,128	\$0	\$1,446,128
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	\$1,057,122	\$0	\$1,057,122	\$0	\$1,057,122
3	OPERATION & MAINTENANCE	\$325,094	\$0	\$325,094	\$0	\$325,094
4	DEPRECIATION & AMORTIZATION	\$50,404	(\$2,046)	\$48,358	\$0	\$48,358
5		\$0	\$0	\$0	\$0	\$0
<u>TAXES OTHER THAN INCOME TAXES</u>						
6	REVENUE RELATED	\$67,305	\$0	\$67,305	\$0	\$67,305
7	OTHER	\$0	\$0	\$0	\$0	\$0
<u>INCOME TAXES</u>						
8	-FEDERAL	\$1,384	(\$22,284)	(\$20,900)	\$0	(\$20,900)
9	-STATE	\$246	(\$3,824)	(\$3,578)	\$0	(\$3,578)
<u>DEFERRED INCOME TAXES - NET:</u>						
10	-FEDERAL	\$0	\$0	\$0	\$0	\$0
11	-STATE	\$0	\$0	\$0	\$0	\$0
12	INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSES	\$1,501,555	(\$28,154)	\$1,473,401	\$0	\$1,473,401
14	OPERATING INCOME	(\$55,427)	\$28,154	(\$27,273)	\$0	(\$27,273)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
2	TOTAL REVENUE ADJUSTMENTS	\$0	\$0	\$0	\$0	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
3		\$0	\$0	\$0	\$0	
4		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
5	TOTAL O & M ADJUSTMENTS	\$0	\$0	\$0	\$0	
<u>DEPRECIATION EXPENSE</u>						
6	DEPRECIATION ALLOCATION TO NON REG	(\$2,046)	\$0	(\$2,046)	(\$2,056)	Depreciation allocated to non-reg
7		\$0	\$0	\$0	\$0	
8		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
9	TOTAL DEPRECIATION EXPENSE ADJS	(\$2,046)	\$0	(\$2,046)	(\$2,056)	

SUPPORTING SCHEDULES

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	(DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
10		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
11	TOTAL TAXES OTHER THAN INCOME ADJS	\$0	\$0	\$0	\$0	
<u>FEDERAL INCOME TAXES</u>						
12	INTEREST SYNC.	(\$1,377)	\$0	(\$1,377)	(\$1,384)	Interest synchronization adjustment
13	ADJUST TAXES TO CALCULATED	(\$20,907)	\$0	(\$20,907)	(\$21,012)	Adjust Fed Taxes to Calculated Amount
14		\$0	\$0	\$0	\$0	
15		\$0	\$0	\$0	\$0	
16		\$0	\$0	\$0	\$0	
17		\$0	\$0	\$0	\$0	
18	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$22,284)	\$0	(\$22,284)	(\$22,396)	
<u>STATE INCOME TAXES</u>						
19	INTEREST SYNC.	(\$236)	\$0	(\$236)	(\$237)	Interest synchronization adjustment
20	ADJUST TAXES TO CALCULATED	(\$3,588)	\$0	(\$3,588)	(\$3,608)	Adjust State Taxes to Calculated Amount
		\$0	\$0	\$0	\$0	
21	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$3,824)	\$0	(\$3,824)	(\$3,843)	
<u>DEFERRED INCOME TAXES</u>						
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
22	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	\$0	\$0	\$0	
23	TOTAL ALL ADJUSTMENTS	(\$28,154)	\$0	(\$28,154)	(\$28,295)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR FOR THE INTERIM TEST PERIOD.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.5000%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.4725%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	94.0275%
9	FEDERAL INCOME TAX RATE	34.0000%
10	FEDERAL INCOME TAX (8 X 9)	31.9694%
11	REVENUE EXPANSION FACTOR (8)-(10)	62.0581%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6114

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	642,589
2	REQUESTED RATE OF RETURN	<u>8.49%</u>
3	N.O.I. REQUIREMENTS	\$54,579
4	LESS: ADJUSTED N.O.I.	<u>\$ (27,273)</u>
5	N.O.I. DEFICIENCY	\$ 81,852
6	EXPANSION FACTOR	<u>1.6114</u>
7	REVENUE DEFICIENCY	<u><u>\$ 131,896</u></u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS					COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED	RATIO		
1	LONG TERM DEBT	\$242,427	\$0	\$0	\$242,427	37.73%	5.49%	2.07%
2	SHORT TERM DEBT	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	\$17,093	\$0	\$0	\$17,093	2.68%	6.20%	0.16%
4	COMMON EQUITY	\$522,454	(\$139,385)	\$0	\$383,069	59.61%	10.50%	6.26%
5	DEFERRED INCOME TAXES	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
6	FLEX RATE LIABILITY	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
7	DEFERRED INC. TAXES-109	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
8	REG. ASSET/LIAB. 109	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
9	TAX CREDITS - ZERO COST	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
10	TOTAL	\$781,974	(\$139,385)	\$0	\$642,589	100.00%		8.49%

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE
 AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES.
 SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO
 CONSTRUCT THE RATE BASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 WITNESS: M. POWERS

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE	AMOUNT	RECONCILING ITEMS	ADJUSTMENTS		RECONCILED CAPITAL STRUCTURE
				SPECIFIC	PRO RATA	
1	LONG TERM DEBT	\$242,427	SEE SCHEDULE F-8	\$0	\$0	\$242,427
2	SHORT TERM DEBT	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
3	CUSTOMER DEPOSITS	\$17,093	SEE SCHEDULE F-8	\$0	\$0	\$17,093
4	COMMON EQUITY	\$522,454	SEE SCHEDULE F-8	(\$139,385)	\$0	\$383,069
5	DEFERRED INCOME TAXES	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
6	FLEX RATE LIABILITY	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
7	DEFERRED INC. TAXES-109	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
8	REG. ASSET/LIAB. 109	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
9	TAX CREDITS - ZERO COST	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
10	TOTAL	<u>\$781,974</u>		<u>(\$139,385)</u>	<u>\$0</u>	<u>\$642,589</u>

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: HOUSEHOLDER

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

YEAR ENDED 12/31/02

LINE NO.	(1) RATE SCHEDULE	(2) BILLS	(3) THERM SALES	(4) CUSTOMER CHARGE	(5) ENERGY CHARGE	(6) TOTAL (4+5)	(7) DOLLAR INCREASE	(8) % INCREASE	(9) INCREASE CENTS PER THERM
1	TS - 1	7,585	154,689	\$40,457	\$11,319	\$51,776	\$19,802	38.25%	\$0.1280
2	TS - 2	293	99,294	3,205	6,126	9,331	3,569	38.25%	0.0359
3	TS - 3	24	30,427	320	1,867	2,187	836	38.25%	0.0275
4	TS - 4 **	24	4,767,009	68,700	212,851	281,551	107,687	38.25%	0.0226
5	TS - 5	0	0	0	0	0	0	38.25%	0.0000
6		0	0	0	0	0	0	0.00%	0.0000
7		0	0	0	0	0	0	0.00%	0.0000
8		0	0	0	0	0	0	0.00%	0.0000
9		0	0	0	0	0	0	0.00%	0.0000
10	TOTAL	7,926	5,051,419	\$112,682	\$232,163	\$344,845	\$131,896	38.25%	\$0.0261

** Cogeneration Plant became a TS - 4 customer on November 1, 2003 (Customer was previously billed under a Special Contract rate).

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR + 1	PROJECTED		PROJECTED TEST YEAR AS ADJUSTED
		12/31/02 (PER BOOKS)	COMPANY ADJUSTMENT	ADJUSTED AVERAGE YEAR	12/31/03 AVERAGE YEAR	TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$1,205,273	\$0	\$1,205,273	\$1,241,527	\$1,341,330	\$0	\$1,341,330
2	COMMON PLANT ALLOCATED	\$0	(\$23,247)	(\$23,247)	\$0	\$0	(\$24,749)	(\$24,749)
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$15,142	\$0	\$15,142	\$3,898	\$0	\$0	\$0
6	TOTAL	\$1,220,415	(\$23,247)	\$1,197,168	\$1,245,424	\$1,341,330	(\$24,749)	\$1,316,581
<u>DEDUCTIONS</u>								
7	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	ACCUM. DEPR. - UTILITY PLANT	(\$639,362)	\$6,836	(\$632,526)	(\$676,986)	(\$693,558)	\$7,984	(\$685,574)
9	TOTAL DEDUCTIONS	(\$639,362)	\$6,836	(\$632,526)	(\$676,986)	(\$693,558)	\$7,984	(\$685,574)
10	PLANT NET	\$581,053	(\$16,411)	\$564,642	\$568,438	\$647,772	(\$16,765)	\$631,007
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	\$183,828	(\$105,880)	\$77,947	\$175,059	\$279,336	(\$154,532)	\$124,804
12	TOTAL RATE BASE	\$764,881	(\$122,291)	\$642,589	\$743,497	\$927,108	(\$171,296)	\$755,812
13	NET OPERATING INCOME	(\$55,427)	\$28,154	(\$27,273)	(\$1,889)	(\$105,465)	(\$8,639)	(\$114,103)
14	RATE OF RETURN	-7.25%		-4.24%		-11.38%		-15.10%

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21
 G-2 p.22, G-2 p.1-3, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	HBV + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/02 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/03 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
1	CASH	\$56,627	\$0	\$56,627	\$76,644	\$152,740	\$0	\$152,740
2	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	ACCOUNTS REC. - PROPANE	\$69,754	(\$69,754)	\$0	\$76,895	\$73,453	(\$73,453)	\$0
7	CUST. ACCTS. REC.-GAS	\$173,681	\$0	\$173,681	\$64,802	\$28,947	\$0	\$28,947
8	TRANSPORTER FUEL REC	\$8,683	(\$8,683)	\$0	\$199,482	\$153,737	(\$153,737)	\$0
9	ACCOUNTS REC.- MISC	\$49,626	(\$49,626)	\$0	\$50,120	\$50,120	(\$50,120)	\$0
10	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	PLANT & OPER.MATERIAL & SUPPL.	\$22,149	\$0	\$22,149	\$17,740	\$18,001	\$0	\$18,001
14	PROPANE INVENTORY	\$25,857	(\$25,857)	\$0	\$9,956	\$5,395	(\$5,395)	\$0
15	APPLIANCE INVENTORY	\$17,642	(\$17,642)	\$0	\$21,686	\$21,322	(\$21,322)	\$0
16	PREPAYMENTS	\$16,760	(\$1,039)	\$15,721	\$6,312	\$0	\$0	\$0
17	SUSPENSE ACCOUNT	(\$419)	\$419	\$0	(\$1,973)	\$0	\$0	\$0
18	NON UTILITY PROPERTY	\$38,354	(\$38,354)	\$0	\$46,129	\$44,354	(\$44,354)	\$0
19	UNRECOVERED GAS COST	(\$53,401)	\$53,401	\$0	(\$50,097)	\$0	\$0	\$0
20	MISC. DEFERRED DEBITS	\$0	\$0	\$0	\$0	\$4,911	(\$4,911)	\$0
21								\$0
22								\$0
23	TOTAL ASSETS	\$425,313	(\$157,135)	\$268,178	\$517,696	\$552,981	(\$353,293)	\$199,689

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR. + 1	PROJECTED		PROJECTED TEST YEAR AS ADJUSTED
		12/31/02 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/03 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$190,923	(\$11,837)	\$179,086	\$73,591	\$75,160	(\$4,660)	\$70,500
3	ACCTS PAY- TRANSPORTER FUEL	\$0	\$0	\$0	\$224,665	\$153,737	(\$153,737)	\$0
4	CUSTOMER DEPOSITS-PROPANE	\$22,324	(\$22,324)	\$0	\$23,093	\$23,200	(\$23,200)	\$0
5	CUSTOMER DEPOSITS	\$17,093	(\$17,093)	\$0	\$16,905	\$17,164	(\$17,164)	\$0
6	TAXES ACCRUED-GENERAL	\$10,490	\$0	\$10,490	\$3,850	\$3,850	\$0	\$3,850
7	TAXES ACCRUED-INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ACCRUED	\$654	\$0	\$654	\$534	\$534	\$0	\$534
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	MISC. CURRENT LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	ACCUMULATED DEFERRED INC. TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL LIABILITIES	\$241,485	(\$51,255)	\$190,230	\$342,637	\$273,645	(\$198,761)	\$74,884
22	WORKING CAPITAL	\$183,828	(\$105,880)	\$77,947	\$175,059	\$279,336	(\$154,532)	\$124,804

SUPPORTING SCHEDULES: B-13, G-1 p.5-8, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

AD. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate Common Plant	(\$24,749)	(\$24,749)	\$0	To remove Common Plant.
2		\$0	\$0	\$0	
3		\$0	\$0	\$0	
4		\$0	\$0	\$0	
5	TOTAL	(\$24,749)	(\$24,749)	\$0	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	Eliminate Reserve Common Plant	\$7,984	\$7,984	\$0	To remove reserve associated with Common Plant.
7		\$0	\$0	\$0	
8		\$0	\$0	\$0	
9		\$0	\$0	\$0	
10	TOTAL	\$7,984	\$7,984	\$0	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	(\$154,532)	(\$154,532)	\$0	
12	TOTAL RATE BASE ADJUSTMENTS	(\$171,296)	(\$171,296)	\$0	

1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12,
 G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$1,255,710	\$1,258,078	\$1,232,687	\$1,232,687	\$1,233,046	\$1,233,046	\$1,233,046	\$1,233,046	\$1,239,719	\$1,241,873	\$1,248,969	\$1,248,969	\$1,248,969	\$1,241,527	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$0	\$1,604	\$3,400	\$4,872	\$5,685	\$6,892	\$7,040	\$7,040	\$7,040	\$7,096	\$0	\$0	\$0	\$3,898	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	GROSS UTILITY PLANT	\$1,255,710	\$1,259,682	\$1,236,087	\$1,237,559	\$1,238,731	\$1,239,938	\$1,240,086	\$1,240,086	\$1,246,759	\$1,248,969	\$1,248,969	\$1,248,969	\$1,248,969	\$1,245,424	
6	ACCUM. PROVISION FOR DEPR.	(\$658,517)	(\$662,985)	(\$656,598)	(\$660,777)	(\$664,956)	(\$669,136)	(\$673,316)	(\$677,494)	(\$685,617)	(\$690,502)	(\$695,400)	(\$700,308)	(\$705,215)	(\$676,986)	RATE BASE
7	NET PLANT	\$597,193	\$596,697	\$579,489	\$576,782	\$573,775	\$570,802	\$566,771	\$562,592	\$561,142	\$558,467	\$553,569	\$548,661	\$543,754	\$568,438	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$36,349	\$38,899	\$53,254	\$51,641	\$50,028	\$50,636	\$49,020	\$47,405	\$45,028	\$44,354	\$44,354	\$44,354	\$44,354	\$46,129	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	\$36,349	\$38,899	\$53,254	\$51,641	\$50,026	\$50,636	\$49,020	\$47,405	\$45,028	\$44,354	\$44,354	\$44,354	\$44,354	\$46,129	
12	CASH	\$35,095	\$55,564	\$168,565	\$67,578	\$24,897	\$62,580	\$53,706	\$65,951	\$42,219	\$42,498	\$19,251	\$15,182	\$343,290	\$76,644	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS REC. - PROPANE	\$115,359	\$84,851	\$83,286	\$75,668	\$68,452	\$71,062	\$70,975	\$70,238	\$77,270	\$70,618	\$70,618	\$70,618	\$70,618	\$76,895	WORKING CAP.
18	CUST. ACCTS. REC.-GAS	\$43,090	\$61,539	\$303,979	\$36,602	\$78,303	\$41,425	\$126,058	\$20,289	\$23,897	\$28,316	\$22,748	\$22,779	\$33,396	\$64,802	WORKING CAP.
19	TRANSPORTER FUEL REC	\$112,879	\$355,748	\$452,179	\$167,582	\$578,227	\$111,951	\$53,550	\$28,137	\$45,309	\$164,830	\$242,034	\$100,400	\$180,442	\$199,482	WORKING CAP.
20	ACCOUNTS REC. - MISC	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	WORKING CAP.
21	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	ACCUM. PROV. UNCOLLECT. ACCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	PLANT & OPER.MATERIAL & SUPPL	\$16,357	\$17,486	\$18,407	\$17,995	\$17,284	\$18,476	\$17,613	\$18,694	\$18,300	\$18,001	\$18,001	\$18,001	\$18,001	\$17,740	WORKING CAP.
25	PROPANE INVENTORY	\$12,829	\$22,994	\$16,876	\$8,476	\$14,022	\$7,167	\$11,933	\$7,409	\$6,147	\$5,395	\$5,395	\$5,395	\$5,395	\$9,956	WORKING CAP.
26	APPLIANCE INVENTORY	\$19,779	\$19,385	\$21,839	\$21,560	\$21,666	\$23,070	\$19,904	\$24,985	\$24,461	\$21,322	\$21,322	\$21,322	\$21,322	\$21,686	WORKING CAP.
27	PREPAYMENTS	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	WORKING CAP.
28	SUSPENSE ACCOUNT	\$0	(\$5,765)	(\$296)	(\$787)	(\$2,677)	(\$3,182)	(\$2,021)	(\$4,698)	(\$2,858)	(\$3,367)	\$0	\$0	\$0	(\$1,973)	WORKING CAP.
29	TOTAL CURR. & ACCR. ASSETS	\$411,820	\$668,214	\$1,121,267	\$451,106	\$856,606	\$388,981	\$408,150	\$285,437	\$291,177	\$404,045	\$455,802	\$310,129	\$728,896	\$521,664	
30	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	MISC. DEFERRED DEBITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,243	\$11,320	\$10,397	\$2,612	WORKING CAP.
32	CONSERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	OTHER WIP-ENVIRONMENTAL MATTI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	UNRECOVERED GAS COST	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,094)	\$0	\$0	(\$50,097)	WORKING CAP.
37	TOTAL DEFERRED CHARGES	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,129)	(\$66,094)	\$12,243	\$11,320	\$10,397	(\$47,484)
38	TOTAL ASSETS	\$979,233	\$1,237,681	\$1,687,881	\$1,013,400	\$1,414,278	\$944,290	\$957,812	\$829,305	\$831,218	\$950,772	\$1,065,967	\$914,464	\$1,327,400	\$1,088,746	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	\$25,608	CAP. STRUCT
2	ADDITIONAL CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	UNAPPROPRIATED RET. EARN.	\$404,296	\$413,879	\$428,135	\$440,775	\$415,105	\$410,880	\$395,828	\$371,082	\$353,116	\$312,497	\$348,780	\$338,099	\$334,047	\$381,886	CAP. STRUCT.
4	UNDISTRIBUTED SUBS.EARN.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL STOCKHOLDERS EQUITY	\$429,904	\$439,487	\$453,743	\$466,383	\$440,713	\$436,488	\$421,436	\$396,690	\$378,726	\$338,105	\$374,388	\$361,707	\$359,655	\$407,494	
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$317,305	\$314,992	\$316,501	\$269,964	\$312,651	\$310,338	\$308,026	\$305,713	\$301,314	\$329,199	\$326,699	\$324,199	\$665,092	\$338,615	CAP. STRUCT.
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	TOTAL LONG TERM DEBT	\$317,305	\$314,992	\$316,501	\$269,964	\$312,651	\$310,338	\$308,026	\$305,713	\$301,314	\$329,199	\$326,699	\$324,199	\$665,092	\$338,615	
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	ACCOUNTS PAYABLE	\$185,491	\$82,302	\$81,156	\$47,948	\$52,800	\$40,414	\$53,212	\$40,252	\$72,464	\$75,180	\$75,160	\$75,160	\$75,160	\$73,591	WORKING CAP.
12	ACCTS PAY- TRANSPORTER FUEL	\$0	\$381,426	\$796,003	\$181,544	\$596,760	\$112,905	\$133,087	\$45,628	\$35,024	\$165,411	\$242,034	\$100,400	\$180,442	\$224,665	WORKING CAP.
13	CUSTOMER DEPOSITS-PROPANE	\$22,746	\$22,791	\$23,036	\$23,066	\$23,446	\$23,401	\$22,813	\$22,959	\$23,150	\$23,200	\$23,200	\$23,200	\$23,200	\$23,093	WORKING CAP.
14	CUSTOMER DEPOSITS	\$16,895	\$16,840	\$17,180	\$17,225	\$17,195	\$17,150	\$16,815	\$16,785	\$16,835	\$16,760	\$16,760	\$16,760	\$16,760	\$16,905	CAP. STRUCT.
15	TAXES ACCRUED-GENERAL	\$7,092	(\$156)	\$247	\$6,928	\$263	\$3,041	\$1,804	\$537	\$2,883	\$2,036	\$6,549	\$11,734	\$7,092	\$3,850	WORKING CAP.
16	TAXES ACCRUED-INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	INTEREST ACCRUED	\$0	(\$1)	\$15	\$342	\$450	\$553	\$639	\$741	\$822	\$901	\$1,177	\$1,304	\$0	\$534	WORKING CAP
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TAX COLLECTIONS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	MISC. CURRENT LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	TOTAL CURR. & ACCRUED LIAB.	\$232,024	\$483,202	\$917,637	\$277,053	\$860,914	\$197,464	\$228,350	\$126,902	\$151,178	\$283,468	\$364,880	\$228,558	\$302,654	\$342,637	
24	CUSTOMER ADVANCES FOR CONS'	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	ACCUMULATED DEFERRED INC. TA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	TOTAL CAPITAL. & LIAB.	\$979,233	\$1,237,681	\$1,687,881	\$1,013,400	\$1,414,278	\$944,290	\$957,812	\$829,305	\$831,218	\$950,772	\$1,065,968	\$914,464	\$1,327,400	\$1,088,746	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2004	FEBRUARY 2004	MARCH 2004	APRIL 2004	MAY 2004	JUNE 2004	JULY 2004	AUGUST 2004	SEPTEMBER 2004	OCTOBER 2004	NOVEMBER 2004	DECEMBER 2004	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$1,248,989	\$1,280,990	\$1,282,146	\$1,283,327	\$1,284,483	\$1,285,639	\$1,392,494	\$1,393,650	\$1,394,806	\$1,395,962	\$1,397,118	\$1,398,274	\$1,399,430	\$1,341,330	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	GROSS UTILITY PLANT	\$1,248,989	\$1,280,990	\$1,282,146	\$1,283,327	\$1,284,483	\$1,285,639	\$1,392,494	\$1,393,650	\$1,394,806	\$1,395,962	\$1,397,118	\$1,398,274	\$1,399,430	\$1,341,330	
6	ACCUM. PROVISION FOR DEPR.	(\$705,215)	(\$687,759)	(\$691,542)	(\$695,332)	(\$699,128)	(\$702,930)	(\$675,200)	(\$680,330)	(\$685,467)	(\$690,609)	(\$695,758)	(\$700,913)	(\$706,074)	(\$693,558)	RATE BASE
7	NET PLANT	\$543,774	\$593,231	\$590,604	\$587,995	\$585,355	\$582,709	\$717,294	\$713,320	\$709,339	\$705,353	\$701,360	\$697,361	\$693,356	\$647,772	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	\$44,354	
12	CASH	\$343,290	\$259,884	\$259,828	\$273,304	\$262,167	\$272,598	\$121,672	\$96,658	\$61,712	\$38,168	\$21,306	\$1,369	(\$28,130)	\$152,740	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS REC.- PROPANE	\$70,618	\$84,851	\$83,286	\$75,688	\$68,452	\$71,062	\$70,975	\$70,238	\$77,270	\$70,618	\$70,618	\$70,618	\$70,618	\$73,453	WORKING CAP.
18	CUST. ACCTS. REC.-GAS	\$33,396	\$40,894	\$42,254	\$31,672	\$53,668	\$31,136	\$19,004	\$13,285	\$14,240	\$22,059	\$18,502	\$22,916	\$33,288	\$28,947	WORKING CAP.
19	TRANSPORTER FUEL REC	\$180,442	\$103,034	\$105,371	\$99,498	\$573,025	\$58,462	\$56,970	\$56,022	\$55,454	\$54,892	\$378,165	\$139,870	\$139,377	\$153,737	WORKING CAP.
20	ACCOUNTS REC.- MISC	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	\$50,120	WORKING CAP.
21	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	ACCUM. PROV. UNCOLLECT. ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	PLANT & OPER. MATERIAL & SUPPL.	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	\$18,001	WORKING CAP.
25	PROPANE INVENTORY	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	\$5,395	WORKING CAP.
26	APPLIANCE INVENTORY	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	WORKING CAP.
27	PREPAYMENTS	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	\$6,312	WORKING CAP.
28	SUSPENSE ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	TOTAL CURR. & ACCR. ASSETS	\$728,896	\$589,813	\$591,867	\$581,292	\$1,058,461	\$534,408	\$369,771	\$337,354	\$309,828	\$286,887	\$587,741	\$335,923	\$318,303	\$510,028	
30	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	MISC. DEFERRED DEBITS	\$10,397	\$9,474	\$8,551	\$7,628	\$6,705	\$5,782	\$4,859	\$3,936	\$3,013	\$2,090	\$1,167	\$244	\$0	\$4,911	WORKING CAP.
32	CONSERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	OTHER WIP-ENVIRONMENTAL MATTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	UNRECOVERED GAS COST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	TOTAL DEFERRED CHARGES	\$10,397	\$9,474	\$8,551	\$7,628	\$6,705	\$5,782	\$4,859	\$3,936	\$3,013	\$2,090	\$1,167	\$244	\$0	\$4,911	
38	TOTAL ASSETS	\$1,327,400	\$1,238,872	\$1,235,195	\$1,221,289	\$1,694,876	\$1,167,254	\$1,136,278	\$1,098,964	\$1,066,532	\$1,038,683	\$1,334,622	\$1,077,882	\$1,058,014	\$1,207,065	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2004	FEBRUARY 2004	MARCH 2004	APRIL 2004	MAY 2004	JUNE 2004	JULY 2004	AUGUST 2004	SEPTEMBER 2004	OCTOBER 2004	NOVEMBER 2004	DECEMBER 2004	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	\$25,808	CAP. STRUCT.
2	ADDITIONAL CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	UNAPPROPRIATED RET. EARN.	\$334,047	\$334,179	\$335,537	\$326,306	\$339,066	\$329,288	\$307,159	\$278,202	\$250,194	\$229,998	\$208,239	\$186,888	\$177,909	\$279,616	CAP. STRUCT.
4	UNDISTRIBUTED SUBS.EARN.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL STOCKHOLDERS EQUITY	\$359,855	\$359,787	\$361,145	\$351,914	\$364,874	\$354,896	\$332,767	\$303,810	\$275,802	\$255,606	\$231,847	\$212,496	\$203,517	\$305,224	
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$665,092	\$659,089	\$653,048	\$646,966	\$640,844	\$634,881	\$628,478	\$622,233	\$615,952	\$609,629	\$603,264	\$596,858	\$590,408	\$628,196	CAP. STRUCT.
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	TOTAL LONG TERM DEBT	\$665,092	\$659,089	\$653,048	\$646,966	\$640,844	\$634,881	\$628,478	\$622,233	\$615,952	\$609,629	\$603,264	\$596,858	\$590,408	\$628,196	
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	ACCOUNTS PAYABLE	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	\$75,160	WORKING CAP.
12	ACCTS PAY- TRANSPORTER FUEL	\$180,442	\$103,034	\$105,371	\$99,498	\$573,025	\$58,462	\$56,970	\$56,022	\$55,454	\$54,892	\$376,165	\$139,870	\$139,377	\$153,737	WORKING CAP.
13	CUSTOMER DEPOSITS-PROPANE	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	\$23,200	WORKING CAP.
14	CUSTOMER DEPOSITS	\$16,760	\$16,760	\$17,010	\$17,260	\$17,260	\$17,260	\$17,260	\$17,260	\$17,260	\$17,260	\$17,260	\$17,260	\$17,260	\$17,164	CAP. STRUCT.
15	TAXES ACCRUED-GENERAL	\$7,092	(\$156)	\$247	\$6,928	\$263	\$3,041	\$1,804	\$537	\$2,883	\$2,036	\$6,549	\$11,734	\$7,092	\$3,850	WORKING CAP.
16	TAXES ACCRUED-INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	INTEREST ACCRUED	\$0	(\$1)	\$15	\$342	\$450	\$553	\$639	\$741	\$822	\$901	\$1,177	\$1,304	\$0	\$534	WORKING CAP.
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TAX COLLECTIONS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	MISC. CURRENT LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	TOTAL CURR. & ACCRUED LIAB.	\$302,854	\$217,997	\$221,003	\$222,388	\$689,358	\$177,676	\$175,033	\$172,920	\$174,779	\$173,449	\$499,511	\$268,528	\$262,089	\$273,645	
24	CUSTOMER ADVANCES FOR CONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	ACCUMULATED DEFERRED INC. TA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	TOTAL CAPITAL & LIAB.	\$1,327,400	\$1,236,872	\$1,235,196	\$1,221,269	\$1,694,876	\$1,167,253	\$1,136,278	\$1,088,963	\$1,068,532	\$1,038,684	\$1,334,622	\$1,077,883	\$1,058,013	\$1,207,065	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

COMPANY: INDIANTOWN GAS COMPANY

HISTORIC BASE YEAR + 1: 12/31/03

WITNESS: B. POWERS

DOCKET NO: 030954-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/03

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEP 2003	OCT 2003	NOV 2003	DEC 2003	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376	MAINS (REPLACEMENT)	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354	\$19,354
5	376	MAINS (STEEL)	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266
6	376	MAINS (PLASTIC)	\$131,040	\$131,040	\$131,040	\$131,040	\$131,040	\$131,040	\$131,040	\$131,040	\$131,040	\$131,040	\$134,853	\$134,853	\$134,853	\$131,920
7	378	M & R EQUIPMENT - GENERAL	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982
8	379	M & R EQUIPMENT - CITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	\$21,105	\$21,105	\$21,105	\$21,105	\$21,105	\$21,105	\$21,105	\$21,105	\$21,105	\$0	\$0	\$0	\$0	\$12,988
10	380	DIST PLANT -SERVICES (PLASTIC)	\$37,486	\$37,486	\$37,486	\$37,486	\$37,817	\$37,817	\$37,817	\$37,817	\$58,922	\$58,922	\$61,222	\$61,222	\$61,222	\$46,383
11	381	METERS	\$37,244	\$39,612	\$39,612	\$39,612	\$39,612	\$39,612	\$39,612	\$39,612	\$43,337	\$45,491	\$45,669	\$45,669	\$45,669	\$41,566
12	382	METER INSTALLATIONS	\$6,256	\$6,256	\$6,256	\$6,256	\$6,284	\$6,284	\$6,284	\$6,284	\$6,284	\$6,284	\$7,089	\$7,089	\$7,089	\$6,461
13	383	REGULATORS	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287	\$11,287
14	384	REGULATOR INSTALL HOUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	385	M & R EQUIPMENT - INDUSTRIAL	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378
16	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	389	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$1,134
18	390	STRUCTURES AND IMPROVEMENTS	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895
19	391	OFFICE FURNITURE & EQUIPMENT	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774
20	391	OFFICE COMPUTERS	\$31,818	\$31,818	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,676
21	392	TRANSPORTATION EQUIPMENT	\$160,314	\$160,314	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$140,510
22	393	STORES EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	394	TOOLS AND WORK EQUIPMENT	\$6,562	\$6,562	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$6,024
24	396	POWER OPERATED EQUIPMENT	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824
25	397	COMMUNICATION EQUIPMENT	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633
26	388	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27																\$0
28																\$0
29																\$0
30																\$0
31																\$0
32																\$0
33																\$0
34																\$0
35																\$0
36																\$0
37																\$0
38																\$0
39																\$0
40		TOTAL PLANT IN SERVICE	\$1,255,710	\$1,258,078	\$1,232,687	\$1,232,687	\$1,233,046	\$1,233,046	\$1,233,046	\$1,233,046	\$1,239,719	\$1,241,873	\$1,248,969	\$1,248,969	\$1,248,969	\$1,241,527

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

COMPANY: INDIANTOWN GAS COMPANY

PROJECTED TEST YEAR: 12/31/04

WITNESS: B. POWERS

DOCKET NO: 030954-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/04

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2004	FEB 2004	MAR 2004	APR 2004	MAY 2004	JUN 2004	JUL 2004	AUG 2004	SEP 2004	OCT 2004	NOV 2004	DEC 2004	13 MONTH AVERAGE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$101,492	\$144,242	\$144,242	\$144,242	\$144,242	\$144,242	\$144,242	\$144,242	\$124,511
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376	MAINS (REPLACEMENT)	\$19,354	\$18,287	\$17,220	\$16,153	\$15,086	\$14,019	\$12,952	\$11,885	\$10,818	\$9,751	\$8,684	\$7,617	\$6,550	\$12,952
5	376	MAINS (STEEL)	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266	\$332,266
6	376	MAINS (PLASTIC)	\$134,853	\$135,970	\$137,087	\$138,204	\$139,321	\$140,438	\$141,555	\$142,672	\$143,789	\$144,906	\$146,023	\$147,140	\$148,257	\$141,555
7	378	M & R EQUIPMENT - GENERAL	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982	\$47,982
8	379	M & R EQUIPMENT - CITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	380	DIST PLANT -SERVICES (PLASTIC)	\$61,222	\$64,537	\$68,517	\$66,497	\$67,477	\$68,457	\$69,437	\$70,417	\$71,397	\$72,377	\$73,357	\$74,337	\$75,317	\$69,257
11	381	METERS	\$45,669	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,919	\$53,284
12	382	METER INSTALLATIONS	\$7,089	\$7,395	\$7,521	\$7,647	\$7,773	\$7,899	\$8,025	\$8,151	\$8,277	\$8,403	\$8,529	\$8,655	\$8,781	\$8,011
13	383	REGULATORS	\$11,287	\$13,994	\$13,994	\$14,019	\$14,019	\$14,019	\$14,019	\$14,019	\$14,019	\$14,019	\$14,019	\$14,019	\$14,019	\$13,805
14	384	REGULATOR INSTALL HOUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	385	M & R EQUIPMENT - INDUSTRIAL	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378	\$98,378
16	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	389	LAND AND LAND RIGHTS	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948
18	390	STRUCTURES AND IMPROVEMENTS	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895
19	391	OFFICE FURNITURE & EQUIPMENT	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774
20	391	OFFICE COMPUTERS	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468
21	392	TRANSPORTATION EQUIPMENT	\$136,909	\$154,302	\$154,302	\$154,302	\$154,302	\$154,302	\$172,875	\$172,875	\$172,875	\$172,875	\$172,875	\$172,875	\$172,875	\$162,965
22	393	STORES EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	394	TOOLS AND WORK EQUIPMENT	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$43,628	\$43,628	\$43,628	\$43,628	\$43,628	\$43,628	\$43,628	\$26,226
24	396	POWER OPERATED EQUIPMENT	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$13,419
25	397	COMMUNICATION EQUIPMENT	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633
26	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28																\$0
29																\$0
30																\$0
31																\$0
32																\$0
33																\$0
34																\$0
35																\$0
36																\$0
37																\$0
38																\$0
39																\$0
40		TOTAL PLANT IN SERVICE	\$1,248,969	\$1,280,990	\$1,282,146	\$1,283,327	\$1,284,483	\$1,285,639	\$1,392,494	\$1,393,650	\$1,394,806	\$1,395,962	\$1,397,118	\$1,398,274	\$1,399,430	\$1,341,330

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2002	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEP 2003	OCT 2003	NOV 2003	DEC 2003	13 MONTH AVERAGE
1	301	ORGANIZATION	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376	MAINS (REPLACEMENT)	0.0%	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905	\$21,905
5	376	MAINS (STEEL)	4.2%	\$151,849	\$152,486	\$153,123	\$153,760	\$154,397	\$155,034	\$155,671	\$156,308	\$246,790	\$247,953	\$249,116	\$250,279	\$251,442	\$190,631
6	376	MAINS (PLASTIC)	3.3%	\$156,531	\$156,912	\$157,294	\$157,676	\$158,058	\$158,440	\$158,822	\$159,204	\$73,774	\$74,134	\$74,500	\$74,871	\$75,242	\$125,804
7	378	M & R EQUIPMENT - GENERAL	3.4%	(\$1,955)	(\$1,847)	(\$1,740)	(\$1,632)	(\$1,524)	(\$1,416)	(\$1,308)	(\$1,200)	\$8,718	\$8,854	\$8,990	\$9,126	\$9,262	\$2,487
8	379	M & R EQUIPMENT - CITY	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	N/A	\$8,325	\$8,374	\$8,424	\$8,473	\$8,522	\$8,571	\$8,620	\$8,670	\$0	\$0	\$0	\$0	\$0	\$5,229
10	380	DIST PLANT -SERVICES (PLASTIC)	3.3%	\$22,274	\$22,361	\$22,449	\$22,536	\$22,624	\$22,712	\$22,800	\$22,887	\$22,305	\$22,467	\$22,632	\$22,801	\$22,969	\$22,601
11	381	METERS	3.8%	\$17,595	\$17,714	\$17,836	\$17,958	\$18,080	\$18,202	\$18,324	\$18,446	\$18,600	\$18,741	\$18,885	\$19,030	\$19,174	\$18,353
12	382	METER INSTALLATIONS	2.6%	\$1,419	\$1,426	\$1,434	\$1,443	\$1,452	\$1,461	\$1,470	\$1,479	\$1,529	\$1,543	\$1,557	\$1,572	\$1,588	\$1,490
13	383	REGULATORS	3.0%	\$4,437	\$4,467	\$4,497	\$4,527	\$4,557	\$4,587	\$4,617	\$4,647	\$4,662	\$4,690	\$4,718	\$4,747	\$4,775	\$4,610
14	384	REGULATOR INSTALL HOUSE	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	385	M & R EQUIPMENT - INDUSTRIAL	3.5%	\$43,229	\$43,525	\$43,820	\$44,115	\$44,410	\$44,705	\$45,000	\$45,295	\$45,525	\$45,812	\$46,099	\$46,386	\$46,673	\$44,969
16	387	OTHER EQUIPMENT	4.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	389	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	390	STRUCTURES AND IMPROVEMEN	2.5%	\$17,956	\$18,414	\$18,873	\$19,331	\$19,789	\$20,247	\$20,705	\$21,163	\$20,819	\$21,177	\$21,535	\$21,893	\$22,251	\$20,320
19	391	OFFICE FURNITURE & EQUIPMEN	5.0%	\$10,378	\$10,532	\$10,686	\$10,841	\$10,995	\$11,149	\$11,303	\$11,457	\$4,397	\$4,513	\$4,628	\$4,744	\$4,860	\$8,499
20	391	OFFICE COMPUTERS	12.9%	\$13,211	\$13,243	\$11,924	\$11,955	\$11,986	\$12,017	\$12,048	\$12,079	\$21,411	\$21,739	\$22,068	\$22,394	\$22,721	\$16,061
21	392	TRANSPORTATION EQUIPMENT	14.8%	\$85,084	\$87,087	\$79,582	\$81,294	\$83,006	\$84,718	\$86,430	\$88,142	\$85,204	\$86,893	\$88,581	\$90,270	\$91,958	\$86,019
22	393	STORES EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	394	TOOLS AND WORK EQUIPMENT	5.1%	\$1,918	\$1,944	\$1,969	\$1,994	\$2,019	\$2,044	\$2,070	\$2,095	\$2,144	\$2,169	\$2,194	\$2,219	\$2,244	\$2,079
24	396	POWER OPERATED EQUIPMENT	6.6%	\$4,284	\$4,339	\$4,394	\$4,448	\$4,502	\$4,556	\$4,610	\$4,664	\$4,712	\$4,766	\$4,820	\$4,874	\$4,928	\$4,608
25	397	COMMUNICATION EQUIPMENT	8.3%	(\$1,415)	(\$1,389)	(\$1,364)	(\$1,339)	(\$1,314)	(\$1,289)	(\$1,264)	(\$1,238)	\$1,631	\$1,656	\$1,681	\$1,706	\$1,731	(\$170)
26	398	MISC. EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27																	\$0
28																	\$0
29																	\$0
30																	\$0
31																	\$0
32																	\$0
33		DEPRECIATION RESERVE		557,025	561,493	555,106	559,285	563,464	567,644	571,823	576,002	584,125	589,010	593,908	598,816	603,723	\$575,494
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	108	TOTAL DEPRECIATION RESERVE		557,025	561,493	555,106	559,285	563,464	567,644	571,823	576,002	584,125	589,010	593,908	598,816	603,723	\$575,494

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2003	JAN 2004	FEB 2004	MAR 2004	APR 2004	MAY 2004	JUN 2004	JUL 2004	AUG 2004	SEP 2004	OCT 2004	NOV 2004	DEC 2004	13 MONTH AVERAGE
1	301	ORGANIZATION	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376	MAINS (REPLACEMENT)	0.0%	\$21,905	\$20,518	\$19,131	\$17,744	\$16,357	\$14,970	\$13,582	\$12,195	\$10,808	\$9,421	\$8,034	\$6,647	\$5,260	\$13,582
5	376	MAINS (STEEL)	4.2%	\$251,442	\$252,605	\$253,768	\$254,931	\$256,093	\$257,256	\$258,419	\$259,582	\$260,745	\$261,908	\$263,071	\$264,234	\$265,397	\$258,419
6	376	MAINS (PLASTIC)	3.3%	\$75,242	\$75,614	\$75,989	\$76,368	\$76,750	\$77,134	\$77,522	\$77,913	\$78,307	\$78,704	\$79,104	\$79,507	\$79,913	\$77,544
7	378	M & R EQUIPMENT - GENERAL	3.4%	\$9,262	\$9,398	\$9,534	\$9,670	\$9,806	\$9,942	\$10,077	\$10,213	\$10,349	\$10,485	\$10,621	\$10,757	\$10,893	\$10,077
8	379	M & R EQUIPMENT - CITY	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	380	DIST PLANT -SERVICES (PLASTIC)	3.3%	\$22,969	\$23,142	\$23,321	\$23,502	\$23,686	\$23,873	\$24,063	\$24,255	\$24,450	\$24,648	\$24,848	\$25,051	\$25,257	\$24,082
11	381	METERS	3.8%	\$19,174	\$19,332	\$19,503	\$19,673	\$19,844	\$20,015	\$20,186	\$20,356	\$20,527	\$20,698	\$20,869	\$21,039	\$21,210	\$20,187
12	382	METER INSTALLATIONS	2.6%	\$1,588	\$1,604	\$1,620	\$1,636	\$1,653	\$1,670	\$1,687	\$1,705	\$1,722	\$1,740	\$1,759	\$1,777	\$1,796	\$1,689
13	383	REGULATORS	3.0%	\$4,775	\$4,806	\$4,841	\$4,876	\$4,912	\$4,947	\$4,982	\$5,017	\$5,052	\$5,087	\$5,122	\$5,157	\$5,192	\$4,982
14	384	REGULATOR INSTALL HOUSE	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	385	M & R EQUIPMENT - INDUSTRIAL	3.5%	\$46,673	\$46,960	\$47,247	\$47,534	\$47,820	\$48,107	\$48,394	\$48,681	\$48,968	\$49,255	\$49,542	\$49,829	\$50,116	\$48,394
16	387	OTHER EQUIPMENT	4.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	389	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$22,251	\$22,610	\$22,968	\$23,326	\$23,684	\$24,042	\$24,400	\$24,758	\$25,116	\$25,474	\$25,833	\$26,191	\$26,549	\$24,400
19	391	OFFICE FURNITURE & EQUIPMENT	5.0%	\$4,860	\$4,976	\$5,091	\$5,207	\$5,323	\$5,439	\$5,554	\$5,670	\$5,786	\$5,901	\$6,017	\$6,133	\$6,249	\$5,554
20	391	OFFICE COMPUTERS	12.9%	\$22,721	\$23,049	\$23,376	\$23,704	\$24,031	\$24,359	\$24,686	\$25,014	\$25,341	\$25,669	\$25,996	\$26,324	\$26,651	\$24,686
21	392	TRANSPORTATION EQUIPMENT	14.8%	\$91,958	\$72,647	\$74,550	\$76,453	\$78,356	\$80,259	\$82,162	\$84,065	\$85,968	\$87,871	\$89,774	\$91,677	\$93,580	\$72,647
22	393	STORES EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	394	TOOLS AND WORK EQUIPMENT	5.1%	\$2,244	\$2,270	\$2,295	\$2,320	\$2,345	\$2,370	\$2,476	\$2,661	\$2,847	\$3,032	\$3,217	\$3,403	\$3,588	\$2,698
24	396	POWER OPERATED EQUIPMENT	6.6%	\$4,928	\$4,982	\$5,036	\$5,090	\$5,144	\$5,198	(\$4,553)	(\$4,462)	(\$4,372)	(\$4,281)	(\$4,190)	(\$4,099)	(\$4,009)	\$32
25	397	COMMUNICATION EQUIPMENT	8.3%	\$1,731	\$1,756	\$1,781	\$1,806	\$1,832	\$1,857	\$1,882	\$1,907	\$1,932	\$1,957	\$1,982	\$2,007	\$2,033	\$1,882
26	398	MISC. EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27																	\$0
28																	\$0
29																	\$0
30																	\$0
31																	\$0
32																	\$0
33		DEPRECIATION RESERVE		603,723	586,267	590,050	593,840	597,636	601,438	573,708	577,948	582,194	586,446	590,704	594,968	599,238	\$590,627
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	108	TOTAL DEPRECIATION RESERVE		\$603,723	\$586,267	\$590,050	\$593,840	\$597,636	\$601,438	\$573,708	\$577,948	\$582,194	\$586,446	\$590,704	\$594,968	\$599,238	\$590,627

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISE AND CONSENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	INTANGIBLE PLANT	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492	101,492
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC 2003	JAN 2004	FEB 2004	MAR 2004	APR 2004	MAY 2004	JUN 2004	JUL 2004	AUG 2004	SEP 2004	OCT 2004	NOV 2004	DEC 2004	13 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISE AND CONSENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	INTANGIBLE PLANT	101,492	101,492	101,492	101,492	101,492	101,492	101,492	102,383	103,273	104,164	105,055	105,945	106,836	102,931
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 101,492	\$ 102,383	\$ 103,273	\$ 104,164	\$ 105,055	\$ 105,945	\$ 106,836	\$ 102,931

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	389	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	1,134
3	390	STRUCTURES AND IMPROVEMEN	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	171,895
4	391	OFFICE FURNITURE & EQUIPMEN	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	27,774
5	391	OFFICE COMPUTERS	\$31,818	\$31,818	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	30,676
6	392	TRANSPORTATION EQUIPMENT	\$160,314	\$160,314	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	\$136,909	140,510
7	393	STORES EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
8	394	TOOLS AND WORK EQUIPMENT	\$6,562	\$6,562	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	6,024
9	396	POWER OPERATED EQUIPMENT	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	9,824
10	397	COMMUNICATION EQUIPMENT	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	3,633
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$411,820	\$411,820	\$386,429	\$386,429	\$386,429	\$386,429	\$386,429	\$386,429	\$389,377	\$389,377	\$389,377	\$389,377	\$389,377	\$391,469

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
16	389	LAND AND LAND RIGHTS	\$1,134	6.2%	\$70	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
17	390	STRUCTURES AND IMPROVEMEN	\$171,895	6.2%	\$10,644	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
18	391	OFFICE FURNITURE & EQUIPMEN	\$27,774	6.2%	\$1,720	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
19	391	OFFICE COMPUTERS	\$30,676	6.2%	\$1,899	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
20	392	TRANSPORTATION EQUIPMENT	\$140,510	6.2%	\$8,700	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
21	393	STORES EQUIPMENT	\$0	0.0%	\$0	
22	394	TOOLS AND WORK EQUIPMENT	\$6,024	0.0%	\$0	
23	396	POWER OPERATED EQUIPMENT	\$9,824	0.0%	\$0	
24	397	COMMUNICATION EQUIPMENT	\$3,633	6.2%	\$225	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
25	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
26			\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28		TOTAL	\$391,469		\$23,259	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389	Operations Center - Land	1,064	70	1,134	0	0	0	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
2	389		0	0	0	0	0	0	
3	389		0	0	0				
4	389	TOTAL	1,064	70	1,134	0	0	0	
5	390	Operations Center	161,251	10,644	171,895	19,061	1,258	20,320	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	161,251	10,644	171,895	19,061	1,258	20,320	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	389	LAND AND LAND RIGHTS	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	2,948
3	390	STRUCTURES AND IMPROVEMEN	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	\$171,895	171,895
4	391	OFFICE FURNITURE & EQUIPMEN	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	\$27,774	27,774
5	391	OFFICE COMPUTERS	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	\$30,468	30,468
6	392	TRANSPORTATION EQUIPMENT	\$136,909	\$154,302	\$154,302	\$154,302	\$154,302	\$154,302	\$172,875	\$172,875	\$172,875	\$172,875	\$172,875	\$172,875	\$172,875	162,965
7	393	STORES EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
8	394	TOOLS AND WORK EQUIPMENT	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$43,626	\$43,626	\$43,626	\$43,626	\$43,626	\$43,626	\$43,626	26,226
9	396	POWER OPERATED EQUIPMENT	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$9,824	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	13,419
10	397	COMMUNICATION EQUIPMENT	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	\$3,633	3,633
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$389,377	\$406,770	\$406,770	\$406,770	\$406,770	\$406,770	\$469,719	\$469,719	\$469,719	\$469,719	\$469,719	\$469,719	\$469,719	\$439,328

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
15	387	OTHER EQUIPMENT	\$0	0.0%	\$0
16	389	LAND AND LAND RIGHTS	\$2,948	6.2%	\$183
17	390	STRUCTURES AND IMPROVEMEN	\$171,895	6.2%	\$10,644
18	391	OFFICE FURNITURE & EQUIPMEN	\$27,774	6.2%	\$1,720
19	391	OFFICE COMPUTERS	\$30,468	6.2%	\$1,887
20	392	TRANSPORTATION EQUIPMENT	\$162,965	6.2%	\$10,091
21	393	STORES EQUIPMENT	\$0	0.0%	\$0
22	394	TOOLS AND WORK EQUIPMENT	\$26,226	0.0%	\$0
23	396	POWER OPERATED EQUIPMENT	\$13,419	0.0%	\$0
24	397	COMMUNICATION EQUIPMENT	\$3,633	6.2%	\$225
25	398	MISC. EQUIPMENT	\$0	0.0%	\$0
26			\$0	0.0%	\$0
27			\$0	0.0%	\$0
28		TOTAL	\$439,328		\$24,749

METHOD OF ALLOCATION

BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
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 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/04

WITNESS: B. POWERS

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389	Operations Center - Land	2,765	183	2,948	0	0	0	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
2	389		0	0	0	0	0	0	
3	389		0	0	0				
4	389	TOTAL	2,765	183	2,948	0	0	0	
5	390	Operations Center	161,251	10,644	171,895	22,889	1,511	24,400	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	161,251	10,644	171,895	22,889	1,511	24,400	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES AND IMPROVEMEN	17,956	18,414	18,873	19,331	19,789	20,247	20,705	21,163	20,819	21,177	21,535	21,893	22,251	20,320
4	391	OFFICE FURNITURE & EQUIPMEN	10,378	10,532	10,686	10,841	10,995	11,149	11,303	11,457	4,397	4,513	4,628	4,744	4,860	8,499
5	391	OFFICE COMPUTERS	13,211	13,243	11,924	11,955	11,986	12,017	12,048	12,079	21,411	21,739	22,066	22,394	22,721	16,061
6	392	TRANSPORTATION EQUIPMENT	85,084	87,087	79,582	81,294	83,006	84,718	86,430	88,142	85,204	86,893	88,581	90,270	91,958	86,019
7	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	394	TOOLS AND WORK EQUIPMENT	1,918	1,944	1,969	1,994	2,019	2,044	2,070	2,095	2,144	2,169	2,194	2,219	2,244	2,079
9	396	POWER OPERATED EQUIPMENT	4,284	4,339	4,394	4,448	4,502	4,556	4,610	4,664	4,712	4,766	4,820	4,874	4,928	4,608
10	397	COMMUNICATION EQUIPMENT	(1,415)	(1,389)	(1,364)	(1,339)	(1,314)	(1,289)	(1,264)	(1,238)	1,631	1,656	1,681	1,706	1,731	(170)
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	131,416	134,170	126,064	128,524	130,983	133,443	135,902	138,361	140,317	142,912	145,506	148,100	150,694	137,415

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
14	389	LAND AND LAND RIGHTS	\$0	0.0%	\$0	
15	390	STRUCTURES AND IMPROVEMEN	\$20,320	6.2%	\$1,258	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
16	391	OFFICE FURNITURE & EQUIPMEN	\$8,499	6.2%	\$526	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
17	391	OFFICE COMPUTERS	\$16,061	6.2%	\$994	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
18	392	TRANSPORTATION EQUIPMENT	\$86,019	6.2%	\$5,326	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
19	393	STORES EQUIPMENT	\$0	0.0%	\$0	
20	394	TOOLS AND WORK EQUIPMENT	\$2,079	0.0%	\$0	
21	396	POWER OPERATED EQUIPMENT	\$4,608	0.0%	\$0	
22	397	COMMUNICATION EQUIPMENT	(\$170)	6.2%	(\$11)	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$137,415		\$8,095	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/04 WITNESS B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES AND IMPROVEMEN	22,251	22,610	22,968	23,326	23,684	24,042	24,400	24,758	25,116	25,474	25,833	26,191	26,549	24,400
4	391	OFFICE FURNITURE & EQUIPMEN	4,860	4,976	5,091	5,207	5,323	5,439	5,554	5,670	5,786	5,901	6,017	6,133	6,249	5,554
5	391	OFFICE COMPUTERS	22,721	23,049	23,376	23,704	24,031	24,359	24,686	25,014	25,341	25,669	25,996	26,324	26,651	24,686
6	392	TRANSPORTATION EQUIPMENT	91,958	72,647	74,550	76,453	78,356	80,259	60,350	62,482	64,614	66,746	68,878	71,010	73,143	72,419
7	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	394	TOOLS AND WORK EQUIPMENT	2,244	2,270	2,295	2,320	2,345	2,370	2,476	2,661	2,847	3,032	3,217	3,403	3,588	2,698
9	396	POWER OPERATED EQUIPMENT	4,928	4,982	5,036	5,090	5,144	5,198	(4,553)	(4,462)	(4,372)	(4,281)	(4,190)	(4,099)	(4,009)	32
10	397	COMMUNICATION EQUIPMENT	1,731	1,756	1,781	1,806	1,832	1,857	1,882	1,907	1,932	1,957	1,982	2,007	2,033	1,882
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	150,694	132,289	135,098	137,906	140,715	143,524	114,795	118,030	121,264	124,499	127,734	130,969	134,204	131,671

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
13	387	OTHER EQUIPMENT	\$0	0.0%	\$0
14	389	LAND AND LAND RIGHTS	\$0	0.0%	\$0
15	390	STRUCTURES AND IMPROVEMEN	\$24,400	6.2%	\$1,511
16	391	OFFICE FURNITURE & EQUIPMEN	\$5,554	6.2%	\$344
17	391	OFFICE COMPUTERS	\$24,686	6.2%	\$1,529
18	392	TRANSPORTATION EQUIPMENT	\$72,419	6.2%	\$4,484
19	393	STORES EQUIPMENT	\$0	0.0%	\$0
20	394	TOOLS AND WORK EQUIPMENT	\$2,698	0.0%	\$0
21	396	POWER OPERATED EQUIPMENT	\$32	0.0%	\$0
22	397	COMMUNICATION EQUIPMENT	\$1,882	6.2%	\$117
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0
24		TOTAL	\$131,671		\$7,984

METHOD OF ALLOCATION

BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
 BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/03)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/03)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATION	12 months ended 12/31/04	\$0			
2	303	INTANGIBLE PLANT	12 months ended 12/31/04	\$0			
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/04	\$0			
4	376	MAINS (REPLACEMENT)	12 months ended 12/31/04	\$0			
5	376	MAINS (STEEL)	12 months ended 12/31/04	\$0			
6	376	MAINS (PLASTIC)	12 months ended 12/31/04	\$3,813			
7	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/04	\$0			
8	379	M & R EQUIPMENT - CITY	12 months ended 12/31/04	\$0			
9	380	DIST PLANT -SERVICES (STEEL)	12 months ended 12/31/04	\$0		21,105	
10	380	DIST PLANT -SERVICES (PLASTIC)	12 months ended 12/31/04	\$23,736			
11	381	METERS	12 months ended 12/31/04	\$8,425			
12	382	METER INSTALLATIONS	12 months ended 12/31/04	\$833			
13	383	REGULATORS	12 months ended 12/31/04	\$0			
14	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/04	\$0			
15	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/04	\$0			
16	387	OTHER EQUIPMENT	12 months ended 12/31/04	\$0			
17	389	LAND AND LAND RIGHTS	12 months ended 12/31/04	\$2,948			
18	390	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/04	\$0			
19	391	OFFICE FURNITURE & EQUIPMENT	12 months ended 12/31/04	\$0			
20	391	OFFICE COMPUTERS	12 months ended 12/31/04	\$0		1,350	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/04	\$0			
22		RETIREMENTS	12 months ended 12/31/04			23,405	13,900
23	393	STORES EQUIPMENT	12 months ended 12/31/04	0			
24	394	TOOLS AND WORK EQUIPMENT	12 months ended 12/31/04	0			
25		RETIREMENTS	12 months ended 12/31/04			636	
26	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/04	0			
27		RETIREMENTS	12 months ended 12/31/04			0	
28	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/04	0			
29		RETIREMENTS	12 months ended 12/31/04			0	
30	398	MISC. EQUIPMENT	12 months ended 12/31/04	0			
31							
32							
33							
34		TOTAL		<u>39,755</u>		<u>46,496</u>	<u>13,900</u>

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	3,813	0	0	3,813
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	0	0	0	331	0	0	0	21,105	0	2,300	0	0	23,736
11	381	METERS	2,368	0	0	0	0	0	0	3,725	2,154	178	0	0	8,425
12	382	METER INSTALLATIONS	0	0	0	28	0	0	0	0	0	805	0	0	833
13	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	2,948	0	0	0	0	2,948
18	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391	OFFICE COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
22	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28			0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL ADDITIONS	2,368	0	0	359	0	0	0	27,778	2,154	7,096	0	0	39,755

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	21,105	0	0	0	0	21,105
10	380	DIST PLANT -SERVICES (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
13	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	388	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391	OFFICE COMPUTERS	0	1,350	0	0	0	0	0	0	0	0	0	0	1,350
21	392	TRANSPORTATION EQUIPMENT	0	23,405	0	0	0	0	0	0	0	0	0	0	23,405
22	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	0	636	0	0	0	0	0	0	0	0	0	0	636
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29		TOTAL RETIREMENTS	0	25,391	0	0	0	0	0	21,105	0	0	0	0	46,496

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE TYPE OF DATA SHOWN:
PROJECTED TEST YEAR.

PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO 030954-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/04)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/04)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATION	12 months ended 12/31/04	\$0		\$0	
2	303	INTANGIBLE PLANT	12 months ended 12/31/04	\$42,750		\$0	
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/04	\$0		\$0	
4	376	MAINS (REPLACEMENT)	12 months ended 12/31/04	\$0		\$12,804	(\$3,841)
5	376	MAINS (STEEL)	12 months ended 12/31/04	\$0		\$0	
6	376	MAINS (PLASTIC)	12 months ended 12/31/04	\$13,404		\$0	
7	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/04	\$0		\$0	
8	379	M & R EQUIPMENT - CITY	12 months ended 12/31/04	\$0		\$0	
9	380	DIST PLANT -SERVICES (STEEL)	12 months ended 12/31/04	\$0		\$0	
10	380	DIST PLANT -SERVICES (PLASTIC)	12 months ended 12/31/04	\$14,095		\$0	
11	381	METERS	12 months ended 12/31/04	\$8,250		\$0	
12	382	METER INSTALLATIONS	12 months ended 12/31/04	\$1,692		\$0	
13	383	REGULATORS	12 months ended 12/31/04	\$2,732		\$0	
14	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/04	\$0		\$0	
15	385	M & R EQUIPMENT - INDUSTRIAL	12 months ended 12/31/04	\$0		\$0	
16	387	OTHER EQUIPMENT	12 months ended 12/31/04	\$0		\$0	
17	389	LAND AND LAND RIGHTS	12 months ended 12/31/04	\$0		\$0	
18	390	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/04	\$0		\$0	
19	391	OFFICE FURNITURE & EQUIPMENT	12 months ended 12/31/04	\$0		\$0	
20	391	OFFICE COMPUTERS	12 months ended 12/31/04	\$0		\$0	
21	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/04	\$85,000		\$49,034	\$6,000
22		RETIREMENTS	12 months ended 12/31/04				
23	393	STORES EQUIPMENT	12 months ended 12/31/04	\$0		\$0	
24	394	TOOLS AND WORK EQUIPMENT	12 months ended 12/31/04	\$37,700		\$0	
25		RETIREMENTS	12 months ended 12/31/04				
26	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/04	\$16,500		\$9,824	
27		RETIREMENTS	12 months ended 12/31/04				
28	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/04	\$0		\$0	
29		RETIREMENTS	12 months ended 12/31/04				
30	398	MISC. EQUIPMENT	12 months ended 12/31/04	\$0		\$0	
31		TOTAL		<u>\$222,123</u>		<u>\$71,862</u>	<u>\$2,159</u>

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	42,750	0	0	0	0	0	0	42,750
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	1,117	13,404
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	3,315	980	980	980	980	980	980	980	980	980	980	980	14,095
11	381	METERS	8,250	0	0	0	0	0	0	0	0	0	0	0	8,250
12	382	METER INSTALLATIONS	308	128	128	128	128	128	128	128	128	128	128	128	1,692
13	383	REGULATORS	2,707	0	25	0	0	0	0	0	0	0	0	0	2,732
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391	OFFICE COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392	TRANSPORTATION EQUIPMENT	42,500	0	0	0	0	42,500	0	0	0	0	0	0	85,000
22	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	37,700	0	0	0	0	0	0	37,700
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	16,500	0	0	0	0	0	0	16,500
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27															
28															
29		TOTAL ADDITIONS	58,195	2,223	2,248	2,223	2,223	141,673	2,223	2,223	2,223	2,223	2,223	2,223	222,123

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	378	MAINS (REPLACEMENT)	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	12,804
5	378	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
13	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391	OFFICE COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392	TRANSPORTATION EQUIPMENT	25,107	0	0	0	0	23,927	0	0	0	0	0	0	49,034
22	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	9,824	0	0	0	0	0	0	9,824
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28			0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL RETIREMENTS	26,174	1,067	1,067	1,067	1,067	34,818	1,067	1,067	1,067	1,067	1,067	1,067	71,662

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

LINE NO.	HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2003	PROJECTED TEST YEAR 2004	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED	
OPERATING REVENUE:								
1	OPERATING REVENUES	\$1,446,128	\$0	\$1,446,128	\$393,803	\$342,918	\$0	\$342,918
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUES DUE TO GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL REVENUES	<u>\$1,446,128</u>	<u>\$0</u>	<u>\$1,446,128</u>	<u>\$393,803</u>	<u>\$342,918</u>	<u>\$0</u>	<u>\$342,918</u>
OPERATING EXPENSES:								
6	COST OF GAS	\$1,057,122	\$0	\$1,057,122	\$0	\$0	\$0	\$0
7	OPERATION & MAINTENANCE	\$325,094	\$0	\$325,094	\$332,215	\$447,301	\$0	\$447,301
8	DEPRECIATION & AMORTIZATION	\$50,404	(\$2,046)	\$48,358	\$57,553	\$70,362	(\$2,114)	\$68,248
9	AMORTIZATION - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAXES OTHER THAN INCOME	\$67,305	\$0	\$67,305	\$24,249	\$24,924	\$0	\$24,924
11	TAXES OTHER THAN INCOME - GRWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES FEDERAL	\$1,384	(\$22,284)	(\$20,900)	(\$15,647)	(\$80,435)	\$9,181	(\$71,254)
13	INCOME TAXES - STATE	\$246	(\$3,824)	(\$3,578)	(\$2,678)	(\$13,769)	\$1,572	(\$12,197)
14	INCOME TAXES - GROWTH - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INCOME TAXES - GROWTH - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INVESTMENT TAX CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL OPERATING EXPENSES	<u>\$1,501,555</u>	<u>(\$28,154)</u>	<u>\$1,473,401</u>	<u>\$395,692</u>	<u>\$448,383</u>	<u>\$8,639</u>	<u>\$457,022</u>
21	OPERATING INCOME	<u>(\$55,427)</u>	<u>\$28,154</u>	<u>(\$27,273)</u>	<u>(\$1,889)</u>	<u>(\$105,465)</u>	<u>(\$8,639)</u>	<u>(\$114,103)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1		\$0	
2		\$0	
3		\$0	
4		\$0	
5		\$0	
6		\$0	
7	TOTAL REVENUE ADJUSTMENTS	\$0	
<u>COST OF GAS</u>			
8		\$0	
9		\$0	
10	TOTAL COST OF GAS ADJUSTMENTS	\$0	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
11		\$0	
12		\$0	
13		\$0	
14		\$0	
15		\$0	
16		\$0	
17	TOTAL O & M ADJUSTMENTS	\$0	
<u>DEPRECIATION EXPENSE</u>			
18	Eliminate Depreciation-Common Plant	(\$2,114)	Eliminate depreciation- common plant allocated to non-utility
19		\$0	
20		\$0	
21		\$0	
22	TOTAL DEPRECIATION EXPENSE ADJS	(\$2,114)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
23		\$ 0	
24		0	
25		<u>0</u>	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ <u>0</u>	
 <u>INCOME TAXES - FEDERAL</u>			
27	Federal Tax Effect on Above Adj	\$ 679	
28	Interest Synchronization	8,502	
29		<u>0</u>	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ <u>9,181</u>	
 <u>INCOME TAXES - STATE</u>			
31	State Tax Effect on Above Adjust	\$ 116	
32	Interest Synchronization	1,455	
33		<u>0</u>	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ <u>1,572</u>	
 <u>DEFERRED INCOME TAXES</u>			
35		\$ 0	
36		<u>0</u>	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ <u>0</u>	
38	TOTAL OF ALL ADJUSTMENTS	\$ <u>\$8,839</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	JAN 2003	FEB 2003	MAR 2003	APR 2003	MAY 2003	JUN 2003	JUL 2003	AUG 2003	SEPT 2003	OCT 2003	NOV 2003	DEC 2003	12 MONTHS TOTAL
1 OPERATING REVENUE	\$47,057	\$49,269	\$37,389	\$62,503	\$34,970	\$22,620	\$16,477	\$17,599	\$26,995	\$22,748	\$22,779	\$33,396	393,803
2 REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3 NET REVENUE	47,057	49,269	37,389	62,503	34,970	22,620	16,477	17,599	26,995	22,748	22,779	33,396	393,803
4 COST OF GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
5 O & M EXPENSE	27,685	27,685	27,685	27,685	27,685	27,685	27,685	27,685	27,685	27,685	27,685	27,680	332,215
6 DEPR & AMORT EXPENSE	4,468	4,468	4,179	4,179	4,179	4,179	4,179	8,123	4,885	4,898	4,907	4,907	57,553
7 AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8 AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9 TAXES OTHER THAN INCOME-REVENUE	165	165	165	165	165	165	165	165	165	165	165	166	1,981
10 TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TAXES OTHER THAN INCOME-OTHER	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,852	22,268
12 INCOME TAXES	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,527)	(1,528)	(18,325)
13 INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14 DEFERRED TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
15 TOTAL OPERATING EXPENSES	32,647	32,647	32,358	32,358	32,358	32,358	32,358	36,302	33,064	33,077	33,086	33,077	395,692
16 OPERATING INCOME	14,410	16,622	5,031	30,144	2,612	(9,738)	(15,882)	(18,703)	(6,069)	(10,329)	(10,307)	319	(1,889)
17 EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18 INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19 OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20 INTEREST CHARGES	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,371	28,485
21 NET INCOME	\$12,036	\$14,248	\$2,657	\$27,770	\$238	(\$12,112)	(\$18,256)	(\$21,077)	(\$6,443)	(\$12,703)	(\$12,681)	(\$2,052)	(\$30,373)
22 DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23 THERMS DELIVERED	747,461	772,594	504,731	1,102,897	489,326	177,420	27,899	56,393	265,847	162,060	273,794	555,552	5,135,974

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: INDIANTOWN GAS COMPANY

PROJECTED TEST YEAR: 12/31/04

WITNESS: M. POWERS

DOCKET NO: 030954-GU

LINE NO.		JAN 2004	FEB 2004	MAR 2004	APR 2004	MAY 2004	JUN 2004	JUL 2004	AUG 2004	SEPT 2004	OCT 2004	NOV 2004	DEC 2004	12 MONTHS TOTAL
1	OPERATING REVENUE	\$40,894	\$42,254	\$31,672	\$53,668	\$31,136	\$19,004	\$13,285	\$14,240	\$22,059	\$18,502	\$22,916	\$33,288	342,918
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	40,894	42,254	31,672	53,668	31,136	19,004	13,285	14,240	22,059	18,502	22,916	33,288	342,918
4	COST OF GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	O & M EXPENSE	37,275	37,275	37,275	37,275	37,275	37,275	37,275	37,275	37,275	37,275	37,275	37,276	447,301
6	DEPR & AMORT EXPENSE	5,038	5,171	5,177	5,183	5,189	5,408	6,518	6,524	6,530	6,536	6,542	6,548	70,362
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTER	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVEN	144	144	144	144	144	144	144	144	144	144	144	141	1,725
10	TAXES OTHER THAN INCOME - GROV	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,936	23,199
12	INCOME TAXES	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,850)	(7,854)	(94,204)
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSES	36,540	36,673	36,679	36,685	36,691	36,910	38,020	38,026	38,032	38,038	38,044	38,047	448,383
16	OPERATING INCOME	4,355	5,581	(5,007)	16,983	(5,555)	(17,906)	(24,734)	(23,785)	(15,973)	(19,536)	(15,128)	(4,759)	(105,465)
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,221	50,674
21	NET INCOME	\$132	\$1,358	(\$9,230)	\$12,760	(\$9,778)	(\$22,129)	(\$28,957)	(\$28,008)	(\$20,196)	(\$23,759)	(\$19,351)	(\$8,980)	(\$156,138)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS DELIVERED	743,792	766,714	494,373	1,101,281	488,078	171,212	25,028	54,317	263,615	160,206	274,838	554,221	5,097,675

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

FOR THE YEAR ENDED 12/31/03

DOCKET NO: 030954-GU

LINE NO.	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
TS - 1														
1	BILLS	633	642	638	635	633	632	635	639	631	631	633	633	7,615
2	THERMS	17,734	20,697	22,241	11,867	13,321	12,116	12,543	11,048	10,308	13,159	13,880	14,852	173,766
3	CUSTOMER CHARGE	\$5,697	\$5,778	\$5,742	\$5,715	\$5,697	\$5,688	\$5,715	\$5,751	\$5,679	\$5,679	\$5,697	\$5,697	\$68,535
4	NON-FUEL	\$2,442	\$2,850	\$3,063	\$1,634	\$1,834	\$1,668	\$1,727	\$1,521	\$1,419	\$1,812	\$1,911	\$2,045	\$23,928
5	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$8,139	\$8,628	\$8,805	\$7,349	\$7,531	\$7,356	\$7,442	\$7,272	\$7,098	\$7,491	\$7,608	\$7,742	\$92,483
TS - 2														
7	BILLS	28	26	26	26	26	26	26	26	27	27	26	26	314
8	THERMS	10,382	14,239	7,840	7,912	9,705	9,523	8,299	7,456	7,765	7,334	10,187	9,242	109,884
9	CUSTOMER CHARGE	\$546	\$546	\$548	\$546	\$546	\$546	\$546	\$546	\$567	\$567	\$546	\$546	6,594
10	NON-FUEL	\$644	\$884	\$487	\$491	\$602	\$591	\$515	\$463	\$482	\$455	\$632	\$574	6,819
11	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12	TOTAL	\$1,190	\$1,430	\$1,033	\$1,037	\$1,148	\$1,137	\$1,061	\$1,009	\$1,049	\$1,022	\$1,178	\$1,120	\$13,413
TS-3														
13	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
14	THERMS	1,263	2,400	1,235	1,278	1,537	1,232	1,299	1,108	833	1,084	1,433	1,458	16,160
15	CUSTOMER CHARGE	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
16	NON-FUEL	\$70	\$133	\$69	\$71	\$85	\$89	\$72	\$62	\$46	\$60	\$80	\$81	\$899
17	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL	\$170	\$233	\$169	\$171	\$185	\$169	\$172	\$162	\$146	\$160	\$180	\$181	\$2,099
TS - 4														
19	BILLS	1	1	1	1	1	1	1	1	1	1	2	2	14
20	THERMS	335,748	243,521	252,213	334,165	354,366	109,272	0	0	0	0	248,294	530,000	2,407,579
21	CUSTOMER CHARGE	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$3,000	\$3,000	\$21,000
22	NON-FUEL	\$12,604	\$9,142	\$9,468	\$12,545	\$13,303	\$4,102	\$0	\$0	\$0	\$0	\$9,321	\$19,896	\$90,381
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$14,104	\$10,642	\$10,968	\$14,045	\$14,803	\$5,602	\$1,500	\$1,500	\$1,500	\$1,500	\$12,321	\$22,896	\$111,381
TS - 5														
25	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
26	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL CONTRACTS														
30	BILLS	1	1	1	1	1	1	1	1	1	1	0	0	10
31	THERMS	382,334	491,737	221,202	747,675	110,397	45,277	5,758	36,781	246,941	140,483	0	0	2,428,585
32	CUSTOMER CHARGE	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	\$45,000
33	NON-FUEL	\$17,281	\$22,227	\$9,998	\$33,795	\$4,990	\$2,047	\$260	\$1,663	\$11,162	\$6,350	\$0	\$0	\$109,772
	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	TOTAL	\$21,781	\$26,727	\$14,498	\$38,295	\$9,490	\$6,547	\$4,760	\$6,163	\$15,662	\$10,850	\$0	\$0	\$154,772
35	MISC SERVICE REVENUE	1,672	1,610	1,917	1,606	1,812	1,810	1,541	1,494	1,540	1,725	1,492	1,457	\$19,676
36	OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	TOTAL MISC. REVENUES	1,672	1,610	1,917	1,606	1,812	1,810	1,541	1,494	1,540	1,725	1,492	1,457	\$19,676
38	TOTAL OPERATING REVENUE	\$47,057	\$49,269	\$37,389	\$62,503	\$34,970	\$22,620	\$16,477	\$17,599	\$26,995	\$22,748	\$22,779	\$33,366	\$393,803

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	JANUARY 2003	FEBRUARY 2003	MARCH 2003	APRIL 2003	MAY 2003	JUNE 2003	JULY 2003	AUGUST 2003	SEPTEMBER 2003	OCTOBER 2003	NOVEMBER 2003	DECEMBER 2003	TOTAL
COST OF GAS													
1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	0	0	0	0	0	0	0	0	0	0	0	0	0
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$47,057	\$49,269	\$37,389	\$62,503	\$34,970	\$22,620	\$16,477	\$17,599	\$26,995	\$22,748	\$22,779	\$33,396	\$393,803

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

FOR THE YEAR ENDED 12/31/04

DOCKET NO: 030954-GU

LINE NO.	RATE CLASS	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL
TS - 1														
1	BILLS	639	644	649	649	649	649	649	649	649	649	649	649	7,773
2	THERMS	17,604	21,365	14,017	10,959	14,073	11,525	12,494	11,526	10,426	11,787	14,881	14,019	164,676
3	CUSTOMER CHARGE	\$5,751	\$5,796	\$5,841	\$5,841	\$5,841	\$5,841	\$5,841	\$5,841	\$5,841	\$5,841	\$5,841	\$5,841	\$89,957
4	NON-FUEL	\$2,424	\$2,942	\$1,930	\$1,509	\$1,938	\$1,587	\$1,720	\$1,587	\$1,438	\$1,823	\$2,049	\$1,930	\$22,676
5	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$8,175	\$8,738	\$7,771	\$7,350	\$7,779	\$7,428	\$7,561	\$7,428	\$7,277	\$7,464	\$7,890	\$7,771	\$92,633
TS - 2														
7	BILLS	20	20	20	20	20	20	20	20	20	20	20	20	240
8	THERMS	9,925	7,949	9,121	9,044	7,468	8,455	8,235	6,683	7,356	7,335	8,524	8,744	96,839
9	CUSTOMER CHARGE	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$420	5,040
10	NON-FUEL	\$616	\$493	\$586	\$581	\$483	\$525	\$387	\$415	\$457	\$455	\$529	\$543	6,010
11	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12	TOTAL	\$1,036	\$913	\$986	\$981	\$883	\$945	\$807	\$835	\$877	\$875	\$949	\$963	\$11,050
TS - 3														
13	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
14	THERMS	1,263	2,400	1,235	1,278	1,537	1,232	1,299	1,108	833	1,084	1,433	1,458	16,160
15	CUSTOMER CHARGE	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
16	NON-FUEL	\$70	\$133	\$69	\$71	\$85	\$69	\$72	\$82	\$48	\$80	\$80	\$81	\$899
17	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL	\$170	\$233	\$169	\$171	\$185	\$169	\$172	\$162	\$146	\$160	\$180	\$181	\$2,099
TS - 4														
19	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
20	THERMS	715,000	735,000	470,000	1,080,000	465,000	150,000	5,000	35,000	245,000	140,000	250,000	530,000	4,820,000
21	CUSTOMER CHARGE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$36,000
22	NON-FUEL	\$26,841	\$27,592	\$17,644	\$40,543	\$17,458	\$5,831	\$188	\$1,314	\$9,197	\$5,256	\$9,385	\$19,896	\$180,943
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$29,841	\$30,592	\$20,644	\$43,543	\$20,456	\$8,831	\$3,188	\$4,314	\$12,197	\$8,256	\$12,385	\$22,896	\$216,943
TS - 5														
25	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
26	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL CONTRACTS														
30	BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
31	THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
32	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	MISC SERVICE REVENUE	1,322	1,332	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	\$16,074
36	OTHER REVENUES	350	445	760	280	490	490	215	160	220	405	170	135	\$4,120
37	TOTAL MISC. REVENUES	1,672	1,777	2,102	1,622	1,832	1,832	1,557	1,502	1,562	1,747	1,512	1,477	\$20,194
38	TOTAL OPERATING REVENUE	\$40,894	\$42,254	\$31,872	\$53,668	\$31,136	\$19,004	\$13,285	\$14,240	\$22,059	\$18,502	\$22,916	\$33,288	\$342,918

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	JAN 2004	FEB 2004	MAR 2004	APR 2004	MAY 2004	JUN 2004	JUL 2004	AUG 2004	SEP 2004	OCT 2004	NOV 2004	DEC 2004	TOTAL
COST OF GAS													
1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
I-GAS THERMS SOLD													
4	0	0	0	0	0	0	0	0	0	0	0	0	0
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$40,894	\$42,254	\$31,672	\$53,668	\$31,136	\$19,004	\$13,285	\$14,240	\$22,059	\$18,502	\$22,916	\$33,288	\$342,918

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE	PROJECTED	TREND BASIS FROM ABOVE
					YEAR + 1 12/31/03	TEST YEAR 12/31/04	
<u>TREND RATES:</u>							
#1	PAYROLL ONLY				2.50%	5.00%	
#2	CUSTOMER GROWTH X INFLATION				2.50%	4.04%	
#3	INFLATION ONLY				2.50%	2.50%	
#4	CUSTOMER GROWTH				0.00%	1.50%	
<u>DISTRIBUTION EXPENSE</u>							
1	870 Payroll trended	51,103	0	51,103	52,381	55,000	#1
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	51,103	0	51,103	52,381	55,000	
6	871 Payroll trended	0	0	0	0	0	
7	Other trended	0	0	0	0	0	
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	0	
10	Total	0	0	0	0	0	
11	874 Payroll trended	4,691	0	4,691	4,808	5,049	#1
12	Other trended	6,073	0	6,073	6,225	6,476	#2
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	13,498	
15	Total	10,764	0	10,764	11,033	25,023	
16	875 Payroll trended	114	0	114	117	123	#1
17	Other trended	0	0	0	0	0	
18	Other 2003	0	0	0	0	0	
19	Other 2004	0	0	0	0	0	
20	Total	114	0	114	117	123	
21	876 Payroll trended	0	0	0	0	0	
22	Other trended	0	0	0	0	0	
23	Other 2003	0	0	0	0	0	
24	Other 2004	0	0	0	0	0	
25	Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>DISTRIBUTION EXPENSE</u>							
1	877 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	0	0	0	0	0	
6	878 Payroll trended	511	0	511	524	550	#1
7	Other trended	6,071	0	6,071	6,223	6,474	#2
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	0	
10	Total	6,582	0	6,582	6,747	7,024	
11	879 Payroll trended	0	0	0	0	0	
12	Other trended	0	0	0	0	0	
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	0	
15	Total	0	0	0	0	0	
16	880 Payroll trended	8,361	0	8,361	8,570	8,999	#1
17	Other trended	6,485	0	6,485	6,647	6,813	#3
18	Other 2003	0	0	0	0	0	
19	Other 2004	0	0	0	0	9,380	
20	Total	14,846	0	14,846	15,217	25,192	
21	881 Payroll trended	0	0	0	0	0	
22	Other trended	2,044	0	2,044	2,095	2,147	#3
23	Other 2003	0	0	0	0	0	
24	Other 2004	0	0	0	0	0	
25	Total	2,044	0	2,044	2,095	2,147	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	885 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	886 Payroll trended	0	0	0	0	0	
7	Other trended	0	0	0	0	0	
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	0	
10	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11	887 Payroll trended	1,596	0	1,596	1,636	1,718	#1
12	Other trended	0	0	0	0	0	
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	0	
15	Total	<u>1,596</u>	<u>0</u>	<u>1,596</u>	<u>1,636</u>	<u>1,718</u>	
16	889 Payroll trended	718	0	718	736	773	#1
17	Other trended	2,371	0	2,371	2,430	2,528	#2
18	Other 2003	0	0	0	0	0	
19	Other 2004	0	0	0	0	9,380	
20	Total	<u>3,089</u>	<u>0</u>	<u>3,089</u>	<u>3,166</u>	<u>12,681</u>	
21	890 Payroll trended	0	0	0	0	0	
22	Other trended	0	0	0	0	0	
23	Other 2003	0	0	0	0	0	
24	Other 2004	0	0	0	0	0	
25	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	891 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	892 Payroll trended	7	0	7	7	8	#1
7	Other trended	0	0	0	0	0	
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	0	
10	Total	<u>7</u>	<u>0</u>	<u>7</u>	<u>7</u>	<u>8</u>	
11	893 Payroll trended	0	0	0	0	0	
12	Other trended	0	0	0	0	0	
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	0	
15	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
16	894 Payroll trended	0	0	0	0	0	
17	Other trended	69	0	69	71	74	#2
18	Other 2003	0	0	0	0	0	
19	Other 2004	0	0	0	0	0	
20	Total	<u>69</u>	<u>0</u>	<u>69</u>	<u>71</u>	<u>74</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>							
1	901 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	902 Payroll trended	5,935	0	5,935	6,083	6,388	#1
7	Other trended	0	0	0	0	0	
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	0	
10	Total	<u>5,935</u>	<u>0</u>	<u>5,935</u>	<u>6,083</u>	<u>6,388</u>	
11	903 Payroll trended	35,312	0	35,312	36,195	38,005	#1
12	Other trended	0	0	0	0	0	
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	0	
15	Total	<u>35,312</u>	<u>0</u>	<u>35,312</u>	<u>36,195</u>	<u>38,005</u>	
16	904 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	
18	Other 2003	0	0	0	0	0	
19	Other 2004	0	0	0	0	0	
20	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>							
1	905 Payroll trended	0	0	0	0	0	
2	Other trended	12,486	0	12,486	12,798	13,315	#2
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	12,486	0	12,486	12,798	13,315	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	910 Payroll trended	9,033	0	9,033	9,259	9,722	#1
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	0	
5	Total	<u>9,033</u>	<u>0</u>	<u>9,033</u>	<u>9,259</u>	<u>9,722</u>	
6	913 Payroll trended	0	0	0	0	0	
7	Other trended	0	0	0	0	0	
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	0	
10	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11	916 Payroll trended	0	0	0	0	0	
12	Other trended	0	0	0	0	0	
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	0	
15	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	920 Payroll trended	53,439	0	53,439	54,775	57,514	#1
2	Other trended	0	0	0	0	0	
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	14,000	
5		0	0	0	0	0	
6	Total	53,439	0	53,439	54,775	71,514	
7	921 Payroll trended	0	0	0	0	0	
8	Other trended	19,456	0	19,456	19,942	20,748	#2
9	Other trended	0	0	0	0	0	
10	Other 2003	0	0	0	0	0	
11	Other 2004	0	0	0	0	0	
12	Total	19,456	0	19,456	19,942	20,748	
13	922 Payroll trended	0	0	0	0	0	
14	Other trended	0	0	0	0	0	
15	Other 2003	0	0	0	0	0	
16	Other 2004	0	0	0	0	0	
17	Total	0	0	0	0	0	
18	923 Payroll trended	0	0	0	0	0	
19	Other trended	24,988	(982)	24,006	24,606	25,221	#3
20	Other 2003	0	0	0	0	0	
21	Other 2004	0	0	0	0	0	
22	Total	24,988	(982)	24,006	24,606	25,221	
23	924 Payroll trended	0	0	0	0	0	
24	Other not trended	0	0	0	0	0	
25	Other 2003	0	0	0	0	0	
26	Other 2004	0	0	0	0	0	
27	Total	0	0	0	0	0	
28	925 Payroll trended	0	0	0	0	0	
29	Other not trended	0	0	0	0	0	
30	Other 2003	0	0	0	0	0	
31	Other 2004	0	0	0	0	0	
32	Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
ADMINISTRATIVE & GENERAL EXPENSE							
1	926 Payroll trended	0	0	0	0	0	
2	Other trended	53,613	0	53,613	54,953	56,327	#3
3	Other 2003	0	0	0	0	0	
4	Other 2004	0	0	0	0	12,400	
5	Total	<u>53,613</u>	<u>0</u>	<u>53,613</u>	<u>54,953</u>	<u>68,727</u>	
6	928 Payroll trended	0	0	0	0	0	
7	Other trended	0	0	0	0	0	
8	Other 2003	0	0	0	0	0	
9	Other 2004	0	0	0	0	25,013	
10	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,013</u>	
11	930 Payroll trended	0	0	0	0	0	
12	Other trended	7,539	0	7,539	7,727	7,921	#3
13	Other 2003	0	0	0	0	0	
14	Other 2004	0	0	0	0	18,000	
15	Total	<u>7,539</u>	<u>0</u>	<u>7,539</u>	<u>7,727</u>	<u>25,921</u>	
16	931 Payroll trended	0	0	0	0	0	
17	Other trended	2,576	0	2,576	2,640	2,706	#3
18	Other 2003	0	0	0	0	0	
19	Other 2004	0	0	0	0	0	
20	Total	<u>2,576</u>	<u>0</u>	<u>2,576</u>	<u>2,640</u>	<u>2,706</u>	
21	933 Payroll trended	0	0	0	0	0	
22	Other trended	10,503	0	10,503	10,766	11,035	#3
23	Other 2003	0	0	0	0	0	
24	Other 2004	0	0	0	0	0	
25	Total	<u>10,503</u>	<u>0</u>	<u>10,503</u>	<u>10,766</u>	<u>11,035</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/02
 HISTORIC BASE YEAR + 1: 12/31/03
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	DESCRIPTION	TREND RATES:		HISTORIC BASE	PROJECTED	TREND BASIS FROM ABOVE
		HISTORIC BASE YEAR	ADJUSTMENTS	YEAR + 1 12/31/03	TEST YEAR 12/31/04	
#1	PAYROLL ONLY			2.50%	5.00%	
#2	CUSTOMER GROWTH X INFLATION			2.50%	4.04%	
#3	INFLATION ONLY			2.50%	2.50%	
#4	CUSTOMER GROWTH			0.00%	1.50%	
<hr/>						
LINE NO.	DESCRIPTION	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR
<hr/>						
TOTAL EXPENSES						
1	Payroll trended	170,820	0	170,820	175,091	183,845
2	Other	154,274	(982)	153,292	157,124	161,786
3	Other 2003	0	0	0	0	0
4	Other 2004	0	0	0	0	101,671
5	Total	325,094	(982)	324,112	332,215	447,301

SUPPORTING SCHEDULES: G-1 p.19-20, G-6 p.1

RECAP SCHEDULES: G-1 p.1, G-1 p.4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/03

LINE NO.	A/C NO.	DESCRIPTION	Jan 2003	Feb 2003	Mar 2003	Apr 2003	May 2003	Jun 2003	Jul 2003	Aug 2003	Sep 2003	Oct 2003	Nov 2003	Dec 2003	TOTAL EXPENSE
1	301	ORGANIZATION	0.0%	0	0	0	0	0	0	0	0	0	0	0	\$0
2	303	INTANGIBLE PLANT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	4.2%	637	637	637	637	637	637	90,482	1,163	1,163	1,163	1,163	99,593
6	376	MAINS (PLASTIC)	3.3%	381	382	382	382	382	382	(85,430)	360	366	371	371	(81,289)
7	378	M & R EQUIPMENT - GENERAL	3.4%	108	107	108	108	108	108	9,918	136	136	136	136	11,217
8	379	M & R EQUIPMENT - CITY	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	N/A	49	50	49	49	49	49	(8,670)	0	0	0	0	(8,326)
10	380	DIST PLANT -SERVICES (PLASTIC)	3.3%	87	88	87	88	88	88	(582)	162	165	168	168	696
11	381	METERS	3.8%	119	122	122	122	122	122	154	141	144	145	145	1,579
12	382	METER INSTALLATIONS	2.6%	7	8	9	9	9	9	50	14	14	15	15	169
13	383	REGULATORS	3.0%	30	30	30	30	30	30	15	28	28	28	28	338
14	384	REGULATOR INSTALL HOUSE	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	3.5%	296	295	295	295	295	295	230	287	287	287	287	3,444
16	387	OTHER EQUIPMENT	4.0%	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENTS	2.5%	458	459	458	458	458	458	(344)	358	358	358	358	4,295
19	391	OFFICE FURNITURE & EQUIPMENT	5.0%	154	154	155	154	154	154	(7,060)	116	116	116	116	(5,518)
20	391	OFFICE COMPUTERS	12.9%	32	31	31	31	31	31	9,332	328	328	328	328	10,860
21	392	TRANSPORTATION EQUIPMENT	14.8%	2,003	2,000	1,712	1,712	1,712	1,712	(2,938)	1,689	1,689	1,689	1,689	16,379
22	393	STORES EQUIPMENT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	5.1%	26	25	25	25	25	25	49	25	25	25	25	326
24	396	POWER OPERATED EQUIPMENT	6.6%	55	55	54	54	54	54	48	54	54	54	54	644
25	397	COMMUNICATION EQUIPMENT	8.3%	26	25	25	25	25	25	2,869	25	25	25	25	3,146
26	398	MISC. EQUIPMENT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
27															0
28															0
29															0
30															0
31															0
32															0
33		TOTAL DEPRECIATION EXPENSE	4,468	4,468	4,179	4,179	4,179	4,179	4,179	8,123	4,885	4,898	4,907	4,907	57,553
34		AMORTIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
35		TOTAL AMORT & DEPR EXPENSE	\$4,468	\$4,468	\$4,179	\$4,179	\$4,179	\$4,179	\$4,179	\$8,123	\$4,885	\$4,898	\$4,907	\$4,907	\$57,553

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2003	Feb 2003	Mar 2003	Apr 2003	May 2003	Jun 2003	Jul 2003	Aug 2003	Sep 2003	Oct 2003	Nov 2003	Dec 2003	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISE AND CONSENT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4															0
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	12 Month Total
1	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES AND IMPROVEMENT	458	459	458	458	458	458	458	(344)	358	358	358	358	4,295
4	391	OFFICE FURNITURE & EQUIPMENT	154	154	155	154	154	154	154	(7,060)	116	116	116	116	(5,518)
5	391	OFFICE COMPUTERS	32	31	31	31	31	31	31	9,332	328	328	328	328	10,860
6	392	TRANSPORTATION EQUIPMENT	2,003	2,000	1,712	1,712	1,712	1,712	1,712	(2,938)	1,689	1,689	1,689	1,689	16,379
7	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
8	394	TOOLS AND WORK EQUIPMENT	26	25	25	25	25	25	25	49	25	25	25	25	326
9	396	POWER OPERATED EQUIPMENT	55	55	54	54	54	54	54	48	54	54	54	54	644
10	397	COMMUNICATION EQUIPMENT	26	25	25	25	25	25	25	2,869	25	25	25	25	3,146
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12															
13															
14															
15		TOTAL	2,754	2,749	2,460	2,459	2,459	2,459	2,459	1,956	2,594	2,594	2,594	2,594	30,133

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
17	389	LAND AND LAND RIGHTS	\$0	0.0%	\$0	
18	390	STRUCTURES AND IMPROVEMENT	\$4,295	6.2%	\$266	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
19	391	OFFICE FURNITURE & EQUIPMENT	(\$5,518)	6.2%	(\$342)	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
20	391	OFFICE COMPUTERS	\$10,860	6.2%	\$672	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
21	392	TRANSPORTATION EQUIPMENT	\$16,379	6.2%	\$1,014	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
22	393	STORES EQUIPMENT	\$0	0.0%	\$0	
23	394	TOOLS AND WORK EQUIPMENT	\$326	0.0%	\$0	
24	396	POWER OPERATED EQUIPMENT	\$644	0.0%	\$0	
25	397	COMMUNICATION EQUIPMENT	\$3,146	6.2%	\$195	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
26	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28			\$0	0.0%	\$0	
29			\$0	0.0%	\$0	
30		TOTAL	\$30,133		\$1,806	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/04

LINE NO.	A/C NO.	DESCRIPTION	Jan 2004	Feb 2004	Mar 2004	Apr 2004	May 2004	Jun 2004	Jul 2004	Aug 2004	Sep 2004	Oct 2004	Nov 2004	Dec 2004	TOTAL EXPENSE
1	301	ORGANIZATION	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
4	376	MAINS (REPLACEMENT)	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	4.2%	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	13,955
6	376	MAINS (PLASTIC)	3.3%	372	375	379	382	385	388	391	394	397	400	403	4,671
7	378	M & R EQUIPMENT - GENERAL	3.4%	136	136	136	136	136	136	136	136	136	136	136	1,631
8	379	M & R EQUIPMENT - CITY	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	N/A	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	3.3%	173	179	182	184	187	190	192	195	198	200	203	2,288
11	381	METERS	3.8%	158	171	171	171	171	171	171	171	171	171	171	2,038
12	382	METER INSTALLATIONS	2.8%	16	16	16	17	17	17	18	18	18	19	19	208
13	383	REGULATORS	3.0%	32	35	35	35	35	35	35	35	35	35	35	417
14	384	REGULATOR INSTALL HOUSE	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
15	385	M & R EQUIPMENT - INDUSTRIAL	3.5%	287	287	287	287	287	287	287	287	287	287	287	3,443
16	387	OTHER EQUIPMENT	4.0%	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES AND IMPROVEMENTS	2.5%	358	358	358	358	358	358	358	358	358	358	358	4,297
19	391	OFFICE FURNITURE & EQUIPMENT	5.0%	116	116	116	116	116	116	116	116	116	116	116	1,389
20	391	OFFICE COMPUTERS	12.9%	328	328	328	328	328	328	328	328	328	328	328	3,930
21	392	TRANSPORTATION EQUIPMENT	14.8%	1,796	1,903	1,903	1,903	1,903	2,018	2,132	2,132	2,132	2,132	2,132	24,218
22	393	STORES EQUIPMENT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	5.1%	25	25	25	25	25	105	185	185	185	185	185	1,344
24	396	POWER OPERATED EQUIPMENT	6.8%	54	54	54	54	54	72	91	91	91	91	91	887
25	397	COMMUNICATION EQUIPMENT	8.3%	25	25	25	25	25	25	25	25	25	25	25	302
26	398	MISC. EQUIPMENT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
27															0
28															0
29															0
30															0
31															0
32		TOTAL DEPRECIATION EXPENSE	5,038	5,171	5,177	5,183	5,189	5,408	5,627	5,633	5,639	5,645	5,651	5,657	65,018
33		AMORTIZATION EXPENSE	0	0	0	0	0	0	891	891	891	891	891	891	5,344
34		TOTAL AMORT & DEPR EXPENSE	<u>\$5,038</u>	<u>\$5,171</u>	<u>\$5,177</u>	<u>\$5,183</u>	<u>\$5,189</u>	<u>\$5,408</u>	<u>\$6,518</u>	<u>\$6,524</u>	<u>\$6,530</u>	<u>\$6,536</u>	<u>\$6,542</u>	<u>\$6,548</u>	<u>\$70,362</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISE AND CONSENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
3	303	INTANGIBLE PLANT	0	0	0	0	0	0	891	891	891	891	891	891	\$5,344
4			0	0	0	0	0	0	0	0	0	0	0	0	\$0
5			0	0	0	0	0	0	0	0	0	0	0	0	\$0
6			0	0	0	0	0	0	0	0	0	0	0	0	\$0
7			0	0	0	0	0	0	0	0	0	0	0	0	\$0
8			0	0	0	0	0	0	0	0	0	0	0	0	\$0
9			0	0	0	0	0	0	0	0	0	0	0	0	\$0
10			0	0	0	0	0	0	0	0	0	0	0	0	\$0
11			0	0	0	0	0	0	0	0	0	0	0	0	\$0
12		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$891	\$891	\$891	\$891	\$891	\$891	\$5,344

SUPPORTING SCHEDULES: G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO. 030954-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	12 Month Total
1	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES AND IMPROVEMENT	358	358	358	358	358	358	358	358	358	358	358	358	4,297
4	391	OFFICE FURNITURE & EQUIPMENT	116	116	116	116	116	116	116	116	116	116	116	116	1,389
5	391	OFFICE COMPUTERS	328	328	328	328	328	328	328	328	328	328	328	328	3,930
6	392	TRANSPORTATION EQUIPMENT	1,796	1,903	1,903	1,903	1,903	2,018	2,132	2,132	2,132	2,132	2,132	2,132	24,218
7	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
8	394	TOOLS AND WORK EQUIPMENT	25	25	25	25	25	105	185	185	185	185	185	185	1,344
9	396	POWER OPERATED EQUIPMENT	54	54	54	54	54	72	91	91	91	91	91	91	887
10	397	COMMUNICATION EQUIPMENT	25	25	25	25	25	25	25	25	25	25	25	25	302
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12															0
13															0
14															0
15		TOTAL	2,702	2,809	2,809	2,809	2,809	3,022	3,235	3,235	3,235	3,235	3,235	3,235	36,367

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
17	389	LAND AND LAND RIGHTS	\$0	0.0%	\$0	
18	390	STRUCTURES AND IMPROVEMENT	\$4,297	6.2%	\$266	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
19	391	OFFICE FURNITURE & EQUIPMENT	\$1,389	6.2%	\$86	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
20	391	OFFICE COMPUTERS	\$3,930	6.2%	\$243	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
21	392	TRANSPORTATION EQUIPMENT	\$24,218	6.2%	\$1,500	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
22	393	STORES EQUIPMENT	\$0	0.0%	\$0	
23	394	TOOLS AND WORK EQUIPMENT	\$1,344	0.0%	\$0	
24	396	POWER OPERATED EQUIPMENT	\$887	0.0%	\$0	
25	397	COMMUNICATION EQUIPMENT	\$302	6.2%	\$19	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
26	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28			\$0	0.0%	\$0	
29			\$0	0.0%	\$0	
30		TOTAL	\$36,367		\$2,114	

SUPPORTING SCHEDULES: G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(18,325)	0	(18,325)
2	DEFERRED INCOME TAX EXPENSE		0	0	0
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>(18,325)</u>	<u>0</u>	<u>(18,325)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(20,214)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	0
2	ADD INCOME TAX ACCOUNTS		0	2) MARK TO MARKET	0
3	LESS INTEREST CHARGES		(28,485)	3) BAD DEBT ALLOWANCE	0
4	TAXABLE INCOME PER BOOKS		(48,698)	4) BAD DEBTS	0
5				5) AMORTIZATION OF O/H AND INT	0
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		0	6) CAPITALIZATION OF O/H AND INT	0
7	TAXABLE INCOME		(48,698)	7) ASSET GAIN/LOSS	0
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8) CONTRIBUTIONS IN AID OF CONSTRUCTION	0
9	STATE TAXABLE INCOME		(48,698)	9) COST OF REMOVAL	0
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(2,678)		10) CONSERVATION	0
11	EMERGENCY EXCISE	0		11) DEFERRED RATE CASE	0
12	CREDITS	0		12) ENVIRONMENTAL COSTS	0
13	STATE TAX - CURRENT	(2,678)	(2,678)	13) PENSION COSTS	0
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14) POST RETIREMENT BENEFITS	0
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(46,020)	15) DEFERRED FLEX REVENUE	0
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	16) UNBILLED REVENUE	0
17	FEDERAL INCOME TAX BEFORE CREDITS		(15,647)	17) UNRECOVERED PURCH GAS COST	0
	PLUS: ITC AMROTIZATION		0	18) 263A COST IRS SETTLEMENT	0
18	FEDERAL TAX - CURRENT		(15,647)		
				TOTAL ADJUSTMENTS	0
	SUMMARY:			*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
19	LESS: ITC REALIZED		0	1) 0	0
20	CURRENT YEAR DEFERRED TAX EXPENSE		0	2) 0	0
21	STATE TAX - CURRENT		(2,678)	3) 0	0
22	FEDERAL TAX - CURRENT		(15,647)		
23	TOTAL CURRENT INCOME TAX EXPENSE		(18,325)	TOTAL ADJUSTMENTS	0
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
				1) 0	0
				2) 0	0
				3) 0	0
				TOTAL ADJUSTMENTS	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/03
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/03

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	N/A	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION		0	0
3	DIFFERENCE	0	0	0
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	MARK TO MARKET		0	0
5	BAD DEBT ALLOWANCE		0	0
6	BAD DEBTS		0	0
7	AMORTIZATION OF O/H AND INT		0	0
8	CAPITALIZATION OF O/H AND INT		0	0
9	ASSET GAIN/LOSS		0	0
10	CONTRIBUTIONS IN AID OF CONSTRUCTION		0	0
11	COST OF REMOVAL		0	0
12	CONSERVATION		0	0
13	DEFERRED RATE CASE		0	0
14	ENVIRONMENTAL COSTS		0	0
15	PENSION COSTS		0	0
16	POST RETIREMENT BENEFITS		0	0
17	DEFERRED FLEX REVENUE		0	0
18	UNBILLED REVENUE		0	0
19	UNRECOVERED PURCH GAS COST		0	0
20	263A COST IRS SETTLEMENT		0	0
21	TOTAL TIMING DIFFERENCES	0	0	0
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	0	0	0
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	0	0	0
25	FEDERAL TAX RATE	35.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	0	0	0
27	ADD STATE DEFERRED TAXES (LINE 9)	0	0	0
28	TOTAL DEFERRED TAX EXPENSE	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(94,204)	0	(94,204)
2	DEFERRED INCOME TAX EXPENSE		0	0	0
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>(94,204)</u>	<u>0</u>	<u>(94,204)</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(199,669)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	0
2	ADD INCOME TAX ACCOUNTS		0	2) MARK TO MARKET	0
3	LESS INTEREST CHARGES		(50,674)	3) BAD DEBT ALLOWANCE	0
4	TAXABLE INCOME PER BOOKS		(250,342)	4) BAD DEBTS	0
5				5) AMORTIZATION OF O/H AND INT	0
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		0	6) CAPITALIZATION OF O/H AND INT	0
7	TAXABLE INCOME		(250,342)	7) ASSET GAIN/LOSS	0
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8) CONTRIBUTIONS IN AID OF CONSTRUCTION	0
9	STATE TAXABLE INCOME		(250,342)	9) COST OF REMOVAL	0
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(13,769)		10) CONSERVATION	0
11	EMERGENCY EXCISE	0		11) DEFERRED RATE CASE	0
12	CREDITS	0		12) ENVIRONMENTAL COSTS	0
13	STATE TAX - CURRENT	(13,769)	(13,769)	13) PENSION COSTS	0
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14) POST RETIREMENT BENEFITS	0
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(236,573)	15) DEFERRED FLEX REVENUE	0
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	16) UNBILLED REVENUE	0
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		(80,435)	17) UNRECOVERED PURCH GAS COST	0
18	FEDERAL TAX - CURRENT		(80,435)	18) 263A COST IRS SETTLEMENT	0
	SUMMARY:			TOTAL ADJUSTMENTS	0
19	LESS: ITC REALIZED		0		
20	CURRENT YEAR DEFERRED TAX EXPENSE		0	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
21	STATE TAX - CURRENT		(13,769)	1) 0	0
22	FEDERAL TAX - CURRENT		(80,435)	2) 0	0
23	TOTAL CURRENT INCOME TAX EXPENSE		(94,204)	3) 0	0
				TOTAL ADJUSTMENTS	0
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
				1) 0	0
				2) 0	0
				3) 0	0
				TOTAL ADJUSTMENTS	0

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/04 WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/04

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	N/A	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION		0	0
3	DIFFERENCE	0	0	0
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	MARK TO MARKET		0	0
5	BAD DEBT ALLOWANCE		0	0
6	BAD DEBTS		0	0
7	AMORTIZATION OF O/H AND INT		0	0
8	CAPITALIZATION OF O/H AND INT		0	0
9	ASSET GAIN/LOSS		0	0
10	CONTRIBUTIONS IN AID OF CONSTRUCTION		0	0
11	COST OF REMOVAL		0	0
12	CONSERVATION		0	0
13	DEFERRED RATE CASE		0	0
14	ENVIRONMENTAL COSTS		0	0
15	PENSION COSTS		0	0
16	POST RETIREMENT BENEFITS		0	0
17	DEFERRED FLEX REVENUE		0	0
18	UNBILLED REVENUE		0	0
19	UNRECOVERED PURCH GAS COST		0	0
20	263A COST IRS SETTLEMENT		0	0
21	TOTAL TIMING DIFFERENCES	0	0	0
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	0	0	0
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	0	0	0
25	FEDERAL TAX RATE	34.00%	34.00%	34.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	0	0	0
27	ADD STATE DEFERRED TAXES (LINE 9)	0	0	0
28	TOTAL DEFERRED TAX EXPENSE	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/03
 WITNESS: M. POWERS

LINE NO.	DESCRIPTION	ADJUSTMENTS			RATIO	COST RATE	WEIGHTED COST	
		PER BOOKS	SPECIFIC	PRO RATA ADJUSTED				
1	COMMON EQUITY	407,494	(19,517)	0	387,977	52.18%	11.50%	6.00%
2	LONG TERM DEBT	338,615	0	0	338,615	45.54%	8.10%	3.69%
3	SHORT TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
4	CUSTOMER DEPOSITS	16,905	0	0	16,905	2.27%	6.22%	0.14%
5	DEFERRED TAXES	0	0	0	0	0.00%	0.00%	0.00%
6	FLEX RATE LIABILITY	0	0	0	0	0.00%	0.00%	0.00%
7	TAX CREDIT	0	0	0	0	0.00%	0.00%	0.00%
8	TOTAL	763,014	(19,517)	0	743,497	100.00%		9.83%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

ADJUSTMENTS								
LINE NO.	DESCRIPTION	PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED	RATIO	COST RATE	WEIGHTED COST
1	COMMON EQUITY	305,224	(194,772)	342,500	452,952	59.93%	11.50%	6.89%
2	LONG TERM DEBT	628,196	0	(342,500)	285,696	37.80%	8.10%	3.06%
3	SHORT TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
4	CUSTOMER DEPOSITS	17,164	0	0	17,164	2.27%	6.22%	0.14%
5	DEFERRED TAXES	0	0	0	0	0.00%	0.00%	0.00%
6	FLEX RATE LIABILITY	0	0	0	0	0.00%	0.00%	0.00%
7	TAX CREDIT	0	0	0	0	0.00%	0.00%	0.00%
8	TOTAL	950,584	(194,772)	0	755,812	100.00%		10.09%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR. 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2004 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	First National Bank	11/02/99	12/01/06	\$60,477		\$4,451	\$4,451	6.0000	\$742	\$4,563	\$5,305
2	Notes Payable - Powers	01/01/78	12/15/03	\$0		\$0	\$0	25.0000	\$0	0	\$0
3	Notes Payable - Stockholders	09/01/92	09/01/12	\$0		\$0	\$0	20.0000	\$0	0	\$0
4	First Bank of Indiantown	11/28/02	12/02/06	\$22,584		\$224	\$224	4.0000	\$56	1,806	\$1,862
5	First Bank of Indiantown - Line of Credit - First	02/01/01	open	\$0		\$0	\$0	0.0000	\$0	0	\$0
6	First Bank of Indiantown - Line of Credit - Seco	12/12/02	open	\$0		\$0	\$0	0.0000	\$0	0	\$0
7	First Bank of Indiantown - Line of Credit - Third	12/15/2003	12/15/2013	\$507,354		\$1,250	\$1,250	10.0000	\$125	40,709	\$40,834
8	GMAC	12/15/2003	12/15/2007	\$37,781		\$0	\$0	4.0000	\$0	2,673	\$2,673
9											
10											
11											
12											
13											
14											
15											
16	TOTAL			\$628,196	\$0	\$5,925	\$5,925		\$923	\$49,751	\$50,674
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$2,721							
18	NET			\$625,475							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			8.10%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
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INDIANTOWN GAS COMPANY DOES NOT HAVE ANY SHORT TERM DEBT.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2										
3										
4										
5										
6										
7										
8										
9										
TOTAL					\$0	\$0	\$0	\$0	\$0	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1				INDIANTOWN GAS COMPANY DOES NOT ANTICIPATE ISSUING ANY COMMON STOCK DURING THE PROJECTED TEST YEAR.				
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					<u>\$0</u>	<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.00% (2)	CUSTOMER DEPOSITS @ 7.00% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6.00%/12) (6)	INTEREST EXPENSE (3)*(7.00%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-03	\$13,205	\$3,555	\$0	\$16,760				
2	Jan-04	\$13,205	\$3,555	\$0	\$16,760	\$66	\$21	\$87	
3	Feb-04	\$13,455	\$3,555	\$0	\$17,010	\$67	\$21	\$88	
4	Mar-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
5	Apr-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
6	May-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
7	Jun-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
8	Jul-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
9	Aug-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
10	Sep-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
11	Oct-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
12	Nov-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
13	Dec-04	\$13,705	\$3,555	\$0	\$17,260	\$69	\$21	\$89	
14			13-MONTH AVG.		<u>\$17,164</u>	12-MONTH TOTAL	<u>\$819</u>	<u>\$249</u>	<u>\$1,067</u>
15			EFFECTIVE INTEREST RATE		<u>6.22%</u>				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)

1
2
3
4
5
6
7
8
9
10

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	LONG TERM DEBT	
12	PREFERRED STOCK	
13	COMMON EQUITY	
14	OTHER (EXPLAIN)	INDIANTOWN GAS COMPANY HAS A CAPITAL STRUCTURE OBJECTIVE OF 60% EQUITY AND 40% DEBT.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

N/A

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

N/A

SCHEDULE G-3

FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON

PAGE 11 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO.: 030954-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>%</u>
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.5000%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.47250%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	94.0275%
9	FEDERAL INCOME TAX RATE	34.0000%
10	FEDERAL INCOME TAX (8 X 9)	31.9694%
11	REVENUE EXPANSION FACTOR (8)-(10)	62.0582%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6114

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR
 THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: M. POWERS

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$ 755,812
2	REQUESTED RATE OF RETURN	10.09%
3	N.O.I. REQUIREMENTS	76,261
4	LESS: ADJUSTED N.O.I.	<u>(114,103)</u>
5	N.O.I. DEFICIENCY	\$ 190,364
6	EXPANSION FACTOR	<u>1.6114</u>
7	REVENUE DEFICIENCY	<u>\$ 306,751</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/04

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/04
WITNESS: M. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

1 **PLANT IN SERVICE:**

- 2 ADDITIONS: TOTAL PLANT ADDITIONS ARE BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THESE PERIODS.
- 3 RETIREMENTS: RETIREMENTS WERE BASED ON COMPANY'S PROJECTED RETIREMENTS FOR SPECIFIC PLANT ACCOUNTS.
- 4 CWIP: CWIP IS PROJECTED TO BE AT ZERO DURING THE PROJECTED TEST YEAR.
- 5 NON-UTILITY PLANT ACTUAL BALANCES WERE USED THROUGH SEPTEMBER 2003 AND THEN THE BALANCE WAS HELD CONSTANT THROUGH THE PROJECTED YEAR.

6 **CURRENT AND ACCRUED ASSETS:**

- 7 A. FOR EACH ACCOUNT, ACTUAL BALANCES WERE USED THROUGH SEPTEMBER 2003. CURRENT ASSETS WERE HELD CONSTANT AT THE SEPTEMBER 30 BALANCE THROUGH THE PROJECTED YEAR,
8 EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BELOW.
- 9 B. CASH WAS PROJECTED AS A FUNCTION OF PROJECTED REVENUE.
- 10 C. ACCOUNTS RECEIVABLE - PROPANE BALANCES FOR 2004 ARE EQUAL BY MONTH TO 2003.
- 11 D. CUSTOMER ACCOUNTS RECEIVABLE WAS PROJECTED BASED ON PROJECTED REVENUE.
- 12 E. TRANSPORTER FUEL REC WAS PROJECTED BASED ON PROJECTED THERM USAGE AT A CONSTANT RATE PER THERM.

13 **COMMON EQUITY:**

- 14 A. RETAINED EARNINGS IS REFLECTED AS ACTUAL BALANCES THROUGH SEPTEMBER 2003 AND CLOSING THE PROJECTED NET INCOME EVERY MONTH OF FOR THE PERIOD.

15 **LONG-TERM DEBT:**

- 16 A. LONG TERM NOTES REFLECT THE TIMING OF CAPITAL NEEDS TO MEET THE PROJECTED CAPITAL EXPENDITURES AND REFINANCING OF EXISTING DEBT.

17 **CURRENT AND ACCRUED LIABILITIES:**

- 18 A. FOR EACH ACCOUNT, ACTUAL BALANCES WERE USED THROUGH SEPTEMBER 2003. CURRENT LIABILITIES WERE HELD CONSTANT AT THE SEPTEMBER 30 BALANCE THROUGH THE PROJECTED YEAR,
19 EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BELOW.
- 20 B. ACCOUNTS PAY - TRANSPORTER FUEL BALANCES ARE EQUAL TO ACCOUNTS RECEIVABLE - TRANSPORTER FUEL BALANCES.
- 21 C. CUSTOMER DEPOSITS BALANCES REFLECT ACTUAL THROUGH SEPTEMBER 2003 AND ARE INCREASED BASED ON CUSTOMER GROWTH PROJECTIONS.
- 22 D. TAXES ACCRUED-GENERAL AND INTEREST ACCRUED BALANCES FOR 2004 ARE EQUAL BY MONTH TO 2003.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
 TEST YEAR ENDING 12/31/04

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: \$0

1 **REVENUES AND CUSTOMER GROWTH:**

2 A. ALL RATE CLASS PROJECTIONS WERE BASED ON HISTORICAL EXPERIENCE AND ON KNOWN LOCAL DEVELOPMENT PLANS.

3 **COST OF GAS:**

4 NO COST OF GAS PROJECTED, SINCE COMPANY IS A TRANSPORTATION ONLY COMPANY.

5 **OPERATING AND MAINTENANCE EXPENSES:**

6 OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF.

7 THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

		<u>BASE YEAR + 1</u>	<u>PROJECTED TEST YEAR</u>
8			
9	PAYROLL ONLY	2.50%	5.00%
10	CUSTOMER GROWTH & INFLATION	2.50%	4.04%
11	INFLATION ONLY	2.50%	2.50%
12	CUSTOMER GROWTH	0.00%	1.50%

13 SEVERAL ADDITIONAL EXPENSES ARE PROJECTED TO BEGIN IN JANUARY 2004 AND ARE SHOWN SEPARATELY IN THE TRENDING ANALYSIS.

14 **DEPRECIATION AND AMORTIZATION**

15 A. DEPRECIATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND INDIANTOWN'S MOST RECENT COMMISSION APPROVED DEPRECIATION RATES.

16 B. AMORTIZATION OF NEW CIS SYSTEM IS PROJECTED TO BEGIN IN JULY 2004 AND IS ASSUMED TO HAVE A FIVE-YEAR LIFE.

17 **TAXES OTHER THAN INCOME:**

18 A. FICA, STATE UNEMPLOYMENT, AND FEDERAL UNEMPLOYMENT WERE PROJECTED BY TRENDING PAYROLL.

19 B. PROPERTY TAXES WERE BASED ON PROJECTED INCREASES IN PLANT.

20 **INCOME TAXES:**

21 A. CALCULATED AT THE COMBINED STATUTORY FEDERAL AND STATE RATE OF 37.63% .

22 **INTEREST EXPENSE:**

23 A. AMORTIZATION OF DD&E AND INTEREST ON LONG TERM DEBT WAS PROJECTED BASED ON THE PROJECTED OUTSTANDING DEBT LEVELS.

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE PROGRAM

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CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE A: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT					100% capacity
2	INTANGIBLE PLANT:	\$124,511		\$124,511		"
3	PRODUCTION PLANT					"
4	DISTRIBUTION PLANT:					
5	374 Land and Land Rights	-		-		"
6	375 Structures and Improvements	-		-		"
7	376 Mains	486,773		486,773		"
8	377 Comp.Sta Eq.	-		-		"
9	378 Meas. & Reg.Sta.Eq.-Gen	47,982		47,982		"
10	379 Meas. & Reg.Sta.Eq.-CG	-		-		"
11	380 Services	69,257	69,257			100% customer
12	381-382 Meters	61,296	61,296			"
13	383-384 House Regulators	13,805	13,805			"
14	385 Industrial Meas. & Reg.Eq.	98,378		98,378		100% capacity
15	386 Property on Customer Premises	-		-		ac 374-385
16	387 Other Equipment	-		-		ac 374-386
17	Total Distribution Plant	777,491	144,358	633,133		
18	GENERAL PLANT:	414,579	207,290	207,290		50% customer,50%, capacity
19	PLANT ACQUISITIONS:					100% capacity
20	GAS PLANT FOR FUTURE USE:					"
21	CWIP:	-	-	-		dist.plant
22	TOTAL PLANT	\$1,316,581	\$351,647	\$964,934		

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE A: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT.					related plant
2	INTANGIBLE PLANT:	(\$102,931)		(\$102,931)		rel plant account
3	PRODUCTION PLANT:					"
4	DISTRIBUTION PLANT:					"
5	375 Structures and Improvements	-		-		"
6	376 Mains	(349,545)		(349,545)		"
7	377 Compressor Sta. Eq.	-		-		"
8	378 Meas. & Reg. Sta. Eq.-Gen	(10,077)		(10,077)		"
9	379 Meas. & Reg Sta. Eq.-CG	-		-		"
10	380 Services	(24,082)	(24,082)			"
11	381-382 Meters	(21,876)	(21,876)			"
12	383-384 House Regulators	(4,982)	(4,982)			"
13	385 Indust. Meas & Reg. Sta. Eq.	(48,394)		(48,394)		"
14	386 Property on Customer Premises	-		-		"
15	387 Other Equipment	-		-		"
16	Total A.D. on Dist Plant	(458,956)	(50,940)	(408,016)		
17	GENERAL PLANT:	(123,686)	(61,843)	(61,843)		general plant
18	PLANT ACQUISITIONS:					plant acquisitions
19	RETIREMENT WORK IN PROGRESS:	-				distribution plant
20	TOTAL ACCUMULATED DEPRECIATION	(\$685,573)	(\$112,783)	(\$572,790)		
21	NET PLANT (Plant less Accum. Dep.)	\$631,008	\$238,865	\$392,144		
22	less: CUSTOMER ADVANCES					50%-50% cust--cap
23	plus: WORKING CAPITAL	\$124,804	\$64,434	\$60,371		oper. and maint. exp.
24	equals: TOTAL RATE BASE	\$755,813	\$303,298	\$452,515		

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE B: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES					
2	LOCAL STORAGE PLANT:					ac 301-320
3	PRODUCTION PLANT					100% capacity
4	DISTRIBUTION:					
5	870 Operation Supervision & Eng.	\$55,000	\$17,337	\$37,662		ac 871-879
6	871 Dist.Load Dispatch	-	-	-		100% capacity
7	872 Compr.Sta.Lab. & Ex.	-	-	-		ac 377
8	873 Compr.Sta.Fuel & Power	-	-	-		100% commodity
9	874 Mains and Services	25,023	3,117	21,906		ac376+ac380
10	875 Meas.& Reg. Sta Eq.-Gen	123	-	123		ac 378
11	876 Meas.& Reg. Sta Eq.-Ind.	-	-	-		ac 385
12	877 Meas.& Reg. Sta.Eq.-CG	-	-	-		ac 379
13	878 Meter and House Reg	7,024	7,024	-		ac381+ac383
14	879 Customer Instal.	-	-	-		ac 386
15	880 Other Expenses	25,192	6,871	18,521		ac 387
16	881 Rents	2,147	-	2,147		100% capacity
17	885 Maintenance Supervision	-	-	-		ac886-894
18	886 Maint. of Struct. and Improv.	-	-	-		ac375
19	887 Maintenance of Mains	1,718	-	1,718		ac376
20	888 Maint. of Comp.Sta.Eq.	-	-	-		ac 377
21	889 Maint. of Meas.& Reg. Sta.Eq.-Gen	12,681	-	12,681		ac 378
22	890 Maint of Meas.& Reg. Sta.Eq.-Ind.	-	-	-		ac 385
23	891 Maint. of Meas & Reg.Sta.Eq.-CG	-	-	-		ac 379
24	892 Maintenance of Services	8	8	-		ac 380
25	893 Maint. of Meters and House Reg.	-	-	-		ac381-383
26	894 Maint. of Other Equipment	74	0	74		ac387
27	Total Distribution Expenses	128,988	34,157	94,832		
28	CUSTOMER ACCOUNTS:					
29	901 Supervision	-	-	-		100% customer
30	902 Meter-Reading Expense	6,388	6,388	-		"
31	903 Records and Collection Exp.	38,005	38,005	-		"
32	904 Uncollectible Accounts	-	-	-		100% commodity
33	905 Misc. Expenses	13,315	13,315	-		100% customer
34	Total Customer Accounts	57,707	57,707	-		
35	(907-910) CUSTOMER SERV.& INFO. EXP.	9,722	9,722	-		"
36	(911-916) SALES EXPENSE	-	-	-		"
37	(933) MAINT. OF GEN. PLANT	11,035	5,517	5,517		general plant
38	(920-931) ADMINISTRATION AND GENERAL	239,849	123,829	116,020	-	O&M excl. A&G
39	TOTAL O&M EXPENSE	\$447,301	\$230,932	\$216,370	\$0	

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE B: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	\$68,248	\$25,835	\$42,413			net plant
3	Amort. of Other Gas Plant			-			100% capacity
4	Amort. of CIS			-			100% capacity
5	Amort. of Limited-term Inv.						intangible plant
6	Amort. of Acquisition Adj.						intangible, distribution, and general plant
7	Amort. of Conversion Costs						100% commodity
8	Total Deprec. and Amort. Expense	68,248	25,835	42,413			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	3,268				3,268	100% revenue
11	Other	23,199	8,782	14,417			net plant
12	Total Taxes other than Income Taxes	26,467	8,782	14,417		3,268	
13	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(4,120)	(4,120)				100% customer
14	RETURN (REQUIRED NOI)	76,261	30,603	45,658	-		rate base
15	INCOME TAXES	31,398	12,800	18,799	-		return(noi)
16	TOTAL OVERALL COST OF SERVICE	\$645,555	\$304,631	\$337,657	\$0	3,268	

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

223

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY
 (SUMMARY)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:					
2	ATTRITION					
3	O&M	\$447,301	\$230,932	\$216,370	\$0	
4	DEP	\$68,248	\$25,835	\$42,413		
5	AMORTIZATION OF OTHER GAS PLANT	\$0		\$0		
6	AMORTIZATION OF CIS	\$0		\$0		
7	AMORTIZATION OF LIMITED TERM INVESTMENT					
8	AMORTIZATION OF ACQUISITION ADJUSTMENT					
9	AMORTIZATION OF CONVERSION COSTS					
10	TOTAL TAXES OTHER THAN INCOME	\$26,467	\$8,782	\$14,417		\$3,268
11	RETURN	\$76,261	\$30,603	\$45,658	\$0	
12	INCOME TAXES	\$31,398	\$12,600	\$18,799	\$0	
13	REVENUES CREDITED TO COST OF SERVICE	(\$4,120)	(\$4,120)			
14	TOTAL COST	\$645,555	\$304,831	\$337,657	\$0	\$3,268
15	RATE BASE	\$755,813	\$303,298	\$452,515	\$0	
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	RATE BASE ITEMS(PLANT-ACC DEP):					
18	376 MAINS	\$137,228		\$137,228		
19	378 MEAS.& REG.STA.EQ.-GEN.	\$37,905		\$37,905		
20	380 SERVICES	\$45,175	\$45,175			
21	381-382 METERS	\$39,420	\$39,420			
22	383-384 HOUSE REGULATORS	\$8,823	\$8,823			
23	385 INDUSTRIAL MEAS.& REG.EQ.	\$49,984		\$49,984		
24	O & M ITEMS					
25	874 MAINS AND SERVICES	\$25,023	\$3,117	\$21,906		
26	876 MEAS.& REG.STA.EQ.IND.	\$0		\$0		
27	878 METER & HOUSE REG.	\$7,024	\$7,024			
28	887 MAINT. OF MAINS	\$1,718		\$1,718		
29	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$0		\$0		
30	892 MAINT. OF SERVICES	\$8	\$8			
31	893 MAINT.OF METERS AND HOUSE REG.	\$0	\$0			

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 1 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE C

LINE NO.		TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	CUSTOMER COSTS						
2	No. of Customers	673	649	20	2	2	0
3	Weighting	NA	1.00	1.50	3.07	124.06	0.00
4	Weighted No. of Customers	933.29	649.00	30.03	6.14	248.12	0.00
5	Allocation Factors	1	69.54%	3.22%	0.68%	26.59%	0.00%
6	CAPACITY COSTS						
7	Peak & Avg. Month Sales Vol (therms)	2,575,677	25,311	10,977	3,380	2,536,009	0
8	Allocation Factors	1	0.983%	0.426%	0.131%	98.460%	0.000%
9	COMMODITY COSTS						
10	Annual Sales Vol. (therms)	5,097,675	164,676	96,839	16,160	4,820,000	0
11	Allocation Factors	1	3.23%	1.90%	0.32%	94.55%	0.00%
12	REVENUE-RELATED COSTS						
13	Tax on Cust, Cap, & Commod.	3,086	559	67	13	2,448	0
14	Allocation Factors	1	18.11%	2.16%	0.41%	79.32%	0.00%

SUPPORTING SCHEDULES. E-2 p.3, E-4 p.1, H-2 p.6

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 2 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE D

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	DIRECT AND SPECIAL ASSIGNMENTS.						
2	Customer						
3	Services	\$45,175	\$31,415	\$1,453	\$297	\$12,010	\$0
4	Meters	39420	27412	1268	259	10480	0
5	House Regulators	8823	6135	284	58	2346	0
6	General Plant	145447	101142	4680	957	38668	0
7	All Other	109609	76221	3527	721	29140	0
8	Total	\$303,298	\$210,911	\$9,758	\$1,996	\$80,633	\$0
9	Capacity						
10	Mains	\$137,228	\$1,349	\$585	\$180	\$135,115	\$0
11	Meas. & Reg. Sta. Eq.-Gen.	37905	372	162	50	37321	0
12	Industrial Meas. & Reg. Sta. Eq.	49984	491	213	66	49214	0
13	General Plant	145447	1429	620	191	143207	0
14	All Other	219179	2154	934	288	215803	0
15	Total	\$452,515	\$4,447	\$1,929	\$594	\$445,545	\$0
16	Commodity						
17	Account #						
18	Account #						
19	Account #						
20	All Other	0	0	0	0	0	0
21	Total	0	0	0	0	0	0
22	TOTAL	\$755,813	\$215,357	\$11,687	\$2,590	\$526,178	\$0

SUPPORTING SCHEDULES: H-2 p.5, H-2 p.6

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 3 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E: PAGE 1 OF 2

LINE NO.	TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier	
1	OPERATIONS AND MAINTENANCE EXPENSE.						
2	DIRECT AND SPECIAL ASSIGNMENTS:						
3	Customer						
4	874 Mains & Services	\$3,117	\$2,167	\$100	\$21	\$829	\$0
5	878 Meters and House Regulators	7,024	4,884	226	46	1,867	0
6	892 Maint. of Services	8	5	0	0	2	0
7	893 Maint. of Meters & House Reg.	0	0	0	0	0	0
8	All Other	223,900	53,600	9,154	1,524	134,525	25,098
9	Total	\$230,932	\$56,490	\$9,380	\$1,570	\$136,394	\$25,098
10	Capacity						
11	874 Mains and Services	\$21,906	\$215	\$93	\$29	\$21,569	\$0
12	876 Measuring & Reg. Sta. Eq.- I	0	0	0	0	0	0
13	887 Maint. of Mains	1,718	17	7	2	1,691	0
14	890 Maint. of Meas. & Reg. Sta Eq.-I	0	0	0	0	0	0
15	All Other	214,652	2,109	915	282	211,346	0
16	Total	\$216,370	\$2,126	\$922	\$284	\$213,037	\$0
17	Commodity						
18	Account #	0					
19	Account #	0					
20	Account #	0					
21	All Other	0	0	0	0	0	0
22	Total	0	0	0	0	0	0
23	TOTAL O&M	\$447,301	\$60,616	\$10,302	\$1,854	\$349,431	\$25,098
24	DEPRECIATION EXPENSE.						
25	Customer	\$25,835	\$17,965	\$831	\$170	\$6,868	\$0
26	Capacity	42,413	417	181	56	41,760	0
27	Total	\$68,248	\$18,382	\$1,012	\$226	\$48,628	\$0
28	AMORT. OF GAS PLANT:						
29	Capacity	0	0	0	0	0	0
30	AMORT. OF CIS:						
31	Capacity	0	0	0	0	0	0
32	AMORT OF LIMITED TERM INVEST.						
33	Capacity	0	0	0	0	0	0
34	AMORT. OF ACQUISITION ADJ.:						
35	Customer	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0
37	Total	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:						
39	Commodity	0	0	0	0	0	0

SUPPORTING SCHEDULES. H-2 p.5, H-2 p.6

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E: PAGE 2 OF 2

LINE NO.		TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	TAXES OTHER THAN INCOME TAXES:						
2	Customer	\$8,782	\$8,107	\$283	\$58	\$2,335	\$0
3	Capacity	14,417	142	81	19	14,185	0
4	Subtotal	23,199	6,249	344	77	16,530	0
5	Revenue	3,268	592	71	13	2,592	0
6	Total	\$26,467	\$6,840	\$415	\$90	\$19,122	\$0
7	RETURN (NOI)						
8	Customer	\$30,603	\$21,281	\$985	\$201	\$8,136	\$0
9	Capacity	45,658	449	195	60	44,855	0
10	Commodity	0	0	0	0	0	0
11	Total	\$76,261	\$21,729	\$1,179	\$261	\$53,091	\$0
12	INCOME TAXES						
13	Customer	\$12,600	\$8,762	\$405	\$83	\$3,350	\$0
14	Capacity	18,799	185	80	25	18,509	0
15	Commodity	0	0	0	0	0	0
16	Total	\$31,398	\$8,947	\$486	\$108	\$21,859	\$0
17	REVENUE CREDITED TO COS:						
18	Customer	(\$4,120)	(\$4,120)	\$0	\$0	\$0	\$0
19	TOTAL COST OF SERVICE:						
20	Customer	\$304,631	\$108,484	\$11,884	\$2,082	\$157,083	\$25,098
21	Capacity	337,657	3,318	1,439	443	332,457	0
22	Commodity	0	0	0	0	0	0
23	Subtotal	642,288	111,802	13,323	2,525	489,539	25,098
24	Revenue	3,288	582	71	13	2,592	0
25	Total	\$645,555	\$112,394	\$13,393	\$2,539	\$492,131	\$25,098

SUPPORTING SCHEDULES H-2 p.5, H-2 p.6

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY, INDIANTOWN GAS COMPANY
 DOCKET NO: 030854-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 5 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY	TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	RB	\$755,813	\$215,357	\$11,687	\$2,590	\$526,178	\$0
2	ATTRITION	\$0	\$0	\$0	\$0	\$0	\$0
3	O&M	\$447,301	\$60,616	\$10,302	\$1,854	\$349,431	\$25,098
4	DEPRECIATION	\$68,248	\$18,382	\$1,012	\$226	\$48,628	\$0
5	AMORTIZATION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
6	TAXES OTHER THAN INCOME - OTHER	\$23,199	\$6,249	\$344	\$77	\$16,530	\$0
7	TAXES OTHER THAN INCOME - REV. RELATED	\$3,268	\$592	\$71	\$13	\$2,592	\$0
8	INCOME TAXES TOTAL	\$31,398	\$8,947	\$486	\$108	\$21,859	\$0
9	REVENUE CREDITED TO COS:	(\$4,120)	(\$4,120)	\$0	\$0	\$0	\$0
10	TOTAL COST - CUSTOMER	\$304,631	\$108,484	\$11,884	\$2,082	\$157,083	\$25,088
11	TOTAL COST - CAPACITY	\$337,657	\$3,318	\$1,439	\$443	\$332,457	\$0
12	TOTAL COST - COMMODITY	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL COST - REVENUE	\$3,268	\$592	\$71	\$13	\$2,592	\$0
14	NO. OF CUSTOMERS	673	649	20	2	2	0
15	PEAK MONTH SALES	2,575,677	25,311	10,977	3,380	2,536,009	0
16	ANNUAL SALES	5,097,675	164,676	96,839	16,160	4,820,000	0

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 1 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

DERIVATION OF REVENUE DEFICIENCY
 SCHEDULE F

LINE NO.		TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	CUSTOMER COSTS	\$304,631	\$108,484	\$11,884	\$2,082	\$157,083	\$25,098
2	CAPACITY COSTS	\$337,657	\$3,318	\$1,439	\$443	\$332,457	\$0
3	COMMODITY COSTS	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUE COSTS	\$3,268	\$592	\$71	\$13	\$2,592	\$0
5	TOTAL	\$645,555	\$112,394	\$13,393	\$2,539	\$492,131	\$25,098
6	less:REVENUE AT PRESENT RATES	\$338,798	\$92,633	\$11,050	\$2,099	\$216,943	\$16,074
7	(in the projected last year)						
8	equals: GAS SALES REVENUE DEFICIENCY	\$306,757	\$19,761	\$2,343	\$440	\$275,188	\$9,024
9	plus:DEFICIENCY IN OTHER OPERATING REV.	\$0	\$0	\$0	\$0	\$0	\$0
10	equals:TOTAL BASE-REVENUE DEFICIENCY	\$306,757	\$19,761	\$2,343	\$440	\$275,188	\$9,024
11	UNIT COSTS:						
12	Customer	\$37,720	\$13,930	\$49,515	\$86,763	\$6,545,106	#DIV/0!
13	Capacity	\$0,131	\$0,131	\$0,131	\$0,131	\$0,131	#DIV/0!
14	Commodity	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	#DIV/0!

SUPPORTING SCHEDULES. E-1 p.2, H-1 p.8

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 2 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE G: PAGE 1 OF 2: PRESENT RATES

LINE NO.	TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier	
1	REVENUES: (projected test year)						
2	Gas Sales (due to growth)	\$338,798	\$92,833	\$11,050	\$2,099	\$216,943	\$16,074
3	Other Operating Revenue	\$4,120	\$4,120	\$0	\$0	\$0	\$0
4	Total	\$342,918	\$96,753	\$11,050	\$2,099	\$216,943	\$16,074
5	EXPENSES:						
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$447,301	\$60,816	\$10,302	\$1,854	\$349,431	\$25,098
8	Depreciation Expenses	\$68,248	\$18,382	\$1,012	\$226	\$48,628	\$0
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income--Fixed	\$23,199	\$6,249	\$344	\$77	\$16,530	\$0
11	Taxes Other Than Income--Revenue	\$3,268	\$592	\$71	\$13	\$2,592	\$0
12	Total Expes excl. Income Taxes	\$542,016	\$85,838	\$11,729	\$2,170	\$417,181	\$25,098
13	INCOME TAXES:	\$31,398	\$8,947	\$486	\$108	\$21,859	\$0
14	NET OPERATING INCOME:	(\$230,496)	\$1,968	(\$1,164)	(\$179)	(\$222,097)	(\$9,024)
15	RATE BASE:	\$755,813	\$215,357	\$11,687	\$2,590	\$526,178	\$0
16	RATE OF RETURN	-30.50%	0.91%	-9.96%	-6.90%	-42.21%	#DIV/0!

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5, H-1 p.6.

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 3 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE G: PAGE 2 OF 2: PROPOSED RATES

LINE NO.		TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	REVENUES:						
2	Gas Sales	\$645,555	\$112,394	\$13,393	\$2,539	\$492,131	\$25,098
3	Other Operating Revenue	\$4,120	\$4,120	\$0	\$0	\$0	\$0
4	Total	\$649,675	\$116,514	\$13,393	\$2,539	\$492,131	\$25,098
5	EXPENSES:						
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$447,301	\$60,616	\$10,302	\$1,854	\$349,431	\$25,098
8	Depreciation Expenses	\$68,248	\$18,382	\$1,012	\$226	\$48,628	\$0
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income--Fixed	\$23,199	\$6,249	\$344	\$77	\$16,530	\$0
11	Taxes Other Than Income--Revenue	\$3,268	\$592	\$71	\$13	\$2,592	\$0
12	Total Expenses excl. Income Taxes	\$542,016	\$85,838	\$11,729	\$2,170	\$417,181	\$25,098
13	PRE TAX NOI:	\$107,659	\$30,678	\$1,665	\$369	\$74,950	\$0
14	INCOME TAXES:	\$31,368	\$8,947	\$486	\$108	\$21,859	\$0
15	NET OPERATING INCOME:	\$76,291	\$21,731	\$1,179	\$261	\$53,091	\$0
16	RATE BASE:	\$755,813	\$215,357	\$11,687	\$2,590	\$528,178	\$0
17	RATE OF RETURN	10.09%	10.09%	10.09%	10.09%	10.09%	#DIV/0!

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.5, H-1 p.6

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/04
 WITNESS: HOUSEHOLDER

PROPOSED RATE DESIGN
 SCHEDULE H

LINE NO.		TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	PRESENT RATES (projected test year)						
2	GAS SALES (due to growth)	\$338,798	\$92,633	\$11,050	\$2,099	\$216,943	\$16,074
3	OTHER OPERATING REVENUE	\$4,120	\$4,120	\$0	\$0	\$0	\$0
4	TOTAL	\$342,918	\$96,753	\$11,050	\$2,099	\$216,943	\$16,074
5	RATE OF RETURN	-30.50%	0.91%	-9.96%	-6.90%	-42.21%	#DIV/0!
6	INDEX	1.00	-0.03	0.33	0.23	1.38	#DIV/0!
7	COMPANY PROPOSED RATES						
8	GAS SALES	\$645,555	\$112,394	\$13,393	\$2,539	\$492,131	\$25,098
9	OTHER OPERATING REVENUE	\$4,120	\$4,120	\$0	\$0	\$0	\$0
10	TOTAL	\$649,675	\$116,514	\$13,393	\$2,539	\$492,131	\$25,098
11	TOTAL REVENUE INCREASE	\$308,757	\$19,761	\$2,343	\$440	\$275,188	\$9,024
12	PERCENT INCREASE	89.45%	20.42%	21.21%	20.96%	126.85%	56.14%
13	RATE OF RETURN	10.09%	10.09%	10.09%	10.09%	10.09%	#DIV/0!
14	INDEX	100.00%	100.00%	100.00%	100.00%	100.00%	#DIV/0!

SUPPORTING SCHEDULES: H-1 p.3, H-1 p.4

CALCULATION OF PROPOSED RATES

LINE NO.		TOTAL	TS-1	TS-2	TS-3	TS-4	Third Party Supplier
1	PROPOSED TOTAL TARGET REVENUES	\$649,675	\$116,514	\$13,393	\$2,539	\$492,131	\$25,098
2	LESS: OTHER OPERATING REVENUE (GS+TS)	\$4,120	\$4,120	\$0	\$0	\$0	\$0
3	LESS: CUSTOMER CHARGE REVENUES						
4	PROPOSED CUSTOMER CHARGES		\$12.50	\$35.00	\$60.00	\$2,000.00	\$3.11
5	NUMBER OF BILLS	8,061	7,773	240	24	24	8,061
6	CUSTOMER CHARGE REV. BY RATE CLASS		\$97,163	\$8,400	\$1,440	\$48,000	\$25,098
7	TOTAL CUSTOMER CHARGE REV.	\$155,003	\$97,163	\$8,400	\$1,440	\$48,000	\$25,098
8	LESS: OTHER NON-THERM-RATE REVENUES						
9	PROPOSED DEMAND CHARGES (MONTHLY)		\$2.51	\$2.51	\$2.51	\$2.51	
10	MAXIMUM DEMAND TRANSPORTATION QUANTITY (MDTQ)		0	0	15	11,050	
11	TOTAL DEMAND CHARGE REV.	\$332,908	\$0	\$0	\$451	\$332,457	
12	EQUALS: PER-THERM TARGET REVENUES	\$157,645	\$15,232	\$4,993	\$647	\$111,675	\$0
13	DIVIDED BY: NUMBER OF THERMS	5,097,675	164,676	96,839	16,160	4,820,000	0
14	BASE RATE PER-THERM (UNRNDED)		\$0.092496	\$0.051563	\$0.040067	\$0.023169	\$0.000000
15	BASE RATE PER-THERM (RNDED)		\$0.09250	\$0.05156	\$0.04007	\$0.02317	\$0.00000
16	PER-THERM-RATE REVENUES (RNDED RATES)		\$15,233	\$4,993	\$646	\$111,679	\$0
17	SUMMARY: PROPOSED TARIFF RATES						
18	CUSTOMER CHARGES		\$12.50	\$35.00	\$60.00	\$2,000.00	\$3.11
19	DEMAND CHARGES (PER M+B867DTQ - MONTHLY)		\$0.00	\$0.00	\$2.51	\$2.51	
20	ENERGY CHARGES						
21	NON-GAS (CENTS PER THERM)		9.250	5.156	4.007	2.317	0.000
22	TOTAL (INCLUDING PGA)		9.250	5.156	4.007	2.317	0.000
23	SUMMARY: PRESENT TARIFF RATES						
24	CUSTOMER CHARGES		\$9.00	\$21.00	\$50.00	\$1,500.00	\$2.00
25	ENERGY CHARGES						
26	NON-GAS (CENTS PER THERM)		13.770	6.208	5.582	3.754	0.000
27	TOTAL (INCLUDING PGA)		13.770	6.208	5.582	3.754	0.000
28	SUMMARY: OTHER OPERATING REVENUE						
			PRESENT REVENUE		PROPOSED REVENUE		
			Transportation Tariff		Transportation Tariff		
29	CONNECTION CHARGE		\$35.00	\$1,575	\$35.00	\$1,575	
30	CONNECTION CHARGE-NON PAY		\$35.00	\$1,540	\$35.00	\$1,540	
31	RECONNECTION CHARGE		\$15.00	\$465	\$15.00	\$465	
32	COLLECTION IN LIEU OF DISCONNECT		\$10.00	\$540	\$10.00	\$540	
33			\$0.00	\$0	\$0.00	\$0	
34			\$0.00	\$0	\$0.00	\$0	
35			\$0.00	\$0	\$0.00	\$0	
36			\$0.00	\$0	\$0.00	\$0	
37				\$4,120		\$4,120	

SUPPORTING SCHEDULES: E-2 p 1, E-3 p.1-6, H-1 p.2

INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU
MINIMUM FILING REQUIREMENTS
INDEX

ENGINEERING SCHEDULES

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SCHEDULE I-1

CUSTOMER SERVICE - INTERRUPTIONS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN
SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500
OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

DESCRIPTION	CAUSE	DATE	DURATION
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THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR ENDING 12/31/02.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/
HIS. YR. LAST RATE CASE: N/A
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	1998 - GS-686-INDTN	Failure to have written drug and alcohol plan.	Violation has been corrected.
2	1999 - GS-745-ITGCI	Inadequate odorant injection. Improper meter identification.	Violations have been corrected.
3		Inadequate pressure test records for new mains. Failure to cut and cap abandoned service lines.	
4	2001 - GS-770-ITGCI	Failure to report an outage. Failure to update O&M Manual.	Violations have been corrected.
5		Failure to repair Grade 3 leak timely.	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEA

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

COMPANY ID NUMBER	MANU-FACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANU-FACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANU-FACTURER	TYPE / SIZE
000453	ROCKWELL	S110	000501	ROCKWELL	S120	002151	ROCKWELL	S200
001877	ROCKWELL	S110	000502	ROCKWELL	S110	000421	ROCKWELL	S110
001879	ROCKWELL	S110	000504	ROCKWELL	S110	000424	ROCKWELL	S110
001878	ROCKWELL	S110	000505	ROCKWELL	S110	001752	ROCKWELL	S110
000454	ROCKWELL	S110	000506	ROCKWELL	S110	000428	ROCKWELL	S110
000455	ROCKWELL	S110	000508	ROCKWELL	S120	000426	ROCKWELL	S110
000456	ROCKWELL	S110	000513	ROCKWELL	S120	001753	ROCKWELL	S110
000457	ROCKWELL	S110	000514	ROCKWELL	S110	000423	ROCKWELL	S200
000458	ROCKWELL	S110	000516	ROCKWELL	S110	000422	ROCKWELL	S110
000459	ROCKWELL	S110	000517	ROCKWELL	S110	000029	ROCKWELL	S110
000460	ROCKWELL	S110	000520	ROCKWELL	S110	000030	ROCKWELL	S110
000462	ROCKWELL	S110	000537	ROCKWELL	S110	000031	ROCKWELL	S110
000463	ROCKWELL	S110	000536	ROCKWELL	S110	000032	ROCKWELL	S110
000464	ROCKWELL	S110	000524	ROCKWELL	S110	000037	ROCKWELL	S110
000466	ROCKWELL	S110	000525	ROCKWELL	S110	000038	ROCKWELL	S110
000467	ROCKWELL	S110	001842	ROCKWELL	S110	000040	ROCKWELL	S110
000468	ROCKWELL	S110	000523	ROCKWELL	S110	000041	ROCKWELL	S200
000469	ROCKWELL	S110	000532	ROCKWELL	S110	000042	ROCKWELL	S200
000470	ROCKWELL	S110	000531	ROCKWELL	S110	000429	ROCKWELL	S200
000471	ROCKWELL	S110	000598	ROCKWELL	S110	000430	ROCKWELL	S200
000472	ROCKWELL	S110	000528	ROCKWELL	S110	000431	ROCKWELL	S110
000473	ROCKWELL	S110	000002	ROCKWELL	S200	000432	ROCKWELL	S110
000474	ROCKWELL	S110	000003	ROCKWELL	S200	000058	ROCKWELL	S110
000475	ROCKWELL	S110	002126	AMERICAN	S200	000047	ROCKWELL	S110
000476	ROCKWELL	S110	000006	ROCKWELL	S200	000045	ROCKWELL	S110
000479	ROCKWELL	S110	000008	ROCKWELL	S200	000044	ROCKWELL	S110
001844	ROCKWELL	S200	002727	ROCKWELL	S200	000043	ROCKWELL	S110
000481	ROCKWELL	S110	002758	ROCKWELL	S200	002195	ROCKWELL	S110
000482	ROCKWELL	S110	000009	ROCKWELL	S200	000059	ROCKWELL	S110
000484	ROCKWELL	S110	003024	ROCKWELL	S200	000101	ROCKWELL	S110
000488	ROCKWELL	S110	002327	ROCKWELL	S200	000103	ROCKWELL	S110
000490	ROCKWELL	S110	000012	ROCKWELL	S200	000104	ROCKWELL	S110
000492	ROCKWELL	S110	000011	ROCKWELL	S200	000105	ROCKWELL	S110
000493	ROCKWELL	S110	000014	ROCKWELL	S200	000107	ROCKWELL	S110
000495	ROCKWELL	S110	000017	ROCKWELL	S110	000109	ROCKWELL	S110
000497	ROCKWELL	S110	000021	ROCKWELL	S200	000116	ROCKWELL	S110
000499	ROCKWELL	S120	000023	ROCKWELL	S200	000241	ROCKWELL	S110

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEA

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

COMPANY ID NUMBER	MANU-FACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANU-FACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANU-FACTURER	TYPE / SIZE
000242	ROCKWELL	S110	000332	ROCKWELL	S110	000358	ROCKWELL	S110
000243	ROCKWELL	S110	000331	ROCKWELL	S110	000359	ROCKWELL	S110
000245	ROCKWELL	S110	000330	ROCKWELL	S110	000360	ROCKWELL	S110
000246	ROCKWELL	S110	000329	ROCKWELL	S110	000363	ROCKWELL	S110
000247	ROCKWELL	S110	000328	ROCKWELL	S110	000364	ROCKWELL	S110
000248	ROCKWELL	S110	000327	ROCKWELL	S110	000438	ROCKWELL	S110
000249	ROCKWELL	S110	000313	ROCKWELL	S110	000366	ROCKWELL	S110
000250	ROCKWELL	S110	000340	ROCKWELL	S110	000367	ROCKWELL	S110
000251	ROCKWELL	S110	000279	ROCKWELL	S110	000368	ROCKWELL	S110
000252	ROCKWELL	S110	000280	ROCKWELL	S110	000369	ROCKWELL	S110
000253	ROCKWELL	S110	000281	ROCKWELL	S110	000370	ROCKWELL	S110
000254	ROCKWELL	S110	000282	ROCKWELL	S110	000371	ROCKWELL	S110
000255	ROCKWELL	S110	000283	ROCKWELL	S110	000372	ROCKWELL	S110
000256	ROCKWELL	S110	000284	ROCKWELL	S110	000373	ROCKWELL	S110
000257	ROCKWELL	S110	000285	ROCKWELL	S110	000374	ROCKWELL	S110
000258	ROCKWELL	S110	000286	ROCKWELL	S110	000443	ROCKWELL	S110
000259	ROCKWELL	S110	000287	ROCKWELL	S110	000444	ROCKWELL	S110
000260	ROCKWELL	S110	000288	ROCKWELL	S110	000445	ROCKWELL	S110
000262	ROCKWELL	S110	000290	ROCKWELL	S110	000446	ROCKWELL	S110
000263	ROCKWELL	S110	000291	ROCKWELL	S110	002046	ROCKWELL	S110
000264	ROCKWELL	S110	000292	ROCKWELL	S110	000384	ROCKWELL	S110
000267	ROCKWELL	S110	000293	ROCKWELL	S110	000385	ROCKWELL	S110
000266	ROCKWELL	S110	001825	ROCKWELL	S110	001850	ROCKWELL	S110
000268	ROCKWELL	S125	000294	ROCKWELL	S110	000448	ROCKWELL	S110
000269	ROCKWELL	S110	000295	ROCKWELL	S110	000449	ROCKWELL	S110
000272	ROCKWELL	S110	000296	ROCKWELL	S110	000450	ROCKWELL	S110
000273	ROCKWELL	S110	000342	ROCKWELL	S110	000397	ROCKWELL	S110
000274	ROCKWELL	S110	002285	ROCKWELL	S110	002013	ROCKWELL	S110
000276	ROCKWELL	S110	000344	ROCKWELL	S110	002010	ROCKWELL	S110
000275	ROCKWELL	S200	000346	ROCKWELL	S110	000408	ROCKWELL	S110
000277	ROCKWELL	S110	000348	ROCKWELL	S110	000418	ROCKWELL	S110
000338	ROCKWELL	S110	000349	ROCKWELL	S110	000195	ROCKWELL	S110
000337	ROCKWELL	S110	000350	ROCKWELL	S110	000198	ROCKWELL	S110
000435	ROCKWELL	S110	000351	ROCKWELL	S110	000199	ROCKWELL	S110
000336	ROCKWELL	S110	000352	ROCKWELL	S110	000200	ROCKWELL	S110
000335	ROCKWELL	S110	000353	ROCKWELL	S110	000201	ROCKWELL	S110
000334	ROCKWELL	S110	000354	ROCKWELL	S110	000202	ROCKWELL	S110
000333	ROCKWELL	S110	000356	ROCKWELL	S110	000203	ROCKWELL	S110
000339	ROCKWELL	S110	000357	ROCKWELL	S110	000205	ROCKWELL	S110

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEA

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

COMPANY ID NUMBER	MANU- FACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANU- FACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANU- FACTURER	TYPE / SIZE
000207	ROCKWELL	S110	000177	ROCKWELL	S110	000577	ROCKWELL	S200
000208	ROCKWELL	S110	000178	ROCKWELL	S110	000578	ROCKWELL	S200
000209	ROCKWELL	S110	000179	ROCKWELL	S110	000579	ROCKWELL	S200
000210	ROCKWELL	S110	000180	ROCKWELL	S110	000580	ROCKWELL	S200
000211	ROCKWELL	S110	000143	ROCKWELL	S110	000581	ROCKWELL	S200
000212	ROCKWELL	S110	000145	ROCKWELL	S110	000582	ROCKWELL	S200
000213	ROCKWELL	S110	000147	ROCKWELL	S110	000583	ROCKWELL	S200
000214	ROCKWELL	S110	000148	ROCKWELL	S110	000584	ROCKWELL	S200
000215	ROCKWELL	S110	000149	ROCKWELL	S110	000585	ROCKWELL	S200
000216	ROCKWELL	S110	000150	ROCKWELL	S110	000587	ROCKWELL	S200
000228	ROCKWELL	S110	000151	ROCKWELL	S110	000588	ROCKWELL	S200
000127	ROCKWELL	S110	000152	ROCKWELL	S120	000589	ROCKWELL	S200
000121	ROCKWELL	S110	000154	ROCKWELL	S110	000590	ROCKWELL	S200
000120	ROCKWELL	S110	000155	ROCKWELL	S110	000591	ROCKWELL	S200
000119	ROCKWELL	S110	000156	ROCKWELL	S110	000592	ROCKWELL	S200
000118	ROCKWELL	S110	000157	ROCKWELL	S110	000593	ROCKWELL	S200
000125	ROCKWELL	S110	000158	ROCKWELL	S110	000594	ROCKWELL	S200
000124	ROCKWELL	S110	000159	ROCKWELL	S110	000595	ROCKWELL	S200
002783	ROCKWELL	S110	000160	ROCKWELL	S110	003196	AMERICAN	250
000122	ROCKWELL	S110	000555	ROCKWELL	S200	002841	AMERICAN	250
000434	ROCKWELL	S110	000556	ROCKWELL	S200	001887	AMERICAN	250
000134	ROCKWELL	S110	000557	ROCKWELL	S200	001888	AMERICAN	250
000132	ROCKWELL	S110	000558	ROCKWELL	S200	003305	AMERICAN	250
000131	ROCKWELL	S110	000559	ROCKWELL	S200	003433	AMERICAN	250
000162	ROCKWELL	S110	000560	ROCKWELL	S200	002906	AMERICAN	250
000163	ROCKWELL	S110	000561	ROCKWELL	S200	002328	AMERICAN	250
000164	ROCKWELL	S110	000562	ROCKWELL	S200	000018	AMERICAN	250
002127	ROCKWELL	S120	000563	ROCKWELL	S200	003065	AMERICAN	250
000165	ROCKWELL	S110	000564	ROCKWELL	S200	002124	AMERICAN	250
000166	ROCKWELL	S110	000565	ROCKWELL	S200	003195	AMERICAN	250
000167	ROCKWELL	S110	000566	ROCKWELL	S200	002088	AMERICAN	250
000168	ROCKWELL	S110	000567	ROCKWELL	S200	000425	AMERICAN	250
000169	ROCKWELL	S110	000568	ROCKWELL	S200			
000170	ROCKWELL	S110	000570	ROCKWELL	S200			
000171	ROCKWELL	S110	000571	ROCKWELL	S200			
000172	ROCKWELL	S110	000573	ROCKWELL	S200			
000174	ROCKWELL	S110	000574	ROCKWELL	S200			
000175	ROCKWELL	S110	000575	ROCKWELL	S200			
000176	ROCKWELL	S110	000576	ROCKWELL	S200			

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN
TESTED FOR ACCURACY WITHIN 120 MONTHS.
(AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

000015
000008

ROCKWELL
ROCKWELL

1000
5000

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
DOCKET NO: 030954-GU

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 2500 cfh have been tested within 60 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/02
WITNESS: B. POWERS

COMPANY: INDIANTOWN GAS COMPANY

DOCKET NO: 030954-GU

<u>Line No.</u>	<u>Vehicle #</u>	<u>Description</u>	<u>Department Name</u>	<u>Allocation to Non-Utility</u>
1	1	1993 Ford F-700	Propane Delivery Truck	
2	2	1980 Ford F-700	Propane Delivery Truck	See MFR schedule B-5, B-11, C-19 for allocati
3	3	1998 Dodge 2500	Construction / Service	
4	4	2002 Ford F-450	Construction / Service	
5	5	2000 Chevy 2500 Van	Service / Measurement	
6	6	1999 Chrysler Sedan	Management	
7	7	1998 Ford F-150	Management	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: