

Kay Flynn

To: Rose Thompson; Hong Wang
Subject: FW: May 18, 2004 Agenda Conference - Item 6 - Application for a Rate Increase by Indiantown Gas Company

030954-GU

Rose and Hong, fyi for the vote sheet.

I will print this e-mail for the docket file.

Kay

-----Original Message-----

From: Mary Bane
Sent: Thursday, May 13, 2004 12:56 PM
To: Troy Rendell
Cc: Tim Devlin; Marshall Willis; Joe Jenkins; Katherine Fleming; Mary Anne Helton; Rick Melson; Sam Merta; Jorge Chamizo, Cayce Hinton; JoAnn Chase; Larry Harris; Katrina Tew; Kay Flynn; Blanca Bayo
Subject: RE: May 18, 2004 Agenda Conference - Item 6 - Application for a Rate Increase by Indiantown Gas Company

CMP
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SCR
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Approved

-----Original Message-----

From: Troy Rendell
Sent: Wednesday, May 12, 2004 10:59 AM
To: Mary Bane
Cc: Tim Devlin; Marshall Willis; Joe Jenkins; Katherine Fleming; Mary Anne Helton; Rick Melson; Sam Merta
Subject: May 18, 2004 Agenda Conference - Item 6 - Application for a Rate Increase by Indiantown Gas Company

In accordance with APM 2.11(B)(3)(c), staff is requesting permission to make an oral modification to the Recommendation at the May 18, 2004 Agenda Conference on Item 6 - Application for a Rate Increase by Indiantown Gas Company.

The requested revision is as follows:

Issue 32: Based upon discussions with the company, there was a misinterpretation by staff of one of the company's responses. Based upon our review, the recommendation statement should read:

Yes. Accounts 880, Other Expenses, and 889, Measuring and Regulating Station Equipment, should be reduced by \$3,169 \$1,876 each for a total of \$6,338 \$3,752 to remove the non-utility related salary of a Customer Service representative.

Issue 35: There was a minor error in staff's calculation, therefore the recommendation statement should read:

Yes. Account 920 should be decreased by \$4,731 \$5,193 to allocate the non-utility increase in the Chief Financial Officer's (CFO) salary due to an increase in her work hours.

These two minor revisions effect the fall out calcuations of several other issues. Specifically the following issues:

Issues: 49, 51, 52, 53, 54, 56, 61, 62, & 64

The rate structure issues are not impacted. Staff will not be recalculating rates at this time; however, we will be requesting administrative authority to recalculate rates after the vote at the agenda.

DOCUMENT NUMBER - DATE

05560 MAY 13 03

FPSC-COMMISSION CLERK

The net effect is a change in revenue requirement of \$2,318.

6

State of Florida

Commissioners:
BRAULIO L. BAEZ, CHAIRMAN
J. TERRY DEASON
LILA A. JABER
RUDOLPH "RUDY" BRADLEY
CHARLES M. DAVIDSON



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA
33166-7602

Public Service Commission

February 27, 2004

TO: C.E.MILLS, BUREAU CHIEF SAFETY, BUREAU OF SAFETY, DIVISION OF AUDIT & SAFETY, TALLAHASSEE.

FROM: NORMAN C. WITMAN, SAFETY ENGINEER, BUREAU OF SAFETY, DIVISION OF AUDIT & SAFETY, MIAMI. *NW*

RE: INDIANTOWN GAS COMPANY, INC., RATE CASE, DOCKET NUMBER 030954-GU/PLANT ALLOCATION (SCHEDULES B-5, B-8, G1, & I-1 to 3 and I-4).

BRIEF

The Engineering Staff (N. Witman; R. Fletcher) of the Bureau of Safety (Natural Gas) were requested to verify the construction work in progress (cwip), common plant allocations, construction budgets, monthly plant additions and retirements, and meter testing program for Indiantown Gas Company Inc., as contained in their Minimum Filing Requirement (MFR), Schedules B-5, B-8, G-1, and I-3. Additionally, we reviewed customer service interruptions, FPSC rule violations, and vehicle allocations for 2002, as listed in Schedules I-1, I-2, and I-4.

An evaluation was conducted during January and February 2004. This evaluation consisted of on site inspections of these facilities, verification as to the use/usefulness of those facilities and a determination of the allocation between regulated and non regulated utility operations of the facilities.

It should be noted the FPSC'S Miami Accounting Department has analyzed/verified the monthly plant balances for the Base Year, Base Year +1, and Projected Test Year. Please see their audit report concerning these matters.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

RECOMMENDATION

It is recommended that the findings of this report should be entered into the record of Indiantown Gas Company Inc., Rate Case, Docket Number 030954-GU and that any necessary allocations and adjustments be made by the Commission Analysts.

DISCUSSION

Staff's evaluation of Schedule B-5 "Allocation of Common Plant" for the Historic Base Year, pages 15 - 17, focused on each individual account by line item. Please see Exhibit #1. The Base Year findings are listed below:

Base Year.
Schedule B-5, Account 374.
Account Adjustments: None.

- 1) **Account:** 374 (page 16, lines 1-13).
- Description:** None.
- Company Allocation:** No charges.
- Staff Findings:** Accept as stated.

Base Year.
Schedule B5, Account 375.
Account Adjustments: None.

- 1) **Account:** 375 (page 16, lines 14 -24).
- Description:** None.
- Company Allocation:** No charges.
- Staff Findings:** Accept as stated.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Base Year.
Schedule B5, Account 387.
Account Adjustments: None.

- 1) **Account:** 387 (page 15, lines 1 & 13).
- Description:** Other Equipment.
- Company Allocation:** No charges.
- Staff Findings:** Accept as stated.

Base Year.
Schedule B-5, Account 389.
Account Adjustments: None.

- 1) **Account:** 389 (page 15, lines 2 & 14).
- Description:** Land & Land Rights.
- Company Allocation:** No charges.
- Staff Findings:** Accept as stated.

Base Year.
Schedule B-5, Account 390.
Account Adjustments: +\$96,258 increase to utility plant.

- 1) **Account:** 390 (page 15, lines 3 & 15; page 17, lines 5 - 11).
- Description:** Office Building (Structures & Improvements).
- Company Allocation:**

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$29,225	\$1,929	\$31,154

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Staff Findings: Company dollars listed above were for computers and incorrectly classified to this account. The correct dollar amounts/ classification/allocations are listed below. These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$125,483	\$46,412	\$171,895

Base Year.

Schedule B-5, Account 391.

Account Adjustments: (-\$12,014) reduction to utility plant.

1) **Account:** 391 (page 15, lines 4 & 16).

Description: Office Furniture & Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$24,913	\$1,644	\$26,557

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$19,387	\$7,170	\$26,557

2) **Account:** 391 (page 15, lines 5 & 17).

Description: Office Computers.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$29,230	\$1,924	\$31,154

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$22,742	\$8,412	\$31,154

Base Year.

Schedule B-5, Account 392.

Account Adjustments: (-\$29,589) reduction to utility plant.

1) **Account:** 392 (page 15, lines 6 & 18).

Description: Transportation Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$133,394	\$8,805	\$142,199

Staff Findings:

These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$103,805	\$38,394	\$142,199

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Base Year.
Schedule B-5, Account 393.
Account Adjustments: None.

- 1) **Account:** 393 (page 15, lines 7 & 19).
Description: Stores Equipment.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Base Year.
Schedule B-5, Account 394.
Account Adjustments: None.

- 1) **Account:** 394 (page 15, lines 8 & 20).
Description: Tools and Work Equipment.
Company Allocation: \$5,975 - Utility.
Staff Findings: These are for utility use only. Accept as stated.

Base Year.
Schedule B-5, Account 396.
Account Adjustments: None.

- 1) **Account:** 396 (page 15, lines 9 & 21).
Description: Power Operated Equipment.
Company Allocation: \$9,824 - Utility.
Staff Findings: These are for utility use only. Accept as stated.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Base Year.

Schedule B-5, Account 397.

Account Adjustments: (-\$1,206) reduction to utility plant.

1) **Account:** 397 (page 15, lines 10 & 22).

Description: Communication equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$3,408	\$225	\$3,633

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$2,652	\$981	\$3,633

Base Year.

Schedule B-5, Account 398.

Account Adjustments: None.

1) **Account:** 398 (page 15, lines 11 & 23).

Description: Misc. Equipment.

Company Allocation: No charges.

Staff Findings: Accept as stated.

Base Year +1
Schedule G-1

Staff's Evaluation of Schedule G-1 "Allocation of Common Plant" for the Base Year +1 looked at each individual account by line item. Please see Exhibit #3. The findings are listed below:

Base Year +1.
Schedule G-1, Account 374.
Account Adjustments: None.

- 1) **Account:** 374 (page 160, lines 1-13).
Description: None.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Base Year +1.
Schedule G-1 Account 375.
Account Adjustments: None.

- 1) **Account:** 375 (page 160, lines 14 -24).
Description: None.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Base Year +1.
Schedule G-1, Account 387.
Account Adjustments: None.

- 1) **Account:** 387 (page 159, lines 1 & 15).
Description: Other Equipment.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Base Year +1.
Schedule G-1, Account 389.
Account Adjustments:(-\$656) Reduction to utility plant.

- 1) **Account:** 389 (page 159, lines 2 & 16; page 161, lines 1 - 11).
Description: Land & Land Rights - Office/work yard location.
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,064	\$70	\$1,134

Staff Findings: Allocations based on square footage/usage and three factor method. See Exhibits #1 and #4.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$ 408	\$726	\$1,134

Base Year +1.
Schedule G-1, Account 390.
Account Adjustments: (-\$37,487) reduction to utility plant.

- 1) **Account:** 390 (page 159, lines 3 & 17).
Description: Office Building (Structures & Improvements).
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$161,251	\$10,644	\$171,895

Staff Findings: These allocations are based on the three factor method. See Exhibit #2 for explanation and calculations concerning the three factor method.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$123,764	\$48,131	\$171,895

Base Year +1.
Schedule G-1 Account 391.
Account Adjustment: (-\$12,747) reduction to utility plant.

- 1) **Account:** 391 (page 159, lines 4 & 18).
Description: Office Furniture & Equipment.
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$26,054	\$1,720	\$27,774

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$19,997	\$7,777	\$27,774

2) **Account:** 391 (page 159, lines 5 & 19).

Description: Office Computers.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$28,777	\$1,899	\$30,676

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$22,087	\$8,589	\$30,676

Base Year +1.

Schedule G-1 Account 392.

Account Adjustment: (-\$30,643) reduction to utility plant.

1) **Account:** 392 (page 159, lines 6 & 20).

Description: Transportation Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$131,810	\$8,700	\$140,510

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$101,167	\$39,343	\$140,510

Base Year +1.
Schedule G-1 Account 393.
Account Adjustment:

- 1) **Account:** 393 (page 159, lines 7 & 21).
Description: Stores Equipment.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Base Year +1.
Schedule G-1 Account 394.
Account Adjustment: None.

- 1) **Account:** 394 (page 159, lines 8 & 22).
Description: Tools and Work Equipment.
Company Allocation: \$6,024 - Utility.
Staff Findings: These are for utility use only. Accept as stated.

Base Year +1.
Schedule G-1 Account 396.
Account Adjustment: None.

- 1) **Account:** 396 (page 159, lines 9 & 23).
Description: Power Operated Equipment.
Company Allocation: \$9,824 - Utility.
Staff Findings: These are for utility use only. Accept as stated.

Base Year +1.
Schedule G-1 Account 397.
Account Adjustment: (-\$1,243) reduction to utility plant.

- 1) **Account:** 397 (page 159, lines 10 & 24).
Description: Communication equipment.
Company Allocation:
- | <u>Utility</u> | <u>Non Utility</u> | <u>Total</u> |
|----------------|--------------------|--------------|
| \$3,408 | \$225 | \$3,633 |
- Staff Findings:** All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$2,616	\$1,017	\$3,633

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Base year + 1.
Schedule B-5, Account 398.
Account Adjustments: None.

- 1) **Account:** 398 (page 159, lines 11 & 25).
Description: Misc. Equipment.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Construction Budget
Base Year + 1

An evaluation was performed to determine the status of the Construction Budget for the Base Year +1 ending December 31, 2003 on Schedule G-1, page 167 of the MFRs. Shown below is a list of capital expenditures, by account, proposed by the Company for the Base Year + 1, with any recommended/applicable Staff adjustments. Exhibit # 5.

<u>Line Number</u>	<u>Account Number</u>	<u>Description</u>	<u>Company System Costs</u>	<u>Staff Adjustments</u>	<u>Staff System Costs</u>
6	376	Mains (Plastic)	\$3,813	+ \$1,069	\$4,882
10	380	Service Lines (Plastic)	\$23,736	+ \$589	\$24,325
11	381	Meters	\$8,425	None	\$8,425
12	382	Meter Installations	\$833	+ \$2,389	\$3,222
17	389	Land/Land Rights	\$2,948	None	\$2,948
Total Additions:			<u>\$39,755</u>	<u>+ \$4,047</u>	<u>\$43,802</u>

Staff Findings:

Line 6, Account 376.

This account includes expenditures for the Company's plastic main installations during 2003. Staff's review of Capitol Work Orders indicates \$4,882 was actually spent on main installations rather than \$3,813. It is recommended this account should be increased by \$1,069.

Line 10, Account 380.

This account includes \$2,631 in expenditures for service line installations during 2003. Staff review of Capitol Work Orders indicated \$3,220 was actually spent on service line installations during 2003. Therefore, we recommend this account be increased by \$589. Additionally, \$21,105 was retired from Account 380 - steel services and transferred to this account. This \$21,105, apparently, was originally classified incorrectly by the Company to steel services instead of plastic services.

February 27, 2004

Line 11, Account 381.

The \$8,425 shown on line 11 includes the purchase of new meters during 2003. Staff has reviewed the purchase orders and recommends this amount be accepted as stated.

Line 12, Account 382.

The Company has advised us that they actually had 97 meter installations during 2003. The final cost of these installations was \$3,222. This was verified from their Capitol Work Orders. It is recommended this account should be increased by \$2,389.

Line 17, Account 389.

The \$2,948 represents a transfer of the land the Company's office and a work yard is located on, to this account. The FPSC's Miami Accounting Office is analyzing this transaction. Please see their report for details concerning this matter.

Monthly Plant Additions
Base Year + 1

An evaluation was performed to determine the status of the monthly plant additions for the Base Year +1 ending December 31, 2003 on Schedule G-1, page 168 of the MFRs. Shown below is a list of total year end monthly plant additions by account for the Base Year + 1, with any recommended/applicable Staff adjustments. Exhibit # 6.

Line Number	Account Number	Description	Total Plant Additions	Staff Adjustments	Staff Total Plant Additions
6	376	Mains (Plastic)	\$3,813	+ \$1,069	\$4,882
10	380	Service Lines (Plastic)	\$23,736	+ \$589	\$24,325
11	381	Meters	\$8,425	None	\$8,425
12	382	Meter Installations	\$833	+ \$2,389	\$3,222
17	389	Land/Land Rights	\$2,948	None	\$2,948
Total Additions:			<u>\$39,755</u>	<u>+ \$4,047</u>	<u>\$43,802</u>

Staff Findings:

Line 6, Account 376.

This account includes expenditures of \$3,813 for the Company's plastic main installations through October 2003. This was increased by \$1,069 in November and December 2003. It is recommended the \$1,069 increase be divided equally between the November and December 2003 monthly plant additions, or \$534.50 per month.

Line 10, Account 380.

This account includes \$2,631 in expenditures for service line installations through October 2003. Staff review of Capitol Work Orders indicated \$3,220 was actually spent on service line installations during 2003. Therefore, we recommended this account be increased by \$589 and this should be divided equally between November and December 2003 monthly plant additions, or \$294.50 per month.

Page 18
Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

February 27, 2004

Line 12, Account 382.

This account includes \$833 in expenditures for meter installations through October 2003. Staff review of Capitol Work Orders indicated \$3,220 was actually spent during 2003. Therefore, we recommend this account should be increased by \$2,389, and this should be divided equally between October, November, and December 2003 monthly plant additions, or \$796.33 per month.

Line 17, Account 389.

The \$2,948 represents a transfer of the land that the Company's office and work yard is located on to this account. The FPSC's Miami Accounting Office is analyzing this transaction. Please see their report for details concerning this matter.

Monthly Plant Retirements
Base Year + 1

An evaluation was performed to determine the status of the monthly plant retirements for the Base Year +1 ending December 31, 2003 on Schedule G-1, page 169 of the MFRs. Shown below is a list of total year end monthly plant retirements by account for the Base Year + 1, with any recommended/applicable Staff adjustments. Exhibit # 7.

<u>Line Number</u>	<u>Account Number</u>	<u>Description</u>	<u>Company Retirements</u>	<u>Staff Adjustments</u>	<u>Staff Retirements</u>
9	380	Service Lines (Steel)	\$21,105	None	\$21,105
20	391	Office Computers	\$1,350	None	\$1,350
21	392	Transportation Equip.	\$23,405	None	\$23,405
23	394	Tools/Work Equip.	\$636	None	\$636
Total Additions:			<u>\$46,486</u>	<u>None</u>	<u>\$46,486</u>

Staff Findings:

Line 9, Account 380.

This represents a retirement of \$21,105 for steel services which was incorrectly booked to this account during 2003. This money was transferred to plastic services in August 2003.

Line 20, Account 391.

This retirement in the amount of \$1,350 represents one lap top computer.

Line 21, Account 392.

This retirement, in the amount of \$23,405, represents a retired 1999 Chrysler Sedan. It is no longer in service. Accept as stated.

Line 23, Account 394.

This retirement in the amount of \$636 represents a wire welder which was transferred to non utility plant. Accept as stated.

Projected Test Year
Schedule G-1

Staff evaluation of Schedule G-1 "Allocation of Common Plant" for the projected test year focused on each individual account by line item. Please see Exhibit #8. The findings are listed below:

Projected Test Year.
Schedule G-1, Account 374.
Account Adjustment: None.

- 1) **Account:** 374 (page 163, lines 1-13).
Description: None.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Projected Test Year.
Schedule G-1 Account 375.
Account Adjustments: None.

- 1) **Account:** 375 (page 163, lines 14 - 24).
Description: None.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Projected Test Year.
Schedule G-1, Account 387.
Account Adjustments: None.

- 1) **Account:** 387 (page 162, lines 1 & 15).
Description: Other Equipment.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Projected Test Year.
Schedule G-1, Account 389.
Account Adjustments: (-\$1,704) Reduction to utility plant.

- 1) **Account:** 389 (page 162, lines 2 & 16; page 164, lines 1 - 4).
Description: Land & Land Rights - Office/work yard location.
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$2,765	\$183	\$2,948

- Staff Findings:** Allocations based on square footage/usage and three factor method. See Exhibits #2 and #4.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,061	\$1,887	\$2,948

Projected Test Year.
Schedule G-1, Account 390.
Account Adjustments: (-\$37,487) reduction to utility plant.

1) **Account:** 390 (page 162, lines 3 & 17; page 164, lines 5 - 11).

Description: Office Building (Structures & Improvements).

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$161,251	\$10,644	\$171,895

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$123,764	\$48,131	\$171,895

Projected Test Year.
Schedule G-1 Account 391.
Account Adjustment: (-\$12,681) reduction to utility plant.

1) **Account:** 391 (page 162, lines 4 & 18).

Description: Office Furniture & Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$26,054	\$1,720	\$27,774

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$19,997	\$7,777	\$27,774

2) **Account:** 391 (page 162, lines 5 & 19).

Description: Office Computers.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$28,581	\$1,887	\$30,468

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$21,937	\$8,531	\$30,468

Projected Test Year.
Schedule G-1 Account 392.
Account Adjustment: (-\$35,539) reduction to utility plant.

1) **Account:** 392 (page 162, lines 6 & 20).

Description: Transportation Equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$152,874	\$10,091	\$162,965

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$117,335	\$45,630	\$162,965

Projected Test Year.
Schedule G-1 Account 393.
Account Adjustment: None.

1) **Account:** 393 (page 162, lines 7 & 21).

Description: Stores Equipment.

Company Allocation: No charges.

Staff Findings: Accept as stated.

Projected Test Year.
Schedule G-1 Account 394.
Account Adjustment: None.

1) **Account:** 394 (page 162, lines 8 & 22).

Description: Tools and Work Equipment.

Company Allocation: \$26,226 - Utility.

Staff Findings: These are for utility use only. Accept as stated.

Projected Test Year.
Schedule B-5, Account 396.
Account Adjustments: None.

1) **Account:** 396 (page 162, lines 9 & 23).

Description: Power Operated Equipment.

Company Allocation: \$13,419 - Utility.

Staff Findings: These are for utility use only. Accept as stated.

Projected Test Year.
Schedule B-5, Account 397.
Account Adjustments: (-\$1,243) reduction to utility plant.

1) **Account:** 397 (page 162, lines 10 & 24).

Description: Communication equipment.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$3,408	\$225	\$3,633

Staff Findings: All allocations based on three factor method. See Exhibit #2.

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$2,615	\$1,017	\$3,633

Projected Test Year.
Schedule B-5, Account 398.
Account Adjustments: None.

- 1) **Account:** 398 (page 162, lines 11 & 25).
Description: Misc. Equipment.
Company Allocation: No charges.
Staff Findings: Accept as stated.

Projected Test Year
Schedule G-1
Proposed Construction Budget

An evaluation was performed to determine the feasibility and status of the Construction Budget for the Projected Test Year ending December 31, 2004 on Schedule G-1, page 170 of the MFRs. Shown below is a list of capital expenditures, by account, proposed by the Company for the Projected Test Year, with any recommended/applicable Staff adjustments. Exhibit # 9.

Line Number	Account Number	Description	Projected System Costs	Staff Adjustments	Staff Projected Costs
2	303	Intangible Plant	\$42,750	None	\$42,750
6	376	Mains(Plastic)	\$13,404	+\$2,379	\$15,783
10	380	Service Lines(Plastic)	\$14,095	(-\$565)	\$13,530
11	381	Meters	\$8,250	(-\$1,210)	\$7,040
12	382	Meter Installations	\$1,692	+\$288	\$1,980
13	383	Regulators	\$2,732	(-\$389)	\$2,343
21	392	Transportation Equipment	\$85,000	None	\$85,000
24	394	Tools/Work Equipment	\$37,700	(-\$1,021)	\$36,679
26	396	Power Operated Equip.	\$16,500	+\$14,495	\$30,995
Total Additions			\$222,123	+\$13,977	\$236,100

Staff Findings:

Line 2, Account 303.

This account includes estimated dollar expenditures for a new Customer Information System to replace/upgrade the existing system during 2004. See Exhibit # for cost breakdown details. Staff recommends this estimate be accepted as stated by the Company.

Line 6, Account 376.

This account includes estimated expenditures for the Company's bare steel main replacement program during 2004. The Company has advised Staff they will replace approximately 3,351 feet of bare steel main with plastic main (polyethylene).

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The original estimate cost was \$4 per foot or $\$4 \times 3,351 \text{ ft.} = \$13,404$. According to Company CPR records, the average cost per foot of main in 2002 was \$4.71 or $\$4.71 \times 3,351 \text{ ft.} = \$15,783$. Staff recommends this account be adjusted upward by \$2,379 from the original estimate of \$13,404 to \$15,783.

Line 10, Account 380.

This account includes estimated expenditures for both the Company's bare steel service line replacement program and installation of new service lines during 2004. The Company has advised Staff they will replace approximately 80 bare steel service lines at \$140 each ($\$140 \times 80 = \$11,200$) with plastic (polyethylene) ones, and install 10 new plastic service lines at \$233 each ($\$233 \times 10 = \$2,330$) for a total of \$13,530. Staff recommends this account be reduced by \$565 to \$13,530 .

Line 11, Account 381.

The \$8,250 shown on line 11 includes the purchase of 110 meters for both the meter testing/ replacement program and the 10 new service lines to be installed during 2004. Staff has reviewed the purchase order which showed each meter costs approximately \$64. This makes the total \$7,040. It is recommended this account should be reduced by \$1,210 to a total of \$7,040. These amounts do not include taxes.

Line 12, Account 382.

The Company has advised us that the average cost of a meter installation is approximately \$18 each. This cost appears reasonable. Applying this to 110 new meters purchased in Account 381 equals a total of \$1,980. It is recommended this account should be increased by \$288.

Line 13, Account 383.

The \$2,732 shown on line 13 includes the purchase of 110 new regulators for the meter testing/ replacement program and the 10 new service lines to be installed during 2004. Staff has reviewed the purchase order which showed each regulator costs approximately \$21.30. This makes the total \$2,343. It is recommended this account should be reduced by \$389 to a total of \$2,343. These amounts do not include taxes.

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Line 21, Account 392.

It is recommended that the cost of \$85,000 for the replacement of 2 trucks during 2004 be accepted as estimated by the Company.

Line 24, Account 394.

This account includes tools, shop, and garage equipment. Staff has established the following expenditures for this account; \$16,084 - generator, \$11,130 - air compressor/trailer, \$6,130 - safety equipment, \$3,335 - line locator for a total of \$36,679. These amounts do not include taxes. It is recommended this account be reduced by \$1,021 to \$36,679.

Line 26, Account 396.

This account includes power operated equipment. Originally, the Company planned to purchase, for \$16,500, a used backhoe to replace their current one. This price did not include money for a trailer to move the backhoe around. Estimates for a trailer are \$3,995. It is recommended the \$3,995 be added/included in this account. Additionally, it is recommended the Company purchase a new improved backhoe for \$27,000 instead of the used backhoe. Staff believes this is necessary to assure equipment reliability, especially concerning safety-related issues(i.e., being able to respond to an emergency/incident such as line breaks). There was some concern the used replacement backhoe might not be capable of digging deep enough to reach their high pressure line should it become necessary for repairs or in an emergency. Also, the new backhoe would assure on time, scheduled completion of the bare steel replacement program, which is a major safety concern, and continued full compliance with State and Federal Safety Codes. It is therefore recommended this account be increased by \$14,495 to \$30,995.

Summary

Staff recommends the Projected Test Year Construction Budget should be increased by \$13,977 to a total of \$236,100.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Monthly Plant Additions
Projected Test Year

An evaluation was performed to determine the status of the monthly plant additions for the Projected Test Year ending December 31, 2004 on Schedule G-1, page 171 of the MFRs. Shown below is a list of total year end monthly plant additions by account for the Projected Test Year, with any recommended/applicable Staff adjustments. Exhibit # 10.

<u>Line Number</u>	<u>Account Number</u>	<u>Description</u>	<u>Total Plant Additions</u>	<u>Staff Total Adjustments</u>	<u>Staff Total Plant Additions</u>
2	303	Intangible Plant	\$42,750	None	\$42,750
6	376	Mains(Plastic)	\$13,404	+\$2,379	\$15,783
10	380	Service Lines(Plastic)	\$14,095	(-\$565)	\$13,530
11	381	Meters	\$8,250	(-\$1,210)	\$7,040
12	382	Meter Installations	\$1,692	+\$288	\$1,980
13	383	Regulators	\$2,732	(-\$389)	\$2,343
21	392	Transportation Equipment	\$85,000	None	\$85,000
23	394	Tools/Work Equipment	\$37,700	(-\$1,021)	\$36,679
24	396	Power Operated Equip.	\$16,500	+\$14,495	\$30,995
Total Additions:			\$222,123	+\$13,977	\$236,100

Staff Findings:

Line 2, Account 303.

These expenditures are for the installation of a new Customer Information System to replace/upgrade the existing system during June 2004. Staff recommends this be accepted as stated by the Company.

Line 6, Account 376.

This account includes estimated expenditures for the Company's bare steel main replacement program during 2004. The Company has advised Staff they will replace approximately 3,351 feet of bare steel main with plastic main (polyethylene).

According to Company CPR records, the average cost per foot of main in 2002 was \$4.71 or $\$4.71 \times 3,351 \text{ ft.} = \$15,783$ total projected cost for the Projected Test Year. These costs have been spread out equally on a monthly basis throughout 2004. Staff recommends this account be adjusted upward by \$2,379 from the original estimate of \$13,404 to \$15,783 or \$1,315 per month.

Line 10, Account 380.

This account includes estimated expenditures for both the Company's bare steel service line replacement program and installation of new service lines during 2004. The Company has advised Staff they will replace approximately 80 bare steel service lines at \$140 each ($\$140 \times 80 = \$11,200$) with plastic (polyethylene) ones, and install 10 new plastic service lines at \$233 each ($\$233 \times 10 = \$2,330$) for a total of \$13,530 or approximately \$1,128 per month. Staff recommends this account be reduced by \$565 to \$13,530 .

Line 11, Account 381.

The \$8,250 shown on line 11 includes the purchase of 110 meters for both the meter testing/ replacement program and the 10 new service lines to be installed during 2004. Staff has reviewed the purchase order which showed each meter costs approximately \$64. This makes the total \$7,040. It is recommended this account be reduced by \$1,210 to a total of \$7,040. These amounts do not include taxes. 100 of these meters were ordered on 12/8/03 and are scheduled for shipping the week of 2/2/04.

Line 12, Account 382.

The Company has advised us that the average cost of a meter installation is approximately \$18 each. This cost appears reasonable. Applying this to the 110 new meters purchased in Account 381 equals a total of \$1,980. It is recommended this account be increased by \$288. This cost has been divided equally on a monthly basis throughout 2004. Staff recommends this be accepted as stated.

Line 13, Account 383.

The \$2,732 shown on line 13 includes the purchase of 110 new regulators for the

meter testing/ replacement program and the 10 new service lines to be installed during 2004. Staff has reviewed the purchase order which showed each regulator costs approximately \$21.30. This makes the total \$2,343. It is recommended this account be reduced by \$389 to a total of \$2,343. These amounts do not include taxes. 100 of these regulators were ordered on 12/8/03 and are scheduled for shipping the week of 1/26/04.

Line 21, Account 392.

This represents an estimated cost of \$85,000 for the replacement of 2 trucks during 2004. One truck has already been delivered to the Company in February 2004. The other is scheduled to be purchased/delivered in June 2004. It is recommended this should be accepted as stated.

Line 23, Account 394.

This account includes tools, shop, and garage equipment. Staff has established the following expenditures for this account; \$16,084 - generator, \$11,130 - air compressor/trailer, \$6,130 - safety equipment, \$3,335 - line locator for a total of \$36,679. These amounts do not include taxes. It is recommended this account be reduced by \$1,021 to \$36,679. The Company has advised us they expect to purchase this equipment in June 2004. Staff recommends this be accepted with the revision in total dollar amount stated above.

Line 24, Account 396.

This account includes power operated equipment. Originally, the Company planned to purchase, a used backhoe for \$16,500 to replace the existing one. This price did not include money for a trailer to move the backhoe around. Estimates for a trailer are \$3,995. It is recommended the \$3,995 be added/included in this account. Additionally, it is recommended the Company purchase a new improved backhoe for \$27,000 instead of the used backhoe. Staff believes this is necessary to assure equipment reliability, especially concerning safety-related issues(i.e., to be able to quickly and effectively respond to an emergency/incident such as a line break). Also, there is concern that the used replacement backhoe might not be capable of digging deep enough at all locations to reach the Company's high pressure line

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

should it become necessary for repairs or in an emergency. Finally, the new backhoe would assure on time, scheduled completion of the bare steel replacement program, which is a public safety matter, and continued full compliance with State and Federal Safety Codes. The Company would like to purchase this equipment in June 2004. It is, therefore, recommended this account should be increased a total of \$14,495 to \$30,995.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

Monthly Plant Retirements
Projected Test Year

An evaluation was performed to determine the status of the monthly plant retirements for the Projected Test Year ending December 31, 2004 on Schedule G-1, page 172 of the MFRs. Shown below is a list of total year end monthly plant retirements by account for the Base Year + 1, with any recommended/applicable Staff adjustments. Exhibit # 11.

Line Number	Account Number	Description	Company Retirements	Staff Adjustments	Staff Retirements
4	376	Mains (Steel)	\$12,804	(-\$4,527)	\$8,277
21	392	Transportation Equip.	\$49,034	None	\$49,034
24	396	Tools/Work Equip.	\$9,824	None	\$9,824
Total Additions			\$71,662	(-\$4,527)	\$67,135

Staff Findings:

Line 4, Account 376.

This retirement represents bare steel mains to be replaced by new plastic (polyethylene) mains during 2004. The total footage of new plastic mains to be installed is estimated to be approximately 3,351 feet, therefore, it can be extrapolated that approximately 3,351 feet of bare steel mains will need to be retired. According to the Handy-Whitman Index, the average cost of 3/4" main from 1964 - 1970 was \$2.47/foot. See Exhibit #17. Therefore, it appears the retirement should be $\$2.47 \times 3,351 \text{ ft.} = \$8,277$. This could be spread out equally over the 12 months. It is recommended this account should be reduced by a total of \$4,527 or \$377 per month to \$690 per month.

Line 21, Account 392.

This retirement is for two Company trucks which are scheduled to be replaced with two new trucks. One truck, the 1999 Ford F150, has already been replaced with a new one in February 2004. The retirement amount according to the Company is \$25,107. The other one, a 1996 Dodge 2500, is scheduled to be replaced in June 2004. The retirement amount according to the Company for this vehicle will be \$23,937.

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Re: Indiantown Gas Company, Inc.,
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February 27, 2004

These amounts appear reasonable, were checked to original invoices, and it is recommended they be accepted as stated.

Line 24, Account 396.

This retirement, for the amount of \$9,824, represents the existing backhoe. It is scheduled to be replaced in June 2004 with a new backhoe. Accept as stated.

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Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU.

February 27, 2004

Schedule B - 8
Construction Work in Progress (CWIP) for 2002

Staff's review and analysis of the Company's Capital Work Orders and the General Plant Ledger entries for 2002 indicated the Company's CWIP amounts appear accurate and should be accepted as stated in Schedule B-8, page 21. Please see Exhibit #12.

February 27, 2004

Schedule I - 1
Customer Service Interruptions for 2002

The FPSC Bureau of Safety - Natural Gas is not aware of, nor was advised of by the Company of any reportable customer service interruptions, as defined/required by FPSC Rule 25 - 12.084(2), occurring during 2002, 2003, or to date (2/27/04) in 2004. Exhibit #13.

Re: Indiantown Gas Company, Inc.,
Rate Case, Docket Number 030954-GU

Schedule I - 2
Notification of Commission Rule Violations

It is Staff's understanding that any/all Commission Rule Violations that occurred during 1998, 1999, 2000, and 2002 have been resolved and rescinded. Please see Exhibit #14 for details.

Schedule I -4
Vehicle Allocation 2002
Exhibit #15

- 1) **1993 Ford F700** - Should be allocated 100% non utility. Propane use only.
- 2) **1980 Ford F700** - Should be allocated 100% non utility. Propane use only.
- 3) **1996 Dodge 2500** - Should be allocated using the three factor method; 73% utility; 27% non utility. See Exhibit # 2. This vehicle is scheduled for replacement/retirement in 6/04.
- 4) **2002 Ford F450** - Should be allocated using the three factor method; 73% utility; 27% non utility. See Exhibit # 2.
- 5) **2000 Chevy 2500 Van** - Should be allocated using the three factor method; 73% utility; 27% non utility. See Exhibit # 2.
- 6) **1999 Chrysler Sedan** - Should be allocated using the three factor method; 73% utility; 27% non utility. See Exhibit # 2. This was retired from service in 2003.
- 7) **1998 Ford F150** - Should be allocated using the three factor method; 73% utility; 27% non utility. See Exhibit # 2. This vehicle was retired/replaced in 2004.

Testimony of Brian Powers

The testimony of Brian Powers can basically be divided into three parts; 1. Major projected capital expenditures for 2004, 2. System improvements for 2004, and 3. O&M expenditures for 2004. Exhibit #16.

Engineering Staff has specifically addressed parts 1 and 2 listed above on the previous pages of this report, under the respective related Company Schedules provided in the MFRs. Please refer to them for details and information concerning these matters.

Part 3 is being analyzed/reviewed by the FPSC'S Miami Accounting Department. Please refer to their report for information concerning these matters.



Public Service Commission

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

DATE : FEBRUARY 10, 2004

TO : C. EDWARD MILLS
BUREAU CHIEF SAFETY
BUREAU OF SAFETY
DIVISION OF AUDITING & SAFETY, TALLAHASSEE

FROM : ROGER W. FLETCHER *RWF*
UTILITY SYSTEMS ENGINEER, BUREAU OF SAFETY
DIVISION OF AUDITING & SAFETY
ORLANDO DISTRICT OFFICE

RE : INDIANTOWN GAS COMPANY
RATE CASE DOCKET NUMBER 030954 - GU
METER TEST AND REFUND EVALUATION

ISSUE

Has the management of Indiantown Gas Company periodically tested customer meters within a ten-year interval as required by Commission Rule Chapter 25-7.064 (1) (a) and (2), Florida Administrative Code (F.A.C.), and has customer refunds been made for all meters tested and found to measure more than 2 percent fast?

On January 15, 2004, an evaluation was conducted of the Indiantown Gas Company to determine the status of the company's meter test program and refund records. The evaluation determined that approximately 42 percent of the company's 687 meters are violation of Commission's periodic meter test Chapter 25-7.064 (1) (a) and (2), F.A.C. It was further determined that customer refunds were made in violation of Commission Rule Chapter 25-7.087 (1), F.A.C. requirements. Details of my findings will be presented in the Discussion portion of this memorandum.

RECOMMENDATIONS

It is recommended that the findings of this report be entered into the rate case proceedings of Indiantown Gas Company, Docket Number 030954-GU. Agency action should be initiated to assure each of the two violations are corrected in a timely manner and penalties issued as the Commission deems appropriate.

February 10, 2004

RE: INDIANTOWN GAS COMPANY, RATE CASE - DOCKET NUMBER 030954-GU
METER TEST AND REFUND EVALUATION

It is also recommended that the refunds for the 24 meters tested during calendar year 2003 and any meters tested during calendar year 2004 and found to register more than 2 percent fast be recalculated to include the period of time the meter has remained in service beyond the ten-year test interval required by Commission Rule Chapter 25-7.064, F.A.C.

If the exact period of time beyond the ten-year test interval can not be established due to inadequate records, it is recommended that the calculation of the refund should be based on ten times the customer's average annual therm usage obtained from available company records. If a customer moves from the service area without providing a forwarding address, a reasonable effort should be made to locate the individual. If the refund can not be completed, a record should be established in accordance with Commission Rule Chapter 25-7.091, Subpart 7 (c), F.A.C., and the Commission informed of all unclaimed refunds and a method of disposal established.

It is further recommended that the management of Indiantown Gas Company be directed to accelerate its meter test program to have all customer meters with a rated capacity of 2500 cubic feet per hour (cfh) or less be tested within a ten-year period as required by Commission Rule Chapter 25-7.064, Subparts 1 and 2, F.A.C. Meters should be tested at a rate that will assure full compliance by December 31, 2005.

Finally, it is recommended that a copy of this evaluation report be forwarded to the liaison officer of the Indiantown Gas Company so that they may be informed of its findings and take the appropriate action to correct the noted deficiencies.

DISCUSSION

On March 21, 2003, an evaluation was conducted of the periodic meter test program of Indiantown Gas Company. The purpose of this evaluation was to determine if the program is in compliance with the rule requirements of Commission Rule Chapter 25-7.064, F.A.C. The evaluation determined that Indiantown Gas Company was not performing periodic meter tests in accordance with Commission Rule Chapter 25-7.064 (1) and (2), F.A.C. System management indicated that the meters tested in the past years were not chosen based on the period of time in service, but due to apparent inaccurate measurement, inactivity, or possible damage. The ten-year limitation for a meter to remain in service was not a factor in the testing of customer meters.

A review of company records determined data was not available to document either the date of installation or the date of the last test for the 687 natural gas meters installed at the customers' premises. At the time of the evaluation, it was not possible to determine the number of meters in violation of the periodic test requirements due to the lack of meter history data. The management of Indiantown Gas Company has since developed a computer program to input and maintain the meter history information required by Commission Rule Chapter 25-7.021, F.A.C. This new computer program has made it possible for company personnel to determine the actual number of

Memorandum

February 10, 2004

RE: INDIANTOWN GAS COMPANY, RATE CASE - DOCKET NUMBER 030954-GU
METER TEST AND REFUND EVALUATION

meters in violation of Commission Rule requirements. As part of its rate case Minimum Filing Requirements (MFRs), the company has submitted Schedule I-3 that indicates there are 340 meters in violation of Commission periodic meter test requirements. A copy of the list is attached as Exhibit 1.

With the information provided in Schedule I-3 of the MFRs, the exact number of meters in violation of the Commission's periodic meter test requirements has been established, and company personnel have increased the number of meters being tested. During calendar year 2003, a total of 111 meters with a rated capacity of 2500 cfh or less were removed from service for testing. Of the 111 meters tested, only 70 of the meters were determined to be those meters identified in Schedule I-3 as being in violation of the periodic test requirement. The remaining 41 were meters removed for various causes, such as possible inaccuracies, meters that do not register or meters removed at the customer's request which have been tested within the past ten years. The evaluation of January 15, 2004, determined that there is a total of 270 meters that remain in violation of Commission Rule Chapter 25-7.064 (1) and (2), F.A.C., requirements. A list of the 270 meters that remain in violation is attached as Exhibit 2.

Agency action will be necessary to establish a reasonable date for full compliance to be achieved for the periodic testing of customer meters that remain in violation of Commission rule requirements. The primary factor that must be considered in development of an accelerated meter test program for Indiantown Gas Company is the limited manpower that will be available to perform the actual meter change-out function. According to system management, there are two employees that are qualified to perform the meter change-out task. These individuals are also responsible for all other routine field operations and maintenance activities for the natural gas system. Considering the limited manpower factor, it is estimated that approximately 20 months will be necessary to complete the change-out and test the 270 meters that remain in violation of Commission Rule requirements. It is therefore recommended that the operator be directed to have all customer meters in compliance with Commission Rule Chapter 25-7.064 (1) and (2), F.A.C., by December 31, 2005.

The March 21, 2003, evaluation of Indiantown Gas Company's meter test program also noted one additional deficiency that results from the operator's failure to make proper adjustments to customers' bills due to meter error. It was determined that 24 of the 64 meters tested during calendar year 2002 were found to have measurement inaccuracies in excess of 2 percent fast. A list of these 24 meters is attached as Exhibit 2. Commission Rule Chapter 25-7.087 (1), F.A.C., requires a utility to make adjustments to the bill of any customer whose meter was tested and found to measure in excess of 2 percent fast. This refund is to be calculated based on the amount billed in error for one half the period since the last test. This refund period should not exceed 12 months, unless the meter has not been tested in accordance with Commission Rule Chapter 25-7.064, F.A.C. If the meter is in violation of the period meter test requirement, then the period of time for which the meter has been in service beyond the regular ten-year test period shall be added to the 12 months in computing the refund. By letter dated May 16, 2003, the Commission staff directed Indiantown Gas Company to initiate prompt action and make the appropriate refunds by July 31, 2003, for the 24 customers' bills whose meters were tested and found to measure in excess of 2 percent fast. Said refunds were to be made in accordance with Commission Rule Chapter 25-7.087 (1), F.A.C.

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METER TEST AND REFUND EVALUATION

The evaluation of January 15, 2004, determined that the utility made partial refunds for 19 of the 24 customer meters found in violation during the initial evaluation. Listed below are the 19 meters and the accounts that were credited as the result of the meters being tested and found more than 2 percent fast. Exhibit 3 is a copy of the company's calculations of the refunds.

A review of the method of calculation determined that these refunds were based on only calendar year 2002 consumption. No attempt was made to determine if the meters in question were beyond the ten-year periodic test limit. Commission Rule Chapter 25-7.087 (1), F.A.C., requires that refund calculations for a meter that has exceeded the ten-year periodic test cycle shall include the additional period of time the meter has been in service beyond the required periodic test. In the event that the utility's meter history records can not establish a date of the last test for a meter, it is the staff's recommendation that the refunds be recalculated using a multiplier of 10 times the average annual consumption to arrive at an equitable refund for the affected customer. Shown below is a summary of adjustments recommended by staff to compensate for the meters being in violation of the Commission's periodic meter test requirements.

<u>Meter Number</u>	<u>Intest Percentage</u>	<u>Test Date</u>	<u>Refund Amount</u>	<u>Staff Adjusted Amount</u>
1016259	+2.1 %	2/6/03	\$1.43	14.30
609604	+ 2.2 %	2/7/03	2.34	23.40
6825836	+ 2.2 %	1/16/03	3.17	31.70
792295	+ 2.4 %	2/7/03	1.98	19.80
679591	+ 2.6 %	2/7/03	3.77	37.70
975254	+ 2.7 %	2/7/03	5.20	52.00
796165	+ 2.8 %	2/6/03	1.81	18.10
865340	+ 2.8 %	2/6/03	2.94	29.40
400679	+ 3.4 %	2/6/03	3.59	35.90
343236	+ 3.4 %	2/7/03	5.91	59.10
383653	+ 3.4 %	2/7/03	3.88	38.80
361524	+ 3.6 %	2/6/03	3.61	36.10
397179	+ 3.7 %	2/6/03	3.66	36.60
387982	+ 4.0 %	2/7/03	6.67	66.70
383687	+ 4.2 %	2/7/03	5.48	54.80
326694	+ 4.2 %	2/7/03	4.60	46.00
398750	+ 4.2 %	2/6/03	1.11	11.10
999320	+ 6.7 %	2/6/03	3.14	31.40
609611	+ 7.4 %	2/6/03	<u>15.05</u>	<u>150.50</u>
Total			\$ 79.34	\$793.40

The January 15, 2003, evaluation further noted that records were not available to document refunds being made for five of the 24 fast meters found in violation of Commission's refund requirements. The five meters listed below remain in violation of Commission Rule Chapter 25-7.087 (1), F.A.C., as the result of no refunds being made for meters registering in excess of 2 percent fast.

Memorandum

February 10, 2004

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<u>Meter Number</u>	<u>Intest Percentage</u>	<u>Date of Test</u>
540009 (10 AI-110)	2.5 %	1/16/03
540009 (10 Am-250)	2.5 %	1/16/03
2008618	3.1 %	1/16/03
2011583	3.5 %	1/16/03
1860083	4.5 %	1/16/03

It is recommended that Indiantown Gas Company be directed to make refunds for each of the meters tested during calendar years 2003 and 2004 and found to register more than 2 percent fast. The refunds should be calculated in a manner to include the period of time the meter has remained in service beyond the ten-year test interval required by Commission Rule Chapter 25-7.064, F.A.C.

If the exact period of time beyond the ten-year test interval can not be established due to inadequate records, it is recommended that the calculation of the refund should be based on ten times the customer's average annual therm usage obtained from available company records. If a customer moves from the service area without providing a forwarding address, a reasonable effort should be made to locate the individual. If the refund can not be completed, a record should be established in accordance with Commission Rule Chapter 25-7.091, Subpart 7 (c), F.A.C., and the Commission informed of all unclaimed refunds and a method of disposal established.

CONCLUSION

The evaluation conducted on January 15, 2004, determined that 270 in-service meters have not been tested in accordance with the ten-year limitation imposed by Commission Rule Chapter 25-7.064, Subparts 1 and 2, F.A.C. Finally, it was determined that refunds were not made in accordance with Commission Rule Chapter 25-7.087 (1), F.A.C., for 24 meters tested during calendar year 2002 and found to be in excess of 2 percent fast.

RWF
Attachments

EXHIBIT 1

01/14/2004 12:12

4137713

PSC

PAGE 02

TRIDA PUBLIC SERVICE COMMISSION

COMPANY: INDIANTOWN GAS COMPANY

CKET NO: 030854-GU

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: 125MAY WITNESS: B. POWERS

COMPANY ID NUMBER	MANUFACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANUFACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANUFACTURER	TYPE / SIZE
000453	ROCKWELL	S110	000501	ROCKWELL	S120	002151	ROCKWELL	S200
001077	ROCKWELL	S110	000502	ROCKWELL	S110	000421	ROCKWELL	S110
001879	ROCKWELL	S110	000504	ROCKWELL	S110	000424	ROCKWELL	S110
001878	ROCKWELL	S210	000506	ROCKWELL	S110	002752	ROCKWELL	S110
000454	ROCKWELL	S110	000508	ROCKWELL	S110	000428	ROCKWELL	S110
000455	ROCKWELL	S110	000508	ROCKWELL	S110	000428	ROCKWELL	S110
000456	ROCKWELL	S110	000513	ROCKWELL	S120	001793	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	000517	ROCKWELL	S110	000031	ROCKWELL	S110
000463	ROCKWELL	S110	000526	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	S210	001842	ROCKWELL	S110	000040	ROCKWELL	S110
000468	ROCKWELL	S110	000523	ROCKWELL	S110	000041	ROCKWELL	S200
000469	ROCKWELL	S110	000832	ROCKWELL	S110	000043	ROCKWELL	S200
000470	ROCKWELL	S110	000531	ROCKWELL	S110	000429	ROCKWELL	S200
000471	ROCKWELL	S210	000598	ROCKWELL	S110	000130	ROCKWELL	S110
000472	ROCKWELL	S110	000528	ROCKWELL	S110	000421	ROCKWELL	S110
000473	ROCKWELL	S110	000802	ROCKWELL	S200	000432	ROCKWELL	S110
000474	ROCKWELL	S110	000903	ROCKWELL	S200	000858	ROCKWELL	S110
000475	ROCKWELL	S210	002126	AMERICAN	S200	000447	ROCKWELL	S110
000476	ROCKWELL	S110	000006	ROCKWELL	S200	000043	ROCKWELL	S110
000479	ROCKWELL	S110	000008	ROCKWELL	S200	000044	ROCKWELL	S110
001849	ROCKWELL	S200	002777	ROCKWELL	S200	000043	ROCKWELL	S110
000481	ROCKWELL	S110	002798	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	002321	ROCKWELL	S200	000103	ROCKWELL	S110
000490	ROCKWELL	S110	000812	ROCKWELL	S200	000104	ROCKWELL	S110
000492	ROCKWELL	S110	000012	ROCKWELL	S200	000105	ROCKWELL	S110
000493	ROCKWELL	S110	000014	ROCKWELL	S100	000107	ROCKWELL	S110
000495	ROCKWELL	S110	000017	ROCKWELL	S110	000109	ROCKWELL	S110
000497	ROCKWELL	S110	000021	ROCKWELL	S200	000116	ROCKWELL	S110
000499	ROCKWELL	S110	000023	ROCKWELL	S200	000241	ROCKWELL	S110

IDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 CM 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 YEAR)

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

CITY: INDIANTOWN GAS COMPANY

TEST NO: 030954-GU

COMPANY ID NUMBER	MANUFACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANUFACTURER	TYPE / SIZE	COMPANY ID NUMBER	MANUFACTURER	TYPE / SIZE
000242	ROCKWELL	S110	000332	ROCKWELL	S110	000356	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	000323	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	S125	001225	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	000286	ROCKWELL	S110	000450	ROCKWELL	S110
000273	ROCKWELL	S110	000342	ROCKWELL	S110	000397	ROCKWELL	S110
000274	ROCKWELL	S110	000285	ROCKWELL	S110	002013	ROCKWELL	S110
000276	ROCKWELL	S110	000344	ROCKWELL	S110	002010	ROCKWELL	S110
000275	ROCKWELL	S100	000346	ROCKWELL	S110	000408	ROCKWELL	S110
000277	ROCKWELL	S110	000348	ROCKWELL	S110	000438	ROCKWELL	S110
000338	ROCKWELL	S110	000349	ROCKWELL	S110	000196	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

UDA PUBLIC SERVICE COMMISSION

PANY: INDIANTOWN GAS COMPANY

LET NO: 030954-GU

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 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	000181	ROCKWELL	S110	000581	ROCKWELL	S200
000212	ROCKWELL	S110	000182	ROCKWELL	S110	000582	ROCKWELL	S200
000213	ROCKWELL	S110	000183	ROCKWELL	S110	000583	ROCKWELL	S200
000214	ROCKWELL	S110	000184	ROCKWELL	S110	000584	ROCKWELL	S200
000215	ROCKWELL	S110	000185	ROCKWELL	S110	000585	ROCKWELL	S200
000216	ROCKWELL	S110	000186	ROCKWELL	S110	000586	ROCKWELL	S200
000217	ROCKWELL	S110	000187	ROCKWELL	S110	000587	ROCKWELL	S200
000218	ROCKWELL	S110	000188	ROCKWELL	S110	000588	ROCKWELL	S200
000219	ROCKWELL	S110	000189	ROCKWELL	S110	000589	ROCKWELL	S200
000220	ROCKWELL	S110	000190	ROCKWELL	S110	000590	ROCKWELL	S200
000221	ROCKWELL	S110	000191	ROCKWELL	S110	000591	ROCKWELL	S200
000222	ROCKWELL	S110	000192	ROCKWELL	S110	000592	ROCKWELL	S200
000223	ROCKWELL	S110	000193	ROCKWELL	S110	000593	ROCKWELL	S200
000224	ROCKWELL	S110	000194	ROCKWELL	S110	000594	ROCKWELL	S200
000225	ROCKWELL	S110	000195	ROCKWELL	S110	000595	ROCKWELL	S200
000226	ROCKWELL	S110	000196	ROCKWELL	S110	000596	ROCKWELL	S200
000227	ROCKWELL	S110	000197	ROCKWELL	S110	000597	ROCKWELL	S200
000228	ROCKWELL	S110	000198	ROCKWELL	S110	000598	ROCKWELL	S200
000229	ROCKWELL	S110	000199	ROCKWELL	S110	000599	ROCKWELL	S200
000230	ROCKWELL	S110	000200	ROCKWELL	S110	000600	ROCKWELL	S200
000231	ROCKWELL	S110	000201	ROCKWELL	S110	000601	ROCKWELL	S200
000232	ROCKWELL	S110	000202	ROCKWELL	S110	000602	ROCKWELL	S200
000233	ROCKWELL	S110	000203	ROCKWELL	S110	000603	ROCKWELL	S200
000234	ROCKWELL	S110	000204	ROCKWELL	S110	000604	ROCKWELL	S200
000235	ROCKWELL	S110	000205	ROCKWELL	S110	000605	ROCKWELL	S200
000236	ROCKWELL	S110	000206	ROCKWELL	S110	000606	ROCKWELL	S200
000237	ROCKWELL	S110	000207	ROCKWELL	S110	000607	ROCKWELL	S200
000238	ROCKWELL	S110	000208	ROCKWELL	S110	000608	ROCKWELL	S200
000239	ROCKWELL	S110	000209	ROCKWELL	S110	000609	ROCKWELL	S200
000240	ROCKWELL	S110	000210	ROCKWELL	S110	000610	ROCKWELL	S200
000241	ROCKWELL	S110	000211	ROCKWELL	S110	000611	ROCKWELL	S200
000242	ROCKWELL	S110	000212	ROCKWELL	S110	000612	ROCKWELL	S200
000243	ROCKWELL	S110	000213	ROCKWELL	S110	000613	ROCKWELL	S200
000244	ROCKWELL	S110	000214	ROCKWELL	S110	000614	ROCKWELL	S200
000245	ROCKWELL	S110	000215	ROCKWELL	S110	000615	ROCKWELL	S200
000246	ROCKWELL	S110	000216	ROCKWELL	S110	000616	ROCKWELL	S200
000247	ROCKWELL	S110	000217	ROCKWELL	S110	000617	ROCKWELL	S200
000248	ROCKWELL	S110	000218	ROCKWELL	S110	000618	ROCKWELL	S200
000249	ROCKWELL	S110	000219	ROCKWELL	S110	000619	ROCKWELL	S200
000250	ROCKWELL	S110	000220	ROCKWELL	S110	000620	ROCKWELL	S200
000251	ROCKWELL	S110	000221	ROCKWELL	S110	000621	ROCKWELL	S200
000252	ROCKWELL	S110	000222	ROCKWELL	S110	000622	ROCKWELL	S200
000253	ROCKWELL	S110	000223	ROCKWELL	S110	000623	ROCKWELL	S200
000254	ROCKWELL	S110	000224	ROCKWELL	S110	000624	ROCKWELL	S200
000255	ROCKWELL	S110	000225	ROCKWELL	S110	000625	ROCKWELL	S200
000256	ROCKWELL	S110	000226	ROCKWELL	S110	000626	ROCKWELL	S200
000257	ROCKWELL	S110	000227	ROCKWELL	S110	000627	ROCKWELL	S200
000258	ROCKWELL	S110	000228	ROCKWELL	S110	000628	ROCKWELL	S200
000259	ROCKWELL	S110	000229	ROCKWELL	S110	000629	ROCKWELL	S200
000260	ROCKWELL	S110	000230	ROCKWELL	S110	000630	ROCKWELL	S200
000261	ROCKWELL	S110	000231	ROCKWELL	S110	000631	ROCKWELL	S200
000262	ROCKWELL	S110	000232	ROCKWELL	S110	000632	ROCKWELL	S200
000263	ROCKWELL	S110	000233	ROCKWELL	S110	000633	ROCKWELL	S200
000264	ROCKWELL	S110	000234	ROCKWELL	S110	000634	ROCKWELL	S200
000265	ROCKWELL	S110	000235	ROCKWELL	S110	000635	ROCKWELL	S200
000266	ROCKWELL	S110	000236	ROCKWELL	S110	000636	ROCKWELL	S200
000267	ROCKWELL	S110	000237	ROCKWELL	S110	000637	ROCKWELL	S200
000268	ROCKWELL	S110	000238	ROCKWELL	S110	000638	ROCKWELL	S200
000269	ROCKWELL	S110	000239	ROCKWELL	S110	000639	ROCKWELL	S200
000270	ROCKWELL	S110	000240	ROCKWELL	S110	000640	ROCKWELL	S200
000271	ROCKWELL	S110	000241	ROCKWELL	S110	000641	ROCKWELL	S200
000272	ROCKWELL	S110	000242	ROCKWELL	S110	000642	ROCKWELL	S200
000273	ROCKWELL	S110	000243	ROCKWELL	S110	000643	ROCKWELL	S200
000274	ROCKWELL	S110	000244	ROCKWELL	S110	000644	ROCKWELL	S200
000275	ROCKWELL	S110	000245	ROCKWELL	S110	000645	ROCKWELL	S200
000276	ROCKWELL	S110	000246	ROCKWELL	S110	000646	ROCKWELL	S200

TING SCHEDULES:

RECAP SCHEDULES:

0 0 0

RIDA PUBLIC SERVICE COMMISSION
COMPANY: INDIANTOWN GAS COMPANY
METER NO: 030854-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

PANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

000015
000008

ROCKWELL
ROCKWELL

1000
6000

01/14/2004 12:12 4137713

PSC

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SCHEDULE 1-3

METER TESTING - PERIODIC TESTING

PAGE 5 OF 5

INDIANA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

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

COMPANY: INDIANTOWN GAS COMPANY

NET NO: 030954-GU

ANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 2500 cfm have been tested within 60 months of test year end.

01/14/2004

12:12

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PSC

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TESTING SCHEDULES:

RECAP SCHEDULES:

EXHIBIT 2

METERS IN EXCESS OF TEN-YEAR TEST LIMIT

AS OF JANUARY 2004

	Rt-Stop	Equip#	Make	Model	Serial Nbr
1	01 8212	000453	ROCKWELL	S110	387942
2	03 7151	000453	ROCKWELL	S110	387942
3	08 7754	003024	ROCKWELL	S200	008231648
4	06 7245	000166	ROCKWELL	S110	1016260
5	04 7325	000397	ROCKWELL	S110	1016263
6	06 7271	000426	ROCKWELL	S110	1016266
7	04 7545	000418	ROCKWELL	S110	1016267
8	06 7207	002195	ROCKWELL	S110	1066894
9	05 7600	000384	ROCKWELL	S110	130723
10	08 7706	000291	ROCKWELL	S110	134437
11	01 8302	000120	ROCKWELL	S110	142987
12	01 8342	000492	ROCKWELL	S110	1516708
13	01 8328	000508	ROCKWELL	S120	1516709
14	08 7750	000501	ROCKWELL	S120	1516710
15	01 8352	002127	ROCKWELL	S120	1516712
16	01 8324	000513	ROCKWELL	S120	1516713
17	08 7812	000499	ROCKWELL	S120	1516714
18	08 7722	000152	ROCKWELL	S120	1517566
19	08 7826	000134	ROCKWELL	S110	156552
20	03 7105	000159	ROCKWELL	S110	157711
21	03 7165	000003	ROCKWELL	S200	182471
22	08 7700	000011	ROCKWELL	S200	182503
23	05 7582	000127	ROCKWELL	S110	182741
24	01 8256	000282	ROCKWELL	S110	196116
25	05 7416	000472	ROCKWELL	S110	2011586
26	06 7246	000248	ROCKWELL	S110	2011587
27	08 7816	002013	ROCKWELL	S110	209388
28	05 7560	000154	ROCKWELL	S110	213653
29	03 7230	000340	ROCKWELL	S110	214828
30	05 7500	000021	ROCKWELL	S200	2158530
31	03 7145	000339	ROCKWELL	S110	2158534
32	05 7578	000009	ROCKWELL	S200	2216310
33	07 7722	000280	ROCKWELL	S110	312417
34	08 7728	000215	ROCKWELL	S110	324160
35	01 8398	000131	ROCKWELL	S110	326649
36	06 7151	000528	ROCKWELL	S110	339996
37	08 7790	000367	ROCKWELL	S110	345051
38	08 7726	000179	ROCKWELL	S110	345054
39	07 7719	000132	ROCKWELL	S110	361039
40	08 7752	000212	ROCKWELL	S110	361521
41	05 7496	000165	ROCKWELL	S110	361523
42	01 8260	000334	ROCKWELL	S110	361532
43	08 7766	000474	ROCKWELL	S110	361533
44	07 7713	000172	ROCKWELL	S110	361536
45	06 7198	000207	ROCKWELL	S110	361537
46	08 7818	000445	ROCKWELL	S110	361547

47	07 7711	000155	ROCKWELL	S110	361549
48	05 7604	0205	ROCKWELL	S110	361563
49	05 7586	000293	ROCKWELL	S110	368725
50	08 7716	000284	ROCKWELL	S110	368731
51	05 7504	002783	ROCKWELL	S110	368734
52	05 7426	000331	ROCKWELL	S110	368735
53	01 8238	000252	ROCKWELL	S110	379860
54	06 7142	000463	ROCKWELL	S110	379961
55	08 7756	000363	ROCKWELL	S110	379967
56	06 7197	000167	ROCKWELL	S110	379969
57	01 8220	000444	ROCKWELL	S110	379970
58	04 7765	000454	ROCKWELL	S110	379979
59	01 8262	000105	ROCKWELL	S110	379981
60	08 7804	000475	ROCKWELL	S110	379982
61	01 8308	000148	ROCKWELL	S110	379988
62	06 7152	000495	ROCKWELL	S110	379989
63	08 7762	000368	ROCKWELL	S110	380000
64	04 7755	000170	ROCKWELL	S110	383644
65	01 8252	000103	ROCKWELL	S110	383645
66	06 7216	000470	ROCKWELL	S110	383646
67	01 8240	000449	ROCKWELL	S110	383647
68	04 7815	000464	ROCKWELL	S110	383648
69	01 8216	000116	ROCKWELL	S110	383650
70	08 7714	001879	ROCKWELL	S110	383651
71	06 7156	000124	ROCKWELL	S110	383661
72	08 7794	000372	ROCKWELL	S110	383666
73	01 8226	000143	ROCKWELL	S110	383677
74	05 7576	000457	ROCKWELL	S110	383679
75	04 7495	000279	ROCKWELL	S110	383682
76	08 7806	000047	ROCKWELL	S110	387937
77	05 7610	000149	ROCKWELL	S110	387941
78	05 7420	000295	ROCKWELL	S110	387946
79	05 7430	000250	ROCKWELL	S110	387949
80	01 8224	000254	ROCKWELL	S110	387950
81	05 7584	000456	ROCKWELL	S110	387951
82	05 7590	000283	ROCKWELL	S110	387958
83	05 7612	000286	ROCKWELL	S110	387960
84	05 7608	000296	ROCKWELL	S110	387961
85	08 7712	000294	ROCKWELL	S110	387962
86	07 7704	000125	ROCKWELL	S110	387963
87	05 7488	000199	ROCKWELL	S110	387964
88	05 7580	000337	ROCKWELL	S110	387968
89	08 7774	000281	ROCKWELL	S110	387977
90	06 7212	000174	ROCKWELL	S110	387978
91	08 7776	001850	ROCKWELL	S110	397156
92	06 7196	000175	ROCKWELL	S110	397161
93	08 7710	000443	ROCKWELL	S110	397162
94	05 7510	000118	ROCKWELL	S110	397164
95	08 7748	000328	ROCKWELL	S110	397176
96	01 8298	000164	ROCKWELL	S110	397178
97	06 7210	000490	ROCKWELL	S110	397184
98	01 8330	000385	ROCKWELL	S110	397192
99	05 7508	000502	ROCKWELL	S110	397193
100	08 7802	000329	ROCKWELL	S110	397194

101	01 8236	000147	ROCKWELL	S110	397195
102	01 8246	000462	ROCKWELL	S110	397197
103	01 8248	000467	ROCKWELL	S110	397198
104	05 7462	000468	ROCKWELL	S110	397199
105	06 7153	000268	ROCKWELL	S125	397202
106	01 8354	000369	ROCKWELL	S110	397203
107	05 7494	000514	ROCKWELL	S110	398751
108	07 7735	000335	ROCKWELL	S110	398752
109	05 7512	000228	ROCKWELL	S110	398755
110	01 8278	000327	ROCKWELL	S110	398760
111	08 7820	000481	ROCKWELL	S110	398763
112	08 7708	000156	ROCKWELL	S110	398764
113	05 7588	000119	ROCKWELL	S110	398780
114	01 8380	000285	ROCKWELL	S110	398786
115	01 8374	001842	ROCKWELL	S110	398789
116	04 7780	000524	ROCKWELL	S110	398790
117	06 7104	000109	ROCKWELL	S110	398791
118	06 7203	002285	ROCKWELL	S110	4106027
119	05 7484	002046	ROCKWELL	S110	413343
120	08 7746	000277	ROCKWELL	S110	43489
121	08 7780	000163	ROCKWELL	S110	454069
122	06 7143	000177	ROCKWELL	S110	457275
123	01 8264	000364	ROCKWELL	S110	457292
124	07 7706	000476	ROCKWELL	S110	485820
125	08 7810	000201	ROCKWELL	S110	51860990
126	04 7550	000151	ROCKWELL	S110	536561
127	05 7418	000059	ROCKWELL	S110	536793
128	03 7130	000249	ROCKWELL	S110	541333
129	08 7822	000008	ROCKWELL	S200	6038405
130	06 7155	000157	ROCKWELL	S110	609594
131	08 7760	000371	ROCKWELL	S110	609603
132	05 7490	000169	ROCKWELL	S110	609605
133	08 7808	000435	ROCKWELL	S110	609606
134	08 7764	000150	ROCKWELL	S110	609608
135	05 7602	000171	ROCKWELL	S110	609612
136	01 8316	000292	ROCKWELL	S110	621628
137	06 7150	000497	ROCKWELL	S110	632365
138	08 7792	000366	ROCKWELL	S110	632369
139	08 7778	000180	ROCKWELL	S110	634924
140	08 7758	000176	ROCKWELL	S110	634926
141	05 7470	000168	ROCKWELL	S110	634929
142	06 7199	000272	ROCKWELL	S110	642810
143	05 7478	000446	ROCKWELL	S110	642918
144	03 7200	000276	ROCKWELL	S110	6822275
145	01 8276	000017	ROCKWELL	S110	6822286
146	01 8364	001844	ROCKWELL	S200	6825824
147	06 7148	000520	ROCKWELL	S110	6825834
148	07 7720	000438	ROCKWELL	S110	6825844
149	01 8232	000213	ROCKWELL	S110	682587
150	08 7742	000460	ROCKWELL	S110	682588
151	03 7240	000162	ROCKWELL	S110	682589
152	08 7718	002151	ROCKWELL	S200	6835180
153	03 7100	000122	ROCKWELL	S110	697572
154	07 7721	000002	ROCKWELL	S200	697573

155	01 8258	000214	ROCKWELL	S110	697576
156	05 7422	000473	ROCKWELL	S110	705209
157	05 7506	000251	ROCKWELL	S110	705213
158	06 7113	000330	ROCKWELL	S110	705216
159	06 7157	000348	ROCKWELL	S110	705217
160	08 7782	000373	ROCKWELL	S110	705257
161	05 7486	000178	ROCKWELL	S110	705259
162	05 7464	000338	ROCKWELL	S110	705260
163	01 8382	000269	ROCKWELL	S110	705314
164	06 7215	000523	ROCKWELL	S110	705318
165	07 7723	000448	ROCKWELL	S110	705321
166	01 8214	000216	ROCKWELL	S110	735753
167	05 7428	001877	ROCKWELL	S110	735755
168	07 7716	000253	ROCKWELL	S110	77603
169	06 7138	000209	ROCKWELL	S110	77898
170	05 7502	000360	ROCKWELL	S110	77956
171	05 7598	000332	ROCKWELL	S110	77971
172	08 7798	000290	ROCKWELL	S110	77974
173	05 7492	000145	ROCKWELL	S110	77977
174	01 8250	000336	ROCKWELL	S110	77990
175	05 7498	000469	ROCKWELL	S110	792293
176	01 8218	000333	ROCKWELL	S110	811009
177	01 8272	001878	ROCKWELL	S110	811011
178	07 7703	000479	ROCKWELL	S110	811013
179	03 7235	000198	ROCKWELL	S110	83681
180	04 7345	000023	ROCKWELL	S200	8821445
181	06 7114	000425	AMERICAN	250	94W010660
182	05 7594	000349	ROCKWELL	S110	972633
183	05 7412	000288	ROCKWELL	S110	972634
184	01 8254	000246	ROCKWELL	S110	972635
185	05 7592	000471	ROCKWELL	S110	972637
186	05 7414	000287	ROCKWELL	S110	972638
187	05 7480	000247	ROCKWELL	S110	973817
188	05 7400	000275	ROCKWELL	S200	973818
189	05 7476	000241	ROCKWELL	S110	973819
190	01 8388	000274	ROCKWELL	S110	973821
191	01 8294	000532	ROCKWELL	S110	973822
192	05 7406	000488	ROCKWELL	S110	973823
193	05 7402	000243	ROCKWELL	S110	973824
194	08 7704	000242	ROCKWELL	S110	973825
195	05 7410	000121	ROCKWELL	S110	973826
196	05 7438	000245	ROCKWELL	S110	973827
197	05 7442	000258	ROCKWELL	S110	974624
198	05 7436	000260	ROCKWELL	S110	974625
199	05 7440	000257	ROCKWELL	S110	974626
200	05 7432	000259	ROCKWELL	S110	974627
201	05 7434	000255	ROCKWELL	S110	974628
202	05 7446	000256	ROCKWELL	S110	974629
203	05 7452	000262	ROCKWELL	S110	974631
204	05 7450	000264	ROCKWELL	S110	974632
205	06 7115	000263	ROCKWELL	S110	974633
206	01 8244	000350	ROCKWELL	S110	974634
207	05 7472	000466	ROCKWELL	S110	975245
208	07 7717	000273	ROCKWELL	S110	975247

209	04 7760	0210	ROCKWELL	S110	975249
210	08 7824	000104	ROCKWELL	S110	975250
211	06 7111	000158	ROCKWELL	S110	975251
212	06 7217	000346	ROCKWELL	S110	975252
213	06 7117	000450	ROCKWELL	S110	975253
214	06 7116	000352	ROCKWELL	S110	975255
215	01 8370	000351	ROCKWELL	S110	975256
216	01 8372	000537	ROCKWELL	S110	979784
217	01 8390	000536	ROCKWELL	S110	979785
218	06 7121	000531	ROCKWELL	S110	979786
219	06 7135	000356	ROCKWELL	S110	979789
220	06 7136	000357	ROCKWELL	S110	979790
221	06 7137	000358	ROCKWELL	S110	979791
222	06 7119	000359	ROCKWELL	S110	979792
223	06 7107	000354	ROCKWELL	S110	979794
224	01 8356	000344	ROCKWELL	S110	979798
225	05 7542	000516	ROCKWELL	S110	979803
226	05 7458	000313	ROCKWELL	S110	979804
227	01 8358	000266	ROCKWELL	S110	979805
228	01 8376	000517	ROCKWELL	S110	979806
229	07 7699	000525	ROCKWELL	S110	979809
230	08 7720	000195	ROCKWELL	S110	979812
231	06 7261	000434	ROCKWELL	S110	979815
232	06 7100	000408	ROCKWELL	S110	979817
233	01 8394	000342	ROCKWELL	S110	979819
234	03 7135	000598	ROCKWELL	S110	979820
235	03 7140	002727	ROCKWELL	S200	9851015016
236	01 8284	002758	ROCKWELL	S200	9925963
237	01 8336	000484	ROCKWELL	S110	999318
238	05 7454	000505	ROCKWELL	S110	999321
239	05 7606	000267	ROCKWELL	S110	999322
240	01 8222	001825	ROCKWELL	S110	999323
241	01 8280	000455	ROCKWELL	S110	999324
242	01 8304	000482	ROCKWELL	S110	999331
243	01 8230	000493	ROCKWELL	S110	999332
244	01 8228	000459	ROCKWELL	S110	999333
245	01 8334	000458	ROCKWELL	S110	999336
246	01 8338	000504	ROCKWELL	S110	999337
247	03 7150	000506	ROCKWELL	S110	999340
248	06 7154	002841	AMERICAN	250	99A359931
249	04 7775	000370	ROCKWELL	S110	C36152
250	04 7745	000107	ROCKWELL	S110	C383671
251	08 7828	000101	ROCKWELL	S110	CA972642
252	03 7195	000160	ROCKWELL	S110	CS697578
253	06 7158	003305	AMERICAN	250	K215778
254	03 7160	000374	ROCKWELL	S110	R540005
255	07 7708	000012	ROCKWELL	S200	R540006
256	07 7707	000203	ROCKWELL	S110	S15100222
257	07 7705	000202	ROCKWELL	S110	S1860982
258	07 7715	000200	ROCKWELL	S110	S2011622
259	07 7718	000208	ROCKWELL	S110	S2011623
260	03 7128	000211	ROCKWELL	S110	S2130292
261	06 7247	003196	AMERICAN	250	S9947289
262	03 7225	002010	ROCKWELL	S110	W209370

263	03 7234	002124	AMERICAN	250	W456906
264	05 7456	00195	AMERICAN	250	W456907
265	03 7115	002088	AMERICAN	250	W456910
266	03 7207	002126	AMERICAN	S200	W456913
267	03 7215	002906	AMERICAN	250	Y106003
268	03 7210	000018	AMERICAN	250	Y106022
269	06 7120	002328	AMERICAN	250	Y106028
270	03 7220	003433	AMERICAN	250	Y106132
		003065	AMERICAN	250	Y106141

EXHIBIT 3

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INDIANTOWN GAS COMPANY
METER REFUND

MONTH	METER # 679591	METER # 387982	METER # 343236	METER # 383687	METER # 326694	METER # 252530	METER # 383653	METER # 609604	METER # 792295	METER # 975254	METER # 1016259	METER # 999320	METER # 398762
1	47	50	49	30	41	17	25	25	14	52	11	14	9
2	33	47	42	26	21	12	22	25	13	46	18	14	7
3	29	39	29	31	19	10	21	21	15	42	14	10	3
4	19	20	30	19	17	8	17	19	11	30	14	11	2
5	22	26	33	19	19	8	18	23	13	30	17	11	4
6	23	37	33	24	15	11	23	18	15	33	10	10	4
7	17	28	34	21	12	10	24	18	14	32	12	10	4
8	17	25	28	23	20	11	24	18	18	31	13	11	4
9	21	27	30	26	24	9	23	22	17	31	3	12	6
10	30	29	31	26	20	10	24	19	20	37	23	7	8
11	33	27	41	28	20	11	24	23	20	40	15	0	9
12	49	36	28	33	29	17	23	18	24	48	10	0	7
TOTAL ANNUAL CONSUMPTION	340	391	408	306	257	134	268	249	194	452	160	110	67
FAST	0.026	0.04	0.034	0.042	0.042	0.02	0.034	0.022	0.024	0.027	0.021	0.067	0.02
VOLUME TO BE REFUNDED	8.84	15.64	13.87	12.85	10.79	2.68	9.11	5.48	4.66	12.20	3.36	7.37	1.34
PER G FUEL	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632
TOTAL REFUND	\$3.77	\$6.67	\$5.91	\$5.48	\$4.60	\$1.14	\$3.88	\$2.34	\$1.98	\$5.20	\$1.43	\$3.14	\$0.57

METER #	METER #	METER #	METER #	METER #	METER #	METER #	METER #
397179	609611	400679	361524	796165	398750	865340	6825836
16	44	22	17	12	13	33	27
22	29	12	19	14	4	22	18
18	36	13	21	10	1	30	26
25	33	14	24	18	0	24	28
21	36	8	17	12	0	43	23
21	32	16	20	12	3	32	26
28	34	17	26	14	1	29	26
24	61	32	14	11	2	15	33
27	38	29	27	13	9	0	31
7	45	27	15	11	11	2	36
10	38	35	16	13	16	4	32
13	51	23	19	12	2	12	32
232	477	248	235	152	62	246	338
0.037	0.074	0.034	0.036	0.028	0.042	0.028	0.022
8.58	35.30	8.43	8.46	4.26	2.60	6.89	7.44
0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632	0.42632
\$3.66	\$15.05	\$3.59	\$3.61	\$1.81	\$1.11	\$2.94	\$3.17

EXHIBIT 1

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.: 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	389	LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 & EQUIPME	\$ 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	\$ 165,868	\$ 165,868	\$ 165,868	\$ 165,868	\$ 165,868	\$ 165,868	142,189
7	393	STORES EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	394	TOOLS AND WORK EQUIPMENT	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	\$ 5,928	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		TOTAL	\$ 367,867	\$ 369,617	\$ 369,617	\$ 369,617	\$ 369,617	\$ 369,617	\$ 377,498	\$ 416,163	\$ 416,163	\$ 416,163	\$ 416,163	\$ 416,163	\$ 411,620	\$ 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%	10,844	BASED ON PERCENTAGE OF UNREGULATED NET PLANT TO TOTAL NET PLANT.
16	391	OFFICE FURNITURE & EQUIPME	26,557	6.2%	1,844	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	142,189	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	8.2%	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	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

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12/8/2003
2:57 PM

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 <i>Computers (390) 6.15</i>	\$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	

*Detail of
Should be 390 Structures*

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

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EXHIBIT 2

**Indiantown Gas Company
Docket No. 030954-GU
Company's Response to
Audit Document/Record Request by
Division of Auditing & Safety**

- 1.) What are the average number of customers for propane operations and natural gas operations for 2002 & 2003?

Propane - 2002 = 540
 2003 = 550

Natural- 2002 = 659
 2003 = 663

- 2.) What is the utility/non-utility payroll allocation for 2002 & 2003?

2002 - Utility	= 71%	2003 - Utility	= 66%
Non-Utility	= 29%	Non-Utility	= 34%

- 3.) How is the Net Plant allocation derived?

See attached Schedule A.

SCHEDULE "A"

RE: Allocation of Regulated and Non Regulated Plant

The amounts and calculations (13 month average Historic Base Year 2002) are as follows :

Utility Plant	\$1,205,273	
less A/D Utility Plant	639,362	
<hr/>		
Net Utility Plant		\$ 581,053
Non-Utility Plant	\$ 248,908	
less A/D Non-Utility Plant	210,554	
<hr/>		
Net Non-Utility Plant		\$ 38,354
Total Net Plant		\$ 619,407
		=====
Net Non-Utility Plant / Total Net Plant =		
38,354 / 619,407 = .062 or 6.2%		

2002 Payroll Allocation

	Total Payroll	Utility	Non-Utility
Jan	\$22,674.63	\$16,912.78	\$5,761.85
Feb	\$20,898.21	\$16,309.74	\$4,588.47
Mar	\$21,701.46	\$16,871.75	\$4,829.71
Apr	\$24,091.95	\$16,123.35	\$7,968.60
May	\$24,011.41	\$17,375.96	\$6,635.45
Jun	\$20,062.79	\$14,529.59	\$5,533.20
Jul	\$20,784.17	\$15,326.01	\$5,458.16
Aug	\$25,018.65	\$16,726.64	\$8,292.01
Sep	\$23,916.61	\$15,819.48	\$8,097.13
Oct	\$25,083.97	\$18,116.13	\$6,967.84
Nov	\$21,333.99	\$15,693.30	\$5,640.69
Dec	\$20,420.64	\$13,114.68	\$7,305.96
Total	\$269,998.48	\$192,919.41	\$77,079.07
		71%	29%

2003 Payroll Allocation

	Total Payroll	Utility	Non-Utility
Jan	\$29,275.16	\$18,018.46	\$11,256.70
Feb	\$23,800.68	\$17,040.49	\$6,760.19
Mar	\$24,268.29	\$16,435.54	\$7,832.75
Apr	\$23,434.73	\$16,016.97	\$7,417.76
May	\$26,643.98	\$16,961.62	\$9,682.36
Jun	\$22,331.44	\$14,477.10	\$7,854.34
Jul	\$24,956.11	\$16,625.41	\$8,330.70
Aug	\$23,360.96	\$15,452.67	\$7,908.29
Sep	\$24,230.70	\$15,801.42	\$8,429.28
Oct	\$25,069.25	\$16,194.06	\$8,875.19
Nov	\$24,040.25	\$15,060.85	\$8,979.40
Dec	\$26,290.55	\$18,107.43	\$8,183.12
Total	\$297,702.10	\$196,192.02	\$101,510.08
		66%	34%

THREE FACTOR CALCULATIONS

2002

1) CUSTOMERS:

a) PROPANE = 540 ; (NON UTILITY) = $\frac{540}{1199} = 45\%$

b) NATURAL GAS = 659 ; (UTILITY) = $\frac{659}{1199} = 55\%$

c) TOTAL = 1,199 customers

2) PAYROLL ALLOCATION:

a) NON UTILITY = 29% (UNAUDITED; PER COMPANY)

b) UTILITY = 71% (UNAUDITED; PER COMPANY)

3) NET PLANT ALLOCATION: (13 MONTH AVERAGE - 2002)

a) NON UTILITY PLANT = 6.2% (UNAUDITED; PER COMPANY)

b) UTILITY PLANT = 93.8% (UNAUDITED; PER COMPANY)

4) THREE FACTOR AVERAGE:

a) UTILITY

1) 55%

2) + 71%

3) + 93.8%

219.8%

4) THREE FACTOR = $\frac{219.8}{3} = 73.2\%$

a) 73.2% \approx 73%

b) NON UTILITY

1) 45%

2) 29%

3) 6.2%

80.2%

4) THREE FACTOR = $\frac{80.2}{3} = 26.7\%$

a) 26.7% \approx 27%

*

*

THREE FACTOR CALCULATIONS

2003 (USE FOR 2004, ALSO)

1) CUSTOMERS:

- a) PROPANE = 550 ; (NON UTILITY) = $\frac{550}{1213} = 45\%$
- b) NATURAL = 663 ; (UTILITY) = $\frac{663}{1213} = 55\%$
- c) TOTAL = 1,213 customers

2) PAYROLL ALLOCATION:

- a) NON UTILITY = 34% (UNAUDITED; PER COMPANY)
- b) UTILITY = 66% (UNAUDITED; PER COMPANY)

3) NET PLANT ALLOCATION: (13 MONTH AVERAGE - 2002)

- a) NON UTILITY PLANT = 6.2% (UNAUDITED; PER COMPANY)
- b) UTILITY PLANT = 93.8% (UNAUDITED; PER COMPANY)

4) THREE FACTOR AVERAGE:

a) UTILITY

$$\begin{array}{r} 1) 55\% \\ 2) + 66\% \\ 3) + \underline{93.8\%} \\ \hline 214.8\% \end{array}$$

4) THREE FACTOR = $\frac{214.8}{3} = 71.6\%$

a) 71.6% \approx 72%

b) NON UTILITY

$$\begin{array}{r} 1) 45\% \\ 2) + 34\% \\ 3) + \underline{6.2\%} \\ \hline 85.2\% \end{array}$$

4) THREE FACTOR = $\frac{85.2}{3} =$

28.4%

a) 28.4% \approx 28% *

*

EXHIBIT 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 + 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	

EXHIBIT 4

TO ORECHOWAE

S.R. 71

32.50

ADDITIONAL 30,000 GAL STORAGE TANK

EXISTING OFFICE

8' FE

EXISTING 12,000

N

8' FENCE

VACANT

20

LOT 5

6

9.6' x 22'

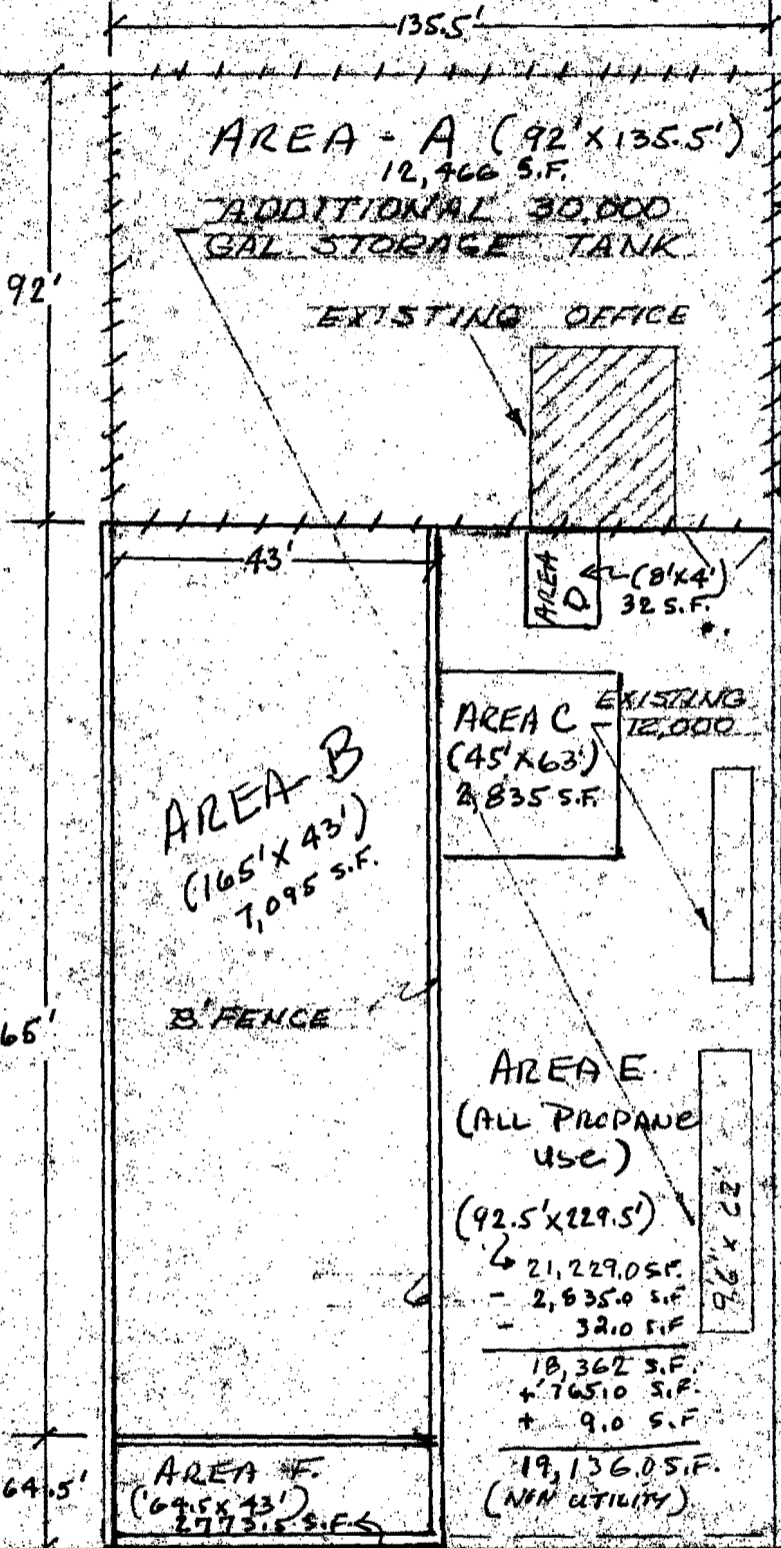
135.50

185.50

100'

TO OKEECHOBEE

S.R. 7



321.50

VACANT

LOT 5

135.50

135.50

NOT OWNED BY COMPANY.

100'

LAND CALCULATIONS

- 1) TOTAL AREA: (Area F)
 $321.5' \times 135.5' = 43,563 \text{ S.F.} - 2,774 \text{ S.F.} =$
40,789 S.F. (OWNED BY UTILITY)
- 2) AREA A - COMMON AREA, UTILITY AND NON UTILITY.
USE 3 FACTOR FOR ALLOCATION
- a) 2003 = 72% UTILITY ; 28% NON UTILITY
 - b) 2004 = 72% UTILITY ; 28% NON UTILITY

AREA A = $135.5' \times 92' = 12,466 \text{ S.F.}$

- a) 8,976 S.F. UTILITY ; 3,490 S.F. NON UTILITY
- b) 8,976 S.F. UTILITY ; 3,490 S.F. NON UTILITY

- 3) AREA B - CATHODIC PROTECTION AREA / PROPOSED TANK STORAGE
- a) 2003 / 2004 - 50% UTILITY ; 50% NON UTILITY

AREA B = $165' \times 43' = 7,095 \text{ S.F.}$

- a) 3,548 S.F. UTILITY ; 3,547 NON UTILITY

- 4) AREA C - COMMON AREA - COMPANY VEHICLE PARKING;
USE 3 FACTOR FOR ALLOCATION
- a) 2003 = 72% UTILITY ; 28% NON UTILITY
 - b) 2004 = 72% UTILITY ; 28% NON UTILITY

AREA C = $45' \times 63' = 2,835 \text{ S.F.}$

- a) 2003 = 2,041 S.F. UTILITY ; 794 S.F. NON UTILITY
- b) 2004 = 2,041 S.F. UTILITY ; 794 S.F. NON UTILITY

LAND CALCULATIONS

- 5) AREA D - GENERATOR FOR EMERGENCY POWER
 USE 3 FACTOR FOR ALLOCATION
 a) 2003 = 72% UTILITY ; 28% NON UTILITY
 b) 2004 = 72% UTILITY ; 28% NON UTILITY

AREA D = 8' x 4' = 32 S.F.

a) 2003 = 23 S.F. UTILITY ; 9 S.F. NON UTILITY

b) 2004 = 23 S.F. UTILITY ; 9 S.F. NON UTILITY

- 6) LAND AREA ALLOCATIONS - SAME FOR 2003 AND 2004

	UTILITY	NON UTILITY
AREA A	8,976 S.F.	3,490 S.F.
AREA B	3,548 S.F.	3,547 S.F.
AREA C	2,041 S.F.	794 S.F.
AREA D	23 S.F.	9 S.F.
TOTALS	14,588 S.F.*	7,840 S.F.*

* REMAINDER OF LAND IS PROPANE APPLIANCE USE EXCLUSIVELY.

TOTAL LAND AREA = 40,789 SF.

UTILITY = 14,588 S.F. % = $\frac{14,588}{40,789} = \underline{36\%}$

NON UTILITY = 26,201 S.F. % = $\frac{26,201}{40,789} = \underline{64\%}$

* USE 36% UTILITY AND 64% NON UTILITY FOR 2003 AND 2004.

EXHIBIT 5

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.

EXHIBIT 6

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.	AC 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	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	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

EXHIBIT 7

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.: 030854-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	378	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	638	0	0	0	0	0	0	0	0	0	0	638
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

EXHIBIT 8

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
8	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	METHOD OF ALLOCATION
15	387	OTHER EQUIPMENT	\$0	0.0%	\$0	
16	389	LAND AND LAND RIGHTS	\$2,948	6.2%	\$183	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
17	390	STRUCTURES AND IMPROVEMEN	\$171,895	6.2%	\$10,644	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
18	391	OFFICE FURNITURE & EQUIPMEN	\$27,774	6.2%	\$1,720	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
19	391	OFFICE COMPUTERS	\$30,468	6.2%	\$1,887	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
20	392	TRANSPORTATION EQUIPMENT	\$162,965	6.2%	\$10,091	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
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	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
25	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
26			\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28		TOTAL	\$439,328		\$24,749	

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

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	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	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	

EXHIBIT 9

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		\$222,123		\$71,662	\$2,159

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

EXHIBIT 10

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

EXHIBIT 11

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	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	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

EXHIBIT 12

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: INDIANTOWN GAS COMPANY
 DOCKET NO: 030954-00

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
1	AFUDC CHARGED DESCRIPTION*														
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
8	AFUDC NOT CHARGED DESCRIPTION*														
8	CWIP Balance	\$2,935	\$9,147	\$11,008	\$15,183	\$17,420	\$20,428	\$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	\$11,008	\$15,183	\$17,420	\$20,428	\$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: NA

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

EXHIBIT 13

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:

EXHIBIT 14

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:

Norman Witman

From: Karl Chen
Sent: Tuesday, January 20, 2004 9:23 AM
To: Norman Witman
Subject: RE: ITGCC VIOLATIONS

Norm, the information is as follows:

1999 - Two violations. GS-727-ITGCI. Resolved and rescinded.

2000 - Four violations. GS-745-ITGCI. Resolved and rescinded.

2002 - Three violations. GS-770-ITGCI. Resolved and rescinded.

-----Original Message-----

From: Norman Witman
Sent: Sun 1/18/2004 1:57 PM
To: Karl Chen
Cc:
Subject: INTGCC VIOLATIONS

Karl, how many Violations have you written concerning ITGCC since you've been doing their Annual Review?

What are the notification numbers of each Violation?

Have all Violations been resolved and recinded?

I need this information in regards to the ITGCC Rate Case.

Thank-you.

EXHIBIT 15

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	1996 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:

EXHIBIT 16

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY
OF BRIAN J. POWERS
ON BEHALF OF INDIANTOWN GAS COMPANY, INC
DOCKET NO. 030954-GU
DECEMBER 2003

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Brian J. Powers. My business address is Indiantown Gas Company, Inc., P.O. Box 8, Indiantown, FL 34956

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am the President of Indiantown Gas Company, Inc. ("IGC" or the "Company").

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.

A. I graduated from the University of Florida in 1988 with a Bachelor of Science degree in Food and Resource Economics.

Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE PRIOR TO BECOMING PRESIDENT OF IGC.

A. IGC was founded as a propane distribution company by my family in 1960. The natural gas operation began in 1970. I grew up working in the business. Because we were a small family-owned business I developed a hands-on familiarity with all facets of the Company - from operations to customer service to accounting. My involvement in the natural gas

1 measures including: curtailing increases in operating costs, limiting or
2 delaying staff salary increases, postponing the addition of operations and
3 customer service staff, discontinuing the practice of hiring seasonal and
4 part-time employees, delaying the needed replacement of utility vehicles,
5 ceasing the payment of dividends to shareholders, and foregoing making
6 any contributions to the Company's 401K retirement plan for the first time
7 since the creation of that plan.

8 **Q. YOU ALSO INDICATED THAT THE COMPANY HAS DEFERRED OR**
9 **POSTPONED SEVERAL IMPORTANT CAPITAL AND O&M**
10 **EXPENSES AS A RESULT OF ITS REDUCED FINNANCIAL**
11 **CAPABILITY. PLEASE ELABOATE.**

12 A. The following sections of my testimony provide detailed descriptions of
13 the Company's 2004 capital budget as well as proposed increases in
14 expenses beyond trended levels. Most of the items included in the
15 capital list are for vehicles, tools and equipment that are due or overdue
16 for replacement, i.e. they meet or exceed the approved depreciation life
17 of the asset. The expense items primarily allow the Company to return to
18 a normal staffing level and continue to fund employee retirement
19 programs.

20
21 **Capital Budget (Projected)**

22 **Q. WHAT IS THE AMOUNT OF THE COMPANY'S CAPITAL**
23 **EXPENDITURES PROJECTED THROUGH THE END OF 2003?**

1 A. The company's capital budget for the year 2003 was \$39,755 as
2 reflected in Schedule G-1 of the MFRs. Of the total, \$36,807 was
3 allocated to mains, service lines and meters related to the Company's
4 bare steel and meter replacement activities. An additional \$2,948 reflects
5 the transfer of the book value of the Company's office building property
6 from non-utility operations to the utility.

7 **Q. WHAT IS THE AMOUNT OF THE COMPANY'S PROJECTED**
8 **CAPITAL EXPENDITURES FOR 2004?**

9 A. The company has projected a capital budget for the year 2004 of
10 \$217,987 as reflected in Schedule G-1 of the MFRs.

11 **Q. PLEASE DESCRIBE THE MAJOR ITEMS INCLUDED IN THE**
12 **COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR 2004.**

13 A. The following expenditures are included in the capital budget for 2004.

- 14 • \$42,500 in Transportation Equipment for a heavy-duty pick-up truck
15 to replace an existing, 1998 Ford pick-up truck. This vehicle would be
16 primarily used by the President. Given the size of the Company and
17 limited number of employees, the President is heavily involved in the
18 physical operation of the system. His existing truck is used on a daily
19 basis to transport meters, tools, equipment and other items related to
20 the construction, maintenance and operation of the distribution
21 system

- 1 • \$42,500 in Transportation Equipment for a heavy-duty pick-up truck
2 to replace an existing fully depreciated 1996 Dodge pick-up truck
3 used for construction, service and maintenance.
- 4 • \$16,500 in Power Operated Equipment for a replacement backhoe.
5 The existing small backhoe was purchased used in 1996. It is only
6 marginally operational at this time. The Company again plans to
7 purchase a previously owned backhoe replace the current unit.
- 8 • \$42,750 for a new Customer Information System (CIS). The
9 Company's current computer system has been pieced together over
10 ten years from several sources of software. The technical support
11 experts retained by the Company to maintain the system and
12 implement periodic revisions have recommended replacement. The
13 current system has a limited capability to handle the customer
14 accounting, reporting and billing requirements required in a
15 transportation only environment. Additionally, many of the record and
16 reporting requirements established by the Commission are not
17 supported by our existing system. For example, the meter record
18 system to provide the information required by Commission Rule 25-
19 7.021 Records of Meters and Meter Tests, FAC, is a manual process
20 in the Company. The primary functionality of our existing system was
21 installed in 1993 and is fully depreciated. It is simply not practical to
22 continue operating with such archaic software.

- 1 • \$37,700 for Tools, Shop and Garage Equipment. A detail of the
2 expenditures projected for this category include:
- 3 ○ \$16,500 for a back-up gas-fired generator for the Company
4 office. The existing generator is no longer operational.
- 5 ○ \$12,500 for a portable, trailer mounted air compressor required
6 for pressure testing pipe systems.
- 7 ○ \$6,500 for replacement safety equipment (Combustible Gas
8 Indicator, Flame pack and oderometer).
- 9 ○ \$2,200 for a replacement underground line locator.
- 10 • \$8,250 for new meters required for the meter replacement program
11 described below and for ten new services projected during 2004.
- 12 • \$180 for the meter installations related to ten new residences forecast
13 for 2004.

14 **Q. PLEASE DESCRIBE ANY SYSTEM IMPROVEMENTS THAT MAKE**
15 **UP PART OF THE 2004 CAPITAL-SPENDING PLAN.**

- 16 A. The Company's 2004 capital plan includes funds for replacing bare steel
17 mains and services, and for installation costs related to meter
18 replacements.
- 19 • \$13,404 for bare steel main replacement. The Company has an on-
20 going main replacement program. Approximately 3000 feet of bare
21 pipe remains in-service. Removal of all bare steel pipe is scheduled
22 for completion by December 2005.

- 1 • \$12,691 for bare steel service line removal. Approximately 58
2 services remain to be replaced. Completion is scheduled for
3 December 2005.
- 4 • \$1,512 for meter installation costs related to compliance with
5 Commission Rule 25-7.064 Periodic Meter Test, FAC, Subparts 1
6 and 2. The Commission noted in a letter to the Company on May 16,
7 2003 that an accelerated meter test program should be initiated and
8 the Company brought into full compliance with the rule by December
9 31, 2005.

10 **Q. PLEASE DESCRIBE ANY SIGNIFICANT ADDITIONS TO THE**
11 **COMPANY'S HISTORIC O&M EXPENDITURES PROJECTED FOR**
12 **2004.**

13 A. First let me say that our expenses for operations and maintenance have
14 been substantially reduced over the past two years as revenues have
15 declined. In my view it is not appropriate to assume that a trending of
16 expenses over the recent past will point to an appropriate level of future
17 expense for the Company. While the O&M expenses that I describe
18 below represent an increase in costs compared to 2002 or 2003, they
19 are primarily intended to return the Company to the basic level of staffing
20 and employee benefits that existed in the past. In my view the level of
21 service that we owe our customers requires that we provide the
22 customer service, operations and administrative support that has been
23 historically available to Indiantown Gas customers. The level of annual

1 O&M expenditures projected for 2004 above the trend amounts include
2 the following items:

- 3 • \$13,498 in Account 874 (50% FTE) Construction/Maintenance
4 Worker. The remaining 50% FTE would be capitalized.
- 5 • \$9,380 in Account 800 (50% FTE) and \$9,380 (50% FTE) in
6 Account 889 for a Customer Service Representative.
- 7 • \$14,000 in Account 920 (25% FTE) to increase Melissa Powers'
8 work schedule from one-half to three quarter time. Ms. Powers' is
9 principally responsible for administering the Company's
10 Aggregated Transportation Service Program. The increased
11 reporting, customer information, and accounting functions directly
12 related to the program have necessitated the increase in work
13 hours. These are recurring, on-going activities unrelated to the
14 one-time expenses the Company is recovering in its authorized
15 TCR mechanism (Order No. PSC-02-1655-TRF-GU). Jeff
16 Householder's testimony describes the Company's proposed
17 allocation of these costs to the new Third Party Supplier (TPS)
18 rate class. Establishing the TPS class would enable the Company
19 to recover its recurring increased costs from the gas marketers
20 benefiting from the administrative services we are providing.
- 21 • \$7,000 in Account 926 to reinstate the Company's contribution to
22 its employee 401K program. Company contributions were
23 suspended for the 2002 fiscal year and, given current financial

- 1 conditions, it is unlikely that contributions will be made for the
2 2003 fiscal year.
- 3 • \$5,400 in Account 920 to meet actuarial requirements in the
4 Company's defined benefits retirement program. This program is
5 closed to new entrants. The plan administrator has informed
6 management that an increased contribution is needed to meet the
7 expected future payout requirements of the plan.
 - 8 • \$18,000 in Account 930 for Directors Fees. The Company
9 currently has three non-employee Directors that actively
10 participate in establishing strategic and budget objectives as well
11 as setting the overall direction and policies of the Company.
 - 12 • \$25,013 in Account 928 for the amortization of rate case
13 expenses over a proposed four-year period.

14 **Q. IN YOUR OPINION IS THERE A FUTURE OPPORTUNITY TO ADD**
15 **CUSTOMERS IN THE IGS SERVICE AREA?**

16 A. Yes. It appears that over the next decade that the western areas in the
17 County may began to grow. Indiantown is situated along the St. Lucie
18 canal, a navigable waterway connecting Lake Okeechobee to the
19 Atlantic Ocean. As developable land in Palm Beach and Martin counties
20 becomes scarce and high priced, there may be efforts to develop
21 property around Indiantown, especially along the canal. The recent
22 announcement that the Scripps Institute plans a major medical research
23 facility in north west Palm Beach County may give some impetus for

1 growth in Indiantown. In addition, Indiantown and the surrounding area
2 offer good locations for industrial development away from the population
3 centers closer to the coast. Unfortunately, it is not likely that any
4 significant development will occur in the near future that will affect IGC's
5 customer base or revenues. I remain optimistic that before the end of this
6 decade we will begin to see opportunities to serve growth in the
7 Company's territory.

8 **Q. IS THE COMPANY REQUESTING SUBSTANTIVE REVISIONS TO ITS**
9 **PRESENT TARIFF OTHER THAN THOSE REALTED TO RATE**
10 **DESIGN?**

11 A. No. The proposed changes to the present tariff reflect the proposed rate
12 design and new rates included in the Company's filing.

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 A. Yes, it does.

EXHIBIT 17

Kathy Welch

From: Roger Fletcher
To: Kathy Welch
Cc: Edward Mills; Roger Fletcher; Norman Witman
Subject: Estimate of Original Cost O Indiantown Distribution System
Attachments:

Sent: Mon 2/16/2004 12:02 PM

In response to your verbal request to establish an original cost for 37,000 feet of 3/4-inch steel main and 250 services, I have made calculations based on the Handy-Whitman Index of Public Utility Cost Trends. The cost associated with the purchase and installation of 37,000 feet of 3/4-inch steel main during the period of 1964 through 1970 would be approximately \$91,535. The Cost of 250 service lines and installation would be approximately \$65,000. These costs were derived on the assumption that equal amounts of footage was installed each year during the seven years the distribution system was constructed. The entire system is estimated to have cost approximately \$156,535.

PLANT MAINS 1964 - 1970.

1) MAINS

a) \$91,535 for 3/4" - 37,000' of STEEL MAINS
FROM HAUDY-WHITMAN PER R. FLETCHER
FOR 1964-1970.

$$b) \frac{\$91,535}{37,000 \text{ FT.}} = \$2.47/\text{FT.}; \text{ AVE. COST}$$