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05 JUL 26 PM 2: 55

COMMISSION  
CLERK

July 26, 2006

**BY HAND DELIVERY**

Ms. Blanca Bayó, Director  
Commission Clerk and Administrative Services  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 060415-GU

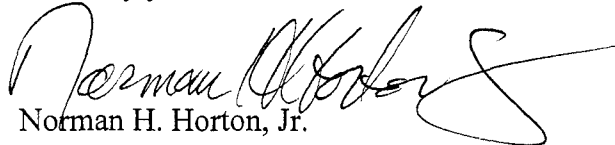
Dear Ms. Bayó:

Enclosed for filing in the captioned docket are revised schedules containing the cost effective test calculations for several of the programs included in this request. The revisions were made as the result of a minor adjustment that was made as a result of a response to a Staff inquiry/data request.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,

  
Norman H. Horton, Jr.

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC   1
- OTH \_\_\_\_\_

NHH/amb  
Enclosure

cc: Ms. Cheryl Martin  
Mr. Marc Seagrave  
Mr. Jeff Householder (letter only)

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

06585 JUL 26 06

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential Appliance Replacement Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Heating System

Year	Year Number	Benefits				Costs								
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment Cost	Gas Installation Costs	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS	
		Table 1								Table 2	Table 3	Table 4		
1	2	3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13	
2006	1	\$353	\$625	\$192	\$1,170	\$2,052	(\$3,850)	\$2,085	\$192	\$176	\$95	\$42	\$792	
2007	2	\$358	0	\$197	\$555	0	0	0	\$197	\$180	\$95	\$42	\$514	
2008	3	\$363	0	\$201	\$564	0	0	0	\$201	\$185	\$95	\$42	\$523	
2009	4	\$368	0	\$206	\$574	0	0	0	\$206	\$189	\$95	\$42	\$532	
2010	5	\$372	0	\$211	\$583	0	0	0	\$211	\$194	\$95	\$42	\$542	
2011	6	\$377	0	\$216	\$593	0	0	0	\$216	\$198	\$95	\$42	\$552	
2012	7	\$382	0	\$221	\$603	0	0	0	\$221	\$203	\$95	\$42	\$562	
2013	8	\$386	0	\$227	\$613	0	0	0	\$227	\$208	\$95	\$42	\$572	
2014	9	\$391	0	\$232	\$623	0	0	0	\$232	\$213	\$95	\$42	\$582	
2015	10	\$396	0	\$238	\$633	0	0	0	\$238	\$218	\$95	\$42	\$593	
2016	11	\$400	0	\$243	\$644	0	0	0	\$243	\$223	\$95	\$42	\$604	
2017	12	\$405	0	\$249	\$654	0	0	0	\$249	\$229	\$95	\$42	\$615	
2018	13	\$410	0	\$255	\$665	0	0	0	\$255	\$234	\$95	\$42	\$627	
2019	14	\$414	0	\$261	\$676	0	0	0	\$261	\$240	\$95	\$42	\$638	
2020	15	\$419	350	\$268	\$1,037	2,929	(5,495)	2,352	\$268	\$246	\$95	\$42	\$436	
2021	16	\$424	0	\$274	\$698	0	0	0	\$274	\$252	\$95	\$42	\$663	
2022	17	\$428	0	\$281	\$709	0	0	0	\$281	\$258	\$95	\$42	\$675	
2023	18	\$433	0	\$287	\$720	0	0	0	\$287	\$264	\$95	\$42	\$688	
2024	19	\$438	0	\$294	\$732	0	0	0	\$294	\$270	\$95	\$42	\$701	
2025	20	\$442	0	\$301	\$744	0	0	0	\$301	\$277	\$95	\$42	\$715	

Present Value of Benefits \$6,730

Present Value of Costs \$5,853

Benefit/Cost Ratio	1.15
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential Appliance Retention Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Heating System

Year	Year Number	Benefits				Costs							
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS
		Table 1				Table 2		Table 3		Table 4			
1	2	3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13
2006	1	\$353	\$350	\$192	\$895	\$2,052	(\$3,850)	\$1,748	\$192	\$176	\$95	\$42	\$455
2007	2	\$358	0	\$197	\$555	0	0	0	\$197	\$180	\$95	\$42	\$514
2008	3	\$363	0	\$201	\$564	0	0	0	\$201	\$185	\$95	\$42	\$523
2009	4	\$368	0	\$206	\$574	0	0	0	\$206	\$189	\$95	\$42	\$532
2010	5	\$372	0	\$211	\$583	0	0	0	\$211	\$194	\$95	\$42	\$542
2011	6	\$377	0	\$216	\$593	0	0	0	\$216	\$198	\$95	\$42	\$552
2012	7	\$382	0	\$221	\$603	0	0	0	\$221	\$203	\$95	\$42	\$562
2013	8	\$386	0	\$227	\$613	0	0	0	\$227	\$208	\$95	\$42	\$572
2014	9	\$391	0	\$232	\$623	0	0	0	\$232	\$213	\$95	\$42	\$582
2015	10	\$396	0	\$238	\$633	0	0	0	\$238	\$218	\$95	\$42	\$593
2016	11	\$400	0	\$243	\$644	0	0	0	\$243	\$223	\$95	\$42	\$604
2017	12	\$405	0	\$249	\$654	0	0	0	\$249	\$229	\$95	\$42	\$615
2018	13	\$410	0	\$255	\$665	0	0	0	\$255	\$234	\$95	\$42	\$627
2019	14	\$414	0	\$261	\$676	0	0	0	\$261	\$240	\$95	\$42	\$638
2020	15	\$419	350	\$268	\$1,037	2,929	(\$5,495)	2,495	\$268	\$246	\$95	\$42	\$579
2021	16	\$424	0	\$274	\$698	0	0	0	\$274	\$252	\$95	\$42	\$663
2022	17	\$428	0	\$281	\$709	0	0	0	\$281	\$258	\$95	\$42	\$675
2023	18	\$433	0	\$287	\$720	0	0	0	\$287	\$264	\$95	\$42	\$688
2024	19	\$438	0	\$294	\$732	0	0	0	\$294	\$270	\$95	\$42	\$701
2025	20	\$442	0	\$301	\$744	0	0	0	\$301	\$277	\$95	\$42	\$715

Present Value of Benefits \$6,475

Present Value of Costs \$5,585

Benefit/Cost Ratio	<b>1.16</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential Appliance Retention Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Heating System

Year	Year Number	Benefits				Costs								
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS	
		Table 1								Table 2	Table 3	Table 4		
1	2	3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13	
2006	1	\$353	\$350	\$192	\$895	\$2,052	(\$3,850)	\$1,748	\$192	\$176	\$95	\$42	\$455	
2007	2	\$358	0	\$197	\$555	0	0	0	\$197	\$180	\$95	\$42	\$514	
2008	3	\$363	0	\$201	\$564	0	0	0	\$201	\$185	\$95	\$42	\$523	
2009	4	\$368	0	\$206	\$574	0	0	0	\$206	\$189	\$95	\$42	\$532	
2010	5	\$372	0	\$211	\$583	0	0	0	\$211	\$194	\$95	\$42	\$542	
2011	6	\$377	0	\$216	\$593	0	0	0	\$216	\$198	\$95	\$42	\$552	
2012	7	\$382	0	\$221	\$603	0	0	0	\$221	\$203	\$95	\$42	\$562	
2013	8	\$386	0	\$227	\$613	0	0	0	\$227	\$208	\$95	\$42	\$572	
2014	9	\$391	0	\$232	\$623	0	0	0	\$232	\$213	\$95	\$42	\$582	
2015	10	\$396	0	\$238	\$633	0	0	0	\$238	\$218	\$95	\$42	\$593	
2016	11	\$400	0	\$243	\$644	0	0	0	\$243	\$223	\$95	\$42	\$604	
2017	12	\$405	0	\$249	\$654	0	0	0	\$249	\$229	\$95	\$42	\$615	
2018	13	\$410	0	\$255	\$665	0	0	0	\$255	\$234	\$95	\$42	\$627	
2019	14	\$414	0	\$261	\$676	0	0	0	\$261	\$240	\$95	\$42	\$638	
2020	15	\$419	350	\$268	\$1,037	2,929	(5,495)	2,495	\$268	\$246	\$95	\$42	\$579	
2021	16	\$424	0	\$274	\$698	0	0	0	\$274	\$252	\$95	\$42	\$663	
2022	17	\$428	0	\$281	\$709	0	0	0	\$281	\$258	\$95	\$42	\$675	
2023	18	\$433	0	\$287	\$720	0	0	0	\$287	\$264	\$95	\$42	\$688	
2024	19	\$438	0	\$294	\$732	0	0	0	\$294	\$270	\$95	\$42	\$701	
2025	20	\$442	0	\$301	\$744	0	0	0	\$301	\$277	\$95	\$42	\$715	

Present Value of Benefits \$6,475

Present Value of Costs \$5,585

Benefit/Cost Ratio	<b>1.16</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Storage Tank Water Heating

Year	Year Number	Benefits				Costs							
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS
		Table 1								Table 2	Table 3	Table 4	
		3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13
2006	1	\$536	\$350	\$36	\$922	\$259	(\$314)	\$400	\$36	\$168	\$90	\$41	\$680
2007	2	\$543	0	\$37	\$580	0	0	0	\$37	\$172	\$90	\$41	\$340
2008	3	\$550	0	\$38	\$588	0	0	0	\$38	\$176	\$90	\$41	\$345
2009	4	\$557	0	\$39	\$596	0	0	0	\$39	\$181	\$90	\$41	\$350
2010	5	\$564	0	\$40	\$604	0	0	0	\$40	\$185	\$90	\$41	\$356
2011	6	\$571	0	\$41	\$612	0	0	0	\$41	\$189	\$90	\$41	\$361
2012	7	\$578	0	\$42	\$620	0	0	0	\$42	\$194	\$90	\$41	\$366
2013	8	\$585	0	\$43	\$628	0	0	0	\$43	\$199	\$90	\$41	\$372
2014	9	\$592	0	\$44	\$636	0	0	0	\$44	\$203	\$90	\$41	\$378
2015	10	\$599	0	\$45	\$644	0	0	0	\$45	\$208	\$90	\$41	\$384
2016	11	\$607	0	\$46	\$652	0	0	0	\$46	\$213	\$90	\$41	\$390
2017	12	\$614	0	\$47	\$660	0	0	0	\$47	\$218	\$90	\$41	\$396
2018	13	\$621	0	\$48	\$669	0	0	0	\$48	\$224	\$90	\$41	\$402
2019	14	\$628	350	\$49	\$1,027	361	(438)	348	\$49	\$229	\$90	\$41	\$681
2020	15	\$635	0	\$50	\$685	0	0	0	\$50	\$235	\$90	\$41	\$416
2021	16	\$642	0	\$51	\$693	0	0	0	\$51	\$240	\$90	\$41	\$423
2022	17	\$649	0	\$53	\$702	0	0	0	\$53	\$246	\$90	\$41	\$430
2023	18	\$656	0	\$54	\$710	0	0	0	\$54	\$252	\$90	\$41	\$437
2024	19	\$663	0	\$55	\$718	0	0	0	\$55	\$258	\$90	\$41	\$444
2025	20	\$670	0	\$56	\$727	0	0	0	\$56	\$264	\$90	\$41	\$452

Present Value of Benefits \$6,613

Present Value of Costs \$4,088

Benefit/Cost Ratio	<b>1.62</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Data**

<b>Appliance Type</b>
Storage Tank Water Heating

O&M expense	2.4%	PGA Gas Rates	2.4%	Customer Charge	0%
Electric rates (fu)	2.4%	PGA Base Rate	0.0%		

Electric KWH Cost - Table 1				
Year	Unit KWH Cost	Annual KWH used	Tax & Fees	Electric Cost
A	B	C	D	B*C*(1+D)
2006	\$0.1020	4,773	10%	\$536
2007	\$0.1034	4,773	10%	\$543
2008	\$0.1047	4,773	10%	\$550
2009	\$0.1061	4,773	10%	\$557
2010	\$0.1074	4,773	10%	\$564
2011	\$0.1088	4,773	10%	\$571
2012	\$0.1101	4,773	10%	\$578
2013	\$0.1115	4,773	10%	\$585
2014	\$0.1128	4,773	10%	\$592
2015	\$0.1142	4,773	10%	\$599
2016	\$0.1155	4,773	10%	\$607
2017	\$0.1169	4,773	10%	\$614
2018	\$0.1182	4,773	10%	\$621
2019	\$0.1196	4,773	10%	\$628
2020	\$0.1209	4,773	10%	\$635
2021	\$0.1223	4,773	10%	\$642
2022	\$0.1236	4,773	10%	\$649
2023	\$0.1250	4,773	10%	\$656
2024	\$0.1263	4,773	10%	\$663
2025	\$0.1277	4,773	10%	\$670

Gas Supply Cost - Table 2				
Year	Therm Cost	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.9000	170	10%	\$168
2007	\$0.9216	170	10%	\$172
2008	\$0.9437	170	10%	\$176
2009	\$0.9664	170	10%	\$181
2010	\$0.9896	170	10%	\$185
2011	\$1.0133	170	10%	\$189
2012	\$1.0376	170	10%	\$194
2013	\$1.0625	170	10%	\$199
2014	\$1.0880	170	10%	\$203
2015	\$1.1141	170	10%	\$208
2016	\$1.1409	170	10%	\$213
2017	\$1.1683	170	10%	\$218
2018	\$1.1963	170	10%	\$224
2019	\$1.2250	170	10%	\$229
2020	\$1.2544	170	10%	\$235
2021	\$1.2845	170	10%	\$240
2022	\$1.3154	170	10%	\$246
2023	\$1.3469	170	10%	\$252
2024	\$1.3792	170	10%	\$258
2025	\$1.4123	170	10%	\$264

Gas Energy Charge - Table 3				
Year	Rate Per Therm	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.4834	170	10%	\$90
2007	\$0.4834	170	10%	\$90
2008	\$0.4834	170	10%	\$90
2009	\$0.4834	170	10%	\$90
2010	\$0.4834	170	10%	\$90
2011	\$0.4834	170	10%	\$90
2012	\$0.4834	170	10%	\$90
2013	\$0.4834	170	10%	\$90
2014	\$0.4834	170	10%	\$90
2015	\$0.4834	170	10%	\$90
2016	\$0.4834	170	10%	\$90
2017	\$0.4834	170	10%	\$90
2018	\$0.4834	170	10%	\$90
2019	\$0.4834	170	10%	\$90
2020	\$0.4834	170	10%	\$90
2021	\$0.4834	170	10%	\$90
2022	\$0.4834	170	10%	\$90
2023	\$0.4834	170	10%	\$90
2024	\$0.4834	170	10%	\$90
2025	\$0.4834	170	10%	\$90

Gas Customer Charge - Table 4							
Year	Monthly Cust. Charge	Annual Cust. Charge	Appliance Annual Therms	Total Annual Therms	Ratio - Appliance to Total	Tax & Fees	Pro-Rated Cust Charge
A	B	C	D	E	D/E	G	C*(D/E)*(1+Z)
2006	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2007	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2008	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2009	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2010	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2011	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2012	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2013	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2014	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2015	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2016	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2017	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2018	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2019	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2020	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2021	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2022	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2023	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2024	\$8.00	\$96.00	170	443	38.37%	10%	\$41
2025	\$8.00	\$96.00	170	443	38.37%	10%	\$41

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
RIM Test - Results**

**Appliance Type**  
Storage Tank Water Heating

	Incremental Revenue Energy charge	Incremental Revenue Cost of Gas	Incremental Customer Charge	Total Revenue Gas	Gas Supply Cost	Investment Carrying Costs	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2		Table 5	Table 3	Table 4		
	1	2	3	4	2 thru 4	6	7	8	9
2006	\$82	\$153	\$37	\$272	\$153	\$18	\$36	\$350	\$557
2007	\$82	\$157	\$37	\$276	\$157	\$17	\$37	\$0	\$211
2008	\$82	\$160	\$37	\$279	\$160	\$17	\$38	\$0	\$215
2009	\$82	\$164	\$37	\$283	\$164	\$16	\$39	\$0	\$219
2010	\$82	\$168	\$37	\$287	\$168	\$16	\$40	\$0	\$224
2011	\$82	\$172	\$37	\$291	\$172	\$15	\$41	\$0	\$228
2012	\$82	\$176	\$37	\$295	\$176	\$15	\$42	\$0	\$233
2013	\$82	\$181	\$37	\$300	\$181	\$14	\$43	\$0	\$238
2014	\$82	\$185	\$37	\$304	\$185	\$14	\$44	\$0	\$243
2015	\$82	\$189	\$37	\$308	\$189	\$13	\$45	\$0	\$248
2016	\$82	\$194	\$37	\$313	\$194	\$13	\$46	\$0	\$253
2017	\$82	\$199	\$37	\$318	\$199	\$13	\$47	\$0	\$258
2018	\$82	\$203	\$37	\$322	\$203	\$12	\$48	\$0	\$264
2019	\$82	\$208	\$37	\$327	\$208	\$12	\$49	\$350	\$619
2020	\$82	\$213	\$37	\$332	\$213	\$11	\$51	\$0	\$275
2021	\$82	\$218	\$37	\$337	\$218	\$11	\$52	\$0	\$281
2022	\$82	\$224	\$37	\$343	\$224	\$11	\$53	\$0	\$288
2023	\$82	\$229	\$37	\$348	\$229	\$10	\$54	\$0	\$294
2024	\$82	\$234	\$37	\$353	\$234	\$10	\$56	\$0	\$300
2025	\$82	\$240	\$37	\$359	\$240	\$10	\$57	\$0	\$307

Present Value  
of Benefits

\$2,959

Present Value  
of Costs

\$2,800

**Benefit/Cost  
Ratio**

**1.06**

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**RIM Test - Calculated data**

Appliance Type	
Storage Tank Water Heating	

PGA Rate Escalator 2.4%  
 Base Rate Escalator 0.0%  
 Electric Rate Escalator 2.4%

Depreciation Rate - Supply Main 2.60%  
 Depreciation Rate - Development Main 2.60%  
 Depreciation Rate - Service Line 3.20%  
 Depreciation Rate - Meter 3.30%

Customer Charge - Gas 0%  
 Customer Charge - Electric 0%  
 Inflation factor 2.4%

Table 1

Revenue - Energy Charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Rate
2006	170	\$0.4834	\$82
2007	170	\$0.4834	\$82
2008	170	\$0.4834	\$82
2009	170	\$0.4834	\$82
2010	170	\$0.4834	\$82
2011	170	\$0.4834	\$82
2012	170	\$0.4834	\$82
2013	170	\$0.4834	\$82
2014	170	\$0.4834	\$82
2015	170	\$0.4834	\$82
2016	170	\$0.4834	\$82
2017	170	\$0.4834	\$82
2018	170	\$0.4834	\$82
2019	170	\$0.4834	\$82
2020	170	\$0.4834	\$82
2021	170	\$0.4834	\$82
2022	170	\$0.4834	\$82
2023	170	\$0.4834	\$82
2024	170	\$0.4834	\$82
2025	170	\$0.4834	\$82

Table 1a

Revenue - Cost of Gas			
1	2	4	2*3
Year	Therms	PGA Rate	Total Rate
2006	170	\$0.9000	\$153
2007	170	\$0.9216	\$157
2008	170	\$0.9437	\$160
2009	170	\$0.9664	\$164
2010	170	\$0.9896	\$168
2011	170	\$1.0133	\$172
2012	170	\$1.0376	\$176
2013	170	\$1.0625	\$181
2014	170	\$1.0880	\$185
2015	170	\$1.1141	\$189
2016	170	\$1.1408	\$194
2017	170	\$1.1683	\$199
2018	170	\$1.1963	\$203
2019	170	\$1.2250	\$208
2020	170	\$1.2544	\$213
2021	170	\$1.2845	\$218
2022	170	\$1.3154	\$224
2023	170	\$1.3468	\$229
2024	170	\$1.3792	\$234
2025	170	\$1.4123	\$240

Table 2

Revenue - Customer Charge				
1	2	3	4	4*3
Year	Customer Charge/Mo	Annual Cust. Chg	Ratio of Therms Consumed To Total	Prorated Cust. Chg
2006	\$8.00	\$96.00	38.37%	\$37
2007	\$8.00	\$96.00	38.37%	\$37
2008	\$8.00	\$96.00	38.37%	\$37
2009	\$8.00	\$96.00	38.37%	\$37
2010	\$8.00	\$96.00	38.37%	\$37
2011	\$8.00	\$96.00	38.37%	\$37
2012	\$8.00	\$96.00	38.37%	\$37
2013	\$8.00	\$96.00	38.37%	\$37
2014	\$8.00	\$96.00	38.37%	\$37
2015	\$8.00	\$96.00	38.37%	\$37
2016	\$8.00	\$96.00	38.37%	\$37
2017	\$8.00	\$96.00	38.37%	\$37
2018	\$8.00	\$96.00	38.37%	\$37
2019	\$8.00	\$96.00	38.37%	\$37
2020	\$8.00	\$96.00	38.37%	\$37
2021	\$8.00	\$96.00	38.37%	\$37
2022	\$8.00	\$96.00	38.37%	\$37
2023	\$8.00	\$96.00	38.37%	\$37
2024	\$8.00	\$96.00	38.37%	\$37
2025	\$8.00	\$96.00	38.37%	\$37

Table 3

Investment Carrying Costs							
1	2	3	4	5	6	7	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Customer Cost	Avg Cost of Debt	Ratio of Therms Consumed To Total Mains & Svc
2006	\$50	\$140	\$294	\$88	\$572	8.00%	38.37%
2007	\$48	\$138	\$285	\$85	\$555	8.00%	38.37%
2008	\$48	\$132	\$276	\$82	\$538	8.00%	38.37%
2009	\$47	\$129	\$267	\$79	\$522	8.00%	38.37%
2010	\$46	\$126	\$258	\$76	\$506	8.00%	38.37%
2011	\$45	\$123	\$250	\$73	\$491	8.00%	38.37%
2012	\$44	\$120	\$242	\$71	\$477	8.00%	38.37%
2013	\$43	\$117	\$234	\$69	\$463	8.00%	38.37%
2014	\$42	\$114	\$227	\$67	\$450	8.00%	38.37%
2015	\$41	\$111	\$220	\$65	\$437	8.00%	38.37%
2016	\$40	\$108	\$213	\$63	\$424	8.00%	38.37%
2017	\$39	\$105	\$206	\$61	\$411	8.00%	38.37%
2018	\$38	\$102	\$199	\$59	\$398	8.00%	38.37%
2019	\$37	\$99	\$193	\$57	\$386	8.00%	38.37%
2020	\$36	\$96	\$187	\$55	\$374	8.00%	38.37%
2021	\$35	\$94	\$181	\$53	\$363	8.00%	38.37%
2022	\$34	\$92	\$176	\$51	\$352	8.00%	38.37%
2023	\$33	\$90	\$169	\$49	\$341	8.00%	38.37%
2024	\$32	\$88	\$164	\$47	\$331	8.00%	38.37%
2025	\$31	\$86	\$159	\$45	\$321	8.00%	38.37%

Table 4

Incremental Customer Costs							
1	2	3	4	5-3*4	6	7	8=6*7
Year	Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Customer Costs	O & M Cost	Ratio Therms To Total Consumed	Main Cost
2006	\$4.73	\$57	38.37%	\$ 21.87	\$ 38	38.37%	\$15
2007	\$4.84	\$58	38.37%	\$ 22.26	\$ 39	38.37%	\$15
2008	\$4.96	\$60	38.37%	\$ 23.02	\$ 40	38.37%	\$15
2009	\$5.08	\$61	38.37%	\$ 23.41	\$ 41	38.37%	\$16
2010	\$5.20	\$62	38.37%	\$ 23.79	\$ 42	38.37%	\$16
2011	\$5.33	\$64	38.37%	\$ 24.56	\$ 43	38.37%	\$16
2012	\$5.45	\$65	38.37%	\$ 24.94	\$ 44	38.37%	\$17
2013	\$5.58	\$67	38.37%	\$ 25.71	\$ 45	38.37%	\$17
2014	\$5.72	\$69	38.37%	\$ 26.48	\$ 46	38.37%	\$18
2015	\$5.86	\$70	38.37%	\$ 26.86	\$ 47	38.37%	\$18
2016	\$6.00	\$72	38.37%	\$ 27.63	\$ 48	38.37%	\$18
2017	\$6.14	\$74	38.37%	\$ 28.40	\$ 49	38.37%	\$19
2018	\$6.29	\$75	38.37%	\$ 28.78	\$ 50	38.37%	\$19
2019	\$6.44	\$77	38.37%	\$ 29.55	\$ 52	38.37%	\$20
2020	\$6.59	\$79	38.37%	\$ 30.32	\$ 53	38.37%	\$20
2021	\$6.75	\$81	38.37%	\$ 31.08	\$ 54	38.37%	\$21
2022	\$6.91	\$83	38.37%	\$ 31.85	\$ 55	38.37%	\$21
2023	\$7.08	\$85	38.37%	\$ 32.62	\$ 57	38.37%	\$22
2024	\$7.25	\$87	38.37%	\$ 33.39	\$ 58	38.37%	\$22
2025	\$7.42	\$89	38.37%	\$ 34.15	\$ 59	38.37%	\$23

Table 5

Gas Costs			
1	2	3	2*3
Year	Therms	Per Therm Supply Cost	Gas Supply Cost
2006	170	0.6000	\$103
2007	170	\$0.9216	\$157
2008	170	\$0.9437	\$160
2009	170	\$0.9664	\$164
2010	170	\$0.9896	\$168
2011	170	\$1.0133	\$172
2012	170	\$1.0376	\$176
2013	170	\$1.0625	\$181
2014	170	\$1.0880	\$185
2015	170	\$1.1141	\$189
2016	170	\$1.1408	\$194
2017	170	\$1.1683	\$199
2018	170	\$1.1963	\$203
2019	170	\$1.2250	\$208
2020	170	\$1.2544	\$213
2021	170	\$1.2845	\$218
2022	170	\$1.3154	\$224
2023	170	\$1.3468	\$229
2024	170	\$1.3792	\$234
2025	170	\$1.4123	\$240



**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Tankless Water Heating

Year	Year Number	Benefits				Costs								
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS	
		Table 1								Table 2		Table 3	Table 4	
		3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13	
2006	1	\$536	\$450	\$36	\$1,022	\$950	(\$314)	\$400	\$36	\$149	\$80	\$36	\$1,336	
2007	2	\$543	0	\$37	\$580	0	0	0	\$37	\$152	\$80	\$36	\$304	
2008	3	\$550	0	\$38	\$588	0	0	0	\$38	\$156	\$80	\$36	\$309	
2009	4	\$557	0	\$39	\$596	0	0	0	\$39	\$159	\$80	\$36	\$314	
2010	5	\$564	0	\$40	\$604	0	0	0	\$40	\$163	\$80	\$36	\$318	
2011	6	\$571	0	\$41	\$612	0	0	0	\$41	\$167	\$80	\$36	\$323	
2012	7	\$578	0	\$42	\$620	0	0	0	\$42	\$171	\$80	\$36	\$328	
2013	8	\$585	0	\$43	\$628	0	0	0	\$43	\$175	\$80	\$36	\$333	
2014	9	\$592	0	\$44	\$636	0	0	0	\$44	\$180	\$80	\$36	\$339	
2015	10	\$599	0	\$45	\$644	0	0	0	\$45	\$184	\$80	\$36	\$344	
2016	11	\$607	0	\$46	\$652	0	0	0	\$46	\$188	\$80	\$36	\$349	
2017	12	\$614	0	\$47	\$660	0	0	0	\$47	\$193	\$80	\$36	\$355	
2018	13	\$621	0	\$48	\$669	0	0	0	\$48	\$197	\$80	\$36	\$361	
2019	14	\$628	0	\$49	\$677	0	0	0	\$49	\$202	\$80	\$36	\$367	
2020	15	\$635	0	\$50	\$685	0	0	0	\$50	\$207	\$80	\$36	\$373	
2021	16	\$642	0	\$51	\$693	0	0	0	\$51	\$212	\$80	\$36	\$379	
2022	17	\$649	0	\$53	\$702	0	0	0	\$53	\$217	\$80	\$36	\$385	
2023	18	\$656	0	\$54	\$710	0	0	0	\$54	\$222	\$80	\$36	\$392	
2024	19	\$663	0	\$55	\$718	0	0	0	\$55	\$228	\$80	\$36	\$398	
2025	20	\$670	450	\$56	\$1,177	1,324	(438)	348	\$56	\$233	\$80	\$36	\$1,640	

Present Value  
of Benefits \$6,683

Present Value  
of Costs \$4,517

Benefit/Cost Ratio	<b>1.48</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**Participants Test - Data**

Appliance Type	
Tankless Water Heating	

O&M expense	2%	PGA Gas Ra	2%	Customer Ch	0%
Electric rates (fu)	2%	PGA Base R	0%		

Electric KWH Cost - Table 1				
Year	Unit KWH Cost	Annual KWH used	Tax & Fees	Electric Cost
A	B	C	D	B*C*(1+D)
2006	\$0.1020	4,773	10.00%	\$536
2007	\$0.1034	4,773	10.00%	\$543
2008	\$0.1047	4,773	10.00%	\$550
2009	\$0.1061	4,773	10.00%	\$557
2010	\$0.1074	4,773	10.00%	\$564
2011	\$0.1088	4,773	10.00%	\$571
2012	\$0.1101	4,773	10.00%	\$578
2013	\$0.1115	4,773	10.00%	\$585
2014	\$0.1128	4,773	10.00%	\$592
2015	\$0.1142	4,773	10.00%	\$599
2016	\$0.1155	4,773	10.00%	\$607
2017	\$0.1169	4,773	10.00%	\$614
2018	\$0.1182	4,773	10.00%	\$621
2019	\$0.1196	4,773	10.00%	\$628
2020	\$0.1209	4,773	10.00%	\$635
2021	\$0.1223	4,773	10.00%	\$642
2022	\$0.1236	4,773	10.00%	\$649
2023	\$0.1250	4,773	10.00%	\$656
2024	\$0.1263	4,773	10.00%	\$663
2025	\$0.1277	4,773	10.00%	\$670

Gas Supply Cost - Table 2				
Year	Therm Cost	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.9000	150	10.00%	\$149
2007	\$0.9216	150	10.00%	\$152
2008	\$0.9437	150	10.00%	\$156
2009	\$0.9664	150	10.00%	\$159
2010	\$0.8896	150	10.00%	\$163
2011	\$1.0133	150	10.00%	\$167
2012	\$1.0376	150	10.00%	\$171
2013	\$1.0625	150	10.00%	\$175
2014	\$1.0880	150	10.00%	\$180
2015	\$1.1141	150	10.00%	\$184
2016	\$1.1409	150	10.00%	\$188
2017	\$1.1683	150	10.00%	\$193
2018	\$1.1963	150	10.00%	\$197
2019	\$1.2250	150	10.00%	\$202
2020	\$1.2544	150	10.00%	\$207
2021	\$1.2845	150	10.00%	\$212
2022	\$1.3154	150	10.00%	\$217
2023	\$1.3469	150	10.00%	\$222
2024	\$1.3792	150	10.00%	\$228
2025	\$1.4123	150	10.00%	\$233

Gas Energy Charge - Table 3				
Year	Rate Per Therm	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.4834	150	10.00%	\$80
2007	\$0.4834	150	10.00%	\$80
2008	\$0.4834	150	10.00%	\$80
2009	\$0.4834	150	10.00%	\$80
2010	\$0.4834	150	10.00%	\$80
2011	\$0.4834	150	10.00%	\$80
2012	\$0.4834	150	10.00%	\$80
2013	\$0.4834	150	10.00%	\$80
2014	\$0.4834	150	10.00%	\$80
2015	\$0.4834	150	10.00%	\$80
2016	\$0.4834	150	10.00%	\$80
2017	\$0.4834	150	10.00%	\$80
2018	\$0.4834	150	10.00%	\$80
2019	\$0.4834	150	10.00%	\$80
2020	\$0.4834	150	10.00%	\$80
2021	\$0.4834	150	10.00%	\$80
2022	\$0.4834	150	10.00%	\$80
2023	\$0.4834	150	10.00%	\$80
2024	\$0.4834	150	10.00%	\$80
2025	\$0.4834	150	10.00%	\$80

Gas Customer Charge - Table 3							
Year	Monthly Cust. Charge	Annual Cust. Charge	Appliance Annual Therms	Total Annual Therms	Ratio - Appliance to Total	Tax & Fees	Pro-Rated Cust Charge
A	B	C	D	E	D/E	G	C*(D/E)*(1+Z)
2006	\$8	\$96.00	150	443	33.86%	10.00%	\$36
2007	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2008	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2009	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2010	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2011	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2012	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2013	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2014	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2015	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2016	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2017	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2018	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2019	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2020	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2021	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2022	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2023	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2024	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36
2025	\$8.00	\$96.00	150	443	33.86%	10.00%	\$36

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
RIM Test - Results**

**Appliance Type**

**Tankless Water Heating**

	Incremental Revenue Energy charge	Incremental Revenue Cost of Gas	Incremental Customer Charge	Total Revenue	Gas Supply Cost	Investment Carrying Costs	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2		Table 5	Table 3	Table 4		
	1	2	3	4	2 thru 4	6	7	8	9
2006	\$73	\$135	\$37	\$244	\$135	\$18	\$36	\$450	\$639
2007	\$73	\$138	\$37	\$248	\$138	\$17	\$37	\$0	\$192
2008	\$73	\$142	\$37	\$251	\$142	\$17	\$38	\$0	\$196
2009	\$73	\$145	\$37	\$254	\$145	\$16	\$39	\$0	\$200
2010	\$73	\$148	\$37	\$258	\$148	\$16	\$40	\$0	\$204
2011	\$73	\$152	\$37	\$261	\$152	\$15	\$41	\$0	\$208
2012	\$73	\$156	\$37	\$265	\$156	\$15	\$42	\$0	\$212
2013	\$73	\$159	\$37	\$269	\$159	\$14	\$43	\$0	\$216
2014	\$73	\$163	\$37	\$273	\$163	\$14	\$44	\$0	\$221
2015	\$73	\$167	\$37	\$276	\$167	\$13	\$45	\$0	\$225
2016	\$73	\$171	\$37	\$280	\$171	\$13	\$46	\$0	\$230
2017	\$73	\$175	\$37	\$285	\$175	\$13	\$47	\$0	\$235
2018	\$73	\$179	\$37	\$289	\$179	\$12	\$48	\$0	\$240
2019	\$73	\$184	\$37	\$293	\$184	\$12	\$49	\$0	\$245
2020	\$73	\$188	\$37	\$298	\$188	\$11	\$51	\$0	\$250
2021	\$73	\$193	\$37	\$302	\$193	\$11	\$52	\$0	\$256
2022	\$73	\$197	\$37	\$307	\$197	\$11	\$53	\$0	\$261
2023	\$73	\$202	\$37	\$311	\$202	\$10	\$54	\$0	\$267
2024	\$73	\$207	\$37	\$316	\$207	\$10	\$56	\$0	\$273
2025	\$73	\$212	\$37	\$321	\$212	\$10	\$57	\$450	\$729

Present Value  
of Benefits

\$2,653

Present Value  
of Costs

\$2,659

Benefit/Cost  
Ratio

**1.00**

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**RIM Test - Calculated data**

Appliance Type
Tankless Water Heating

PGA Rate Escalator 2%  
 Base Rate Escalator 0%  
 Electric Rate Escalator 2%

Depreciation Rate - Supply Main 2.60%  
 Depreciation Rate - Development Main 2.60%  
 Depreciation Rate - Service Line 3.20%  
 Depreciation Rate - Meter 3.30%

Customer Charge - Gas 0%  
 Customer Charge - Electric 0%  
 Inflation factor 2%

**Table 1**

Revenue - Energy charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Rate
2005	150	\$0.4834	\$73
2006	150	\$0.4834	\$73
2007	150	\$0.4834	\$73
2008	150	\$0.4834	\$73
2009	150	\$0.4834	\$73
2010	150	\$0.4834	\$73
2011	150	\$0.4834	\$73
2012	150	\$0.4834	\$73
2013	150	\$0.4834	\$73
2014	150	\$0.4834	\$73
2015	150	\$0.4834	\$73
2016	150	\$0.4834	\$73
2017	150	\$0.4834	\$73
2018	150	\$0.4834	\$73
2019	150	\$0.4834	\$73
2020	150	\$0.4834	\$73
2021	150	\$0.4834	\$73
2022	150	\$0.4834	\$73
2023	150	\$0.4834	\$73
2024	150	\$0.4834	\$73

**Table 1a**

Revenue - Cost of Gas			
1	2	4	2*3
Year	Therms	PGA Rate	Total Rate
2006	150	\$0.9000	\$135
2007	150	\$0.9216	\$138
2008	150	\$0.9437	\$142
2009	150	\$0.9654	\$145
2010	150	\$0.9895	\$148
2011	150	\$1.0133	\$152
2012	150	\$1.0376	\$156
2013	150	\$1.0625	\$159
2014	150	\$1.0880	\$163
2015	150	\$1.1141	\$167
2016	150	\$1.1408	\$171
2017	150	\$1.1683	\$175
2018	150	\$1.1963	\$179
2019	150	\$1.2250	\$184
2020	150	\$1.2544	\$188
2021	150	\$1.2845	\$193
2022	150	\$1.3154	\$197
2023	150	\$1.3469	\$202
2024	150	\$1.3792	\$207
2025	150	\$1.4123	\$212

**Table 2**

Revenue - Customer Charge				
1	2	3	4	4*3
Year	Customer Charge/Mo	Annual Cust. Chg	Ratio of Therms Consumed To Total	Pro-rated Cust. Chg.
2006	\$8.00	\$96.00	38.37%	\$37
2007	\$8.00	\$96.00	38.37%	\$37
2008	\$8.00	\$96.00	38.37%	\$37
2009	\$8.00	\$96.00	38.37%	\$37
2010	\$8.00	\$96.00	38.37%	\$37
2011	\$8.00	\$96.00	38.37%	\$37
2012	\$8.00	\$96.00	38.37%	\$37
2013	\$8.00	\$96.00	38.37%	\$37
2014	\$8.00	\$96.00	38.37%	\$37
2015	\$8.00	\$96.00	38.37%	\$37
2016	\$8.00	\$96.00	38.37%	\$37
2017	\$8.00	\$96.00	38.37%	\$37
2018	\$8.00	\$96.00	38.37%	\$37
2019	\$8.00	\$96.00	38.37%	\$37
2020	\$8.00	\$96.00	38.37%	\$37
2021	\$8.00	\$96.00	38.37%	\$37
2022	\$8.00	\$96.00	38.37%	\$37
2023	\$8.00	\$96.00	38.37%	\$37
2024	\$8.00	\$96.00	38.37%	\$37
2025	\$8.00	\$96.00	38.37%	\$37

**Table 3**

Investment Carrying Costs							
1	2	3	4	5	6	7	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Customer Cost	Avg Cost of Debt	Ratio of Therms Consumed To Total Mains & Svc
2006	\$50	\$140	\$294	\$88	\$572	8.00%	38.37%
2007	\$49	\$136	\$285	\$85	\$555	8.00%	38.37%
2008	\$48	\$132	\$276	\$82	\$538	8.00%	38.37%
2009	\$47	\$129	\$267	\$79	\$522	8.00%	38.37%
2010	\$46	\$126	\$258	\$76	\$506	8.00%	38.37%
2011	\$45	\$123	\$250	\$73	\$491	8.00%	38.37%
2012	\$44	\$120	\$242	\$71	\$477	8.00%	38.37%
2013	\$43	\$117	\$234	\$69	\$463	8.00%	38.37%
2014	\$42	\$114	\$227	\$67	\$450	8.00%	38.37%
2015	\$41	\$111	\$220	\$65	\$437	8.00%	38.37%
2016	\$40	\$108	\$213	\$63	\$424	8.00%	38.37%
2017	\$39	\$105	\$206	\$61	\$411	8.00%	38.37%
2018	\$38	\$102	\$198	\$59	\$398	8.00%	38.37%
2019	\$37	\$99	\$193	\$57	\$386	8.00%	38.37%
2020	\$36	\$96	\$187	\$55	\$374	8.00%	38.37%
2021	\$35	\$94	\$181	\$53	\$363	8.00%	38.37%
2022	\$34	\$92	\$175	\$51	\$352	8.00%	38.37%
2023	\$33	\$90	\$169	\$49	\$341	8.00%	38.37%
2024	\$32	\$88	\$164	\$47	\$331	8.00%	38.37%
2025	\$31	\$86	\$159	\$45	\$321	8.00%	38.37%

**Table 4**

Incremental Customer Costs							
1	2	3	4	5-3*4	6	7	5*6*7
Year	Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Customer Costs	O & M Cost	Ratio Therms To Total Consumed	Main Cost New Customer Adm. & Main O&M
2006	\$4.73	\$57	38.37%	\$ 21.87	\$ 38	38.37%	\$15
2007	\$4.64	\$56	38.37%	\$ 22.26	\$ 39	38.37%	\$15
2008	\$4.96	\$60	38.37%	\$ 23.02	\$ 40	38.37%	\$15
2009	\$5.08	\$61	38.37%	\$ 23.41	\$ 41	38.37%	\$16
2010	\$5.20	\$62	38.37%	\$ 23.79	\$ 42	38.37%	\$16
2011	\$5.33	\$64	38.37%	\$ 24.56	\$ 43	38.37%	\$16
2012	\$5.45	\$65	38.37%	\$ 24.94	\$ 44	38.37%	\$17
2013	\$5.58	\$67	38.37%	\$ 25.71	\$ 45	38.37%	\$17
2014	\$5.72	\$69	38.37%	\$ 26.48	\$ 46	38.37%	\$18
2015	\$5.86	\$70	38.37%	\$ 26.86	\$ 47	38.37%	\$18
2016	\$6.00	\$72	38.37%	\$ 27.63	\$ 48	38.37%	\$18
2017	\$6.14	\$74	38.37%	\$ 28.40	\$ 49	38.37%	\$19
2018	\$6.29	\$75	38.37%	\$ 28.78	\$ 50	38.37%	\$19
2019	\$6.44	\$77	38.37%	\$ 29.55	\$ 52	38.37%	\$20
2020	\$6.59	\$79	38.37%	\$ 30.32	\$ 53	38.37%	\$20
2021	\$6.75	\$81	38.37%	\$ 31.08	\$ 54	38.37%	\$21
2022	\$6.91	\$83	38.37%	\$ 31.85	\$ 55	38.37%	\$21
2023	\$7.06	\$85	38.37%	\$ 32.62	\$ 57	38.37%	\$22
2024	\$7.25	\$87	38.37%	\$ 33.39	\$ 58	38.37%	\$22
2025	\$7.42	\$89	38.37%	\$ 34.15	\$ 59	38.37%	\$23

**Table 5**

Gas Costs			
1	2	3	2*3
Year	Therms	Per Therm Supply Cost	Gas Supply Cost
2006	150	0.9000	\$135
2007	150	\$0.9216	\$138
2008	150	\$0.9437	\$142
2009	150	\$0.9654	\$145
2010	150	\$0.9895	\$148
2011	150	\$1.0133	\$152
2012	150	\$1.0376	\$156
2013	150	\$1.0625	\$159
2014	150	\$1.0880	\$163
2015	150	\$1.1141	\$167
2016	150	\$1.1408	\$171
2017	150	\$1.1683	\$175
2018	150	\$1.1963	\$179
2019	150	\$1.2250	\$184
2020	150	\$1.2544	\$188
2021	150	\$1.2845	\$193
2022	150	\$1.3154	\$197
2023	150	\$1.3469	\$202
2024	150	\$1.3792	\$207
2025	150	\$1.4123	\$212

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Heating System

Year	Year Number	Benefits				Costs								
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS	
		Table 1								Table 2		Table 3	Table 4	
		3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13	
2006	1	\$353	\$350	\$192	\$895	\$2,052	(\$3,850)	\$1,885	\$192	\$176	\$95	\$42	\$592	
2007	2	\$358	0	\$197	\$555	0	0	0	\$197	\$180	\$95	\$42	\$514	
2008	3	\$363	0	\$201	\$564	0	0	0	\$201	\$185	\$95	\$42	\$523	
2009	4	\$368	0	\$206	\$574	0	0	0	\$206	\$189	\$95	\$42	\$532	
2010	5	\$372	0	\$211	\$583	0	0	0	\$211	\$194	\$95	\$42	\$542	
2011	6	\$377	0	\$216	\$593	0	0	0	\$216	\$198	\$95	\$42	\$552	
2012	7	\$382	0	\$221	\$603	0	0	0	\$221	\$203	\$95	\$42	\$562	
2013	8	\$386	0	\$227	\$613	0	0	0	\$227	\$208	\$95	\$42	\$572	
2014	9	\$391	0	\$232	\$623	0	0	0	\$232	\$213	\$95	\$42	\$582	
2015	10	\$396	0	\$238	\$633	0	0	0	\$238	\$218	\$95	\$42	\$593	
2016	11	\$400	0	\$243	\$644	0	0	0	\$243	\$223	\$95	\$42	\$604	
2017	12	\$405	0	\$249	\$654	0	0	0	\$249	\$229	\$95	\$42	\$615	
2018	13	\$410	0	\$255	\$665	0	0	0	\$255	\$234	\$95	\$42	\$627	
2019	14	\$414	0	\$261	\$676	0	0	0	\$261	\$240	\$95	\$42	\$638	
2020	15	\$419	350	\$268	\$1,037	2,929	(5,495)	2,352	\$268	\$246	\$95	\$42	\$436	
2021	16	\$424	0	\$274	\$698	0	0	0	\$274	\$252	\$95	\$42	\$663	
2022	17	\$428	0	\$281	\$709	0	0	0	\$281	\$258	\$95	\$42	\$675	
2023	18	\$433	0	\$287	\$720	0	0	0	\$287	\$264	\$95	\$42	\$688	
2024	19	\$438	0	\$294	\$732	0	0	0	\$294	\$270	\$95	\$42	\$701	
2025	20	\$442	0	\$301	\$744	0	0	0	\$301	\$277	\$95	\$42	\$715	

Present Value of Benefits \$6,475

Present Value of Costs \$5,667

Benefit/Cost Ratio	<b>1.14</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Data**

<b>Appliance Type</b>
Heating System

Escalators	0.0%	Electric rates	2.4%	Customer Ch	0%
O&M expense	2.4%	PGA Base Rr	0.0%		

Electric KWH Cost - Table 1				
Year	Unit KWH Cost	Annual KWH Used	Tax & Fees	Electric Cost
A	B	C	D	B*C*(1+D)
2006	\$0.1020	3,150	10.00%	\$353
2007	\$0.1034	3,150	10.00%	\$358
2008	\$0.1047	3,150	10.00%	\$363
2009	\$0.1061	3,150	10.00%	\$368
2010	\$0.1074	3,150	10.00%	\$372
2011	\$0.1088	3,150	10.00%	\$377
2012	\$0.1101	3,150	10.00%	\$382
2013	\$0.1115	3,150	10.00%	\$386
2014	\$0.1128	3,150	10.00%	\$391
2015	\$0.1142	3,150	10.00%	\$396
2016	\$0.1155	3,150	10.00%	\$400
2017	\$0.1169	3,150	10.00%	\$405
2018	\$0.1182	3,150	10.00%	\$410
2019	\$0.1196	3,150	10.00%	\$414
2020	\$0.1209	3,150	10.00%	\$419
2021	\$0.1223	3,150	10.00%	\$424
2022	\$0.1236	3,150	10.00%	\$428
2023	\$0.1250	3,150	10.00%	\$433
2024	\$0.1263	3,150	10.00%	\$438
2025	\$0.1277	3,150	10.00%	\$442

Gas Supply Cost - Table 2				
Year	Therm Cost	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.9000	178	10.00%	\$178
2007	\$0.9216	178	10.00%	\$180
2008	\$0.9437	178	10.00%	\$185
2009	\$0.9684	178	10.00%	\$189
2010	\$0.9996	178	10.00%	\$194
2011	\$1.0133	178	10.00%	\$198
2012	\$1.0378	178	10.00%	\$203
2013	\$1.0625	178	10.00%	\$208
2014	\$1.0880	178	10.00%	\$213
2015	\$1.1141	178	10.00%	\$218
2016	\$1.1409	178	10.00%	\$223
2017	\$1.1683	178	10.00%	\$229
2018	\$1.1963	178	10.00%	\$234
2019	\$1.2250	178	10.00%	\$240
2020	\$1.2544	178	10.00%	\$246
2021	\$1.2845	178	10.00%	\$252
2022	\$1.3154	178	10.00%	\$258
2023	\$1.3469	178	10.00%	\$264
2024	\$1.3792	178	10.00%	\$270
2025	\$1.4123	178	10.00%	\$277

Gas Energy Charge - Table 3				
Year	Rate Per Therm	Annual Therms Used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.4834	178	10.00%	\$95
2007	\$0.4834	178	10.00%	\$95
2008	\$0.4834	178	10.00%	\$95
2009	\$0.4834	178	10.00%	\$95
2010	\$0.4834	178	10.00%	\$95
2011	\$0.4834	178	10.00%	\$95
2012	\$0.4834	178	10.00%	\$95
2013	\$0.4834	178	10.00%	\$95
2014	\$0.4834	178	10.00%	\$95
2015	\$0.4834	178	10.00%	\$95
2016	\$0.4834	178	10.00%	\$95
2017	\$0.4834	178	10.00%	\$95
2018	\$0.4834	178	10.00%	\$95
2019	\$0.4834	178	10.00%	\$95
2020	\$0.4834	178	10.00%	\$95
2021	\$0.4834	178	10.00%	\$95
2022	\$0.4834	178	10.00%	\$95
2023	\$0.4834	178	10.00%	\$95
2024	\$0.4834	178	10.00%	\$95
2025	\$0.4834	178	10.00%	\$95

Gas Customer Charge - Table 3							
Year	Monthly Cust. Charge	Annual Cust. Charge	Appliance Annual Therms	Total Annual Therms	Ratio - Appliance to Total	Tax & Fees	Pro-Rated Cust Charge
A	B	C	D	E	D/E	G	C*(D/E)*(1+Z)
2006	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2007	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2008	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2009	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2010	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2011	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2012	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2013	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2014	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2015	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2016	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2017	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2018	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2019	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2020	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2021	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2022	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2023	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2024	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42
2025	\$8.00	\$96.00	178	443	40.18%	10.00%	\$42

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
RIM Test - Results**

<b>Appliance Type</b>
Heating System

	Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Customer Charge	Total Revenue	Gas Supply Cost	Investment Carrying Costs	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2		Table 5	Table 3	Table 4		
	1	3	4	2 thru 4	6	7	8	9	6 thru 9
2006	\$86	\$160	\$39	\$285	\$160	\$18	\$38	\$350	\$567
2007	\$86	\$164	\$39	\$289	\$164	\$18	\$39	\$0	\$221
2008	\$86	\$168	\$39	\$293	\$168	\$17	\$40	\$0	\$225
2009	\$86	\$172	\$39	\$297	\$172	\$17	\$41	\$0	\$230
2010	\$86	\$176	\$39	\$301	\$176	\$16	\$42	\$0	\$234
2011	\$86	\$180	\$39	\$305	\$180	\$16	\$43	\$0	\$239
2012	\$86	\$185	\$39	\$309	\$185	\$15	\$44	\$0	\$244
2013	\$86	\$189	\$39	\$314	\$189	\$15	\$45	\$0	\$249
2014	\$86	\$194	\$39	\$318	\$194	\$14	\$46	\$0	\$254
2015	\$86	\$198	\$39	\$323	\$198	\$14	\$47	\$0	\$259
2016	\$86	\$203	\$39	\$328	\$203	\$14	\$48	\$0	\$265
2017	\$86	\$208	\$39	\$333	\$208	\$13	\$49	\$0	\$271
2018	\$86	\$213	\$39	\$338	\$213	\$13	\$50	\$0	\$276
2019	\$86	\$218	\$39	\$343	\$218	\$12	\$52	\$0	\$282
2020	\$86	\$223	\$39	\$348	\$223	\$12	\$53	\$350	\$638
2021	\$86	\$229	\$39	\$353	\$229	\$12	\$54	\$0	\$295
2022	\$86	\$234	\$39	\$359	\$234	\$11	\$56	\$0	\$301
2023	\$86	\$240	\$39	\$364	\$240	\$11	\$57	\$0	\$308
2024	\$86	\$246	\$39	\$370	\$246	\$11	\$58	\$0	\$314
2025	\$86	\$251	\$39	\$376	\$251	\$10	\$60	\$0	\$321

Present Value of Benefits

\$3,098

Present Value of Costs

\$2,902

Benefit/Cost Ratio

**1.07**

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**RIM Test - Calculated data**

<b>Appliance Type</b>
Heating System

PGA Rate Escalator 2.4%  
 Base Rate Escalator 0%  
 Electric Rate escalator 2.4%

Depreciation Rate - Supply Main 2.60%  
 Depreciation Rate - Development Main 2.60%  
 Depreciation Rate - Service Line 3.20%  
 Depreciation Rate - Meter 3.30%

Customer Charge - Gas 0%  
 Customer Charge - Electric 0%  
 Inflation factor 2%

**Table 1**

Revenue - Energy Charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Rate
2006	178	\$0.4834	\$86
2007	178	\$0.4834	\$86
2008	178	\$0.4834	\$86
2009	178	\$0.4834	\$86
2010	178	\$0.4834	\$86
2011	178	\$0.4834	\$86
2012	178	\$0.4834	\$86
2013	178	\$0.4834	\$86
2014	178	\$0.4834	\$86
2015	178	\$0.4834	\$86
2016	178	\$0.4834	\$86
2017	178	\$0.4834	\$86
2018	178	\$0.4834	\$86
2019	178	\$0.4834	\$86
2020	178	\$0.4834	\$86
2021	178	\$0.4834	\$86
2022	178	\$0.4834	\$86
2023	178	\$0.4834	\$86
2024	178	\$0.4834	\$86
2025	178	\$0.4834	\$86

**Table 1a**

Revenue - Cost of Gas			
1	2	4	2*3
Year	Therms	PGA Rate	Total Rate
2006	178	\$0.9000	\$160
2007	178	\$0.9216	\$164
2008	178	\$0.9437	\$168
2009	178	\$0.9664	\$172
2010	178	\$0.9896	\$176
2011	178	\$1.0133	\$180
2012	178	\$1.0376	\$185
2013	178	\$1.0625	\$189
2014	178	\$1.0880	\$194
2015	178	\$1.1141	\$198
2016	178	\$1.1409	\$203
2017	178	\$1.1683	\$208
2018	178	\$1.1963	\$213
2019	178	\$1.2250	\$218
2020	178	\$1.2544	\$223
2021	178	\$1.2845	\$229
2022	178	\$1.3154	\$234
2023	178	\$1.3469	\$240
2024	178	\$1.3792	\$246
2025	178	\$1.4123	\$251

**Table 2**

Revenue - Customer Charge				
1	2	3	4	4*3
Year	Customer Charge/Mo	Annual Cust. Chg	Ratio of Therms Consumed To Total	Prorated Cust. Chg
2006	\$8.00	\$96.00	40.18%	\$39
2007	\$8.00	\$96.00	40.18%	\$39
2008	\$8.00	\$96.00	40.18%	\$39
2009	\$8.00	\$96.00	40.18%	\$39
2010	\$8.00	\$96.00	40.18%	\$39
2011	\$8.00	\$96.00	40.18%	\$39
2012	\$8.00	\$96.00	40.18%	\$39
2013	\$8.00	\$96.00	40.18%	\$39
2014	\$8.00	\$96.00	40.18%	\$39
2015	\$8.00	\$96.00	40.18%	\$39
2016	\$8.00	\$96.00	40.18%	\$39
2017	\$8.00	\$96.00	40.18%	\$39
2018	\$8.00	\$96.00	40.18%	\$39
2019	\$8.00	\$96.00	40.18%	\$39
2020	\$8.00	\$96.00	40.18%	\$39
2021	\$8.00	\$96.00	40.18%	\$39
2022	\$8.00	\$96.00	40.18%	\$39
2023	\$8.00	\$96.00	40.18%	\$39
2024	\$8.00	\$96.00	40.18%	\$39
2025	\$8.00	\$96.00	40.18%	\$39

**Table 3**

Investment Carrying Costs							
1	2	3	4	5	6	7	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Customer Cost	Avg Cost of Debt	Ratio of Therms Consumed To Total Mains & Svc
2006	\$50	\$140	\$294	\$85	\$572	6.00%	40.18%
2007	\$49	\$136	\$285	\$85	\$555	6.00%	40.18%
2008	\$48	\$132	\$276	\$82	\$538	6.00%	40.18%
2009	\$47	\$129	\$267	\$79	\$522	6.00%	40.18%
2010	\$46	\$126	\$258	\$76	\$506	6.00%	40.18%
2011	\$45	\$123	\$250	\$73	\$491	6.00%	40.18%
2012	\$44	\$120	\$242	\$71	\$477	6.00%	40.18%
2013	\$43	\$117	\$234	\$69	\$463	6.00%	40.18%
2014	\$42	\$114	\$227	\$67	\$450	6.00%	40.18%
2015	\$41	\$111	\$220	\$65	\$437	6.00%	40.18%
2016	\$40	\$108	\$213	\$63	\$424	6.00%	40.18%
2017	\$39	\$105	\$206	\$61	\$411	6.00%	40.18%
2018	\$38	\$102	\$199	\$59	\$398	6.00%	40.18%
2019	\$37	\$99	\$193	\$57	\$386	6.00%	40.18%
2020	\$36	\$96	\$187	\$55	\$374	6.00%	40.18%
2021	\$35	\$94	\$181	\$53	\$363	6.00%	40.18%
2022	\$34	\$92	\$175	\$51	\$352	6.00%	40.18%
2023	\$33	\$90	\$169	\$49	\$341	6.00%	40.18%
2024	\$32	\$88	\$164	\$47	\$331	6.00%	40.18%
2025	\$31	\$86	\$159	\$45	\$321	6.00%	40.18%

**Table 4**

Incremental Customer Costs							
1	2	3	4	5=3*4	6	7	8=6*7
Year	Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Customer Costs	O & M Cost	Ratio Therms To Total Consumed	Main Cust. Now Customer Adm. & Main O&M
2006	\$4.73	\$57	40.18%	\$ 22.90	\$ 38	40.18%	\$15 \$38
2007	\$4.84	\$58	40.18%	\$ 23.30	\$ 39	40.18%	\$16 \$39
2008	\$4.96	\$60	40.18%	\$ 24.11	\$ 40	40.18%	\$16 \$40
2009	\$5.08	\$61	40.18%	\$ 24.51	\$ 41	40.18%	\$16 \$41
2010	\$5.20	\$62	40.18%	\$ 24.91	\$ 42	40.18%	\$17 \$42
2011	\$5.33	\$64	40.18%	\$ 25.72	\$ 43	40.18%	\$17 \$43
2012	\$5.45	\$65	40.18%	\$ 26.12	\$ 44	40.18%	\$18 \$44
2013	\$5.58	\$67	40.18%	\$ 26.92	\$ 45	40.18%	\$18 \$45
2014	\$5.72	\$69	40.18%	\$ 27.72	\$ 46	40.18%	\$18 \$46
2015	\$5.88	\$70	40.18%	\$ 28.13	\$ 47	40.18%	\$19 \$47
2016	\$6.00	\$72	40.18%	\$ 28.93	\$ 48	40.18%	\$19 \$48
2017	\$6.14	\$74	40.18%	\$ 29.73	\$ 49	40.18%	\$20 \$49
2018	\$6.29	\$75	40.18%	\$ 30.14	\$ 50	40.18%	\$20 \$50
2019	\$6.44	\$77	40.18%	\$ 30.94	\$ 52	40.18%	\$21 \$52
2020	\$6.59	\$79	40.18%	\$ 31.74	\$ 53	40.18%	\$21 \$53
2021	\$6.75	\$81	40.18%	\$ 32.55	\$ 54	40.18%	\$22 \$54
2022	\$6.91	\$83	40.18%	\$ 33.35	\$ 55	40.18%	\$22 \$55
2023	\$7.08	\$85	40.18%	\$ 34.15	\$ 57	40.18%	\$23 \$57
2024	\$7.25	\$87	40.18%	\$ 34.96	\$ 58	40.18%	\$23 \$58
2025	\$7.42	\$89	40.18%	\$ 35.76	\$ 59	40.18%	\$24 \$60

**Table 5**

Gas Costs			
1	2	3	2*3
Year	Therms	Per Therm Supply Cost	Gas Supply Cost
2006	178	0.9000	\$160
2007	178	\$0.9216	\$164
2008	178	\$0.9437	\$168
2009	178	\$0.9664	\$172
2010	178	\$0.9896	\$176
2011	178	\$1.0133	\$180
2012	178	\$1.0376	\$185
2013	178	\$1.0625	\$189
2014	178	\$1.0880	\$194
2015	178	\$1.1141	\$198
2016	178	\$1.1409	\$203
2017	178	\$1.1683	\$208
2018	178	\$1.1963	\$213
2019	178	\$1.2250	\$218
2020	178	\$1.2544	\$223
2021	178	\$1.2845	\$229
2022	178	\$1.3154	\$234
2023	178	\$1.3469	\$240
2024	178	\$1.3792	\$246
2025	178	\$1.4123	\$251



**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Clothes Drying

Year	Year Number	Benefits				Costs							
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS
		Table 1						Table 2		Table 3		Table 4	
1	2	3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13
2006	1	\$164	\$100	\$36	\$300	\$379	(\$454)	\$300	\$36	\$50	\$27	\$12	\$349
2007	2	\$167	0	\$37	\$203	0	0	0	\$37	\$51	\$27	\$12	\$126
2008	3	\$169	0	\$38	\$207	0	0	0	\$38	\$52	\$27	\$12	\$128
2009	4	\$171	0	\$39	\$210	0	0	0	\$39	\$53	\$27	\$12	\$130
2010	5	\$173	0	\$40	\$213	0	0	0	\$40	\$54	\$27	\$12	\$133
2011	6	\$175	0	\$41	\$216	0	0	0	\$41	\$56	\$27	\$12	\$135
2012	7	\$177	0	\$42	\$219	0	0	0	\$42	\$57	\$27	\$12	\$137
2013	8	\$180	0	\$43	\$222	0	0	0	\$43	\$58	\$27	\$12	\$139
2014	9	\$182	0	\$44	\$225	0	0	0	\$44	\$60	\$27	\$12	\$142
2015	10	\$184	0	\$45	\$229	0	0	0	\$45	\$61	\$27	\$12	\$144
2016	11	\$186	0	\$46	\$232	0	0	0	\$46	\$63	\$27	\$12	\$147
2017	12	\$188	0	\$47	\$235	0	0	0	\$47	\$64	\$27	\$12	\$149
2018	13	\$191	\$100	\$48	\$338	516	(618)	204	\$48	\$66	\$27	\$12	\$254
2019	14	\$193	0	\$49	\$242	0	0	0	\$49	\$67	\$27	\$12	\$155
2020	15	\$195	0	\$50	\$245	0	0	0	\$50	\$69	\$27	\$12	\$158
2021	16	\$197	0	\$51	\$248	0	0	0	\$51	\$71	\$27	\$12	\$161
2022	17	\$199	0	\$53	\$252	0	0	0	\$53	\$72	\$27	\$12	\$163
2023	18	\$201	0	\$54	\$255	0	0	0	\$54	\$74	\$27	\$12	\$166
2024	19	\$204	0	\$55	\$259	0	0	0	\$55	\$76	\$27	\$12	\$170
2025	20	\$206	0	\$56	\$262	0	0	0	\$56	\$78	\$27	\$12	\$173

Present Value of Benefits \$2,315

Present Value of Costs \$1,624

Benefit/Cost Ratio	<b>1.43</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Data**

<b>Appliance Type</b>
Clothes Drying

O&M expense	2%	PGA Gas Rates	2%	Customer Chg	0%
Electric rates (fu)	2%	PGA Base Rate	0%		

Electric KWH Cost - Table 1				
Year	Unit KWH Cost	Annual KWH used	Tax & Fees	Electric Cost
A	B	C	D	B*C*(1+D)
2006	\$0.1020	1,465	10.00%	\$164
2007	\$0.1034	1,465	10.00%	\$167
2008	\$0.1047	1,465	10.00%	\$169
2009	\$0.1061	1,465	10.00%	\$171
2010	\$0.1074	1,465	10.00%	\$173
2011	\$0.1088	1,465	10.00%	\$175
2012	\$0.1101	1,465	10.00%	\$177
2013	\$0.1115	1,465	10.00%	\$180
2014	\$0.1128	1,465	10.00%	\$182
2015	\$0.1142	1,465	10.00%	\$184
2016	\$0.1155	1,465	10.00%	\$186
2017	\$0.1169	1,465	10.00%	\$188
2018	\$0.1182	1,465	10.00%	\$191
2019	\$0.1196	1,465	10.00%	\$193
2020	\$0.1209	1,465	10.00%	\$195
2021	\$0.1223	1,465	10.00%	\$197
2022	\$0.1236	1,465	10.00%	\$199
2023	\$0.1250	1,465	10.00%	\$201
2024	\$0.1263	1,465	10.00%	\$204
2025	\$0.1277	1,465	10.00%	\$206

Gas Supply Cost - Table 2				
Year	Therm Cost	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.9000	50	10.00%	\$50
2007	\$0.9216	50	10.00%	\$51
2008	\$0.9437	50	10.00%	\$52
2009	\$0.9664	50	10.00%	\$53
2010	\$0.9896	50	10.00%	\$54
2011	\$1.0133	50	10.00%	\$56
2012	\$1.0379	50	10.00%	\$57
2013	\$1.0625	50	10.00%	\$58
2014	\$1.0880	50	10.00%	\$60
2015	\$1.1141	50	10.00%	\$61
2016	\$1.1409	50	10.00%	\$63
2017	\$1.1683	50	10.00%	\$64
2018	\$1.1963	50	10.00%	\$66
2019	\$1.2250	50	10.00%	\$67
2020	\$1.2544	50	10.00%	\$69
2021	\$1.2845	50	10.00%	\$71
2022	\$1.3154	50	10.00%	\$72
2023	\$1.3469	50	10.00%	\$74
2024	\$1.3792	50	10.00%	\$76
2025	\$1.4123	50	10.00%	\$78

Gas Energy Charge - Table 3				
Year	Rate Per Therm	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.4834	50	10.00%	\$27
2007	\$0.4834	50	10.00%	\$27
2008	\$0.4834	50	10.00%	\$27
2009	\$0.4834	50	10.00%	\$27
2010	\$0.4834	50	10.00%	\$27
2011	\$0.4834	50	10.00%	\$27
2012	\$0.4834	50	10.00%	\$27
2013	\$0.4834	50	10.00%	\$27
2014	\$0.4834	50	10.00%	\$27
2015	\$0.4834	50	10.00%	\$27
2016	\$0.4834	50	10.00%	\$27
2017	\$0.4834	50	10.00%	\$27
2018	\$0.4834	50	10.00%	\$27
2019	\$0.4834	50	10.00%	\$27
2020	\$0.4834	50	10.00%	\$27
2021	\$0.4834	50	10.00%	\$27
2022	\$0.4834	50	10.00%	\$27
2023	\$0.4834	50	10.00%	\$27
2024	\$0.4834	50	10.00%	\$27
2025	\$0.4834	50	10.00%	\$27

Gas Customer Charge - Table 3							
Year	Monthly Cust. Charge	Annual Cust. Charge	Appliance Annual Therms	Total Annual Therms	Ratio - Appliance to Total	Tax & Fees	Pro-Rated Cust Charge
A	B	C	D	E	D/E	G	C*(D/E)*(1+Z)
2006	\$8	\$96.00	50	443	11.29%	10.00%	\$12
2007	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2008	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2009	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2010	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2011	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2012	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2013	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2014	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2015	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2016	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2017	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2018	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2019	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2020	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2021	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2022	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2023	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2024	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12
2025	\$8.00	\$96.00	50	443	11.29%	10.00%	\$12

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
RIM Test - Results**

<b>Appliance Type</b>
Clothes Drying

	Incremental Revenue Energy charge	Incremental Revenue Cost of Gas	Incremental Customer Charge	Total Revenue	Gas Supply Cost	Investment Carrying Costs	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2	2 thru 4	Table 5	Table 3	Table 4	9	6 thru 9
	1	2	3	4	6	7	8		
2006	\$24	\$45	\$11	\$80	\$45	\$5	\$11	\$100	\$161
2007	\$24	\$46	\$11	\$81	\$46	\$5	\$11	\$0	\$62
2008	\$24	\$47	\$11	\$82	\$47	\$5	\$11	\$0	\$63
2009	\$24	\$48	\$11	\$83	\$48	\$5	\$11	\$0	\$65
2010	\$24	\$49	\$11	\$84	\$49	\$5	\$12	\$0	\$66
2011	\$24	\$51	\$11	\$86	\$51	\$4	\$12	\$0	\$67
2012	\$24	\$52	\$11	\$87	\$52	\$4	\$12	\$0	\$68
2013	\$24	\$53	\$11	\$88	\$53	\$4	\$13	\$0	\$70
2014	\$24	\$54	\$11	\$89	\$54	\$4	\$13	\$0	\$71
2015	\$24	\$56	\$11	\$91	\$56	\$4	\$13	\$0	\$73
2016	\$24	\$57	\$11	\$92	\$57	\$4	\$14	\$0	\$74
2017	\$24	\$58	\$11	\$93	\$58	\$4	\$14	\$0	\$76
2018	\$24	\$60	\$11	\$95	\$60	\$4	\$14	\$100	\$178
2019	\$24	\$61	\$11	\$96	\$61	\$3	\$15	\$0	\$79
2020	\$24	\$63	\$11	\$98	\$63	\$3	\$15	\$0	\$81
2021	\$24	\$64	\$11	\$99	\$64	\$3	\$15	\$0	\$83
2022	\$24	\$66	\$11	\$101	\$66	\$3	\$16	\$0	\$85
2023	\$24	\$67	\$11	\$102	\$67	\$3	\$16	\$0	\$86
2024	\$24	\$69	\$11	\$104	\$69	\$3	\$16	\$0	\$88
2025	\$24	\$71	\$11	\$106	\$71	\$3	\$17	\$0	\$90

Present Value  
of Benefits

\$870

Present Value  
of Costs

\$822

<b>Benefit/Cost Ratio</b>
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**1.06**

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**RIM Test - Calculated data**

<b>Appliance Type</b>
Clothes Drying

PGA Rate Escalator           2.4%  
 Base Rate Escalator        0%  
 Electric Rate escalator     2.4%

Depreciation Rate - Supply Main           2.60%  
 Depreciation Rate - Development Main    2.80%  
 Depreciation Rate - Service Line        3.20%  
 Depreciation Rate - Meter                3.30%

Customer Charge - Gas                    0%  
 Customer Charge - Electric               0%  
 Inflation factor                            2%

**Table 1**

Revenue - Energy Charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Rate
2006	50	\$0.4834	\$24
2007	50	\$0.4834	\$24
2008	50	\$0.4834	\$24
2009	50	\$0.4834	\$24
2010	50	\$0.4834	\$24
2011	50	\$0.4834	\$24
2012	50	\$0.4834	\$24
2013	50	\$0.4834	\$24
2014	50	\$0.4834	\$24
2015	50	\$0.4834	\$24
2016	50	\$0.4834	\$24
2017	50	\$0.4834	\$24
2018	50	\$0.4834	\$24
2019	50	\$0.4834	\$24
2020	50	\$0.4834	\$24
2021	50	\$0.4834	\$24
2022	50	\$0.4834	\$24
2023	50	\$0.4834	\$24
2024	50	\$0.4834	\$24
2025	50	\$0.4834	\$24

**Table 1a**

Revenue - Cost of Gas			
1	2	4	2*3
Year	Therms	PGA Rate	Total Rate
2006	50	\$0.9000	\$45
2007	50	\$0.9216	\$46
2008	50	\$0.9437	\$47
2009	50	\$0.9664	\$48
2010	50	\$0.9896	\$49
2011	50	\$1.0133	\$51
2012	50	\$1.0376	\$52
2013	50	\$1.0625	\$53
2014	50	\$1.0880	\$54
2015	50	\$1.1141	\$56
2016	50	\$1.1409	\$57
2017	50	\$1.1683	\$58
2018	50	\$1.1963	\$60
2019	50	\$1.2250	\$61
2020	50	\$1.2544	\$63
2021	50	\$1.2845	\$64
2022	50	\$1.3154	\$66
2023	50	\$1.3469	\$67
2024	50	\$1.3792	\$69
2025	50	\$1.4123	\$71

**Table 2**

Revenue - Customer Charge				
1	2	3	4	4*3
Year	Customer Charge/Mo	Annual Cust. Chg	Ratio of Therms Consumed To Total	Prorated Cust. Chg.
2006	\$8.00	\$96.00	11.29%	\$11
2007	\$8.00	\$96.00	11.29%	\$11
2008	\$8.00	\$96.00	11.29%	\$11
2009	\$8.00	\$96.00	11.29%	\$11
2010	\$8.00	\$96.00	11.29%	\$11
2011	\$8.00	\$96.00	11.29%	\$11
2012	\$8.00	\$96.00	11.29%	\$11
2013	\$8.00	\$96.00	11.29%	\$11
2014	\$8.00	\$96.00	11.29%	\$11
2015	\$8.00	\$96.00	11.29%	\$11
2016	\$8.00	\$96.00	11.29%	\$11
2017	\$8.00	\$96.00	11.29%	\$11
2018	\$8.00	\$96.00	11.29%	\$11
2019	\$8.00	\$96.00	11.29%	\$11
2020	\$8.00	\$96.00	11.29%	\$11
2021	\$8.00	\$96.00	11.29%	\$11
2022	\$8.00	\$96.00	11.29%	\$11
2023	\$8.00	\$96.00	11.29%	\$11
2024	\$8.00	\$96.00	11.29%	\$11
2025	\$8.00	\$96.00	11.29%	\$11

**Table 3**

Investment Carrying Costs							
1	2	3	4	5	6	7	6*7*8
Year	Supply Main	Development Main	Service Line	Motor	Customer Cost	Avg Cost of Debt	Ratio of Therms Consumed To Total Mains & Svc
2006	\$50	\$140	\$294	\$88	\$672	8.00%	11.29%
2007	\$49	\$136	\$285	\$85	\$655	8.00%	11.29%
2008	\$48	\$132	\$276	\$82	\$638	8.00%	11.29%
2009	\$47	\$129	\$267	\$79	\$622	8.00%	11.29%
2010	\$46	\$126	\$258	\$78	\$606	8.00%	11.29%
2011	\$45	\$123	\$250	\$73	\$491	8.00%	11.29%
2012	\$44	\$120	\$242	\$71	\$477	8.00%	11.29%
2013	\$43	\$117	\$234	\$69	\$463	8.00%	11.29%
2014	\$42	\$114	\$227	\$67	\$450	8.00%	11.29%
2015	\$41	\$111	\$220	\$65	\$437	8.00%	11.29%
2016	\$40	\$108	\$213	\$63	\$424	8.00%	11.29%
2017	\$39	\$105	\$206	\$61	\$411	8.00%	11.29%
2018	\$38	\$102	\$199	\$59	\$398	8.00%	11.29%
2019	\$37	\$99	\$193	\$57	\$386	8.00%	11.29%
2020	\$36	\$96	\$187	\$55	\$374	8.00%	11.29%
2021	\$35	\$94	\$181	\$53	\$363	8.00%	11.29%
2022	\$34	\$92	\$175	\$51	\$352	8.00%	11.29%
2023	\$33	\$90	\$169	\$49	\$341	8.00%	11.29%
2024	\$32	\$88	\$164	\$47	\$331	8.00%	11.29%
2025	\$31	\$86	\$159	\$45	\$321	8.00%	11.29%

**Table 4**

Incremental Customer Costs							
1	2	3	4	5=3*4	6	7	8=6*7
Year	Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Customer Costs	O & M Cost	Ratio Therms To Total Consumed	Main Cost
2006	\$4.73	\$57	11.29%	\$ 6.43	\$ 38	11.29%	\$4
2007	\$4.84	\$58	11.29%	\$ 6.55	\$ 39	11.29%	\$4
2008	\$4.96	\$60	11.29%	\$ 6.77	\$ 40	11.29%	\$4
2009	\$5.08	\$61	11.29%	\$ 6.88	\$ 41	11.29%	\$5
2010	\$5.20	\$62	11.29%	\$ 7.00	\$ 42	11.29%	\$5
2011	\$5.33	\$64	11.29%	\$ 7.22	\$ 43	11.29%	\$5
2012	\$5.45	\$65	11.29%	\$ 7.34	\$ 44	11.29%	\$5
2013	\$5.58	\$67	11.29%	\$ 7.58	\$ 45	11.29%	\$5
2014	\$5.72	\$69	11.29%	\$ 7.79	\$ 46	11.29%	\$5
2015	\$5.88	\$70	11.29%	\$ 7.90	\$ 47	11.29%	\$5
2016	\$6.00	\$72	11.29%	\$ 8.13	\$ 48	11.29%	\$5
2017	\$6.14	\$74	11.29%	\$ 8.35	\$ 49	11.29%	\$6
2018	\$6.29	\$75	11.29%	\$ 8.47	\$ 50	11.29%	\$6
2019	\$6.44	\$77	11.29%	\$ 8.69	\$ 52	11.29%	\$6
2020	\$6.60	\$79	11.29%	\$ 8.92	\$ 53	11.29%	\$6
2021	\$6.75	\$81	11.29%	\$ 9.14	\$ 54	11.29%	\$6
2022	\$6.91	\$83	11.29%	\$ 9.37	\$ 55	11.29%	\$6
2023	\$7.08	\$85	11.29%	\$ 9.59	\$ 57	11.29%	\$6
2024	\$7.25	\$87	11.29%	\$ 9.82	\$ 58	11.29%	\$7
2025	\$7.42	\$89	11.29%	\$ 10.05	\$ 59	11.29%	\$7

**Table 5**

Gas Costs			
1	2	3	2*3
Year	Therms	Per Therm Supply Cost	Gas Supply Cost
2006	50	\$0.9000	\$45
2007	50	\$0.9216	\$46
2008	50	\$0.9437	\$47
2009	50	\$0.9664	\$48
2010	50	\$0.9896	\$49
2011	50	\$1.0133	\$51
2012	50	\$1.0376	\$52
2013	50	\$1.0625	\$53
2014	50	\$1.0880	\$54
2015	50	\$1.1141	\$56
2016	50	\$1.1409	\$57
2017	50	\$1.1683	\$58
2018	50	\$1.1963	\$60
2019	50	\$1.2250	\$61
2020	50	\$1.2544	\$63
2021	50	\$1.2845	\$64
2022	50	\$1.3154	\$66
2023	50	\$1.3469	\$67
2024	50	\$1.3792	\$69
2025	50	\$1.4123	\$71

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
Participants Test - Cost Effective Results**

<b>Appliance Type</b>
Cooking

Year	Year Number	Benefits				Costs							
		Avoided Electric Cost	Gas Rebate	Avoided Electric O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Incremental Gas PGA Cost	Incremental Gas Energy Cost	Gas Customer Charge	TOTAL COSTS
		Table 1				Table 2		Table 3		Table 4			
		3	4	5	3 thru 6	7	8	9	10	11	12	13	7 thru 13
2006	1	\$147	\$100	\$36	\$283	\$449	(\$574)	\$350	\$36	\$45	\$24	\$11	\$340
2007	2	\$149	0	\$37	\$186	0	0	0	\$37	\$46	\$24	\$11	\$117
2008	3	\$151	0	\$38	\$189	0	0	0	\$38	\$47	\$24	\$11	\$119
2009	4	\$153	0	\$39	\$191	0	0	0	\$39	\$48	\$24	\$11	\$121
2010	5	\$155	0	\$40	\$194	0	0	0	\$40	\$49	\$24	\$11	\$123
2011	6	\$157	0	\$41	\$197	0	0	0	\$41	\$50	\$24	\$11	\$125
2012	7	\$159	0	\$42	\$200	0	0	0	\$42	\$51	\$24	\$11	\$128
2013	8	\$161	0	\$43	\$203	0	0	0	\$43	\$53	\$24	\$11	\$130
2014	9	\$163	0	\$44	\$206	0	0	0	\$44	\$54	\$24	\$11	\$132
2015	10	\$165	0	\$45	\$209	0	0	0	\$45	\$55	\$24	\$11	\$134
2016	11	\$166	0	\$46	\$212	0	0	0	\$46	\$56	\$24	\$11	\$137
2017	12	\$168	0	\$47	\$215	0	0	0	\$47	\$58	\$24	\$11	\$139
2018	13	\$170	0	\$48	\$218	0	0	0	\$48	\$59	\$24	\$11	\$142
2019	14	\$172	100	\$49	\$321	626	(800)	279	\$49	\$61	\$24	\$11	\$249
2020	15	\$174	0	\$50	\$224	0	0	0	\$50	\$62	\$24	\$11	\$147
2021	16	\$176	0	\$51	\$228	0	0	0	\$51	\$64	\$24	\$11	\$150
2022	17	\$178	0	\$53	\$231	0	0	0	\$53	\$65	\$24	\$11	\$152
2023	18	\$180	0	\$54	\$234	0	0	0	\$54	\$67	\$24	\$11	\$155
2024	19	\$182	0	\$55	\$237	0	0	0	\$55	\$68	\$24	\$11	\$158
2025	20	\$184	0	\$56	\$240	0	0	0	\$56	\$70	\$24	\$11	\$161

Present Value of Benefits \$2,126

Present Value of Costs \$1,527

Benefit/Cost Ratio*	<b>1.39</b>
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**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**Participants Test - Data**

<b>Appliance Type</b>
Cooking

O&M expense	2%	PGA Gas Ra	2%	Customer Ch	0%
Electric rates (fu)	2%	PGA Base Rr	0%		

Electric KWH Cost - Table 1				
Year	Unit KWH Cost	Annual KWH used	Tax & Fees	Electric Cost
A	B	C	D	B*C*(1+D)
2006	\$0.1020	1,310	10.00%	\$147
2007	\$0.1034	1,310	10.00%	\$149
2008	\$0.1047	1,310	10.00%	\$151
2009	\$0.1061	1,310	10.00%	\$153
2010	\$0.1074	1,310	10.00%	\$155
2011	\$0.1088	1,310	10.00%	\$157
2012	\$0.1101	1,310	10.00%	\$159
2013	\$0.1115	1,310	10.00%	\$161
2014	\$0.1128	1,310	10.00%	\$163
2015	\$0.1142	1,310	10.00%	\$165
2016	\$0.1155	1,310	10.00%	\$166
2017	\$0.1169	1,310	10.00%	\$168
2018	\$0.1182	1,310	10.00%	\$170
2019	\$0.1196	1,310	10.00%	\$172
2020	\$0.1209	1,310	10.00%	\$174
2021	\$0.1223	1,310	10.00%	\$176
2022	\$0.1236	1,310	10.00%	\$178
2023	\$0.1250	1,310	10.00%	\$180
2024	\$0.1263	1,310	10.00%	\$182
2025	\$0.1277	1,310	10.00%	\$184

Gas Supply Cost - Table 2				
Year	Therm Cost	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.9000	45	10.00%	\$45
2007	\$0.9216	45	10.00%	\$48
2008	\$0.9437	45	10.00%	\$47
2009	\$0.9664	45	10.00%	\$48
2010	\$0.9896	45	10.00%	\$49
2011	\$1.0133	45	10.00%	\$50
2012	\$1.0376	45	10.00%	\$51
2013	\$1.0625	45	10.00%	\$53
2014	\$1.0880	45	10.00%	\$54
2015	\$1.1141	45	10.00%	\$55
2016	\$1.1409	45	10.00%	\$56
2017	\$1.1683	45	10.00%	\$58
2018	\$1.1963	45	10.00%	\$59
2019	\$1.2250	45	10.00%	\$61
2020	\$1.2544	45	10.00%	\$62
2021	\$1.2845	45	10.00%	\$64
2022	\$1.3154	45	10.00%	\$65
2023	\$1.3469	45	10.00%	\$67
2024	\$1.3792	45	10.00%	\$68
2025	\$1.4123	45	10.00%	\$70

Gas Energy Charge - Table 3				
Year	Rate Per Therm	Annual Therms used	Tax & Fees	Gas Cost
A	B	C	D	B*C*(1+D)
2006	\$0.4834	45	10.00%	\$24
2007	\$0.4834	45	10.00%	\$24
2008	\$0.4834	45	10.00%	\$24
2009	\$0.4834	45	10.00%	\$24
2010	\$0.4834	45	10.00%	\$24
2011	\$0.4834	45	10.00%	\$24
2012	\$0.4834	45	10.00%	\$24
2013	\$0.4834	45	10.00%	\$24
2014	\$0.4834	45	10.00%	\$24
2015	\$0.4834	45	10.00%	\$24
2016	\$0.4834	45	10.00%	\$24
2017	\$0.4834	45	10.00%	\$24
2018	\$0.4834	45	10.00%	\$24
2019	\$0.4834	45	10.00%	\$24
2020	\$0.4834	45	10.00%	\$24
2021	\$0.4834	45	10.00%	\$24
2022	\$0.4834	45	10.00%	\$24
2023	\$0.4834	45	10.00%	\$24
2024	\$0.4834	45	10.00%	\$24
2025	\$0.4834	45	10.00%	\$24

Gas Customer Charge - Table 3							
Year	Monthly Cust. Charge	Annual Cust. Charge	Appliance Annual Therms	Total Annual Therms	Ratio - Appliance to Total	Tax & Fees	Pro-Rated Cust Charge
A	B	C	D	E	D/E	G	C*(D/E)*(1+Z)
2006	\$8	\$96.00	45	443	10.16%	10.00%	\$11
2007	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2008	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2009	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2010	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2011	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2012	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2013	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2014	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2015	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2016	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2017	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2018	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2019	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2020	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2021	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2022	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2023	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2024	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11
2025	\$8.00	\$96.00	45	443	10.16%	10.00%	\$11

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006  
Residential New Construction Program  
RIM Test - Results**

<b>Appliance Type</b>
Cooking

	Incremental Revenue Energy charge Table 1	Incremental Revenue Cost of Gas Table 1A	Incremental Customer Charge Table 2	Total Revenue 2 thru 4	Gas Supply Cost Table 5	Investment Carrying Costs Table 3	Incremental Customer Costs Table 4	Program Cost 9	Total Costs 6 thru 9
2006	\$22	\$41	\$10	\$72	\$41	\$5	\$10	\$100	\$155
2007	\$22	\$41	\$10	\$73	\$41	\$5	\$10	\$0	\$56
2008	\$22	\$42	\$10	\$74	\$42	\$4	\$10	\$0	\$57
2009	\$22	\$43	\$10	\$75	\$43	\$4	\$10	\$0	\$58
2010	\$22	\$45	\$10	\$76	\$45	\$4	\$11	\$0	\$59
2011	\$22	\$46	\$10	\$77	\$46	\$4	\$11	\$0	\$60
2012	\$22	\$47	\$10	\$78	\$47	\$4	\$11	\$0	\$62
2013	\$22	\$48	\$10	\$79	\$48	\$4	\$11	\$0	\$63
2014	\$22	\$49	\$10	\$80	\$49	\$4	\$12	\$0	\$64
2015	\$22	\$50	\$10	\$82	\$50	\$4	\$12	\$0	\$66
2016	\$22	\$51	\$10	\$83	\$51	\$3	\$12	\$0	\$67
2017	\$22	\$53	\$10	\$84	\$53	\$3	\$13	\$0	\$68
2018	\$22	\$54	\$10	\$85	\$54	\$3	\$13	\$0	\$70
2019	\$22	\$55	\$10	\$87	\$55	\$3	\$13	\$100	\$171
2020	\$22	\$56	\$10	\$88	\$56	\$3	\$13	\$0	\$73
2021	\$22	\$58	\$10	\$89	\$58	\$3	\$14	\$0	\$74
2022	\$22	\$59	\$10	\$91	\$59	\$3	\$14	\$0	\$76
2023	\$22	\$61	\$10	\$92	\$61	\$3	\$14	\$0	\$78
2024	\$22	\$62	\$10	\$94	\$62	\$3	\$15	\$0	\$79
2025	\$22	\$64	\$10	\$95	\$64	\$3	\$15	\$0	\$81

Present Value  
of Benefits

\$783

Present Value  
of Costs

\$750

**Benefit/Cost  
Ratio**

**1.04**

**Florida Public Utilities Company (FPUC) - Energy Conservation Filing 2006**  
**Residential New Construction Program**  
**RIM Test - Calculated data**

<b>Appliance Type</b>
Cooking

PGA Rate Escalator 2%  
 Base Rate Escalator 0%  
 Electric Rate escalator 2%

Depreciation Rate - Supply Main 2.60%  
 Depreciation Rate - Development Main 2.90%  
 Depreciation Rate - Service Line 3.20%  
 Depreciation Rate - Meter 3.30%

Customer Charge - Gas 0%  
 Customer Charge - Electric 0%  
 Inflation factor 2%

**Table 1**

Revenue - Energy Charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Rate
2006	45	\$0.4834	\$22
2007	45	\$0.4834	\$22
2008	45	\$0.4834	\$22
2009	45	\$0.4834	\$22
2010	45	\$0.4834	\$22
2011	45	\$0.4834	\$22
2012	45	\$0.4834	\$22
2013	45	\$0.4834	\$22
2014	45	\$0.4834	\$22
2015	45	\$0.4834	\$22
2016	45	\$0.4834	\$22
2017	45	\$0.4834	\$22
2018	45	\$0.4834	\$22
2019	45	\$0.4834	\$22
2020	45	\$0.4834	\$22
2021	45	\$0.4834	\$22
2022	45	\$0.4834	\$22
2023	45	\$0.4834	\$22
2024	45	\$0.4834	\$22
2025	45	\$0.4834	\$22

**Table 1a**

Revenue - Cost of Gas			
1	2	4	2*3
Year	Therms	PGA Rate	Total Rate
2006	45	\$0.9000	\$41
2007	45	\$0.9218	\$41
2008	45	\$0.9437	\$42
2009	45	\$0.9654	\$43
2010	45	\$0.9898	\$45
2011	45	\$1.0133	\$46
2012	45	\$1.0378	\$47
2013	45	\$1.0625	\$48
2014	45	\$1.0880	\$49
2015	45	\$1.1141	\$50
2016	45	\$1.1409	\$51
2017	45	\$1.1683	\$53
2018	45	\$1.1963	\$54
2019	45	\$1.2250	\$55
2020	45	\$1.2544	\$56
2021	45	\$1.2845	\$58
2022	45	\$1.3154	\$59
2023	45	\$1.3469	\$61
2024	45	\$1.3792	\$62
2025	45	\$1.4123	\$64

**Table 2**

Revenue - Customer Charge				
1	2	3	4	4*3
Year	Customer Charge/Mo	Annual Cust. Chg	Ratio of Therms Consumed To Total	Prorated Cust. Chg.
2006	\$8.00	\$96.00	10.16%	\$10
2007	\$8.00	\$96.00	10.16%	\$10
2008	\$8.00	\$96.00	10.16%	\$10
2009	\$8.00	\$96.00	10.16%	\$10
2010	\$8.00	\$96.00	10.16%	\$10
2011	\$8.00	\$96.00	10.16%	\$10
2012	\$8.00	\$96.00	10.16%	\$10
2013	\$8.00	\$96.00	10.16%	\$10
2014	\$8.00	\$96.00	10.16%	\$10
2015	\$8.00	\$96.00	10.16%	\$10
2016	\$8.00	\$96.00	10.16%	\$10
2017	\$8.00	\$96.00	10.16%	\$10
2018	\$8.00	\$96.00	10.16%	\$10
2019	\$8.00	\$96.00	10.16%	\$10
2020	\$8.00	\$96.00	10.16%	\$10
2021	\$8.00	\$96.00	10.16%	\$10
2022	\$8.00	\$96.00	10.16%	\$10
2023	\$8.00	\$96.00	10.16%	\$10
2024	\$8.00	\$96.00	10.16%	\$10
2025	\$8.00	\$96.00	10.16%	\$10

**Table 3**

Investment Carrying Costs							
1	2	3	4	5	6	7	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Customer Cost	Avg Cost of Debt	Ratio of Therms Consumed To Total Mains & Svc
2006	\$50	\$140	\$294	\$88	\$572	8.00%	10.16%
2007	\$49	\$138	\$285	\$85	\$555	8.00%	10.16%
2008	\$48	\$132	\$278	\$82	\$538	8.00%	10.16%
2009	\$47	\$129	\$267	\$79	\$522	8.00%	10.16%
2010	\$46	\$126	\$258	\$77	\$506	8.00%	10.16%
2011	\$45	\$123	\$250	\$75	\$491	8.00%	10.16%
2012	\$44	\$120	\$242	\$73	\$477	8.00%	10.16%
2013	\$43	\$117	\$234	\$69	\$463	8.00%	10.16%
2014	\$42	\$114	\$227	\$67	\$450	8.00%	10.16%
2015	\$41	\$111	\$220	\$65	\$437	8.00%	10.16%
2016	\$40	\$108	\$213	\$63	\$424	8.00%	10.16%
2017	\$39	\$105	\$206	\$61	\$411	8.00%	10.16%
2018	\$38	\$102	\$199	\$59	\$398	8.00%	10.16%
2019	\$37	\$99	\$193	\$57	\$386	8.00%	10.16%
2020	\$36	\$96	\$187	\$55	\$374	8.00%	10.16%
2021	\$35	\$94	\$181	\$53	\$363	8.00%	10.16%
2022	\$34	\$92	\$175	\$51	\$352	8.00%	10.16%
2023	\$33	\$90	\$169	\$49	\$341	8.00%	10.16%
2024	\$32	\$88	\$164	\$47	\$331	8.00%	10.16%
2025	\$31	\$86	\$159	\$45	\$321	8.00%	10.16%

**Table 4**

Incremental Customer Costs							
1	2	3	4	5=3*4	6	7	8=6*7
Year	Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Customer Costs	O & M Cost	Ratio Therms To Total Consumed	Main Cost
2006	\$4.73	\$57	10.16%	\$ 5.79	\$ 38	10.16%	\$4
2007	\$4.64	\$56	10.16%	\$ 5.89	\$ 39	10.16%	\$4
2008	\$4.66	\$60	10.16%	\$ 6.09	\$ 40	10.16%	\$4
2009	\$5.08	\$61	10.16%	\$ 6.20	\$ 41	10.16%	\$4
2010	\$5.20	\$62	10.16%	\$ 6.30	\$ 42	10.16%	\$4
2011	\$5.33	\$64	10.16%	\$ 6.50	\$ 43	10.16%	\$4
2012	\$5.45	\$65	10.16%	\$ 6.60	\$ 44	10.16%	\$4
2013	\$5.58	\$67	10.16%	\$ 6.81	\$ 45	10.16%	\$5
2014	\$5.72	\$69	10.16%	\$ 7.01	\$ 46	10.16%	\$5
2015	\$5.86	\$70	10.16%	\$ 7.11	\$ 47	10.16%	\$5
2016	\$6.00	\$72	10.16%	\$ 7.31	\$ 48	10.16%	\$5
2017	\$6.14	\$74	10.16%	\$ 7.52	\$ 49	10.16%	\$5
2018	\$6.29	\$75	10.16%	\$ 7.62	\$ 50	10.16%	\$5
2019	\$6.44	\$77	10.16%	\$ 7.82	\$ 52	10.16%	\$5
2020	\$6.59	\$79	10.16%	\$ 8.02	\$ 53	10.16%	\$5
2021	\$6.75	\$81	10.16%	\$ 8.23	\$ 54	10.16%	\$5
2022	\$6.91	\$83	10.16%	\$ 8.43	\$ 55	10.16%	\$6
2023	\$7.08	\$85	10.16%	\$ 8.63	\$ 57	10.16%	\$6
2024	\$7.25	\$87	10.16%	\$ 8.84	\$ 58	10.16%	\$6
2025	\$7.42	\$89	10.16%	\$ 9.04	\$ 59	10.16%	\$6

**Table 5**

Gas Costs			
1	2	3	2*3
Year	Therms	Commodity Gas Supply Cost	Gas Supply Cost
2006	45	\$0.9000	\$41
2007	45	\$0.9218	\$41
2008	45	\$0.9437	\$42
2009	45	\$0.9654	\$43
2010	45	\$0.9898	\$45
2011	45	\$1.0133	\$46
2012	45	\$1.0378	\$47
2013	45	\$1.0625	\$48
2014	45	\$1.0880	\$49
2015	45	\$1.1141	\$50
2016	45	\$1.1409	\$51
2017	45	\$1.1683	\$53
2018	45	\$1.1963	\$54
2019	45	\$1.2250	\$55
2020	45	\$1.2544	\$56
2021	45	\$1.2845	\$58
2022	45	\$1.3154	\$59
2023	45	\$1.3469	\$61
2024	45	\$1.3792	\$62
2025	45	\$1.4123	\$64