

ACCOUNTING & FINANCIAL ANALYSIS DIV

June 18, 1999

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 990229-GU

Dear Ms. Bayo:

Enclosed for filing in the above docket please find the original and fifteen copies of the Response of City Gas Company of Florida to Staff's questions following initial review of the Company's depreciation study filing.

Should you have any questions with respect to this filing, please contact me at (850)877-5282.

Sincerely,

Michael A. Palecki

Michael A. Palecki
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NUI Corporation
PMB 110-M
3111-20 Mahan Drive
Tallahassee, FL 32308

- AFA
- APP
- CAF
- CMU
- CTR
- EAG
- LEG
- MAS
- CPC
- RRR
- SEC
- WAW
- OTH

MAP/rt

Encl.

c: Pat Lee

DOCUMENT NUMBER - DATE

07464 JUN 21 99

FPSC-RECORDS/REPORTING

**City Gas Company of Florida
A Division of NUI Corporation
INITIAL REVIEW
DOCKET NO. 990229-GU**

ORIGINAL

1. How were the purchases of the various facilities listed in your study on page 1 incorporated into City Gas Company's natural gas distribution system?

These facilities were incorporated as instructed in attachments 9 and 10 of Rate Case Order No. PSC-96-1404-FOF-GU, dated November 20, 1996.

2. In aging the surviving assets by vintage year, you state on page 2 that certain assumptions were used where historical data was not available.

- a. What accounts was historical data not available?

Historical data was not available for the following accounts:

Meters and Transponders - Account 381

Meter Installations - Account 382

Regulators - Account 383

Regulator Installations - Account 384

- b. Please explain what assumptions and estimates of costs were used to age assets when historical data was not available.

See Attachment A.

3. Structures and Improvements - Account 375

- a. Are any of the assets in this account currently being leased? If so, what is the status of the lease(s)?

All assets in this account are Company owned.

- b. Please provide a location list of your distribution buildings showing the location, in-service date, and January 1, 1999 investment for each.

See Attachment B.

- c. In year 1996, there is an addition of \$2,061 shown in your historical data and not on the annual status report. Please explain. Furthermore, the ending balance shown in your historical data does not match that shown on the annual

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PSC-RECORDS/REPORTING

status report. Please reconcile.

The status report submitted was based on preliminary data pending the completion of our transition from manual to computerized books. The \$2,061 represents fencing installed around our PSL Gate Station.

<i>Reconciliation:</i>	<i>Per Status Report</i>	<i>Per Deprec. Study</i>
<i>Beginning Balance @ 1/1/96</i>	<i>\$1,151,232</i>	<i>\$1,151,232</i>
<i>Additions omitted in CY 96</i>		<i>2,061</i>
<i>Additions recorded in error CY 97</i>	<i>8,081</i>	
<i>Retirements CY 97</i>	<i>692,342</i>	<i>692,342</i>
<i>Totals</i>	<i>\$466,971</i>	<i>\$460,951</i>

- d. In 1997, plant activity consisting of additions of \$8,081 and retirements of \$692,342 are shown on the annual status report but not in your historical data. Moreover, the end of year balance shown in the historical data does match that shown on the annual status report. Please explain.

As stated above, the \$8,081 in additions were recorded in error and the \$692,342 were reported in our historic data as \$554,993 in retirements and \$(137,349) in transfers. This results in the reconciling item noted in item C above of \$8,081, which, as indicated, was recorded in error.

- e. The historical data for 1997 indicates retirements of \$554,993 and negative adjustments and transfers of \$137,349. Please explain why none of this activity is shown on the annual status report.

The \$554,993 in retirements and the negative \$137,349 in transfers are shown on the annual status report, but as a combined number of \$692,342 in retirements.

4. Mains-Other than Plastic - Account 376

- a. Please provide the revised ten year program for the replacement of galvanized mains. If this is not currently available, please summarize the current status and completion schedules.

Attached is a listing of galvanized areas scheduled for replacement. See attachment C.

- b. Are any other major replacement or upgrading projects in process or in the planning stage for this account or other accounts over the next five years? If so, please provide the January 1, 1999 investment associated with any projected retirements.

The Company has plans for upgrading our Opa Locka, Lake Forest, South Miami, Port St. Lucie, Eau Gallie, and Titusville gate stations. Also, we are planning to install three substations and complete phase two of the Merritt Island Reinforcement project. The Company will retire the old regulators and a portion of the pipe at each of the gate stations. It is not known at this time the number of regulators and the quantity of pipe to be retired; therefore, we cannot provide an accurate book value of these assets at this time. We will provide this data to the Commission after we have completed our engineering studies. The Merritt Island Reinforcement project would not require any retirements.

- c. Does the company have any plans for replacing the remaining steel mains? If so, please provide.

There are no current plans to replace the remaining steel mains.

- d. Typically, mains are abandoned in place. As such, one would expect very little, if any, gross salvage to be realized. For this reason, we are curious as to the nature and cause of the 1994 gross salvage. Please provide any information that will help explain this anomaly.

The gross salvage was inadvertently posted to the wrong account on the Net Salvage worksheet; however, it is posted correctly on the books. The salvage should have been posted to 379 M & R - City Gate on the worksheet.

5. Mains - Account 376 & 376.1

Please answer the following questions for plastic and non-plastic mains.

- a. What portion of your investment is under pavement and not under pavement?

We estimate that less than 25% of our mains are under pavement.

- b. Typically, what are the man-hours, loaded hourly labor rate, and cost of

materials associated with the abandonment of a main under pavement? Also, provide this information for a typical abandonment not under pavement.

Most mains and laterals are cut and capped by our contractors and the unit price rates for labor and equipment varies for each division. Attachment D shows a breakdown of labor, equipment and material charges.

- c. What is the length of your average retired main?

The average length of retired main is 117 feet.

6. Services - Other than Plastic - Account 380

- a. Is there a formal replacement program ongoing similar to Account 376? If so, please provide a status update on the retirement of galvanized iron services. How much is remaining to be retired and over what period of time?

See Attachment C, which includes galvanized services subject to replacement.

7. Services - Accounts 380 and 380.1

Please answer the following questions for plastic and non-plastic services.

- a. What portion of your investment is under pavement and not under pavement?

We estimate that approximately 20% of our investments are under pavement or concrete in Miami Division and 10% of our investment is under pavement or concrete in Brevard and PSL Division. It is our policy to avoid paving and concrete where possible for services.

- b. Typically, what are the man-hours, loaded hourly rate, and cost of materials associated with the abandonment of a service under pavement? Also, provide the information for abandonment of a service not under pavement.

The unit price rates for labor and equipment varies for each division. Attachment E shows the breakdown of labor, equipment and material cost.

- c. How many services in each category are associated with the January 1, 1999 investments?

*The number of services are categorized as follows: Plastic - 40,612
Steel - 69,523*

8. Meter Installations - Account 382

- a. What types of activities are included in the removal costs of meter installations?

The removal of a meter consists of physically removing the meter and regulator from the riser and plugging the open line.

9. House Regulators Installations- Account 384

- a. What types of activities are included in the removal costs of regulator installations?

Typically regulators are removed at the same time as meters and the activity for regulator removals is the same as meters.

- b. Please provide a percentage breakdown of the 1998 costs of removal by material, labor, overhead, etc.

The percentage breakdown of the 1998 costs of removal for House Regulators is:

Labor and Materials: 62.7%

Overhead: 37.3%

GENERAL PLANT

The historical data for the majority of the general plant accounts show significant adjustments and transfers in years 1995 and 1998. Please explain.

\$1,501,176.89 of the 1995 adjustments in General Plant relate to the transfer of a portion of the 955 building, computers, furniture and other equipment associated with the formation of a separate set of books identified as "NUI South". NUI South was created for the administration of the companies (including City Gas) within the Southern Division of NUI Corporation. \$69,443.31, representing a gate station that was incorrectly classified, was transferred from 390.0 to 379.0 M&R - City Gate.

In 1998, NUI restructured the management of its utility operations eliminating the NUI South management structure. At that time the general plant was returned to City Gas.

10. Structures and Improvements - Account 390

- a. Please provide a breakdown of all of your buildings in this account by location, in-service date, and January 1, 1999 investment. Please include whether the building is owned or leased.

See Attachment F.

11. Office Equipment - Account 391.1

- a. Do the additions made in the last five years represent modular furniture?

\$58,324.67 of the additions in the last five years represents modular furniture, and overall, modular furniture represents 12% of the total balance at 1/1/99.

- b. Do you have any plans of replacing any office equipment in the next five years? If so, please provide the associated January 1, 1999 dollars to be retired and the year of expected retirement.

There is no current plan to replace office equipment in the next five years.

12. Office Machines & Equipment - Account 391.2

- a. When was the last time an inventory was performed on this account?

A formal inventory of this account was done in 1970.

- b. Are there any plans to retire any of this equipment in next five years? If so, please provide the associated January 1, 1999 dollars to be retired and the year of expected retirement.

The Company is planning to conduct a formal physical inventory of this account within the next six months and assets will be retired based on the results of the physical inventory.

13. Computers - Embedded - Account 391.3

- a. By staff's calculations, the 1993 historical data indicates a year-end plant balance of \$320,967 rather than \$419,399.35 as shown in your study. Please reconcile.

The 1993 year-end plant balance of \$419,399 represents the consolidation of sub-accounts computer - embedded \$98,433 and computer - new \$320,967 to one computer account, as recommended in Docket No. 9401616-GU dated September 22, 1994.

- b. The 1992, 1996, and 1998 vintages indicate January 1, 1999 survivors greater than original vintage placements. Please reconcile.

During the data entry of our plant ledger, several assets were entered with the wrong in-service date, which caused our surviving dollars to be greater than the original vintage placement. At this time the Company has been unable to reconcile these items. We will continue to review these accounts and make all necessary corrections.

- c. Do you have any plans for the retirement of computer equipment during the next five years? If so, please provide the associated dollars to be retired and the year of planned retirement.

The Company is planning to conduct a formal physical inventory of this account within the next six months and assets will be retired based on the results of the physical inventory.

14. Transportation - Combined - Account 392

- a. Please provide a list of all company vehicles in service as of January 1, 1999 showing the corresponding investment and the in-service date of each. Please indicate if the vehicle is owned by the company or is being leased. Also, please provide a typical vehicle lease agreement.

Attached is a listing of Company vehicles in service at 1/1/99. See attachment G. Most of the Company vehicles are leased and the only corresponding investment for these leased units, as of January 1, 1999, is the conversion to CNG.

Attachment I shows a typical lease agreement.

- b. What is the company policy regarding replacement (age, mileage, etc.) of its vehicles?

The current Company policy is to enter 60 month leases for our vehicles. At the end of 60 months, we will continue to use the vehicle if it doesn't have excessive mileage or body wear and has a good operating experience.

- c. Does any transportation equipment weigh more than one ton? If so, provide the January 1, 1999 investment and in-service date.

As of January 1, 1999 we had fourteen vehicles in our fleet weighing more than one ton. Only two of those vehicles are company owned and the remaining are leased. See Attachment H for the in-service date and the January 1, 1999 investment associated with these vehicles.

- d. In reviewing the age distribution for this account, we notice that the 1994 and 1996 vintage survivors are greater than the originally placed vintage additions. Please explain.

During the data entry of our plant ledger, several assets were entered with the wrong in-service date, which caused our surviving dollars to be greater than the original vintage placement. At this time the Company has been unable to reconcile these items. We will continue to review these accounts and make all necessary corrections.

- e. What portion of this account is associated with compressed natural gas cylinders and other conversion equipment?

As of 1/1/99, 70% of this account represents CNG equipment.

15. Stores Equipment - Account 393

- a. Recognizing that 40% of the investment is over 25 years old, when was the last time a physical inventory was performed on this account?

A formal inventory has not been done on this account. However, the Company is planning a formal physical inventory of this account within the next six months.

16. Small Tools - Account 394

- a. Recognizing that about 34% of the account's January 1, 1999 surviving investment is over 16 years old, when was the last time a physical inventory was performed on this account?

A physical inventory of this account was performed in 9/98.

- b. In 1998, what is the nature of the unusually large retirement of \$193,009.81?

The 1998 retirements in this account represents the tools retired as a result of the physical inventory conducted in 9/98.

17. Laboratory Equipment - Account 395

- a. A review of the age distribution indicates that 30% of the account's investment is over 20 years old. For this reason, when was the last time a physical inventory was performed on this account?

A formal inventory has not been done on this account. However, the Company is planning a formal physical inventory of this account within the next six months.

18. Communication Equipment - Account 397

- a. Please provide a breakdown of the 1/1/99 investment included in this account by type of equipment (radios, base station, fiber cable, cellular, PBX, etc.).

Listed below is the breakdown of the 1/1/99 investment in this account:

<i>Mobile Transmitters & Receivers</i>	<i>\$200,047.99</i>
<i>Telephone Equipment</i>	<i>589,646.53</i>
<i>Base Station</i>	<i>45,403.54</i>
<i>Fax Machines</i>	<i>10,396.32</i>
<i>Pagers</i>	<i>6,559.77</i>
<i>Antenna & Tower</i>	<i><u>1,873.10</u></i>
<i>Total</i>	<i>\$860,359.19</i>

- b. Does the company plan any major upgrades to its existing communication equipment in the next five years?

There are no current plans to upgrade our existing communication equipment.

- c. Does the company own any fiber communication equipment, if so what types?

The Company owns a Bay Networks model 28200 switch which connects the 955 and the 933 Buildings in Hialeah. We also own a Lancaster optic transceiver at the 74th street Warehouse. These items are recorded in the computer account 391.3.

- d. The additions in 1998 totaled \$407,963, please explain their nature?

\$359,675 of the additions in 1998 represents the new interactive voice response system. The remaining \$48,288 represent nextel phones and accessories which, including the base station, comprises our current radio system.

19. Miscellaneous Equipment - Account 398

- a. What are the company's plans for retiring any of this equipment in next five years?

The Company is planning to conduct a formal physical inventory of this account within the next six months and assets will be retired based on the results of the physical inventory.

- b. In the average age calculation, we notice that the sum of the weighted ages is divided by \$35,012.68 rather than the total account survivors of \$92,942,82. Staff calculates the average age of this account to be 5.4 years.

The Company agrees with the Staff calculations. Our historical data worksheet contained a formula error, which has since been corrected.

Account 381 - Meters - The Company has aged and priced meters using information from its Meter Management System and cost data from the plant ledger. The number of outstanding meters was determined using a current meter management report which provides a count of meters by size and year. Wherever actual information was available from the plant ledger (cost, size, quantity) it was used in calculating the average cost for that year. If the unit cost could not be determined using the plant ledger, an estimate was used based on actual cost information for the closest year available, adjusted slightly for inflationary factors. The estimated total cost was then determined by multiplying the number of meters by the unit cost for each size of meter for each vintage year.

Once the calculations were performed, a total cost for meters was derived and compared to the general ledger total. As anticipated, because of the use of certain estimates and assumptions in the methodology employed, a slight difference existed between the calculated costs and the general ledger total (less than 5%). Accordingly, the calculated costs were adjusted on a pro rata basis to agree to the general ledger. From that point forward (June, 1996), meters were retired by type and average cost for the vintage year purchased.

Account 381 - Transponders - The Company has aged and priced transponders using information from the manual plant ledger, which gives a count of the number of transponders purchased and the total cost. The average cost per transponder was determined by taking the actual total cost and dividing by the number of transponders purchased. In instances where several different sizes were purchased, an educated guess was performed to estimate the number of each size of transponder purchased.

Account 382 - Meter Installations - The Company aged and priced meter installations using information from the plant ledger. The Company used actual average installation costs for current years, and then used these costs to derive prior years' costs using flat inflationary factors. The estimated total installation cost was then determined by multiplying the number of meters in service for each classification by the installation cost per meter for each respective year.

Account 383 - House Regulators - The Company has aged and priced regulators using information from the Meter Management System and cost data from the plant ledger (See discussion for Account 381 - Meters, above). The number of outstanding regulators was determined by using the meter management system report, which provides a count of meters by size and year, and matching regulator types with corresponding meter types. The average cost per regulator was determined by taking the latest actual total cost and dividing by the number of regulators purchased. If the unit cost could not be determined, an estimate was used. The estimated total cost was then determined by multiplying the number of regulators by size, by the unit cost per regulator for each respective year.

Once the calculations were performed, a total cost for regulators was derived and compared to the general ledger total. As anticipated, because of the use of certain estimates and assumptions in the methodology employed, a difference existed between the calculated costs and the general

ledger total. Accordingly, the calculated costs were adjusted on a pro rata basis to agree to the general ledger.

Retirements of regulators were handled in a similar fashion to meters, as described in Account 381 above.

Account 384 - House Regulator Installations - The Company has aged and priced house regulator installations using the same methodology as for meter installations, described above in Account 382.

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF PROPERTY BY ADDRESS
@ CYE 12/31/98

Attachment B

Acct No.	Address	Description		In Service Date	Cost @ 12/31/98
375	Miami Division				
	933 E. 25 St.	Service Center	Company Owned	May-94	449,306.60
	2691 E. 11 Ave.	Propane Sales	Company Owned	Jul-69	55,142.27
	8150 NW 90 St	Medley - Meter Shop	Sold 9/97	Mar-82	3,383.56
	8150 NW 90 St	Medley - Mueller office	Sold 9/97	Mar-82	40,730.46
	4280 NW 37 Ave.	S. E. Hialeah Gate	Company Owned	Sep-74	604.54
	Items to charged to the wrong Plant Account				12,632.34
	Items to be expensed				2,759.26
	Total Miami				564,559.03
	Brevard Division				
	4180 South US 1	General Office	Company Owned	Nov-94	5,723.92
	Approx. 4000 Capron Road	Titusville Gate	Company Owned	Nov-64	10,983.69
	Total Brevard				16,707.61
TOTAL ACCOUNT 375					581,266.64

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	QUAD	AS-B.	PLATE	2" PE	1-1/4" PE	# OF	FT. OF	COST OF	COST OF	TOTAL	LEAKS	PROJECTED	REPL.	DATE	DATE	ORIG. INS	3% INFL.
2				MAIN	MAIN	SERV.	SERV.	MAIN	SERV.	COST	5 YR.	START DATE	ORDER	START.	COMP.	DATE	T. COST
3						APPOX.											
4	C-111	4C176			19500	144	7200	226200	69120	295320	8	JUL. 98	1		WORKIN	1963	304180
5	C-111	4C03			10550	267	13350	122380	128160	250540	5	OCT. 97	1		COMP.	1963	250540
6	C-111	4C04			10775	59	2950	124990	28320	153310	2	FEB. 98	1		COMP.	1963	153310
7	C-111	4C175			16500	299	14950	191400	143520	334920	7	JUL. 99	1			1963	344968
8	C-169	4C240			3220	39	1950	37352	18720	56072	4	OCT. 99	17			1961	81304
9	B-214	4B125			14265	273	13650	165474	131040	296514	1	JAN. 2000	2			1965	314305
10	B-214	4B126			24900	433	21650	288840	207840	496680	5	OCT. 2000	2			1965	526481
11	B-214	4B124			15880	247	12350	184208	118560	302768	3	OCT. 2001	2			1965	320934
12	A-215	4A14		7300		412	20600	84680	197760	282440	6	APR. 2001	3			1967	307860
13	B-215	4B119		3500	13500	217	10850	197200	104160	301360	8	OCT. 2002	3			1969	328482
14	B-215	4B120			4150	42	2100	48140	20160	68300	0	JUNE. 2002	3			1969	76496
15	B-215	4C291			2200	31	1550	25520	14880	40400	4	OCT. 2002	4			1962	45248
16	C-226	4C242			7550	210	10500	87580	100800	188380	5	DEC. 2002	4			1962	210986
17	C-226	4C230			8200	162	8100	95120	77760	172880	3	JUN. 2003	4			1962	198812
18	C-226	4C305			7100	318	15900	82360	152640	235000	12	OCT. 2003	5			1961	270250
19	C-228	4A15				308	15400	0	147840	147840	6	MAY. 2004	6			1967	174451
20	A-216	4A16		4985		456	22800	57826	218880	276706	4	OCT. 2004	6			1967	334814
21	A-216	4A56				240	12000	0	115200	115200	1	JUN. 2005	6			1967	142848
22	A-216	4C270			7900	161	8050	91640	77280	168920	5	OCT. 2005	7			1970	209461
23	C-209	4C269		3000	620	57	2850	41992	27360	69352	4	APR. 2006	7			1970	85996
24	C-209	4C82			8830	71	3550	102428	34080	136508	1	JUL. 2006	7			1970	173365
25	C-209	4C78			2800	73	3650	32480	35040	67520	0	OCT. 2006	7			1970	85750
26	C-209	4C288			8650	108	5400	100340	51840	152180	5	JAN. 2007	8			1961	193269
27	C-208	4C76			7440	132	6600	86304	63360	149664	4	MAY. 2007	8			1961	194563
28	C-112	4C208				117	5850	0	56160	56160	8	OCT. 2007	9			1970	73008
29	C-112	4C210			4450	100	5000	51620	48000	99620	0	JAN. 2008	9			1970	129506
30	C-112	4C209				49	2450	0	23520	23520	0	APR. 2008	9			1070	30576
31	B-216	4B128		3250	4600	79	3950	91060	37920	128980	7	JUN. 2008	10			1964	167674
32	A-235	4A61			442	82	4100	5127.2	39360	44487.2	1	OCT. 2008	11			1962	57833
33	A-235	4A62				104	5200	0	49920	49920	4	JAN. 2009	11			1962	64896
34	A-235	4A17				353	17650	0	169440	169440	2	MAR. 2009	11			1962	220272
35	C-90	4C196			1950	20	1000	22620	9600	32220	0	N/A	12		COMP.	1964	42853
36	C-90	4C195			3432	62	3100	39811.2	29760	69571.2	0	OCT. 2009	12			1964	92530
37	C-90	4C193			13600	208	10400	157760	99840	257600	3	JAN. 2010	12			1964	342608
38	C-90	4C194			9435	178	8900	109446	85440	194886	3	OCT. 2011	12			1964	265045
39	C-90	3D30	FIELD CHECK				0	0	0	0	0	0					1965
40	D-14	4D30	FIELD CHECK				0	0	0	0	6						1965
41	D-14	4C218			13550	168	8400	157180	80640	237820	3	JUN. 2011	14			1968	330570
42	C-130	4C217			4200	40	2000	48720	19200	67920	3	OCT. 2011	14			1968	94409
43	B-152	4B209			8800	124	6200	102080	59520	161600	5	JAN. 2012	15			1967	229472

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
44	C-89	3C111			3600	29	1450	41760	13920	55680	0	JUL. 2012	16			1962	79066
45	C-89	4C258			10800	74	3700	125280	35520	160800	5	OCT. 2012	16			1962	228336
46	C-109	4C253			10550	93	4650	122380	44640	167020	4	APR. 2013	18			1967	242179
47	C-109	4C368			600	15	750	6960	7200	14160	0	OCT. 2013	18			1967	20532
48	D-15	4D29	FIELD CHECK				0	0	0	0	4		19			1967	
49	D-15	3D31	FIELD CHECK				0	0	0	0	0		19			1965	
50	C-32	4C136			3100	78	3900	35960	37440	73400	4	DEC. 2013	20			1968	106430
51	C-189	4C314			11100	50	2500	128760	24000	152760	1	DEC. 2013	21			1968	98484
52	C-189	4C316			4550	35	1750	52780	16800	69580	2	APR. 2014	21			1968	234320
53	C-131	4C220			14550	168	8400	168780	80640	249420	2	OCT. 2014	22			1962	80736
54	A-236	4A66				91	4550	0	43680	43680	2	JAN. 2014	23			1962	64646
55	D-37	4D40	FIELD CHECK				0	0	0	0	2		24			1965	0
56	C-206	4C87			2100	73	3650	24360	35040	59400	1	MAR. 2014	25			1968	87912
57	B-132	2B04			1800	0	0	20880	0	20880	1	OCT. 2015	26			1967	30902
58	C-50	4C17				55	2750	0	26400	26400	1	NOV. 2015	27			1970	39072
59	C-49	4C301			200		0	2320	0	2320	1	JAN. 2016	28			1961	3434
60	C-210	4C83			6010	43	2150	69716	20640	90356	0	FEB. 2016	29			1970	133727
61	A-234	4A36				57	2850	0	27360	27360	0	MAR. 2016	30			1962	40493
62	B-36	4B96				30	1500	0	14400	14400	0	MAY. 2016	31			1967	21312
63	B-194	4B02			9360	138	6900	108576	66240	174816	0	JUN. 2016	32			1965	258728
64	B-194	4B13			8785	103	5150	101906	49440	151346	0	OCT. 2016	32			1965	223992
65	C-91	4C333				32	1600	0	15360	15360	0	MAR. 2016	33			1964	23347
66	C-71	3C17			620	0	0	7192	0	7192	0	MAY. 2016	34			1963	10932
67	B-210	4B123	FIELD CHECK				0	0	0	0	0		35			1964	0
68	B-210	4B26	FIELD CHECK				0	0	0	0	0		35			1964	0
69					346714	7607	380350	4277488	3651360	7928848	178						9498504

Miami Division:

Steel Cut & Cap

a. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Temp asph</u>	<u>Perm asph</u>	<u>Total</u>
1"	252.00	30.00	2.62	0.00	300.00	584.62
1 1/4"	504.00	50.00	2.62	0.00	300.00	856.62
2"	504.00	60.00	2.98	36.00	300.00	902.98

b. No Asphalt:

1"	252.00	30.00	2.62			284.62
1 1/4"	378.00	50.00	2.62			430.62
2"	378.00	60.00	2.98			440.98

Plastic Cut & Cap

c. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Temp asph</u>	<u>Perm asph</u>	<u>Total</u>
1"	252.00		1.91	0.00	300.00	553.91
1 1/4"	252.00		1.91	0.00	300.00	553.91
2"	372.00		3.91	36.00	300.00	711.91

d. No Asphalt:

1"	252.00		1.91			253.91
1 1/4"	252.00		1.91			253.91
2"	252.00		3.91			255.91

Brevard and PSL Division:

Steel Cut & Cap

a. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Temp asph</u>	<u>Perm asph</u>	<u>Total</u>
1"	55.00	30.00	2.62	0.00	300.00	387.62
1 1/4"	95.00	50.00	2.62	0.00	300.00	447.62
2"	95.00	60.00	2.98	0.00	300.00	457.98

b. No Asphalt:

1"	55.00	30.00	2.62			87.62
1 1/4"	95.00	50.00	2.62			147.62
2"	95.00	60.00	2.98			157.98

Plastic Cut & Cap

c. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Temp asph</u>	<u>Perm asph</u>	<u>Total</u>
1"	29.00		1.91	0.00	300.00	330.91
1 1/4"	35.00		1.91	0.00	300.00	336.91
2"	35.00		3.91	0.00	300.00	338.91

d. No Asphalt:

1"	29.00		1.91			30.91
1 1/4"	35.00		1.91			36.91
2"	35.00		3.91			38.91

Miami Division:

Steel Cut & Cap

a. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Perm asph</u>	<u>Total</u>
1"	175.00		2.62	300.00	477.62
1 1/4"	175.00		2.62	300.00	477.62

b. No Asphalt:

1"	175.00		2.62		177.62
1 1/4"	175.00		2.62		177.62

Plastic Cut & Cap

c. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Perm asph</u>	<u>Total</u>
1"	175.00		1.91	300.00	476.91
1 1/4"	175.00		1.91	300.00	476.91

d. No Asphalt:

1"	175.00		1.91		176.91
1 1/4"	175.00		1.91		176.91

Brevard and PSL Division:

Steel Cut & Cap

a. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Perm asph</u>	<u>Total</u>
1"	59.08		2.62	300.00	361.70
1 1/4"	59.08		2.62	300.00	361.70

b. No Asphalt:

1"	47.26		2.62		49.88
1 1/4"	47.26		2.62		49.88

Plastic Cut & Cap

c. Asphalt:

	<u>L & E</u>	<u>Stopper</u>	<u>Cap</u>	<u>Perm asph</u>	<u>Total</u>
1"	47.26		1.91	300.00	349.17
1 1/4"	47.26		1.91	300.00	349.17

d. No Asphalt:

1"	35.45		1.91		37.36
1 1/4"	35.45		1.91		37.36

CITY GAS COMPANY OF FLORIDA
 ANALYSIS OF PROPERTY BY ADDRESS
 @ CYE 12/31/98

Attachment F

Acct No.	Address	Description		In Service Date	Cost @ 12/31/98
390	Miami Division				
	955 E. 25 St.	General Office	Company Owned	Dec-62	1,309,366.29
	933 E. 25 St.	Service Center	Company Owned	May-94	232,005.47
	1001 E. 25 St.	Accounting/MIS/Payroll Office	Leased	Sep-95	197,284.06
	74th Street	Warehouse	Leased	Mar-98	109,340.28
	Items charged to the wrong Plant Acct.				71,442.54
	Items to be expensed				57,194.38
		Total Miami			1,976,633.02
	Brevard Division				
	4180 South US 1	General Office	Company Owned	Nov-64	360,074.67
	Approx. 4000 Capron Road	Titusville Gate	Company Owned	Nov-64	7,580.35
	821 Main St.	Melbourne Antenna Site	Company Owned	Nov-64	1,325.00
		Total Brevard			368,980.02
	Treasure Coast Division				
	1323 N. W. St. Lucie Blvd.	City Gas Sign		Aug-93	2,772.44
		Total TC Division			2,772.44
TOTAL ACCOUNT 390					2,348,385.48

CITY GAS COMPANY OF FLORIDA

Miami & Port St. Lucie

UNIT	YR	MAKE	MODEL	VIN	LESSOR	PURCHASE	IN-SERVICE
						PRICE	DATE
13	1995	Chevy	S-10	1GCCS14Z9SK250687	Lehman	\$ 13,200	20-May-95
19	1994	Chevy	S-10	1GCCS14Z5R8233683	Lehman	\$ 13,200	30-Jun-94
25	1994	Chevy	S-10	1GCCS14Z2R8234242	Lehman	\$ 13,200	30-Jun-94
28	1994	Chevy	S-10	1GCCS14Z3R8234024	Lehman	\$ 13,200	30-Jun-94
33	1994	Chevy	S-10	1GCCS14Z5R8233540	Lehman	\$ 13,200	30-Jun-94
36	1994	Chevy	S-10	1GCCS14Z2R8234189	Lehman	\$ 13,200	30-Jun-94
44	1995	Chevy	S-10	1GCCS14Z3SK251947	Lehman	\$ 13,200	30-Jun-95
47	1994	Chevy	S-10	1GCCS14ZXR8233372	Lehman	\$ 13,200	30-Jun-94
49	1995	Chevy	S-10	1GCCS14Z1SK251168	Lehman	\$ 13,200	20-May-95
51	1994	Chevy	S-10	1GCCS14Z4R8233268	Lehman	\$ 13,200	30-Jun-94
52	1994	Chevy	S-10	1GCCS14Z7R8234673	Lehman	\$ 13,200	30-Jun-94
60	1993	Chevy	S-10	1GCCS14Z7P0192758	Lehman	\$ 13,200	29-Jul-93
68	1994	Chevy	S-10	1GCCS14Z0R8234336	Lehman	\$ 13,200	30-Jun-94
104	1994	Chevy	1T	1GBJC34K2RE174553	Lehman	\$ 27,500	31-May-94
*110	1999	Chevy	F150	1FTRF17Z2WKC04277	Nations Bank	\$ 23,000	4/1/99
117	1995	Chevy	3/4T	1GBGC24KXSE115776	Lehman	\$ 20,000	11/1/95
118	1995	Chevy	1T	1GBJC34K4SE115591	Lehman	\$ 27,500	30-Nov-94
120	1994	Chevy	3/4T	1GCGC24K3RE153100	Lehman	\$ 20,000	1/1/98
122	1997	Chevy	3/4T	1GBGC24R5VE272911	NationsBanc	\$ 23,000	6/1/97
128	1995	Chevy	3/4T	1GCG24K7SZ251612	Lehman	\$ 20,000	8/1/95
134	1995	Chevy	1T	1GBJC34K3SE115422	Lehman	\$ 27,500	11/30/94
139	1996	Ford	3/4T	1FTHF25HOTLA67681	Lehman	\$ 20,000	6/1/96
140	1994	Chevy	3/4T	1GCGC24K4RE154191	Lehman	\$ 24,000	31-Jan-94
144	1996	Ford	1T	2FDKF37H3TCA67569	Lehman	\$ 22,900	26-Jun-96
145	1995	Chevy	G-20	1GCEG25H9SF227733	Lehman	\$ 20,000	10/1/95
148	1997	Chevy	Sierra C31003	1GBJC34ROVF047219	NationsBanc	\$ 22,000	6/1/97
150	1992	Chevy	3/4T	1GBGC24K0NE112387	Lehman	\$ 20,000	9/1/95
151	1996	Ford	F250	1FTHF25H3TEA85435	Lehman	\$ 21,000	3/1/96
152	1996	Ford	F250	1FTHF25H5TEA08472	Lehman	\$ 21,000	3/1/96
153	1996	Ford	F250	1FTHF25H1TEA79620	Lehman	\$ 21,000	3/1/96
154	1995	Chevy	G20	1GCEG25HXSF227756	Lehman	\$ 21,000	3/1/96
156	1995	Chevy	G-20	1GCEG25H8SF113450	Lehman	\$ 20,000	5/1/95
157	1996	Ford	3/4T	1FTHF25H6TLA56636	Lehman	\$ 20,000	6/1/96
158	1997	Chevy	C2500	1GBGC24R7VE273090	Nations Bank	\$ 20,000	11/1/97
162	1996	Ford	3/4T	1FTHF25H7TLA56595	Lehman	\$ 20,000	6/1/96
163	1994	Chevy	appl van	1GBJH32K1R3311434	Lehman	\$ 24,200	31-May-94
170	1995	Chevy	3/4T	1GBGC24K7SE113550	Lehman	\$ 24,200	30-Nov-94
174	1995	Chevy	G-20	1GCEG25K1SF183528	Lehman	\$ 19,800	20-May-95
181	1995	Chevy	G-20	1GCEG25H8SF231143	Lehman	\$ 19,800	27-Nov-95

CITY GAS COMPANY OF FLORIDA

Miami & Port St. Lucie

UNIT	YR	MAKE	MODEL	VIN	LESSOR	PURCHASE PRICE	IN-SERVICE
							DATE
183	1993	Chevy	1/2T	1GCEC14Z8PE206059	Nations Bank	\$ 23,000	4/1/99
184	1991	Chevy	1/2T	1GCEC14Z3ME208295	Nations Bank	\$ 23,000	4/1/99
185	1995	Chevy	G-20	1GCEG25H2SF230487	Lehman	\$ 20,000	11/1/95
187	1995	Chevy	3/4T	1GDGC24K9SE115266	Lehman	\$ 20,000	11/1/95
189	1996	Ford	3/4T	1FTHF25H1TEA42521	Lehman	\$ 20,000	6/1/96
200	1994	Chevy	1/2T	1GCDC14H8RE163476	Lehman	\$ 18,800	16-Apr-94
204	1996	Ford	3/4T	1FT4F25H9TLA56355	Lehman	\$ 22,900	26-Jun-96
205	1994	Chevy	1/2T	1GCEC14Z8RZ136090	Lehman	\$ 18,800	31-Jan-94
210	1995	Chevy	3/4T	1GBGC24K2SE112564	Lehman	\$ 24,000	30-Nov-94
211	1995	Chevy	3/4T	1GBGC24K0SE112739	Lehman	\$ 24,000	30-Nov-94
218	1997	Chevy	Sierra C31003	1GBJC34R3VF047764	NationsBanc	\$ 26,438	18-Aug-97
219	1994	Chevy	1/2T	1GCEC14Z5RZ269972	Lehman	\$ 18,800	16-Sep-94
220	1995	Chevy	G-20	1GCEG25H3SF228893	Lehman	\$ 19,800	23-Oct-95
226	1997	Chevy	G-20 VAN	1GCGG26R2V1064605	NationsBanc	\$ 20,177	30-Jun-97
249	1994	Chevy	Pickup	1GCEC14Z4RZ186355	Lehman	\$ 18,800	16-Feb-94
250	1996	Ford	3/4T	1FTHF25H5TLB11822	Lehman	\$ 22,900	22-Jul-96
251	1994	Chevy	S-10	1GCCS14Z3R8117608	Lehman	\$ 16,200	16-Sep-94
254	1996	Ford	3/4T	1FTHF25H3TLA14375	Lehman	\$ 22,900	22-Jul-96
255	1996	Ford	3/4T	2FTHF25H9TCA62408	Lehman	\$ 22,900	22-Jul-96
256	1995	Chevy	C2500	1GCGC24KOSZ250785	Lehman	\$ 22,900	31-Aug-95
260	1996	Ford	3/4T	1FTF25H2TLB11843	Lehman	\$ 22,900	22-Jul-96
268	1996	Dodge	B250	2B7HB21X5TK173942	Lehman	\$ 19,900	26-Jun-96
270	1995	Chevy	C2500	1GCGC24KXSE115272	Lehman	\$ 23,000	20-May-95
273	1993	Chevy	S-10	1GCCS14Z0R0192858	Lehman	\$ 13,000	16-Aug-93
275	1995	Chevy	C2500	1GCGC24KOSE170071	Lehman	\$ 24,000	30-May-95
303	1996	Pont	Bonnvl	1G2HX52K4T4254645	NationsBanc	\$ 22,513	01-May-96
304	1996	Dodge	Interpid	2B3HD46T7TH254838	NationsBanc	\$ 17,583	07-Oct-96
324	1994	Chevy	Lumina	2G1WL54T5R9157294	Lehman	\$ 16,100	16-Jan-94
329	1997	Chevy	Cavalier	1G1JF5245V7308126	NationsBanc	\$ 12,057	02-Jun-97
344	1998	Chevy	Lumina	2G1WL52MXW9179086	NationsBanc	\$ 15,936	10-Dec-97
346	1996	Ford	Aerostar	1EMCA11U3TZB11302	Lehman	\$ 18,100	26-Jun-96
348	1997	Chevy	Lumina	2G1WL52M6V9321139	NationsBanc	\$ 18,253	20-Jun-98
349	1997	Chevy	Lumina	2G1WL52M6V9322565	NationsBanc	\$ 15,870	11-Jun-97
350	1993	Chevy	Cavalier	1G1JC5444P7110226	Lehman	\$ 13,500	22-Sep-92
371	1993	Dodge	Intrepid	2B3ED46T8PH683236	NationsBanc	\$ 17,787	29-Jul-93
372	1993	Jag	XJS	SAJNW4742PC186901	Lehman		26-Jan-93
380	1997	Mercury	Mountain	4M2DU52P4VUJ60230	NationsBanc	\$ 30,205	24-Jun-97
381	1997	Toyo	4 runner	JT3GN86R3V0022865	NationsBanc	\$ 26,800	21-Jan-97
382	1997	Chevy	Lumina	2G1WL52M5V9318930	NationsBanc	\$ 18,253	18-Jun-97

CITY GAS COMPANY OF FLORIDA

Miami & Port St. Lucie

UNIT	YR	MAKE	MODEL	VIN	LESSOR	PURCHASE	IN-SERVICE
						PRICE	DATE
383	1997	Chevy	Lumina	2G1WL52M7V9145847	NationsBanc	\$ 19,133	26-Jun-97
384	1997	Chevy	Lumina	2GIWL52M6V9243302	NationsBanc	\$ 15,870	30-Jun-97
8082	1998	Ford	Ranger	1FTYRIOC3WTA64484	NationsBanc	\$ 14,365	6/7/98
8104	1998	Chevy	3500	1GBJC34R3WF067896	NationsBanc	\$ 23,000	6/1/98
8134	1998	Chevy	3500	1GBJC34R3WF068809	NationsBanc	\$ 22,418	11/23/98
8186	1998	Chevy	2500	1GBGC24R6WE117365	NationsBanc	\$ 23,000	6/1/98
8205	1998	Ford	F250	1FTRF27Z7WKC04278	NationsBanc	\$ 27,110	22-Jan-99
8214	1998	Chevy	3500	1GBJC34R7WF004871	NationsBanc	\$ 36,051	16-Jan-98
8225	1998	Chevy	3500	1GBJC34R4WF055907	NationsBanc	\$ 22,418	16-Jul-98
8238	1998	Ford	Contour	1FAFP65Z7WK315073	NationsBanc	\$ 18,806	22-Oct-98
8257	1998	Ford	2500	1FTNE24L5WHA25395	NationsBanc	\$ 20,920	26-May-98
8259	1998	Ford	2500	1FTNE24L5WHA84588	NationsBanc	\$ 20,920	26-May-98
8263	1998	Ford	2500	1FTNE24L5WHA84604	NationsBanc	\$ 20,920	26-May-98
8277	1998	Ford	2500	1FTNE24L5WHA84606	NationsBanc	\$ 20,920	26-May-98
8315	1998	Chevy	Lumina	2G1WL52M1W9243189	NationsBanc	\$ 19,000	01-Jun-98
8327	1998	Ford	Contour	1FAFP65Z5WK315072	NationsBanc	\$ 18,806	22-Oct-98
8330	1998	Ford	Contour	1FAFP65Z3WK253512	NationsBanc	\$ 18,617	12-Jun-98
8331	1998	Ford	Contour	1FAFP65Z5WK253513	NationsBanc	\$ 18,617	22-May-98
8333	1998	Ford	Contour	1FAFP65Z1WK253511	NationsBanc	\$ 18,806	22-May-98
8334	1998	Ford	Contour	1FAFP65Z1WK253514	NationsBanc	\$ 18,806	22-May-98
8336	1998	Dodge	Intrepid	2B3HD46R5WH220485	NationsBanc	\$ 21,440	30-Jun-98
8338	1998	Ford	Contour	1FAFP65Z5WK315071	NationsBanc	\$ 18,806	22-Oct-98
8339	1998	Ford	Contour	1FAFP65Z5WK315070	NationsBanc	\$ 18,806	22-Oct-98
8370	1998	Infinity	J30	JNKCA21A2WT620531	NationsBanc	\$ 28,481	30-Jun-98
9274	1999	Ford	E250	1FTPE2427XHA64958	NationsBanc	\$ 20,920	01-Feb-99

many original purchase prices are estimates

\$ 2,040,030

CITY GAS COMPANY OF FLORIDA

3-Rockledge(Brevard)

UNIT	YR	MAKE	MODEL	VIN	LESSOR	PURCHASE	
						PRICE	IN-SERVICE DATE
*17	1994	Chev	C2500	1GCGC24K8RE270462	S & S	\$ 20,000	8/1/94
18	1997	Chev	3/4 T	1GCGC24RXVZ207590	NationsBanc	\$ 23,958	6/1/97
*40	1994	Chev	C2500	1GCGC24K8RE273152	S & S	\$ 20,000	8/1/94
*43	1994	Chev	C2500	1GCGC24K3RE270790	S & S	\$ 20,000	8/1/94
61	1997	Chev	C2500 3/4 T	1GBGC24R8VZ241063	NationsBanc	\$ 23,617	6/1/97
66	1997	Chev	C2500	1GBGC24R4VE273189	NationsBanc	\$ 25,262	6/1/97
69	1997	Chev	C2500	1GBGC24R8VE273423	NationsBanc	\$ 25,262	6/1/97
70	1998	Chev	S-10	1GCCS1445WK184617	NationsBanc	\$ 12,410	2/19/98
71	1998	Chev	S-10	1GCCS1445WK172371	NationsBanc	\$ 12,400	1/27/98
72	1998	Chev	S-10	1GCCS1448WK172204	NationsBanc	\$ 12,400	1/27/98
73	1998	Chev	S-10	1GCCS1440WK173718	NationsBanc	\$ 12,400	1/27/98
74	1997	Chev	3/4 T	1GCGC24R6VZ208445	NationsBanc	\$ 23,958	6/1/97
*77	1994	Chev	C2500	1GCGC24K7RE270971	S & S	\$ 20,000	8/1/94
78	1998	Chev	C2500	1GBGC24R5WE129877	NationsBanc	\$ 23,940	5/6/98
*85	1994	Chev	C2500	1GCGC24K9RE156180	S & S	\$ 20,000	12/1/97
*86	1994	Chev	C2500	1GCGC24K5RE157777	S & S	\$ 20,000	12/1/97
*87	1994	Chev	C2500	1GBGC24K5RE306063	S & S	\$ 20,000	10/1/95
*88	1994	Chev	C2500	1GBGC24K2RE303914	S & S	\$ 20,000	10/1/95
89	1997	Chev	C2500 3/4 T	1GBGC24R3VE178123	NationsBanc	\$ 23,617	6/1/97
94	1998	Chev	C1500	1GCEC14W5WZ128952	NationsBanc	\$ 16,574	10/20/97
95	1998	Ford	F150	1FTZF172XWNB11301	NationsBanc	\$ 16,717	4/30/98
97	1998	Ford	F-150	1FTRF17Z6WKC04279	NationsBanc	\$ 21,950	11/13/98
98	1998	Chev	C1500	1GCEC14W8WZ129769	NationsBanc	\$ 16,574	11/10/97
101	1990	Chev	1 T	1GBJC34KXLE201442	OWNED	\$ 12,180	5/31/90
109	1997	Chev	C1500	1GCEC14W6VZ180542	NationsBanc	\$ 16,603	6/1/97
*131	1994	Chev	C1500	1GCEC14Z4RZ240172	Lehman	\$ 15,000	8/16/94
*112	1993	Chev	1/2 T	1GCDC14Z6PE132877	Lehman	\$ 11,000	11/16/92
114	1985	Chev	C-20	2GBGC24MXF1126642	OWNED	\$ 12,225	1/14/85
123	1998	Ford	E250	1FTNE24ZXWHB75393	NationsBanc	\$ 28,215	9/11/98
124	1995	Chev	G-20	1GCEG25H2SF240002	S & S	\$ 19,930	1/15/96
125	1998	Ford	F-150	1FTRF17Z0WKC04276	NationsBanc	\$ 25,895	11/18/98
132	1989	Chev	1 T	1GBJR34K8KJ108231	OWNED	\$ 17,297	11/17/88
133	1993	Chev	C1500	1GCEC14Z7PE211348	S & S	\$ 15,014	6/28/93
136	1998	GMC	Savana	1GDJG31R1W1072015	NationsBanc	\$ 35,371	6/15/98
175	1997	Chev	Gruman	1GBHP32R6V3300180	NationsBanc	\$ 31,141	4/28/97
*177	1994	Chev	1/2 T	1GCEC14Z5RZ226006	Lehman	\$ 15,000	5/27/94

CITY GAS COMPANY OF FLORIDA

3-Rockledge(Brevard)

UNIT	YR	MAKE	MODEL	VIN	LESSOR	PURCHASE PRICE	IN-SERVICE
							DATE
*178	1994	Chev	1 T	1GBJC34K1RE192798	Lehman	\$ 20,000	5/31/94
179	1994	Chev	C3500	1GBJC34K7RE193633	S & S	\$ 19,875	6/16/94
*202	1994	Chev	1/2 T	1GCEC14H9RE215587	Lehman	\$ 15,000	4/21/94
253	1993	Chev	C1500	1GCEC14Z5PE240282	S & S	\$ 15,014	6/29/93
*285	1993	Chev	C2500	1GBGC24K1PE190003	Lehman	\$ 20,000	3/31/93
305	1997	Dodge	Intrepid	2B3HD46F0VH706609	NationsBanc	\$ 18,033	5/12/97
310	1997	Chev	Lumina	2G1WL52M7V9321361	NationsBanc	\$ 15,870	6/24/97
337	1997	Chev	Cavalier	1G1JF524XV7323365	NationsBanc	\$ 12,589	6/24/97
338	1997	Chev	Cavalier	1G1JF5245V7320874	NationsBanc	\$ 12,589	6/23/97
341	1997	Chev	Cavalier	1G1JF5240V7322435	NationsBanc	\$ 12,589	6/24/97
342	1997	Chev	Cavalier	1G1JF5245V7323418	NationsBanc	\$ 12,589	6/24/97

• indicates purchase price is estimated

\$ 880,057

CITY GAS COMPANY OF FLORIDA

UNIT	YR	MAKE	MODEL	LESSOR	01/01/99 Investment	IN-SERVICE DATE	> TON
104	1994	Chevy	1T	Lehman	\$ 2,086	31-May-94	Yes
118	1995	Chevy	1T	Lehman	\$ 2,086	30-Nov-94	Yes
134	1995	Chevy	1T	Lehman	\$ 5,724	11/30/94	Yes
144	1996	Ford	1T	Lehman	\$ 2,086	26-Jun-96	Yes
8104	1998	Chevy	3500	NationsBanc	\$ -	6/1/98	Yes
8134	1998	Chevy	3500	NationsBanc	\$ -	11/23/98	Yes
8214	1998	Chevy	3500	NationsBanc	\$ -	16-Jan-98	Yes
8225	1998	Chevy	3500	NationsBanc	\$ -	16-Jul-98	Yes
101	1990	Chev	1 T	OWNED	\$ 4,870	5/31/90	Yes
132	1989	Chev	1 T	OWNED	\$ 17,383	11/17/88	Yes
136	1998	GMC	Savana	NationsBanc	\$ -	6/15/98	Yes
175	1997	Chev	Gruman	NationsBanc	\$ -	4/28/97	Yes
178	1994	Chev	1 T	Lehman	\$ 2,086	5/31/94	Yes
179	1994	Chev	C3500	S & S	\$ 2,086	6/16/94	Yes
					\$ 38,407		

The January 1, 1999 investments shown above represent exclusively CNG equipment except for vehicles 101 and 132 which are company owned. The investments for the Company owned vehicles include the vehicle cost as well as the CNG equipment. The highlighted items were based on the historical cost of a CNG conversion.

NationsBank

NationsBank Leasing Corporation
 2300 Northlake Centre Dr., Suite 300
 Tucker, Georgia 30084-4007
 Tel 404-270-8400

Attachment I

NBLC #	1585473
Customer Unit ID	21573

Dealer: **JIM LUPIENT ENTERPRISES**
7100 WAYZATA BLVD

115128

#338

MINNEAPOLIS

MN 55426

PAGE 1 OF 1

Lessee: **ELIZABETHTOWN GAS CO. C/O**
CITY GAS COMPANY
P.O.B. 3175
ATTN: STEVE FREEDLEY
UNION

Customer #
0244304

NJ 07083

Driver: **POOL VEHICLE**
CITY GAS OF FLORIDA
4180 SOUTH US HWY ONE
ROCKLEDGE

FL 32955

DATE DELIVERED 07/03/97
 NOTE PAY BEGINS

Year	Make	Model	Body	Serial Number	Color
1997	CHEV	CAVALIER	4 DR SEDAN	IC1JF5245V7320874	BRIGHT WHITE

Accessories

Payment Schedule

Period	No. of Months	Rate	
1	12	2,430.0000 %	\$ 305.91
2	12	2,290.0000 %	\$ 288.25
3	12	2,140.0000 %	\$ 269.40
4	12	1,990.0000 %	\$ 250.50
5	12	1,850.0000 %	\$ 232.80
6		%	\$
7		%	\$
Capitalized Cost		12,588.91	

NationsBank Leasing Corporation

Authorized Signature

Monthly Extension Rental

\$ 5.00

Date

07/02/97

10-04-824 (4/94) NEW 95-14-045 OLD

CUSTOMER COPY

NationsBanc Leasing Corp.

2300 Northlake Centre Drive, Suite 300
Tucker, Georgia 30084

Payment Schedule Detail Sheet

NBLC #: 1585473

Lease Term / Sch #: 60

Delivery Date: July 03, 1997

(+) Factory Invoice	\$12,485.56
(+) Dealer Markup	N/A
(-) Dealer Incentives	N/A
(+) Dealer Install Items	N/A
(+) License & Title	\$103.35
(+) Sale Tax	N/A
(+) Additional Tax	N/A
(+) Self Tax	N/A
Dealer Price:	\$12,588.91
(-) License && Title (Billed Separately)	N/A
(-) Sales Tax (Billed Separately)	N/A
(-) Additional Tax (Billed Separately)	N/A
(-) Driver Pay (Billed Separately)	N/A
(-) Cap Adjustment	N/A
(+) Stock Fee or Cap Adjustment	N/A
Total Capitalized Cost:	\$12,588.91

1997 CAVALIER LS 4-DOOR SEDAN
 16U BRIGHT WHITE /L46
 30C MEDIUM BLUE SPORT CLOTH
 ORDER NO. 044010/FNE STOCK NO.
 VIN 1G1 JF52 45 V320874

CHEVROLET MOTOR DIVISION
 GENERAL MOTORS CORPORATION
 30007 VAN DYKE
 WARREN MI 48093-2330
 VEHICLE INVOICE 1012/030310

 MODEL & FACTORY OPTIONS MSRP INV AMT FLEET
 1JF69 CAVALIER LS 4-DOOR SEDAN 13350.00 12242.70 INVOICE 06/02/97
 AK9 SPORT CLOTH BUCKET SEATS 0.00 0.00 SHIPPED 06/02/97
 CD4 INTERMITTENT WINDSHIELD WIPER 65.00 37.20 EXP I/T 06/10/97
 SYSTEM INT COM 06/10/97
 FE9 FEDERAL EMISSIONS N/C N/C PRG EFF 03/26/97
 LN2 2.2 LITER SPI L4 ENGINE N/C N/C KEYS 7P34 7P34
 MX0 4-SPEED AUTOMATIC TRANSMISSION N/C N/C WFP-S WIR OPT-1
 NW7 TRACTION CONTROL N/C N/C FAN: 629756
 WPD P195/65 R-15 S/B RADIAL B/W N/C N/C BANK: PRIMUS AUTO
 TIRES CHG-TU 04-332
 VQ1 FLEET ORDERING & ASSIST. PRG. 0.00 0.00 SHIP-10 26-463
 WITH QUARTERLY HOLDBACK BOB STEELE CHEVRO
 VX5 FLEET INCENTIVE INVOICE CREDIT 0.00 300.00- COCOA FL
 1AA RETAIL AMENITY DELETE 0.00 14.34-
 16U BRIGHT WHITE 0.00 0.00 SHIP WT: 2689
 30C MEDIUM BLUE SPORT CLOTH 0.00 0.00 HP: 19.6
 FLT629/36 NATIONSBANC 21573 CUST PO NUMBER:
 21573
 DAN: 01412
 MENU 6/2.23

TOTAL MODEL & OPTIONS 13445.00 11985.56 A/C 231 12082.21
 DESTINATION CHARGE 300.00 500.00 H/B 261 403.35

TOTAL 13945.00 12485.56 PAY 310 12485.56

 INVOICE DOES NOT REFLECT DEALER'S ULTIMATE COST BECAUSE OF MANUFACTURER
 REBATES, ALLOWANCES, INCENTIVES, HOLDBACK, FINANCE CREDIT AND RETURN TO
 DEALER OF ADVERTISING MONIES, ALL OF WHICH MAY APPLY TO VEHICLE.

7340c

HAROLD CHEVROLET INC./CLIENT



JIM LUPIENT ENTERPRISES

LOCAL (612) 546-2350

NATIONAL FLEET SALES

Attachment I
P.O. BOX 27046
MINNEAPOLIS, MINNESOTA 55427-0046
TOLL FREE 1-800-328-0608
FAX 1-612-546-5773

12-2-97

DELIVERING DEALER
BOB STEELE CHEVROLET
 780 EAST HERRITT ISLAND CSWY
 HERRITT ISLAND FL 32952
 407-632-6700
 DAN WALKER / *DAVID STEELE* FEE: 150.00

FACTORY INFORMATION
 MODEL: 97 CHEVROLET CAVALIER LS SEDAN
 COLOR: BRIGHT WHITE
 V.I.N.: 1GLJF5245V7320874 *NBL*
1585473

JEFF
770
370
8502

CONTACT WHEN VEHICLE READY FOR DELIVERY PRIOR TO REGISTRATION
POOL VEHICLE
 CITY GAS OF FLORIDA
 4180 SOUTH US HWY ONE
 ROCKLEDGE FL 32955
 407-636-4644

TITLE AND REGISTER TO
 NATIONSBANC LEASING CORPORATION
 2300 NORTHLAKE CENTER DRIVE, SUITE 300
 TUCKER GA 30084
JEB GODBOUNT

LIEN HOLDER
 NONE

INSURANCE INFORMATION
 ASSOCIATED ELECTRIC & GAS INS.
 X028A1A96 EXP. 10-1-97

SALES TAX INSTRUCTIONS
 EXEMPT#78-36-055392-23
 FED ID#56-0684252

SPECIAL INSTRUCTIONS
 NEW PLATES PLEASE!!

DRIVER SIGNATURE
 THE ABOVE REFERENCED VEHICLE WAS RECEIVED IN GOOD CONDITION, UNLESS NOTED BELOW.

Gregory Roy
 DRIVER SIGNATURE DATE *6-7-97*
 DEALER SIGNATURE PLATE #
 USED CAR TURNED IN YES NO NEW TRANSFER

OK-109657 (J66791) Reynolds • Reynolds

WHITE - DEALER YELLOW - RETURN TO DEALER PINK - CUSTOMER GREEN - FILE COPY GOLDENROD

VIN:	1GLJF5245V7320874
ACCOUNT:	
P.O.#:	21573
STOCK #:	7340C
INVOICE #:	
C.D. FEE	150.00
SALES TAX	EXEMPT
LIC. & TITLE FEE	78.35
MISC. (ITEMIZE)	
TOTAL \$	

CURTIS



JIM LUPIENT ENTERPRISES
LOCAL 612-546-2350
TOLL FREE 1-800-328-0608
7100 WAYZATA BLVD.
MINNEAPOLIS, MINNESOTA 55426

JUNE 5 19 97

004646

AT SIGHT PAY TO THE ORDER OF **BOB STEELE CHEVROLET** \$ _____ DOLLARS

First Bank Havre
First Bank Montana National Association
236 First Street
Havre, MT 59601

NON-NEGOTIABLE WITHOUT DRIVER'S SIGNATURE BELOW
NOT TO EXCEED \$1500.00
VOID AFTER 60 DAYS

Gregory Roy **NON-NEGOTIABLE** *6-7-97*
SIGNED CAR RECEIVED DATE

MIN-24-37 JUNE 05 11 11 AM '97

NBLC# 1585 3

Date 03/18/97

Customer ID# 21573

INSURANCE INFO: EXPIRES: 10/01/97
POL# K028A1496

NationsBank

Purchase Order

NationsBank Leasing Corporation
Post Office Box 4431
Atlanta, GA 30302-4431
Tel 404-391-4200

CO.: ASSOCIATED ELECTRIC & GAS INS.
AGCY: NUT

770-270-4400

Dealer: **110128 JIM LUPIENT ENTERPRISES**
7100 WAYZATA BLVD
MINNEAPOLIS MN 55426
Telephone # **612 546-2350**

Preferred Delivery Dealer (Optional)
Bob Skel Cherry
Co., FL

Phone # **0487200**
NUT CORPORATION
ATTN: ANNETTE BRONN
PO BOX 3175
UNION NJ 07083
Telephone #

Driver Mail To (If Diff Than Driver Location)
Telephone #

Dealer Location: **POOL VEHICLE**
CITY GAS OF FLORIDA
4180 SOUTH US HWY ONE
ROCKLEDGE FL 32955
Telephone # **807 636-4044** Res. Telephone #

Tax Exemption # **74-36-055392-23**
Dealer Markup
Fin. Account # **529756-FNE**
Dealer Stock #

Make: **CHEV** Model: **CAVALIER**
Color: **BRIGHT WHITE**

Body: **3 DR SEDAN**
Interior Color: **ADRIATIC BLUE CLOTH**

Accessories (Equipment not included will not be paid for)
STOR KEY ADJUSTED SECS
Add 2 Jet Gas

NationsBank Leasing Unit #	Year	Serial #	If this box is completed, used vehicle will be turned into dealer and driver must sign used vehicle condition report.
Make	Model	Body Style	

Used Car Description: **NationsBank Leasing Corporation**
Purchasing Agent: *[Signature]*

Delivery Receipt: I hereby certify that I have received the above described unit in satisfactory condition unless otherwise noted.

Driver Must Sign Here and Complete Area	Date Received	New Car Received At	Signature of Lessee Representative
		City State	

X

NationsBank

NationsBank Leasing Corporation
 3300 Northlake Centre Dr, Suite 300
 Tucker GA 30084-4007
 Attn: Niki Picardi
 Tel (770) 270-8400
 FAX # (770) 270-8495

Car Order Form

C 04881

Date 2/20/97
 Customer Unit ID Number 21573 Customer Number 0244304
 Factory Order Stock Lease Term 60 Months

Customer Information

Name Elizabethtown Gas Co
 Address One Elizabethtown Plaza
 City Union State NJ Zip 07083
 Telephone Number (908) 289-5000, ext 6101
 Contact Stephen Friedley (NEW) BRE

Special Instructions (Optional)

Deliver to:
Bob Steel Chevy
Coco, FL

Driver Information

Driver Location (Check One) Business Address Home Address

Name City Gas of Florida
 Address 4180 South US Highway One
 City Rockledge State FL Zip 32955
 County _____
 Business Telephone (407) 636-4644 Residential Telephone _____

Driver Mail To (If other than Driver location)

JEB GODBEE?

Vehicle Information

Year 1997 Make CHEVROLET Model CAVALIER LS1 JF69 Body SEDAN 4D
 Prototype Number _____ Serial Number (VIN) _____ Stock Number _____
 Exterior Color BRIGHT WHITE Interior Color ADRATIC BLUE Cloth Vinyl Leather

Extended Warranty

Functional		Interior		Miscellaneous	
<input checked="" type="checkbox"/> 001 4 Cyl. Eng. <u>2.2</u> liter	<input type="checkbox"/> 027 RH Remote Mirror	<input type="checkbox"/> 053 Power Windows			
<input type="checkbox"/> 002 6 Cyl. Eng. _____ liter	<input type="checkbox"/> 028 RH Manual Mirror	<input type="checkbox"/> 054 Split Front Seats			
<input type="checkbox"/> 003 8 Cyl. Eng. _____ liter	<input type="checkbox"/> 036 Luggage Rack	<input type="checkbox"/> 055 Bucket Seats			
<input type="checkbox"/> 012 5 Sp. Manual Transmission	<input type="checkbox"/> 038 Wheel Covers _____	<input type="checkbox"/> 057 Console			
<input type="checkbox"/> 013 Automatic Transmission	<input type="checkbox"/> 068 Wheels	<input type="checkbox"/> 060 Tilt Steering Wheel			
<input checked="" type="checkbox"/> 014 Auto./Overdrive Trans. <u>MXO</u>		<input checked="" type="checkbox"/> 062 Intermittent Wipers			
<input type="checkbox"/> 016 Cruise Control		<input checked="" type="checkbox"/> 063 Front Floor mats			
<input checked="" type="checkbox"/> 018 Anti-Lock Brakes	<input type="checkbox"/> 039 Air Conditioning	<input checked="" type="checkbox"/> 064 Rear Floor mats			
<input checked="" type="checkbox"/> 019 Blackwall Tires	<input checked="" type="checkbox"/> 041 Rear Defroster				<u>SEE ATTACHED SPEL</u>
<input type="checkbox"/> 020 Whitewall Tires	<input type="checkbox"/> 044 AM/FM Stereo Radio				
<input checked="" type="checkbox"/> 021 Conventional Spare Tire	<input type="checkbox"/> 045 Stereo Radio/Cassette				
<input type="checkbox"/> 022 HD Suspension	<input type="checkbox"/> 043 Stereo Radio/CD Player				
	<input type="checkbox"/> 048 Power Door Locks				
	<input type="checkbox"/> 049 Power Driver Seat				
	<input type="checkbox"/> 050 Power Passenger Seat				
	<input type="checkbox"/> 051 Power Trunk Release				
<input type="checkbox"/> 024 Accent Stripe _____					
<input checked="" type="checkbox"/> 026 LH Remote Mirror					

Used Vehicle Information

If a used vehicle is to be returned to NBLC complete this section.
 NBLC Number _____ Customer Vehicle ID Number _____ Mileage _____
 Serial Number _____

We authorize NationsBank Leasing Corporation to order new vehicle and to dispose of used vehicle, if any, as described and we appoint person designated above as assigned driver to accept delivery and approve condition of new vehicle and equipment in our behalf.

Stephen Friedley
 Customer Authorized Signature