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October 19, 2009

VIA Hand Delivery

Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 090125-GU - Petition for increase in rates by Florida Division of Chesapeake Utilities Corporation.

Dear Ms. Cole:

Please accept for filing the original and 7 copies of the Florida Division of Chesapeake Utilities Corporation's responses to the PSC Staff's 9th Data Requests in this Docket (Nos. 218 - 232), along with a copy of the referenced Excel spreadsheets on CD.

Thank you for your assistance with this filing. Should you have any questions whatsoever, please do not hesitate to contact me.

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Beth Keating
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cc: Patty Christensen
Erik Saylor
{TL206545:1}

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

The Florida Division of Chesapeake Utilities Corporation

Re: Docket No. 090125- GU: Petition for Increase in Rates by Florida

Division of Chesapeake Utilities Corporation

Responses to Staff's Ninth Set of Data Requests (Nos. 218 – 232)

218. Please indicate, by year, the number of Rockwell meters and associated regulators that have been or will be retired due to their incompatibility with the AMR MTUs.

Company Response: The Company initiated a program to remove and replace Rockwell meters several years prior to its decision to install an AMR system. Beginning in 2000, the Company discontinued purchasing Rockwell meters. In 2006, the Company also discontinued its practice of refurbishing and re-installing Rockwell meters that were removed as part of the ten-year meter test process required by Commission rule. There were several reasons for this decision. The Rockwell meters were, as a general rule, the oldest meters on the system. The majority of the meter problems encountered by the Company were from the older Rockwell meters. The Company wanted to evolve to a standardized meter set which could be used in all geographic operations areas. For smaller capacity meters the Company decided to utilize American meters. The Company's meter standardization efforts eliminated the need to stock multiple meters and parts and streamlined field training requirements.

Attachment 1 to this response indicates the number of Rockwell meters retired in the years 2006 through 2009, along with the respective years in service of the retired meters. Of the 7,004 total Rockwell meters retired, 2,408 had been retired by the end of 2007, before the decision to deploy AMR was approved by the Company's board. An additional 1,110 Rockwell meters were replaced by the end of 2008. As indicated on Attachment No. 1, the service life of the vast majority of these meters was at or greater than ten-years. From time to time, if the Company dispatched a technician to a Rockwell meter, the meter was replaced regardless of its service life. Attachment 1 indicates that a total of 298 Rockwell meters were replaced in 2006-2008 that had a service life less than ten-years.

In April 2007, the Company began its AMR pilot program which extended through September 2007. During the remaining months of 2007 and the first quarter of 2008, the Company conducted propagation studies to determine the number and location of DCU's, trained technicians to install the MTU and DCU equipment, and resolved start-up issues with the Star Network server and software.

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FPSC-COMMISSION CLERK

Installations across the system by geographic area began in the first quarter of 2008. As the installations moved out of the Citrus County pilot project area and into areas with older Rockwell meters, the Company began to experience problems matching the MTU reads from these meters with the physical meter reads. The Company first identified a problem with the Rockwell meters in mid-2008 and began working with Aclara on a solution. By October 2008 it was evident that the Rockwell meters would need to be replaced. A decision was made to accelerate the change-out of Rockwell meters to ensure read accuracy from the AMR system.

Attachment 2 provides additional information in response to Staff's specific data request about the number of Rockwell meters retired as a result of the Company's AMR project. The Company's started its full replacement of Rockwell meters in December 2008. As noted above, the Company replaced 69 Rockwell meters in December 2008. Both Attachment 1 and 2 indicate that 3,486 Rockwell meters were replaced in 2009. Total meters replaced as a result of the AMR project equal 3,555 (69 + 3,486). **(Response by Mr. Geoffroy)**

219. Please identify, by year, the original cost of the meters and regulators indicated in response to No. 218.

Company Response: See Attachment 2. **(Response by Mr. Geoffroy)**

220. Please indicate the total number of meters in service, as of 12/31/08 and estimated as of 12/31/09.

Company Response: The total number of meters in service at 12/31/08 was 16,147. As of September, 30, 2009, the total number of meters in service is 16,152. The Company does not believe that the number of meters in service at December 31, 2009 will change significantly. **(Response by Mr. Geoffroy)**

221. Please indicate the total number of regulators in service, as of 12/31/08 and estimated as of 12/31/09.

Company Response: The total number of regulators in service at 12/31/08 was 16,358 (some of the larger meter sets require two (2) regulators). As of September, 30, 2009, the total number of regulators in service is 16,363. The Company does not believe that the number of regulators in service at December 31, 2009 will change significantly. It is important to note that these numbers do not include regulators at industrial customer locations, district regulator stations and city gate stations. **(Response by Mr. Geoffroy)**

222. Please indicate the price charged to the Florida Division of Chesapeake Utilities Corporation (Company) by American to install an MTU with an American meter at the factory.

Company Response: American Meter Company charges us \$4.70 per residential meter to receive an MTU from Aclara and install the MTU on a residential meter at the American Meter Company factory. In addition, we pay \$7.00 per MTU for the field "wake-up" and diagnostics required to activate the MTU. The total cost for this process is \$11.70 per residential meter. **(Response by Mr. Geoffroy)**

223. Please indicate the cost incurred by the Company to install and activate an MTU in the field, with respect to an MTU installed with an American meter.

Company Response: As provided in the Company's response to Staff Data Request No. 190, the cost to install and activate an MTU in the field on an existing American meter is \$15.00 per unit. **(Response by Mr. Geoffroy)**

224. Please identify the net cost savings per unit to the company associated with installing American meters with which an MTU has already been installed by American.

Company Response: The net savings is \$3.30 per residential meter ($\$15.00 - \$11.70 = \$3.30$) to have American Meter Company install the MTU at the factory. **(Response by Mr. Geoffroy)**

225. In response to Staff Data Request No. 175, the Company states that costs associated with removing the retiring Rockwell meters and regulators is included in the installation costs of the new replacement American meter and regulator. Because the Rockwell meters and associated regulators were junked at retirement, any costs associated with their removal should be accounted for as costs of removal appropriately debited to the meter or regulator account reserve. Please identify the estimated costs of removal associated with the retirements of the Rockwell meters in 2008 and 2009.

Company Response: See Attachment 3. **(Response by Mr. Geoffroy)**

226. Please identify the estimated costs of removal associated with the retirements of the regulators in 2008 and 2009.

Company Response: See Attachment 3. **(Response by Mr. Geoffroy)**

227. Please identify the adjustment to plant investment, depreciation expense, and reserve for the meter account for 2008 and 2009, to appropriately account for the removal costs associated with the retiring Rockwell meters.

Company Response: See Attachment 3. **(Response by Mr. Geoffroy)**

228. Please identify the adjustment to plant investment, depreciation expense, and reserve for the regulator account for 2008 and 2009, to appropriately account for the removal costs associated with the retiring regulators.

Company Response: See Attachment 3. **(Response by Mr. Geoffroy)**

229. Please identify the portion of the Labor/Meter Change cost identified in response to Staff Data Request No. 176 that is associated with installing a new meter, installing a new regulator, removing the existing meter, and removing the existing regulator.

Company Response: In response to Staff Data Request No. 176, the Company identified a Labor/Meter Change cost of \$50 (residential) and \$100 (commercial) to replace its Rockwell meters with American meters. The costs of the meter, regulator and service activation were listed separately. The majority of the meter replacements were performed by third party contractors. In determining an appropriate contract price, the Company estimated the time required to perform the various tasks necessary to remove and replace an existing meter, as identified below.

<u>Task</u>	<u>Minutes Required to Perform Task</u>	
	<u>Residential</u>	<u>Commercial</u>
Remove existing meter:	2	4
Remove existing regulator:	<u>3</u>	<u>5</u>
Total removal time:	5	9
Install new regulator:	4	8
Install and test new meter:	18	35
Activate MTU:	<u>3</u>	<u>5</u>
Total new installation time:	25	48
Total minutes:	30	57

Attachment 3 to this response includes a ratio of the total Labor/Meter Change costs identified in Response No. 176 based on the above removal and new installation time requirements. **(Response by Mr. Geoffroy)**

230. Rule 25-7.0461, Florida Administrative Code, provides guidelines for capitalization and expensing and uniform retirement units for natural gas utilities. Are the MTU and DCU devices considered retirement units or minor items of property? Please indicate the rationale supporting the Company's treatment.

Company Response: As described in Mr. Sylvester's testimony on page 30, the Data Collection Units (DCU), which have an average installed cost of \$9,000 (\$4,400 cost for the DCU and \$4,600 for installation) are considered to be a retirement unit and are capitalized in Account 397, Communication Equipment. A separate sub-account has been established to specifically track these items.

Based on our discussions with Staff during the Informal Meeting on October 7, 2009, it appears that the purchased cost of the MTU's should be properly recorded in Account 381, Meters. In addition, the Company, upon closer review of Commission Order PSC-08-0623-PAA-GU (Florida City Gas ERT filing), concurs that it did not record the MTU's appropriately on its books of record or in this filing. The installation cost of the MTU's should be recorded consistent with how the Company books meter and regulator installation costs, in Account 382, Meter Installations. The Company is prepared to make the necessary adjustments to record these items in the correct Plant Accounts. See Attachment 3 for the adjustments.

In the above-referenced Order, the Commission states: "Pursuant to Rule 25-7.0461, F.A.C., a minor item that is added can be treated in the same manner as an addition of a retirement unit. All depreciable property is comprised of retirement units and minor items. A retirement unit is an item that is capitalized. When a minor item constitutes a betterment, which may make the item more efficient, the cost should be charged to the appropriate plant account. The rule requires that such minor items have a cost of more than \$500 to receive this treatment. Although each individual ERT in this case has a cost of less than \$500, the four-year overall project has an estimated cost of \$8.4 million. We believe it is appropriate, given the magnitude of the project, to capitalize the costs, including the installation costs." The Company's AMR project is virtually identical to Florida City Gas' ERT project reference above. It is important to note that the cost of the residential MTU unit (\$92) – the "minor item" is more costly than the residential meter (\$64.55) – the "retirement unit". **(Response by Mr. Geoffroy)**

231. The Company's last depreciation study was filed in Docket No. 070322-GU. The Commission approved revised depreciation rates, effective January 1, 2008, for the Company in Order No. PSC-08-0364-PAA-GU, issued June 2, 2008. Please indicate why the appropriate accounting treatment for the Meter Transmitter Units (MTUs) and Data Collection Units (DCUs) or the appropriate depreciation rate for this equipment was not addressed in 2007 depreciation study.

Company Response: The Company filed its 2007 Depreciation Study on May 17, 2007, based on actual plant data through December 31, 2006 and utilizing 2007 capital budget information by Plant Account. The Company began its pilot program to test the AMR system in April 2007, which concluded in early 2008. The Company did not make the final decision for full scale implementation of the AMR system until the conclusion of the pilot program. As part of the process of installing the AMR system (MTU's and DCU's), several items had to occur before the MTU's could be installed. Specifically, a propagation study had to be performed in order to properly place the DCU's so that complete coverage of the MTU signals was obtained, including sufficient overlap to ensure that meter readings were not missed, should a specific DCU malfunction. Once the DCU locations were known, permitting had to take place before the pole-mounted units could be installed. Negotiations with building owners also had to be concluded before roof top installations could occur. As such, significant expenditures did not begin until mid- 2008. Given this timing, the Company's actual plant account balances at December 31, 2006 did not reflect any investment in the AMR technology. The Commission's 2007 Depreciation Study Order No. PSC-08-0364-PAA-GU was issued on June 2, 2008. The Company believed that it was inappropriate to seek depreciation life and rates on this technology while it was in the pilot program phase, since the installed costs were uncertain and the Company could have made the decision not to implement the technology.
(Response by Mr. Geoffroy)

232. Please indicate how the MTU differs from an Encoder Receiver Transmitter, given that both devices transmit usage data via a radio signal.

Company Response: The Company does not believe that there is any material difference between a Meter Transmitter Unit (MTU) and an Encoder Receiver Transmitter (ERT). Each device transmits measurement information from the meter to a collection device. The MTU's collection device is a fixed-based Data Collection Unit (DCU) whereas the ERT's collection device is a mobile-based receiving unit, usually mounted in a vehicle. The operations difference is that the MTU is programmed to "wake up" at a predetermined time, sent a signal and then "go back to sleep", thus prolonging the battery life (the manufacturer estimates the life to be 20 years). The ERT continuously transmits its signal, because it is not known when the receiving unit will be in the area to receive the data, thus the projected battery life is lower. **(Response by Mr. Geoffroy)**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by)
Florida Division of Chesapeake Utilities)
Corporation)

Docket No. 090125-GU

AFFIDAVIT

State of Florida
County of Polk

I, Thomas A. Geoffroy, having been duly sworn, depose and say that:

1. I am the Vice President of Chesapeake Utilities Corporation; and
2. On October 19, 2009 under my direction and supervision, the attached responses (218 - 232) to Staff's Ninth Data Request Nos. 218 - 232 were prepared and submitted and are true and correct to the best of my knowledge.

Thomas A. Geoffroy

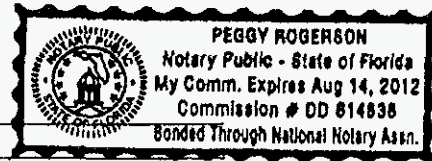
Thomas A. Geoffroy

Sworn to and subscribed before me this 19th day of October, 2009, by Thomas A. Geoffroy.

Peggy Rogerson

NOTARY PUBLIC
State of Florida

Personally known or Produced Identification _____
Type of identification produced _____



My commission expires:

Response to Data Request No. 218

Attachment 1
Staff's Ninth Data Requests Docket No. 090125-GU
Florida Division of Chesapeake Utilities
Rockwell Meter Retirements 2006-2009

MFR	Purchase Year	Retired Year	Years In Service	Total Meters
RWLL	1944	2006	62	1
RWLL	1947	2006	59	5
RWLL	1948	2006	58	4
RWLL	1959	2006	47	1
RWLL	1960	2006	46	5
RWLL	1961	2006	45	15
RWLL	1964	2006	42	18
RWLL	1966	2006	40	2
RWLL	1968	2006	38	26
RWLL	1969	2006	37	30
RWLL	1971	2006	35	3
RWLL	1972	2006	34	3
RWLL	1974	2006	32	1
RWLL	1978	2006	28	7
RWLL	1979	2006	27	20
RWLL	1980	2006	26	26
RWLL	1981	2006	25	22
RWLL	1981	2006	25	1
RWLL	1982	2006	24	24
RWLL	1982	2006	24	2
RWLL	1983	2006	23	22
RWLL	1983	2006	23	9
RWLL	1984	2006	22	57
RWLL	1984	2006	22	7
RWLL	1985	2006	21	136
RWLL	1985	2006	21	1
RWLL	1986	2006	20	327
RWLL	1987	2006	19	44
RWLL	1988	2006	18	4
RWLL	1988	2006	18	20
RWLL	1989	2006	17	20
RWLL	1990	2006	16	9
RWLL	1991	2006	15	18
RWLL	1992	2006	14	22
RWLL	1993	2006	13	6
RWLL	1994	2006	12	9
RWLL	1995	2006	11	71
RWLL	1996	2006	10	2
RWLL	1996	2006	10	146
RWLL	1997	2006	9	12
RWLL	1998	2006	8	2
RWLL	1999	2006	7	3
RWLL	1999	2006	7	14
RWLL	2000	2006	6	3
RWLL	2000	2006	6	24

RWLL	1947	2007	60	2
RWLL	1948	2007	59	1
RWLL	1959	2007	48	2
RWLL	1960	2007	47	5
RWLL	1961	2007	46	2
RWLL	1964	2007	43	9
RWLL	1965	2007	42	3
RWLL	1968	2007	39	13
RWLL	1969	2007	38	35
RWLL	1971	2007	36	1
RWLL	1973	2007	34	2
RWLL	1974	2007	33	1
RWLL	1978	2007	29	11
RWLL	1978	2007	29	1
RWLL	1979	2007	28	14
RWLL	1980	2007	27	16
RWLL	1981	2007	26	31
RWLL	1982	2007	25	23
RWLL	1983	2007	24	17
RWLL	1983	2007	24	1
RWLL	1984	2007	23	38
RWLL	1985	2007	22	37
RWLL	1986	2007	21	29
RWLL	1987	2007	20	309
RWLL	1987	2007	20	2
RWLL	1988	2007	19	52
RWLL	1988	2007	19	7
RWLL	1989	2007	18	21
RWLL	1990	2007	17	14
RWLL	1991	2007	16	18
RWLL	1992	2007	15	6
RWLL	1993	2007	14	5
RWLL	1994	2007	13	7
RWLL	1995	2007	12	22
RWLL	1996	2007	11	293
RWLL	1999	2007	8	3
RWLL	1999	2007	8	18
RWLL	2000	2007	7	21
RWLL	2000	2007	7	112
Total				1204
RWLL	1933	2008	75	1
RWLL	1944	2008	64	1
RWLL	1948	2008	60	1
RWLL	1955	2008	53	4
RWLL	1961	2008	47	4
RWLL	1964	2008	44	11
RWLL	1965	2008	43	1

RWLL	1966	2008	42	2
RWLL	1968	2008	40	8
RWLL	1969	2008	39	14
RWLL	1971	2008	37	1
RWLL	1975	2008	33	1
RWLL	1978	2008	30	25
RWLL	1979	2008	29	19
RWLL	1980	2008	28	20
RWLL	1981	2008	27	24
RWLL	1981	2008	27	2
RWLL	1982	2008	26	28
RWLL	1983	2008	25	13
RWLL	1983	2008	25	4
RWLL	1984	2008	24	31
RWLL	1985	2008	23	28
RWLL	1986	2008	22	18
RWLL	1987	2008	21	3
RWLL	1987	2008	21	13
RWLL	1988	2008	20	185
RWLL	1988	2008	20	9
RWLL	1989	2008	19	27
RWLL	1990	2008	18	12
RWLL	1991	2008	17	10
RWLL	1992	2008	16	12
RWLL	1993	2008	15	1
RWLL	1993	2008	15	9
RWLL	1994	2008	14	12
RWLL	1995	2008	13	14
RWLL	1996	2008	12	452
RWLL	1998	2008	10	4
RWLL	1999	2008	9	45
RWLL	2000	2008	8	4
RWLL	2000	2008	8	37
Total				1110
RWLL	1944	2009	65	1
RWLL	1945	2009	64	2
RWLL	1948	2009	61	1
RWLL	1955	2009	54	7
RWLL	1957	2009	52	3
RWLL	1959	2009	50	9
RWLL	1960	2009	49	9
RWLL	1961	2009	48	31
RWLL	1964	2009	45	34
RWLL	1965	2009	44	10
RWLL	1966	2009	43	4
RWLL	1968	2009	41	45
RWLL	1969	2009	40	78
RWLL	1971	2009	38	1
RWLL	1972	2009	37	2

RWLL	1973	2009	36	1
RWLL	1978	2009	31	50
RWLL	1979	2009	30	117
RWLL	1980	2009	29	104
RWLL	1981	2009	28	208
RWLL	1982	2009	27	169
RWLL	1983	2009	26	5
RWLL	1983	2009	26	71
RWLL	1984	2009	25	140
RWLL	1985	2009	24	64
RWLL	1985	2009	24	1
RWLL	1986	2009	23	1
RWLL	1986	2009	23	94
RWLL	1987	2009	22	57
RWLL	1988	2009	21	13
RWLL	1988	2009	21	72
RWLL	1989	2009	20	163
RWLL	1990	2009	19	105
RWLL	1991	2009	18	153
RWLL	1992	2009	17	85
RWLL	1993	2009	16	107
RWLL	1994	2009	15	106
RWLL	1995	2009	14	88
RWLL	1995	2009	14	4
RWLL	1996	2009	13	92
RWLL	1997	2009	12	7
RWLL	1999	2009	10	255
RWLL	1999	2009	10	12
RWLL	1999	2009	10	403
RWLL	2000	2009	9	96
RWLL	2000	2009	9	406
Total				<u>3486</u>

Total 2006-2008 retirements

7004

Response to Data Request No. 218 and 219

Response to Data Request Nos. 218 and 219
Attachment 2

MFGR	Purchase Year	Retired Year	Residential	Residential	Original Cost	Original Cost	Original Cost
			Total Regulators	Total Meters	Per Residential Regulator	Per Residential Per Meter	Residential Regulators - Total
Rockwell	1971 & Prior	2008	48	48	\$ 6.88	\$ 10.19	\$ 330.40
Rockwell	1975	2008	1	1	\$ 7.47	\$ 12.38	\$ 7.47
Rockwell	1978	2008	20	20	\$ 7.95	\$ 14.33	\$ 159.01
Rockwell	1979	2008			\$ 8.12	\$ 15.04	\$ -
Rockwell	1980	2008			\$ 8.28	\$ 15.79	\$ -
Rockwell	1981	2008			\$ 8.46	\$ 16.57	\$ -
Rockwell	1982	2008			\$ 8.63	\$ 17.40	\$ -
Rockwell	1983	2008			\$ 8.81	\$ 18.27	\$ -
Rockwell	1984	2008			\$ 9.00	\$ 19.18	\$ -
Rockwell	1985	2008			\$ 9.18	\$ 20.13	\$ -
Rockwell	1986	2008			\$ 9.37	\$ 21.13	\$ -
Rockwell	1987	2008			\$ 9.57	\$ 22.19	\$ -
Rockwell	1988	2008			\$ 9.77	\$ 23.29	\$ -
Rockwell	1989	2008			\$ 9.97	\$ 24.45	\$ -
Rockwell	1990	2008			\$ 10.18	\$ 25.67	\$ -
Rockwell	1991	2008			\$ 10.39	\$ 26.95	\$ -
Rockwell	1992	2008			\$ 10.61	\$ 28.29	\$ -
Rockwell	1993	2008			\$ 10.83	\$ 29.70	\$ -
Rockwell	1994	2008			\$ 11.05	\$ 31.18	\$ -
Rockwell	1995	2008			\$ 11.28	\$ 32.73	\$ -
Rockwell	1996	2008			\$ 11.52	\$ 34.36	\$ -
Rockwell	1998	2008			\$ 12.00	\$ 37.86	\$ -
Rockwell	1999	2008			\$ 12.25	\$ 39.75	\$ -
Rockwell	2000	2008			\$ 12.50	\$ 41.73	\$ -
Rockwell	1971 & Prior	2009	235	235	\$ 6.88	\$ 10.19	\$ 1,617.60
Rockwell	1972	2009	2	2	\$ 7.03	\$ 10.70	\$ 14.05
Rockwell	1973	2009	1	1	\$ 7.17	\$ 11.23	\$ 7.17
Rockwell	1978	2009	45	45	\$ 7.95	\$ 14.33	\$ 357.77

Rockwell	1979	2009	105	105	\$	8.12	\$	15.04	\$	852.15
Rockwell	1980	2009	77	77	\$	8.28	\$	15.79	\$	637.91
Rockwell	1981	2009	122	122	\$	8.46	\$	16.57	\$	1,031.74
Rockwell	1982	2009	117	117	\$	8.63	\$	17.40	\$	1,010.03
Rockwell	1983	2009	49	49	\$	8.81	\$	18.27	\$	431.80
Rockwell	1984	2009	39	39	\$	9.00	\$	19.18	\$	350.83
Rockwell	1985	2009	19	19	\$	9.18	\$	20.13	\$	174.47
Rockwell	1986	2009	64	64	\$	9.37	\$	21.13	\$	599.92
Rockwell	1987	2009	40	40	\$	9.57	\$	22.19	\$	382.75
Rockwell	1988	2009	65	65	\$	9.77	\$	23.29	\$	634.90
Rockwell	1989	2009	70	70	\$	9.97	\$	24.45	\$	697.96
Rockwell	1990	2009	43	43	\$	10.18	\$	25.67	\$	437.67
Rockwell	1991	2009	126	126	\$	10.39	\$	26.95	\$	1,309.14
Rockwell	1992	2009	81	81	\$	10.61	\$	28.29	\$	859.10
Rockwell	1993	2009	107	107	\$	10.83	\$	29.70	\$	1,158.46
Rockwell	1994	2009	106	106	\$	11.05	\$	31.18	\$	1,171.50
Rockwell	1995	2009	92	92	\$	11.28	\$	32.73	\$	1,037.93
Rockwell	1996	2009	92	92	\$	11.52	\$	34.36	\$	1,059.51
Rockwell	1997	2009	7	7	\$	11.76	\$	36.07	\$	82.29
Rockwell	1999	2009	670	670	\$	12.25	\$	39.75	\$	8,207.59
Rockwell	2000	2009	502	502	\$	12.50	\$	41.73	\$	6,277.48

2,945

2,945

\$

30,898.62

Original Cost Residential Meters - Total	Commercial Total Regulators	Commercial Total Meters	Original Cost Per Commercial Regulator	Original Cost Per Commercial Per Meter	Original Cost Commercial Regulators - Total	Original Cost Commercial Meters - Total
\$ 489.33			\$ 112.75	\$ 28.50	\$ -	\$ -
\$ 12.38			\$ 122.43	\$ 34.62	\$ -	\$ -
\$ 286.51			\$ 130.23	\$ 40.05	\$ -	\$ -
\$ -			\$ 132.94	\$ 42.04	\$ -	\$ -
\$ -			\$ 135.70	\$ 44.14	\$ -	\$ -
\$ -			\$ 138.52	\$ 46.34	\$ -	\$ -
\$ -			\$ 141.40	\$ 48.64	\$ -	\$ -
\$ -			\$ 144.35	\$ 51.07	\$ -	\$ -
\$ -			\$ 147.35	\$ 53.61	\$ -	\$ -
\$ -			\$ 150.41	\$ 56.28	\$ -	\$ -
\$ -			\$ 153.54	\$ 59.08	\$ -	\$ -
\$ -			\$ 156.74	\$ 62.02	\$ -	\$ -
\$ -			\$ 160.00	\$ 65.11	\$ -	\$ -
\$ -			\$ 163.32	\$ 68.35	\$ -	\$ -
\$ -			\$ 166.72	\$ 71.76	\$ -	\$ -
\$ -			\$ 170.19	\$ 75.33	\$ -	\$ -
\$ -			\$ 173.73	\$ 79.08	\$ -	\$ -
\$ -			\$ 177.34	\$ 83.02	\$ -	\$ -
\$ -			\$ 181.03	\$ 87.16	\$ -	\$ -
\$ -			\$ 184.80	\$ 91.50	\$ -	\$ -
\$ -			\$ 188.64	\$ 96.05	\$ -	\$ -
\$ -			\$ 196.57	\$ 105.86	\$ -	\$ -
\$ -			\$ 200.66	\$ 111.13	\$ -	\$ -
\$ -			\$ 204.83	\$ 116.66	\$ -	\$ -
\$ 2,395.67	0	0	\$ 112.75	\$ 28.50	\$ -	\$ -
\$ 21.40	0	0	\$ 115.10	\$ 29.92	\$ -	\$ -
\$ 11.23	0	0	\$ 117.49	\$ 31.41	\$ -	\$ -
\$ 644.64	5	5	\$ 130.23	\$ 40.05	\$ 651.14	\$ 200.24

\$ 1,579.07	12	12	\$ 132.94	\$ 42.04	\$ 1,595.23	\$ 504.52
\$ 1,215.65	27	27	\$ 135.70	\$ 44.14	\$ 3,663.92	\$ 1,191.70
\$ 2,022.02	86	86	\$ 138.52	\$ 46.34	\$ 11,913.01	\$ 3,984.82
\$ 2,035.72	52	52	\$ 141.40	\$ 48.64	\$ 7,353.04	\$ 2,529.42
\$ 895.02	27	27	\$ 144.35	\$ 51.07	\$ 3,897.34	\$ 1,378.76
\$ 747.84	101	101	\$ 147.35	\$ 53.61	\$ 14,882.18	\$ 5,414.42
\$ 382.48	46	46	\$ 150.41	\$ 56.28	\$ 6,919.00	\$ 2,588.78
\$ 1,352.50	31	31	\$ 153.54	\$ 59.08	\$ 4,759.79	\$ 1,831.49
\$ 887.41	17	17	\$ 156.74	\$ 62.02	\$ 2,664.50	\$ 1,054.38
\$ 1,513.86	20	20	\$ 160.00	\$ 65.11	\$ 3,199.91	\$ 1,302.23
\$ 1,711.50	93	93	\$ 163.32	\$ 68.35	\$ 15,189.08	\$ 6,356.91
\$ 1,103.70	62	62	\$ 166.72	\$ 71.76	\$ 10,336.67	\$ 4,448.99
\$ 3,395.17	27	27	\$ 170.19	\$ 75.33	\$ 4,595.08	\$ 2,033.95
\$ 2,291.30	4	4	\$ 173.73	\$ 79.08	\$ 694.91	\$ 316.33
\$ 3,177.52	0	0	\$ 177.34	\$ 83.02	-	-
\$ 3,304.58	0	0	\$ 181.03	\$ 87.16	-	-
\$ 3,010.96	0	0	\$ 184.80	\$ 91.50	-	-
\$ 3,160.90	0	0	\$ 188.64	\$ 96.05	-	-
\$ 252.48	0	0	\$ 192.56	\$ 100.84	-	-
\$ 26,632.88	0	0	\$ 200.66	\$ 111.13	-	-
\$ 20,948.53	0	0	\$ 204.83	\$ 116.66	-	-
\$ 85,482.25	610	610			\$ 92,314.82	\$ 35,136.94

Response to Data Request No. 225, 226, 227, 228, 229 and 230

Response to Data Request Nos. 225, 226, 227, 228, 229 and 230

Attachment 3

Data Request No. 229

	Residential		
	Minutes	Percentage	Cost
Number of Minutes to Remove Meter	2	6.67%	\$ 3.33
Number of Minutes to Remove Regulators	3	10.00%	\$ 5.00
Number of Minutes for Installation	25	83.33%	\$ 41.67
Total Number of Minutes for Full Process	30	100.00%	\$ 50.00

	Commercial		
	Minutes	Percentage	Cost
Number of Minutes to Remove Meter	4	7.02%	\$ 7.02
Number of Minutes to Remove Regulators	5	8.77%	\$ 8.77
Number of Minutes for Installation	48	84.21%	\$ 84.21
Total Number of Minutes for Full Process	57	100.00%	\$ 100.00

Data Request No. 227

Account 381 - Meters	Depr. Rate	Dec-08	Jan-09	Feb-09	Mar-09
Plant (Cost of Removal)		\$ -	\$ -	\$ -	\$ -
A/D (Cost of Removal)		\$ 1,279.30	\$ 2,558.60	\$ 3,837.89	\$ 5,117.19

Account 382 - Meter & Regulator Installation

Plant (Cost of Removal)		\$ (1,279.30)	\$ (2,558.60)	\$ (3,837.89)	\$ (5,117.19)
Depreciation Expense	3.40%	\$ (3.62)	\$ (7.25)	\$ (10.87)	\$ (14.50)
A/D (Depreciation Expense)		\$ (3.62)	\$ (10.87)	\$ (21.75)	\$ (36.25)
Depreciation Expense 2008		\$ (3.62)			

Data Request No. 228

Account 383 - Regulators	Dec-08	Jan-09	Feb-09	Mar-09
Plant (Cost of Removal)	\$ -	\$ -	\$ -	\$ -
A/D (Cost of Removal)	\$ 1,822.46	\$ 3,644.91	\$ 5,467.37	\$ 7,289.82

Account 382 - Meter & Regulator Installation

Plant (Cost of Removal)	\$ (1,822.46)	\$ (3,644.91)	\$ (5,467.37)	\$ (7,289.82)
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Depreciation Expense	3.40%	\$	(5.16)	\$	(10.33)	\$	(15.49)	\$	(20.65)
A/D (Depreciation Expense)		\$	(5.16)	\$	(15.49)	\$	(30.98)	\$	(51.64)
Depreciation Expense 2008		\$	(5.16)						

Data Request No. 230

Move Recording of MTU's from Account 397.1 to Accounts 381.1 and 382.1

			Nov-08	Dec-08	Jan-09	Feb-09
<u>Plant Balances</u>						
Account 397.1		\$	(1,114,969)	\$ (1,122,671)	\$ (1,122,671)	\$ (1,122,671)
Account 381.1		\$	988,465	\$ 988,507	\$ 988,507	\$ 988,507
Account 382.1		\$	126,504	\$ 134,164	\$ 134,164	\$ 134,164
<u>Depreciation Expense</u>						
Account 397.1	5.00%	\$	-	\$ (4,645.70)	\$ (4,677.80)	\$ (4,677.80)
Account 381.1	5.00%	\$	-	\$ 4,118.60	\$ 4,118.78	\$ 4,118.78
Account 382.1	5.00%	\$	-	\$ 527.10	\$ 559.02	\$ 559.02
<u>Accumulated Depreciation</u>						
Account 397.1		\$	-	\$ (4,645.70)	\$ (9,323.50)	\$ (14,001.30)
Account 381.1		\$	-	\$ 4,118.60	\$ 8,237.38	\$ 12,356.16
Account 382.1		\$	-	\$ 527.10	\$ 1,086.12	\$ 1,645.13

Note: Adjustments for Data Request No. 230 should be made FIRST to the Plant and A/D balances; then ma

Month	Number of Residential Meters & Regulators	Number of Commercial Meters & Regulators
Dec-08	268	55
Jan-09	268	55
Feb-09	268	55
Mar-09	268	55
Apr-09	268	55
May-09	268	55
Jun-09	268	55
Jul-09	268	55
Aug-09	268	55
Sep-09	268	55
Oct-09	265	60
	2,945	610

Data Request No. 225 Cost of Removal - Meters - 2008
Data Request No. 225 Cost of Removal - Meters - 2009
Data Request No. 226 Cost of Removal - Regs - 2008
Data Request No. 226 Cost of Removal - Regs - 2009

Apr-09	May-09	Jun-09	Jul-09	Aug-09
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,396.49	\$ 7,675.79	\$ 8,955.09	\$ 10,234.39	\$ 11,513.68
\$ (6,396.49)	\$ (7,675.79)	\$ (8,955.09)	\$ (10,234.39)	\$ (11,513.68)
\$ (18.12)	\$ (21.75)	\$ (25.37)	\$ (29.00)	\$ (32.62)
\$ (54.37)	\$ (76.12)	\$ (101.49)	\$ (130.49)	\$ (163.11)

Apr-09	May-09	Jun-09	Jul-09	Aug-09
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,112.28	\$ 10,934.74	\$ 12,757.19	\$ 14,579.65	\$ 16,402.11
\$ (9,112.28)	\$ (10,934.74)	\$ (12,757.19)	\$ (14,579.65)	\$ (16,402.11)

\$ (25.82)	\$ (30.98)	\$ (36.15)	\$ (41.31)	\$ (46.47)
\$ (77.45)	\$ (108.44)	\$ (144.58)	\$ (185.89)	\$ (232.36)

Mar-09	Apr-09	May-09	Jun-09	Jul-09
\$ (1,829,887)	\$ (1,851,000)	\$ (1,863,268)	\$ (1,990,882)	\$ (1,993,313)
\$ 1,664,263	\$ 1,675,405	\$ 1,675,405	\$ 1,764,639	\$ 1,764,639
\$ 165,624	\$ 175,595	\$ 187,863	\$ 226,243	\$ 228,674
\$ (4,677.80)	\$ (7,624.53)	\$ (7,712.50)	\$ (7,763.62)	\$ (8,295.34)
\$ 4,118.78	\$ 6,934.43	\$ 6,980.85	\$ 6,980.85	\$ 7,352.66
\$ 559.02	\$ 690.10	\$ 731.65	\$ 782.76	\$ 942.68
\$ (18,679.09)	\$ (26,303.62)	\$ (34,016.12)	\$ (41,779.74)	\$ (50,075.08)
\$ 16,474.94	\$ 23,409.37	\$ 30,390.23	\$ 37,371.08	\$ 44,723.74
\$ 2,204.15	\$ 2,894.25	\$ 3,625.90	\$ 4,408.66	\$ 5,351.34

ke adjustments to Plant and A/D for Data Request Nos. 227 and 228.

Cost of Removal Res. Meters	Cost of Removal Res. Regulators	Cost of Removal Comm. Meters	Cost of Removal Comm. Regs
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 893.33	\$ 1,340.00	\$ 385.96	\$ 482.46
\$ 883.33	\$ 1,325.00	\$ 421.05	\$ 526.32
\$ 9,816.67	\$ 14,725.00	\$ 4,280.70	\$ 5,350.88

\$ 1,279.30
\$ 12,818.07
\$ 1,822.46
\$ 18,253.42
\$ 34,173.25
\$ 34,173.25

Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 12,792.98	\$ 14,097.37	\$ 14,097.37	\$ 14,097.37	\$ 14,097.37
\$ (12,792.98)	\$ (14,097.37)	\$ (14,097.37)	\$ (14,097.37)	\$ (14,097.37)
\$ (36.25)	\$ (39.94)	\$ (39.94)	\$ (39.94)	\$ (39.94)
\$ (199.36)	\$ (239.30)	\$ (279.24)	\$ (319.18)	\$ (359.13)

Depreciation Expense 2009 \$ (315.56)

Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 18,224.56	\$ 20,075.88	\$ 20,075.88	\$ 20,075.88	\$ 20,075.88
\$ (18,224.56)	\$ (20,075.88)	\$ (20,075.88)	\$ (20,075.88)	\$ (20,075.88)

\$	(51.64)	\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)
\$	(284.00)	\$	(340.88)	\$	(397.76)	\$	(454.64)	\$	(511.53)

Depreciation Expense 2009 \$ (449.48)

	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
\$	(2,040,834)	\$ (2,088,355)	\$ (2,135,876)	\$ (2,183,397)	\$ (2,227,260)
\$	1,764,639	\$ 1,764,639	\$ 1,764,639	\$ 1,812,160	\$ 1,856,023
\$	276,195	\$ 323,716	\$ 371,237	\$ 371,237	\$ 371,237
\$	(8,305.47)	\$ (8,503.48)	\$ (8,701.48)	\$ (8,899.48)	\$ (9,097.49)
\$	7,352.66	\$ 7,352.66	\$ 7,352.66	\$ 7,352.66	\$ 7,550.67
\$	952.81	\$ 1,150.81	\$ 1,348.82	\$ 1,546.82	\$ 1,546.82
\$	(58,380.55)	\$ (66,884.03)	\$ (75,585.50)	\$ (84,484.99)	\$ (93,582.48)
\$	52,076.40	\$ 59,429.07	\$ 66,781.73	\$ 74,134.39	\$ 81,685.06
\$	6,304.15	\$ 7,454.96	\$ 8,803.78	\$ 10,350.60	\$ 11,897.42

\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)
\$	(568.41)	\$	(625.29)	\$	(682.17)	\$	(739.05)	\$	(795.93)	\$	(852.82)

	Jan-10		Feb-10		Mar-10		Apr-10		May-10		Jun-10
\$	(2,234,069)	\$	(2,240,875)	\$	(2,244,381)	\$	(2,248,887)	\$	(2,253,393)	\$	(2,257,899)
\$	1,856,023	\$	1,856,023	\$	1,856,023	\$	1,856,023	\$	1,856,023	\$	1,856,023
\$	378,046	\$	384,852	\$	388,358	\$	392,864	\$	397,370	\$	401,876
\$	(9,280.25)	\$	(9,308.62)	\$	(9,336.98)	\$	(9,351.59)	\$	(9,370.36)	\$	(9,389.14)
\$	7,733.43	\$	7,733.43	\$	7,733.43	\$	7,733.43	\$	7,733.43	\$	7,733.43
\$	1,546.82	\$	1,575.19	\$	1,603.55	\$	1,618.16	\$	1,636.93	\$	1,655.71
\$	(102,862.73)	\$	(112,171.35)	\$	(121,508.33)	\$	(130,859.91)	\$	(140,230.28)	\$	(149,619.41)
\$	89,418.49	\$	97,151.92	\$	104,885.35	\$	112,618.78	\$	120,352.20	\$	128,085.63
\$	13,444.24	\$	15,019.43	\$	16,622.98	\$	18,241.14	\$	19,878.07	\$	21,533.78

	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
\$	-	\$ -	\$ -	\$ -	\$ -
\$	14,097.37	\$ 14,097.37	\$ 14,097.37	\$ 14,097.37	\$ 14,097.37

\$	(14,097.37)	\$ (14,097.37)	\$ (14,097.37)	\$ (14,097.37)	\$ (14,097.37)
\$	(39.94)	\$ (39.94)	\$ (39.94)	\$ (39.94)	\$ (39.94)
\$	(638.73)	\$ (678.67)	\$ (718.61)	\$ (758.55)	\$ (798.50)

Depreciation Expense 2010 \$ (479.31)

	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
\$	-	\$ -	\$ -	\$ -	\$ -
\$	20,075.88	\$ 20,075.88	\$ 20,075.88	\$ 20,075.88	\$ 20,075.88

\$	(20,075.88)	\$ (20,075.88)	\$ (20,075.88)	\$ (20,075.88)	\$ (20,075.88)
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\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)	\$	(56.88)
\$	(909.70)	\$	(966.58)	\$	(1,023.46)	\$	(1,080.34)	\$	(1,137.22)	\$	(1,137.22)

Depreciation Expense 2010 \$ (682.58)

	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
\$	(2,262,405)	\$ (2,266,911)	\$ (2,271,417)	\$ (2,275,923)	\$ (2,280,429)	\$ (2,284,935)
\$	1,856,023	\$ 1,856,023	\$ 1,856,023	\$ 1,856,023	\$ 1,856,023	\$ 1,856,023
\$	406,382	\$ 410,888	\$ 415,394	\$ 419,900	\$ 424,406	\$ 428,912
\$	(9,407.91)	\$ (9,426.69)	\$ (9,445.46)	\$ (9,464.24)	\$ (9,483.01)	\$ (9,501.79)
\$	7,733.43	\$ 7,733.43	\$ 7,733.43	\$ 7,733.43	\$ 7,733.43	\$ 7,733.43
\$	1,674.48	\$ 1,693.26	\$ 1,712.03	\$ 1,730.81	\$ 1,749.58	\$ 1,768.36
\$	(159,027.33)	\$ (168,454.01)	\$ (177,899.48)	\$ (187,363.71)	\$ (196,846.73)	\$ (206,348.51)
\$	135,819.06	\$ 143,552.49	\$ 151,285.92	\$ 159,019.35	\$ 166,752.78	\$ 174,486.21
\$	23,208.26	\$ 24,901.52	\$ 26,613.55	\$ 28,344.36	\$ 30,093.95	\$ 31,862.30