

Diamond Williams

090539-GU

From: Ann Bassett [abassett@lawfla.com]
Sent: Friday, April 29, 2011 4:09 PM
To: Filings Electronic <Filings@PSC.STATE.FL.US>
Cc: Melvin Williams; Shannon Pierce; Floyd Self; David Hope; Henry Gillman; Anna Williams; Martha Brown
Subject: Docket No. 090539-GU
Attachments: 2011-04-29, 090539, FCG's Response to MDWASD's Motion in Limine.pdf

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The Docket No. is 090539-GU - Petition for approval of Special Gas Transportation Service agreement with Florida City Gas by Miami-Dade County through Miami-Dade Water and Sewer Department

This is being filed on behalf of Florida City Gas

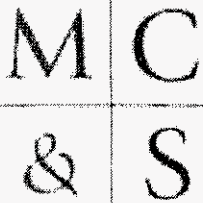
Florida City Gas' Response to MDWASD's Motion in Limine

Total Number of Pages is 36

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4/29/2011



MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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April 29, 2011

VIA ELECTRONIC FILING

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 090539-GU

Dear Ms. Cole:

Enclosed for filing on behalf of Florida City Gas is an electronic version of Florida City Gas' Response to Miami-Dade Water and Sewer Department Motion in Limine, Et., Request for Expedited Relief, and Oral Argument in the above referenced docket.

Thank you for your assistance with this filing.

Sincerely yours,

Floyd R. Self

FRS/amb

Enclosure

cc: Shannon O. Pierce, Esq.
Parties of Record

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of Special Gas Transportation Service agreement with Florida City Gas by Miami-Dade County through Miami-Dade Water and Sewer Department. | DOCKET NO. 090539-GU
Date Filed: April 29, 2011

**FLORIDA CITY GAS RESPONSE TO
MIAMI-DADE WATER AND SEWER DEPARTMENT
MOTION IN LIMINE, ETC., REQUEST FOR EXPEDITED RELIEF,
AND ORAL ARGUMENT**

Florida City Gas ("FCG"), pursuant to Rule 28-106.204(1), Florida Administrative Code, hereby responds to the Miami-Dade Water and Sewer Department ("MDWASD") Motion in Limine to Exclude Introduction of Revised or Supplemental Evidence of Florida City Gas Witnesses, Created After the Filing of Prefiled Testimony, and Request for Expedited Relief ("Motion") filed in this docket on April 22, 2011, along with a separate Request for Oral Argument, and respectfully requests that the Florida Public Service Commission ("Commission") deny this Motion because MDWASD is seeking to exclude from the record highly relevant and responsive information, the very information MDWASD has sought through the discovery process and which it has fully examined through the discovery process. As for MDWASD's request for oral argument, FCG believes such oral argument is unnecessary, but if the Prehearing Officer grants the separate request for oral argument, then FCG respectfully requests to attend and participate. In support of this response, FCG states as follows:

1. MDWASD's latest Motion reflects its unhappiness with the consequences of the adage, "be careful what you ask for." After vigorously complaining about FCG's failure to produce original cost data for the three plants at issue, FCG finally located and provided such

information on March 23, 2011.¹ MDWASD now seeks to exclude both the original cost documents as well as the use of such cost information in answering the various issues identified for this matter contrary to the letter and intent of Sections 120.569(2)(g) and 120.57(1)(b), Florida Statutes. In MDWASD's view, the record became frozen with the filing of testimony, and the product of the discovery process is meaningless. It is called "discovery" for a reason – if the parties had perfect knowledge and access to all the information at the beginning of litigation this case would have gone to hearing already.

2. But litigation does not work that way – it is an evolutionary investigative process through which the relevant information and facts are discovered and ultimately presented to the Commission in the evidentiary hearing, now scheduled for June 1-3, 2011. By being subjected to the critical eye of opposing counsel and the Commission Staff, information is identified, analyzed, refined, and presented at the hearing through the lens of each party's theory of the case. MDWASD's Motion seeks to ignore the tremendous time, effort, and expense undertaken to ascertain the relevant facts so that this Commission can make an informed decision based upon the most complete and up to date information as is reasonably possible as required by Florida law.

3. Consistent with its prior pleadings, most of MDWASD's Motion recounts its partial, incomplete, and inaccurate version of the facts wrapped up with its opinions, arguments, and interpretations of those facts. This Motion reads more like a post hearing brief which, along with its other motions appears premised on the mistaken belief that if MDWASD says it enough

¹ FCG's Supplemental Response to Staff's Second Set of Interrogatories No. 22.

it must be true. FCG will simply reply to most of the Motion by stating that it completely disputes MDWASD's construction of events as incomplete and inaccurate.²

4. Cutting through the harangue to what would be a legally recognizable complaint, it appears that MDWASD's argument for a motion in limine is that it is inappropriate for FCG to utilize the information developed through the discovery process to correct cost numbers used in FCG's testimony that FCG now knows and believes to be inaccurate. Based upon the discovery responses presented and further vetted through subsequent interrogatories, production of documents, and depositions, FCG has corrected the two original cost numbers for the Orr and Hiialeah plants. During the discovery process several computational errors in FCG's methodology have been pointed out. As a result, FCG has filed revised testimony pages to correct the two original cost numbers for Orr and Hiialeah, to correct the mathematical errors that have been identified, and to flow through those changes into the derived rate numbers and corresponding textual references in its direct and rebuttal testimonies. Exhibit "A" to this Response provides the relevant testimony pages that were impacted along with a track changes version of the edits.

5. To be clear, these very limited changes reflect the substitution of two numbers – the original cost for the Orr and Hiialeah plants – and then the flow-through effects of those numbers along with several mathematical errors that were revealed through the discovery process. This is not a wholesale or complete change in testimony. This is not the introduction of a new theory of the case. This is not a new or different analytical approach to evaluating the numbers. This is not the introduction of new witnesses. This is not the introduction of a new or different

² MDWASD also seeks to include by reference its previously filed Motions, one of which has already been denied. See Motion, at footnote 2. In addition, parts of MDWASD's Motion read as if it was intended to be a new motion for summary final order or to bolster the one already on file with the Commission. See paragraphs 32 and 34 of its Motion. As necessary, FCG stands on and incorporates herein its previous responses to those motions.

conclusion. Indeed, FCG's position and conclusion remains the same: the rates in the 2008 Agreement do not recover their costs under any of the analyses or numbers used.

6. It was only from MDWASD's persistent insistence on original cost data that FCG has been actively, tediously, and methodically searching its archives to give MDWASD what it has asked for – the original work orders, tickets, and other such original source documents that identify each piece of pipe, coupler, bolt, and other such materials and labor. In the case of the Orr plant, we learned that the original facilities were installed by Miller Gas, a company that FCG acquired in 1991, and consistent with Commission practices, FCG has utilized the net book value of those acquired assets.

7. The level of detail located and discovered is unprecedented. Contrary to MDWASD's constant droning, it is not a level of detail required in the routine course of FCG's business, and certainly not required to be kept on an active basis by this Commission. Yet, at MDWASD's instance, FCG has found the Orr and Hialeah records that contain the information MDWASD now seeks to exclude. Having the actual, verifiable information, FCG has corrected a few pages of Ms. Bermudez' testimony to reflect those original costs. There is well established and clear Commission precedent that as the record is developed, even at hearing, updated numbers should be used in lieu of inaccurate ones originally presented in testimony.³ Because the two cost numbers for Orr and Hialeah are not the end all numbers, they have to be substituted

³ The Commission has the discretion under chapter 120 to deal with such updates and corrections in the most expedient manner appropriate, but the information is still entered and used. *See, e.g.*, Docket No. 080317-EI, Final Hearing Transcript, at 77, 552, 2231-32, 2236-37, and 2387 (PSC admitted various errata pages and exhibits, one of which was provided the week of the hearing); Docket No. 090172-EI, Final Hearing Transcript, at pages 64, 159, 209, 259, 295, 334, 384, and 736 (FPL submitted written errata for various witnesses three days before the hearing); Docket Nos. 050119-TP and 050125-TP, Final Hearing Transcript, at pages 578 (changes made based upon later understanding and discovery response). Given the FCG's changes were submitted far in advance of the hearing, and subjected to additional discovery, FCG believes substitution of pages as was done will enable the hearing to be conducted cleanly and more efficiently.

into the calculation methodology, which FCG is *not* changing, and then flowed through to the ultimate rates.⁴

8. MDWASD mischaracterizes FCG's actions. As Mr. Williams testified in his marathon one-day deposition of almost 12 hours, FCG has attempted to act in a manner consistent with the law. When FCG determined that the 2008 Agreement was not in compliance with the law, it withdrew it and attempted to negotiate an agreement that could be approved consistent with the law. MDWASD refused; it chose to litigate rather than to negotiate.⁵ Now in litigation mode, MDWASD questioned FCG's numbers and asked for the original cost support. That support has been found and the results are rates that are even further below cost.

9. FCG filed its testimony based upon the best available information it had at the time. Subsequent discovery has proven that two key inputs to the analysis were wrong and several computational errors needed to be corrected. Based upon that information, FCG has updated its analysis with those inputs so that its testimony would be accurate when presented to the Commission at the hearing in June. By filing those numbers, some two months before hearing, FCG was seeking to avoid endless useless questions regarding numbers that everyone agrees are wrong. With this information, MDWASD was able to depose FCG's witnesses and

⁴ FCG certainly would have preferred to have had these numbers from the beginning. But because the types of records and information being sought are not those kept in the routine course of business, because the installation dates for some of the facilities go back more than 20 years, and because the Orr plant records were acquired by FCG from Miller Gas (and kept in an even less organized and accessible manner), the fact that these records have now been located is not a sufficient basis for keeping them out. The key documents were discovered after rebuttal was filed, but provided to MDWASD two weeks prior to the deposition of Ms. Bermudez with respect to the original cost documents and a week before her deposition with respect to the revised testimony, which included a track changes version so the changes would be clearly identified. Ms. Bermudez was deposed by the Staff and MDWASD for some 12 hours over two days. Moreover, all of this information was provided before the discovery cut off date. In fact both the Commission Staff and MDWASD have served an additional 87 discovery requests (not counting subparts) since the depositions, many of which further go to these documents and how Ms. Bermudez has used these numbers.

⁵ FCG's other customers successfully negotiated and were migrated to tariff rate services when the same analysis was applied to their contract rates and it was discovered that those rates did not recover their cost.

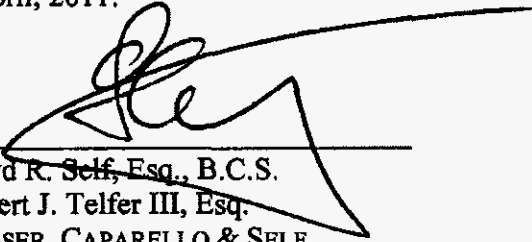
serve additional interrogatories and production of documents. The cross examination at the hearing can now be focused on what MDWASD has asked for – the actual original cost numbers.

10. While this process has required some additional measure of work by the parties, it is important to keep in mind that while two numbers have changed, the conclusions in December 2008, February 2009, December 2009, and throughout the course of this docket remain unchanged – under any and all of the cost analyses and inputs used, the rates in the 2008 Agreement do not recover their costs and the 2008 Agreement should not be approved.

CONCLUSION

WHEREFORE, FCG respectfully requests that the prehearing officer deny the Motion in Limine of MDWASD to exclude the introduction of revised or supplemental evidence of FCG witnesses created after the filing of prefiled testimony and for expedited relief. The limited changes made to FCG's testimony simply reflect a correction to two numbers, corrections to mathematical errors, and the flow through consequences of such numbers, all of which were identified and vetted through the discovery process. FCG believes that the prehearing officer can dismiss MDWASD's Motion based upon these pleadings, making oral argument unnecessary. However, if the prehearing officer determines that such oral argument is necessary, then FCG would respectfully request that it be permitted to participate in such oral argument on the same basis as MDWASD's counsel may be permitted.

Respectfully submitted this 29th day of April, 2011.



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Counsel for Florida City Gas

M/C
S/S

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Attorneys At Law

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April 5, 2011

VIA HAND DELIVERY

Ms. Ann Cole, Commission Clerk
Office of Commission Clerk
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 090539-GU

Dear Ms. Cole:

Enclosed for filing on behalf of Florida City Gas in the above referenced docket is an original and fifteen copies of the following documents:

1. Revised Direct Testimony of Carolyn Bermudez, pages 12 and 15; and
3. Revised Rebuttal Testimony of Carolyn Bermudez, pages 2 and 7.

Enclosed are clean copies of the new revised pages as well as the corresponding pages in track changes that are being provided only for informational purposes.

Also enclosed are the following new exhibits for Carolyn Bermudez Direct and Rebuttal Testimony:

Direct Exhibit CB-2 Supplemental
Direct Exhibit CB-3 Supplemental
Direct Exhibit CB-4 Revised
Rebuttal Exhibit CB-6 Revised

The two supplemental exhibits are being provided in addition to the original exhibits and the two revised exhibits are to be substituted for those that were originally filed.

EXHIBIT "A"

DOCUMENT NUMBER - DATE

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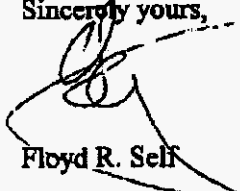
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Ms. Ann Cole
April 5, 2011
Page 2

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,



Floyd R. Self

FRS/amb
Enclosure
cc: Shannon O. Pierce, Esq.
Parties of Record

1 testimony as Exhibit ___ (CB-2, Backup to "Attachment 1") is the detailed
2 worksheet which includes the back up to the "Attachment 1" numbers, and for
3 purposes of this discussion, I will refer to this detailed worksheet. The first page
4 of Exhibit ___ (CB-2) reflects the same information on the original "Attachment 1"
5 plus some of the backup calculations. Column B of page 1 reflects the various
6 components of the methodology. Column C reflects a 1999 Rate Design analysis
7 and Column D reflects a November 2008 Surveillance Report Design analysis.
8 Columns E through M reflect the detail for the information contained in Column
9 D. Pages 2 and 3 of this exhibit are the November 2008 surveillance report data.

10 **Q. What does the 1999 Rate Design (Column C) column reflect?**

11 A. This column reflects 1997 analysis performed by the NUI Marketing group that
12 was later found in the files. At the time I believed this reflected the original cost
13 of the Orr and Hialeah plants.

14 **Q. What does the November 2008 Surveillance Report Design (Column D)**
15 **reflect?**

16 A. Column D reflects the November 2008 surveillance report data for O&M
17 Expenses (Rows 10 for Alexander Orr and Row 37 for Hialeah and Black
18 Point/South Dade), Depreciation (Rows 12 and 39), Taxes Other than Income
19 (Rows 14 and 41), State Taxes (Rows 16 and 43), and Federal Taxes (Rows 18
20 and 45) numbers multiplied by the cost of service allocation factor, 0.004842
21 (Column H), approved by the Commission in our last rate case for the class of
22 service that applied to MDWASD, the GS-1250K class (which is from Order No.

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1 **Q. What are the incremental costs that are developed from the December 2009**
2 **data?**

3 A. In response to a Commission Staff data request in this docket, utilizing the same
4 methodology that we used in December 2008 analysis but with December 2009
5 Surveillance Report data, we calculated an incremental cost to serve the
6 Alexander Orr plant of \$197,312, for a rate of \$0.05481 per therm, and for the
7 Hialeah and Black Point/South Dade plants an incremental cost of \$230,137, for a
8 rate of \$0.09898 per therm. This analysis is attached as Exhibit __ (CB-3,
9 December 2009 Incremental Cost Analysis).

10 **Q. And what are the costs and rates developed from the November 2010**
11 **surveillance report data?**

12 A. For purposes of my testimony, I utilized the same methodology that was used for
13 both the December 2008 analysis and the December 2009 analysis but this time
14 with November 2010 Surveillance Report data and actual original costs and
15 consumption. This analysis resulted in an incremental cost to serve the Alexander
16 Orr plant of \$184,690, for a rate of \$0.06139 per therm, and for the Hialeah plant
17 an incremental cost of \$174,646, for a rate of \$0.08575 per therm. This analysis
18 is attached as Exhibit __ (CB-4, Revised November 2010 Incremental Cost
19 Analysis). Also attached are Supplemental CB-2 and CB-3 analyses reflecting the
20 revised numbers.

21 **Q. These analyses show that the incremental cost to serve is increasing over**
22 **time. How is that possible?**

23 A. The biggest factor is the reduction in consumption. While the capital investment
24 in the plant and facilities to serve MDWASD may remain unchanged, the
25 expenses to maintain and operate the utility, and hence the

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Docket No. 090539-GU
FCG Carolyn Bermudez Direct Testimony
Page 12 of 27
Revised March 31, 2011

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6 components of the methodology. Column C reflects a 1999 Rate Design analysis
7 and Column D reflects a November 2008 Surveillance Report Design analysis.
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9 D. Pages 2 and 3 of this exhibit are the November 2008 surveillance report data.

10 **Q. What does the 1999 Rate Design (Column C) column reflect?**

11 A. This column reflects 1999~~97~~ analysis performed by the NUI Marketing group that
12 was later found in the files. ~~I have not been able to verify the source material~~
13 ~~used for these numbers.~~ At the time I believed this reflected the original cost of the
14 Orr and Hialeah plants.

15 **Q. What does the November 2008 Surveillance Report Design (Column D)**
16 **reflect?**

17 A. Column D reflects the November 2008 surveillance report data for O&M
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10 Q. And what are the costs and rates developed from the November 2010
11 surveillance report data?

12 A. For purposes of my testimony, I utilized the same methodology that was used for
13 both the December 2008 analysis and the December 2009 analysis but this time
14 with November 2010 Surveillance Report data and actual original costs and
15 consumption. This analysis resulted in an incremental cost to serve the Alexander
16 Orr plant of ~~\$202,387,184,690~~, for a rate of ~~\$0.067286139~~ per therm, and for the
17 Hialeah and ~~Black Point/South Dade~~ plants an incremental cost of
18 ~~\$235,243,174,646~~, for a rate of ~~\$0.1140908575~~ per therm. This analysis is
19 attached as Exhibit __ (CB-4, Revised November 2010 Incremental Cost
20 Analysis). Also attached are Supplemental CB-2 and CB-3 analyses reflecting the
21 revised numbers.

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1 Q. **These analyses show that the incremental cost to serve is increasing over**
2 **time. How is that possible?**

3 A. The biggest factor is the reduction in consumption. While the capital investment
4 in the plant and facilities to serve MDWASD may remain unchanged, the
5 expenses to maintain and operate the utility, and hence the facilities to serve
6 MDWASD, generally have increased over time. Our biggest expenses are those
7 associated with personnel – salaries, pensions, and insurance, for example. We do
8 a very good job in managing our overall expenses, but increased personnel
9 expenses over time will have a significant impact on our costs. This is in part
10 why any price paid by MDWASD should not be set at cost as it exists at that time,
11 especially for a longer term, ten year contract. Because costs change over time,
12 the rate should be set at a level that will allow the utility to recover all of its costs
13 over time.

14 **ISSUE 3: Does the contract rate in the 2008 Agreement allow FCG to**
15 **recover FCG's incremental cost to serve MDWASD?**

16 Q. **Are the incremental costs that you have developed for service to MDWASD**
17 **covered by the price in the 2008 TSA?**

18 A. No, as I have already testified, they do not. Whether you look at the November
19 2008 cost analysis, which is the closest in time to when the 2008 TSA was signed,
20 or the most recent surveillance report data, the price simply does not cover the
21 cost of service.

1 **Q. Does this change in responsibilities since you filed your direct testimony**
2 **require any changes or have any other impact on your direct testimony?**

3 A. The only change would be to update my current position to reflect my new duties
4 with FCG. The facts and analyses I have provided have not changed because of
5 my new duties.

6 **Q. What is the purpose of your rebuttal testimony?**

7 A. My rebuttal testimony addresses the cost of service associated with the rates in the
8 2008 Natural Gas Transportation Service Agreement ("2008 TSA") at issue in the
9 docket and the Competitive Rate Adjustment ("CRA") testimony of the various
10 Miami-Dade Water and Sewer Department ("MDWASD") witnesses. Contrary to
11 their beliefs, the analysis I have provided to calculate the incremental costs to
12 provide transportation service to the three MDWASD plants is appropriate. In
13 addition, I discuss the benefits to customers of the CRA and why it is important to
14 the Company's ability to meet its revenue requirements. Finally, I discuss how
15 much money MDWASD owes FCG for its failure to pay the tariff rates.

16 **Q. Do you have any exhibits associated with your rebuttal testimony?**

17 A. Yes, I am responsible for the following rebuttal exhibit:

<u>Exhibit No.</u>	<u>Description</u>
18 CB-6	Alexander Orr and Hialeah Plant Original Costs
19	(Records from FCG Supplemental Response to Staff
20	Second Set of Interrogatories No. 22)
21	

1 presented to the Commission for approval, we need to be united in demonstrating
2 to the Commission that there is an appropriate tariff provision that authorizes the
3 proposed service agreement, that there is verifiable information for any bypass
4 alternatives, and that the rates recover their incremental costs.

5 **Q. Mr. Langer claims that there is no FCG investment in the facilities serving**
6 **the MDWASD plants. Do you agree?**

7 **A.** No. Mr. Langer is correct that MDWASD did pay and contribute certain costs
8 associated with the service lines and meters. However, at the same time the
9 Company also incurred some incremental capital costs associated with the high
10 pressure mains and other capital costs for the Alexander Orr and Hialeah plants,
11 \$526,234.30 and \$30,330.83, respectively. See my Exhibit ___ (CB-6, Alexander
12 Orr and Hialeah Plant Records from FCG Supplemental Response to Staff's
13 Second Interrogatories to Florida City Gas, No. 22). These costs are included as
14 the basis of my analysis.

15 **Q. So, your analysis excluded any contributed costs paid for by MDWASD?**

16 **A.** Yes, that is correct.

17 **Q. Mr. Langer and Mr. Saffer assert that FCG has more than recovered its**
18 **investment in the facilities serving MDWASD. Do you agree?**

19 **A.** No. First, I believe this position is predicated on the assumption that MDWASD
20 contributed all of the facilities necessary to providing service and that any
21 additional expenditures to serve the MDWASD plants would be nominal and thus
22 would have been recovered by now. As you can see in Exhibit ___ (CB-6), the
23 Company has made substantial investments to service. Moreover, based upon this

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1 **Q. Does this change in responsibilities since you filed your direct testimony**
2 **require any changes or have any other impact on your direct testimony?**

3 A. The only change would be to update my current position to reflect my new duties
4 with FCG. The facts and analyses I have provided have not changed because of
5 my new duties.

6 **Q. What is the purpose of your rebuttal testimony?**

7 A. My rebuttal testimony addresses the cost of service associated with the rates in the
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10 Miami-Dade Water and Sewer Department ("MDWASD") witnesses. Contrary to
11 their beliefs, the analysis I have provided to calculate the incremental costs to
12 provide transportation service to the three MDWASD plants is appropriate. In
13 addition, I discuss the benefits to customers of the CRA and why it is important to
14 the Company's ability to meet its revenue requirements. Finally, I discuss how
15 much money MDWASD owes FCG for its failure to pay the tariff rates.

16 **Q. Do you have any exhibits associated with your rebuttal testimony?**

17 A. Yes, I am responsible for the following rebuttal exhibit:

<u>Exhibit No.</u>	<u>Description</u>
18 CB-6	February 20, 1997 Alexander Orr and Hialeah Plant
19	Original Costs Rate Design Incremental Cost of Service
20	Study
21	<u>(Records from FCG Supplemental Response to Staff</u>
22	<u>Second Set of Interrogatories No. 22)</u>
23	

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Docket No. 090539-GU
FCG Carolyn Bermudez Rebuttal Testimony
Page 7 of 10
Revised March 31, 2011

1 negotiations, just like documented information regarding viable bypass
2 alternatives will be relevant. These are all factors that must be considered and
3 evaluated as a part of the negotiation process. When a new agreement is
4 presented to the Commission for approval, we need to be united in demonstrating
5 to the Commission that there is an appropriate tariff provision that authorizes the
6 proposed service agreement, that there is verifiable information for any bypass
7 alternatives, and that the rates recover their incremental costs.

8 **Q. Mr. Langer claims that there is no FCG investment in the facilities serving**
9 **the MDWASD plants. Do you agree?**

10 **A.** No. Mr. Langer is correct that MDWASD did pay and contribute certain costs
11 associated with the service lines and meters. However, at the same time the
12 Company also incurred some incremental capital costs associated with the high
13 pressure mains and other capital costs for the Alexander Orr and Hialeah plants,
14 \$387,250,526,234.30 and \$833,239,30,330.83, respectively. See my Exhibit __
15 (CB-6, February 20, 1997 Alexander Orr and Hialeah Plant Rate Design
16 Incremental Cost of Service Study Records from FCG Supplemental Response to
17 Staff's Second Interrogatories to Florida City Gas, No. 22). These costs are
18 included as the basis of my analysis.

19 **Q. So, your analysis excluded any contributed costs paid for by MDWASD?**

20 **A.** Yes, that is correct.

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Miami Dade Water Plant - Rate Design Comparison											
2												
3		Per 1999 Rate Design	Per Revised Market-Based Method	Net	1999 2009 11 Income Expenses	Rate	Estimated Cost Allocation Factor	Total	Estimated Split of Taxes			
4												
5	Miami Dade Water and Sewer Water Plant - Alexander City Dept of Service and Rate Design											
6												
7												
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	B	C	D	E	F	G	H	I	J	K	L
		Per 1000 to Surrender Rights	NYTC months expenses	Rel	Continued Cost Allocation Factor	Trust	Estimated Split of Fees				
1	Miami Dade Water Plant - Rate Design Comparison										
2											
3											
4											
5	Miami Dade Water and Sewer Water Plant - Alexander Co. Cost of Service and Rate Design										
6											
7											
8	Overhead	Total									
9											
10	Plant Expenses	\$27,462	\$27,462,749		0.001442	\$39,180					
11											
12	Depreciation	\$47,701	\$48,121,729		0.002174	\$47,261					
13											
14	Taxes Other Than Income	\$13,000	\$2,481,000		0.000940	\$13,000					
15											
16	Water Tax @ 0.04	\$2,000	\$2,000,000		0.000040	\$14,400	0.10	\$2,160			
17	Wastage Tax @ 0.04	\$17,500	\$2,375,000		0.000040	\$14,400	0.05	\$18,348			
18											
19											
20		Subtotal	\$128,663								
21											
22	Regulated Return on Investment (Rate base x 6.0%)	\$10,000	\$14,500		0.000690	\$30,600					
23											
24	Cost of Service	\$184,663									
25											
26	Actual Annual Working Expenses	\$,000,000									
27											
28	Cost Rate	\$2,000.00									
29											
30											
31											
32	Miami Dade Water and Sewer Water Plant - Hialeah Water Plant Cost of Service and Rate Design										
33											
34											
35	Overhead	Total									
36											
37	Plant Expenses	\$38,400	\$39,000,000		0.000044	\$38,400					
38											
39	Depreciation	\$47,500	\$48,000,000		0.000044	\$47,500					
40											
41	Taxes Other Than Income	\$15,000	\$3,000,000		0.000044	\$15,000					
42											
43	Water Tax @ 0.04	\$2,000	\$2,000,000		0.000044	\$14,400	0.10	\$2,160			
44	Wastage Tax @ 0.04	\$17,500	\$2,375,000		0.000044	\$14,400	0.05	\$18,240			
45											
46											
47		Subtotal	\$110,400								
48											
49	Regulated Return on Investment (Rate base x 6.0%)	\$7,000	\$9,500		0.000044	\$7,000					
50											
51	Cost of Service	\$117,400									
52											
53	Actual Annual Working Expenses	\$,000,000									
54											
55	Cost Rate	\$2,000.00									
56											
57											
58	Approved Rate of Return:	7.00%									
59											
60											
61	Approved 2011 12 month expenses using the Bureau of Public Utilities' Cost Based Rate Model (the Commission's Approved Customer Cost Allocation Factors from Order PUC 01-0109, PAA Order No. 01-0004, pg 27										
62	Approved rate of return from Order PUC 01-0109, PAA Order No. 01-0004, pg 24										
63											
64											
65											
66	NYTC Rate Base Calculation	\$ 200,000.00	\$ 200,000.00		0.001442	\$ 288,000.00					
67	NYTC Rate Base Calculation	\$ 200,000.00	\$ 200,000.00		0.001442	\$ 288,000.00					

	J	K	L
1	SCHEDULE 2, PAGE 3 OF 3		
2			
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6			
7	(B)	(C)	(D)
8	GAIN/LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME
9	\$ -	\$ 72,660,181	\$ 8,530,129
10	\$ -	\$ -	\$ -
11	\$ -	\$ 72,660,181	\$ 8,530,129
12			
13			
14		(35,024,266)	-
15		(5,277,129)	-
16			
17			
18			
19		450,246	(450,246)
20			
21		(11,020)	(11,020)
22		(20,027)	(20,027)
23		(5,000)	(5,000)
24		(44)	(44)
25		102,442	(102,442)
26		(8,422)	(8,422)
27		(125,000)	(125,000)
28		(26,372,924)	(26,372,924)
29			
30	\$ -	\$ 35,287,857	\$ 8,529,185
31			
32			
33			
34	\$ -	\$ 35,287,857	\$ 8,529,185
35			
36			
37			
38			
39		(278,833)	(278,833)
40			
41	\$ -	\$ 35,011,924	\$ 8,866,179
42			
43			
44	\$ -	\$ -	\$ -

	A	B	C	D	E	F
1						
2	MIDWASD Usage		211-0756225-011	211-0756229-011	211-0754412-011	211-0786676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
5	CY 2003	Jan-03	203,291	253	230,444	0
6	CY 2003	Feb-03	291,303	242	234,479	0
7	CY 2003	Mar-03	229,215	1,781	263,730	0
8	CY 2003	Apr-03	288,833	84,064	244,714	0
9	CY 2003	May-03	256,668	37,706	240,574	0
10	CY 2003	Jun-03	232,051	82,432	241,017	0
11	CY 2003	Jul-03	315,773	57,000	253,351	0
12	CY 2003	Aug-03	316,168	83,328	264,579	0
13	CY 2003	Sep-03	290,050	81,513	224,348	0
14	CY 2003	Oct-03	303,720	77,120	248,883	0
15	CY 2003	Nov-03	305,875	78,960	155,080	0
16	CY 2003	Dec-03	314,473	79,052	202,024	0
17	CY 2003 Total		3,505,958	744,221	2,811,127	0
18						
19					158,953	0
20	CY 2004	Jan-04	223,277	73,633	125,837	20,813
21	CY 2004	Feb-04	110,050	71,358	159,221	23,037
22	CY 2004	Mar-04	333,592	79,197	140,814	843
23	CY 2004	Apr-04	316,623	75,028	139,241	83
24	CY 2004	May-04	345,251	79,780	147,455	75
25	CY 2004	Jun-04	312,241	77,959	141,612	0
26	CY 2004	Jul-04	327,201	80,503	182,322	0
27	CY 2004	Aug-04	352,462	77,365	0	0
28	CY 2004	Sep-04	0	0	0	0
29	CY 2004	Oct-04	273,086	78,271	173,939	68
30	CY 2004	Nov-04	172,892	78,593	165,317	0
31	CY 2004	Dec-04	345,753	76,827	182,678	0
32	CY 2004 Total		3,082,389	849,527	1,738,090	44,743
33						

	A	B	C	D	E	F
1						
2	MDWA/SD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786578-001
3			ALEXANDER ORR JR. WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
34						
35	CY 2005	Jan-05	335,758	76,433	173,007	6,591
36	CY 2005	Feb-05	279,413	87,828	180,285	10,867
37	CY 2005	Mar-05	285,313	77,866	188,003	2,412
38	CY 2005	Apr-05	254,050	74,322	173,533	0
39	CY 2005	May-05	332,138	77,859	230,882	32
40	CY 2005	Jun-05	265,259	21,690	230,517	0
41	CY 2005	Jul-05	279,271	0	209,881	0
42	CY 2005	Aug-05	331,193	0	175,046	0
43	CY 2005	Sep-05	321,033	0	178,390	0
44	CY 2005	Oct-05	309,888	0	201,920	14,531
45	CY 2005	Nov-05	254,489	0	239,357	14,661
46	CY 2005	Dec-05	301,906	98	227,758	27,280
47	CY 2005 Total		3,573,499	396,191	2,385,310	76,444
48						
49						
50	CY 2006	Jan-06	319,208	1,633	235,553	5,343
51	CY 2006	Feb-06	301,142	1,215	223,380	0
52	CY 2006	Mar-06	315,348	8,100	260,134	0
53	CY 2006	Apr-06	315,044	28,707	247,908	0
54	CY 2006	May-06	321,875	63,047	239,593	0
55	CY 2006	Jun-06	320,582	36,748	239,910	0
56	CY 2006	Jul-06	313,180	34,529	235,411	0
57	CY 2006	Aug-06	300,171	89,637	234,833	7,288
58	CY 2006	Sep-06	279,136	44,061	229,215	10,002
59	CY 2006	Oct-06	295,802	45,283	236,541	7,437
60	CY 2006	Nov-06	309,668	40,953	235,041	2,266
61	CY 2006	Dec-06	319,503	41,819	237,820	1,798
62	CY 2006 Total		3,715,778	400,794	2,854,523	37,101
63						

	A	B	C	D	E	F
1						
2	MDWASD Usage		211-0756225-011	211-0756235-011	211-0754412-011	211-0785676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
64						
65	CY 2007	Jan-07	181,721	41,222	232,341	10,257
66	CY 2007	Feb-07	3,279	33,875	208,903	0
67	CY 2007	Mar-07	287,236	36,241	222,439	0
68	CY 2007	Apr-07	287,000	36,857	222,149	0
69	CY 2007	May-07	277,847	37,676	203,131	0
70	CY 2007	Jun-07	285,305	37,783	221,253	0
71	CY 2007	Jul-07	303,343	48,143	218,740	0
72	CY 2007	Aug-07	320,901	30,563	228,301	0
73	CY 2007	Sep-07	283,653	57,030	213,870	0
74	CY 2007	Oct-07	294,563	58,087	220,743	0
75	CY 2007	Nov-07	266,535	71,492	213,970	0
76	CY 2007	Dec-07	203,707	71,073	213,019	21
77	CY 2007 Total		3,032,181	692,236	2,663,622	10,318
78						
79						
80	CY 2008	Jan-08	264,131	79,406	214,385	0
81	CY 2008	Feb-08	271,405	42,469	192,870	9,303
82	CY 2008	Mar-08	273,754	39,522	203,320	3,912
83	CY 2008	Apr-08	274,103	33,878	131,544	6,575
84	CY 2008	May-08	273,823	36,755	184,501	8,571
85	CY 2008	Jun-08	260,009	40,268	189,543	12,933
86	CY 2008	Jul-08	265,724	23,056	200,743	22,620
87	CY 2008	Aug-08	110,453	20,515	208,753	5,345
88	CY 2008	Sep-08	230,755	19,018	214,268	1,978
89	CY 2008	Oct-08	213,829	23,874	219,412	0
90	CY 2008	Nov-08	270,804	31,128	72,274	0
91	CY 2008	Dec-08	243,137	31,034	C	0
92	CY 2008 Total		2,956,554	434,079	2,102,182	68,297

	A	B	C	D	E	F
1						
2	MDWASD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MIAMI DADE WATER SEWER	WASA Black Point
4	Calendar Yr	Date	Therms	Therms	Therms	Therms
93						
94	CY 2008	Jan-08	247,856	33,856	0	0
95	CY 2008	Feb-08	226,577	24,819	0	0
96	CY 2008	Mar-08	259,748	23,390	33,500	0
97	CY 2008	Apr-08	245,014	17,194	190,544	0
98	CY 2008	May-08	107,305	22,334	222,621	0
99	CY 2008	Jun-08	230,942	20,028	197,434	0
100	CY 2008	Jul-08	138,505	25,922	203,564	0
101	CY 2008	Aug-08	209,092	32,198	222,752	21
102	CY 2008	Sep-08	0	13,091	206,728	0
103	CY 2008	Oct-08	222,181	25,014	205,731	0
104	CY 2008	Nov-08	203,513	21,921	193,778	0
105	CY 2008	Dec-08	237,437	23,097	201,181	645
106	CY 2008 Total		2,332,178	286,863	1,853,791	667
107						
108	CY 2010	Jan-10	267,648	27,310	198,126	7,491
109	CY 2010	Feb-10	236,934	39,982	157,834	0
110	CY 2010	Mar-10	280,723	37,189	183,793	21
111	CY 2010	Apr-10	179,034	33,929	165,635	0
112	CY 2010	May-10	116,841	28,748	204,093	0
113	CY 2010	Jun-10	265,003	44,564	188,475	0
114	CY 2010	Jul-10	2,621	43,570	192,522	0
115	CY 2010	Aug-10	256,312	56,329	2,822	0
116	CY 2010	Sep-10	196,266	46,112	152,465	0
117	CY 2010	Oct-10	267,997	50,815	223,173	0
118	CY 2010	Nov-10	236,404	32,773	233,345	0
119	CY 2010	Dec-10 (Estimate)	223,777	41,760	211,204	222
120	CY 2010 Total		2,592,691	513,092	2,152,492	7,734
121						
122	Contract MACC		4,200,000		3,300,000	400,000
123	Last 6 Year Average		3,019,845	437,041	2,335,320	33,427
124	Last 3 Year Average		2,597,204	411,010	2,033,165	23,569

ALEXANDER ORR

(ACQUIRED THROUGH MILLER GAS ACQUISITION)

Line	Description	Category	Rate	Volume	Cost	Volume	Cost	Volume	Cost	Volume	Cost	Volume	Cost
25	200.1 Service Cost	200.1001	\$170,000.00	1M80	0.000000-GU	2.7%	34.8	0,177,220	0,177,220	0,177,220	0,177,220	0,177,220	0,177,220
26		200.1002	34,440.50	1M82	0.000000-GU	3.7%	18.5	404.88	404.88	404.88	404.88	404.88	404.88
27				1M84	0.000000-GU	2.9%	00.0	118,000.77	118,000.77	118,000.77	118,000.77	118,000.77	118,000.77
28				1M86	0.000000-GU	2.9%	46.0	87,411.56	87,411.56	87,411.56	87,411.56	87,411.56	87,411.56
29				1M185	0.000000-GU	4.4%	72.0	28,255.28	28,255.28	28,255.28	28,255.28	28,255.28	28,255.28
30				1M186	0.000000-GU	3.0%	25.0	0.00	0.00	0.00	0.00	0.00	0.00
31			\$75,422.89					302,092.53	302,092.53	302,092.53	302,092.53	302,092.53	302,092.53
32	200.1 Service Cost	200.1001	\$771,742.00	1M185	0.000000-GU	4.3%	34.8	34,335.06	34,335.06	34,335.06	34,335.06	34,335.06	34,335.06
33		200.1002	25,181.42	1M182	0.000000-GU	4.3%	18.5	226.83	226.83	226.83	226.83	226.83	226.83
34				1M184	0.000000-GU	4.5%	00.0	88,300.27	88,300.27	88,300.27	88,300.27	88,300.27	88,300.27
35				1M186	0.000000-GU	7.4%	49.0	85,447.41	85,447.41	85,447.41	85,447.41	85,447.41	85,447.41
36				1M185	0.000000-GU	7.1%	22.0	134,028.25	134,028.25	134,028.25	134,028.25	134,028.25	134,028.25
37				1M186	0.000000-GU	7.0%	26.0	0.00	0.00	0.00	0.00	0.00	0.00
38			\$25,143.42					292,558.15	292,558.15	292,558.15	292,558.15	292,558.15	292,558.15
39	201 Meter	201.0001	\$1,207.00	1M185	0.000000-GU	4.4%	24.0	182.55	182.55	182.55	182.55	182.55	182.55
40		201.0002	807.42	1M182	0.000000-GU	4.4%	18.5	36.58	36.58	36.58	36.58	36.58	36.58
41				1M184	0.000000-GU	4.4%	18.0	487.47	487.47	487.47	487.47	487.47	487.47
42				1M186	0.000000-GU	4.0%	40.0	352.71	352.71	352.71	352.71	352.71	352.71
43				1M185	0.000000-GU	4.2%	72.0	816.74	816.01	816.01	816.01	816.01	816.01
44				1M186	0.000000-GU	4.2%	25.0	0.00	0.00	0.00	0.00	0.00	0.00
45			\$4,014.02					1,816.73	1,816.02	1,816.02	1,816.02	1,816.02	1,816.02
46	202 Meter Read/Adjust	202.0001	14,328.00	1M185	0.000000-GU	4.5%	25.0	157.13	157.13	157.13	157.13	157.13	157.13
47		202.0002	9,701.00	1M182	0.000000-GU	4.5%	18.5	21.10	21.10	21.10	21.10	21.10	21.10
48				1M184	0.000000-GU	3.0%	00.0	286.80	286.80	286.80	286.80	286.80	286.80
49				1M186	0.000000-GU	4.0%	40.0	294.35	294.35	294.35	294.35	294.35	294.35
50				1M185	0.000000-GU	3.8%	72.0	343.00	343.15	343.15	343.15	343.15	343.15
51				1M186	0.000000-GU	4.5%	25.0	0.00	0.00	0.00	0.00	0.00	0.00
52			\$1,777.88					1,187.15	1,187.15	1,187.15	1,187.15	1,187.15	1,187.15
53	203 Meter Read/Adjust	203.0001	3,100.00	1M185	0.000000-GU	3.8%	24.0	0.00	0.00	0.00	0.00	0.00	0.00
54		203.0002	2,061.00	1M182	0.000000-GU	3.8%	18.5	18.78	18.78	18.78	18.78	18.78	18.78
55				1M184	0.000000-GU	3.1%	00.0	42.46	42.46	42.46	42.46	42.46	42.46
56				1M186	0.000000-GU	3.1%	40.0	30.47	30.47	30.47	30.47	30.47	30.47
57				1M185	0.000000-GU	4.4%	72.0	69.11	69.11	69.11	69.11	69.11	69.11
58				1M186	0.000000-GU	3.2%	25.0	0.00	0.00	0.00	0.00	0.00	0.00
59			\$11.64					1,142.89	1,142.89	1,142.89	1,142.89	1,142.89	1,142.89
60	204 Meter Read/Adjust	204.0001	3,028.00	1M185	0.000000-GU	4.2%	24.0	372.27	372.27	372.27	372.27	372.27	372.27
61		204.0002	125.00	1M182	0.000000-GU	4.2%	18.5	0.00	0.00	0.00	0.00	0.00	0.00

DOCKET NO. 090539-GU
 EXHIBIT
 ORR PLANT ORIGINAL COSTS
 PAGE 2 OF 7

Docket No. 090539-GU
 Florida City Gas' Responses to Staff's Fourth Set of Interrogatories
 Attachment No. 83
 Page 3 of 3

	A	B	C	D	E	F	G	H	I	J	K
1											
2								\$ 293,607.93			
3		% Cust			Revenues						
4	Residential	4,402	98.24%		\$ 148.10	0.05%	\$ 286,451.53	\$ 135.93	\$ 288,567.56	49%	
5	Commercial	78	1.74%		\$ 1,511.22	0.48%	\$ 5,110.78	\$ 1,406.01	\$ 6,516.80	1%	
6	Interruptible	1	0.02%		\$ 313,920.00	99.47%	\$ 65.62	\$ 292,065.98	\$ 292,131.51	50%	
7											
8		4,481			\$ 315,577.32		\$ 293,607.93	\$ 293,607.93	\$ 587,215.87		

DOCKET NO. 090539-GU
 EXHIBIT (CB-6 REVISED)
 ORR PLANT ORIGINAL COSTS
 PAGE 4 OF 7

HIALEAH

Line	Description	Start Date	End Date	Rate	Volume	Rate	Volume	Rate	Volume	Rate	Volume	Rate	Volume				
27	375.1 Water-Steel	10/1/02	1/1/03	\$18,788.56	1/1/03	0/0220-GU	2.7%	23.5	882.23	81,228	0/0220	0/0220	0/0220				
28		2/27/03	1/1/03	888.00	1/1/03	0/0220-GU	2.7%	22.2	783	7,233	2,533	2,533	2,533				
29		03/01/03	1/1/03	636,781.00	1/1/03	0/0220-GU	2.7%	16.5	(23,134)	(23,134)	(23,134)	(23,134)	(23,134)				
30		03/01/03	1/1/03	33,022.50	1/1/03	0/0220-GU	2.7%	18.5	72.48	14.48	14.48	14.48	14.48				
31						0/0181-GU	2.9%	80.0	1,847.07	1,847.07	1,847.07	1,847.07	1,847.07				
32						0/0220-GU	2.9%	48.0	1,503.04	1,503.04	1,503.04	1,503.04	1,503.04				
33						0/0220-GU	2.5%	72.0	2,384.58	2,384.58	2,384.58	2,384.58	2,384.58				
34						0/0182-GU	3.0%	28.0	0.00	402.34	772.11	872.85	872.85				
35				\$13,487.40					5,444.47	4,878.27	7,348.81	7,348.81	7,348.81				
36	380.1 Service-Steel	10/1/02	1/1/03	1,189,914.3	1/1/03	0/0220-GU	4.3%	23.3	888.85	88,885	81,228	888.85	888.85				
37		2/27/03	1/1/03	53,181.42	1/1/03	0/0220-GU	4.3%	22.5	254.88	254.88	254.88	254.88	254.88				
38		03/01/03	1/1/03	3,622.50	1/1/03	0/0220-GU	4.3%	18.5	24.03	94.03	82.93	24.03	24.03				
39						0/0181-GU	4.9%	80.0	2,191.99	2,191.99	2,191.99	2,191.99	2,191.99				
40						0/0220-GU	7.4%	48.0	2,431.06	2,431.06	2,431.06	2,431.06	2,431.06				
41						0/0220-GU	7.1%	72.0	4,071.82	4,071.82	4,071.82	4,071.82	4,071.82				
42						0/0182-GU	7.0%	28.0	0.00	897.58	1,288.22	1,488.88	1,488.88				
43				\$1,241.34					2,788.43	19,874.88	11,180.25	11,224.41	11,224.41				
44														23,108	84,117	1,281,85	1,371,28
45	381 Water	10/1/02	1/1/03	91,287.00	1/1/03	0/0220-GU	4.4%	26.5	90.73	80.73	91.73	80.73	80.73				
46		03/01/03	1/1/03	8,222.42	1/1/03	0/0220-GU	4.4%	18.5	82.78	82.78	82.78	82.78	82.78				
47						0/0181-GU	4.4%	80.0	457.47	457.47	457.47	457.47	457.47				
48						0/0220-GU	4.9%	48.0	338.71	338.71	338.71	338.71	338.71				
49						0/0220-GU	4.5%	72.0	546.74	546.74	546.74	546.74	546.74				
50						0/0182-GU	4.5%	28.0	0.00	81.97	79.38	283.25	283.25				
51				\$2,677.43					1,486.41	1,284.37	1,487.58	1,487.58	1,487.58				
52														623.88	825.15	442.87	484.41
53	372 Water-Installation	2/18/03	1/1/03		1/1/03	0/0220-GU	4.8%	34.5	0.00	0.00	0.00	0.00	0.00				
54		03/01/03	1/1/03		1/1/03	0/0220-GU	4.8%	33.5	0.00	0.00	0.00	0.00	0.00				
55						0/0181-GU	3.8%	80.0	0.00	0.00	0.00	0.00	0.00				
56						0/0220-GU	4.8%	43.0	0.00	0.00	0.00	0.00	0.00				
57						0/0220-GU	3.9%	72.0	0.00	0.00	0.00	0.00	0.00				
58						0/0182-GU	4.5%	28.0	0.00	0.00	0.00	0.00	0.00				
59				\$1.88					0.00	0.00	0.00	0.00	0.00				
60	373 House Reg. Installation	2/18/03	1/1/03	0.00	1/1/03	0/0220-GU	3.1%	34.5	0.00	0.00	0.00	0.00	0.00				
61		03/01/03	1/1/03	36.88	1/1/03	0/0220-GU	3.9%	18.5	0.00	0.00	0.00	0.00	0.00				
62						0/0181-GU	3.7%	80.0	0.00	0.00	0.00	0.00	0.00				
63						0/0220-GU	3.1%	48.0	0.00	0.00	0.00	0.00	0.00				
64						0/0220-GU	4.4%	72.0	0.00	0.00	0.00	0.00	0.00				
65						0/0182-GU	4.8%	28.0	0.00	0.00	0.00	0.00	0.00				
66				\$1.88					0.00	0.00	0.00	0.00	0.00				

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 FCC'S SUPPLEMENTAL RESPONSE TO STAFF'S
 SECOND ROC, NO. 22
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DOCKET NO. 090539-GU
 EXHIBIT (CB-6 REVISED)
 HILBAH PLANT ORIGINAL COSTS
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Item	Description	Quantity	Unit	Original Cost	Revised Cost
1	Gas	100	cu ft	0.15	0.15
2	Gas	200	cu ft	0.30	0.30
3	Gas	300	cu ft	0.45	0.45
4	Gas	400	cu ft	0.60	0.60
5	Gas	500	cu ft	0.75	0.75
6	Gas	600	cu ft	0.90	0.90
7	Gas	700	cu ft	1.05	1.05
8	Gas	800	cu ft	1.20	1.20
9	Gas	900	cu ft	1.35	1.35
10	Gas	1000	cu ft	1.50	1.50

DOCKET NO. 090539-GU
EXHIBIT (CB-6 REVISED)
HILBAH PLANT ORIGINAL COSTS
PAGE 7 OF 7

DOCKET NO. 090539-GU
FOG'S SUPPLEMENTAL RESPONSE TO STAFF'S
SECOND ROQ, NO. 22
PAGE 98 OF 121

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served on the following parties by Electronic Mail and/or U.S. Mail this 29th day of April, 2011.

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