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Suite 1200
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850 224 9634 tel 850 222 0103 fax

November 9, 2009

RECEIVED-FPSC
09 NOV -9 PM 4:41
COMMISSION
CLERK

VIA Hand Delivery

Ms. 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 13th Data Requests (Nos. 241-247).

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

Sincerely,

Beth Keating

COM _____
APA _____
ECR _____
GCL _____
RAD _____
SSC _____
ADM _____
OPC _____
CLK _____

Beth Keating
AKERMAN SENTERFITT
106 East College Avenue, Suite 1200
Tallahassee, FL 32302-1877
Phone: (850) 224-9634
Fax: (850) 222-0103
Attorneys for the Florida Division of Chesapeake Utilities Corporation

cc: Patty Christensen
Erik Saylor

(TL208590.1)

DOCUMENT NUMBER DATE
11211 NOV -9 8

FPSC-COMMISSION CLERK

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 THIRTEENTH DATA REQUESTS NOS. 241 - 247

The Florida Division of Chesapeake Utilities Corporation ("Company" of "Chesapeake") provides the following responses to Staff's Thirteenth Data Requests (Numbers 241 - 247).

241. As a result of the hurricane damage, please list all the expenses necessary to repair the hurricane damage, please provide by Invoice Number, Date, Type of Expenditure, and Amount.

Company Response: See attached listing of estimated expenses necessary to repair the hurricane damage totaling \$464,137, inclusive of office furniture. The actual total amount (\$471,167) was booked in Account 390, but the office furniture (\$99,852) was reclassified to Account 391, as reflected in the response to Data Request No. 247. **(Response by Mr. Geoffroy)**

242. Please explain or describe whether Chesapeake was insured for the damage caused by the hurricane.

Company Response: Chesapeake was insured for the damage caused by the hurricane. The Chubb Group of Insurance Companies, through Policy No. 37106570, provided property insurance for the specific administrative building owned and occupied by the Company. **(Response by Mr. Geoffroy)**

13th Data Responses

243. If not insured, please explain reasons for not securing insurance coverage against such events.

Company Response: Not applicable. **(Response by Mr. Geoffroy)**

244. If insured, please provide a copy of the claim(s) submitted to the insurance company(ies) for all damage resulting from this storm.

Company Response: Copies of the claims submitted for all damage resulting from this storm are attached. **(Response by Mr. Geoffroy)**

245. If insured, please provide a copy of the insurance company's(ies') final response to Chesapeake's claim(s) (e.g., what was covered by insurance and what was not covered).

Company Response: Copies of the insurance company's final response to Chesapeake's claims are attached. Please note that the Company also received reimbursement for non-damage related activities (lease of temporary facility, utilities, moving related expenses, etc.). **(Response by Mr. Geoffroy)**

13th Data Responses

246. What was the estimated cost to repair the storm damage? Please provide documentation for the estimate.

Company Response: The Company received the following estimates for the storm damage repairs: 1) Roof Replacement - \$11,225.00 (actual cost was slightly higher); 2) Demolition/clean-up of building interior - \$22,134.47; 3) Restoration of building interior to same condition as existed prior to incident - \$210,618.82; and 4) Cost of existing furniture - \$63,849.94. See attachments for documentation for these estimates. **(Response by Mr. Geoffroy)**

247. Please supply the accounting transactions used by Chesapeake to account for the repairs, retirements, insurance proceeds, and anything else related to repairing the storm damage.

Company Response: See attached documentation of the accounting transactions used by the Company to account for the repairs, retirements and insurance proceeds related to the storm damage.
(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 November 9, 2009 under my direction and supervision, the attached responses (241 - 247) to Staff's Thirteenth Data Request Nos. 241 - 247 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 9th day of November, 2009, by Thomas A. Geoffroy.



Melissa Prevatt

NOTARY PUBLIC
State of Florida

Personally known _____ or Produced Identification _____
Type of identification produced _____

My commission expires: 8/14/12

Attachment
241



CONSTRUCTION CONTRACT AND GENERAL CONDITIONS
BETWEEN GENERAL CONTRACTOR AND OWNER

This agreement made on the 18th day of January 2005 by and between EVERETT WHITEHEAD & SON, INC., hereinafter called the Contractor and CENTRAL FLORIDA GAS COMPANY hereinafter called the Owner.

WITNESSETH, that the Contractor and the Owner for the consideration hereinafter named agree as follows:

ARTICLE 1. SCOPE OF WORK—Contractor shall furnish all labor, materials, and supervision to perform repair and renovations as per plans prepared by Bruce C. Bower, Architect, dated 12/16/04 and Everett Whitehead & Son, Inc., proposal dated January 14, 2005.

ARTICLE 2. TIME OF COMPLETION—Every effort will be made to complete the first floor repairs and renovations by March 28, 2005, with exception of dumbwaiter and stairwell. Every effort will be made to complete remaining items and second floor construction April 30, 2001, pending approval of permits, air quality testing, mold and mildew abatement, and uncontrollable acts of god.

ARTICLE 3. CONTRACT SUM—The Owners shall pay the Contractor for the performance of the contract, the sum of \$281,700.00 (TWO HUNDRED EIGHTY ONE THOUSAND SEVEN HUNDRED DOLLARS AND NO/100) See Exhibit "B" for summary of contract price.

ARTICLE 4. WORKMANSHIP AND MATERIALS—Workmanship and materials shall be of good quality and in accordance with generally accepted construction standards in the area.

ARTICLE 5. LIABILITY—The Contractor shall be responsible for any damage or injury due to act or neglect and shall carry at his expense Business Liability Insurance. Builders Risk is to be furnished by the Owner (if required).

ARTICLE 6. INSPECTIONS—The Contractor shall permit and facilitate inspections of the work by the Owner and its agents and public authorities at all reasonable times. The Contractor will retain the key to the premises and the same shall be locked until turned over to the Owners. The Contractor may store certain materials and tools used on the job in the building until the same is completed. The Owners shall have reasonable access to the premises during the course of construction.

Construction Contract
January 18, 2005
Page 2

ARTICLE 7. CHANGE IN THE WORK—The Owners may order changes in the work. These change orders will be charged at a rate of cost plus 15%. All such orders and adjustments shall be in writing. Estimates by the Contractor for extra cost must be made in writing before executing the work involved.

ARTICLE 8. CORRECTION OF WORK—The Contractor shall re-execute any work that fails to conform to the requirements of this contract and that appear during the progress of the work and shall remedy any defects due to faulty materials or workmanship which appear within a period of one (1) year from the date of completion of the contract providing the contract amount is paid in full as agreed.

ARTICLE 9. TERMINATION—In the event the work is stopped by the Owners or because of non-payment by the Owners, for a period of thirty (30) days or more, then the Contractor upon seven (7) days written notice to the Owners may stop work or terminate this contract and recover from the Owners payment for costs of work performed to this point plus 10%.

ARTICLE 10. ALLOWANCES—See attached proposal – Exhibit “A”

ARTICLE 11. CLEANING UP—The Contractor shall keep the premises free from accumulation of waste materials and rubbish and at the completion of the work shall remove from the premises all rubbish, implements and surplus materials and leave the building broom clean.

ARTICLE 12. PAYMENTS—The Owners shall make payments to the Contractor as follows:

Monthly draws on work completed and materials stored.
Payment to be received within 15 days of invoicing.

Construction Contract
January 18, 2005
Page 3

ARTICLE 13. ITEMS NOT INCLUDED IN THIS CONTRACT--- See Exhibit "A"

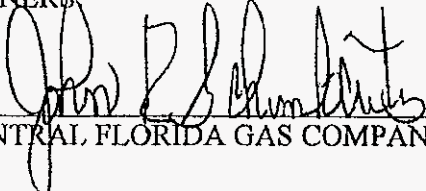
IN WITNESS WHEREOF the parties hereto executed this agreement the day and year first written above.

CONTRACTOR:

BY: 
EVERETT WHITEHEAD & SON, INC.

DATE: 1-18-05

OWNERS:

BY: 
CENTRAL FLORIDA GAS COMPANY

DATE: 1-21-05



EXHIBIT "A"

January 18, 2005

Central Florida Gas Company
P.O. Box 960
Winter Haven, FL 33881

Attn: Thomas A. Geoffroy

Re: 6th Street Office Renovation and Repair - Revised

Dear Mr. Geoffroy:

Everett Whitehead & Son, Inc., is pleased to provide this proposal to repair and renovate your offices for the total price of **\$281,700 (Two Hundred Eighty One Thousand Seven Hundred Dollars)** as per plans prepared by Bruce C. Bower, Architect dated 12-16-04 and the following clarifications:

- Our proposal excludes permit fees, impact fees, builders risk insurance, furnishings, HVAC, roofing (except patchwork where hatch is installed & vents are removed), work to exterior of building, landscape or sod, telephone, data, fire alarm, and security system.
- Our proposal **excludes** air quality testing for mold and mildew. No mold or mildew abatement or removal is included in this proposal.
- All fire rated doors to have metal frames in lieu of wood. Remaining doors to have metal frames to match fire rated frames.
- We assume existing electrical service is adequate and no work is included to upgrade or rework.
- Our proposal includes wall boxes and conduit into ceiling space for phone/data outlets.
- Our proposal includes moving electrical panel box at upstairs A/C to new wall, facing storage area. Does not include new service to A/C.
- Our proposal includes removing two gas water heaters and relocating one to storage area.
- Our proposal includes wall insulation around restrooms, stair well, equipment room, second floor separation wall between new offices and storage, and second floor exterior walls.
- Our proposal includes R-19 insulation at all acoustical ceilings.
- Our proposal includes replacing tile in restrooms with same or similar tile.

601 SIXTH ST., S.W.
WINTER HAVEN, FL 33880
PHONE: 863/293-6473
FAX: 863/299-2879


EXHIBIT "A"

Central Florida Gas Company
6th Street Office Renovation and Repair
January 18, 2005
Page 2

- Our proposal includes metal toilet partitions, to provide solid plastic partitions, add \$1,500 to our base bid.
- Our proposal includes extending drywall to top plate of interior stud walls for fire rating. Exterior wall drywall and acoustical ceilings to be installed at 8' above finished floor.
- The following allowances are included in our proposal:
 - Cabinets \$ 2,500
 - Door Hardware 3,500
 - Ceramic Tile 3,500
 - Carpet 10,162
 - VCT & Vinyl Base 2,263
 - Sheet Vinyl Flooring 2,048
 - Rubber Stair Treads 1,465
- Our proposal excludes wallpaper and chair rail. To be added at later date by change order.
- Our proposal includes 3 ½" painted wood base at all interior walls except restrooms, records storage and stairwell.
- Our proposal excludes 8' wide sliding window at Customer Support Room 102. This opening to be closed in with wood studs and painted drywall.
- Our proposal includes final cleaning at completion of work, no guarantee can be made as to condition of existing ceramic tile. Replacement or rejuvenation of existing ceramic tile is not included in this proposal, except in downstairs restrooms.

Thank you for the opportunity to provide this proposal, if you have any questions contact me at (863) 293-6473.

With kind regards,



Michael F. Breckenridge
Chief Estimator



EXHIBIT "B"

CENTRAL FLORIDA GAS COMPANY
OFFICE REPAIR AND RENOVATION
SUMMARY OF CONTRACT PRICE

Base Bid	\$ 285,450
Deduct Air Quality Testing Allowance	(1,500)
Deduct Vinyl Base	(2,000)
Deduct 8' Sliding Window	(4,000)
Add Painted Wood Base	<u>3,750</u>
Revised Contract Amount	\$ 281,700



RENDITIONS Interior Consultants



**FURNITURE PROPOSAL
CENTRAL FLORIDA GAS
WINTER HAVEN, FL
FEBRUARY 21, 2005**

P-05-037F

QTY	UNIT	ITEM DESCRIPTION	EXT. SELL
-----	------	------------------	-----------

ARTOPEX LAMINATE FURNITURE:

AREA A	MARKETING	\$ 4,977.00
AREA B	CUSTOMER SERVICE	\$ 9,411.00
AREA C	KIM	\$ 2,159.00
AREA D	CASHIER	\$ 6,169.00
AREA E	ENGINEERING	\$ 9,361.00
AREA F	TOM	\$ 3,510.00
AREA G	CONFERENCE ROOM	\$ 842.00
AREA H	RANDY	\$ 4,048.00
AREA I	GARY	\$ 2,744.00
AREA J	CUSTOMER BILLING	\$ 5,900.00
AREA K	MARKETING	\$ 2,965.00
AREA L	JEFF ACCOUNTING	\$ 3,033.00
AREA M	BRIAN	\$ 2,957.00
AREA N	SANDY	\$ 3,106.00
AREA O	ACCOUNTING	\$ 10,299.00
NET TOTAL		\$ 71,481.00

Price includes design, freight, delivery, and installation.

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning

Page 1

253 Avenue A., S.W. • Winter Haven, FL 33880-2929
E-mail: Renditions-bic@email.msn.com • web: www.renditionsinteriors.com
License# 1B0000669

863.292.0420

Toll Free: 800.306.3059 • Fax: 863.292.9809



RENDITIONS

Interior Consultants



FURNITURE PROPOSAL
CENTRAL FLORIDA GAS
WINTER HAVEN, FL
FEBRUARY 22, 2005

P-05-037F

QTY	UNIT	ITEM DESCRIPTION	EXT. SELL
-----	------	------------------	-----------

SUMMARY:

	Furniture	\$ 71,481.00
	Seating	\$ 16,674.00
	Upstairs Conference Room	\$ 5,165.00
	NET TOTAL	\$ 93,320.00
	SALES TAX	\$ 6,532.40
	TOTAL THIS PROPOSAL	\$ 99,852.40

Price includes design, freight, delivery, and installation.

Acceptance Signature

Thank you for the opportunity to submit this proposal.

If you have any questions, or if I can be of any further assistance, please contact me at 863.292.0420, Ext. 14.

SUSAN WADDELL
INTERIOR DESIGNER
ID0000928

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning

Page 1



RENDITIONS

Interior
Consultants



FURNITURE PROPOSAL
CENTRAL FLORIDA GAS
WINTER HAVEN, FL
FEBRUARY 21, 2005

P-05-037F

Acceptance Signature

Thank you for the opportunity to submit this proposal.

If you have any questions, or if I can be of any further assistance, please contact me at 863.292.0420, Ext. 14.

SUSAN WADDELL
INTERIOR DESIGNER
ID0000928

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
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- Space Planning

Page 2



RENDITIONS Interior Consultants



**SEATING PROPOSAL
CENTRAL FLORIDA GAS
WINTER HAVEN, FL
FEBRUARY 22, 2005**

P-05-037F

QTY	UNIT	ITEM DESCRIPTION	SELL EACH	EXT. SELL
-----	------	------------------	-----------	-----------

MANAGER'S GUEST CHAIRS

2	ea	2112 Wood guest chair. Wood: Henna Cherry Fabric: MT70-M2 Tag: Tom	\$ 347.00	\$ 694.00
8	ea	2111 Wood guest chair. Wood: Henna Cherry Fabric: MT70-M2 Tag: Gary, Brian, Randy, Sandy	\$ 284.00	\$ 2,272.00
2	ea	2111 Wood guest chair. Wood: Henna Cherry Fabric: AQ92 Jade Gr. 3 Tag: Lobby	\$ 229.00	\$ 458.00

EXECUTIVE CHAIRS

4	ea	5015 Executive high-back chair Seat depth: 19 Faux leather Spruce green	\$ 509.00	\$ 2,036.00
1	ea	5001 Park Avenue executive chair Seat depth: 17-1/2 Wood trim: Henna Cherry Fabric: MT70-M2	\$ 495.00	\$ 495.00

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning

Page 1



RENDITIONS Interior Consultants



**SEATING PROPOSAL
CENTRAL FLORIDA GAS
WINTER HAVEN, FL
FEBRUARY 22, 2005**

P-05-037F

TASK CHAIRS:

19 ea	3140-3 High back task chair Fabric: RA20 Lt Taupe Grade 4	\$ 501.00	\$ 9,519.00
8 ea	2141 Basic metal arm guest chair Fabric: RA20	\$ 150.00	\$ 1,200.00
	Net Total		\$ 16,674.00

Acceptance Signature

Thank you for the opportunity to submit this proposal.

If you have any questions, or if I can be of any further assistance, please contact me at 863.292.0420, Ext. 14.

Susan
 SUSAN WADDELL
 INTERIOR DESIGNER
 ID0000928

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning



RENDITIONS Interior Consultants



**SEATING PROPOSAL
CENTRAL FLORIDA GAS
WINTER HAVEN, FL
FEBRUARY 22, 2005**

P-05-037F

QTY	UNIT	ITEM DESCRIPTION	SELL EACH	EXT. SELL
UPSTAIRS CONFERENCE ROOM				
10	ea	5001 Executive chairs faux leather	\$ 410.00	\$ 4,100.00
1	ea	TI-6190 10'0" racetrack or boat-shaped conference table	\$ 1,065.00	\$ 1,065.00
Net Total Upstairs Conference Room			\$	5,165.00

Acceptance Signature

Thank you for the opportunity to submit this proposal.

If you have any questions, or if I can be of any further assistance, please contact me at 863.292.0420, Ext. 14.

SUSAN WADDELL
INTERIOR DESIGNER
ID0000928

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning

Building Renovation Cost
 1015 6th Street NW
 Winter Haven, FL 33991

2/25/05

	Approved	Pending	Total
Whitehead Construction			
Contract Price	\$281,700.00		
Upgrades			
Tile Trim	\$762.00		
Sound Proofing Bathroom	\$875.00		
Insulate Walls 2nd floor	\$1,350.00		
Replace Exterior Doors	\$3,010.72		
Chair Rail/Wooden Seals	\$3,635.00		
Flooring Upgrade	\$2,024.00		
Kitchen Upgrade	\$1,000.00		
Paint Upgrade	\$500.00		
Bathroom Baseboard	\$400.00		
Total	\$285,266.72	\$0.00	\$285,266.72
Other Contractors			
Records Room Shelving Units		\$2,500.00	
Alarm System	\$3,980.00		
Southern Electric	\$5,750.00		
Winter Haven A/C	\$39,450.00		
Air Quality Test	\$600.00		
Back Door Electronic Release Replacement	\$500.00		
Handicap Door Release Replacement	\$500.00		
Renditions Furniture		\$99,900.00	
Renditions Wall Coverings		\$12,800.00	
Window Treatments	\$3,000.00		
Total	\$53,680.00	\$115,200.00	\$168,880.00
Capital Total	\$348,936.72	\$115,200.00	\$464,136.72
Expense Budget			
Clean and Seal Brick	\$3,320.00		
Clean, repair and Paint Stucco	\$2,760.00		
Front Walk	\$2,300.00		
New Bushes/Yard Cleanup	\$1,000.00		
Microwave	\$200.00		
Total	\$9,580.00		\$9,580.00
Expense Total	\$9,580.00		\$9,580.00

Attachment
244 and 245

ACORD PROPERTY LOSS NOTICE
CHUBB Fax No.: 800-300-2538

Date: 09/28/2004	
Date & Time of Loss: September 25, 2004 – Hurricane Jeanne	
Producer/Agent: 3742620	
Marsh USA Two Logan Square Philadelphia, PA 19103	
Named Insured:	
Chesapeake Utilities Corporation 909 Silver Lake Boulevard Dover, DE 19904 302.734.6799 / ext 6004 302.734.6750 / fax	Contact: Tom Jeffrey – VP of Operations Phone #: Cell 863-224-0799
Main Address of Insured: As shown above	
Policy Information: Chubb Group of Insurance Term: 6/04-05 Policy No.: 37106670	
Deductible	
Location of Loss (include city & state): Central Florida Gas 1015 6 th St. N.W. Winter Haven, FL 33880	
Description of Loss & Damage: Hurricane Jeanne came through the Florida region with heavy winds and severe rainfall which completely ripped the Insured's entire Office building's roof off that allowed damaging rainwater to enter the entire 10,000 SF facility. The Office building is owned by Chesapeake Utilities, which is a Masonry construction – total area size 10,000. Probable Amount Entire Loss: \$ 1MM	
Police or Fire Dept. to Which Reported:	Type of Loss: Fire <input type="checkbox"/> Lightning <input type="checkbox"/> Flood <input type="checkbox"/> Other <input type="checkbox"/>
	Theft Hall <input type="checkbox"/> Wind X (specify)
	Other:
Miscellaneous Information	
Other Insurance None at this time Remarks: The Insured is renting temporary storage space and currently looking for temp. office space. Need a CAT adjuster on-site immediately. It appears to be a total loss.	
Reported By: Beth Cooper on 9/27/2004 via phone	Reported To: John H. Vanwart Jr. – Marsh (215) 246-1217; Fax: 215-246-1399
Signature of Insured:	Signature of Producer:

Jan 10 05 09:18a

P. 1



CHUBB GROUP OF INSURANCE COMPANIES

2001 Bryan Place, Suite 3400, Dallas, Texas 75202-2763
Telephone No: (214) 754-8500 Fax No: (214) 754-8558

Please reply to: R. N. Booker
P.O. Box 309
Joshua, TX 76058

Direct Dial

Office: (817) 556-2943
Fax: (817) 556-2632

January 7, 2005

Mr. Thomas Geoffroy
Central Florida Gas Company
1015 Sixth Street Northwest
Winter Haven, FL 33881

Re: Claim #: 40504092117
Insured: Central Florida Gas
D/L: 9/25/2004
Location: 1015 Sixth Street
Winter Haven, FL

Type of Claim: Hurricane

Dear Mr. Geoffroy:

I am attaching a statement of loss which is a claim recap of your hurricane claim damages to date. I am also attaching a partial Proof of Loss to accommodate an immediate payment of \$307,202.95.

Per our previous agreement, I approved initial demolition cost of \$21,618.00. I also approved the immediate replacement of the roof in the amount of \$13,052.24. We have subsequently agreed on the interior finish out of the building repairs in the amount of \$210,618.92. For the purpose of our claim, I have kept the demolition cost and the building repair cost separate.

The contents inventory loss of \$63,849.94 and the other minor inventory losses all total \$71,913.89. In the event you have additional cost that I have not considered, please provide them to me for my consideration and they will be added to these amounts. Also, in the event we have overlooked any items in the contents or building adjustment, I would be happy to consider those.

I also need for you to update my file on the pending business income claim. Foremost in this matter is the extra expenses that Central Florida Gas incurred as a result of moving from the Sixth Street location to your temporary location. I need a copy of your lease agreement, any labor cost for mobilizing and getting the office up and running as well as any other cost associated with getting to the office ready for business conduct. As soon as I can have the opportunity to audit this information, I will be in a position to evaluate that pending feature of the claim.

Also, I have never received any information from you concerning the other pending claim concerning the potential dependent business income claim that you mentioned earlier.

In regard to this proof of loss, please have it signed and return to me and I will immediately fund payment to you for the \$307,202.95.

Please call me if you have any questions or concerns.

01/14/2005 FRI 10:32 FAX →→ SILVER LAKE DOWNSTAIRS

Jan 10 05 09:10a

P.3

POLICY NUMBER
37106570
AGENT
Marsh USA

**SWORN STATEMENT
IN
PROOF OF LOSS**

TO

Amount of Policy	
\$500,000 BASIC	
ISSUED	EXPIRES
06/01/2004	6/1/2005



To the Federal Insurance Company At time of loss by the above referenced policy of insurance you insured Central Florida Gas against loss by hurricane to the property described according to the terms and conditions of the aforementioned policy and all forms, endorsements, transfers and assignments attached thereto.

- 1. Time and Origin:** A hurricane occurred about the hour of all hours on the 25th day of September, 2004. The cause and origin of the said loss was: Hurricane with resulting rains and water damage to building and contents and caused business shut down for this location.
- 2. Occupancy:** The building described, or containing the property described, was occupied at the time of the loss as follows, and for no other purposes whatever: office building located 1015 Sixth Avenue, Winter Haven, Florida 33881.
- 3. Title and Interest:** At the time of the loss the interest of your insured in the property described therein was owner. No other person or persons had any interest therein or encumbrance thereon, except. No exceptions.
- 4. Changes:** Since the said policy was issued there has been no assignment thereof, or change of interest, use, occupancy, possession, location or exposure of the property described, except: No exceptions.
- 5. Total Insurance:** The total amount of insurance upon the property described by this policy was, at the time of the loss \$, as more particularly specified in the above referenced policy, besides which there was no policy or other contract of insurance, written or oral, valid or invalid.
- 6. The Gross Amount Claimed of said property at the time of the loss was:** \$ 317,202.95
- 7. Less the policy Deductible of** \$ 10,000.00
- 8. The Net Amount Claimed under the above numbered policy is:** \$ 307,202.95

Note. This proof of loss is for known damage only to building and contents. It does Not include any amounts for business income loss.

The said loss did not originate by any act, design or procurement on the part of your insured, or this affiant; nothing has been done by or with the privity or consent of your insured or this affiant, to violate the conditions of the policy, or render it void; no articles are mentioned herein or in annexed schedules but such as were destroyed or damaged at the time of said loss; no property saved has in any manner been concealed, and no attempt to deceive the said company, as to the extent of said loss, has in any manner been made. Any other information that may be required will be furnished and considered a part of this proof.

The furnishing of this blank or the preparation of proofs by a representative of the above insurance company is not a waiver of any of its rights.

State of Delaware
County of Kent

Insured Signature Michael P. McMartin
Insured Signature *

Subscribed and sworn to, before me this: 31st day of January, 2005

[Signature] Notary Public.



Jan 10 05 09:19a

P. 4

Central Florida Gas
 1016 Sixth Street
 Winter Haven, Florida 33881
 Claim No. 40504092117
 D/L September 25, 2004

Statement of Loss

Building - 10,000 SF brick, office building, 30 years old

Loss

Claim

Replacement Cost \$500,000
 depreciation (650,000)
 Actual Cash Value \$460,000

Loss as determined

demolition per agreement Semco	\$21,618.00	\$21,618.00
building repairs - per estimate		
roof replacement	\$13,052.24	
interior finish out per estimate	\$210,818.82	
	<hr/>	
Total Building less deductible	\$223,671.08 (510,000)	
Building Claim	\$213,671.08	\$213,671.06

Contents
 furniture contents inventory
 rental equipment
 rental equipment
 filing cabinets
 Sharp Water Assets
 computer equipment & misc.

\$83,849.84
 \$3,460.00
 \$1,304.50
 \$1,348.45
 \$300.00
 \$2,650.00

vs. 1139.45

} water

Total Contents \$71,913.89 \$71,913.89

Loss and Claim \$317,202.95 \$307,202.95

318,202.95

308,202.95 ✓

R.N Booker
 General Adjuster
 Chubb & Son

per RUC schedule

317,992.95

307,992.95

correct amount

210.00

210.00

ck from Chubb
 correct amt. 307,202.95
 307,992.95
 790.00 owed to Chesapeake

POLICY NUMBER
000037106570
AGENT
Marsh Usa, Inc

**SWORN STATEMENT
IN
PROOF OF LOSS**

TO



Amount of Policy	
\$Blanket Limits Apply	
ISSUED	EXPIRES
06/01/2004	06/01/2005

To the Federal Insurance Company. At time of loss by the above referenced policy of insurance you insured Chesapeake Utilities Corp. against loss caused by windstorm to the property described according to the terms and conditions of the aforementioned policy and all forms, endorsements, transfers and assignments attached thereto.

- 1. Time and Origin:** A hurricane occurred on the 25th day of September, 2004. The cause and origin of the said loss was: Hurricane Jeanne
- 2. Occupancy:** The building described, or containing the property described, was occupied at the time of the loss as follows, and for no other purposes whatever: Utility Company Operations – Office Building
- 3. Title and Interest:** At the time of the loss the interest of your insured in the property described therein was owner. No other person or persons had any interest therein or encumbrance thereon, except.
- 4. Changes:** Since the said policy was issued there has been no assignment thereof, or change of interest, use, occupancy, possession, location or exposure of the property described, except:
- 5. Total Insurance:** The total amount of insurance upon the property described by this policy was, at the time of the loss Blanket Limits, as more particularly specified in the above referenced policy, besides which there was no policy or other contract of insurance, written or oral, valid or invalid.
- 6. The Gross Amount Claimed** of said property at the time of the loss was: \$ 177,794.81
- 7. Less the policy Deductible of:** \$ n/a
- 8. The Net Amount Claimed** under the above numbered policy is: \$ 177,794.81

Settlement includes \$52,794.81 initial advance plus \$125,000 final agreed amounts.

The said loss did not originate by any act, design or procurement on the part of your insured, or this affiant; nothing has been done by or with the privity or consent of your insured or this affiant, to violate the conditions of the policy, or render it void; no articles are mentioned herein or in annexed schedules but such as were destroyed or damaged at the time of said loss; no property saved has in any manner been concealed, and no attempt to deceive the said company, as to the extent of said loss, has in any manner been made. Any other information that may be required will be furnished and considered a part of this proof.

The furnishing of this blank or the preparation of proofs by a representative of the above insurance company is not a waiver of any of its rights.

State of FLORIDA
County of POLK

Insured Signature Thomas L. Hojny ASST VP
Insured Signature

Subscribed and sworn to, before me this: 26th day of January, 2006.

Carol J. Knowles Notary Public.



Carol J. Knowles
MY COMMISSION # DD215835 EXPIRES
May 27, 2007
BONDED THRU TROY FAY INSURANCE, INC.



CHUBB GROUP OF INSURANCE COMPANIES

1330 Post Oak Blvd.
Suite 2400
Houston, TX 77056

January 27, 2006

Attention: Tom Geoffroy
Central Florida Gas Company
1015 6th Street Northwest
Winter Haven, FL 33881

RE: Insured: Chesapeake Utilities Corp
 Policy No.: 000037106570
 Loss Date: 8/13/2004
 Company: Federal Insurance Company

Dear Tom,

Thank you for working with me in order to conclude these pending claims. As agreed, Claim Reference Number 040504095643 will be closed with no payment issued. As you recall, this claim was filed for the potential of a claim for Business Income losses from Dependent Business Premises.

Under the original claim filed, (Claim Reference 40504092117), a previous payment was made to you in the amount of \$52,794.81 representing the undisputed amount of Business Income/Extra Expense loss. As the result of the information you have provided, the analysis of Rick Yochem, CPA, and our discussions, we have agreed to conclude the balance of the pending claim for an additional payment of \$125,000.

A Proof of Loss form has been executed in order to document this final settlement agreement.

In closing, thank you again for your cooperation and for working with me in order to accomplish this agreement. Should you have any questions, please feel free to contact me at my office at (979) 543-1349.

Sincerely,

Tim Barziza

Tim Barziza / dy
Property Claims Department

CC: MARSH USA, INC
 1201 MARKET STREET #500
 WILMINGTON, DELAWARE 19801

Attachment
246

SEMCO Restoration, Inc.
205 Century Boulevard
PO Box 780
Bartow, FL 33831
12/12/2004

Estimate: 59-B104-252R
Insured: CENTURAL FLA. GAS.
Property: 1015 6TH ST. NW.
WINTER HAVEN, FL 33884

Claim Number: 11-A111-111
Policy Number: 00-00-0000-0
Type of Loss: Hurricane
Deductible: \$ 0.00
Price List: FLWH5F4C4
Restoration/Service/Remodel
with Service Charges Broken
Out

Date of Loss:
Date Inspected:

Summary for Hurricane

Line Item Total				171,563.22
Material Sales Tax	@	6.500% x	60,807.05	3,952.46
Replacement Cost Value				175,515.68
Overhead	@	10.0% x	175,515.68	17,551.57
Profit	@	10.0% x	175,515.68	17,551.57
Replacement Cost Value (Including Overhead and Profit)				210,618.82
Less Deductible				(0.00)
Net Payment				<u>\$210,618.82</u>

Anderson, Steve
(863) 534-3623

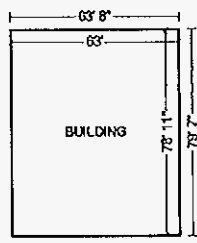
**ALL AMOUNTS PAYABLE ARE SUBJECT TO THE TERMS, CONDITIONS AND
LIMITS OF YOUR POLICY.**

59-B104-252R

Main Level

Area Items: Main Level

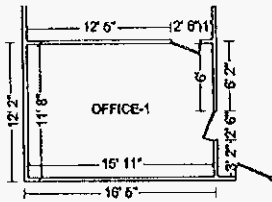
DESCRIPTION	QUANTITY	UNIT COST	RCV
Taxes, insurance, permits & fees (Bid item)	1.00 EA	0.00	0.00
Replace Temporary toilet (per month)	3.00 MO	101.10	303.30
Replace Temporary power usage (per month)	3.00 MO	81.00	243.00
Area Items Total: Main Level			546.30



Room: BUILDING

2,270.67 SF Walls	4,971.75 SF Ceiling
7,242.42 SF Walls & Ceiling	4,971.75 SF Floor
552.42 SY Flooring	283.83 LF Floor Perimeter
283.83 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Dumpster load - Approx. 30 yards, 5-7 tons of debris	2.00 EA	456.41	912.82
* Cleaning Technician - final clean	40.00 HR	22.89	915.60
* Administrative/superevisor labor charge	60.00 HR	40.00 *	2,400.00
* Replace Security system - contact w/wire	1.00 EA	2,487.16 *	2,487.16
* Replace Rewire - average building back set all fixtures and receipts service.	4,971.75 SF	1.49 *	7,407.91
* Replace Central air conditioning system per bid.	1.00 EA	26,142.00 *	26,142.00
THE OWNER HAD A SIGN OUT FROMT HAS DAMAGE AND I HAVE NOT GOTTEN ANY PRICE ON IT AS OF NOW OK OWNER MAY HANDLE. NOT SURE .			
Room Totals: BUILDING			40,265.49



Room: OFFICE-1

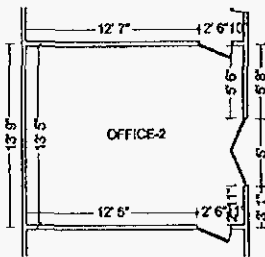
408.00 SF Walls
 593.69 SF Walls & Ceiling
 20.63 SY Flooring
 55.17 LF Ceil. Perimeter

185.69 SF Ceiling
 185.69 SF Floor
 50.17 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	408.00 SF	1.46	595.68
Replace Suspended ceiling system - 2' x 4'	185.69 SF	2.26 *	419.67
Replace Baseboard - 3 1/4" hardwood	50.17 LF	2.90	145.48
Replace Interior door - Colonist - pre-hung unit	2.00 EA	137.15	274.30
Replace Chair rail - 2 1/4" stain grade	50.17 LF	3.18 *	159.53
Stain & finish chair rail	50.17 LF	0.80	40.13
Replace Wallpaper - High grade	165.50 SF	1.76 *	291.28
Replace Glue down carpet - Commercial grade	185.69 SF	2.65	492.09
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	185.69 SF	1.03 *	191.27
Seal/prime the walls - one coat	408.00 SF	0.30 *	122.40
Paint the surface area - two coats	240.00 SF	0.60 *	144.00
Paint baseboard - two coats	50.17 LF	0.74	37.12
Paint door or window opening - 2 coats (per side)	4.00 EA	16.04	64.16
Paint door slab only - 2 coats (per side)	4.00 EA	15.85	63.40
Replace Texture drywall - heavy hand texture	408.00 SF	0.58	236.64

CONTINUED - OFFICE-1

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Floor prep (scrape rubber back residue)	185.69 SF	0.37	68.71
Room Totals: OFFICE-1			4,084.08



Room: OFFICE-2

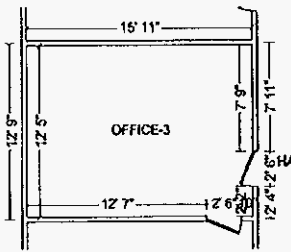
402.67 SF Walls
 616.22 SF Walls & Ceiling
 23.73 SY Flooring
 58.67 LF Ceil. Perimeter

213.55 SF Ceiling
 213.55 SF Floor
 48.67 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	402.67 SF	1.46	587.89
Replace Suspended ceiling system - 2' x 4'	213.55 SF	2.26 *	482.62
Replace Baseboard - 3 1/4" hardwood	48.67 LF	2.90	141.13
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace French double door set - Interior - pre-hung unit	1.00 EA	730.90	730.90
Replace Batt insulation - 10" - R30	213.55 SF	1.03 *	219.96
Replace Chair rail - 2 1/4" stain grade	48.67 LF	3.18 *	154.76
Replace Glue down carpet - Commercial grade	213.55 SF	2.65	565.90
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68

CONTINUED - OFFICE-2

DESCRIPTION	QUANTITY	UNIT COST	RCV
Seal/prime the walls - one coat	402.67 SF	0.30 *	120.80
Paint the walls - two coats	402.67 SF	0.60 *	241.60
Paint baseboard - two coats	48.67 LF	0.74	36.01
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	6.00 EA	15.85	95.10
Replace Texture drywall - heavy hand texture	402.67 SF	0.58	233.55
Replace Floor prep (scrape rubber back residue)	213.55 SF	0.37	79.01
Room Totals: OFFICE-2			4,596.68



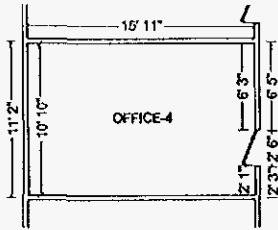
Room: OFFICE-3

420.00 SF Walls	197.63 SF Ceiling
617.63 SF Walls & Ceiling	197.63 SF Floor
21.96 SY Flooring	51.67 LF Floor Perimeter
56.67 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	420.00 SF	1.46	613.20
Replace Suspended ceiling system - 2' x 4'	197.63 SF	2.26 *	446.65
Replace Baseboard - 3 1/4" hardwood	51.67 LF	2.90	149.83
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15

CONTINUED - OFFICE-3

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Glue down carpet - Commercial grade	197.63 SF	2.65	523.72
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	197.63 SF	1.03 *	203.56
Seal/prime the walls - one coat	420.00 SF	0.30 *	126.00
Paint the walls - two coats	420.00 SF	0.60 *	252.00
Paint baseboard - two coats	51.67 LF	0.74	38.23
Paint door or window opening - 2 coats (per side)	4.00 EA	16.04	64.16
Paint door slab only - 2 coats (per side)	4.00 EA	15.85	63.40
Replace Texture drywall - heavy hand texture	420.00 SF	0.58	243.60
Replace Floor prep (scrape rubber back residue)	197.63 SF	0.37	73.12
Room Totals: OFFICE-3			3,672.84



Room: OFFICE-4

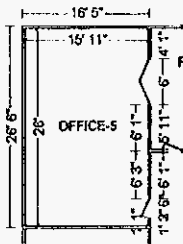
411.33 SF Walls
 583.76 SF Walls & Ceiling
 19.16 SY Flooring
 53.50 LF Ceil. Perimeter

172.43 SF Ceiling
 172.43 SF Floor
 51.00 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	411.33 SF	1.46	600.55
Replace Suspended ceiling system - 2' x 4'	172.43 SF	2.26 *	389.69
Replace Baseboard - 3 1/4" hardwood	51.00 LF	2.90	147.90
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Wallpaper - High grade	160.50 SF	1.76 *	282.48
Replace Chair rail - 2 1/4" stain grade	51.00 LF	3.18 *	162.18
Stain & finish chair rail	51.00 LF	0.80	40.80
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	172.43 SF	1.03 *	177.60
Replace Glue down carpet - Commercial grade	172.43 SF	2.65	456.94
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Seal/prime the walls - one coat	411.33 SF	0.30 *	123.40
Paint the surface area - two coats	246.00 SF	0.60 *	147.60
Paint baseboard - two coats	51.00 LF	0.74	37.74
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	411.33 SF	0.58	238.57

CONTINUED - OFFICE-4

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Floor prep (scrape rubber back residue)	172.43 SF	0.37	63.80
Room Totals: OFFICE-4			3,808.40



Room: OFFICE-5

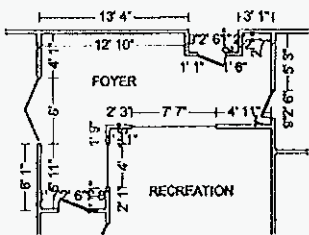
614.00 SF Walls	413.83 SF Ceiling
1,027.83 SF Walls & Ceiling	413.83 SF Floor
45.98 SY Flooring	75.33 LF Floor Perimeter
83.83 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	614.00 SF	1.46	896.44
Replace Suspended ceiling system - 2' x 4'	413.83 SF	2.26 *	935.26
Replace Baseboard - 3 1/4" hardwood	75.33 LF	2.90	218.47
Replace Interior door - Colonist - pre-hung unit	3.00 EA	137.15	411.45
Replace French double door set - Interior - pre-hung unit	1.00 EA	730.90	730.90
Detach & Reset Door lockset - interior	2.00 EA	14.51	29.02
Replace Glue down carpet - Commercial grade	413.83 SF	2.65	1,096.66
Replace Window blind - horizontal or vertical	3.00 EA	187.54 *	562.62
Replace Batt insulation - 10" - R30	413.83 SF	1.03 *	426.25
Replace Recessed light fixture	9.00 EA	77.08	693.72

CONTINUED - OFFICE-5

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	6.00 EA	137.67	826.02
Seal/prime the walls - one coat	614.00 SF	0.30 *	184.20
Paint the walls - two coats	614.00 SF	0.60 *	368.40
Paint baseboard - two coats	75.33 LF	0.74	55.75
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	6.00 EA	15.85	95.10
Replace Texture drywall - heavy hand texture	614.00 SF	0.58	356.12
Replace Floor prep (scrape rubber back residue)	413.83 SF	0.37	153.12

Room Totals: OFFICE-5 8,071.58



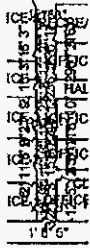
Room: FOYER

- 527.33 SF Walls
- 731.66 SF Walls & Ceiling
- 22.70 SY Flooring
- 77.17 LF Ceil. Perimeter
- 204.33 SF Ceiling
- 204.33 SF Floor
- 63.67 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	527.33 SF	1.46	769.91
Replace Suspended ceiling system - 2' x 4'	204.33 SF	2.26 *	461.78
Replace Baseboard - 3 1/4" hardwood	63.67 LF	2.90	184.63

CONTINUED - FOYER

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Wallpaper - High grade	527.33 SF	1.76 *	928.11
Replace Glue down carpet - Commercial grade	204.33 SF	2.65	541.46
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Recessed light fixture	4.00 EA	77.08	308.32
Seal/prime the walls - one coat	527.33 SF	0.30 *	158.20
Paint baseboard - two coats	63.67 LF	0.74	47.11
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Floor prep (scrape rubber back residue)	204.33 SF	0.37	75.60
Room Totals: FOYER			4,414.27

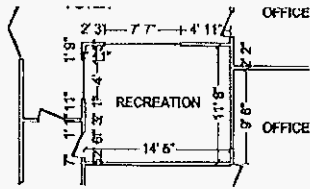


Room: HALL-1

770.67 SF Walls
 1,113.24 SF Walls & Ceiling
 38.06 SY Flooring
 121.75 LF Ceil. Perimeter

342.57 SF Ceiling
 342.57 SF Floor
 91.25 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	770.67 SF	1.46	1,125.17
Replace Suspended ceiling system - 2' x 4'	342.57 SF	2.26 *	774.21
Replace Baseboard - 3 1/4" hardwood	91.25 LF	2.90	264.63
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	9.00 EA	137.67	1,239.03
Replace Chair rail - 2 1/4" stain grade	91.25 LF	3.18 *	290.18
Replace Exit sign - wired in	4.00 EA	79.68	318.72
Stain & finish chair rail	91.25 LF	0.80	73.00
Replace Wallpaper - High grade	273.75 SF	1.76 *	481.80
Seal/prime the walls - one coat	770.67 SF	0.30 *	231.20
Paint the surface area - two coats	487.00 SF	0.60 *	292.20
Paint baseboard - two coats	91.25 LF	0.74	67.53
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	770.67 SF	0.58	446.99
Clean floor - tile	342.57 SF	0.33	113.05
Room Totals: HALL-1			5,918.64



Room: RECREATION

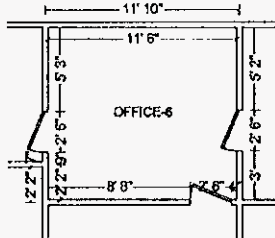
400.67 SF Walls
 568.86 SF Walls & Ceiling
 18.69 SY Flooring
 52.17 LF Ceil. Perimeter

168.19 SF Ceiling
 168.19 SF Floor
 49.67 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	400.67 SF	1.46	584.97
Replace Suspended ceiling system - 2' x 4'	168.19 SF	2.26 *	380.12
Replace Baseboard - 3 1/4" hardwood	49.67 LF	2.90	144.03
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	168.19 SF	2.65	445.72
Replace Window blind - horizontal or vertical	2.00 EA	187.54 *	375.08
Replace Fluorescent - acoustic grid fixture - four tube, 2' x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	168.19 SF	1.03 *	173.24
Replace Specialty aluminum window unit - Small	1.00 EA	282.21	282.21
Replace Specialty aluminum window unit - Large	1.00 EA	447.23	447.23
Replace Countertop - Flat laid plastic laminate	7.67 LF	42.00 *	322.00
Seal/prime the walls - one coat	400.67 SF	0.30 *	120.20
Paint the walls - two coats	400.67 SF	0.60 *	240.40
Paint baseboard - two coats	49.67 LF	0.74	36.75
Paint door or window opening - 2 coats (per side)	4.00 EA	16.04	64.16
Paint door slab only - 2 coats (per side)	4.00 EA	15.85	63.40

CONTINUED - RECREATION

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Texture drywall - heavy hand texture	400.67 SF	0.58	232.39
Replace Floor prep (scrape rubber back residue)	168.19 SF	0.37	62.23
Room Totals: RECREATION			4,661.96



Room: OFFICE-6

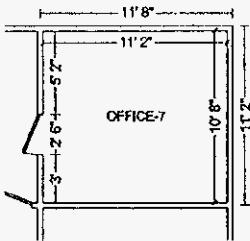
304.67 SF Walls
 427.33 SF Walls & Ceiling
 13.63 SY Flooring
 44.33 LF Ceil. Perimeter

122.67 SF Ceiling
 122.67 SF Floor
 36.83 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	304.67 SF	1.46	444.81
Replace Suspended ceiling system - 2' x 4'	122.67 SF	2.26 *	277.23
Replace Baseboard - 3 1/4" hardwood	36.83 LF	2.90	106.82
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	122.67 SF	2.65	325.07
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	1.00 EA	137.67	137.67
Replace Batt insulation - 10" - R30	122.67 SF	1.03 *	126.35
Seal/prime the walls - one coat	304.67 SF	0.30 *	91.40

CONTINUED - OFFICE-6

DESCRIPTION	QUANTITY	UNIT COST	RCV
Paint the walls - two coats	304.67 SF	0.60 *	182.80
Paint baseboard - two coats	36.83 LF	0.74	27.26
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	304.67 SF	0.58	176.71
Replace Floor prep (scrape rubber back residue)	122.67 SF	0.37	45.39
Room Totals: OFFICE-6			2,329.98



Room: OFFICE-7

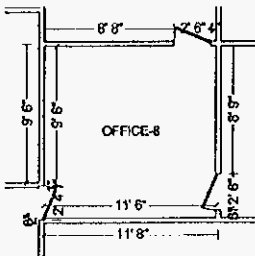
332.67 SF Walls
 451.78 SF Walls & Ceiling
 13.23 SY Flooring
 43.67 LF Ceil. Perimeter

119.11 SF Ceiling
 119.11 SF Floor
 41.17 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	332.67 SF	1.46	485.69
Replace Suspended ceiling system - 2' x 4'	119.11 SF	2.26 *	269.19
Replace Baseboard - 3 1/4" hardwood	41.17 LF	2.90	119.38
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	119.11 SF	2.65	315.64

CONTINUED - OFFICE-7

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	2.00 EA	137.67	275.34
Seal/prime the walls - one coat	332.67 SF	0.30 *	99.80
Paint the walls - two coats	332.67 SF	0.60 *	199.60
Paint baseboard - two coats	41.17 LF	0.74	30.46
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	332.67 SF	0.58	192.95
Replace Floor prep (scrape rubber back residue)	119.11 SF	0.37	44.07
Room Totals: OFFICE-7			2,420.59



Room: OFFICE-8

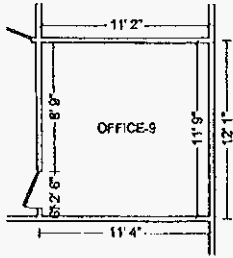
323.95 SF Walls
 459.07 SF Walls & Ceiling
 15.01 SY Flooring
 46.50 LF Ceil. Perimeter

135.13 SF Ceiling
 135.13 SF Floor
 39.29 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	323.95 SF	1.46	472.96
Replace Suspended ceiling system - 2' x 4'	135.13 SF	2.26 *	305.38

CONTINUED - OFFICE-8

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Baseboard - 3 1/4" hardwood	39.29 LF	2.90	113.95
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	135.13 SF	2.65	358.08
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	2.00 EA	137.67	275.34
Replace Batt insulation - 10" - R30	135.13 SF	1.03 *	139.18
Seal/prime the walls - one coat	323.95 SF	0.30 *	97.18
Paint the walls - two coats	323.95 SF	0.60 *	194.37
Paint baseboard - two coats	39.29 LF	0.74	29.08
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	323.95 SF	0.58	187.89
Replace Floor prep (scrape rubber back residue)	135.13 SF	0.37	50.00
Room Totals: OFFICE-8			2,611.88

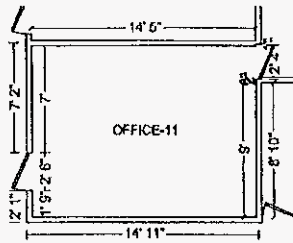


Room: OFFICE-9

350.00 SF Walls
 481.21 SF Walls & Ceiling
 14.58 SY Flooring
 45.83 LF Ceil. Perimeter

131.21 SF Ceiling
 131.21 SF Floor
 43.33 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	350.00 SF	1.46	511.00
Replace Suspended ceiling system - 2' x 4'	131.21 SF	2.26 *	296.53
Replace Baseboard - 3 1/4" hardwood	43.33 LF	2.90	125.67
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	131.21 SF	2.65	347.70
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	2.00 EA	137.67	275.34
Replace Batt insulation - 10" - R30	131.21 SF	1.03 *	135.14
Seal/prime the walls - one coat	350.00 SF	0.30 *	105.00
Paint the walls - two coats	350.00 SF	0.60 *	210.00
Paint baseboard - two coats	43.33 LF	0.74	32.07
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	350.00 SF	0.58	203.00
Replace Floor prep (scrape rubber back residue)	131.21 SF	0.37	48.55
Room Totals: OFFICE-9			2,678.47



Room: OFFICE-11

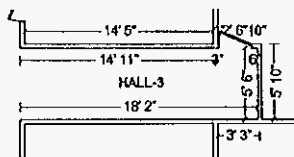
379.28 SF Walls
 541.46 SF Walls & Ceiling
 18.02 SY Flooring
 51.33 LF Ceil. Perimeter

162.19 SF Ceiling
 162.19 SF Floor
 46.62 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	379.28 SF	1.46	553.74
Replace Suspended ceiling system - 2' x 4'	162.19 SF	2.26 *	366.54
Replace Baseboard - 3 1/4" hardwood	46.62 LF	2.90	135.21
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Chair rail - 2 1/4" stain grade	46.62 LF	3.18 *	148.27
Stain & finish chair rail	46.62 LF	0.80	37.30
Replace Wallpaper - High grade	139.87 SF	1.76 *	246.18
Replace Glue down carpet - Commercial grade	162.19 SF	2.65	429.80
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	162.19 SF	1.03 *	167.05
Seal/prime the walls - one coat	379.28 SF	0.30 *	113.78
Paint the surface area - two coats	240.28 SF	0.60 *	144.17
Paint baseboard - two coats	46.62 LF	0.74	34.50
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	379.28 SF	0.58	219.98

CONTINUED - OFFICE-11

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Floor prep (scrape rubber back residue)	162.19 SF	0.37	60.01
Room Totals: OFFICE-11			3,408.14



Room: HALL-3

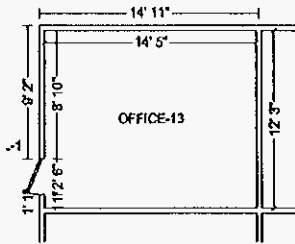
334.67 SF Walls
 433.67 SF Walls & Ceiling
 11.00 SY Flooring
 41.83 LF Ceil. Perimeter

99.00 SF Ceiling
 99.00 SF Floor
 41.83 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	334.67 SF	1.46	488.61
Replace Suspended ceiling system - 2' x 4'	99.00 SF	2.26 *	223.74
Replace Baseboard - 3 1/4" hardwood	41.83 LF	2.90	121.32
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	3.00 EA	137.67	413.01
Replace Batt insulation - 10" - R30	99.00 SF	1.03 *	101.97
Replace Chair rail - 2 1/4" stain grade	41.83 LF	3.18 *	133.03
Stain & finish chair rail	41.83 LF	0.80	33.47
Replace Wallpaper - High grade	125.50 SF	1.76 *	220.88
Seal/prime the walls - one coat	334.67 SF	0.30 *	100.40

CONTINUED - HALL-3

DESCRIPTION	QUANTITY	UNIT COST	RCV
Paint the surface area - two coats	206.67 SF	0.60 *	124.00
Paint baseboard - two coats	41.83 LF	0.74	30.96
Replace Texture drywall - heavy hand texture	334.67 SF	0.58	194.11
Clean floor - tile	99.00 SF	0.33	32.67
Room Totals: HALL-3			2,355.32



Room: OFFICE-13

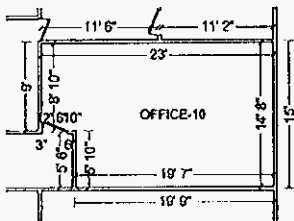
410.00 SF Walls
 586.60 SF Walls & Ceiling
 19.62 SY Flooring
 53.33 LF Ceil. Perimeter

176.60 SF Ceiling
 176.60 SF Floor
 50.83 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	410.00 SF	1.46	598.60
Replace Suspended ceiling system - 2' x 4'	176.60 SF	2.26 *	399.13
Replace Baseboard - 3 1/4" hardwood	50.83 LF	2.90	147.42
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	176.60 SF	2.65	468.00
Replace Batt insulation - 10" - R30	176.60 SF	1.03 *	181.90
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68

CONTINUED - OFFICE-13

DESCRIPTION	QUANTITY	UNIT COST	RCV
Seal/prime the walls - one coat	410.00 SF	0.30 *	123.00
Paint the walls - two coats	410.00 SF	0.60 *	246.00
Paint baseboard - two coats	50.83 LF	0.74	37.62
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	410.00 SF	0.58	237.80
Replace Floor prep (scrape rubber back residue)	176.60 SF	0.37	65.34
Room Totals: OFFICE-13			3,256.42



Room: OFFICE-10

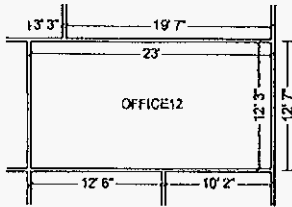
602.67 SF Walls
 920.07 SF Walls & Ceiling
 35.27 SY Flooring
 75.33 LF Ceil. Perimeter

317.40 SF Ceiling
 317.40 SF Floor
 75.33 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	602.67 SF	1.46	879.89
Replace Suspended ceiling system - 2' x 4'	317.40 SF	2.26 *	717.33
Replace Baseboard - 3 1/4" hardwood	75.33 LF	2.90	218.47
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15

CONTINUED - OFFICE-10

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Glue down carpet - Commercial grade	317.40 SF	2.65	841.12
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	317.40 SF	1.03 *	326.92
Seal/prime the walls - one coat	602.67 SF	0.30 *	180.80
Paint the walls - two coats	602.67 SF	0.60 *	361.60
Paint baseboard - two coats	75.33 LF	0.74	55.75
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	602.67 SF	0.58	349.55
Replace Floor prep (scrape rubber back residue)	317.40 SF	0.37	117.44
Room Totals: OFFICE-10			4,988.02



Room: OFFICE12

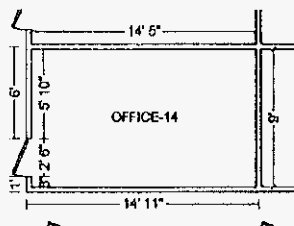
564.00 SF Walls
 845.75 SF Walls & Ceiling
 31.31 SY Flooring
 70.50 LF Ceil. Perimeter

281.75 SF Ceiling
 281.75 SF Floor
 70.50 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	564.00 SF	1.46	823.44
Replace Suspended ceiling system - 2' x 4'	281.75 SF	2.26 *	636.76
Replace Baseboard - 3 1/4" hardwood	70.50 LF	2.90	204.45
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	281.75 SF	2.65	746.64
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Chair rail - 2 1/4" stain grade	70.50 LF	3.18 *	224.19
Stain & finish chair rail	70.50 LF	0.80	56.40
Replace Wallpaper - High grade	211.50 SF	1.76 *	372.24
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	6.00 EA	137.67	826.02
Replace Batt insulation - 10" - R30	281.75 SF	1.03 *	290.20
Seal/prime the walls - one coat	564.00 SF	0.30 *	169.20
Paint the surface area - two coats	353.00 SF	0.60 *	211.80
Paint baseboard - two coats	70.50 LF	0.74	52.17
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	564.00 SF	0.58	327.12

CONTINUED - OFFICE12

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Floor prep (scrape rubber back residue)	281.75 SF	0.37	104.25
Room Totals: OFFICE12			5,433.35



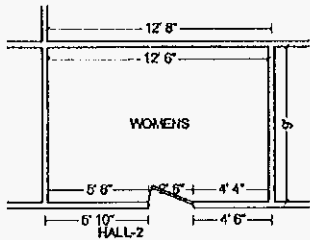
Room: OFFICE-14

358.00 SF Walls	129.75 SF Ceiling
487.75 SF Walls & Ceiling	129.75 SF Floor
14.42 SY Flooring	44.33 LF Floor Perimeter
46.83 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	358.00 SF	1.46	522.68
Replace Suspended ceiling system - 2' x 4'	129.75 SF	2.26 *	293.24
Replace Baseboard - 3 1/4" hardwood	44.33 LF	2.90	128.57
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	129.75 SF	2.65	343.84
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Ductwork in crawl space - hot or cold air (per room)	1.00 EA	337.30	337.30
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	2.00 EA	137.67	275.34
Replace Batt insulation - 10" - R30	129.75 SF	1.03 *	133.64
Seal/prime the walls - one coat	358.00 SF	0.30 *	107.40

CONTINUED - OFFICE-14

DESCRIPTION	QUANTITY	UNIT COST	RCV
Paint the walls - two coats	358.00 SF	0.60 *	214.80
Paint baseboard - two coats	44.33 LF	0.74	32.81
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	358.00 SF	0.58	207.64
Replace Floor prep (scrape rubber back residue)	129.75 SF	0.37	48.01
Room Totals: OFFICE-14			3,033.74



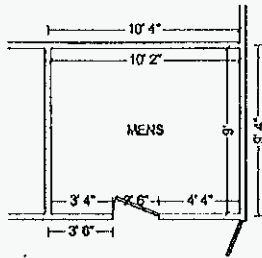
Room: WOMENS

327.33 SF Walls	112.50 SF Ceiling
439.83 SF Walls & Ceiling	112.50 SF Floor
12.50 SY Flooring	40.50 LF Floor Perimeter
43.00 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	327.33 SF	1.46	477.91
Replace Suspended ceiling system - 2' x 4'	112.50 SF	2.26 *	254.25
Replace Baseboard - 3 1/4" hardwood	40.50 LF	2.90	117.45
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Vanity	6.33 LF	129.16 *	818.01

CONTINUED - WOMENS

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Countertop - Flat laid plastic laminate	6.33 LF	42.00 *	266.00
Detach & Reset Sink - single	2.00 EA	65.00	130.00
Replace P-trap assembly - ABS (plastic)	2.00 EA	25.36	50.72
Detach & Reset Toilet	2.00 EA	80.70	161.40
Replace Plastic laminate wall finish with trim	96.00 SF	5.24	503.04
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Detach & Reset Mirror - 1/4" plate glass	15.00 SF	3.18	47.70
Replace Bath accessory	5.00 EA	36.58 *	182.90
Replace Batt insulation - 10" - R30	112.50 SF	1.03 *	115.88
Replace Wallpaper - High grade	327.33 SF	1.76 *	576.11
Seal/prime the walls - one coat	327.33 SF	0.30 *	98.20
Paint baseboard - two coats	40.50 LF	0.74	29.97
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Clean floor - tile	112.50 SF	0.33	37.13
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
* Replace Toilet partition (plastic laminate or baked enamel steel reset unit.s	1.00 EA	328.27	328.27
Room Totals: WOMENS			4,946.55



Room: MENS

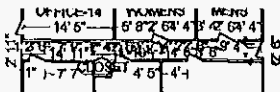
290.00 SF Walls
 381.50 SF Walls & Ceiling
 10.17 SY Flooring
 38.33 LF Ceil. Perimeter

91.50 SF Ceiling
 91.50 SF Floor
 35.83 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	290.00 SF	1.46	423.40
Replace Suspended ceiling system - 2' x 4'	91.50 SF	2.26 *	206.79
Replace Baseboard - 3 1/4" hardwood	35.83 LF	2.90	103.92
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Bath accessory	4.00 EA	36.58 *	146.32
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Detach & Reset Toilet	2.00 EA	80.70	161.40
Replace Plastic laminate wall finish with trim	96.00 SF	5.24	503.04
Detach & Reset Mirror - 1/4" plate glass	15.00 SF	3.18	47.70
Replace Vanity	6.33 LF	129.16 *	818.01
Detach & Reset Sink - single	2.00 EA	65.00	130.00
Replace P-trap assembly - ABS (plastic)	2.00 EA	25.36	50.72
Replace Countertop - Flat laid plastic laminate	6.33 LF	42.00 *	266.00
Replace Batt insulation - 10" - R30	91.50 SF	1.03 *	94.25
Replace Wallpaper - High grade	290.00 SF	1.76 *	510.40
Seal/prime the walls - one coat	290.00 SF	0.30 *	87.00
Paint baseboard - two coats	35.83 LF	0.74	26.52
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08

CONTINUED - MENS

DESCRIPTION	QUANTITY	UNIT COST	RCV
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	290.00 SF	0.58	168.20
Clean floor - tile	91.50 SF	0.33	30.20
* Replace Toilet partition (plastic laminate or baked enamel steel reset unit,s	1.00 EA	328.27	328.27
Room Totals: MENS			4,853.75



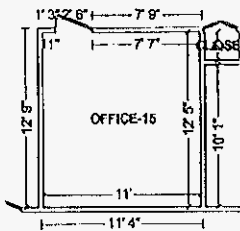
Room: HALL-2

- 517.11 SF Walls
- 627.70 SF Walls & Ceiling
- 12.29 SY Flooring
- 79.08 LF Ceil. Perimeter
- 110.59 SF Ceiling
- 110.59 SF Floor
- 61.75 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	517.11 SF	1.46	754.98
Replace Suspended ceiling system - 2' x 4'	110.59 SF	2.26 *	249.93
Replace Baseboard - 3 1/4" hardwood	61.75 LF	2.90	179.08
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	3.00 EA	137.67	413.01
Replace Batt insulation - 10" - R30	110.59 SF	1.03 *	113.91
Seal/prime the walls - one coat	517.11 SF	0.30 *	155.13

CONTINUED - HALL-2

DESCRIPTION	QUANTITY	UNIT COST	RCV
Paint the walls - two coats	517.11 SF	0.60 *	310.27
Paint baseboard - two coats	61.75 LF	0.74	45.70
Replace Texture drywall - heavy hand texture	517.11 SF	0.58	299.92
Clean floor - tile	110.59 SF	0.33	36.49
Room Totals: HALL-2			2,695.57



Room: OFFICE-15

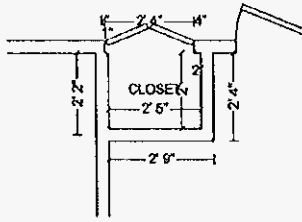
358.00 SF Walls	136.58 SF Ceiling
494.58 SF Walls & Ceiling	136.58 SF Floor
15.18 SY Flooring	44.33 LF Floor Perimeter
46.83 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	358.00 SF	1.46	522.68
Replace Suspended ceiling system - 2' x 4'	136.58 SF	2.26 *	308.68
Replace Baseboard - 3 1/4" hardwood	44.33 LF	2.90	128.57
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Chair rail - 2 1/4" stain grade	44.33 LF	3.18 *	140.98
Stain & finish chair rail	44.33 LF	0.80	35.47
Replace Wallpaper - High grade	133.00 SF	1.76 *	234.08

CONTINUED - OFFICE-15

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Glue down carpet - Commercial grade	136.58 SF	2.65	361.95
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Replace Batt insulation - 10" - R30	136.58 SF	1.03 *	140.68
Seal/prime the walls - one coat	358.00 SF	0.30 *	107.40
Paint the surface area - two coats	225.00 SF	0.60 *	135.00
Paint baseboard - two coats	44.33 LF	0.74	32.81
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	358.00 SF	0.58	207.64
Replace Floor prep (scrape rubber back residue)	136.58 SF	0.37	50.54
Room Totals: OFFICE-15			3,345.63

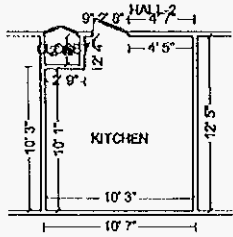
Room: CLOSET



55.67 SF Walls
 60.50 SF Walls & Ceiling
 0.54 SY Flooring
 8.83 LF Ceil. Perimeter

4.83 SF Ceiling
 4.83 SF Floor
 6.58 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	55.67 SF	1.46	81.27
Replace Suspended ceiling system - 2' x 4'	4.83 SF	2.26 *	10.92
Replace Baseboard - 3 1/4" hardwood	6.58 LF	2.90	19.09
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Glue down carpet - Commercial grade	4.83 SF	2.65	12.81
Replace Closet package - hall/linen (4 shelves 3' wide)	1.00 EA	94.86	94.86
Scal/prime the walls - one coat	55.67 SF	0.30 *	16.70
Paint the walls - two coats	55.67 SF	0.60 *	33.40
Paint baseboard - two coats	6.58 LF	0.74	4.87
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	55.67 SF	0.58	32.29
Clean floor - tile	4.83 SF	0.33	1.59
Room Totals: CLOSET			508.73



Room: KITCHEN

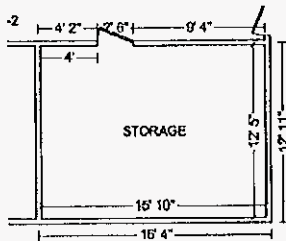
346.00 SF Walls
 466.85 SF Walls & Ceiling
 13.43 SY Flooring
 45.33 LF Ceil. Perimeter

120.85 SF Ceiling
 120.85 SF Floor
 42.83 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	346.00 SF	1.46	505.16
Replace Suspended ceiling system - 2' x 4'	120.85 SF	2.26 *	273.13
Replace Baseboard - 3 1/4" hardwood	42.83 LF	2.90	124.22
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Cabinetry - upper (wall) units	18.00 LF	91.16 *	1,640.88
Replace Cabinetry - lower (base) units	8.00 LF	123.51	988.08
Replace Cabinetry - full height unit	3.00 LF	234.29	702.87
Replace Countertop - Flat laid plastic laminate	11.00 LF	42.00 *	462.00
Detach & Reset Built-in oven - High grade	1.00 EA	96.93	96.93
Detach & Reset Range - 30" drop in	1.00 EA	64.64	64.64
Detach & Reset Range hood	1.00 EA	41.94	41.94
Detach & Reset Sink - double	1.00 EA	67.80	67.80
Replace P-trap assembly - ABS (plastic)	1.00 EA	25.36	25.36
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	2.00 EA	137.67	275.34
Replace Batt insulation - 10" - R30	120.85 SF	1.03 *	124.48
Replace Wallpaper - High grade	346.00 SF	1.76 *	608.96
Seal/prime the walls - one coat	346.00 SF	0.30 *	103.80

CONTINUED - KITCHEN

DESCRIPTION	QUANTITY	UNIT COST	RCV
Paint baseboard - two coats	42.83 LF	0.74	31.70
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	346.00 SF	0.58	200.68
Clean floor - tile	120.85 SF	0.33	39.88
Room Totals: KITCHEN			6,766.32



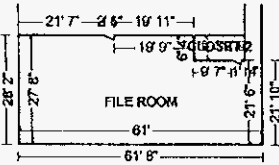
Room: STORAGE

435.33 SF Walls	196.60 SF Ceiling
631.93 SF Walls & Ceiling	196.60 SF Floor
21.84 SY Flooring	54.00 LF Floor Perimeter
56.50 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	435.33 SF	1.46	635.59
Replace Suspended ceiling system - 2' x 4'	196.60 SF	2.26 *	444.31
Replace Baseboard - 3 1/4" hardwood	54.00 LF	2.90	156.60
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Bifold door set - Colonist - Double	2.00 EA	144.38	288.76
General Demolition - per hour	4.00 HR	33.84	135.36

CONTINUED - STORAGE

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Glue down carpet - Commercial grade	196.60 SF	2.65	520.98
Replace Window blind - horizontal or vertical	1.00 EA	187.54 *	187.54
Replace Batt insulation - 10" - R30	196.60 SF	1.03 *	202.50
Replace Rigid foam insulation board - 3/4"	215.00 SF	0.50	107.50
Seal/prime the walls - one coat	435.33 SF	0.30 *	130.60
Paint the walls - two coats	435.33 SF	0.60 *	261.20
Paint baseboard - two coats	54.00 LF	0.74	39.96
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	435.33 SF	0.58	252.49
Replace Floor prep (scrape rubber back residue)	196.60 SF	0.37	72.74
Room Totals: STORAGE			3,637.06



Room: FILE ROOM

1,354.67 SF Walls
 2,934.28 SF Walls & Ceiling
 175.51 SY Flooring
 173.50 LF Ceil. Perimeter

1,579.61 SF Ceiling
 1,579.61 SF Floor
 168.50 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	2,934.28 SF	1.46	4,284.05
Replace Baseboard - 3 1/4" hardwood	168.50 LF	2.90	488.65
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	2.00 EA	137.67	275.34
Replace Shelving - 24" - in place	428.00 LF	7.48	3,201.44
Replace Batt insulation - 10" - R30	1,579.61 SF	1.03 *	1,627.00
Replace Batt insulation - 4" - R13	1,354.67 SF	0.74 *	1,002.45
Seal/prime the walls - one coat	1,354.67 SF	0.30 *	406.40
Paint the walls - two coats	1,354.67 SF	0.60 *	812.80
Paint baseboard - two coats	168.50 LF	0.74	124.69
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	1,354.67 SF	0.58	785.71
R&R Sheathing - plywood - 3/4" CDX	1,579.61 SF	2.04	3,222.41
* Replace Drywall Installer / Finisher - per hour getting up to 2 nd floor	4.00 HR	62.72	250.88
Room Totals: FILE ROOM			16,682.75

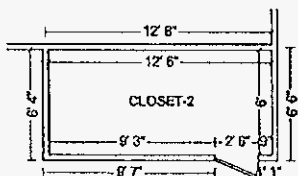


Room: HALLWAY

517.33 SF Walls
 643.33 SF Walls & Ceiling
 14.00 SY Flooring
 67.17 LF Ceil. Perimeter

126.00 SF Ceiling
 126.00 SF Floor
 64.17 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	643.33 SF	1.46	939.27
Replace Baseboard - 3 1/4" hardwood	64.17 LF	2.90	186.08
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Replace Fluorescent - acoustic grid fixture - four tube, 2'x 4'	4.00 EA	137.67	550.68
Seal/prime the walls - one coat	517.33 SF	0.30 *	155.20
Paint the walls - two coats	517.33 SF	0.60 *	310.40
Paint baseboard - two coats	64.17 LF	0.74	47.48
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Texture drywall - heavy hand texture	517.33 SF	0.58	300.05
Clean floor - tile	126.00 SF	0.33	41.58
R&R Sheathing - plywood - 3/4" CDX	126.00 SF	2.04	257.04
Room Totals: HALLWAY			2,956.63

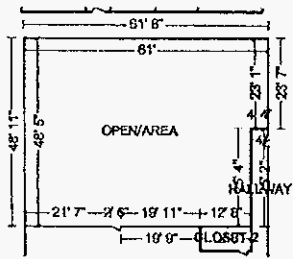


Room: CLOSET-2

279.33 SF Walls
 354.33 SF Walls & Ceiling
 8.33 SY Flooring
 37.00 LF Ceil. Perimeter

75.00 SF Ceiling
 75.00 SF Floor
 34.50 LF Floor Perimeter

DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace 1/2" drywall - hung, taped, floated, ready for paint	354.33 SF	1.46	517.33
Replace Baseboard - 3 1/4" hardwood	34.50 LF	2.90	100.05
Replace Interior door - Colonist - pre-hung unit	1.00 EA	137.15	137.15
Seal/prime the walls - one coat	279.33 SF	0.30 *	83.80
Paint the walls - two coats	279.33 SF	0.60 *	167.60
Paint baseboard - two coats	34.50 LF	0.74	25.53
Paint door or window opening - 2 coats (per side)	2.00 EA	16.04	32.08
Paint door slab only - 2 coats (per side)	2.00 EA	15.85	31.70
Replace Floor prep (scrape rubber back residue)	75.00 SF	0.37	27.75
R&R Sheathing - plywood - 3/4" CDX	75.00 SF	2.04	153.00
Room Totals: CLOSET-2			1,275.99



Room: OPEN/AREA

1,734.00 SF Walls	2,843.64 SF Ceiling
4,577.64 SF Walls & Ceiling	2,843.64 SF Floor
315.96 SY Flooring	216.33 LF Floor Perimeter
218.83 LF Ceil. Perimeter	

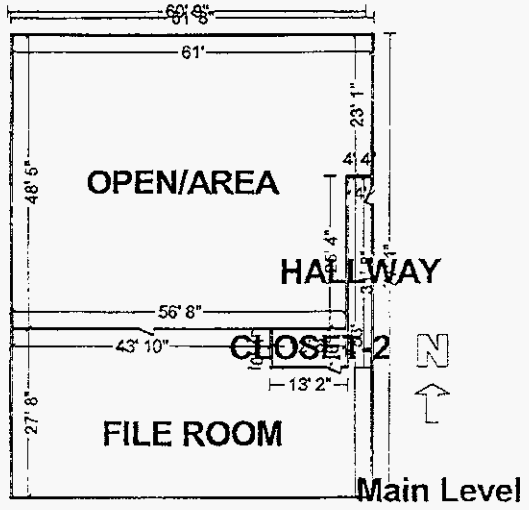
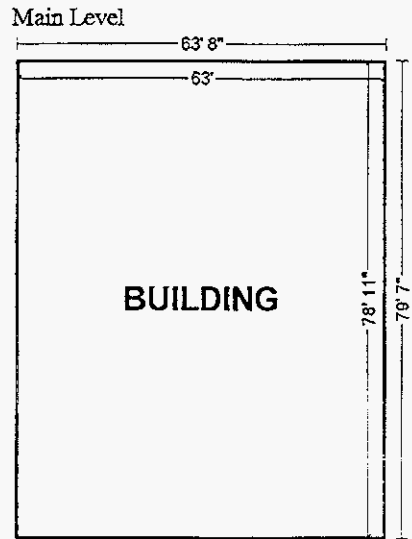
DESCRIPTION	QUANTITY	UNIT COST	RCV
Replace Batt insulation - 10" - R30	2,843.64 SF	1.03 *	2,928.95
Replace Batt insulation - 6" - R19	1,734.00 SF	0.82 *	1,421.88
R&R Sheathing - plywood - 3/4" CDX	2,843.64 SF	2.42 *	6,881.60
Room Totals: OPEN/AREA			11,232.43
Area Totals: Main Level			
16,400.00 SF Walls	13,942.49 SF Ceiling	30,342.49 SF Walls & Ceiling	
13,942.49 SF Floor	1,549.17 SY Flooring	2,024.67 LF Floor Perimeter	
0.00 SF Long Wall	0.00 SF Short Wall	2,176.67 LF Ceil. Perimeter	
27,884.99 Floor Area	14,448.33 Total Area	16,400.00 Interior Wall Area	
6,738.67 Exterior Wall Area	842.33 Exterior Perimeter of Walls		
Area Items Total: Main Level			171,457.56
Line Item Subtotals: 59-B104-252R			171,457.56
Adjustments for Base Service Charges			Adjustment
Carpenter - General Framing			105.66
Total Adjustments for Base Service Charges:			105.66
Line Item Totals: 59-B104-252R		171,563.22	0.00
			171,563.22

Grand Total Areas:

16,400.00	SF Walls	13,942.49	SF Ceiling	30,342.49	SF Walls & Ceiling
13,942.49	SF Floor	1,549.17	SY Flooring	2,024.67	LF Floor Perimeter
0.00	SF Long Wall	0.00	SF Short Wall	2,176.67	LF Ceil. Perimeter
13,942.49	Floor Area	14,448.33	Total Area	16,400.00	Interior Wall Area
6,738.67	Exterior Wall Area	842.33	Exterior Perimeter of Walls		
0.00	Surface Area	0.00	Number of Squares	0.00	Total Perimeter Length
0.00	Total Ridge Length	0.00	Total Hip Length	0.00	Area of Face 1

Trade Summary

O&P Items	Total Dollars	%
ACOUSTICAL TREATMENTS	9,823.08	4.66%
APPLIANCES	203.51	0.10%
CABINETRY	6,283.85	2.98%
CLEANING	1,248.19	0.59%
GENERAL DEMOLITION	1,048.18	0.50%
DOORS	6,002.21	2.85%
DRYWALL	27,479.34	13.05%
ELECTRICAL	9,895.07	4.70%
FLOOR COVERING - CARPET	10,503.80	4.99%
FINISH CARPENTRY / TRIMWORK	9,130.49	4.34%
FINISH HARDWARE	358.24	0.17%
FRAMING & ROUGH CARPENTRY	10,514.05	4.99%
HEAT, VENT & AIR CONDITIONING	26,479.30	12.57%
INSULATION	10,873.71	5.16%
LABOR ONLY	2,400.00	1.14%
LIGHT FIXTURES	13,986.40	6.64%
MIRRORS & SHOWER DOORS	95.40	0.05%
PLUMBING	777.40	0.37%
PANELING & WOOD WALL FINISHES	1,006.08	0.48%
PAINTING	12,913.66	6.13%
TOILET & BATH ACCESSORIES	656.54	0.31%
TEMPORARY REPAIRS	546.30	0.26%
WINDOWS - ALUMINUM	729.44	0.35%
WINDOW TREATMENT	3,750.80	1.78%
WALLPAPER	4,752.52	2.26%
Subtotal	171,457.56	81.41%
Base Service Charges	105.66	0.05%
Material Sales Tax @ 6.500%	3,952.46	1.88%
Overhead @ 10.00%	17,551.57	8.33%
Profit @ 10.00%	17,551.57	8.33%
O&P Items Subtotal	210,618.82	100.00%
Grand Total	210,618.82	





RENDITIONS Interior Consultants



**CENTRAL FLORIDA GAS
DAMAGED FURNITURE INVENTORY
DUE TO HURRICANE
OCTOBER 4, 2004**

QTY	UNIT	ITEM DESCRIPTION	SELL EACH	EXT. SELL
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Please note the following items are damaged beyond repair. The substructure of the furniture has been compromised due to extensive water saturation.

A complete inventory, description & costs at time of purchase for these items are listed below:

2	ea	Traditional 36 x 72 executive desks	\$ 725.00	\$ 1,450.00
2	ea	Traditional 24 x 72 kneespace credenzas	\$ 650.00	\$ 1,300.00
2	ea	Traditional 2-drawer lateral files 36"w	\$ 450.00	\$ 900.00
8	ea	Traditional 36 x 72 Bookcases	\$ 375.00	\$ 3,000.00
1	ea	Traditional small printer stand	\$ 314.00	\$ 314.00
2	ea	36 x 72 protective desk glass	\$ 150.00	\$ 300.00
2	ea	Traditional 48 x 48 presentation board	\$ 1,000.00	\$ 2,000.00
4	ea	30"h x 36" med oak laminate bookcases	\$ 299.00	\$ 1,196.00
1	ea	Traditional closed door credenza 24 x 72	\$ 825.00	\$ 825.00
2	ea	Conference Tables 8'0" x 3'6"	\$ 850.00	\$ 1,700.00
1	ea	Contemporary 36 x 72 double pedestal desk	\$ 750.00	\$ 750.00
1	ea	Contemporary 24 x 72 closed door credenza	\$ 750.00	\$ 750.00
2	ea	Printer tables	\$ 425.00	\$ 850.00
	ea	Guest chairs	\$ 250.00	\$ 500.00

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning



RENDITIONS Interior Consultants



**CENTRAL FLORIDA GAS
DAMAGED FURNITURE INVENTORY
DUE TO HURRICANE
OCTOBER 4, 2004**

1	lot	Artopex furniture in sales area with reception station. See separate sheet for breakdown, December 18, 2001.	\$ 6,417.94	\$ 6,417.94
1	lot	Avenue workstation (blue color). See separate sheet for breakdown, October 21, 1996.	\$ 3,297.00	\$ 3,297.00
1	lot	Harpers workstation in accounting. A, B, C, D. See Invoice #400381, February 27, 1996.	\$ 10,578.00	\$ 10,578.00
1	lot	Jeff/Sam's old office furniture. See Invoice #400381, February 27, 1996.	\$ 6,508.00	\$ 6,508.00
1	lot	Jeff/Sam's old office furniture. See Invoice #400551, April 15, 1996.	\$ 518.00	\$ 518.00
Harpers Pink Workstations - January 18, 1995:				
1	lot	Sandy's Area	\$ 4,254.00	\$ 4,254.00
1	lot	Customer Service Area	\$ 6,750.00	\$ 6,750.00
1	lot	Payment/Cashier Area	\$ 4,725.00	\$ 4,725.00
1	lot	Patty's Area	\$ 4,204.00	\$ 4,204.00
1	lot	Add-on Inventory: Invoice #400266, October 20, 1995	\$ 763.00	\$ 763.00
Net Total			\$ 63,849.94	

If you have any questions, or if I can be of any further assistance, please contact me at 863.292.0420, Ext. 14.

- Interior Design
- Construction Services
- Specialized Renovations
- Furnishings
- Decorative Accents
- Space Planning

Susan
SUSAN WADDELL
INTERIOR DESIGNER
ID0000928

Attachment
247

ENTRY TRANSACTIONS

COMPANY CODE	JRNL ENTRY #	DESCRIPTION	JRNL CODE	PERIOD
30	JRNL0000 10 30 05	Hurricane Accounting	CF-ADJ	Dec-05

Account Number	Debit	Credit	Description	Co Code
CF100000010103900	13,052.24	0.00	Rcls Roof Replacement from Ins Rec	
CF100000010103900	22,134.47	0.00	Rcls Demolition from Ins Rec	
CF000000012851430	0.00	35,186.71	Rcls capital from Insurance Receivable	
CF000000012851430	210,618.92	0.00	Insurance proceeds - Building Disposal	
CF000000012851430	21,618.00	0.00	Insurance proceeds - Building Disposal	
CF000000012851430	13,052.24	0.00	Insurance proceeds - Building Disposal	
CF100000010803900	97,836.96	0.00	RET Building Disposal	
CF100000010103900	0.00	288,899.78	Building Disposal	
CF100000010803900	0.00	54,226.34	RET Loss on Building Disposal	
CF000000012851430	63,849.94	0.00	Insurance proceeds - Furniture Disposal	
CF100000010103910	0.00	99,824.80	Furniture Disposal	
CF100000010803910	63,280.68	0.00	RET Furniture Disposal	
CF100000010803910	0.00	27,305.82	RET Loss on Furniture Disposal	
CF000000012851430	2,650.00	0.00	Insurance proceeds - Computer Disposal	
CF100000010103910	0.00	95,198.35	Computer Disposal	
CF100000010803910	79,673.30	0.00	RET Computer Disposal	
CF100000010803910	12,875.06	0.00	RET Gain on Computer Disposal	
CF100000010803910	3,276.56	0.00	DEPR Rev Depr on Vax System since Hurricane	
CF10AA13081104030	0.00	3,276.56	Rev Depr on Vax System since Hurricane	
CF100000010103910	0.00	50,151.19	Disposal of Vax Equipment	
CF100000010803910	47,078.12	0.00	RET Disposal of Vax Equipment	
CF100000010803910	3,073.07	0.00	RET Gain on Disposal of Vax Equipment	
CF100000010803910	5,728.33	0.00	DEPR Rev Depr on Furniture since Hurricane	
CF10AA13081104030	0.00	5,728.33	Rev Depr on Furniture since Hurricane	
CF100000010803900	7,752.14	0.00	DEPR Rev Depr on Off building since Hurricane	
CF10AA13081104030	0.00	7,752.14	Rev Depr on Off building since Hurricane	
CF10AA13081104030	5,823.06	0.00	Depr for hurricane repairs to off building	
CF100000010803900	0.00	5,823.06	DEPR Depr for hurricane repairs to off building	

5673,373.09 5673,373.09

Central Florida Gas
2004 Hurricane Accounting
Reclass of Insurance Proceeds to the Disposal of Impaired Assets

Account Number	Account Description	Description	Debit	Credit
CF10-00000-1010-3900	Structures and Improvements	Roof Replacement	\$ 13,052.24	
CF10-00000-1010-3900	Structures and Improvements	Demolition	\$ 22,134.47	
CF00-00000-1285-1430	Insurance Recovery Receivable			\$ 35,186.71
			<u>\$ 35,186.71</u>	<u>\$ 35,186.71</u>

Reclass capital items sitting in the Insurance Recovery Account

CF00-00000-1285-1430	Insurance Recover Receivable	Insurance Proceeds	\$ 210,618.92	
CF00-00000-1285-1430	Insurance Recover Receivable	Insurance Proceeds	\$ 21,618.00	
CF00-00000-1285-1430	Insurance Recover Receivable	Insurance Proceeds	\$ 13,052.24	
CF10-00000-1080-3900	Accum Depreciation - Structures	Building Disposal	\$ 97,836.96	
CF10-00000-1010-3900	Structures and Improvements	Building Disposal		\$ 288,899.78
CF10-00000-1080-3900	Accum Depreciation - Structures	Loss on Disposal		\$ 54,226.34
			<u>\$ 343,126.12</u>	<u>\$ 343,126.12</u>

Record disposal and impairment of building and related insurance proceeds

CF00-00000-1285-1430	Insurance Recover Receivable	Insurance Proceeds	\$ 63,849.94	
CF10-00000-1010-3910	Office Furniture	Furniture Disposal		\$ 99,824.80
CF10-00000-1080-3910	Accum. Depreciation - Office Furniture	Furniture Disposal	\$ 63,280.68	
CF10-00000-1080-3910	Accum. Depreciation - Office Furniture	Loss on Disposal		\$ 27,305.82
			<u>\$ 127,130.62</u>	<u>\$ 127,130.62</u>

* - The asset and accumulated depreciation was adjusted for the purchase in 9/2005

Record disposal of office furniture and related insurance proceeds

CF00-00000-1285-1430	Insurance Recover Receivable	Insurance Proceeds	\$ 2,650.00	
CF10-00000-1010-3910	Data Processing	Computer Disposal		\$ 95,198.36
CF10-00000-1080-3910	Accum. Deprec. - Data Processing	Computer Disposal	\$ 79,673.30	
CF10-00000-1080-3910	Accum. Deprec. - Data Processing	Gain on Disposal	\$ 12,875.06	
			<u>\$ 95,198.36</u>	<u>\$ 95,198.36</u>

Record disposal of office equipment and related insurance proceeds

**Central Florida Gas
2004 Hurricane Accounting
Other Journal Entries**

Account Number	Account Description	Description	Debit	Credit
CF10-00000-1080-3910	Accum. Depreciation - Vax System Equipment		3,276.56	
CF10-AA130-8110-4030	Depreciation Expense - Vax System			3,276.56

Reverse Depreciation taken on the system since the hurricane (10/2004) though December 2005

CF10-00000-1010-3910	Vax System Equipment	Disposal of Vax Equip		50,151.19
CF10-00000-1080-3910	Accum. Depreciation - Vax System Eq	Disposal of Vax Equip	47,078.12	
CF10-00000-1080-3910	Accum. Depreciation - Vax System Eq	Gain on Disposal	3,073.07	
			<u>50,151.19</u>	<u>50,151.19</u>

Dispose of the Vax System equipment that was impaired by the hurricanes in 9/2004

CF10-00000-1080-3910	Accum. Depreciation - Office Furniture		\$ 5,728.33	
CF10-AA130-8110-4030	Depreciation Expense - Office Furniture			\$ 5,728.33

Reverse Depreciation taken on the office furinture since the hurricane (10/2004) though December 2005

CF10-00000-1080-3900	Accum. Depreciation - Office Building		\$ 7,752.14	
CF10-AA130-8110-4030	Depreciation Expense - Office Building			\$ 7,752.14

Reverse Depreciation taken on the office building since the hurricane (10/2004) though December 2005

CF10-AA130-8110-4030	Depreciation Expense - Office Building		\$ 5,823.06	
CF10-00000-1080-3900	Accum. Depreciation - Office Building			\$ 5,823.06

Book depreciation for the repairs of hurricane damage to the office building (basis of \$506,353.39 for 6 months)

ENTRY TRANSACTIONS

COMPANY CODE	JRNL ENTRY #	DESCRIPTION	JRNL CODE	PERIOD
30	JRNL0000 10329	Hurricane Accounting	CF-ADJ	Dec-05

Account Number	Debit	Credit	Description	Co Code
CF100000010103910	99,852.40	0.00	Reclass Furniture Closed to Structures	
CF100000010103900	0.00	99,852.40	Reclass Furniture Closed to Structures	
CF100000010803900	1,148.30	0.00	Reverse Depr related to Furniture	
CF10AA13081104030	0.00	1,148.30	Reverse Depr related to Furniture	
CF10AA13081104030	2,446.38	0.00	Depr for hurricane repairs to off furniture	
CF100000010803910	0.00	2,446.38	Depr for hurricane repairs to off furniture	
CF10AA13081104030	337.47	0.00	July - Sept depr for repairs to off furn	
CF100000010803910	0.00	337.47	July - Sept depr for repairs to off furn	
	<u>\$103,784.55</u>	<u>\$103,784.55</u>		

Central Florida Gas
 2004 Hurricane Accounting
 Other Journal Entries

Revised

Account Number	Account Description	Description	Debit	Credit
CF10-00000-1080-3910	Accum. Depreciation - Vax System Equipment		3,276.56	
CF10-AA130-8110-4030	Depreciation Expense - Vax System			3,276.56

Reverse Depreciation taken on the system since the hurricane (10/2004) through December 2005

CF10-00000-1010-3910	Vax System Equipment	Disposal of Vax Equip		50,151.19
CF10-00000-1080-3910	Accum. Depreciation - Vax System Equ	Disposal of Vax Equip	47,078.12	
CF10-00000-1080-3910	Accum. Depreciation - Vax System Equ	Gain on Disposal	3,073.07	
			<u>50,151.19</u>	<u>50,151.19</u>

Dispose of the Vax System equipment that was impaired by the hurricanes in 9/2004

CF10-00000-1080-3910	Accum. Depreciation - Office Furniture		\$ 5,728.33	
CF10-AA130-8110-4030	Depreciation Expense - Office Furniture			\$ 5,728.33

Reverse Depreciation taken on the office furniture since the hurricane (10/2004) through December 2005

CF10-00000-1080-3900	Accum. Depreciation - Office Building		\$ 7,752.14	
CF10-AA130-8110-4030	Depreciation Expense - Office Building			\$ 7,752.14

Reverse Depreciation taken on the office building since the hurricane (10/2004) through December 2005

CF10-AA130-8110-4030	Depreciation Expense - Office Building		\$ 4,674.76	
CF10-00000-1080-3900	Accum. Depreciation - Office Building			\$ 4,674.76

Book depreciation for the repairs of hurricane damage to the office building (basis of \$406,500.99 for 6 months)

CF10-AA130-8110-4030	Depreciation Expense - Office Furniture		\$ 2,446.38	
CF10-00000-1080-3910	Accum. Depreciation - Office Furniture			\$ 2,446.38

Book depreciation for the repairs of hurricane damage to the office furniture (basis of \$99,852.40 for 6 months)

CF10-AA130-8110-4030	Depreciation Expense - Office Furniture		\$ 337.47	
CF10-00000-1080-3910	Accum. Depreciation - Office Furniture			\$ 337.47

Book July - Sept depreciation for the repairs of hurricane damage to the office furniture (basis of \$27548.22)

Central Florida Gas
 2004 Hurricane Accounting
 Other Journal Entries

01/09
Alvarez

Account Number	Account Description	Description	Debit	Credit
CF10-00000-1080-3910	Accum. Depreciation - Vax System Equipment		3,276.56	
CF10-AA130-8110-4030	Depreciation Expense - Vax System			3,276.56

Reverse Depreciation taken on the system since the hurricane (10/2004) though December 2005

CF10-00000-1010-3910	Vax System Equipment	Disposal of Vax Equip		50,151.19
CF10-00000-1080-3910	Accum. Depreciation - Vax System Eq	Disposal of Vax Equip	47,078.12	
CF10-00000-1080-3910	Accum. Depreciation - Vax System Eq	Gain on Disposal	3,073.07	
			<u>50,151.19</u>	<u>50,151.19</u>

Dispose of the Vax System equipment that was impaired by the hurricanes in 9/2004

CF10-00000-1080-3910	Accum. Depreciation - Office Furniture		\$ 5,728.33	
CF10-AA130-8110-4030	Depreciation Expense - Office Furniture			\$ 5,728.33

Reverse Depreciation taken on the office furniture since the hurricane (10/2004) though December 2005

CF10-00000-1080-3900	Accum. Depreciation - Office Building		\$ 7,752.14	
CF10-AA130-8110-4030	Depreciation Expense - Office Building			\$ 7,752.14

Reverse Depreciation taken on the office building since the hurricane (10/2004) though December 2005

CF10-AA130-8110-4030	Depreciation Expense - Office Building		\$ 5,823.06	
CF10-00000-1080-3900	Accum. Depreciation - Office Building			\$ 5,823.06

Book depreciation for the repairs of hurricane damage to the office building (basis of \$506,353.39 for 6 months)

Attachment
247 (2)

Journal Number	Apply date	Account Code	Line Description	Amount	Reference Code	x
FLJE00006058	1/26/2005	CF00-00000-1070-1070	CITY OF WINTER HAVEN	1,674.02	CF05101001	office
FLJE00006181	2/3/2005	CF00-00000-1070-1070	BRUCE C BOWER ARCHITECT	8,451.00	CF05101001	office
FLJE00006322	2/9/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	47,250.00	CF05101001	office
FLJE00006389	2/15/2005	CF00-00000-1070-1070	WINTER HAVEN AIR CONDITIONING, INC	13,500.00	CF05101001	office
FLJE00006414	2/17/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	69,250.00	CF05101001	office
FLJE00006466	2/23/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	39,825.00	CF05101001	office
FLJE00006466	2/23/2005	CF00-00000-1070-1070	AIR QUALITY ENVIROMENTAL, INC.	500.00	CF05101001	office
FLJE00006467	2/28/2005	CF00-00000-1070-1070	PETTY CASH/PEGGY LEWELLEN	12.50	CF05101001	office
FLJE00006524	3/2/2005	CF00-00000-1070-1070	THE HAMILTON COMPANY	1,327.00	CF05101001	office
FLJE00006684	3/15/2005	CF00-00000-1070-1070	WINTER HAVEN AIR CONDITIONING, INC	10,500.00	CF05101001	office
FLJE00006702	3/16/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	58,635.00	CF05101001	office
FLJE00006702	3/16/2005	CF00-00000-1070-1070	RENDITIONS	5,114.00	CF05101001	office
FLJE00006852	4/4/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	30,596.70	CF05101001	office
FLJE00007020	4/18/2005	CF00-00000-1070-1070	WINTER HAVEN AIR CONDITIONING, INC	15,450.00	CF05101001	office
FLJE00007026	4/6/2005	CF00-00000-1070-1070	SOUTHERN ELECTRIC & COMMUNICATIONS, INC.	8,150.00	CF05101001	office
FLJE00007026	4/6/2005	CF00-00000-1070-1070	RENDITIONS	2,010.00	CF05101001	office
FLJE00007046	4/19/2005	CF00-00000-1070-1070	SHUTTERS AND SHADES	2,011.47	CF05101001	office
FLJE00007076	4/25/2005	CF00-00000-1070-1070	RENDITIONS	99,852.40	CF05101001	office
FLJE00007104	4/28/2005	CF00-00000-1070-1070	THE HAMILTON COMPANY	2,653.00	CF05101001	office
FLJE00007104	4/28/2005	CF00-00000-1070-1070	RENDITIONS	5,662.00	CF05101001	office
FLJE00007111	4/29/2005	CF00-00000-1070-1070	CYPRESS SIGNS	70.00	CF05101001	office
FLJE00007111	4/29/2005	CF00-00000-1070-1070	PETTY CASH/PEGGY LEWELLEN	71.00	CF05101001	office
FLJE00007166	5/3/2005	CF00-00000-1070-1070	ECONOMY WINDOW FILM	1,854.00	CF05101001	office
FLJE00007267	5/3/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	3,550.00	CF05101001	office
FLJE00007267	5/3/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	17,710.00	CF05101001	office
FLJE00007267	5/3/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	12,857.60	CF05101001	office
FLJE00007267	5/3/2005	CF00-00000-1070-1070	EVERETT WHITEHEAD & SON INC	11,000.00	CF05101001	office
FLJE00007361	5/19/2005	CF00-00000-1070-1070	HARRY PRICE	250.00	CF05101001	office
FLJE00007363	5/20/2005	CF00-00000-1070-1070	CENTRAL GLASS COMPANY	1,199.99	CF05101001	office
FLJE00007691	6/24/2005	CF00-00000-1070-1070	RICK WILSON PAINTING	180.00	CF05101001	office

471,166.68

Journal Number — FLJE: 10314

Journal Type: PLCLS

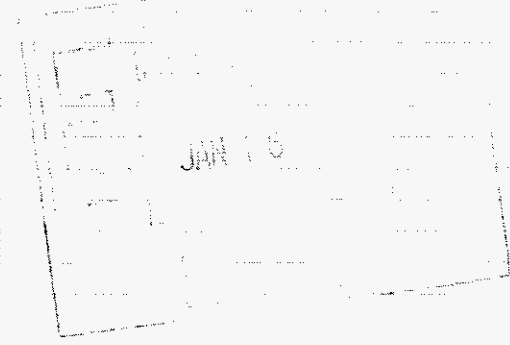
JE Description: CWIP Clearing CF

Apply Date: 12/31/2005

Entered by:

Approved by:

<u>Account</u>	<u>Debit</u>	<u>Credit</u>	<u>Ref</u>	<u>Doc</u>	<u>Description</u>	<u>DB</u>
CF00-00000-1070-1070	0.00	202,800.70	CF03051100			30
CF00-00000-1070-1070	0.00	4,203.09	CF04051126			30
CF00-00000-1070-1070	0.00	639.00	CF04051136			30
CF00-00000-1070-1070	0.00	896.87	CF04051139			30
CF00-00000-1070-1070	0.00	65,953.44	CF04052103			30
CF00-00000-1070-1070	0.00	4.66	CF04052110			30
CF00-00000-1070-1070	0.00	143.41	CF04081011			30
CF00-00000-1070-1070	0.00	485.88	CF05051101			30
CF00-00000-1070-1070	0.00	2,382.79	CF05051102			30
CF00-00000-1070-1070	0.00	158.80	CF05051103			30
CF00-00000-1070-1070	0.00	465.76	CF05051105			30
CF00-00000-1070-1070	0.00	4,485.51	CF05051114			30
CF00-00000-1070-1070	0.00	35.23	CF05051117			30
CF00-00000-1070-1070	0.00	275.73	CF05051121			30
CF00-00000-1070-1070	0.00	36,683.07	CF05051124			30
CF00-00000-1070-1070	0.00	98,250.83	CF05051126			30
CF00-00000-1070-1070	0.00	104.22	CF05051127			30
CF00-00000-1070-1070	0.00	5,382.27	CF05051137			30
CF00-00000-1070-1070	0.00	3,901.16	CF05051138			30
CF00-00000-1070-1070	0.00	11,850.03	CF05051140			30
CF00-00000-1070-1070	0.00	32,487.21	CF05051141			30
CF00-00000-1070-1070	0.00	6,450.65	CF05051144			30
CF00-00000-1070-1070	0.00	15,683.14	CF05051150			30
CF00-00000-1070-1070	0.00	6,593.04	CF05051151			30
CF00-00000-1070-1070	0.00	17,125.25	CF05052103			30
CF00-00000-1070-1070	0.00	9.32	CF05052105			30
CF00-00000-1070-1070	0.00	408.76	CF05052105			30
CF00-00000-1070-1070	0.00	55,514.61	CF05052115			30
CF00-00000-1070-1070	0.00	6,206.62	CF05052119			30



Journal Number — FLJE: 10314		Entered by:				
Journal Type: PLCLS		Approved by:				
JE Description: CWIP Clearing CF						
Apply Date: 12/31/2005						
<u>Account</u>	<u>Debit</u>	<u>Credit</u>	<u>Ref</u>	<u>Doc</u>	<u>Description</u>	<u>DB</u>
CF00-00000-1070-1070	0.00	3,981.31	CF05061102			30
CF00-00000-1070-1070	0.00	394.07	CF05061111			30
CF00-00000-1070-1070	0.00	542.67	CF05081100			30
CF00-00000-1070-1070	0.00	571.87	CF05081101			30
CF00-00000-1070-1070	0.00	30.10	CF05081102			30
CF00-00000-1070-1070	0.00	173.52	CF05081103			30
CF00-00000-1070-1070	0.00	953.69	CF05081104			30
CF00-00000-1070-1070	0.00	173.51	CF05081105			30
CF00-00000-1070-1070	0.00	537,627.46	CF05101001			30
CF00-00000-1070-1070	0.00	28,657.74	CF05102001			30
CF00-00000-1070-1070	0.00	10,686.44	CF05121005			30
CF00-00000-1070-1070	0.00	5,531.40	CF05122005			30
CF00-00000-1070-1070	1,618.62	0.00	CF05141017			30
CF00-00000-1070-1070	0.00	2,600.00	CF05161011			30
CF00-00000-1070-1070	0.00	6,893.42	CF05162011			30
CF00-00000-1070-1070	0.00	1,694.78	CF05172025			30
CF00-00000-1070-1070	0.00	10,876.40	CF05191013			30
CF00-00000-1070-1070	0.00	3,424.08	CF05192013			30
CF00-00000-1070-1070	0.00	14,602.82	CF05211037			30
CF00-00000-1070-1070	0.00	32,818.35	CF05211039			30
CF00-00000-1070-1070	0.00	2,405.30	CF05221102			30
CF00-00000-1070-1070	0.00	515.33	CF05221103			30
CF00-00000-1070-1070	0.00	10,971.69	CF05221105			30
CF00-00000-1070-1070	0.00	10,715.48	CF05221107			30
CF00-00000-1070-1070	0.00	2,310.49	CF05231105			30
CF00-00000-1070-1070	0.00	1,245.78	CF05232101			30
CF00-00000-1070-1070	0.00	474.69	CF05241103			30
CF00-00000-1070-1070	0.00	428.00	CF05241105			30
CF00-00000-1070-1070	0.00	32,500.00	CF05241106			30

Journal Number — FLJE: 10314		Entered by:				
Journal Type: PLCLS		Approved by:				
JE Description: CWIP Clearing CF						
Apply Date: 12/31/2005						
Account	Debit	Credit	Ref	Doc	Description	DB
CF00-00000-1070-1070	0.00	1,520.89	CF05241109			30
CF00-00000-1070-1070	0.00	4,326.01	CF05251105			30
CF00-00000-1070-1070	0.00	44,271.12	CF05281100			30
CF00-00000-1070-1070	0.00	872.00	CF05171025			30
CF00-00000-1070-1070	0.00	1,339.00	CF05172027			30
CF10-00000-1010-3762	202,800.70	0.00				30
CF10-00000-1010-3761	4,203.09	0.00				30
CF10-00000-1010-3761	639.00	0.00				30
CF10-00000-1010-3761	896.87	0.00				30
CF20-00000-1010-3761	65,953.44	0.00				30
CF20-00000-1010-3761	4.66	0.00				30
CF10-00000-1010-3780	143.41	0.00				30
CF10-00000-1010-3761	485.88	0.00				30
CF10-00000-1010-3761	2,382.79	0.00				30
CF10-00000-1010-3761	158.80	0.00				30
CF10-00000-1010-3761	465.76	0.00				30
CF10-00000-1010-3761	4,485.51	0.00				30
CF10-00000-1010-3761	35.23	0.00				30
CF10-00000-1010-3761	275.73	0.00				30
CF10-00000-1010-3761	36,683.07	0.00				30
CF10-00000-1010-3762	98,250.83	0.00				30
CF10-00000-1010-3761	104.22	0.00				30
CF10-00000-1010-3761	5,382.27	0.00				30
CF10-00000-1010-3761	3,901.16	0.00				30
CF10-00000-1010-3761	11,850.03	0.00				30
CF10-00000-1010-3761	32,487.21	0.00				30
CF10-00000-1010-3761	6,450.65	0.00				30
CF10-00000-1010-3761	15,683.14	0.00				30
CF10-00000-1010-3761	6,593.04	0.00				30

Journal Number — FLJE: 10314

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JE Description: CWIP Clearing CF

Apply Date: 12/31/2005

<u>Account</u>	<u>Debit</u>	<u>Credit</u>	<u>Ref</u>	<u>Doc</u>	<u>Description</u>	<u>DB</u>
CF20-00000-1010-3761	17,125.25	0.00				30
CF20-00000-1010-3761	9.32	0.00				30
CF20-00000-1010-3761	408.76	0.00				30
CF20-00000-1010-3761	55,514.61	0.00				30
CF20-00000-1010-3761	6,206.62	0.00				30
CF10-00000-1010-3761	3,981.31	0.00				30
CF10-00000-1010-3761	394.07	0.00				30
CF10-00000-1010-3780	542.67	0.00				30
CF10-00000-1010-3780	571.87	0.00				30
CF10-00000-1010-3780	30.10	0.00				30
CF10-00000-1010-3780	173.52	0.00				30
CF10-00000-1010-3780	953.69	0.00				30
CF10-00000-1010-3780	173.51	0.00				30
CF10-00000-1010-3801	66,460.78	0.00				30
CF10-00000-1010-3900	471,166.68	0.00			Building a Furniture	30
CF20-00000-1010-3801	28,657.74	0.00				30
CF10-00000-1010-3801	10,686.44	0.00				30
CF20-00000-1010-3801	5,531.40	0.00				30
CF10-00000-1010-3801	0.00	1,618.62				30
CF10-00000-1010-3810	2,600.00	0.00				30
CF20-00000-1010-3810	6,893.42	0.00				30
CF20-00000-1010-3810	1,694.78	0.00				30
CF10-00000-1010-3820	10,876.40	0.00				30
CF20-00000-1010-3820	3,424.08	0.00				30
CF10-00000-1010-3830	14,602.82	0.00				30
CF10-00000-1010-3830	32,818.35	0.00				30
CF10-00000-1010-3850	2,405.30	0.00				30
CF10-00000-1010-3850	515.33	0.00				30
CF10-00000-1010-3850	10,971.69	0.00				30

Journal Number — FLJE: 10314		Entered by:			
Journal Type: PLCLS		Approved by:			
JE Description: CWIP Clearing CF					
Apply Date: 12/31/2005					
<u>Account</u>	<u>Debit</u>	<u>Credit</u>	<u>Ref</u> <u>Doc</u>	<u>Description</u>	<u>DB</u>
CF10-00000-1010-3850	10,715.48	0.00			30
CF10-00000-1010-3870	2,310.49	0.00			30
CF20-00000-1010-3870	1,245.78	0.00			30
CF10-00000-1010-3910	474.69	0.00			30
CF10-00000-1010-3910	428.00	0.00			30
CF10-00000-1010-3910	32,500.00	0.00			30
CF10-00000-1010-3910	1,520.89	0.00			30
CF10-00000-1010-3920	4,326.01	0.00			30
CF10-00000-1010-3970	44,271.12	0.00			30
CF10-00000-1010-3810	872.00	0.00			30
CF20-00000-1010-3810	1,339.00	0.00			30
Totals	1,357,329.08	1,357,329.08			
Ck Total s/b zero		0.00			