Diamond Williams

090539-GU

From:

Ann Bassett [abassett@lawfla.com]

Sent:

Friday, April 29, 2011 4:09 PM

To:

Filings Electronic <Filings@PSC.STATE.FL.US

Cc:

Melvin Williams; Shannon Pierce; Floyd Self; David Hope; Henry Gillman; Anna Williams; Martha

Brown

Subject:

Docket No. 090539-GU

Attachments: 2011-04-29, 090539, FCG's Response to MDWASD's Motion in Limine.pdf

The person responsible for this electronic filing is:

Floyd R. Self Messer, Caparello & Self, P.A. P.O. Box 15579 Tallahassee, FL 32317 (850) 222-0720 fself@lawfla.com

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

This is being filed on behalf of Florida City Gas

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

Total Number of Pages is 36

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DOCUMENT NUMBER - DATE

02974 APR 29 =

MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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April 29, 2011

VIA ELECTRONIC FILING

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

Re: Docket No. 090539-GU

Dear Ms. Cole:

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

Thank you for your assistance with this filing.

Sincepely yours

Floyd R. Self

FRS/amb Enclosure

cc:

Shannon O. Pierce, Esq.

Parties of Record

DOCUMENT NUMBER-DATE

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of Special Gas DOCKET NO. 090539-GU Transportation Service agreement with Florida

City Gas by Miami-Dade County through Date Filed: April 29, 2011

Miami-Dade Water and Sewer Department.

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

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

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

1

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FPSC-COMMISSION CLERK

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

- 2. But litigation does not work that way it is an evolutionary investigative process through which the relevant information and facts are discovered and ultimately presented to the Commission in the evidentiary hearing, now scheduled for June 1-3, 2011. By being subjected to the critical eye of opposing counsel and the Commission Staff, information is identified, analyzed, refined, and presented at the hearing through the lens of each party's theory of the case. MDWASD's Motion seeks to ignore the tremendous time, effort, and expense undertaken to ascertain the relevant facts so that this Commission can make an informed decision based upon the most complete and up to date information as is reasonably possible as required by Florida law.
- 3. Consistent with its prior pleadings, most of MDWASD's Motion recounts its partial, incomplete, and inaccurate version of the facts wrapped up with its opinions, arguments, and interpretations of those facts. This Motion reads more like a post hearing brief which, along with its other motions appears premised on the mistaken belief that if MDWASD says it enough

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

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

- 4. Cutting through the harangue to what would be a legally recognizable complaint, it appears that MDWASD's argument for a motion in limine is that it is inappropriate for FCG to utilize the information developed through the discovery process to correct cost numbers used in FCG's testimony that FCG now knows and believes to be inaccurate. Based upon the discovery responses presented and further vetted through subsequent interrogatories, production of documents, and depositions, FCG has corrected the two original cost numbers for the Orr and Hialeah plants. During the discovery process several computational errors in FCG's methodology have been pointed out. As a result, FCG has filed revised testimony pages to correct the two original cost numbers for Orr and Hialeah, to correct the mathematical errors that have been identified, and to flow through those changes into the derived rate numbers and corresponding textual references in its direct and rebuttal testimonies. Exhibit "A" to this Response provides the relevant testimony pages that were impacted along with a track changes version of the edits.
- 5. To be clear, these very limited changes reflect the substitution of two numbers the original cost for the Orr and Hialeah plants and then the flow-through effects of those numbers along with several mathematical errors that were revealed though the discovery process. This is not a wholesale or complete change in testimony. This is not the introduction of a new theory of the case. This is not a new or different analytical approach to evaluating the numbers. This is not the introduction of new witnesses. This is not the introduction of a new or different

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

conclusion. Indeed, FCG's position and conclusion remains the same: the rates in the 2008

Agreement do not recover their costs under any of the analyses or numbers used.

- 6. It was only from MDWASD's persistent insistence on original cost data that FCG has been actively, tediously, and methodically searching its archives to give MDWASD what it has asked for the original work orders, tickets, and other such original source documents that identify each piece of pipe, coupler, bolt, and other such materials and labor. In the case of the Orr plant, we learned that the original facilities were installed by Miller Gas, a company that FCG acquired in 1991, and consistent with Commission practices, FCG has utilized the net book value of those acquired assets.
- 7. The level of detail located and discovered is unprecedented. Contrary to MDWASD's constant droning, it is not a level of detail required in the routine course of FCG's business, and certainly not required to be kept on an active basis by this Commission. Yet, at MDWASD's instance, FCG has found the Orr and Hialeah records that contain the information MDWASD now seeks to exclude. Having the actual, verifiable information, FCG has corrected a few pages of Ms. Bermudez' testimony to reflect those original costs. There is well established and clear Commission precedent that as the record is developed, even at hearing, updated numbers should be used in lieu of inaccurate ones originally presented in testimony. Because the two cost numbers for Orr and Hialeah are not the end all numbers, they have to be substituted

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

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

- 8. MDWASD mischaracterizes FCG's actions. As Mr. Williams testified in his marathon one-day deposition of almost 12 hours, FCG has attempted to act in a manner consistent with the law. When FCG determined that the 2008 Agreement was not in compliance with the law, it withdrew it and attempted to negotiate an agreement that could be approved consistent with the law. MDWASD refused; it chose to litigate rather than to negotiate. Now in litigation mode, MDWASD questioned FCG's numbers and asked for the original cost support. That support has been found and the results are rates that are even further below cost.
- 9. FCG filed its testimony based upon the best available information it had at the time. Subsequent discovery has proven that two key inputs to the analysis were wrong and several computational errors needed to be corrected. Based upon that information, FCG has updated its analysis with those inputs so that its testimony would be accurate when presented to the Commission at the hearing in June. By filing those numbers, some two months before hearing, FCG was seeking to avoid endless useless questions regarding numbers that everyone agrees are wrong. With this information, MDWASD was able to depose FCG's witnesses and

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

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

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

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

CONCLUSION

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

Respectfully submitted this 29th day of April, 2011.

Floyd R. Self, Esq., B.C.S. Robert J. Telfer III, Esq. MESSER, CAPARELLO & SELF 2618 Centennial Place Tallahassee, Florida 32308 Tel. 850-222-0720 Fax 850-558-0656

Shannon O. Pierce, Esq. AGL Resources Inc. Ten Peachtree Place, 15th Floor Atlanta, GA 30309 Tel. 404-584-3394

Counsel for Florida City Gas



MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

www.lawfla.com

April 5, 2011

VIA HAND DELIVERY

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

Re:

Docket No. 090539-GU

Dear Ms. Cole:

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

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

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

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

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

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

EXHIBIT "A"

ODDUMENT NUMBER-DATE

Ms. Ann Cole April 5, 2011 Page 2

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

Thank you for your assistance with this filing.

Sincerely yours,

FRS/amb Enclosure

Shannon O. Pierce, Esq. Parties of Record

Docket No. 090539-GU FCG Carolyn Bermudez Direct Testimony Page 12 of 26 Revised March 31, 2011

1		testimony as Exhibit (CB-2, Backup to "Attachment 1") is the detailed
2		worksheet which includes the back up to the "Attachment 1" numbers, and for
3		purposes of this discussion, I will refer to this detailed worksheet. The first page
.4		of Exhibit (CB-2) reflects the same information on the original "Attachment 1"
5		plus some of the backup calculations. Column B of page 1 reflects the various
6		components of the methodology. Column C reflects a 1999 Rate Design analysis
7		and Column D reflects a November 2008 Surveillance Report Design analysis.
8		Columns E through M reflect the detail for the information contained in Column
9		D. Pages 2 and 3 of this exhibit are the November 2008 surveillance report data.
10	Q.	What does the 1999 Rate Design (Column C) column reflect?
11	A.	This column reflects 1997 analysis performed by the NUI Marketing group that
12		was later found in the files. At the time I believed this reflected the original cost
13		of the Orr and Hialeah plants.
14	Q.	What does the November 2008 Surveillance Report Design (Column D)
15		reflect?
16	A.	Column D reflects the November 2008 surveillance report data for O&M
17		Expenses (Rows 10 for Alexander Orr and Row 37 for Hialeah and Black
18		Point/South Dade), Depreciation (Rows 12 and 39), Taxes Other than Income
19		(Rows 14 and 41), State Taxes (Rows 16 and 43), and Federal Taxes (Rows 18
20		and 45) numbers multiplied by the cost of service allocation factor, 0.004842
21		(Column H), approved by the Commission in our last rate case for the class of
22		service that applied to MDWASD, the GS-1250K class (which is from Order No.

DOCUMENT NUMBER-DATE 0.2974 APR 29 =FPSC-COMMISSION CLERK

Docket No. 090539-GU FCG Carolyn Bermudez Direct Testimony Page 15 of 26 Revised March 31, 2011

l	Q.	What are the incremental costs that are developed from the December 2009
2		data?
3	A.	In response to a Commission Staff data request in this docket, utilizing the same
4		methodology that we used in December 2008 analysis but with December 2009
5		Surveillance Report data, we calculated an incremental cost to serve the
6		Alexander Orr plant of \$197,312, for a rate of \$0.05481 per therm, and for the
7		Hialeah and Black Point/South Dade plants an incremental cost of \$230,137, for a
8		rate of \$0.09898 per therm. This analysis is attached as Exhibit (CB-3,
9		December 2009 Incremental Cost Analysis).
10	Q.	And what are the costs and rates developed from the November 2010
11		surveillance report data?
12	A.	For purposes of my testimony, I utilized the same methodology that was used for
13		both the December 2008 analysis and the December 2009 analysis but this time
14		with November 2010 Surveillance Report data and actual original costs and
15		consumption. This analysis resulted in an incremental cost to serve the Alexander
16		Orr plant of \$184,690, for a rate of \$0.06139 per therm, and for the Hialeah plant
17		an incremental cost of \$174,646, for a rate of \$0.08575 per therm. This analysis
18		is attached as Exhibit (CB-4, Revised November 2010 Incremental Cost
19		Analysis). Also attached are Supplemental CB-2 and CB-3 analyses reflecting the
20		revised numbers.
21	Q.	These analyses show that the incremental cost to serve is increasing over
22		time. How is that possible?
23	Α.	The biggest factor is the reduction in consumption. While the capital investment
24		in the plant and facilities to serve MDWASD may remain unchanged, the
25		expenses to maintain and operate the utility, and hence the

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Docket No. 090539-GU ¹ FCG Carolyn Bermudez Direct Testimony

Revised March 31, 2011

testimony as Exhibit ___ (CB-2, Backup to "Attachment 1") is the detailed

worksheet which includes the back up to the "Attachment 1" numbers, and for

purposes of this discussion, I will refer to this detailed worksheet. The first page

of Exhibit __ (CB-2) reflects the same information on the original "Attachment 1"

Page 12 of 27

6 components of the methodology. Column C reflects a 1999 Rate Design analysis

7 and Column D reflects a November 2008 Surveillance Report Design analysis.

Columns E through M reflect the detail for the information contained in Column

plus some of the backup calculations. Column B of page 1 reflects the various

D. Pages 2 and 3 of this exhibit are the November 2008 surveillance report data.

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

- This column reflects 199997 analysis performed by the NUI Marketing group that
 was later found in the files. Have not been able to verify the source material
 used for these numbers At the time I believed this reflected the original cost of the
 Orr and Hialeah plants.
- 15 Q. What does the November 2008 Surveillance Report Design (Column D)
- 16 reflect?

2

3

5

8

9

- 17 A. Column D reflects the November 2008 surveillance report data for O&M
- 18 Expenses (Rows 10 for Alexander Orr and Row 37 for Hialeah and Black
- 19 Point/South Dade), Depreciation (Rows 12 and 39), Taxes Other than Income
- 20 (Rows 14 and 41), State Taxes (Rows 16 and 43), and Federal Taxes (Rows 18
- 21 and 45) numbers multiplied by the cost of service allocation factor, 0.004842
- 22 (Column H), approved by the Commission in our last rate case for the class of

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Docket No. 090539-GU FCG Carolyn Bermudez Direct Testimony Page 15 of 27

Revised March 31, 2011

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Q	<u>)</u> ,	What are the incremental costs that are developed from the December 2009
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- 2 data? A. In response to a Commission Staff data request in this docket, utilizing the same 3 methodology that we used in December 2008 analysis but with December 2009 4 Surveillance Report data, we calculated an incremental cost to serve the 5 Alexander Orr plant of \$197,312, for a rate of \$0.05481 per therm, and for the 6 Hialeah and Black Point/South Dade plants an incremental cost of \$230,137, for a 7 rate of \$0.09898 per therm. This analysis is attached as Exhibit __ (CB-3, 8 December 2009 Incremental Cost Analysis). 9 And what are the costs and rates developed from the November 2010 10 Q. surveillance report data? 11 For purposes of my testimony, I utilized the same methodology that was used for 12 A.
- both the December 2008 analysis and the December 2009 analysis but this time 13 with November 2010 Surveillance Report data and actual original costs and 14 15 consumption. This analysis resulted in an incremental cost to serve the Alexander 16 Orr plant of \$202,387184,690, for a rate of \$0.067286139 per therm, and for the 17 Hialeah and Black-Point/South Dade plants an incremental cost of 18 \$235,212,174,646, for a rate of \$0.4140908575 per therm. This analysis is 19 attached as Exhibit __ (CB-4, Revised November 2010 Incremental Cost Analysis). Also attached are Supplemental CB-2 and CB-3 analyses reflecting the 20

21

revised numbers.

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Docket No. 090539-GU FCG Carolyn Bermudez Direct Testimony Page 16 of 27

Revised March 31, 2011

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l	Q.	These analyses show that the incremental cost to serve is increasing over
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2 time. How is that possible? A. The biggest factor is the reduction in consumption. While the capital investment 3 in the plant and facilities to serve MDWASD may remain unchanged, the 4 expenses to maintain and operate the utility, and hence the facilities to serve 5 MDWASD, generally have increased over time. Our biggest expenses are those 6 associated with personnel - salaries, pensions, and insurance, for example. We do 7 a very good job in managing our overall expenses, but increased personnel 8 expenses over time will have a significant impact on our costs. This is in part 9 why any price paid by MDWASD should not be set at cost as it exists at that time, 10 especially for a longer term, ten year contract. Because costs change over time, 11 the rate should be set at a level that will allow the utility to recover all of its costs 12 over time. 13 ISSUE 3: Does the contract rate in the 2008 Agreement allow FCG to 14 recover FCG's incremental cost to serve MDWASD? 15 Are the incremental costs that you have developed for service to MDWASD 16 Q. covered by the price in the 2008 TSA? 17 No, as I have already testified, they do not. Whether you look at the November A. 18 2008 cost analysis, which is the closest in time to when the 2008 TSA was signed, 19 or the most recent surveillance report data, the price simply does not cover the 20

cost of service.

21

Docket No. 090539-GU FCG Carolyn Bermudez Rebuttal Testimony Page 2 of 10 Revised March 31, 2011

1	Q.	Does this change in responsibilities since you filed your direct testimony									
2		require any changes or have any other impact on your direct testimony?									
3	A.	The only change would be to update my current position to reflect my new duties									
4		with FCG. The facts and analyses I have provided have not changed because of									
5		my new duties.									
6	Q.	What is the purpose of your rebuttal testimony?									
7	A.	My rebuttal testimony addresses the cost of service associated with the rates in the									
8		2008 Natural Gas Transportation Service Agreement ("2008 TSA") at issue in the									
9		docket and the Competitive Rate Adjustment ("CRA") testimony of the various									
10		Miami-Dade Water and Sewer Department ("MDWASD") witnesses. Contrary to									
11		their beliefs, the analysis I have provided to calculate the incremental costs to									
12		provide transportation service to the three MDWASD plants is appropriate. In									
13		addition, I discuss the benefits to customers of the CRA and why it is important to									
14		the Company's ability to meets its revenue requirements. Finally, I discuss how									
15		much money MDWASD owes FCG for its failure to pay the tariff rates.									
16	Q.	Do you have any exhibits associated with your rebuttal testimony?									
17	A.	Yes, I am responsible for the following rebuttal exhibit:									
18 19 20		Exhibit No. CB-6 Description Alexander Orr and Hialeah Plant Original Costs (Records from FCG Supplemental Response to Staff									

Second Set of Interrogatories No. 22)

21

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

1		presented to the Commission for approval, we need to be united in demonstrating
2		to the Commission that there is an appropriate tariff provision that authorizes the
3		proposed service agreement, that there is verifiable information for any bypass
4		alternatives, and that the rates recover their incremental costs.
5	Q.	Mr. Langer claims that there is no FCG investment in the facilities serving
6		the MDWASD plants. Do you agree?
7	A.	No. Mr. Langer is correct that MDWASD did pay and contribute certain costs
8		associated with the service lines and meters. However, at the same time the
9		Company also incurred some incremental capital costs associated with the high
10		pressure mains and other capital costs for the Alexander Orr and Hialeah plants,
11		\$526,234.30 and \$30,330.83, respectively. See my Exhibit (CB-6, Alexander
12		Orr and Hialeah Plant Records from FCG Supplemental Response to Staff's
13		Second Interrogatories to Florida City Gas, No. 22). These costs are included as
14		the basis of my analysis.
15	Q.	So, your analysis excluded any contributed costs paid for by MDWASD?
16	A.	Yes, that is correct.
17	Q.	Mr. Langer and Mr. Saffer assert that FCG has more than recovered its
18		investment in the facilities serving MDWASD. Do you agree?
19	A.	No. First, I believe this position is predicated on the assumption that MDWASD
20		contributed all of the facilities necessary to providing service and that any
21		additional expenditures to serve the MDWASD plants would be nominal and thus
22		would have been recovered by now. As you can see in Exhibit (CB-6), the
23		Company has made substantial investments to service. Moreover, based upon this

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Docket No. 090539-GU FCG Carolyn Bermudez Rebuttal Testimony Page 2 of 10 Revised March 31, 2011

1	Q.	Does this change in responsibilities since you filed your direct testimony
2		require any changes or have any other impact on your direct testimony?
3	A.	The only change would be to update my current position to reflect my new duties
4		with FCG. The facts and analyses I have provided have not changed because of
5		my new duties.
6	Q.	What is the purpose of your rebuttal testimony?
7	A.	My rebuttal testimony addresses the cost of service associated with the rates in the
8		2008 Natural Gas Transportation Service Agreement ("2008 TSA") at issue in the
9		docket and the Competitive Rate Adjustment ("CRA") testimony of the various
1.0		Miami-Dade Water and Sewer Department ("MDWASD") witnesses. Contrary to
11		their beliefs, the analysis I have provided to calculate the incremental costs to
12		provide transportation service to the three MDWASD plants is appropriate. In
13		addition, I discuss the benefits to customers of the CRA and why it is important to
14		the Company's ability to meets its revenue requirements. Finally, I discuss how
15		much money MDWASD owes FCG for its failure to pay the tariff rates.
16	Q.	Do you have any exhibits associated with your rebuttal testimony?
17	A.	Yes, I am responsible for the following rebuttal exhibit:
18 19 20 21 22		Exhibit No. CB-6 Description February 20, 1997—Alexander Orr and Hialeah Plant Original Costs Rate Design Incremental Cost of Service Study (Records from FCG Supplemental Response to Staff
23		Second Set of Interrogatories No. 22)

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Docket No. 090539-GU FCG Carolyn Bermudez Rebuttal Testimony Page 7 of 10

Revised March 31, 2011

	negotiations, just like documented information regarding viable bypass
	alternatives will be relevant. These are all factors that must be considered and
	evaluated as a part of the negotiation process. When a new agreement is
	presented to the Commission for approval, we need to be united in demonstrating
	to the Commission that there is an appropriate tariff provision that authorizes the
	proposed service agreement, that there is verifiable information for any bypass
	alternatives, and that the rates recover their incremental costs.
Q.	Mr. Langer claims that there is no FCG investment in the facilities serving
	the MDWASD plants. Do you agree?
Α.	No. Mr. Langer is correct that MDWASD did pay and contribute certain costs
	associated with the service lines and meters. However, at the same time the
	Company also incurred some incremental capital costs associated with the high
	pressure mains and other capital costs for the Alexander Orr and Hialeah plants,
	\$387.250526.234.30 and \$833,23930,330.83, respectively. See my Exhibit
	(CB-6, February 20, 1997-Alexander Orr and Hialeah Plant Rate-Design
	Incremental Cost of Service StudyRecords from FCG Supplemental Response to
	Staff's Second Interrogatories to Florida City Gas, No. 22). These costs are
	included as the basis of my analysis.

- 19 Q. So, your analysis excluded any contributed costs paid for by MDWASD?
- 20 A. Yes, that is correct.

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			······································							w	* * **
	AGL Purchase Praintern per Amort 3-ther				721,595	*		(271,834)			
.0	Transaction Cost Regulatory Asset	1 page 100 100 100 100 100 100 100 100 100 10									
21	Prizzas Sieve	(31,583)			<u>\$-</u> !		a.	(12,035)			
22	Propage Cost			(41,728)			·	18,792			
	Assertation dates			(16,025)				6,020	and the state of t		
		*				and the same of th			and the second of the second o		
	Escrativa de relocitant esperare			(875)			<u>.</u>	330			
23	Pension and Transition Costs Rep. Azest			-	184,360	· 			(31,697)	
28	Employee withties			(13,503)				5,081			
	Interest experientrasion				To the second			(\$20,899)	· · · · · · · · · · · · · · · · · · ·		
	TOTAL FPSC ADJUSTMENTS	Man was come	(30,009,710)	(72,135)	538,193	A 124 A		(733,241)	(31,507	3 	MARKET NA ARREST ST.
23	FORME PROPERTY TOWNS	(33,273,298)	(30,529,710)	(1110)	030,163	(3,431.0	nd) Heliucano	(130,241)	1977 - 19	/	···
355									Control of the Contro		
20	FPSC ACJUSTED	\$ 44.817.042	\$ -	5 29,325,743	5 10,657,381	z.e21,0	\$3 \$	(1,148,458)	5 3,513,124	5	(550,1)
100	entra selectiva di viterra di construire di						-		,	- 3 = 47	
-	EEX BATE REVERSES										
1-1											***************************************
7.3	ADJUSTED FOR						1				
	ALEX RATE MEVENUES	\$ 44,617,542	5	5 20,325,743	5 10,567,283	\$ 2,821,0	53 5	(1,148,408)	3,513,124	\$	(1,048)
1			PROPERTY AND DESCRIPTIONS						* Annual Control of the Paris of Street,	نستوسون ۴	Was in the same
130											
5 2%	was way dear the annual control of the control of t								and the angle of the same of t		
21	PRO FORSA ADJUSTMENTS	_	,								
35											
1	TOTAL FRO FORMA ADJUSTMENTS				(338,144)			443,404	61,50	7	
\$	CALIBERTORY CONTRACTORY SERVICE (SECURITY CONTRACTORY)			***	1028,146			770,707	- 11-22-1		
0					-						
1	PRO FORMA ADJUSTED	5 44.817.047	\$ -	5 29,336,743	3 9,781,238	\$ 2,824,5	R3 \$	[7JO,064]	\$ 3,574,931	1 \$	{1,048
-		 	,			- CONTRACTOR OF THE PARTY OF TH					
1-4					·						
	PER SCOKS										
44	CURRENT CUARTER AMOUNT	<u> </u>	<u> </u>	<u> </u>	3 ~	<u> </u>	~ \$		<u> </u>	- \$	

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1		erander group, the party on anthrops and the first	NCHEDULE 2, PAGE 2 OF 2
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5		5- 1 - 254 / No and - 1	
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2 7	(8)	(\$49)	(35)
	GANLOSS ON	MITAL OPERATING	The second secon
5	DISPOSITION :	expenses	het operating income
4	\$ - \$	72,000.124	\$ 8,530,129
141	\$		\$
설 당 당 17	3	72,669,181	\$ 3.530,129
17			
63			
(3) 14		(31,064,268)	-1
15		(5,277,125)	* 5
36		, ,	-
17			-
1/4		·	
10		450,245	(450,245)
25			-
21	i	(11,000)	(12,247)
22	1	(20,027)	29,027
23		2,20	3,565
24	<u> </u>	(343)	54(1
35	{ ·	102,447	(102,442)
20	<u> </u>	(8,422)	5,722
27		10.45.000	526,599
73	- California de	(34.372.424)	(6/4)
20	, tons is more assessment of the formatter of the second		
32	5 - 5	35,297,857	\$ 5,529,183
25			
-			p de al land
74 34 35		36,287,857	\$ 8,529,135
34	_	2 33,431 (DD)	Total Control of the
30			
36 35 35			
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			. 275,933
21		(375,837)	parties and the second
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*	And the property of the property of the party of the part	3 35,911,924	1,965,119
1 4			
47			
4		3	3 8

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Ī	A	3	<u> </u>		1	
	IDWASD Usage		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
1			ALEXANDER ORR	ALEXANDER ORR	MIAMI DADE	WASA Black Foint
_		i	JR WIR TRAT	WTR PLANT	WATER SEWER	Tierns
3	Calentiar Yr	Date	Inenns	Themis	Thems	O Interna
ધ.	CY 2003	Jan-03	203,201	253	239,444	o
5	CY 2003	Feb-(13	291,303	242	254,479	0
6	CY 2003	Mar-03	239,216	1,781	263,730	<u> </u>
-	CY 2003	E0-ggA	388,883	84,084	244,714	
*	CY 2003	May-C3	258,568	37,798	2/10,574	0
	CY 2003	Jun-03	282,051		241,017	0
10	CY 2003	Jul-03	315,773		253,351	0
11	CY 2003	Aug-C3			254,579	- 0
12	CY 2003	Sap-0		81,513	224,348	0
3	CY 2033	Oc:-03			248,633	0
14	CY 2003	Nav-03		76,980	155,090	<u> </u>
ŀő		Dac-0		*** 050		
12	CY 2003	- DAC-0.	3,505,95		2,811,127	3
17	CY 2003 Total					
18			·			
19			4 223,27	7 73,65	158,953	0
70		Jan-0 Fep-0			125,837	
23		Mar-0			159,22	
22						
23		Apr-0 Mays-0			139,24	1 8
?					9 147,45	
걾		Jun-0				2
2		J.4-0				
2	CY 2004	Aug-C			a l	0
2		Sep-C		78.27	173,93	9 6
2		0.8-				
3		Nov-			Annual Control	78
3		Dec	· · · · · · · · · · · · · · · · · · ·			0 44,74
3	2 CY 2004 Total	_	3,082,3	040101		

	A T	3	C		E	F
4						
2	MDWASD Usege		211-0756225-011	211-0756239-011	211-0754412-011	211-0786 57 6-001
3			ALEXANDER ORR JR WTR TRMT	ALEXANDER ORR WTR PLANT	MTAMI DADE WATER SEWER	WASA Black Point
4	Galeoniar Yr	Date	Thems	:hemas	(तिश्वताह	Thomis
34						
35	CY 2005	Jan-C5	335,788	76,439	173,907	9,591
20	CY 2005	Fe5-05	279,413	37,826	180,266	10,067
37	CY 2005	Mar-05	285,213	77,866	186,003	2,412
38	CY 2005	Apr-05	254,050	74,322	173,535	0
30	CY 2005	Hey-05	332,156	77,859	230,962	97
20	CY 2025	Jun-06	· · · · · · · · · · · · · · · · · · ·	21,690	230,517	
41	CY 2005	Juj-05	279,271	0	209,991	[
42	CY 2005	Atig-05		Ç	175,048	·
43		Sep-05		0	178,390	
4.1	4 · · · · · · · · · · · · · · · · · · ·	Ω α-0 5	. {	Ū	201,920	14,531
45	CY 2005	Nov-05		()	239,357	, ;4,661
- 	<u> </u>	()9c-03		89	227,758	?7,280
47	<u> </u>		3,573,499	396,191	2,385,310	76,44
48	<u>.</u>		1		Į.	**************************************
-3	.}		· i			1
		Jan 03	319.203	1,633	7:35,553	5,34
.s:	A	Fab-08			223,580	T
:.2			- <u> </u>	8,100	260,134	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
53	<u></u> . / <u> </u>	Apr-06			247,958	
51		May-00			239,593	
55		J25-38			233,910	
Đ.		,k:I-0			235,411	
57		Aug- O			234,833	7,28
7.9	4	Sep-0	198		229,215	13,00
#9		Oct-0				7,43
61		Nov-C				2,25
61		Geo-G				1,79
	<u> </u>	2000-01	3,715,778	_ 		
80 50			40,000,000	+		· · · · · · · · · · · · · · · · · · ·

		E	C	Ď	E }	F
-	A			1	İ	
: : \.D	W/ASD Usage		211-0758225-011	211-0756239-011	211-0754412-011	214-0785676-001
_				ALEXANDER ORR	MIAMI DADE	WASA
Į			ALEXANDER UNK JR WTR TRMT	WIR PLANT	WATERSEWER	Black Point
3 <u> </u>	<u> </u>			Themis	Therms	Therais
4	Calendar Yr	Date	Thems	116211113		
54			181,721	41,232	232,341	30,297
55	CY 2007	Jan-07	3.279	33,875	208,933	9
36 <u>}</u>	CY 2007	Feb-07	287,236	30,241	222,439	C
87	CY 2007	N9r-07	Lane or comment of the comment of th	38,957	222,149	ō
33	C∀ 2007	Apr 97	277.847	37,676	2:18,181	0
eg	CY 2007	₩ y-07			221,253	0
70]	CY 2007	Jun-07			219,740	0
71	CY 2007	Jul-07		30,563	228,301	Ö
72	CY 2007	Aug-07			218,870	0
73	CY 2007	Sap-07			220,745	1
74	CY 2007	Ost-07	\$4 \ 4 \ 4 \			1 0
75	CY 2007	Nov-07				21
76	CY 2007	D20 07	·			10,318
77	CY 2007 Total		3,032,18	1 2324200		
78					-	
73				79.406	214,385	
EC	CY 2008	Jan-C			and the same of th	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
91	CY 2008	Fab-0				
82	CY 2008	War-0		<u> </u>		
63	CY 2008	Apr-0				
5÷	CY 2908	May-0				
∜5	CY 2003	Jun-C			1.5	K
35	CY 2008	0-يالا			<u> </u>	
87	CY 2003	Aug-0	4			
88	CY 2003	Sep-0		—- — y		
89	CY 2008	O:#-0				
90	CY 2008	Nov-C				- i
91	CY 2003	Dec-0				C 68,25
72	CY 2009 Tetal		2,956,5	434,07	3 2,102,18	60,22

	A	6	C	0	<u> </u>	f
7					Į.	
2 ME	DWASD Usege		211-0756225-011	211-0756239-011	211-0754412-011	211-0786676-001
į	:		ALEXANDER GER	ALEXANDER ORR	MIAMI DADE	AEAW
3	į.	,	JR WTR TRMI	WIR PLANT	WATER SEWER	ਚੀ ack Point
* -	Calendar Yr	Cate	Therms	Therms	Them=	Themes
93				•		
54	CY 2008	Jan-09	247,696	33,855	0	0
25	CY 2008	Fois-09	225,577	24,819	9	0
55	CY 2000	Mar-09	259,748	26,390	33,599	0
67	CY 2006	Apr-09	245,014	17,194	190,844	C
35	C7, 5003	May-09	107,305	22,334	222,521	0
33	CY 2009	Jun-C9	230,942	20,028	187,434	0
100	CY 2009	Jul-∂9	138,505	25,922	203,564	0
101	C/ 2003	Aug-09	209,002	32,198	222.752	21
102	CY 2008	Sep-03		13,091	208,728	0
102	CY 2000	Oct-09	222,181	25,014	208,731	0
104	CY 2009	Nov-09		21,921	193,728	0
106	CY 2009	Oec-09	237,437	23,097	201,181	€45
100	GY 2009 Total		2,332,178	285,863	1,853,791	667
107						
108	CY 2019	Jan-10	297,648	27,310	198,128	7,491
102	CY 2010	F95-10	235,934	39,982	157,384	0
110	CV 2010	Mar-10	280,723	37,189	183,795	21
111	CY 2010	Apr-10	179,034	33,929	195,035	0
312	CY 2010	May-10		28,749	294,093	0
115	CY 2010	Jun-10	حد مصحب میشد د مراک	·	188,475	0
114	CV 2010	Jul-1(2,62%	43,570	192,522	ō
115	CY 2010	ÀU;;-1(256,312	50,329	2,322	0
116	CY 2010	Sep-16		45,112	152,465	
117	CY 2010	L:			229,173	
118	CY 2010	Nov-16		32,773	253,345	
118		Dec-17 (Estimate)	228,777	<u> </u>	211,204	
120	CY 2010 Total		2,502,591	513,0\$2	2,152,492	7,734
121		**************************************		7		
122 C	ontract MACCI		4,200,000		3,200,000	
	ast 6 Year Average		3,019,841	437,041		
	es: 3 Year Average		2,897,204		2,038,165	25,569

DOCKET NO. 090539-GU EXHIBIT (CB-6 REVISED) ORR PLANT ORIGINAL COSTS PAGE 1 OF 7

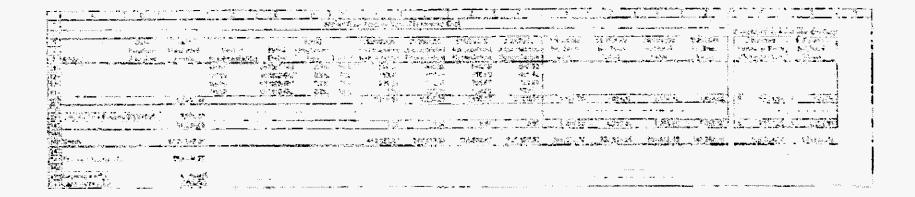
ALEXANDER ORR

(ACQUIRED THROUGH MILLER GAS ACQUISITION)

DOCKET NO. 090539-GU FCG'S SUPPLEMENTAL RESPONSE TO STAFF'S SBCOND ROG, NO. 22 PAGE 70 OF 121

nz decima igani di misara 2012/16/2	tran un	ACTOR OF	4.2% 37.5 4.2% 19.5	1,015.78 197.13 21.10 20.36	1,610 112.53 31.10	1,705.41 157.53 31.65	107.33 107.33	43876	34.0	6 9 9 8 8	PAGE 2 OF 7
Meters 2754201 GARANTI	81,207,00 1/14/8 8172,42 1/14/2 1/14/4 1/14/4 1/14/8 1/14/8		4.4% 34.0 4.4% 36.5 4.4% 36.6 4.6% 40.6 4.7% 75.0 4.5% 25.0	152.55 36.49 467.47 552.71 616.74	162.86 5a.18 457.47 331.21 634.01 64.67	182,68 GA 16 457,47 322,71 85,481 174,56	(52.00 52.00 52.07 52.77 52.77 53.00 50.54		<u> </u>		
NI Serveni One 2 275/1997 ROCHEZ	\$277,742.00 WIAS \$5,181.42 WIAS \$1,081.42 WIAS \$1,081.42 \$1,084 \$2,081.42	CSA(40-Qr) ##5.462-Qr) ##5.462-Qr) ##5.462-Qr)	+3% \$15 42% 178 457 608 7.1% 498 7.1% 22% 7.0% 386	MACAE MACAE	20 M 65.305.27 55.167.11 118.654.86 14.751.24	28.98 03.80.27 63 85.17.41 73 118.91.65 134 118.91.65 134	200.58 200.50 201.27 ,647.41 ,641.80 ,750.80 ,960.80 ,960.80	- 3 585 -		107,M2.m -1 12,679.M	
TO MAKE THE COMMENT OF THE COMMENT O	\$170,000,00 1480 \$90,440.50 1480 17104 \$1756 16755 17156	#0000-000 #0000-000 #0000-000	27% 345 27" 85 25% 605 24% 44,0 24% 72,0 70% 35,0	113, 190,77 07.41[Ja 123, 290,77 07.41[Ja 123, 290,77 07.41[Ja 123, 290,77	484.50 148.46277 1 57.411.50 151.111.52 1	434.00 10 185.77 163, 17,411.54 67, 121,117.56 131, 14,600.46 50,	772.50 424.50 156.77 411.56 117.56 726.51 885.00 970,516.5	T SIG1858	LENGTH WITH R	I SECTION IN THE	

DOCKET NO. 090539-GU FCG'S SUPPLEMENTAL RESPONSE TO STAFP'S SECOND ROG, NO. 22 PAGE 71 OF 121



DOCKET NO. 090539-GU FCC'S SUPPLEMENTAL RESPONSE TO STAFF'S SECOND ROG, NO. 22 PAGE 72 OF 121 Docket No. 090539-GU Florida City Gas' Responses to Staff's Fourth Set of Interrogatories Attachment No. 83 Page 3 of 3

	A	ઇ	_ C		Ε	4	G		[3		J	
1													
2	i			;			5	293,807.93					
3	<u>.</u> .	© Cust		-	Rovenues		_	remain or any conse					
	Residential	4,402	98.24%	5	148.10	0.05%	\$	288,431.53	3	135,93	\$	288,567.56	49%
	Commercial	78	1.74%	\$	1,511.22	, 0.∉દ%ો	\$	5,110.78	\$	1,496.01	\$	6,516.80	1%
8	Interruptible	1	0.02%	S	313,920.00	90.47%	Ş	65.52	\$	292,065.99	\$	292,131.51	50%
7		,		;							~		
8		4,481		\$	315,577.32		\$	29 3,607.93	Ŝ	293,607.93	\$	587,215.87	

DOCKET NO. 090539-GU EXHIBIT (CB-6 REVISED) HIALEAH PLANT ORIGINAL COSTS PAGE 5 OF 7

HIALEAH

DOCKET NO. 090539-GU FCG'S SUPPLEMENTAL RESPONSE TO STAFF'S SECOND ROG, NO. 22 PAGE 96 OF 121

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	: •		air	1.0	F (Figure (Const.)	÷		e e e e e e e e e e e e e e e e e e e	- 1 - TET (140	The second second second second second second second second second second second second second second second se	a kromikracia alig a domon	i de la	108 × 201	_ 343±100°.
,	3.444,					10 10	A. 2.	13 to 12 to 1	<i>9</i> ≥ 12 (2)	100	tauti iyon.	7.00	3 , 7	10 AP 10 E	75
	1				SODOL-GUI										
	370.1 Weine-Stack	1417722	\$18,755,54	1669	916720-GU	2.7%	23.5	#2.23	80.2.23	692.23	952.23				
1		30°45+1	\$55.00			2.7%	22.5	2,53	2.53	2,53	2.53				
4		0/30/1962	(56,7KJOT)			2.7%	1ë.5	(237,34)	018.3-1	(2:434)	(23) 34)				
1		MOTATER	23:3.50	THM	GENESICAL	2.7%	16.5 60.6	12 <u>.46</u> 1,947,07	13.40	13.4 <u>1</u> 1247.8T	13.45		•		
í				1/149	960161-QU	9 44	40.0	1,503,94	1805.84 1805.84	1,800,94	1,57194			•	
1				1,183	830222-68	1.4	720	2.234.50	2235.01	2,258,51	2.2(8.0)		•		
			A/=	WHE	CSHE GU	3.0%	24.0	0,00	40 M	772.11	872.62	1-=F1.	-74 /-		•
Ч			SUMBLE					G/ALA?	i,Ety.	1,257.61	7,348.53	7.667.04	1.5/1.42	E,100.15	SAME AI
ı	i				#37.3 CU						- 1				
2	383 1 StrVeit Simi		Tub 43/43		#10229-13U	43%	23.5	808.65	90%.6 2	84.66	344.65				
4		20271442	\$3,101,42 \$362,50			4.3%	22.5	254.60	254.50	204.60	151.00				
		éjárueis.	3.82.30	1/1/2d	0.634(#1.701)		18 5 50.05	24.03 Z.181.90	2(3),40	2.45克斯 2.45克斯	7404 7404				
i		•		1/1.52	840481-001 840481-001	1.00	48.D	2,831,05	2.631.05	2431.69	2,/31,05		•	:	
ï	·			10/105	350224 GU	7.15	720	4.017.02	4,074,74	4074.41 284.22	- INTER	•	-	:	
				1/1/20	Sousi-gy	704	26.0	<u>sās</u>	987°,580		1.480.00		*		
-	ļ		\$1,5656				·	LIBA)	16°HY12	11,120,23	11,264.A1	- Zh-28	- \$49.17	1,41,65	יבוכנו
1		:			RAGERS-COLF	i									
Ц	961 Chaters	420/1005	\$1,207.00		CACTES-GA.	4.4%	20.5	90.75	20.75	9179	90.73				
ł		-8G1M392	W72.42	1/16%	AUDIO OLI	44%	16.5 60.0	82.78 451.47	57.75 457.67	52.76 487.47	52.79				
i	1	• • •		L/Los	SADAN OU	- 300	48.0	332.71	300,77		497,47 532.71				
ï		•		SOMULOS	(4012) QU	4.2%	71.0	516.74	440	78.71 E-M	53ig:	ļ	-		
				UMN)	(40140-00	4.5%	26.0	0.00	04.97	- M.A	201.74		*		
			2007.43					1,00,0	1,344,37	4,4e17.54	1,567,44	622.00	£5x.15	42.97	416.5
1		•			(0)223 CU	ì									
ı	3/2 War Indiabete			171872	910220-GU	4.8%	34.5	5.80	D.80	0.83	0.01				
1	ł	6/33/1 0/2		1/1個第 1/1個第	940161-GU	4.8% 3,8%	\$5.5 *2.0	0.04 4.00	0780 C-05	85.3 90.0	C1.0	i			
ı	ļ			1115%	800158-CH	4.6%	*30	0108 6104	0.00	8 00 276	8.00				
ī				10/1/03	05/0223-00	3.99	72.0	0.00	0.00	··· : 62	0.00	,			***
				1/1.05	OCUPIED OU	4.5%	26.0	1.00	0.00	6,00	```	•	• • •	-	•
•			松腳					1,00	A.H	1.07,	9,84	•			
					(SINGER										
	Sid House Charles			THE	# 102226- G U	3.7	34.2	9.09	. 0.04 3.65		0.00 1.00				
7.3	ł	#GO/1082	26.00	W:ME		116	10.5	Ú.XIĢ							•
	§ .			1/1/04 1/1/00	840161-641 990239-GU	3.7% 3.1%	60.0 48.0	90.00 90.00	0.00 0.00	8TQ 8TQ	000	ì			
Ŧ				No TABLE	930223-GU	4,4%	72.6	0.03	90.0	90.0	1073)				
ŝ		·		100	8.01:2-GU	\$ 0%	7.0	D.C.	. <u>6</u> 26		0.53		•	,	•
ě,			15.60				······································	i de	2.00	LY.	454				 -

DOCKET NO. 090539-GU
EXHIBIT (CB-6 REVISED)
HIALEAH PLANT ORIGINAL COSTS
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CERTIFICATE OF SERVICE

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

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