

**UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION**

Florida Gas Transmission Company, LLC §

Docket No. RP10-____-000

**PREPARED DIRECT TESTIMONY
OF
RICKEY J. BROCATO**

1 **Q. Please state your name and business address.**

2 A. My name is Rickey J. Brocato. My business address is 5444 Westheimer Road,
3 Houston, Texas 77056.

4 **Q. By whom are you employed?**

5 A. I am employed by the Panhandle Energy pipeline group of companies as Manager
6 of Cost of Service in the Rates and Regulatory Affairs Department. In this
7 capacity, I work for Florida Gas Transmission Company, LLC (“FGT” or
8 “Company”).

9 **Q. How long have you been employed by the Panhandle system?**

10 A. Since December 1974.

11 **Q. Please describe your employment history with the Panhandle system.**

12 A. I joined Texas Eastern Transmission Corporation as a Junior Accountant in the
13 Controllers department in December 1974. I was subsequently promoted to the
14 positions of Accountant, Senior Accountant, Assistant Supervisor and Supervisor
15 in that department. With the merger of Texas Eastern with Panhandle Eastern
16 Corporation, I assumed the position of Supervisor of Cost of Service in the

1 Regulatory Affairs department. In August 1990, I assumed my present position as
2 Manager of Cost of Service. I assumed that function for Florida Gas
3 Transmission Company, LLC, with the acquisition of the CrossCountry Energy
4 pipelines from Enron Corp. by Southern Union Company in November 2004.

5 **Q. What are your present duties?**

6 A. My present duties include supervising the preparation of Cost of Service studies,
7 and presentations as required for regulatory proceedings.

8 **Q. What is your educational background?**

9 A. I graduated from Louisiana Tech University in 1974 with a Bachelor of Science
10 degree in Accounting.

11 **Q. Have you previously submitted testimony before the Federal Energy**
12 **Regulatory Commission?**

13 A. Yes. Most recently I have submitted testimony in Trunkline Gas Company,
14 Docket No. RP96-129-000, in Transwestern Pipeline Company, LLC, Docket No.
15 RP06-614-000, in Sea Robin Pipeline Company, LLC, Docket No. RP07-513-000,
16 in Southwest Gas Storage Company, Docket No. RP07-541-000, and in
17 Trunkline LNG Company, LLC, Docket No. RP09-816-000.

18 **Q. What is the scope of your testimony in this proceeding?**

19 A. I am responsible for development of the statements and schedules that support the
20 Cost of Service for FGT's Non-Incremental Facilities and the Incremental
21 Facilities. These include schedules which develop Rate Base and Return, Gas
22 Plant, Accumulated Provision for Depreciation and Amortization, Working

1 Capital, and the amount of Taxes Other Than Income included in each Cost of
2 Service. FGT Witness Debra E. Thompson will discuss the derivation of
3 Operation and Maintenance Expenses, Regulatory Assets, Income Taxes and
4 Deferred Taxes. FGT Witness Lawrence J. Biediger will discuss Revenue
5 Credits.

6 **Q. What is the basis for the separate Cost of Service for the Non-Incremental**
7 **Facilities?**

8 A. The August 25, 1992 Stipulation and Agreement in Docket No. CP92-182 *et al.*
9 (“Phase III Settlement”) required that an incremental cost of service be utilized to
10 derive rates for Rate Schedule FTS-2 for service through the Incremental
11 Facilities. In order to segregate the costs of FGT’s expansions from the costs
12 related to FGT’s Non-Incremental Facilities, FGT established separate accounting
13 records for each system. FGT continues to allocate indirect or shared Operation
14 and Maintenance Expenses in conformance with the methodology agreed to in the
15 Phase III Settlement, even though the agreement has expired, with the exception
16 of Administrative and General expenses, which are allocated in conformance with
17 the Kansas-Nebraska (“KN”) allocation methodology agreed to in the Stipulation
18 and Agreement dated August 13, 2004 in Docket Nos. RP04-12, *et al.* (“2004
19 Settlement”).

20 **Q. Are any of the Cost of Service components common to both the Non-**
21 **Incremental and Incremental Facilities?**

1 A. Yes. With respect to Rate Base, the capitalized Computer Software and the
2 Working Capital Prepayments are recorded on the books of the Non-Incremental
3 Facilities but are common to the total FGT System.

4 **Q. How have the Computer Software and Working Capital Prepayments been**
5 **assigned to the Non-Incremental and Incremental Facilities in the Cost of**
6 **Service?**

7 A. The details of these calculations are discussed in the prepared direct testimony
8 and exhibits of FGT Witness William W. Grygar.

9 **Q. Are there any other components in the Cost of Service common to both the**
10 **Non-Incremental and Incremental Facilities?**

11 A. Yes, certain Taxes Other than Income Taxes comprised of Payroll, Franchise,
12 Compressor Usage and Other Miscellaneous Taxes are common to both the
13 Non-Incremental and Incremental Facilities.

14 **Q. How have these Taxes Other Than Income been included in the Non-**
15 **Incremental and Incremental Facilities in the Cost of Service?**

16 A. The detail calculations for Payroll, Franchise, Compressor Usage and Other
17 Miscellaneous Taxes also are discussed in the direct testimony of FGT Witness
18 Grygar.

19 **Q. What designation is there to distinguish between statements and schedules**
20 **related to the Non-Incremental Cost of Service and the Incremental Cost of**
21 **Service?**

- 1 A. Separate statements and schedules are distinguished for the Non-Incremental and
2 Incremental Facilities using the extensions “.1” for statements and schedules
3 containing data related to the Non-Incremental Facilities and “.2” for statements
4 or schedules for the Incremental Facilities. If no such extension is used, the
5 statement or schedule applies to both the Non-Incremental Facilities and
6 Incremental Facilities. The heading on each statement or schedule also identifies
7 whether it relates to the Non-Incremental Facilities or the Incremental Facilities.
8 Working papers, where appropriate, are included in Volume III of the instant
9 filing. In my testimony, for the sake of clarity, I will discuss the portions of the
10 exhibits related to the Non-Incremental Facilities first, and then discuss the
11 corresponding statements and schedules related to the Incremental Facilities.
12 I will testify in the following areas:
13 1) Overall Cost of Service;
14 2) Claimed Rate Base and proposed Return;
15 3) Gas Plant;
16 4) Accumulated Provision for Depreciation and Amortization;
17 5) Working Capital;
18 6) Depreciation, Depletion and Amortization Expense; and
19 7) Taxes Other Than Income.
20 **Q. What Exhibits are you responsible for in this proceeding?**
21 A. My testimony supports the following exhibits and schedules:

NON-INCREMENTAL FACILITIES

| <u>Exhibit No.</u> | <u>Reference</u> | <u>Description</u> |
|--------------------|---|---|
| FGT-19 | STATEMENT A.1 | Overall Cost of Service |
| FGT-20 | STATEMENT B.1 | Rate Base and Return |
| FGT-21 | STATEMENT C.1 Schedules C-1.1, C-2(1).1, and C-2(2).1 | Gas Plant |
| FGT-22 | STATEMENT D.1 Schedule D.1 | Accumulated Provision for Depreciation, Depletion and Amortization |
| FGT-23 | STATEMENT E.1 Schedule E-2.1 | Working Capital |
| FGT-24 | STATEMENT H-2.1 Schedule H-2(1).1 | Depreciation, Depletion and Amortization Expense Reconciliation of Depreciable Plant |

INCREMENTAL FACILITIES

| <u>Exhibit No.</u> | <u>Reference</u> | <u>Description</u> |
|--------------------|---|--|
| FGT-25 | STATEMENT A.2 | Overall Cost of Service |
| FGT-26 | STATEMENT B.2 | Rate Base and Return |
| FGT-27 | STATEMENT C.2 Schedules C-1.2, C-2(1).2, and C-2(2).2 | Gas Plant |
| FGT-28 | STATEMENT D.2 Schedule D.2 | Accumulated Provision for Depreciation, Depletion and Amortization |
| FGT-29 | STATEMENT E.2 Schedule E.2.2 | Working Capital |

1 FGT-30 STATEMENT H-2.2 Depreciation, Depletion and
2 Amortization Expense
3 Schedule H-2(1).2 Reconciliation of
4 Depreciable Plant

5 **TOTAL FACILITIES**

| 6 | <u>Exhibit No.</u> | <u>Reference</u> | <u>Description</u> |
|---|--------------------|------------------|--------------------|
| 7 | FGT-31 | STATEMENT H-4 | Other Taxes |
| 8 | | Schedule H-4 | |

9 **Q. Were the statements and schedules contained in the above-referenced**
10 **exhibits prepared by you or under your direction?**

11 A. Yes.

12 **Q. What Base Period is utilized by FGT for this filing?**

13 A. FGT has used a Base Period reflecting the actual data for the twelve months ended
14 May 31, 2009, in this proceeding. Adjustments were incorporated for known and
15 measurable changes which will occur during the nine months succeeding the end
16 of the Base Period, through February 28, 2010 ("Adjustment Period"). The Base
17 Period, as adjusted for changes occurring in the Adjustment Period, is referenced
18 as the "Test Period."

19 **COST OF SERVICE FOR THE NON-INCREMENTAL FACILITIES**

20 **Q. What is the total Cost of Service for Non-Incremental Facilities in this**
21 **proceeding?**

22 A. FGT's Cost of Service for the Non-Incremental Facilities, after deducting
23 Revenue Credits, is \$231,688,822, as reflected in my Exhibit No. FGT-19.

1 **Q. Please explain Exhibit No. FGT-19 as it relates to the Non-Incremental**
2 **Facilities.**

3 A. Exhibit No. FGT-19 is a summary of the Overall Cost of Service for FGT's Non-
4 Incremental Facilities, reflecting the costs for the twelve months ended May 31,
5 2009, as adjusted for known and measurable changes for the nine months ending
6 February 28, 2010. The exhibit is summarized by each of the components of the
7 Cost of Service.

8 **Q. What are the components of the total Cost of Service as shown in your**
9 **Exhibit No. FGT-19?**

10 A. Total Operating Expenses on Lines 1 through 3 are \$66,577,337 as shown in FGT
11 Witness Thompson's Exhibit No. FGT-35, Page 2, Line 23, Column (l).
12 Depreciation and Amortization Expenses, shown on Line 4 as \$34,362,966, are
13 from FGT Witness Grygar's Exhibit No. FGT-45, Page 5, Line 27, Column (g).
14 The Federal and State Income Taxes, on Lines 7 and 8, are \$30,722,992 and
15 \$4,557,771, respectively, and are the subject of FGT Witness Thompson's Exhibit
16 No. FGT-36. Taxes Other Than Income Taxes in the amount of \$17,292,637 on
17 Line 5 were taken from FGT Witness Grygar's Exhibit No. FGT-44, Page 4,
18 Column (b). The Return component of \$78,183,539, shown on Line 6, is taken
19 from my Exhibit No. FGT-20. The Revenue Credits in the amount of (\$8,420), on
20 Line 9, are taken from FGT Witness Biediger's Exhibit No. FGT-62.

21 **Q. Please describe your Exhibit No. FGT-20 as it relates to the Non-Incremental**
22 **Facilities.**

1 A. Exhibit No. FGT-20 reflects the various components of Rate Base to determine a
2 net Rate Base of \$675,160,097. The Return Allowance on Rate Base of
3 \$78,183,539 is based on an overall Rate of Return of 11.58 percent. The
4 derivation of the 11.58 percent Rate of Return is discussed in the testimony and
5 exhibits of FGT Witnesses Michael T. Langston, Richard N. Marshall and Robert
6 B. Hevert.

7 **Q. What are the components of Rate Base for the Non-Incremental Facilities?**

8 A. The adjusted Rate Base includes total Gas Plant of \$1,427,654,091, as shown on
9 FGT Witness Grygar's Exhibit No. FGT-44, Page 6, Column (b). This gross Gas
10 Plant figure is reduced by the Accumulated Provision for Depreciation of
11 (\$659,801,844), as determined in FGT Witness Grygar's Exhibit No. FGT-44,
12 Page 7, and Accumulated Deferred Income Taxes of (\$103,726,626), which were
13 taken from FGT Witness Thompson's Exhibit No. FGT-33. The Working Capital
14 allowance of \$10,600,037, taken from FGT Witness Grygar's Exhibit No. FGT-
15 44, Page 8, and Regulatory Assets of \$434,439, taken from FGT Witness
16 Thompson's Exhibit No. FGT-34, are added to obtain the Rate Base of
17 \$675,160,097.

18 **Q. How was FGT's Non-Incremental Facilities Gas Plant determined?**

19 A. The adjusted Gas Plant balance is \$1,441,707,991, before assignment of
20 capitalized Computer Software by FGT Witness Grygar to the Incremental
21 Facilities. Page 1 of my Exhibit No. FGT-21 shows, by primary account, the Gas
22 Plant balance at the beginning and end of the Base Period, including the additions,

1 reductions and other changes during the Base Period, together with the necessary
2 adjustments to arrive at the adjusted balance. Page 11 of this exhibit summarizes
3 the adjustments to Gas Plant.

4 **Q. What adjustments did you make to Gas Plant for FGT's Non-Incremental**
5 **Facilities?**

6 A. The total of the adjustments to the Non-Incremental Base Period Gas Plant is a
7 \$175,009,035 increase, as shown at Line 3, Column (f) on Page 1 of Exhibit No.
8 FGT-21. These adjustments reflect additions, retirements and transfers of Gas
9 Plant projected during the Adjustment Period.

10 **Q. What are the various Gas Plant adjustments you have made as shown on**
11 **Exhibit No. FGT-21 as they relate to the Non-Incremental Facilities?**

12 A. The adjustments, as summarized on Page 11 of my exhibit, are as follows:
13 Adjustment No. 1 transfers amounts recorded in Account No. 106 - Completed
14 Construction Not Classified, at the end of the Base Period to Gas Plant in Service,
15 Account No. 101; Adjustment No. 2 records to Account No. 101 - Gas Plant in
16 Service, the expenditures projected to be placed in service during the Adjustment
17 Period, including actual amounts recorded in Account No. 107, Construction
18 Work in Progress, as of the end of the Base Period; Adjustment No. 3 removes
19 from Gas Plant in Service the original cost of plant related to the State Road 91
20 Florida Turnpike relocation project ("SR 91 Project"), which is to be retired
21 during the Adjustment Period; and Adjustment No. 4 removes from Gas Plant in
22 Service asset retirement costs for future Asset Retirement Obligations ("AROs")

1 related to system asbestos removal and the SR 91 Project in accordance with
2 Section 154.315 of Title 18 of the Code of Federal Regulations (“CFR”).
3 Adjustment Nos. 3 and 4 are further detailed on Pages 12 and 13, respectively, on
4 my Exhibit No. FGT-21.

5 **Q. Please explain Exhibit No. FGT-21, Pages 2 through 10, as it relates to FGT’s**
6 **Non-Incremental Facilities.**

7 A. Exhibit No. FGT-21, Pages 2 through 10, (Schedule C-1.1) shows the balances in
8 FERC Account Nos. 101, 106 and 107 by FERC gas plant account at May 31,
9 2009, the adjustments, and the resulting Test Period balances for the Non-
10 Incremental Facilities. The details of Completed Construction Not Classified are
11 shown on Pages 14 through 35 of Exhibit No. FGT-21

12 **Q. Please explain Exhibit No. FGT-21, Pages 36 through 40.**

13 A. Exhibit No. FGT-21, Pages 36 through 40, Schedule C-2(2).1, sets forth the
14 projected additions to Gas Plant in Service, by project, during the Adjustment
15 Period for the Non-Incremental Facilities. The amounts to be closed to Gas Plant
16 in Service (Account 101), Column (b), reflect the total estimated costs to complete
17 the projects.

18 **Q. What is the total Accumulated Provision for Depreciation for FGT’s Non-**
19 **Incremental Facilities?**

20 A. Accumulated Provision for Depreciation, Depletion and Amortization, before
21 assignment of the reserve related to capitalized Computer Software, is
22 \$666,096,304 as summarized on Page 1 of Exhibit No. FGT-22. The Base Period

1 activity is shown in Columns (b) through (d) and the Test Period adjustments in
2 Column (f). Column (e), the total reserve at the end of the Base Period, is added
3 to Column (f), to obtain the total Accumulated Provision, as adjusted, which is
4 shown in Column (g).

5 **Q. What adjustments did you make to the Accumulated Provision for**
6 **Depreciation shown on Exhibit No. FGT-22?**

7 A. The adjustments totaling \$23,070,200, detailed on Page 2 of my Exhibit No. FGT-
8 22, are as follows: Adjustment No. 1, as shown on Page 3 of Exhibit No. FGT-22,
9 totaling \$23,310,750, reflects Depreciation and Amortization of Gas Plant
10 projected to be recorded during the Adjustment Period. Adjustment No. 2 adjusts
11 the Accumulated Reserve, (\$3,216,058), for the retirement of facilities associated
12 with the SR 91 Project during the Adjustment Period, as shown on Line 2 of my
13 Exhibit No. FGT-22, Page 2. The adjustment to Accumulated Reserve for Major
14 Retirements is reflected in detail on my Exhibit No. FGT-21, Page 12.
15 Adjustment No. 3 removes (\$1,054,900) from Accumulated Provision for
16 Depreciation the reserve related to future AROs for system asbestos removal and
17 the SR 91 Project as of the end of the Base Period as shown in my Exhibit No.
18 FGT-21, Page 13. Again, this adjustment is based on Section 154.315 of Title 18
19 of the CFR. Adjustment No. 4 removes from Accumulated Negative Salvage
20 (\$833,472) related to offshore facilities with AROs, as shown in my Exhibit No.
21 FGT-22, Page 4. Last, Retirement Work in Progress, in the amount of \$4,863,880

1 was eliminated and removed from the Accumulated Provision for Depreciation
2 balance.

3 **Q. Have you prepared an exhibit showing the amount of Working Capital for**
4 **FGT's Non-Incremental Facilities?**

5 A. Yes. Exhibit No. FGT-23 sets forth the Working Capital components for
6 Materials and Supplies ("M&S") and Prepayments, in the amount of \$11,514,457
7 before assignment by FGT Witness Grygar. The M&S component of \$9,975,801
8 is shown on Page 2 of my Exhibit No. FGT-23. Page 3 of this Exhibit shows the
9 determination of Prepayments of \$1,538,656.

10 **Q. How was the amount claimed for M&S determined for FGT's Non-**
11 **Incremental Facilities?**

12 A. The determination for the M&S component is the 13-month average of the actual
13 total balances during the period May 2008 through May 2009.

14 **Q. How was the amount determined for Prepaid Insurance for FGT's Non-**
15 **Incremental Facilities?**

16 A. The amount shown on Page 4, Column (a), of Exhibit No. FGT-23, is the average
17 of the monthly balances for the 13-month period ending February 28, 2010, the
18 end of the Test Period. The difference between the average of the monthly
19 balances for the 13-month period ending February 28, 2010, the end of the Test
20 Period, and average of the monthly balances for the 13-month period ending May
21 31, 2009, the end of the Base Period, results in an increase of \$252,957 for
22 Prepaid Insurance as reflected on Line 16, Page 3 of my Exhibit No. FGT-23.

1 **Q. How was the amount determined for Other Prepayments for FGT's Non-**
2 **Incremental Facilities?**

3 A. The amount shown on Page 3 of Exhibit No. FGT-23, Line 15, Column (b), is the
4 13-month average of the actual total balances during the period May 2008 through
5 May 2009 of \$176,301.

6 **Q. Have you summarized the Prepayments related to FGT's Non-Incremental**
7 **Facilities?**

8 Yes. The Prepayments are reflected on Line 17 of my Exhibit No. FGT-23, Page
9 3. As shown on Line 17, the total for each of the prepayments claimed is
10 \$1,538,656.

11 **Q. Does your testimony propose that any level of Cash Working Capital be**
12 **included?**

13 A. No. In lieu of providing a lead-lag study, FGT has proposed a zero allowance for
14 Cash Working Capital.

15 **Q. Do you have an exhibit reflecting the derivation of the Depreciation and**
16 **Amortization Expense for FGT's Non-Incremental Facilities?**

17 A. Yes, as shown on Page 1 of my Exhibit No. FGT-24, Depreciation and
18 Amortization Expense of \$35,554,123, on Line 28, Column (h), is the annual level
19 of Depreciation and Amortization Expense, as adjusted, but before assignment of
20 the Amortization Expense related to capitalized Computer Software to
21 Incremental Facilities by FGT Witness Grygar. Depreciation and Amortization
22 Expense on Lines 1 through 24 was calculated by taking the adjusted Gas Plant in

1 Column (a), and applying the corresponding annual depreciation rates as shown in
2 Column (e). Page 2 of my Exhibit No. FGT-24 provides the reconciliation of
3 Depreciable Plant to the Non-Incremental Facilities Total Gas Plant shown on my
4 Exhibit No. FGT-21. Pages 3 and 4 of my Exhibit No. FGT-24 set forth the
5 expenses related to AROs included in the Cost of Service. These expenses make
6 up the remainder of the Depreciation and Amortization Expense reflected on Lines
7 25 through 27 of Page 1 of this Exhibit.

8 **Q. Please explain Page 3 of Exhibit No. FGT-24.**

9 A. Page 3 of my Exhibit No. FGT-24 sets forth the expense included in FGT's
10 Overall Cost of Service associated with Transmission Offshore AROs pursuant
11 to FASB Statement No. 143, Accounting for Asset Retirement Obligations,
12 ("Statement No. 143"). The Transmission Offshore ARO-related expense of
13 \$687,283 is shown in Column (c) of Exhibit No. FGT-24, Page 3 and represents
14 the portion of the annual requirement to be funded by FGT's Shippers over a
15 5-year period necessary to meet the future decommissioning costs related to
16 certain offshore facilities.

17 **Q. Please explain the impact of Statement No. 143 on FGT's Non-Incremental**
18 **Facilities.**

19 A. FGT follows the provisions of Statement No. 143, FASB Interpretation No. 47,
20 Accounting for Conditional Asset Retirement Obligations ("FIN No. 47"), and
21 FERC's regulations issued in Docket No. RM02-7-000, Accounting, Financial
22 Reporting, and Rate Filing Requirements for Asset Retirement Obligations

1 (“Order 631”) to account for its AROs. FGT adopted Statement No. 143 on
2 January 1, 2003, and FIN No. 47 as of December 31, 2005. Statement No. 143
3 requires an ARO to be recorded when a legal obligation to retire the asset exists.
4 FIN No. 47 clarifies that an ARO should be recorded for all assets with legal
5 retirement obligations, even if the enforcement of the obligation is contingent
6 upon the occurrence of events beyond the Company’s control. FGT has
7 identified and recorded such obligations associated with two of its offshore
8 facilities in the Gulf of Mexico. The two facilities that have been identified are
9 FGT’s ownership interest in the Matagorda Offshore Pipeline System (“MOPS”)
10 and the Vermilion Block 22 offshore facility. In addition, as part of its FIN No.
11 47 analysis, FGT recognized a minor amount of AROs related to certain
12 asbestos removal obligations. FGT has also recorded an ARO associated with
13 its onshore facilities related to the SR 91 Project. FGT has not recorded any
14 other ARO associated with its onshore facilities because it intends to continue to
15 utilize these facilities into the indefinite future and, as such, cannot reasonably
16 estimate the present value of any such obligations.

17 **Q. How was the annual Shipper funding requirement on Page 3 of Exhibit No.**
18 **FGT-24 derived?**

19 A. The amount, reflected on Line 22, Column (d), of \$4,271,180 equals the total
20 amount required to be funded over a 5-year period, in equal installments, in
21 order to meet FGT’s projected ARO obligations for MOPS and the Vermilion
22 Block 22 offshore facilities. The total annual funding requirement was derived

1 by taking into consideration an investment fund return of 6.53 percent applied
2 annually to each year's fund balance, plus any current year funding, less
3 applicable federal and state income taxes. This calculation yielded \$4,271,180,
4 the total funding dollars necessary to meet FGT's projected future
5 decommissioning costs of \$10,883,825 in the year 2023, and \$311,593 in the
6 year 2029. The projected accumulated negative salvage balance for MOPS and
7 the Vermilion Block 22 offshore facilities, deemed to have been collected from
8 FGT's Shippers through March 31, 2010, equals \$834,765 as shown in Column
9 (b), Line 22. This total represents the amount to be funded by FGT in equal
10 annual installments of \$166,953 over five years. The annual Shipper funding
11 requirement of \$687,283, reflected on Lines 1 through 5, Column (c), equals the
12 difference between the total funding requirement in Column (d) and FGT's
13 contribution shown in Column (b). This annual amount is carried forward to my
14 Exhibit No. FGT-24, Page 1, Line 25, Column (g).

15 **Q. Please explain Page 4 of Exhibit No. FGT-24.**

16 A. Page 4 of my Exhibit No. FGT-24 sets forth the expense included in FGT's
17 Overall Cost of Service associated with the Transmission Onshore AROs
18 pursuant to Statement No. 143. In the instant filing, Transmission Onshore
19 ARO-related expense, related to the SR 91 Project, is made up of a five-year
20 amortization of \$275,307. This amount is carried forward to Page 1, Line 26 of
21 my Exhibit No. FGT-24.

1 **Q. Why was the annual requirement for the Transmission Onshore ARO**

2 **calculated differently than the Transmission Offshore AROs on Page 3?**

3 A. The Transmission Onshore ARO is based on actual amounts already incurred
4 and spent as compared to the future estimated decommissioning costs required
5 to establish the Transmission Offshore ARO.

6 **Q. How do you propose to treat and recover costs related to asbestos AROs?**

7 A. The Cost of Service includes annual Depreciation Expense, on a prospective
8 basis, for asbestos AROs totaling \$26,980 on the capitalized ARO assets, as
9 reflected on Line 6, Column (h), of my Exhibit No. FGT-24, Page 1.

10 **Q. What is the source of the depreciation rate used on Exhibit No. FGT-24 for**
11 **the depreciation of Gas Plant – Transmission – ARO - Asbestos?**

12 A. The depreciation rate of 5.52 percent was derived from my Exhibit No. FGT-24,
13 Page 5. The monthly expense of \$2,236 for all capitalized asbestos ARO assets
14 was divided by the total balance of the assets of \$488,773, as show in Column
15 (a), Line 5, to arrive at a monthly rate of 0.46 percent. The monthly rate was
16 annualized resulting in an annual rate of 5.52 percent.

17 **Q. What is the source of the depreciation rates used on Exhibit No. FGT-24 for**
18 **the depreciation of Gas Plant – Transmission Onshore?**

19 A. The Transmission Onshore depreciation rate of 2.13 percent is pursuant to
20 Article V, Section 1, of the 2004 Settlement. The stipulated depreciation rate was
21 approved by the Commission's order dated December 21, 2004 for the mainline
22 Transmission facilities.

1 **Q. What negative salvage rate does FGT propose to use for its Non-Incremental**
2 **Transmission Offshore Facilities?**

3 A. FGT proposes to continue the negative salvage rate of 0.20 percent for its Non-
4 Incremental Transmission Offshore facilities that have no associated AROs.

5 **Q. What is the basis for FGT's negative salvage accruals for the FGT Non-**
6 **Incremental Transmission Offshore Facilities?**

7 A. FGT's negative salvage accruals are based upon the annual negative salvage rate
8 of 0.20 percent per annum for the offshore facilities, which is pursuant to
9 Article III of the Stipulation and Agreement dated October 17, 1989, in Docket
10 No. RP89-50, *et al.*, approved by the Commission on June 15, 1990.

11 **Q. What depreciation rates are you proposing in this proceeding for General**
12 **Plant for FGT's Non-Incremental Facilities?**

13 A. FGT proposes to continue using the depreciation rates for General Plant, as set
14 forth in Article V, Section 4 of the 2004 Settlement.

15 **Q. What amortization rates are you proposing in this proceeding for Intangible**
16 **Plant?**

17 A. FGT proposes to continue to use a 10.00 percent amortization rate for
18 Miscellaneous Intangibles and a 10.00 percent amortization rate for Intangibles –
19 Computer Software, which are appropriate based on their useful lives. In addition,
20 FGT also proposes to utilize a 10.00 percent annual amortization for Contributions
21 in Aid of Construction (“CIAC”) on the plant balance of \$1,751,981, and a 17.39
22 percent amortization for the Intangible – Maitland Leasehold.

1 **Q. Have these amortization rates been utilized on the books?**

2 A. Yes, all of these contributions were made prior to the beginning of the Base Period
3 and the amortization rates proposed have been utilized on the books.

4 **COST OF SERVICE FOR THE INCREMENTAL FACILITIES**

5 **Q. What is the total Cost of Service for the Incremental Facilities in this**
6 **proceeding?**

7 A. FGT's Cost of Service for the Incremental Facilities, after deducting Revenue
8 Credits, is \$347,529,404, as reflected in my Exhibit No. FGT-25.

9 **Q. Please explain Exhibit No. FGT-25 as it relates to the Incremental Facilities.**

10 A. Exhibit No. FGT-25 is a summary of the Overall Cost of Service for FGT's
11 Incremental Facilities reflecting the costs for twelve months ended May 31, 2009,
12 as adjusted for known and measureable changes for the nine months ending
13 February 28, 2010. The exhibit is summarized by each of the components of the
14 Cost of Service.

15 **Q. What are the components of the total Cost of Service as shown in your**
16 **Exhibit No. FGT-25?**

17 A. Total Operating Expenses on Lines 1 through 3 are \$37,976,351 as shown in FGT
18 Witness Thompson's Exhibit No. FGT-39, Page 2, Line 23, Column (l).
19 Depreciation and Amortization Expenses, shown on Line 4 as \$65,326,745, are
20 from FGT Witness Grygar's Exhibit No. FGT-44, Page 1, Column (c), Line 4.
21 The Federal and State Income Taxes, on Lines 7 and 8, are \$59,839,436 and
22 \$8,899,199, respectively, and are the subject of FGT Witness Thompson's Exhibit

1 No. FGT-40. Taxes Other Than Income Taxes in the amount of \$22,894,704 on
2 Line 5 were taken from FGT Witness Grygar's Exhibit No. FGT-44, Page 4. The
3 Return component of \$152,655,969, shown on Line 6, is taken from my Exhibit
4 No. FGT-26. The Revenue Credits in the amount of (\$63,000), on Line 9, are
5 taken from FGT Witness Biediger's Exhibit No. FGT-62.

6 **Q. Please describe your Exhibit No. FGT-26 as it relates to the Incremental**
7 **Facilities.**

8 A. Exhibit No. FGT-26 reflects the various components of Rate Base to determine a
9 net Rate Base of \$1,318,272,615. The Return Allowance on Rate Base of
10 \$152,655,969 is based on an overall Rate of Return of 11.58 percent. As noted
11 previously, the derivation of the 11.58 percent overall Rate of Return is discussed
12 in the testimony and exhibits of FGT Witnesses Langston, Marshall and Hevert.

13 **Q. What are the components of Rate Base for the Incremental Facilities?**

14 A. The adjusted Rate Base includes total Gas Plant of \$2,065,439,654, as shown on
15 FGT Witness Grygar's Exhibit No. FGT-44, Page 6, Column (c). This gross Gas
16 Plant figure is reduced by the Accumulated Provision for Depreciation of
17 (\$755,880,541), as determined from FGT Witness Grygar's Exhibit No. FGT-44,
18 Page 7 and Accumulated Deferred Income Taxes of (\$443,734,961), which were
19 taken from FGT Witness Thompson's Exhibit No. FGT-37. The Working Capital
20 Allowance of \$4,825,274, taken from FGT Witness Grygar's Exhibit No. FGT-44,
21 Page 8, and Regulatory Assets of \$447,623,189, taken from FGT Witness

1 Thompson's Exhibit No. FGT-38, are added to obtain the Rate Base of
2 \$1,318,272,615.

3 **Q. How was FGT's Incremental Facilities Gas Plant determined?**

4 A. The adjusted Gas Plant balance is \$2,051,385,754, before assignment between the
5 Incremental and Non-Incremental Facilities by FGT Witness Grygar of capitalized
6 Computer Software. Page 1 of my Exhibit No. FGT-27 shows by primary account
7 the Gas Plant balance at the beginning and end of the Base Period, including the
8 additions, reductions and other changes during the Base Period, together with the
9 necessary adjustments to arrive at the adjusted balance. Page 7 of this exhibit
10 summarizes the adjustments to Gas Plant.

11 **Q. What adjustments did you make to Gas Plant for FGT's Incremental**
12 **Facilities?**

13 A. The total of the adjustments to the Incremental Base Period Gas Plant is a
14 \$72,285,222 increase, as shown at Page 1, Line 3, Column (f) of Exhibit No.
15 FGT-27. These adjustments also reflect additions and transfers of Gas Plant
16 projected during the Adjustment Period.

17 **Q. What are the various Gas Plant adjustments shown on Exhibit No. FGT-27**
18 **as they relate to the Incremental Facilities?**

19 A. The adjustments, as summarized on Page 7 of my exhibit, are as follows:
20 Adjustment No. 1 transfers amounts recorded in Account No. 106 – Completed
21 Construction Not Classified, at the end of the Base Period, to Gas Plant in Service,
22 Account No. 101, and Adjustment No. 2 records to Account No. 101 – Gas Plant

1 in Service, the expenditures projected to be placed in service during the
2 Adjustment Period, including actual amounts included in Account No. 107 –
3 Construction Work in Progress, as of the end of the Base Period.

4 **Q. Please explain Exhibit No. FGT-27, Pages 2 through 6, as it relates to FGT's**
5 **Incremental Facilities.**

6 A. Exhibit No. FGT-27, Pages 2 through 6 (Schedule C-1.2) shows the balances in
7 FERC Account Nos. 101, 106 and 107 by FERC gas plant account at May 31,
8 2009, the adjustments, and the resulting Test Period balances for the Incremental
9 Facilities. The details of Account 106, Completed Construction Not Classified are
10 shown on Pages 8 through 14 of my Exhibit No. FGT-27

11 **Q. Please explain Exhibit No. FGT-27, Pages 15 through 16.**

12 A. Pages 15 and 16 of Exhibit No. FGT-27 (Schedule C-2(2).2), set forth the
13 projected additions to Gas Plant in Service by project, during the Adjustment
14 Period for the Incremental Facilities. The amounts to be closed to Gas Plant in
15 Service (Account 101), Column (b), reflect the total estimated costs to complete
16 the projects.

17 **Q. What is the total Accumulated Provision for Depreciation for FGT's**
18 **Incremental Facilities?**

19 A. Accumulated Provision for Depreciation, Depletion and Amortization, before
20 assignment by FGT Witness Grygar of the reserve related to capitalized Computer
21 Software, is \$749,586,081 as summarized in Exhibit No. FGT-28, Page 1. The
22 Base Period activity is shown in Columns (b) through (d) on Page 1 and the Test

1 Period adjustments are shown in Column (f). Column (e), the total reserve at the
2 end of the Base Period, is added to Column (f), to obtain the total Accumulated
3 Provision, as adjusted, which is shown in Column (g).

4 **Q. What adjustments did you make to the Accumulated Provision for**
5 **Depreciation shown on Exhibit No. FGT-28?**

6 A. The adjustments totaling \$38,095,944, shown on Page 2 of my Exhibit No. FGT-
7 28, are as follows: Adjustment No. 1, totaling \$37,496,863, reflects Depreciation
8 and Amortization of Gas Plant projected to be recorded during the Adjustment
9 Period. Retirement Work in Progress, in the amount of \$599,081, was eliminated
10 and removed from the Accumulated Provision for Depreciation balance.

11 **Q. Have you prepared an exhibit showing the amount of Working Capital for**
12 **FGT's Incremental Facilities?**

13 A. Yes. Exhibit No. FGT-29 sets forth the working capital components for FGT's
14 Incremental Facilities, before the assignment of Prepayments between the
15 Incremental and Non-Incremental Facilities by FGT Witness Grygar.

16 **Q. How was the amount claimed for M&S determined for FGT's Incremental**
17 **Facilities?**

18 A. The determination for M&S component, \$3,910,854, detailed on Page 2 of my
19 Exhibit No. FGT-29, is the 13-month average of the actual total balances during
20 the period May 2008 through May 2009.

21 **Q. How was the amount determined for Prepaid Insurance and Other**
22 **Prepayments for FGT's Incremental Facilities?**

1 A. Prepaid Insurance and Other Prepayments were previously explained in my
2 Exhibit No. FGT-23, Pages 3 and 4, for the Non-Incremental Facilities. FGT
3 Witness Grygar's Exhibit No. FGT-44, Page 8 shows an assignment of
4 Prepayments, in the amount of \$914,420, to the Rate Base for Incremental
5 Facilities.

6 **Q. What is the level of Working Capital claimed in FGT's Incremental Facilities**
7 **Rate Base?**

8 FGT Witness Grygar's Exhibit No. FGT-44. Page 8, Column (c), shows the
9 determination of the Rate Base requirement for the Incremental Working Capital
10 of \$4,825,274.

11 **Q. Does your testimony propose that any level of Cash Working Capital be**
12 **included for the Incremental Facilities?**

13 A. No. In lieu of providing a lead-lag study, FGT has proposed a zero allowance for
14 Cash Working Capital.

15 **Q. Do you have an exhibit reflecting the derivation of the Depreciation and**
16 **Amortization Expense for FGT's Incremental Facilities?**

17 A. Yes. As shown on my Exhibit No. FGT-30, Depreciation and Amortization
18 Expense of \$64,135,588, on Page 1, Line 25, Column (h) is the annual level of
19 Depreciation and Amortization Expense, as adjusted, but before assignment of the
20 Amortization Expense related to capitalized Computer Software by FGT Witness
21 Grygar. Depreciation and Amortization Expense on Lines 1 through 21 was
22 calculated by taking the adjusted Gas Plant in Column (a), and applying the

1 corresponding annual depreciation rates as shown in Column (e). Page 2 of my
2 Exhibit No. FGT-30 provides the reconciliation of Depreciable Plant to the
3 Incremental Facilities Total Gas Plant shown on my Exhibit No. FGT-27.
4 Amortization of the Levelization Adjustment and Early In-Service Regulatory
5 Assets, reflected on Lines 22 and 23 of my Exhibit No. FGT-30, make up the
6 remainder of the Depreciation and Amortization Expense. In accordance with the
7 Article VI, Sections 1 and 2 of the 2004 Settlement, balances for these regulatory
8 assets are being amortized at a rate of 2.50 percent annually.

9 **Q. What is the source of the depreciation rates used on Exhibit No. FGT-30, for**
10 **the depreciation of Gas Plant – Transmission Onshore?**

11 A. The Transmission Onshore depreciation rate of 2.50 percent is pursuant to Article
12 V, Section 3, of the 2004 Settlement.

13 **Q. What depreciation rates are you proposing in this proceeding for General**
14 **Plant for FGT's Incremental Facilities?**

15 A. I am proposing the continued use of the depreciation rates for General Plant as set
16 forth in Article V, Section 4 of the 2004 Settlement.

17 **Q. Do you have an exhibit for Taxes Other Than Income Taxes for all of the**
18 **FGT Facilities?**

19 A. Yes. Exhibit No. FGT-31 sets forth adjusted tax expense by type of tax, in total,
20 for both the Non-Incremental Facilities and the Incremental Facilities.

21 **Q. What is the total amount claimed for Taxes Other Than Income Taxes for the**
22 **total FGT Facilities?**

1 A. The total amount of Taxes Other Than Income Taxes claimed is \$40,187,341, as
2 shown on Line 6, Column (c), of Page 1 of my Exhibit No. FGT-31.

3 **Q. What is the amount of Ad Valorem Taxes for the total FGT Facilities?**

4 A. The amount of Ad Valorem Taxes is \$35,833,510. This amount is shown by state
5 on Page 2 of my Exhibit No. FGT-31.

6 **Q. How were Ad Valorem Taxes computed for FGT's Non-Incremental**
7 **Facilities?**

8 A. To compute Ad Valorem Taxes for the Non-Incremental Facilities, the estimated
9 assessment ratios and applicable tax rates for 2008 were applied to the fair market
10 value of assets, Column (c) of my Exhibit No. FGT-31, Page 7, subject to property
11 taxes in the various states. The Ad Valorem taxes claimed are \$14,796,172 for the
12 Non-Incremental Facilities, as shown on Line 6, Column (g).

13 **Q. What is the basis for the fair market value of the Non-Incremental Facilities'**
14 **assets subject to property taxes?**

15 The fair market value of assets subject to property taxes is based on the projected
16 gross taxable investment of Gas Plant as of February 28, 2010, Column (a), on
17 Page 7 of Exhibit No. FGT-31, reduced by the most recently available fair market
18 to cost ratio, shown in Column (b).

19 **Q. How were Ad Valorem Taxes computed for FGT's Incremental Facilities?**

20 A. To compute Ad Valorem Taxes for the Incremental Facilities, the estimated
21 assessment ratios and applicable tax rates for 2008 were applied to the fair market
22 value of assets subject to property taxes in the various states, Column (c) on Page

1 8 of my Exhibit No. FGT-31. The Ad Valorem taxes claimed are \$21,037,338 for
2 the Incremental Facilities, as shown on Line 6, Column (g).

3 **Q. What is the basis for the Incremental Facilities fair market value of assets**
4 **subject to property taxes?**

5 The fair market value of assets subject to property taxes is based on the projected
6 gross taxable investment of Gas Plant as of February 28, 2010, Column (a),
7 Page 8, of Exhibit No. 31, reduced by the most recently available fair market to
8 cost ratio, shown in Column (b).

9 **Q. What is the amount of Payroll Taxes for the total FGT Facilities?**

10 A. Exhibit No. FGT-31, Page 3, Column (c) shows Payroll Taxes, as adjusted, for
11 both the Non-Incremental and the Incremental Facilities of \$2,669,513. Federal
12 Insurance Contribution Act Taxes were adjusted by \$62,943 for Social Security
13 Taxes and \$17,002 for Medicare Taxes, to conform to the adjustment to operation
14 and maintenance labor expenses as shown on FGT Witness Thompson's Exhibit
15 No. 35, Pages 28 and 29 and Exhibit No. FGT-39, Pages 22 and 23. Specifically,
16 my Exhibit No. FGT-31, Page 9, takes Base Period Social Security Taxes, reduced
17 by Social Security Taxes associated with the second pay period in April 2009 and
18 the May 2009 pay periods, and applies the 3.7 percent annual average salary
19 increase percentage used by FGT Witness Thompson. Salary increases were first
20 reflected in employees' paychecks on April 24, 2009. The total adjustment to
21 Social Security Taxes is shown on Line 4, Column (c). The same method was
22 applied to the Base Period Medicare Taxes to reflect the increase in Medicare

1 Taxes on Line 8. The Total Payroll Tax Adjustment for FICA and Medicare is
2 reflected on Line 9. Federal and State Unemployment Taxes reflect the actual
3 amounts recorded on the books and records of the Company for the Base Period.

4 **Q. What is the amount of Payroll Taxes for the FGT Non-Incremental and**
5 **Incremental Facilities?**

6 A. Payroll Taxes of \$1,820,707 are included in the Non-Incremental Cost of Service
7 and \$848,806 in the Incremental Cost of Service, as reflected on Page 4, Line 2, of
8 FGT Witness Grygar's Exhibit No. FGT-44.

9 **Q. What is the amount of Franchise Taxes for the total FGT Facilities?**

10 A. My Exhibit No. FGT-31, Page 4, sets forth by taxing authority a total, as adjusted,
11 of \$792,000 for the total FGT Facilities. The Base Period ended May 31, 2009
12 was adjusted to reflect an annualization of the first 5 months of 2009, which
13 resulted in an (\$89,250) adjustment, as reflected in my Exhibit No. FGT-31,
14 Page 10.

15 **Q. What is the amount of Franchise Taxes for the FGT Non-Incremental and**
16 **Incremental Facilities?**

17 A. Franchise Taxes of \$317,755 are included in the Non-Incremental Cost of Service,
18 and \$474,245 in the Incremental Cost of Service as reflected on Page 4, Line 3, of
19 FGT Witness Grygar's Exhibit No. FGT-44.

20 **Q. What is the amount of Compressor Usage Tax for the total FGT Facilities?**

1 A. Exhibit No. FGT-31, Page 5, sets forth by taxing authority a total of \$892,129, for
2 the total FGT Facilities, which equal the actual amounts recorded on the books
3 and records of the Company for the Base Period.

4 **Q. What is the amount of Compressor Usage Tax for the FGT Non-Incremental**
5 **and Incremental Facilities?**

6 A. A total of \$357,927 of Compressor Usage Tax is included in the Non-Incremental
7 Cost of Service and \$534,202 in the Incremental Cost of Service, set forth on
8 Page 4, Line 4, of FGT Witness Grygar's Exhibit No. FGT-44.

9 **Q. What is the amount of Miscellaneous Other Taxes for the total FGT**
10 **Facilities?**

11 A. The adjusted annual amount of Miscellaneous Other Taxes for the total FGT
12 Facilities is \$189. An out-of-period expense was removed from the Base Period in
13 the amount of \$139 in order to reflect a normalized level of Miscellaneous Other
14 Taxes for the period ending February 28, 2010, as shown on my Exhibit No. FGT-
15 31, Page 6.

16 **Q. What is the amount of Miscellaneous Other Taxes for the FGT Non-**
17 **Incremental Facilities?**

18 A. Miscellaneous Other Taxes of \$76 is included in the Non-Incremental Cost of
19 Service and \$113 in the Incremental Cost of Service as shown on Page 4, Line 5,
20 of FGT Witness Grygar's Exhibit No. FGT-44.

1 **Q. What effect did the adjustments which you described have upon the amount**
2 **claimed for Taxes Other Than Income Taxes for FGT's Non-Incremental**
3 **Facilities?**

4 A. The net amount of Taxes Other Than Income Taxes for the FGT Non-Incremental
5 Facilities Cost of Service is \$17,292,637 as summarized on Page 4, Column (b) of
6 FGT Witness Grygar's Exhibit No. FGT-44.

7 **Q. What are the claimed Taxes Other Than Income Taxes for FGT's**
8 **Incremental Facilities?**

9 A. Taxes Other Than Income Taxes for the Incremental Facilities' Cost of Service
10 are \$22,894,704, as summarized on Page 4, Column (c) of FGT Witness Grygar's
11 Exhibit No. FGT-44.

12 **Q. Does this conclude your prepared direct testimony?**

13 A. Yes, it does.

FLORIDA GAS TRANSMISSION COMPANY, LLC

Non-Incremental Facilities
Cost of Service
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Amount (a) |
|-------------|----------------------------|---------------------------|-----------------------|
| | <u>Operating Expenses</u> | | |
| 1 | Operations and Maintenance | | \$ 41,211,900 |
| 2 | Administrative & General | | <u>25,365,437</u> |
| 3 | Total Operating Expenses | STATEMENT H-1.1 | 66,577,337 |
| 4 | Depreciation Expense | Schedule I-1(c).1, Page 1 | 34,362,966 |
| 5 | Taxes Other Than Income | Schedule I-1(c).1, Page 1 | 17,292,637 |
| 6 | Return @ 11.58% | STATEMENT B.1 | 78,183,539 |
| 7 | Federal Income Taxes | STATEMENT H-3.1 | 30,722,992 |
| 8 | State Income Taxes | STATEMENT H-3.1 | 4,557,771 |
| 9 | Revenue Credits | Schedule G-5 | <u>(8,420)</u> |
| 10 | Total | | <u>\$ 231,688,822</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Exhibit No. FGT-20
Page 1
Docket No. RP10-____-000
STATEMENT B.1

Non-Incremental Facilities
Rate Base and Return
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Amount (b) |
|-------------|--|-------------------------|-----------------------|
| 1 | Plant | Schedule I-1(b), Page 5 | \$ 1,427,654,091 |
| 2 | Accumulated Provision for Depreciation | Schedule I-1(b), Page 5 | <u>(659,801,844)</u> |
| 3 | Net Plant | | 767,852,247 |
| 4 | Accumulated Deferred Income Taxes | Schedule B-1.1 | (103,726,626) |
| 5 | Working Capital | Schedule I-1(b), Page 5 | 10,600,037 |
| 6 | Regulatory Assets | Schedule B-2.1 | <u>434,439</u> |
| 7 | Rate Base | | <u>\$ 675,160,097</u> |
| 8 | Return on Rate Base at 11.58% | | <u>\$ 78,183,539</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Cost of Plant
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | FERC Account | Schedule Reference | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments (f) | Adjusted Balance (g) |
|----------|---|--------------|--------------------|-------------------------|---------------|-----------------|-------------------|-------------------------|-----------------|----------------------|
| 1 | Gas Plant in Service | 101 | C-1.1 | \$ 960,889,313 | \$ 53,900,216 | \$ (28,208,571) | \$ 2,915,616 | \$ 989,496,574 | \$ 452,211,417 | \$ 1,441,707,991 |
| 2 | Completed Construction - Not Classified | 106 | C-1.1 | 252,345,847 | 22,968,815 | - | 1,887,720 | 277,202,382 | (277,202,382) | - |
| 3 | Total Plant Accounts - 101 and 106 | | | 1,213,235,160 | 76,869,031 | (28,208,571) | 4,803,336 | 1,266,698,956 | 175,009,035 | 1,441,707,991 |
| 4 | Construction Work in Progress | 107 | C-1.1 | 12,900,282 | - | - | (5,621,917) | 7,278,365 | (7,278,365) | - |
| 5 | Total Cost of Plant | | | \$ 1,226,135,442 | \$ 76,869,031 | \$ (28,208,571) | \$ (818,581) | \$ 1,273,977,321 | \$ 167,730,670 | \$ 1,441,707,991 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 101 - Gas Plant in Service By Plant Account
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|-----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ 1,500,000 | \$ - | \$ - | \$ - | \$ 1,500,000 | \$ 1,201,325 | \$ 2,701,325 |
| 2 | 303.10 | Computer Software | 26,115,528 | 835,808 | (12,860,407) | 1,879,050 | 15,969,979 | 7,674,652 | 23,644,631 |
| 3 | | Sub-Total - Intangibles | 27,615,528 | 835,808 | (12,860,407) | 1,879,050 | 17,469,979 | 8,875,977 | 26,345,956 |
| 4 | 365.10 | Land Owned In Fee | 854,569 | - | - | - | 854,569 | - | 854,569 |
| 5 | 365.20 | Rights-of-way | 50,236,794 | - | - | - | 50,236,794 | 8,916 | 50,245,710 |
| 6 | 366.10 | Compressor Sta Structure | 10,901,405 | 287,850 | (137,333) | - | 11,051,922 | 420,666 | 11,472,588 |
| 7 | 366.20 | Meas & Reg Sta Structure | 813,708 | - | (14,347) | - | 799,361 | 104,795 | 904,156 |
| 8 | 366.30 | Other Structures Trans | 814,580 | - | - | - | 814,580 | 61,046 | 875,626 |
| 9 | 366.40 | Structures & Improvements | 115,395 | - | - | - | 115,395 | 298,989 | 414,384 |
| 10 | 367.00 | Main Lines | 545,436,675 | 41,387,064 | - | - | 587,177,403 | 393,472,444 | 980,649,847 |
| 11 | 368.00 | Compressor Station Equip | 230,613,734 | 6,659,071 | (422,512) | - | 236,850,293 | 43,456,911 | 280,307,204 |
| 12 | 369.00 | Measure & Regulate Sta Eq | 32,318,874 | 308,599 | (178,073) | (353,664) | 32,095,736 | 4,525,608 | 36,621,344 |
| 13 | 370.00 | Communication Equipment | 5,950,928 | - | (22,621) | - | 5,928,307 | 579,508 | 6,507,815 |
| 14 | 371.00 | Other Equipment | 2,428,678 | - | - | - | 2,428,678 | 82,417 | 2,511,095 |
| 15 | 372.00 | ARO Asset | 488,773 | 1,358,433 | - | - | 1,847,206 | (1,847,206) | - |
| 16 | | Sub-Total - Transmission Onshore | 880,974,113 | 50,001,017 | (774,886) | - | 930,200,244 | 441,164,094 | 1,371,364,338 |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | 1,556,646 | - | - | - | 1,556,646 | - | 1,556,646 |
| 19 | 366.10 | Compressor Sta Structure | 1,108,124 | - | - | - | 1,108,124 | - | 1,108,124 |
| 20 | 366.20 | Meas & Reg Sta Structure | 22,822 | - | - | - | 22,822 | - | 22,822 |
| 21 | 367.00 | Main Lines | 16,485,223 | - | - | - | 16,485,223 | - | 16,485,223 |
| 22 | 368.00 | Compressor Station Equip | 5,256,478 | - | - | - | 5,256,478 | - | 5,256,478 |
| 23 | 369.00 | Measure & Regulate Sta Eq | 1,406,781 | - | - | - | 1,406,781 | - | 1,406,781 |
| 24 | 370.00 | Communication Equipment | 22,108 | - | - | - | 22,108 | - | 22,108 |
| 25 | | Sub-Total - Transmission Offshore | 25,858,182 | - | - | - | 25,858,182 | - | 25,858,182 |
| 26 | 389.00 | Land Owned In Fee | 1,975,372 | - | - | - | 1,975,372 | - | 1,975,372 |
| 27 | 390.00 | Structures & Improvements | 153,324 | - | - | - | 153,324 | - | 153,324 |
| 28 | 391.00 | Office Furniture & Equip | 2,582,179 | 1,304,653 | (2,346,767) | - | 1,540,065 | - | 1,540,065 |
| 29 | 391.10 | Computer Equipment Owned | 3,087,485 | 155,495 | (2,010,293) | 1,036,566 | 2,269,253 | 212,752 | 2,482,005 |
| 30 | 392.10 | Trans Equip-Auto & Pickup | 7,683,630 | 1,304,981 | (3,836,908) | - | 5,151,703 | 1,138,207 | 6,289,910 |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | 87,357 | - | (16,942) | - | 70,415 | - | 70,415 |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | 3,967,531 | - | (2,918,722) | - | 1,048,809 | 247,750 | 1,296,559 |
| 34 | 392.50 | Trans Equip - Heavy Trucks | 629,960 | - | (368,295) | - | 261,665 | - | 261,665 |
| 35 | 394.00 | Shop Tools & Garage Equip | 5,251,764 | 258,386 | (2,575,027) | - | 2,935,123 | 515,637 | 3,450,760 |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | 467,389 | - | (394,135) | - | 73,254 | - | 73,254 |
| 38 | 397.00 | Communications Equipment | 530,049 | 39,876 | (97,739) | - | 472,186 | 57,000 | 529,186 |
| 39 | 398.00 | Miscellaneous Equipment | 25,450 | - | (8,450) | - | 17,000 | - | 17,000 |
| 40 | | Sub-Total - General | 26,441,490 | 3,063,391 | (14,573,278) | 1,036,566 | 15,968,169 | 2,171,346 | 18,139,515 |
| 41 | | Total | \$ 960,889,313 | \$ 53,900,216 | \$ (28,208,571) | \$ 2,915,616 | \$ 989,496,574 | \$ 452,211,417 | \$ 1,441,707,991 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Gas Plant in Service By Plant Account
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ 255,251 | \$ 946,074 | \$ - | \$ - | \$ 1,201,325 | \$ (1,201,325) | \$ - |
| 2 | 303.10 | Computer Software | 2,551,470 | (251,208) | - | - | 2,300,262 | (2,300,262) | - |
| 3 | | Sub-Total - Intangibles | 2,806,721 | 694,866 | - | - | 3,501,587 | (3,501,587) | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | 8,916 | - | - | - | 8,916 | (8,916) | - |
| 6 | 366.10 | Compressor Sta Structure | 864,073 | (443,407) | - | - | 420,666 | (420,666) | - |
| 7 | 366.20 | Meas & Reg Sta Structure | 104,795 | - | - | - | 104,795 | (104,795) | - |
| 8 | 366.30 | Other Structures Trans | 61,046 | - | - | - | 61,046 | (61,046) | - |
| 9 | 366.40 | Structures & Improvements | 79,945 | 219,044 | - | - | 298,989 | (298,989) | - |
| 10 | 367.00 | Main Lines | 216,567 | 13,945 | - | 1,887,720 | 232,401,507 | (232,401,507) | - |
| 11 | 368.00 | Compressor Station Equip | 27,332,538 | 9,182,512 | - | - | 36,515,050 | (36,515,050) | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | 3,112,422 | (5,902) | - | - | 3,106,520 | (3,106,520) | - |
| 13 | 370.00 | Communication Equipment | 256,442 | 90,806 | - | - | 347,248 | (347,248) | - |
| 14 | 371.00 | Other Equipment | 82,417 | - | - | - | 82,417 | (82,417) | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | 248,470,438 | 22,988,996 | - | 1,887,720 | 273,347,154 | (273,347,154) | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | 567,109 | (567,109) | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | 196,033 | (147,936) | - | - | 48,095 | (48,095) | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | 18,054 | - | - | - | 18,054 | (18,054) | - |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | 247,750 | - | - | - | 247,750 | (247,750) | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | 39,742 | - | - | - | 39,742 | (39,742) | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | 1,068,688 | (715,047) | - | - | 353,641 | (353,641) | - |
| 41 | | Total | \$ 252,345,847 | \$ 22,968,815 | \$ - | \$ 1,887,720 | \$ 277,202,382 | \$ (277,202,382) | \$ - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 101 - Gas Plant In Service By Plant Account - Western Division
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | - | - | - | - | - | - | - |
| 4 | 365.10 | Land Owned In Fee | 198,907 | - | - | - | 198,907 | - | 198,907 |
| 5 | 365.20 | Rights-of-way | 13,916,854 | - | - | - | 13,916,854 | - | 13,916,854 |
| 6 | 366.10 | Compressor Sta Structure | 4,820,783 | 287,850 | (137,333) | - | 4,971,300 | 647 | 5,215,815 |
| 7 | 366.20 | Meas & Reg Sta Structure | 276,050 | - | (14,347) | - | 261,703 | - | 261,703 |
| 8 | 366.30 | Other Structures Trans | 399,051 | - | - | - | 399,051 | - | 399,051 |
| 9 | 366.40 | Structures & Improvements | 77,623 | - | - | - | 77,623 | - | 77,623 |
| 10 | 367.00 | Main Lines | 180,720,721 | 602,746 | - | - | 181,323,467 | 211,526 | 237,396,149 |
| 11 | 368.00 | Compressor Station Equip | 87,849,353 | 2,798,935 | (48,212) | - | 90,600,076 | 56,072,686 | 237,396,153 |
| 12 | 369.00 | Measure & Regulate Sta Eq | 3,846,358 | - | (160,073) | - | 3,686,285 | 24,958,991 | 115,559,087 |
| 13 | 370.00 | Communication Equipment | 1,670,610 | - | (22,621) | - | 1,647,989 | 411,505 | 4,097,790 |
| 14 | 371.00 | Other Equipment | 886,933 | - | - | - | 886,933 | 293,715 | 1,941,704 |
| 15 | 372.00 | ARO Asset | 488,773 | - | - | - | 488,773 | 4,969 | 891,902 |
| 16 | | Sub-Total - Transmission Onshore | 295,152,016 | 3,689,531 | (382,586) | - | 298,458,961 | (488,773) | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | 1,556,646 | - | - | - | 1,556,646 | - | 1,556,646 |
| 19 | 366.10 | Compressor Sta Structure | 1,108,124 | - | - | - | 1,108,124 | - | 1,108,124 |
| 20 | 366.20 | Meas & Reg Sta Structure | 22,822 | - | - | - | 22,822 | - | 22,822 |
| 21 | 367.00 | Main Lines | 16,485,223 | - | - | - | 16,485,223 | - | 16,485,223 |
| 22 | 368.00 | Compressor Station Equip | 5,256,478 | - | - | - | 5,256,478 | - | 5,256,478 |
| 23 | 369.00 | Measure & Regulate Sta Eq | 1,406,781 | - | - | - | 1,406,781 | - | 1,406,781 |
| 24 | 370.00 | Communication Equipment | 22,108 | - | - | - | 22,108 | - | 22,108 |
| 25 | | Sub-Total - Transmission Offshore | 25,858,182 | - | - | - | 25,858,182 | - | 25,858,182 |
| 26 | 389.00 | Land Owned In Fee | 155,835 | - | - | - | 155,835 | - | 155,835 |
| 27 | 390.00 | Structures & Improvements | 17,021 | - | - | - | 17,021 | - | 17,021 |
| 28 | 391.00 | Office Furniture & Equip | 280,022 | 577,758 | (232,365) | - | 625,415 | - | 625,415 |
| 29 | 391.10 | Computer Equipment Owned | 2,576,957 | 147,938 | (1,499,765) | 1,036,566 | 2,261,696 | 111,095 | 2,372,791 |
| 30 | 392.10 | Trans Equip-Auto & Pickup | 3,014,047 | 358,252 | (1,652,776) | - | 1,719,523 | 123,679 | 1,843,202 |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | 24,251 | - | - | - | 24,251 | - | 24,251 |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | 980,759 | - | (905,427) | - | 75,332 | - | 75,332 |
| 34 | 392.50 | Trans Equip - Heavy Trucks | 76,544 | - | (76,544) | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | 1,533,647 | 48,317 | (746,416) | - | 835,548 | 186,342 | 1,021,890 |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | 150,549 | - | (105,198) | - | 45,351 | - | 45,351 |
| 38 | 397.00 | Communications Equipment | 126,145 | 39,876 | (33,344) | - | 132,677 | 35,000 | 167,677 |
| 39 | 398.00 | Miscellaneous Equipment | 3,332 | - | (3,332) | - | - | - | - |
| 40 | | Sub-Total - General | 8,939,109 | 1,172,141 | (5,255,167) | 1,036,566 | 5,892,649 | 456,116 | 6,348,765 |
| 41 | | Total | 329,949,307 | 4,861,672 | (5,637,753) | 1,036,566 | 330,209,792 | 82,165,897 | 412,375,689 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Gas Plant In Service By Plant Account - Western Division
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | - | - | - | - | - | - | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | 647 | - | - | - | 647 | (647) | - |
| 6 | 366.10 | Compressor Sta Structure | 493,468 | (248,953) | - | - | 244,515 | (244,515) | - |
| 7 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 8 | 366.30 | Other Structures Trans | - | - | - | - | - | - | - |
| 9 | 366.40 | Structures & Improvements | - | 211,526 | - | - | 211,526 | (211,526) | - |
| 10 | 367.00 | Main Lines | 3,799,511 | 125,683 | - | - | 3,925,194 | (3,925,194) | - |
| 11 | 368.00 | Compressor Station Equip | 15,555,806 | 6,999,248 | - | - | 22,555,054 | (22,555,054) | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | 379,615 | 31,890 | - | - | 411,505 | (411,505) | - |
| 13 | 370.00 | Communication Equipment | 142,417 | 71,298 | - | - | 213,715 | (213,715) | - |
| 14 | 371.00 | Other Equipment | 4,969 | - | - | - | 4,969 | (4,969) | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | 20,376,433 | 7,190,692 | - | - | 27,567,125 | (27,567,125) | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | 567,109 | (567,109) | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | 196,033 | (147,938) | - | - | 48,095 | (48,095) | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | - | - | - | - | - | - | - |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | - | - | - | - | - | - | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | 763,142 | (715,047) | - | - | 48,095 | (48,095) | - |
| 41 | | Total | \$ 21,139,575 | \$ 6,475,645 | \$ - | \$ - | \$ 27,615,220 | \$ (27,615,220) | \$ - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 101 - Gas Plant In Service By Plant Account - Market Area
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ 1,500,000 | \$ - | \$ - | \$ - | \$ 1,500,000 | \$ 1,198,055 | \$ 2,698,055 |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | 1,500,000 | - | - | - | 1,500,000 | 1,198,055 | 2,698,055 |
| 4 | 365.10 | Land Owned In Fee | 655,662 | - | - | - | 655,662 | - | 655,662 |
| 5 | 365.20 | Rights-of-way | 36,319,940 | - | - | - | 36,319,940 | 8,269 | 36,328,209 |
| 6 | 366.10 | Compressor Sta Structure | 6,080,622 | - | - | - | 6,080,622 | 176,151 | 6,256,773 |
| 7 | 366.20 | Meas & Reg Sta Structure | 537,658 | - | - | - | 537,658 | 104,795 | 642,453 |
| 8 | 366.30 | Other Structures Trans | 415,529 | - | - | - | 415,529 | 61,046 | 476,575 |
| 9 | 366.40 | Structures & Improvements | 37,772 | - | - | - | 37,772 | 87,463 | 125,235 |
| 10 | 367.00 | Main Lines | 364,715,954 | 40,784,318 | - | 353,664 | 405,853,936 | 337,399,758 | 743,253,694 |
| 11 | 368.00 | Compressor Station Equip | 142,764,381 | 3,860,136 | (374,300) | (353,664) | 146,250,217 | 18,487,920 | 164,748,137 |
| 12 | 369.00 | Measure & Regulate Sta Eq | 28,472,516 | 308,599 | (18,000) | - | 28,409,451 | 4,114,103 | 32,523,554 |
| 13 | 370.00 | Communication Equipment | 4,280,318 | - | - | - | 4,280,318 | 285,793 | 4,566,111 |
| 14 | 371.00 | Other Equipment | 1,541,745 | - | - | - | 1,541,745 | 77,448 | 1,619,193 |
| 15 | 372.00 | ARO Asset | - | 1,358,433 | - | - | 1,358,433 | (1,358,433) | - |
| 16 | | Sub-Total - Transmission Onshore | 585,822,097 | 46,311,486 | (392,300) | - | 631,741,283 | 359,454,313 | 991,195,596 |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | 1,819,537 | - | - | - | 1,819,537 | - | 1,819,537 |
| 27 | 390.00 | Structures & Improvements | 136,303 | - | - | - | 136,303 | - | 136,303 |
| 28 | 391.00 | Office Furniture & Equip | 2,302,157 | 726,895 | (2,114,402) | - | 914,650 | - | 914,650 |
| 29 | 391.10 | Computer Equipment Owned | 510,528 | 7,557 | (510,528) | - | 7,557 | 101,657 | 109,214 |
| 30 | 392.10 | Trans Equip-Auto & Pickup | 4,669,583 | 946,729 | (2,184,132) | - | 3,432,180 | 1,014,528 | 4,446,708 |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | 63,106 | - | (16,942) | - | 46,164 | - | 46,164 |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | 247,750 | 247,750 |
| 33 | 392.40 | Trans Equip - Light Trucks | 2,986,772 | - | (2,013,295) | - | 973,477 | - | 973,477 |
| 34 | 392.50 | Trans Equip - Heavy Trucks | 553,416 | - | (291,751) | - | 261,665 | - | 261,665 |
| 35 | 394.00 | Shop Tools & Garage Equip | 3,718,117 | 210,069 | (1,828,611) | - | 2,099,575 | 329,295 | 2,428,870 |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | 316,840 | - | (288,937) | - | 27,903 | - | 27,903 |
| 38 | 397.00 | Communications Equipment | 403,904 | - | (64,395) | - | 339,509 | 22,000 | 361,509 |
| 39 | 398.00 | Miscellaneous Equipment | 22,118 | - | (5,118) | - | 17,000 | - | 17,000 |
| 40 | | Sub-Total - General | 17,502,381 | 1,891,250 | (9,318,111) | - | 10,075,520 | 1,715,230 | 11,790,750 |
| 41 | | Total | \$ 604,824,478 | \$ 48,202,736 | \$ (9,710,411) | \$ - | \$ 643,316,803 | \$ 362,367,598 | \$ 1,005,684,401 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Gas Plant In Service By Plant Account - Market Area
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ 251,981 | \$ 946,074 | \$ - | \$ - | \$ 1,198,055 | \$ (1,198,055) | \$ - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | 251,981 | 946,074 | - | - | 1,198,055 | (1,198,055) | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | 8,269 | - | - | - | 8,269 | (8,269) | - |
| 6 | 366.10 | Compressor Sta Structure | 370,605 | (194,454) | - | - | 176,151 | (176,151) | - |
| 7 | 366.20 | Meas & Reg Sta Structure | 104,795 | - | - | - | 104,795 | (104,795) | - |
| 8 | 366.30 | Other Structures Trans | 61,046 | - | - | - | 61,046 | (61,046) | - |
| 9 | 366.40 | Structures & Improvements | 79,945 | 7,518 | - | - | 87,463 | (87,463) | - |
| 10 | 367.00 | Main Lines | 212,768,333 | 13,820,260 | - | 1,887,720 | 228,476,313 | (228,476,313) | - |
| 11 | 368.00 | Compressor Station Equip | 11,776,732 | 2,183,264 | - | - | 13,959,996 | (13,959,996) | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | 2,732,807 | (37,792) | - | - | 2,695,015 | (2,695,015) | - |
| 13 | 370.00 | Communication Equipment | 114,025 | 19,508 | - | - | 133,533 | (133,533) | - |
| 14 | 371.00 | Other Equipment | 77,448 | - | - | - | 77,448 | (77,448) | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | 228,094,005 | 15,798,304 | - | 1,887,720 | 245,780,029 | (245,780,029) | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | 18,054 | - | - | - | 18,054 | (18,054) | - |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | 247,750 | - | - | - | 247,750 | (247,750) | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | 39,742 | - | - | - | 39,742 | (39,742) | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | 305,546 | - | - | - | 305,546 | (305,546) | - |
| 41 | | Total | 228,651,532 | 16,744,378 | - | 1,887,720 | 247,283,630 | (247,283,630) | - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 101 - Gas Plant In Service By Plant Account - Allocate
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,270 | \$ 3,270 |
| 2 | 303.10 | Computer Software | 26,115,528 | 835,808 | (12,860,407) | 1,879,050 | 15,969,979 | 7,674,652 | 23,644,631 |
| 3 | | Sub-Total - Intangibles | 26,115,528 | 835,808 | (12,860,407) | 1,879,050 | 15,969,979 | 7,677,922 | 23,647,901 |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 6 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 7 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 8 | 366.30 | Other Structures Trans | - | - | - | - | - | - | - |
| 9 | 366.40 | Structures & Improvements | - | - | - | - | - | - | - |
| 10 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 11 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 13 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 14 | 371.00 | Other Equipment | - | - | - | - | - | - | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | - | - | - | - | - | - | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | - | - | - | - | - | - | - |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | - | - | - | - | - | - | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | - | - | - | - | - | - | - |
| 41 | | Total | 26,115,528 | 835,808 | (12,860,407) | 1,879,050 | 15,969,979 | 7,677,922 | 23,647,901 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Gas Plant In Service By Plant Account - Allocate
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ 3,270 | \$ - | \$ - | \$ - | \$ 3,270 | \$ (3,270) | \$ - |
| 2 | 303.10 | Computer Software | 2,551,470 | (251,208) | - | - | 2,300,262 | (2,300,262) | - |
| 3 | | Sub-Total - Intangibles | 2,554,740 | (251,208) | - | - | 2,303,532 | (2,303,532) | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 6 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 7 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 8 | 366.30 | Other Structures Trans | - | - | - | - | - | - | - |
| 9 | 366.40 | Structures & Improvements | - | - | - | - | - | - | - |
| 10 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 11 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 13 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 14 | 371.00 | Other Equipment | - | - | - | - | - | - | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | - | - | - | - | - | - | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | - | - | - | - | - | - | - |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | - | - | - | - | - | - | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | - | - | - | - | - | - | - |
| 41 | | Total | 2,554,740 | (251,208) | - | - | 2,303,532 | (2,303,532) | - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 107 - Construction Work in Progress
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | FERC Account | Schedule Reference | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments (f) | Adjusted Balance (g) |
|----------|-------------------------------|--------------|--------------------|-------------------------|---------------|----------------|-------------------|-------------------------|-----------------|----------------------|
| 1 | Construction Work in Progress | 107 | C-1 | \$ 12,900,282 | \$ - | \$ - | \$ (5,621,917) | \$ 7,278,365 | \$ (7,278,365) | \$ - |
| | Total Account 107 | | | | | | | | | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Description of Adjustments to Cost of Plant
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Total (a) | Functionalization | | |
|----------|--|-----------------|-------------------|-------------------|--------------|----------------|
| | | | | Transmission (b) | General (c) | Intangible (d) |
| | Account 101 | | | | | |
| | Adjustment No. 1 | | | | | |
| | To Transfer Completed Construction - Account 106 | | | | | |
| | To Gas Plant in Service | Sch. C-2(1).1 | \$ 27,615,220 \$ | 27,567,125 \$ | 48,095 \$ | - |
| 1 | Western Division | | 247,283,630 | 245,780,029 | 305,546 | 1,198,055 |
| 2 | Market Area | | 2,303,532 | - | - | 2,303,532 |
| 3 | Allocate | | | | | |
| 4 | Total Adjustment No. 1 | | 277,202,382 | 273,347,154 | 353,641 | 3,501,587 |
| | Adjustment No. 2 | | | | | |
| | To Provide for the Completion of Construction | | | | | |
| | Projects in Account 107 During the Test Period | Sch. C-2(2).1 | | | | |
| 5 | Western Division | | 60,413,840 | 54,631,429 | 408,021 | - |
| 6 | Market Area | | 117,924,941 | 116,515,257 | 1,409,684 | - |
| 7 | Allocate | | 5,374,390 | - | - | 5,374,390 |
| 8 | Total Adjustment No. 2 | | 178,338,781 | 171,146,686 | 1,817,705 | 5,374,390 |
| | Adjustment No. 3 | | | | | |
| | To Provide for the Removal of Major Retirements | | | | | |
| | to be Completed During the Test Period | Sch. C-1.1.1(1) | | | | |
| 9 | Market Area | | (1,482,540) | (1,482,540) | - | - |
| 10 | Total Adjustment No. 3 | | (1,482,540) | (1,482,540) | - | - |
| | Adjustment No. 4 | | | | | |
| | To Provide for the Removal of the | | | | | |
| | Transmission ARO's from Gas Plant in Service | Sch. C-1.1.1(2) | | | | |
| 11 | Western Division | | (488,773) | (488,773) | - | - |
| 12 | Market Area | | (1,358,433) | (1,358,433) | - | - |
| 13 | Total Adjustment No. 4 | | (1,847,206) | (1,847,206) | - | - |
| 14 | Total Account 101 | | 452,211,417 | 441,164,094 | 2,171,346 | 8,875,977 |
| | Account 106 | | | | | |
| | To Transfer Completed Construction - Account 106 | | | | | |
| | To Gas Plant in Service | Sch. C-2(1).1 | | | | |
| 15 | Western Division | | (27,615,220) | (27,567,125) | (48,095) | - |
| 16 | Market Area | | (247,283,630) | (245,780,029) | (305,546) | (1,198,055) |
| 17 | Allocate | | (2,303,532) | - | - | (2,303,532) |
| 18 | Total Account 106 | | (277,202,382) | (273,347,154) | (353,641) | (3,501,587) |
| 19 | Total Adjustments | | \$ 175,009,035 \$ | 167,816,940 \$ | 1,817,705 \$ | 5,374,390 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities

Major Retirements to be Completed During Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Adjustment No. 3 | Adjustment No. 2 |
|-------------|-----------------------------------|--------------------------------|---|
| | | Gas Plant in Service (a) | Accumulated Reserve for Depreciation (b) |
| | Retirement | | |
| | <u>Market Area</u> | | |
| | Florida Turnpike - Broward County | | |
| | Original Cost | | |
| 1 | 367.00 - Main Lines | \$ (1,482,540) | \$ (1,482,540) |
| 2 | Cost of Retiring | - | (1,733,518) |
| 3 | Total Florida Turnpike | (1,482,540) | (3,216,058) |
| 4 | Total Adjustment | \$ (1,482,540) | \$ (3,216,058) |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities

To Remove the Asset Retirement Obligation from Rate Base
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Adjustment No. 4 | Adjustment No. 3 |
|-------------|--------------------------------------|--------------------------------|---|
| | | Gas Plant in Service (a) | Accumulated Reserve for Depreciation (b) |
| | Transmission Plant - ARO Asset | | |
| 1 | Western Division | \$ (488,773) | \$ (84,591) |
| 2 | Market Area | <u>(1,358,433)</u> | <u>(970,309)</u> |
| 3 | Total Transmission Plant - ARO Asset | <u>\$ (1,847,206)</u> | <u>\$ (1,054,900)</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 1 | 700357 | Pipeline Integrity - 22 @ MP 250.5 | \$ | 2,225 | \$ | - | Western Division |
| 2 | 700697 | FPL Sanford M&R Station | 68,711 | 68,711 | - | - | Market Area |
| 3 | 700799 | Grounding UPG Compressor Station - 11 | 4,101 | 4,101 | - | - | Western Division |
| 4 | 700800 | Grounding UPG Compressor Station - 15 | 3,237 | 3,237 | - | - | Market Area |
| 5 | 700801 | Grounding UPG Compressor Station - 16 | 2,250 | 2,250 | - | - | Market Area |
| 6 | 704004 | C00044 JEA BR Brch Delivery | (249,674) | (249,674) | - | - | Market Area |
| 7 | 704009 | C00306 Hwy 964 Casing | 19,321 | 19,321 | - | - | Western Division |
| 8 | 704011 | C00907 Hpl Trct | (27,871) | (27,871) | - | - | Western Division |
| 9 | 704045 | C97407 Gp Meter Station Upg | (916) | (916) | - | - | Market Area |
| 10 | 704047 | C98080 Denberry EFM Meter | 10,208 | 10,208 | - | - | Western Division |
| 11 | 704049 | C98911 EFM Log @ Chac | (20,749) | (20,749) | - | - | Western Division |
| 12 | 704071 | C99924 EFM & Tap/Hs Res | 2,142 | 2,142 | - | - | Western Division |
| 13 | 704074 | C99927 Teco/Pgs Jacksonville | 78 | 78 | - | - | Market Area |
| 14 | 704085 | D22148 Formosa Plastics Rem | (55,590) | (55,590) | - | - | Western Division |
| 15 | 704096 | D24288 Reedy Crk. Remve Reg | (1,030) | (1,030) | - | - | Market Area |
| 16 | 704091 | D97070 Hwy 73 Road | (7,325) | (7,325) | - | - | Market Area |
| 17 | 704113 | J00212 Scrubber Fire | 41,089 | 41,089 | - | - | Market Area |
| 18 | 704117 | J00250 As Built OTS CST | 530,677 | 530,677 | - | - | Western Division |
| 19 | 704151 | J00291 Lafarge Wallbd Delpt | (160,737) | (160,737) | - | - | Market Area |
| 20 | 704398 | R97419 4" Prairie Prod | (302) | (302) | - | - | Western Division |
| 21 | 704512 | S00054 Upgrade Stab Air Dry | 9,818 | 9,818 | - | - | Western Division |
| 22 | 704521 | S00073 Exhaust Stacks | 7,311 | 7,311 | - | - | Western Division |
| 23 | 704538 | S00095 White Wtr Crk 326 | (1) | (1) | - | - | Market Area |
| 24 | 704554 | S00130 Recoat 24 Suddiscins | (2) | (2) | - | - | Market Area |
| 25 | 704556 | S00134 Class Change 11 2,11 3 | 2,757 | 2,757 | - | - | Western Division |
| 26 | 704557 | S00135 Class Change 11 3,11 4 | 518 | 518 | - | - | Market Area |
| 27 | 704559 | S00137 Class Change 11 5,12 0 | 820 | 820 | - | - | Market Area |
| 28 | 704652 | S00274 Turbo Exch 1805 | (1) | (1) | - | - | Market Area |
| 29 | 704674 | S00308 Pch / 75Kw Micro | 3,145 | 3,145 | - | - | Market Area |
| 30 | 704680 | S00923 Hickman Settlement | 80,000 | 80,000 | - | - | Western Division |
| 31 | 704684 | S22344 Upgrd Scndry Cont WL | 77,785 | 77,785 | - | - | Western Division |
| 32 | 704686 | S25104 Comp Cyls 1103 | 11 | 11 | - | - | Western Division |
| 33 | 704687 | S25116 Ext Shed Aux Bid | 28 | 28 | - | - | Western Division |
| 34 | 704688 | S25222 Reg Florala M/S | 15,086 | 15,086 | - | - | Market Area |
| 35 | 704690 | S26392 Methanol Equip | 116,795 | 116,795 | - | - | Market Area |
| 36 | 704702 | S97321 TOT Harness Upgrade | 32,759 | 32,759 | - | - | Western Division |
| 37 | 704705 | S98017 Intercoolers Compressor Station - 10 | (1) | (1) | - | - | Western Division |
| 38 | 704711 | S98078 Station Transmitters | 930 | 930 | - | - | Market Area |
| 39 | 704736 | S99078 Electronic Fuel Gov. | 194 | 194 | - | - | Market Area |
| 40 | 704741 | S99221 Upgrd Lids Software | 2,711 | 2,711 | - | - | Allocate |
| 41 | 704752 | S99276 Fibr Optic Cabl S 11 | 6,557 | 6,557 | - | - | Western Division |
| 42 | 704767 | S99358 Perm Scaffold Peco S | 696 | 696 | - | - | Western Division |
| 43 | 704801 | S99504 GRU University Heatr | 4,536 | 4,536 | - | - | Market Area |
| 44 | 704851 | S99613 PGS Jacksonville Heatr | 1,683 | 1,683 | - | - | Market Area |
| 45 | 704853 | S99615 Jax Lat Regs Heaters | 4,596 | 4,596 | - | - | Market Area |
| 46 | 704880 | S99681 FGU Blountstown Grnd | 6,631 | 6,631 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Functionalization | | | | Zone (e) |
|----------|-------------------|--------------------------------------|--|------------------|-------------|----------------|------------------|
| | | | Claimed Balance in Account 106 @ 5/31/2009 (a) | Transmission (b) | General (c) | Intangible (d) | |
| 47 | 704881 | S99682 PGS Panama City Grnd | \$ 223 | \$ 223 | - | - | Market Area |
| 48 | 704882 | S99683 FGU Marianna Grnd | 634 | 634 | - | - | Market Area |
| 49 | 704883 | S99684 MGAF Defuniak Spr Gr | 337 | 337 | - | - | Market Area |
| 50 | 704885 | S99686 PSG Panama City N Grd | 671 | 671 | - | - | Market Area |
| 51 | 705092 | Convert Railroad Lisc Agreement | 32,163 | 32,163 | - | - | Western Division |
| 52 | 705143 | Compressor Stabilization | 1,072 | 1,072 | - | - | Market Area |
| 53 | 708822 | Segmentation BU | 30,981 | - | - | - | Market Area |
| 54 | 708823 | FERC Order 587N | 39,648 | - | - | - | Market Area |
| 55 | 708909 | Ardmore Data Center Consol | 49,300 | - | - | - | Market Area |
| 56 | 709348 | Onetime Trans Servr AR | 112 | - | - | - | Market Area |
| 57 | 709570 | GC Expert Alarm System | 35,000 | - | - | - | Market Area |
| 58 | 709730 | PGAS Tech Tools | 58,446 | - | - | - | Market Area |
| 59 | 709771 | FileNet Envision Update | 36,282 | - | - | - | Market Area |
| 60 | 709811 | Envision Msar Implementat | 17,601 | - | - | - | Market Area |
| 61 | 709818 | Ad Hoc Reporting | 22,675 | - | - | - | Market Area |
| 62 | 709857 | EIMS Phase 2 | 13,828 | - | - | - | Market Area |
| 63 | 709881 | HotTap Password Reset | 30,093 | - | - | - | Market Area |
| 64 | 709883 | Service Contracts - PE Misc Software | 24,487 | - | - | - | Market Area |
| 65 | 709884 | Project Database - PE Misc Software | 11,461 | - | - | - | Market Area |
| 66 | 709887 | PGAS Data Warehouse | 2,410 | - | - | - | Market Area |
| 67 | 709890 | Marrs | 33,413 | - | - | - | Market Area |
| 68 | 709903 | NAESB Orders Implementation | 56,927 | - | - | - | Market Area |
| 69 | 709933 | Policy Compliance/Anonymo | 4,568 | - | - | - | Market Area |
| 70 | 709934 | Ap Eprocess | 6,422 | - | - | - | Market Area |
| 71 | 709935 | Quillix Implementation | 43,597 | - | - | - | Market Area |
| 72 | 709936 | Cces Corp Sec/Legal Docs | 5,545 | - | - | - | Market Area |
| 73 | 709958 | Tech Tools Licensing | 17,266 | - | - | - | Market Area |
| 74 | 709960 | Op Audit | 12,266 | - | - | - | Market Area |
| 75 | 709976 | EHS SHAVR | 15,533 | - | - | - | Market Area |
| 76 | 709987 | Customer Service Project | 50,341 | - | - | - | Market Area |
| 77 | 709988 | NAESB 1.7 Compliance | 63,344 | - | - | - | Market Area |
| 78 | 710069 | 24" Line MP 643.7 651.3 | 108 | - | - | - | Market Area |
| 79 | 710070 | MLV 17.3 | 1,442 | 108 | - | - | Market Area |
| 80 | 710091 | Unit Panel Opt 1001 | 84 | 1,442 | - | - | Market Area |
| 81 | 710125 | Solarflow Computer 75 | 2,097 | 84 | - | - | Market Area |
| 82 | 710131 | Retire Solar Flow Station 7 | 2,709 | 2,097 | - | - | Market Area |
| 83 | 710138 | Bristol RTU Lake City | 19,920 | 2,709 | - | - | Market Area |
| 84 | 710139 | Bristol RTU Gainv. Universi | 15,610 | 19,920 | - | - | Market Area |
| 85 | 710164 | Generator CS 17 | 53 | 15,610 | - | - | Market Area |
| 86 | 710192 | Gf Sandford Lat | (100) | 53 | - | - | Market Area |
| 87 | 710194 | Bayou Sorrel Regulators | 33 | (100) | - | - | Market Area |
| 88 | 710207 | SF Teco / Polk | 192 | 33 | - | - | Market Area |
| 89 | 710209 | ETS Serv Contract Database | 359 | 192 | - | - | Market Area |
| 90 | 710233 | 1305 Camshaft | 293 | - | - | - | Market Area |
| 91 | 710245 | Expert Alarm System | 35,000 | 293 | - | - | Market Area |
| 92 | 710252 | Infrastructure Server Project | 55,063 | - | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|-----------------------------------|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 93 | 710289 | PDMS Enhancements | \$ 12,510 | \$ - | \$ - | 12,510 | Allocate |
| 94 | 710309 | Vsibroker Implementation | 34,911 | - | - | 34,911 | Allocate |
| 95 | 710326 | 4Q04 Pool Project | 18,951 | - | - | 18,951 | Allocate |
| 96 | 710331 | PGAS Disaster Recovery | 510 | - | - | 510 | Allocate |
| 97 | 710379 | NAESB / ED Enhancements | 55,107 | - | - | 55,107 | Allocate |
| 98 | 710381 | Filenet Consolidation | 50,610 | - | - | 50,610 | Allocate |
| 99 | 710509 | MS Enhancements Q1 2005 | 38,618 | - | - | 38,618 | Allocate |
| 100 | 712615 | Sta 10 Uprate Unit # 1006 | 8,390 | 8,390 | - | - | Western Division |
| 101 | 712642 | Loop C 24" | 518 | 518 | - | - | Market Area |
| 102 | 712645 | PH6 Recifiers & Groundbeds | 1,099 | 1,099 | - | - | Market Area |
| 103 | 714000 | 8" FPC Bartow | 1,801 | 1,801 | - | - | Market Area |
| 104 | 714006 | 8 Rivbch @ MP 1.5 | 32,819 | 32,819 | - | - | Market Area |
| 105 | 714010 | Daytona Lat MP 2.2 | 2,967 | 2,967 | - | - | Market Area |
| 106 | 714015 | Canaixing MP 731 | 1,187 | 1,187 | - | - | Market Area |
| 107 | 714059 | Ops Natl Mapping System | 139,985 | - | - | 139,985 | Allocate |
| 108 | 714079 | NU Monteny Delivery | 839 | 839 | - | - | Market Area |
| 109 | 714094 | 3" FLP @ MP 1.6 3.3 | (48,145) | (48,145) | - | - | Market Area |
| 110 | 714098 | FPU Lk Worth Esd Valve | 126 | 126 | - | - | Market Area |
| 111 | 714593 | Ops Natl Mapping System | (317) | - | - | (317) | Allocate |
| 112 | 714995 | 26" ML @ Hwy 192 | 53,683 | 53,683 | - | - | Market Area |
| 113 | 715210 | Tropica Ft. Pierce | (105,770) | (105,770) | - | - | Market Area |
| 114 | 715225 | 6" Orlando Lateral | 246 | 246 | - | - | Market Area |
| 115 | 715252 | Rinker Lateral | (425) | (425) | - | - | Market Area |
| 116 | 715253 | Pipeline Integrity - 24ML 8 1/8 2 | 1,381 | 1,381 | - | - | Western Division |
| 117 | 715254 | Pipeline Integrity - 24ML 8 2/8 3 | 512 | 512 | - | - | Western Division |
| 118 | 715260 | Chacaboula @ Hwy 190 | 2,927 | 2,927 | - | - | Western Division |
| 119 | 715349 | Teco Oak Grove | (83) | (83) | - | - | Market Area |
| 120 | 715526 | Modify 18" From 20 8 To End | 15,714 | 15,714 | - | - | Market Area |
| 121 | 715527 | Mod. 24" From CS 17 18 | 53 | 53 | - | - | Market Area |
| 122 | 715625 | Lowering 3" Sanford Fpu | (231,433) | (231,433) | - | - | Market Area |
| 123 | 715630 | 18" St. Pete @ Reedy Creek | 62,371 | 62,371 | - | - | Market Area |
| 124 | 715642 | Palmetto Expressway | 12,303 | 12,303 | - | - | Market Area |
| 125 | 715643 | 12" St. Pete @ Us 19 | 10,141 | 10,141 | - | - | Market Area |
| 126 | 715653 | Company Logo | 3,270 | - | - | 3,270 | Allocate |
| 127 | 715663 | TxPetinvst @ BB MP 6.6 | 2,464 | 2,464 | - | - | Western Division |
| 128 | 715677 | Marianna @ Drycrk | 11,374 | 11,374 | - | - | Market Area |
| 129 | 715739 | Row Database Project | 647 | 647 | - | - | Western Division |
| 130 | 715932 | 1105 Pipe Pier Support | 28,487 | 28,487 | - | - | Western Division |
| 131 | 716047 | Galveston Bay @ MP 308.2 | (17,116) | (17,116) | - | - | Western Division |
| 132 | 716081 | 805 Vent Viv | 123 | 123 | - | - | Market Area |
| 133 | 716126 | Class II Upgrade 20 Inch | 4,625 | 4,625 | - | - | Market Area |
| 134 | 716128 | Casing Taft Vineland | (47,646) | (47,646) | - | - | Market Area |
| 135 | 716136 | 8 St Mark @ MP 3.1 | 10,453 | 10,453 | - | - | Market Area |
| 136 | 716148 | FPL Anclote | (83) | (83) | - | - | Market Area |
| 137 | 716153 | Grndbed @ Cap Crl | 17,580 | 17,580 | - | - | Market Area |
| 138 | 716154 | Grndbed @ Woodville | 21,578 | 21,578 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|------------------------------|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 139 | 716169 | Bank Stabilization Sp | \$ 67,027 | \$ 67,027 | - | - | Western Division |
| 140 | 716171 | Grnd Bed MP 361 | 21,656 | 21,656 | - | - | Western Division |
| 141 | 716172 | DP Xmit @Mid Lai/Chac | (12,999) | (12,999) | - | - | Western Division |
| 142 | 716229 | Upgrd Vlvs Riv FPL | 29,740 | 29,740 | - | - | Market Area |
| 143 | 716256 | 24 Amite Rvr Crossing | 179 | 179 | - | - | Western Division |
| 144 | 716273 | G.B. @ Chutz Rd | (849) | (849) | - | - | Western Division |
| 145 | 716277 | 18" Pig Mod. MLV 20 2 | 71 | 71 | - | - | Market Area |
| 146 | 716279 | 18" Pig Mod. 20 32C | 60 | 60 | - | - | Market Area |
| 147 | 716284 | 18" Pig Mod Receiver 20 7 AX | 17 | 17 | - | - | Market Area |
| 148 | 716286 | 18" MLV 20 7 Modification | 2,318 | 2,318 | - | - | Market Area |
| 149 | 716287 | 18" Pig Mod. 20 55B | 60 | 60 | - | - | Market Area |
| 150 | 716288 | 18" Pig Mod. 20 54B | 60 | 60 | - | - | Market Area |
| 151 | 716311 | RTU CCRO | 681 | 681 | - | - | Market Area |
| 152 | 716315 | 12" Sara. Auburndale | (59,287) | (59,287) | - | - | Western Division |
| 153 | 716316 | Rel ML @ Lake Lizzie | (5,561) | (5,561) | - | - | Market Area |
| 154 | 716322 | 4" Gainesville @ MP 3.68 | 2,738 | 2,738 | - | - | Market Area |
| 155 | 716326 | S/Pig 20 8/End 18 | 5,347 | 5,347 | - | - | Market Area |
| 156 | 716333 | Rio Paisano | 114,901 | 114,901 | - | - | Western Division |
| 157 | 716335 | Launcher 16Jax | 2,080 | 2,080 | - | - | Market Area |
| 158 | 716336 | Tee @ Brandybrch/16Jax | 97,297 | 97,297 | - | - | Market Area |
| 159 | 716339 | Receiver 16 Jax | 4,986 | 4,986 | - | - | Market Area |
| 160 | 716347 | G.B. @ Collinga | 26,219 | 26,219 | - | - | Market Area |
| 161 | 716352 | Sevarg Meter Station | 4,989 | 4,989 | - | - | Western Division |
| 162 | 716353 | 805 Gas Det / Viv Op | 11,057 | 11,057 | - | - | Western Division |
| 163 | 716354 | CS 9 Moore Controller | 5,083 | 5,083 | - | - | Western Division |
| 164 | 716356 | Coastal W. Addis RTU | 5,559 | 5,559 | - | - | Western Division |
| 165 | 716357 | Cen LA Spr Spectr Network | 7,337 | 7,337 | - | - | Western Division |
| 166 | 716369 | 12" Riviera Loop @ 95 | (16,494) | (16,494) | - | - | Market Area |
| 167 | 716371 | 18" St Pt Span / Flint Ck. | 49,923 | 49,923 | - | - | Market Area |
| 168 | 716384 | Enviro Drains CS 6 | 22,437 | 22,437 | - | - | Market Area |
| 169 | 716386 | Palm Bch Gar Valve | 2,471 | 2,471 | - | - | Western Division |
| 170 | 716393 | Upgrade Grangeville Rect. | 3,114 | 3,114 | - | - | Market Area |
| 171 | 716394 | Upgrade Rect 8 OC At Sta 8 | 5,515 | 5,515 | - | - | Western Division |
| 172 | 716396 | Drip Trk Melb MS | 5,676 | 5,676 | - | - | Western Division |
| 173 | 716400 | Avon Park FPC / Monitors | 85,973 | 85,973 | - | - | Market Area |
| 174 | 716401 | Valve / Orlando East | 46,243 | 46,243 | - | - | Market Area |
| 175 | 716408 | Disch Vent Viv Sta 3 | 28,394 | 28,394 | - | - | Western Division |
| 176 | 716410 | Relief ISO Valv Sta 6 | 33,824 | 33,824 | - | - | Western Division |
| 177 | 716411 | Relief ISO Valv Sta 7 | 31,725 | 31,725 | - | - | Western Division |
| 178 | 716415 | 18" Suction Valve | 80,351 | 80,351 | - | - | Market Area |
| 179 | 716420 | MLV 19 1 | 550 | 550 | - | - | Market Area |
| 180 | 716427 | Pig Receiver CS 19 | 5,900 | 5,900 | - | - | Market Area |
| 181 | 716431 | Gas Detector @ Sir | 4,962 | 4,962 | - | - | Market Area |
| 182 | 716432 | Gas Detector @ Bec | 4,700 | 4,700 | - | - | Market Area |
| 183 | 716433 | Gas Detector @ Aec | 4,314 | 4,314 | - | - | Western Division |
| 184 | 716434 | Gas Detector @ 12 1 | 4,316 | 4,316 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|-------------------------------------|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 185 | 716436 | Lower 16" St. Pete Lat | \$ 63,026 | \$ 63,026 | - | - | Market Area |
| 186 | 716438 | Septic System CS20 | 18,255 | - | - | - | Market Area |
| 187 | 716443 | CS8 Scrubber Dump Valves | 18,414 | 18,414 | - | - | Western Division |
| 188 | 716444 | Sla 6 Surge Suppression | 9,259 | 9,259 | - | - | Western Division |
| 189 | 716446 | Autom Blk Vlv @ TX Gas | 11,522 | 11,522 | - | - | Western Division |
| 190 | 716447 | Recoat Dsch Pipe CS 7 | 45,381 | 45,381 | - | - | Western Division |
| 191 | 716448 | Bristol 3530 Egan Hub | 4,392 | 4,392 | - | - | Western Division |
| 192 | 716450 | Vlv Actuator | 10,532 | 10,532 | - | - | Market Area |
| 193 | 716454 | DWGB @ MP 475.4 | 30,179 | 30,179 | - | - | Western Division |
| 194 | 716457 | DWGB MP 165.7727 | 21,038 | 21,038 | - | - | Western Division |
| 195 | 716458 | DWGB @ MP 490.3 | 28,684 | 28,684 | - | - | Western Division |
| 196 | 716459 | Cecil Field Tap | 89,604 | 89,604 | - | - | Market Area |
| 197 | 716461 | CISurvey St Pete Lateral | (476,670) | (476,670) | - | - | Market Area |
| 198 | 716469 | Air Compressor CS 17 | 7,647 | 7,647 | - | - | Market Area |
| 199 | 716474 | 1005 New Manifold | 148,374 | 148,374 | - | - | Western Division |
| 200 | 716485 | Lat Valve Cedar Hill | 83,124 | 83,124 | - | - | Market Area |
| 201 | 716490 | CS 12 Grndbed & Recti | 26,607 | 26,607 | - | - | Market Area |
| 202 | 716492 | Recoat 300' Of 24 ML | 34,818 | 34,818 | - | - | Western Division |
| 203 | 716493 | Heater In Warehouse | 3,880 | 3,880 | - | - | Market Area |
| 204 | 716497 | Gen Auto Switchgear | 74,568 | 74,568 | - | - | Western Division |
| 205 | 716498 | Pipeline Integrity - 24ML 13 1/13 2 | 247,286 | 247,286 | - | - | Market Area |
| 206 | 716521 | Cdpd Network | 132,904 | 132,904 | - | - | Market Area |
| 207 | 716522 | Valve 25 52B Operator | 29,056 | 29,056 | - | - | Market Area |
| 208 | 716528 | Metr&Chrom Acadiaabr | 11,050 | 11,050 | - | - | Western Division |
| 209 | 716532 | 603 Loading Vlv | 11,499 | 11,499 | - | - | Western Division |
| 210 | 716533 | Septic Tank @ Mtv | 11,001 | 11,001 | - | - | Western Division |
| 211 | 716534 | Modify Hpifjet Assist | 23,041 | 23,041 | - | - | Western Division |
| 212 | 716535 | 1703 Cooling Tower | 10,494 | 10,494 | - | - | Market Area |
| 213 | 716536 | 1704 Cooling Tower | 9,150 | 9,150 | - | - | Market Area |
| 214 | 716539 | 8" Sarasota Lionshead | 41,510 | 41,510 | - | - | Market Area |
| 215 | 716540 | Hwy 69 @ MP 375.23 | 50,888 | 50,888 | - | - | Western Division |
| 216 | 716543 | CSurvey Digs 24" ML | 25,401 | 25,401 | - | - | Market Area |
| 217 | 716551 | Aquatower | 10,591 | 10,591 | - | - | Market Area |
| 218 | 716555 | 1206 Suction Bottle | 83,812 | 83,812 | - | - | Market Area |
| 219 | 716570 | Unit 1702 Suc Lead Line Valve | 18,990 | 18,990 | - | - | Market Area |
| 220 | 716573 | Pennington O&G MP 546 | (18,455) | (18,455) | - | - | Western Division |
| 221 | 716584 | Macromedia Breeze Software | 47,821 | - | - | 47,821 | Allocate |
| 222 | 716586 | Oil Mist Elimin Sta 4 | 79,014 | 79,014 | - | - | Western Division |
| 223 | 716589 | Relief Iso Vlv Sta 8 | 54,890 | 54,890 | - | - | Western Division |
| 224 | 716590 | Relief Iso Vlv Sta 9 | 75,200 | 75,200 | - | - | Western Division |
| 225 | 716591 | Relief Iso Vlv Sta 10 | 69,743 | 69,743 | - | - | Western Division |
| 226 | 716592 | Relief Iso Vlv Sta 11 | 46,500 | 46,500 | - | - | Western Division |
| 227 | 716593 | CIS Recoat Reedy Creek | 101,089 | 101,089 | - | - | Market Area |
| 228 | 716594 | GB Orlando Mainlines | 29 | 29 | - | - | Market Area |
| 229 | 716595 | CIS Recoat Agrcola Loop | 25,735 | 25,735 | - | - | Market Area |
| 230 | 716596 | Plug & Abandon WW CS8 | 2,372 | 2,372 | - | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 231 | 716601 | Odor Pump System | \$ 21,295 | \$ 21,295 | - | - | Market Area |
| 232 | 716607 | PEDS Enhancements | 7,377 | - | - | 7,377 | Allocate |
| 233 | 716610 | Meter Run And Regulator | (5,146) | (5,146) | - | - | Market Area |
| 234 | 716611 | Main Flow FLtrs/Strainers | 73,914 | 73,914 | - | - | Market Area |
| 235 | 716613 | Hines Mtr Sta Well | 354 | 354 | - | - | Market Area |
| 236 | 716618 | Compressor Station - 6 Lighting | 13,285 | 13,285 | - | - | Western Division |
| 237 | 716619 | Automatic Transfer Switch | 13,745 | 13,745 | - | - | Western Division |
| 238 | 716621 | City Of Tal MP 412.8 | (93) | (93) | - | - | Market Area |
| 239 | 716632 | Compressor Station - 7 Lighting | 9,990 | 9,990 | - | - | Western Division |
| 240 | 716636 | C Buckville Grndbed @ MP 487.7 | (4,969) | (4,969) | - | - | Market Area |
| 241 | 716637 | Grndbed Hwy 348 MP 485.2 | 33,036 | 33,036 | - | - | Market Area |
| 242 | 716638 | Mayo Grndbed MP 498.2 | 27,543 | 27,543 | - | - | Market Area |
| 243 | 716652 | Sta. Well Pump @ 11 | 23,466 | 23,466 | - | - | Western Division |
| 244 | 716653 | Compressor Station - 15 Simplex Oil Filters | 16,512 | 16,512 | - | - | Market Area |
| 245 | 716654 | Compressor Station - 16 Simplex Oil Filters | 15,229 | 15,229 | - | - | Market Area |
| 246 | 716655 | Compressor Station - 18 Simplex Oil Filters | 16,569 | 16,569 | - | - | Market Area |
| 247 | 716656 | Compressor Station - 20 Simplex Oil Filters | 10,431 | 10,431 | - | - | Market Area |
| 248 | 716657 | Station 26 Bristol | 8,987 | 8,987 | - | - | Market Area |
| 249 | 716669 | C&S Petrol B.Blue | (14,518) | (14,518) | - | - | Western Division |
| 250 | 716670 | Compressor Station - 7 Fin Fan Drains | 7,382 | 7,382 | - | - | Western Division |
| 251 | 716672 | Viv Ori Cogen | 13,156 | 13,156 | - | - | Market Area |
| 252 | 716675 | Station Houses Eunice Retire | 1,198 | 1,198 | - | - | Western Division |
| 253 | 716677 | SpreadSpectrum CS 6 | 9,102 | 9,102 | - | - | Western Division |
| 254 | 716679 | Guardrail 24 71B | 2,995 | 2,995 | - | - | Market Area |
| 255 | 716682 | Guardrail 24 91C | 2,421 | 2,421 | - | - | Market Area |
| 256 | 716714 | 25 5 Shafer Line Break | 6,568 | 6,568 | - | - | Market Area |
| 257 | 716720 | Station 6 Fence | 69,402 | 69,402 | - | - | Western Division |
| 258 | 716721 | Hilevelalarm Sta 3 | 13,833 | 13,833 | - | - | Western Division |
| 259 | 716722 | Hilevelalarm Sta 377 | 18,044 | 18,044 | - | - | Western Division |
| 260 | 716723 | Hilevelalarm Sta 6 | 17,359 | 17,359 | - | - | Western Division |
| 261 | 716724 | Hilevelalarm Sta 10 | 23,833 | 23,833 | - | - | Western Division |
| 262 | 716725 | Hilevelalarm Sta 342 | 19,054 | 19,054 | - | - | Western Division |
| 263 | 716728 | Final Filter 902 | 2,639 | 2,639 | - | - | Western Division |
| 264 | 716729 | Final Filter 903 | 2,678 | 2,678 | - | - | Western Division |
| 265 | 716730 | Final Filter 904 | 2,562 | 2,562 | - | - | Western Division |
| 266 | 716731 | Hilevelalarm Sta 340 | 2,882 | 2,882 | - | - | Western Division |
| 267 | 716732 | Hilevelalarm Sta 9 | 13,589 | 13,589 | - | - | Western Division |
| 268 | 716733 | United St Shutin Control | 10,161 | 10,161 | - | - | Western Division |
| 269 | 716743 | RTU 18 1 Regs | 5,605 | 5,605 | - | - | Market Area |
| 270 | 716746 | Drum Storage Area | 20,127 | 20,127 | - | - | Market Area |
| 271 | 716748 | 805 Air Cleaner | 28,891 | 28,891 | - | - | Western Division |
| 272 | 716777 | 2002 New Aqua Tower | 18,121 | 18,121 | - | - | Market Area |
| 273 | 716778 | 1005 New Aqua Tower | 11,305 | 11,305 | - | - | Western Division |
| 274 | 716779 | 1204 New Aqua Tower | 13,502 | 13,502 | - | - | Market Area |
| 275 | 716780 | 1205 New Aqua Tower | 13,337 | 13,337 | - | - | Market Area |
| 276 | 716782 | 1501 New Aqua Tower | 8,489 | 8,489 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | Zone (e) |
|----------|-------------------|----------------------------|--|-------------------|-------------|------------------|
| | | | | Transmission (b) | General (c) | |
| 277 | 716783 | 1503 New Aqua Tower | \$ 6,610 | \$ 6,610 | - | Market Area |
| 278 | 716784 | 1701 New Aqua Tower | 7,871 | 7,871 | - | Market Area |
| 279 | 716785 | 1702 New Aqua Tower | 7,791 | 7,791 | - | Market Area |
| 280 | 716786 | 2001 New Aqua Tower | 18,997 | 18,997 | - | Market Area |
| 281 | 716787 | 18 2 Line Brk Control | 18,908 | 18,908 | - | Market Area |
| 282 | 716788 | 18 3 Line Brk Control | 5,299 | 5,299 | - | Market Area |
| 283 | 716791 | CS 15 Hilco Oil Filters | 57,960 | 57,960 | - | Market Area |
| 284 | 716792 | CS 20 Hilco Oil Filters | 31,616 | 31,616 | - | Market Area |
| 285 | 716793 | CS 16 Hilco Oil Filters | 57,672 | 57,672 | - | Market Area |
| 286 | 716794 | CS 18 Hilco Oil Filters | 43,204 | 43,204 | - | Market Area |
| 287 | 716797 | Hilevelalarm Sta 4 | 9,199 | 9,199 | - | Western Division |
| 288 | 716798 | A/C System Boling | 3,053 | 3,053 | - | Western Division |
| 289 | 716800 | Engine Room Cooling Fans | 62,397 | 62,397 | - | Market Area |
| 290 | 716806 | Control Room Power Mod | 13,857 | 13,857 | - | Market Area |
| 291 | 716807 | 1705 Fuel Valve | 4,497 | 4,497 | - | Market Area |
| 292 | 716827 | Gainesnorth Bklvalv | 66,781 | 66,781 | - | Market Area |
| 293 | 716828 | HPL Texoma EFM/OPP | 13,326 | 13,326 | - | Western Division |
| 294 | 716829 | Relief V Vinton | 45,148 | 45,148 | - | Western Division |
| 295 | 716844 | Thermocouples Main Bearing | 51,116 | 51,116 | - | Market Area |
| 296 | 716845 | #1 Well Pump @ 14 | 57,859 | 57,859 | - | Market Area |
| 297 | 716846 | Odorant ESD @ 16 | 72,907 | 72,907 | - | Market Area |
| 298 | 716847 | Pw Viv Operator @ 16 | 16,803 | 16,803 | - | Market Area |
| 299 | 716849 | Backflow Preven @ 13 | 6,471 | 6,471 | - | Market Area |
| 300 | 716850 | Backflow Preven @ 16 | 5,784 | 5,784 | - | Market Area |
| 301 | 716851 | Backflow Preven @ 15 | 6,122 | 6,122 | - | Market Area |
| 302 | 716853 | Irrigation System CS8 | 17,269 | 17,269 | - | Market Area |
| 303 | 716854 | Engine Rm Crane @ 15 | 26,711 | 26,711 | - | Western Division |
| 304 | 716856 | Cat Heater @ 13 | 12,440 | 12,440 | - | Market Area |
| 305 | 716858 | Displacer Level @ 16 | 5,722 | 5,722 | - | Market Area |
| 306 | 716859 | Displacer Level @ 13 | 3,050 | 3,050 | - | Market Area |
| 307 | 716860 | Displacer Level @ 11 | 4,466 | 4,466 | - | Market Area |
| 308 | 716861 | Displacer Level @ 12 | 2,888 | 2,888 | - | Western Division |
| 309 | 716862 | Displacer Level @ 15 | 10,320 | 10,320 | - | Market Area |
| 310 | 716863 | Displacer Level @ 14 | 6,511 | 6,511 | - | Market Area |
| 311 | 716864 | FPC Bartow Meter Station | 24,579 | 24,579 | - | Market Area |
| 312 | 716873 | VSAT Coral Springs | 5,354 | 5,354 | - | Market Area |
| 313 | 716874 | VSAT Lakeland | 6,198 | 6,198 | - | Market Area |
| 314 | 716875 | VSAT Safety Harbor | 5,369 | 5,369 | - | Market Area |
| 315 | 716876 | VSAT St 18 | 5,613 | 5,613 | - | Market Area |
| 316 | 716877 | VSAT St 19 | 5,753 | 5,753 | - | Market Area |
| 317 | 716878 | VSAT St 20 | 5,778 | 5,778 | - | Market Area |
| 318 | 716879 | VSAT St 21 | 5,654 | 5,654 | - | Market Area |
| 319 | 716880 | VSAT St 27 | 6,070 | 6,070 | - | Market Area |
| 320 | 716881 | G.F. Rd Gndbed @ MP 469.7 | 34,419 | 34,419 | - | Market Area |
| 321 | 716886 | Dike/Fence | (23,448) | (23,448) | - | Western Division |
| 322 | 716890 | 1002 New Aqua Tower | 9,539 | 9,539 | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|-----------------------------------|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 323 | 716903 | Holst And Crane | \$ 19,825 | \$ 19,825 | - | \$ - | Western Division |
| 324 | 716905 | 1406 Fuel Valve | 15,134 | 15,134 | - | - | Market Area |
| 325 | 716909 | Digitizing Structures Project | 16,615 | - | - | - | Allocate |
| 326 | 716910 | GB Stanton OUC | 82,133 | - | - | 16,615 | Market Area |
| 327 | 716917 | Opp Viv Toce WC | 1,059 | - | - | - | Western Division |
| 328 | 716930 | 2003 Comp End Supports | 32,818 | - | - | - | Market Area |
| 329 | 716942 | Gas Detection CS 10 | 73,743 | - | - | - | Western Division |
| 330 | 716944 | Gas Detection CS 12 | 34,224 | - | - | - | Market Area |
| 331 | 716945 | Gas Detection CS 13 | 42,566 | - | - | - | Market Area |
| 332 | 716947 | Gas Detection CS 14 | 37,459 | - | - | - | Market Area |
| 333 | 716949 | Fire Detection CS 13 | 59,332 | - | - | - | Market Area |
| 334 | 716950 | Fire Detection CS 14 | 43,004 | - | - | - | Market Area |
| 335 | 716951 | Jack Wtr Ctrl Viv CS 10 | 40,323 | - | - | - | Market Area |
| 336 | 716954 | CS 31 Network | 14,155 | - | - | - | Western Division |
| 337 | 716959 | OMC EFM SNGW | 13,638 | - | - | - | Market Area |
| 338 | 716963 | Relief Isol Viv @ 13 | 58,753 | - | - | - | Western Division |
| 339 | 716968 | Recoat 24 ML U/S 15 | 50,208 | - | - | - | Market Area |
| 340 | 716969 | Relief Iso Viv # 17 | 54,267 | - | - | - | Market Area |
| 341 | 716970 | Relief Iso Viv # 18 | 36,747 | - | - | - | Market Area |
| 342 | 716971 | Relief Iso Viv # 19 | 25,937 | - | - | - | Market Area |
| 343 | 716972 | Relief Iso Viv # 20 | 48,431 | - | - | - | Market Area |
| 344 | 716973 | Relief Isol Viv @ 12 | 62,318 | - | - | - | Market Area |
| 345 | 716975 | Relief Isol Viv @ 14 | 71,162 | - | - | - | Market Area |
| 346 | 716976 | Relief Isol Viv @ 15 | 44,139 | - | - | - | Market Area |
| 347 | 716977 | Relief Isol Viv @ 16 | 75,966 | - | - | - | Market Area |
| 348 | 716980 | Acadianwbr Tap Valve | 19,491 | - | - | - | Market Area |
| 349 | 716981 | Jack Wtr Ctrl Viv CS 20 | 15,157 | - | - | - | Western Division |
| 350 | 716982 | Fire Detection CS 8 | 32,749 | - | - | - | Market Area |
| 351 | 716983 | Fire Detection CS 9 | 36,044 | - | - | - | Western Division |
| 352 | 716984 | Gas Detection CS 8 | 71,212 | - | - | - | Western Division |
| 353 | 716985 | Gas Detection CS 9 | 59,903 | - | - | - | Western Division |
| 354 | 716987 | Air Holst CS 8 | 17,175 | - | - | - | Western Division |
| 355 | 716988 | Grndbed @ Hwy 350 | 38,574 | - | - | - | Market Area |
| 356 | 716994 | Tampa E Rect Gbed | 30,799 | - | - | - | Market Area |
| 357 | 716999 | Omv EFM Magnet Withers | 11,485 | - | - | - | Western Division |
| 358 | 717034 | Jacket Water Control Valves CS 12 | 79 | - | - | - | Market Area |
| 359 | 717036 | Fire Detection CS18 | 31,006 | - | - | - | Market Area |
| 360 | 717037 | Gas Detection CS16 | 35,256 | - | - | - | Market Area |
| 361 | 717038 | Gas Detection CS18 | 57,597 | - | - | - | Market Area |
| 362 | 717039 | Dwgb At M.P. 204.79 | 26,336 | - | - | - | Western Division |
| 363 | 717040 | Dwgb At M.P. 506.2 | 21,038 | - | - | - | Western Division |
| 364 | 717042 | Solar Flow G.P. | 3,975 | - | - | - | Market Area |
| 365 | 717047 | OMV EFM Nap Storage | 3,787 | - | - | - | Western Division |
| 366 | 717049 | Flow Ctrl Viv Carnes MS | 9,954 | - | - | - | Western Division |
| 367 | 717056 | Oil Ctrl Viv CS17 | 8,071 | - | - | - | Market Area |
| 368 | 717063 | CS7.5 Plc Grounding Syst | 4,343 | - | - | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|--|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 369 | 717064 | OMV LRC EFM Check | \$ 24,034 | \$ 24,034 | - | - | Western Division |
| 370 | 717081 | S.F. Lafarge | 3,986 | 3,986 | - | - | Market Area |
| 371 | 717098 | Homestead #1 | 27,248 | 27,248 | - | - | Market Area |
| 372 | 717100 | Munson Lab Ultrasonic Mtrs | 14,650 | 14,650 | - | - | Market Area |
| 373 | 717106 | Security Sys Maitland | 7,988 | 7,988 | - | - | Market Area |
| 374 | 721002 | Compressor Station - 19 Oil / Water Pipe | 33,610 | 33,610 | - | - | Market Area |
| 375 | 721012 | Aux Gen Lkld Wh | 7,106 | 7,106 | - | - | Market Area |
| 376 | 721014 | Recoat Ocala 6" Lateral | 41,339 | 41,339 | - | - | Market Area |
| 377 | 721019 | RTU City Gas OUC | 39 | 39 | - | - | Market Area |
| 378 | 721020 | Valve FL Pierce North | 2,961 | 2,961 | - | - | Market Area |
| 379 | 721027 | Generator Safety Harbor Office | 10,981 | 10,981 | - | - | Market Area |
| 380 | 721028 | External Lube System CS 16 | 10,324 | 10,324 | - | - | Market Area |
| 381 | 721029 | 20 2 Fence | 10,000 | 10,000 | - | - | Market Area |
| 382 | 721032 | Refrg Air Dryer CS 18 | 6,297 | 6,297 | - | - | Market Area |
| 383 | 721033 | Security System CS 18 | 3,600 | 3,600 | - | - | Market Area |
| 384 | 721034 | Shafer Deland | 5,938 | 5,938 | - | - | Market Area |
| 385 | 721037 | Valve 931 B Wiggins | 9,629 | 9,629 | - | - | Market Area |
| 386 | 721038 | ML 20 Op Vlv | 30,086 | 30,086 | - | - | Western Division |
| 387 | 721039 | CDMA Prwh M & R | 1,186 | 1,186 | - | - | Market Area |
| 388 | 721040 | CDMA Wpwh M & R | 727 | 727 | - | - | Market Area |
| 389 | 721041 | CDMA Pgmc M & R | 1,209 | 1,209 | - | - | Market Area |
| 390 | 721042 | CDMA Intn M & R | 1,178 | 1,178 | - | - | Market Area |
| 391 | 721052 | Edca Coca Cola 6" Lateral | 766 | 766 | - | - | Market Area |
| 392 | 721053 | CDMA Ptsl M & R | 1,189 | 1,189 | - | - | Market Area |
| 393 | 721054 | Unit 603 Loading Valve | 36,919 | 36,919 | - | - | Western Division |
| 394 | 721058 | Portable Building CS 13 Drum Stge | 12,276 | 12,276 | - | - | Market Area |
| 395 | 721062 | Portable Containment Bldg CS 12 | 14,752 | 14,752 | - | - | Market Area |
| 396 | 721066 | Water Well At Munson | 9,000 | 9,000 | - | - | Market Area |
| 397 | 721067 | Class 3 Upgrade St Pete | 2,722 | 2,722 | - | - | Market Area |
| 398 | 721091 | Smith Inter @ Exist Vlv 6 36B MP 449 | (27,079) | (27,079) | - | - | Western Division |
| 399 | 721094 | Lee Farm Road | 11,492 | 11,492 | - | - | Market Area |
| 400 | 721096 | Relocation - SR91 | 115,876,425 | 115,876,425 | - | - | Market Area |
| 401 | 721100 | Florida Rock Inter @ MP 21.21 Lvic | (806) | (806) | - | - | Market Area |
| 402 | 721101 | Controls O/W Separator Compressor Station - 13 | 5,262 | 5,262 | - | - | Market Area |
| 403 | 721102 | Engine Room Lights Compressor Station - 18 | 13,898 | 13,898 | - | - | Market Area |
| 404 | 721104 | Perry Office HVAC St. 15 | 4,450 | 4,450 | - | - | Market Area |
| 405 | 721107 | Clean Burn Emissions Control CS 4 | 2,496,342 | 2,496,342 | - | - | Market Area |
| 406 | 721108 | LNG RTU Bristol 3330 | 7,179 | 7,179 | - | - | Western Division |
| 407 | 721119 | Inc Hur Rit05 HURR Sta @ Vidor | 35,873 | 35,873 | - | - | Western Division |
| 408 | 721121 | 26" ML Casings SR91 | 58,660 | 58,660 | - | - | Western Division |
| 409 | 721122 | 24" ML At 4/SR 91 | 74,057 | 74,057 | - | - | Market Area |
| 410 | 721136 | Standby Equip SE Gulf Coast AL | (805) | (805) | - | - | Western Division |
| 411 | 721150 | SR 200A Silver Springs | 2,430,525 | 2,430,525 | - | - | Market Area |
| 412 | 721151 | 6.6 Miles Of 12" On St Pete Lat | 22,349,238 | 22,349,238 | - | - | Market Area |
| 413 | 721152 | 1006 Cooling Twr | 50,427 | 50,427 | - | - | Market Area |
| 414 | 721153 | CS 19 Wstwater Evaporator | 19,589 | 19,589 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|------------------------------------|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 415 | 721154 | Grdrail Viv 20 30A&B | \$ 31,392 | \$ 31,392 | - | \$ - | Market Area |
| 416 | 721155 | Ignition System CS 13 | 64,917 | 64,917 | - | - | Market Area |
| 417 | 721156 | 1304 Cooling Twr | 62,431 | 62,431 | - | - | Market Area |
| 418 | 721160 | Grndbed Madison | 26,645 | 26,645 | - | - | Market Area |
| 419 | 721161 | 1505 Cooling Twr | 30,467 | 30,467 | - | - | Market Area |
| 420 | 721162 | Air Dryer Compressor Station - 13 | 15,830 | 15,830 | - | - | Market Area |
| 421 | 721166 | 20 2X Line Brk | 22,623 | 22,623 | - | - | Market Area |
| 422 | 721170 | 20 2Ax Line Brk | 26,490 | 26,490 | - | - | Market Area |
| 423 | 721172 | Tres Palacios Box Sag | 70,727 | 70,727 | - | - | Western Division |
| 424 | 721173 | Gas Detection CS 7 | 34,539 | 34,539 | - | - | Western Division |
| 425 | 721175 | Fire Detection CS 7 | 42,660 | 42,660 | - | - | Western Division |
| 426 | 721177 | Gas Detection CS 6 | (201) | (201) | - | - | Western Division |
| 427 | 721178 | Fire Detection CS 6 | 35,174 | 35,174 | - | - | Western Division |
| 428 | 721179 | C9+ Chromat Vidor | 46,303 | 46,303 | - | - | Western Division |
| 429 | 721180 | 806 Foundation | 561,356 | 561,356 | - | - | Western Division |
| 430 | 721181 | FW 2Gb Hwy 3066 | 34,479 | 34,479 | - | - | Western Division |
| 431 | 721182 | DWGB Maxville | 58,537 | 58,537 | - | - | Market Area |
| 432 | 721183 | Guardrail 24 71D | 3,541 | 3,541 | - | - | Market Area |
| 433 | 721186 | Compressor Station - 19 Air System | 49,884 | 49,884 | - | - | Market Area |
| 434 | 721189 | Fire Detection CS 4 | 39,246 | 39,246 | - | - | Western Division |
| 435 | 721190 | Exhaust Manifold Unit 1104 | 64,586 | 64,586 | - | - | Western Division |
| 436 | 721191 | Exhaust Manifold Unit 1305 | 65,496 | 65,496 | - | - | Western Division |
| 437 | 721192 | Condensate Storage Tank | 21,683 | 21,683 | - | - | Market Area |
| 438 | 721193 | Gas Detection CS 4 | 45,065 | 45,065 | - | - | Western Division |
| 439 | 721194 | Control Room CS 4 | 49,541 | 49,541 | - | - | Western Division |
| 440 | 721195 | Rocky Comfort Crk 24 | 655,932 | 655,932 | - | - | Market Area |
| 441 | 721197 | Recoat 24 @ 16 | 50,175 | 50,175 | - | - | Market Area |
| 442 | 721199 | Discharge Piping 1506 Pier | 3 | 3 | - | - | Market Area |
| 443 | 721200 | Expand Driveway Brooker Cdc | 4,905 | 4,905 | - | - | Market Area |
| 444 | 721201 | Pipe Racks Brooker CDC Warehouse | 42,959 | 42,959 | - | - | Market Area |
| 445 | 721203 | Water Tank CS 10 Wiggins | 80,321 | 80,321 | - | - | Western Division |
| 446 | 721204 | Xmtr @ Rvm&R | 16,070 | 16,070 | - | - | Market Area |
| 447 | 721205 | Grounding Sia 342 Carnes | 55,312 | 55,312 | - | - | Western Division |
| 448 | 721206 | Air Intake Filter HS | 47,211 | 47,211 | - | - | Market Area |
| 449 | 721207 | Line Break 17 3U | 20,434 | 20,434 | - | - | Market Area |
| 450 | 721208 | Ctrl Room Pwr Mod CS/18 | 19,465 | 19,465 | - | - | Market Area |
| 451 | 721210 | Ignition System CS 15 | 39,810 | 39,810 | - | - | Market Area |
| 452 | 721211 | Ctrl Room Pwr Mod CS 17 | 10,219 | 10,219 | - | - | Market Area |
| 453 | 721213 | TValve Operator Line Break 15 3 | 78,008 | 78,008 | - | - | Market Area |
| 454 | 721215 | Viv Operator 18 Orc | 27,892 | 27,892 | - | - | Market Area |
| 455 | 721217 | Gb MP 14 640 | 33,325 | 33,325 | - | - | Market Area |
| 456 | 721219 | Lube Oil Filters CS 3 | 21,413 | 21,413 | - | - | Western Division |
| 457 | 721221 | Full Flow Filters CS 6 | 58,857 | 58,857 | - | - | Western Division |
| 458 | 721222 | Air Comp Driver CS 6 | 23,228 | 23,228 | - | - | Western Division |
| 459 | 721223 | Air Comp. Cooling System CS 6 | 32,780 | 32,780 | - | - | Western Division |
| 460 | 721224 | Station 8 Automation | 1,330,113 | 1,330,113 | - | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|-----------------------------------|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 461 | 721226 | Pilot Gas Heaters | \$ 3,489 | \$ 3,489 | - | - | Western Division |
| 462 | 721228 | Sngl Pilot Gas Heaters | 2,888 | 2,888 | - | - | Western Division |
| 463 | 721232 | CPU 2000 Ignition Systems CS 20 | 90,725 | 90,725 | - | - | Market Area |
| 464 | 721235 | Recoat Riviera FPL | 74,355 | 74,355 | - | - | Market Area |
| 465 | 721237 | Jacket Wtr Cntrl Vlv Unit 1606 | 15,555 | 15,555 | - | - | Market Area |
| 466 | 721238 | Jacket Wtr Cntrl Vlv Unit 1605 | 14,459 | 14,459 | - | - | Market Area |
| 467 | 721239 | Jacket Wtr Cntrl Vlv Unit 1604 | 15,038 | 15,038 | - | - | Market Area |
| 468 | 721240 | Aqua Towers Year 2 Unit 1504 | 10,477 | 10,477 | - | - | Market Area |
| 469 | 721241 | Aqua Towers Year 2 Unit 1202 | 22,172 | 22,172 | - | - | Market Area |
| 470 | 721242 | Aqua Towers Year 2 Unit 1104 | 18,941 | 18,941 | - | - | Western Division |
| 471 | 721243 | Aqua Towers Year 2 Unit 1105 | 18,543 | 18,543 | - | - | Western Division |
| 472 | 721244 | Aqua Towers Year 2 Unit 1103 | 19,176 | 19,176 | - | - | Western Division |
| 473 | 721247 | Jacket Wtr Cntrl Vlv Unit 1601 | 20,375 | 20,375 | - | - | Market Area |
| 474 | 721248 | Jacket Wtr Cntrl Vlv Unit 1902 | 12,765 | 12,765 | - | - | Market Area |
| 475 | 721249 | Jacket Wtr Cntrl Vlv Unit 1901 | 12,313 | 12,313 | - | - | Market Area |
| 476 | 721250 | Aqua Towers Year 2 Unit 1004 | 7,962 | 7,962 | - | - | Western Division |
| 477 | 721251 | Aqua Towers Year 2 Unit 1003 | 10,531 | 10,531 | - | - | Market Area |
| 478 | 721252 | Jacket Wtr Cntrl Vlv Unit 1405 | 19,826 | 19,826 | - | - | Market Area |
| 479 | 721253 | Jacket Wtr Cntrl Vlv Unit 1404 | 19,772 | 19,772 | - | - | Market Area |
| 480 | 721254 | Aqua Towers Year 2 Unit 1804 | 9,362 | 9,362 | - | - | Market Area |
| 481 | 721255 | Sandpiper Pumps CS 16 | 12,616 | 12,616 | - | - | Market Area |
| 482 | 721256 | Panama City 6" 8" Ilrun | 321,086 | 321,086 | - | - | Market Area |
| 483 | 721257 | 12" Miami ILI | 346,703 | 346,703 | - | - | Market Area |
| 484 | 721258 | 3" Marianna Lat Llv 13 21C | 81,367 | 81,367 | - | - | Market Area |
| 485 | 721261 | Alec Generator | 4,969 | 4,969 | - | - | Western Division |
| 486 | 721263 | Avon Park 8" 6" Lateral Ilrun | 759,055 | 759,055 | - | - | Market Area |
| 487 | 721264 | Recoat And Lower 24" M/L @ MP 531 | 72,250 | 72,250 | - | - | Market Area |
| 488 | 721265 | Ocala 8" Valve | 4,335 | 4,335 | - | - | Market Area |
| 489 | 721266 | 6" Daytona/Deland Loop Ilrun | 2,008 | 2,008 | - | - | Market Area |
| 490 | 721270 | Aqua Towers Year 2 Unit 1203 | 5,767 | 5,767 | - | - | Market Area |
| 491 | 721271 | Aqua Towers Year 2 Unit 1505 | 10,312 | 10,312 | - | - | Market Area |
| 492 | 721274 | Lake Worth M&R Sta Washout | 4,380 | 4,380 | - | - | Market Area |
| 493 | 721277 | EAM MP 2 Migration | 149,571 | - | - | 149,571 | Market Area |
| 494 | 721280 | 6" Lakeland Lat. ILRU | 527,686 | 527,686 | - | - | Allocate |
| 495 | 721282 | Debary Rd @ Doyle Rd | 55,350 | 55,350 | - | - | Market Area |
| 496 | 721283 | Communication Equip Longville | 94,333 | 94,333 | - | - | Market Area |
| 497 | 721284 | Per Air Hoist @ CS 15 | 15,198 | 15,198 | - | - | Western Division |
| 498 | 721285 | 26" Mainline Easement Acquisition | 604,416 | 604,416 | - | - | Market Area |
| 499 | 721286 | Jacket Wtr Cntrl Vlv Unit 1402 | 5,216 | 5,216 | - | - | Market Area |
| 500 | 721291 | CDMA @ Deerhaven | 778 | 778 | - | - | Market Area |
| 501 | 721292 | CDMA @ Starke Ms | 526 | 526 | - | - | Market Area |
| 502 | 721293 | CDMA @ Raiford | 778 | 778 | - | - | Market Area |
| 503 | 721294 | Master Modem CDMA @ CS 16 | 778 | 778 | - | - | Market Area |
| 504 | 721295 | CDMA For Recips @ CS 16 | 865 | 865 | - | - | Market Area |
| 505 | 721296 | CDMA Gas Chromatograph @ CS 16 | 807 | 807 | - | - | Market Area |
| 506 | 721297 | CDMA @ Cedar Hills M/S | 526 | 526 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 | | | | Functionalization | | Zone (e) |
|----------|-------------------|-----------------------------------|--|-----------|--------|-----|-------------------|---------|------------------|
| | | | (a) | (b) | (c) | (d) | Transmission | General | |
| 507 | 721298 | Eagle Flow at Bartow B | \$ | 14,253 | \$ | - | 14,253 | - | Market Area |
| 508 | 721299 | Pratt & Whitney M&R Sta | 13,091 | 13,091 | - | - | 13,091 | - | Market Area |
| 509 | 721300 | Repair 20" ML Melbourne MP 746 | 6,091 | 6,091 | - | - | 6,091 | - | Market Area |
| 510 | 721301 | Tampa West M&R | 251,941 | - | - | - | - | - | Market Area |
| 511 | 721303 | Generator FPL Cutler Plant M&R St | 13,043 | 13,043 | - | - | 13,043 | - | Market Area |
| 512 | 721304 | Generator FPL Turkey Point M&R St | 12,826 | 12,826 | - | - | 12,826 | - | Market Area |
| 513 | 721305 | Generator FPL Pt. Everglades M&R | 11,945 | 11,945 | - | - | 11,945 | - | Market Area |
| 514 | 721306 | Generator FPL Putnam Pt M&R Sta. | 12,054 | 12,054 | - | - | 12,054 | - | Market Area |
| 515 | 721307 | Generator FPL Riviera Beach M&R | 11,241 | 11,241 | - | - | 11,241 | - | Market Area |
| 516 | 721308 | Generator FPL Cape Canaveral M&R | 11,991 | 11,991 | - | - | 11,991 | - | Market Area |
| 517 | 721309 | Generator FPL Martin North M&R St | 11,713 | 11,713 | - | - | 11,713 | - | Market Area |
| 518 | 721311 | Sarasota 8" Exposed Pipe MP 65 | 220,850 | 220,850 | - | - | 220,850 | - | Market Area |
| 519 | 721312 | Generator FPL Martin South M&R St | 11,493 | 11,493 | - | - | 11,493 | - | Market Area |
| 520 | 721313 | Backup CDMA @ CS 16 | 1,645 | - | - | - | - | - | Market Area |
| 521 | 721314 | SCADA Reliability | 48,095 | - | 48,095 | - | - | - | Western Division |
| 522 | 721317 | 8" Sarasota Lat Liv 25 3 | 212,659 | 212,659 | - | - | 212,659 | - | Market Area |
| 523 | 721318 | 8" Sarasota Lat Receiver | 599,791 | 599,791 | - | - | 599,791 | - | Market Area |
| 524 | 721319 | 12" Sarasota Receiver | 559,567 | 559,567 | - | - | 559,567 | - | Market Area |
| 525 | 721322 | 8" Sarasota Receiver | 898,521 | 898,521 | - | - | 898,521 | - | Market Area |
| 526 | 721328 | CDMA @ Worthington M/S | 515 | 515 | - | - | 515 | - | Market Area |
| 527 | 721329 | CDMA At Cecil Field M/S | 1,054 | 1,054 | - | - | 1,054 | - | Market Area |
| 528 | 721332 | Real Time Model - Gas Control | 26,546 | - | - | - | - | - | Allocate |
| 529 | 721334 | Air Compressor At CS 4 | 102,763 | 102,763 | - | - | 102,763 | - | Western Division |
| 530 | 721335 | 8" Sarasota Lat 2 Launchers | 1,157,214 | 1,157,214 | - | - | 1,157,214 | - | Market Area |
| 531 | 721336 | 12" Sanford Lateral Launcher | 827,004 | 827,004 | - | - | 827,004 | - | Market Area |
| 532 | 721337 | 12" / 10" Sanford Lat Receiver | 670,079 | 670,079 | - | - | 670,079 | - | Market Area |
| 533 | 721346 | GC Controller @ BEC | 14,349 | 14,349 | - | - | 14,349 | - | Western Division |
| 534 | 721347 | Orl4" @ Line Dr / Brdr Lk Rd | 1,380 | 1,380 | - | - | 1,380 | - | Market Area |
| 535 | 721355 | Jacket Wtr Cntrl Viv Unit 1003 | 14,268 | 14,268 | - | - | 14,268 | - | Western Division |
| 536 | 721356 | Jacket Wtr Cntrl Viv Unit 1002 | 11,110 | 11,110 | - | - | 11,110 | - | Western Division |
| 537 | 721364 | 2 Ton Crane CS 17 | 17,428 | 17,428 | - | - | 17,428 | - | Market Area |
| 538 | 721365 | MCC Panel CS 17 | 54,332 | 54,332 | - | - | 54,332 | - | Market Area |
| 539 | 721366 | Muffler 1001 CS 10 | 25,536 | 25,536 | - | - | 25,536 | - | Market Area |
| 540 | 721369 | Unit 703 Lead Line Valves | 39,901 | 39,901 | - | - | 39,901 | - | Western Division |
| 541 | 721370 | Miambeach Rectifier | 1,711 | 1,711 | - | - | 1,711 | - | Market Area |
| 542 | 721371 | Turkey Point Rectifier | 3,367 | 3,367 | - | - | 3,367 | - | Market Area |
| 543 | 721375 | Mtr Tube @ Bltstown MS CS 13 | 864 | 864 | - | - | 864 | - | Market Area |
| 544 | 721376 | Inlet Viv @ Reedy Creek East | 44,310 | 44,310 | - | - | 44,310 | - | Market Area |
| 545 | 721377 | Eagle Flow At Lake Alfred | 14,203 | 14,203 | - | - | 14,203 | - | Market Area |
| 546 | 721378 | Polk City Groundbed | 57,642 | 57,642 | - | - | 57,642 | - | Market Area |
| 547 | 721379 | Groundbed Rectifier 1 @ CS 18 | 18,882 | 18,882 | - | - | 18,882 | - | Market Area |
| 548 | 721380 | West Palm West 8" Outlet Valve | 9,272 | 9,272 | - | - | 9,272 | - | Market Area |
| 549 | 721382 | H2S Analyzer @ Baker Lab MLV 12 1 | 15,693 | 15,693 | - | - | 15,693 | - | Market Area |
| 550 | 721383 | 24" Turkey Point Lateral Digs | 83,790 | 83,790 | - | - | 83,790 | - | Market Area |
| 551 | 721388 | Recoat 26" ML @ CS 16 MP 563 | 45,889 | 45,889 | - | - | 45,889 | - | Market Area |
| 552 | 721389 | Hurk Station @ Fran | 49,972 | 49,972 | - | - | 49,972 | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Functionalization | | | | Zone (e) |
|----------|-------------------|---|--|------------------|-------------|----------------|------------------|
| | | | Claimed Balance in Account 106 @ 5/31/2009 (a) | Transmission (b) | General (c) | Intangible (d) | |
| 553 | 721390 | Texas Gas Check Valve | \$ 5,341 | \$ 5,341 | - | \$ - | Western Division |
| 554 | 721392 | 26" Mainline Pig Receiver CS 20 | 870,381 | 870,381 | - | - | Market Area |
| 555 | 721395 | 30" ML Upgrade MP 409 Hammock | 1,146,039 | 1,146,039 | - | - | Market Area |
| 556 | 721396 | 30" ML Upgrade MP 411 Emerald | 1,418,910 | 1,418,910 | - | - | Market Area |
| 557 | 721397 | 24" ML Upgrade MP 409 Hammock | 727,244 | 727,244 | - | - | Market Area |
| 558 | 721398 | 26" Mainline Pig Launcher CS 19 | 1,211,444 | 1,211,444 | - | - | Market Area |
| 559 | 721399 | 26" Mainline Drip 19 | 677,480 | 677,480 | - | - | Market Area |
| 560 | 721400 | 12" Sanford Lat 46/Sylvanpk | 1,017,543 | 1,017,543 | - | - | Market Area |
| 561 | 721401 | Eng Sys & Components Unit 703 | 384,294 | 384,294 | - | - | Western Division |
| 562 | 721402 | Recip Sump Pump CS 17 | 13,286 | 13,286 | - | - | Market Area |
| 563 | 721403 | H2S Analyzer @ St. Regis Mtr St | 15,537 | 15,537 | - | - | Market Area |
| 564 | 721406 | 4" Valves Frostproof M&R Sta. | 29,093 | 29,093 | - | - | Market Area |
| 565 | 721408 | 2" Tap On 30" ML For 24" ML | 41,403 | 41,403 | - | - | Market Area |
| 566 | 721409 | Chipley 3" Lateral Pipe | 75,050 | 75,050 | - | - | Market Area |
| 567 | 721410 | Daniel 2350A Contr. Pearl River | 3,493 | 3,493 | - | - | Western Division |
| 568 | 721411 | 8" Riviera FP&L Lateral Mats | 7,757 | 7,757 | - | - | Market Area |
| 569 | 721412 | 1306 Pier | 9,314 | 9,314 | - | - | Market Area |
| 570 | 721413 | 20" ML Vent Stack | 4,051 | 4,051 | - | - | Market Area |
| 571 | 721415 | 1406 Pier | 13,218 | 13,218 | - | - | Market Area |
| 572 | 721416 | Daniel 2350A Contr. Alabama Ele | 10,568 | 10,568 | - | - | Western Division |
| 573 | 721417 | Tower Lights Upgrade | 20,718 | 20,718 | - | - | Market Area |
| 574 | 721419 | CS 12 Fencing | 36,160 | 36,160 | - | - | Market Area |
| 575 | 721424 | Franklinton Automation Upgrade | 1,456,676 | 1,456,676 | - | - | Western Division |
| 576 | 721425 | Aqua Towers Year 2 Unit 1802 | 8,513 | 8,513 | - | - | Market Area |
| 577 | 721426 | Control Panel | 10,669 | 10,669 | - | - | Market Area |
| 578 | 721428 | Unit Hp Upgrade & Catalytic Conv | 161,020 | 161,020 | - | - | Western Division |
| 579 | 721429 | Marketing Fleet Maitland Vehicle | 79,790 | 79,790 | - | - | Western Division |
| 580 | 721430 | 20" ML K. Jct to CS 19 ILRun | 18,054 | - | 18,054 | - | Market Area |
| 581 | 721434 | 24" ML CS 18 K. Jct. ILRun | 286,117 | 286,117 | - | - | Market Area |
| 582 | 721437 | 24" ML Recoat D/S Perry @ CS 15 | 272,018 | 272,018 | - | - | Market Area |
| 583 | 721438 | Sarasota 8" @ Mill Creek | 300,322 | 300,322 | - | - | Market Area |
| 584 | 721439 | Clean / Caliper / IL Station 4 to 6 | 618,498 | 618,498 | - | - | Market Area |
| 585 | 721444 | Eng Sys And Components Unit 904 | 546,277 | 546,277 | - | - | Western Division |
| 586 | 721447 | Eng Sys & Components Unit 902 | 809,292 | 809,292 | - | - | Western Division |
| 587 | 721448 | Eng Sys & Components Unit 905 | 236,120 | 236,120 | - | - | Western Division |
| 588 | 721449 | Eng Sys & Components Unit 905 | 308,503 | 308,503 | - | - | Western Division |
| 589 | 721450 | Eng & Sys Components Unit 7703 | 108,074 | 108,074 | - | - | Western Division |
| 590 | 721451 | Turbine Exchange Unit 805 | 634,259 | 634,259 | - | - | Western Division |
| 591 | 721452 | Eng & Sys Components Unit 806 | 359,092 | 359,092 | - | - | Western Division |
| 592 | 721453 | Pipeline Integrity - 14-1 To 14-2 24" M/L | 245,310 | 245,310 | - | - | Market Area |
| 593 | 721454 | 30" ML Upgrade @ Harmony Sub | 6,314,073 | 6,314,073 | - | - | Market Area |
| 594 | 721455 | 20" ML Upgrade @ Harmony Sub | 4,078,602 | 4,078,602 | - | - | Market Area |
| 595 | 721456 | 24" Pig Receiver Valve @ CS 12 | 321,127 | 321,127 | - | - | Market Area |
| 596 | 721460 | 6" Oldsmar Lat Racetrack #2 | 1,253,880 | 1,253,880 | - | - | Market Area |
| 597 | 721461 | 30" ML Upgrade St. Cloud Elem. | 1,718,121 | 1,718,121 | - | - | Market Area |
| 598 | 721463 | 1303 Engine & Comp. Betterments | 363,788 | 363,788 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed | Functionalization | | | | Zone (e) |
|----------|-------------------|---|------------------------------------|-------------------|-------------|----------------|------------------|----------|
| | | | Balance in Account 106 @ 5/31/2009 | Transmission (b) | General (c) | Intangible (d) | | |
| 599 | 721464 | 1305 A&B Compressor Betterments | \$ 237,259 | \$ 237,259 | - | - | Market Area | |
| 600 | 721465 | 1603 Power Head Exchange | 138,367 | 138,367 | - | - | Market Area | |
| 601 | 721467 | 12" Miami Lat Pipe NW 35t | 349,928 | 349,928 | - | - | Market Area | |
| 602 | 721468 | 18" St. Pete Assessment Dig C 5 | 161,669 | 161,669 | - | - | Market Area | |
| 603 | 721469 | Compressor Exch. Unit 3003 | 34,273 | 34,273 | - | - | Market Area | |
| 604 | 721470 | 14" St. Pete Assessment Digs | 896,807 | 896,807 | - | - | Market Area | |
| 605 | 721471 | 1101 Engine & Comp. Betterments | 470,153 | 470,153 | - | - | Western Division | |
| 606 | 721472 | 1104 Engine Betterments | 207,097 | 207,097 | - | - | Western Division | |
| 607 | 721473 | 1203 A&B Compressor Betterments | 60,164 | 60,164 | - | - | Market Area | |
| 608 | 721474 | 1501 Engine & Comp Betterments | 234,282 | 234,282 | - | - | Market Area | |
| 609 | 721475 | 1404 Engine Betterments | 244,401 | 244,401 | - | - | Market Area | |
| 610 | 721476 | 1003 A&B Compressor Betterments | 40,527 | 40,527 | - | - | Market Area | |
| 611 | 721477 | 1004 Engine & "B" Compressor | 490,526 | 490,526 | - | - | Western Division | |
| 612 | 721478 | 2224 Power Head Exchange | 17,272 | 17,272 | - | - | Western Division | |
| 613 | 721479 | 20" ML Upgrade St. Cloud Elem. | 1,212,593 | 1,212,593 | - | - | Market Area | |
| 614 | 721484 | 8" Sarasota IL Run | 368,452 | 368,452 | - | - | Market Area | |
| 615 | 721487 | Bury Aerial Span 6" Lakeland Lat | 278,387 | 278,387 | - | - | Market Area | |
| 616 | 721488 | 6" W Miami Lat Sw 24St / SW79 Ave | 141,417 | 141,417 | - | - | Market Area | |
| 617 | 721489 | 8" Vero Beach Lat Loop | 1,395,256 | 1,395,256 | - | - | Market Area | |
| 618 | 721491 | Pipeline Integrity - 14-2 To 14-3 24" ML | 385,020 | 385,020 | - | - | Market Area | |
| 619 | 721492 | Exhst Headers 1001 & 1003 | 89,113 | 89,113 | - | - | Western Division | |
| 620 | 721493 | Remote Blowdown MLV17 3 & 17 3A | 453,951 | 453,951 | - | - | Market Area | |
| 621 | 721494 | Exposed Pipe Panama City 8" Lat. | 385,753 | 385,753 | - | - | Market Area | |
| 622 | 721495 | JW Fin Fan 1202 CS 12 | 22,826 | 22,826 | - | - | Market Area | |
| 623 | 721498 | Air Compressor | 89,360 | 89,360 | - | - | Western Division | |
| 624 | 721499 | Air Dryer | 7,384 | 7,384 | - | - | Western Division | |
| 625 | 721500 | Incoming Power Upgrade CS #6 | 39,216 | 39,216 | - | - | Western Division | |
| 626 | 721501 | Jw Fin Fan 1305 @ CS 13 | 26,229 | 26,229 | - | - | Western Division | |
| 627 | 721502 | Jw Fin Fan 1102 @ CS 11 | 26,051 | 26,051 | - | - | Market Area | |
| 628 | 721503 | Jw Fin Fan 1201 @ CS 12 | 20,836 | 20,836 | - | - | Western Division | |
| 629 | 721504 | Jw Fin Fan 1402 @ CS 14 | 24,895 | 24,895 | - | - | Market Area | |
| 630 | 721505 | Jw Fin Fan Unit 1005 @ CS 10 | 22,694 | 22,694 | - | - | Market Area | |
| 631 | 721507 | 324' of 8" Ouc Lat | 100,973 | 100,973 | - | - | Western Division | |
| 632 | 721510 | 12" Sanford Lateral IL Run | 155,908 | 155,908 | - | - | Market Area | |
| 633 | 721512 | Pipeline Integrity - 4" Tampa East Lat | 206,002 | 206,002 | - | - | Market Area | |
| 634 | 721513 | Pipeline Integrity - 6" Tampa S Gardinier Lat | 689,372 | 689,372 | - | - | Market Area | |
| 635 | 721515 | MCC @ CS 12 | 155,958 | 155,958 | - | - | Market Area | |
| 636 | 721516 | Recoat Plantation Meter Station | 54,418 | 54,418 | - | - | Market Area | |
| 637 | 721517 | Foundation Stabilization 1206 | 21,722 | 21,722 | - | - | Market Area | |
| 638 | 721519 | Perdido Rectifier/GB CS 12 | 16,441 | 16,441 | - | - | Western Division | |
| 639 | 721519 | Perdido Rectifier/GB CS 12 | 12,432 | 12,432 | - | - | Market Area | |
| 640 | 721520 | Lab C9 Upgde MLV 12 | 29,236 | 29,236 | - | - | Market Area | |
| 641 | 721521 | 210 Bn Rundown Tank @ CS 10 | 10,391 | 10,391 | - | - | Market Area | |
| 642 | 721522 | Centry Grndbed CS 12 | 22,116 | 22,116 | - | - | Western Division | |
| 643 | 721523 | Unit 1203 Valves CS 12 | 31,044 | 31,044 | - | - | Market Area | |
| 644 | 721524 | Unit 1202 Valves CS 12 | 30,347 | 30,347 | - | - | Market Area | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|--|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 645 | 721525 | Unit 1003 Valves CS 10 | \$ 56,894 | \$ 56,894 | - | - | Western Division |
| 646 | 721526 | Pipeline Integrity - 6" Dania Lateral | 217,462 | 217,462 | - | - | Market Area |
| 647 | 721527 | Pipeline Integrity - 8" Inglis Lateral | 454,989 | 454,989 | - | - | Market Area |
| 648 | 721528 | Pipeline Integrity - 6" Leesburg Lateral | 602,008 | 602,008 | - | - | Market Area |
| 649 | 721529 | Pipeline Integrity - 6" Oldsmar Lateral | 180,016 | 180,016 | - | - | Market Area |
| 650 | 721530 | Pipeline Integrity - 6" Ocala Lateral | 131,210 | 131,210 | - | - | Market Area |
| 651 | 721531 | Pipeline Integrity - 16" St Pete Loop (Vb) | 171,743 | 171,743 | - | - | Market Area |
| 652 | 721532 | Recoat Panama City 8" Lateral | 35,156 | 35,156 | - | - | Market Area |
| 653 | 721534 | Deep Ground Bed Opa Locka | 51,238 | 51,238 | - | - | Market Area |
| 654 | 721535 | Deep Ground Bed Ft. L'Dale Rect | 54,873 | 54,873 | - | - | Market Area |
| 655 | 721536 | Deep Gb Snapper Creek Rect | 59,427 | 59,427 | - | - | Market Area |
| 656 | 721537 | Recoat CS 20 Lead Line Headers/Pipi | 132,099 | 132,099 | - | - | Market Area |
| 657 | 721539 | 4" Elast Seal Valves Avon Park | 24,765 | 24,765 | - | - | Market Area |
| 658 | 721540 | Exposed Pipe Avon Park 8" Lateral | 88,702 | 88,702 | - | - | Market Area |
| 659 | 721541 | 12" Sarasota Ilrun | 176,882 | 176,882 | - | - | Market Area |
| 660 | 721543 | Clean Burn Heads Unit 1202 | 463,787 | 463,787 | - | - | Market Area |
| 661 | 721545 | Groundbed Rectifier 2 @ CS 18 | 37,408 | 37,408 | - | - | Market Area |
| 662 | 721548 | Liquid Dump @ Tall South M&R | 4,958 | 4,958 | - | - | Market Area |
| 663 | 721575 | Recoat Crescent City M&R Station | 57,678 | 57,678 | - | - | Market Area |
| 664 | 721576 | 3604 Valve Mods Carnes CS 342 | 42,563 | 42,563 | - | - | Market Area |
| 665 | 721578 | 26" ML CS 19 20 IL Run | 189,438 | 189,438 | - | - | Western Division |
| 666 | 721579 | Pipeline Integrity - 20" ML CS19 CS20 | 582,446 | 582,446 | - | - | Market Area |
| 667 | 721581 | DWGB MP 219.17 | 28,169 | 28,169 | - | - | Market Area |
| 668 | 721582 | Fire Detection CS #3 | 32,815 | 32,815 | - | - | Western Division |
| 669 | 721583 | Gas Detection CS #3 | 34,948 | 34,948 | - | - | Western Division |
| 670 | 721584 | Rectifier 18A MP 202.4 | 9,864 | 9,864 | - | - | Western Division |
| 671 | 721585 | Deep Well Groundbed Orange, TX | 36,617 | 36,617 | - | - | Western Division |
| 672 | 721586 | Transfer Switch CS #6 | 38,037 | 38,037 | - | - | Western Division |
| 673 | 721588 | H2S Monitor | 22,694 | 22,694 | - | - | Western Division |
| 674 | 721589 | Pipeline Integrity - VS 8-0 To 8-1 | 313,442 | 313,442 | - | - | Western Division |
| 675 | 721590 | Pipeline Integrity - VS 8-3 To 8-4 | 222,839 | 222,839 | - | - | Western Division |
| 676 | 721591 | C9+ Chromat Zachary | 54,847 | 54,847 | - | - | Western Division |
| 677 | 721592 | Market Srv Hotlap Pool Proj | 188,787 | - | - | 188,787 | Allocate |
| 678 | 721593 | Eng Sys & Components 602/603 | 174,241 | 174,241 | - | - | Western Division |
| 679 | 721598 | 30" ML Digs CS 12 CS 13 | 28,865 | 28,865 | - | - | Market Area |
| 680 | 721599 | Unit 1105 Engine Betterments | 434,363 | 434,363 | - | - | Western Division |
| 681 | 721600 | 4" Valve Indiantown M&R Station | 5,979 | 5,979 | - | - | Market Area |
| 682 | 721601 | 24" ML Drip 18 | 227,844 | 227,844 | - | - | Market Area |
| 683 | 721602 | 8" Sarasota Fit. / Pipe 1853+04 | 150,727 | 150,727 | - | - | Market Area |
| 684 | 721603 | 51" 22" ML Pipe | 80,335 | 80,335 | - | - | Market Area |
| 685 | 721604 | No. 2 10K Gallon Tank @ Car | 93,597 | 93,597 | - | - | Western Division |
| 686 | 721605 | 4" Suc/Disch Blowdown Viv Carnes | 8,907 | 8,907 | - | - | Market Area |
| 687 | 721608 | Jacket Water Control Valve 1001 | 10,750 | 10,750 | - | - | Western Division |
| 688 | 721610 | 2" Ball Valve Lake Alfred M&R | 3,209 | 3,209 | - | - | Western Division |
| 689 | 721611 | Jacket Water Control Valve 1201 | 10,552 | 10,552 | - | - | Market Area |
| 690 | 721612 | Jacket Water Control Valve 1202 | 10,663 | 10,663 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|------------------|
| | | | | Transmission (b) | General (c) | |
| 691 | 721614 | Water Softener CS 16 | \$ 6,228 | \$ 6,228 | - | Market Area |
| 692 | 721615 | Flywheel Brackets CS 16 | 4,187 | 4,187 | - | Market Area |
| 693 | 721616 | Flywheel Brackets CS 20 | 9,738 | 9,738 | - | Market Area |
| 694 | 721617 | Aqua Cooling Tower Unit 1803 | 8,897 | 8,897 | - | Market Area |
| 695 | 721618 | Bristol RTU @ CF Industries MS | 4,701 | 4,701 | - | Market Area |
| 696 | 721619 | Eagle RTU @ Avon Park M&R Sta. | 12,209 | 12,209 | - | Market Area |
| 697 | 721621 | Flywheel Brackets CS 18 | 10,527 | 10,527 | - | Market Area |
| 698 | 721622 | Flywheel Brackets CS 15 | 5,369 | 5,369 | - | Market Area |
| 699 | 721623 | Flywheel Brackets CS 14 | 5,358 | 5,358 | - | Market Area |
| 700 | 721625 | Jacket Water Control Valve 1401 | 18,358 | 18,358 | - | Market Area |
| 701 | 721626 | Jacket Water Control Valve 1403 | 11,714 | 11,714 | - | Market Area |
| 702 | 721628 | Air Holst CS #6 | 10,835 | 10,835 | - | Western Division |
| 703 | 721629 | Cape Canaveral 12 3rd Party Dam | (18,168) | (18,168) | - | Market Area |
| 704 | 721630 | RTU Plymouth Lang M&R Sta. | 7,909 | 7,909 | - | Market Area |
| 705 | 721631 | Bristol RTU @ Port St. Lucie | 3,365 | 3,365 | - | Market Area |
| 706 | 721632 | 14" St. Pete Anomaly Dig D 1 | 396,697 | 396,697 | - | Market Area |
| 707 | 721633 | 4" Orlando North Lateral | 91,188 | 91,188 | - | Market Area |
| 708 | 721637 | Unit 1606 Turbocharger Exchange | 162,227 | 162,227 | - | Market Area |
| 709 | 721638 | Unit 1601 Engine Components | 243,341 | 243,341 | - | Market Area |
| 710 | 721639 | 1302 A&B Compressor Exchange | 169,701 | 169,701 | - | Market Area |
| 711 | 721640 | Unit 1204 A&B Comp. Components | 32,327 | 32,327 | - | Market Area |
| 712 | 721641 | 6" Tampa North Lateral Assess. | 66,623 | 66,623 | - | Market Area |
| 713 | 721642 | 10" Sanford Ecda Lat. Assessmen | 274,274 | 274,274 | - | Market Area |
| 714 | 721643 | Unit 1405 Engine Components | 198,678 | 198,678 | - | Market Area |
| 715 | 721644 | 4" St. Pete North Lateral Asses | 48,072 | 48,072 | - | Market Area |
| 716 | 721645 | Ft. Pierce 16M Meter | 16,086 | 16,086 | - | Market Area |
| 717 | 721647 | Surge Suppressors | 15,886 | 15,886 | - | Western Division |
| 718 | 721648 | Jacket Water Control Valve 1301 | 16,176 | 16,176 | - | Market Area |
| 719 | 721649 | Jacket Water Control Valve 1304 | 20,762 | 20,762 | - | Market Area |
| 720 | 721650 | Jacket Water Control Valve 1305 | 16,774 | 16,774 | - | Market Area |
| 721 | 721651 | Jacket Water Control Valve 1101 | 17,303 | 17,303 | - | Western Division |
| 722 | 721652 | Jacket Water Control Valve 1102 | 12,082 | 12,082 | - | Western Division |
| 723 | 721653 | Jacket Water Control Valve 1103 | 12,102 | 12,102 | - | Western Division |
| 724 | 721654 | Reg. Station Progress Village | 414,369 | 414,369 | - | Market Area |
| 725 | 721655 | Recoat 3" Lake City Lat.475 Ft | 62,187 | 62,187 | - | Market Area |
| 726 | 721656 | Daniel 2500 Lake Worth N. | 3,479 | 3,479 | - | Market Area |
| 727 | 721662 | RTU Sanford FPU | 9,020 | 9,020 | - | Market Area |
| 728 | 721665 | Mt. Dora Valve 3rd Party Damage | 7,914 | 7,914 | - | Market Area |
| 729 | 721667 | Delta Valves Frostproof M&R St. | 9,442 | 9,442 | - | Market Area |
| 730 | 721668 | 6" Tampa South Lateral Assess. | 80,950 | 80,950 | - | Market Area |
| 731 | 721671 | Pietro Monitors Avon Park FPC | 19,376 | 19,376 | - | Market Area |
| 732 | 721672 | St.Pt Lat / Loop Culvert / Drain / Fill | 32,485 | 32,485 | - | Market Area |
| 733 | 721673 | Shafer Hand Pump 19 1A | 8,262 | 8,262 | - | Market Area |
| 734 | 721674 | Shafer Hand Pump 18 3A | 8,229 | 8,229 | - | Market Area |
| 735 | 721675 | Shafer Hand Pump 19 2A | 8,161 | 8,161 | - | Market Area |
| 736 | 721677 | Pipeyard Exp. Brooker Cdc | 23,026 | 23,026 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | Zone (e) |
|----------|-------------------|--|--|-------------------|-------------|------------------|
| | | | | Transmission (b) | General (c) | |
| 737 | 721678 | Power Head Exchange Unit 1302 | \$ 121,920 | \$ 121,920 | - | Market Area |
| 738 | 721679 | Teco Hardee Gc Controller | 10,302 | 10,302 | - | Market Area |
| 739 | 721682 | 18" St. Pete Upg @ Champ Gate | 2,064,601 | 2,064,601 | - | Market Area |
| 740 | 721685 | 4" Orlando N. Lat @ Thompson | 828,506 | 828,506 | - | Market Area |
| 741 | 721686 | 4" Clearwater Nlat Coachmn | 989,679 | 989,679 | - | Market Area |
| 742 | 721687 | 26" Class Loc. Upgrade Viera | 9,781,540 | 9,781,540 | - | Market Area |
| 743 | 721683 | CPDM To ProActive | 153,384 | - | - | Allocate |
| 744 | 721694 | Pier Unit 1105 | 15,925 | 15,925 | - | Western Division |
| 745 | 721695 | Teco Martin RTU & Transmitter | 6,549 | 6,549 | - | Market Area |
| 746 | 721696 | MER Sump Pump | 8,178 | 8,178 | - | Western Division |
| 747 | 721697 | 1605 Engine Components | 270,725 | 270,725 | - | Market Area |
| 748 | 721702 | 26" Pipe Upgrade MLV 17 2X | 5,510,069 | 5,510,069 | - | Market Area |
| 749 | 721703 | RTU at Defuniak Springs Mr | 5,051 | 5,051 | - | Market Area |
| 750 | 721704 | 904 Main Lube Oil Filter Case | 18,519 | 18,519 | - | Western Division |
| 751 | 721705 | DWGB & Rectifier@Citronelle | 29,441 | 29,441 | - | Western Division |
| 752 | 721706 | Pier 1001 | 7,742 | 7,742 | - | Western Division |
| 753 | 721707 | Tower Light System | 17,885 | 17,885 | - | Western Division |
| 754 | 721708 | Boggy Creek Road Bridge CIAC | 40 | - | - | Market Area |
| 755 | 721709 | 10 Ton & 2 Ton O/Head Cranes CS 7 | 88,303 | 88,303 | - | Western Division |
| 756 | 721710 | EFM Tampa East Regulator | 16,771 | 16,771 | - | Market Area |
| 757 | 721711 | Eagle RTU Gainesville North | 26,224 | 26,224 | - | Market Area |
| 758 | 721712 | Sump Pump At CS 14 | 8,119 | 8,119 | - | Market Area |
| 759 | 721713 | 1305 Aqua Tower | 8,543 | 8,543 | - | Market Area |
| 760 | 721714 | Turkey Point Lat Easement Acquis | 8,269 | 8,269 | - | Market Area |
| 761 | 721715 | 903 Main Lube Oil Filter Case | 18,576 | 18,576 | - | Western Division |
| 762 | 721716 | 1205 Pier | 11,832 | 11,832 | - | Market Area |
| 763 | 721717 | Gas Chromatograph Ocala M&R Sta. | 126,050 | 126,050 | - | Market Area |
| 764 | 721718 | Exxon Pr Lat & Mr Sta. | 8,321 | 8,321 | - | Western Division |
| 765 | 721719 | Retire United Perry Co | 1,505 | 1,505 | - | Western Division |
| 766 | 721720 | Eagle RTU Coriolis Indiantown | 19,427 | 19,427 | - | Market Area |
| 767 | 721721 | Groundbed W/ Rectifier MP 4.5 | 25,017 | 25,017 | - | Western Division |
| 768 | 721722 | Groundbed W/ Rectifier 8.0A | 23,907 | 23,907 | - | Western Division |
| 769 | 721725 | Tower Light LA | 21,612 | 21,612 | - | Western Division |
| 770 | 721726 | Tower Light MS | 9,137 | 9,137 | - | Western Division |
| 771 | 721727 | Tower Light AL | 7,614 | 7,614 | - | Western Division |
| 772 | 721728 | Tower Light FL | 47,123 | 47,123 | - | Market Area |
| 773 | 721729 | Air Conditioning Units Compressor Station - 18 | 11,404 | 11,404 | - | Market Area |
| 774 | 721730 | RTU Eagle @ Vero Generating St. | 9,517 | 9,517 | - | Market Area |
| 775 | 721731 | Tower Light TX | 14,591 | 14,591 | - | Western Division |
| 776 | 721732 | 24" @ Shingle Creek MP 675 | 1,800,430 | 1,800,430 | - | Market Area |
| 777 | 721733 | Eagle RTU @ Miam M&R Station | 12,123 | 12,123 | - | Market Area |
| 778 | 721735 | Electric Motors on Gas Coolers | 2,484 | 2,484 | - | Western Division |
| 779 | 721736 | RTU @ Panama City North M&R St. | 7,631 | 7,631 | - | Market Area |
| 780 | 721738 | 20" ML KJct CS 19 Anomaly Digs | 625,202 | 625,202 | - | Market Area |
| 781 | 721739 | Eng & Sys Components Unit 601 | 379,200 | 379,200 | - | Western Division |
| 782 | 721740 | 24" M/L Upgrade Near MLV 17 2X | 1,350,162 | 1,350,162 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 783 | 721741 | Allen Bradley Unit Controllers | \$ 671,475 | \$ 671,475 | - | - | Western Division |
| 784 | 721742 | Eng Sys & Comp Unit 701 | 610,999 | 610,999 | - | - | Western Division |
| 785 | 721743 | RTU @ Clarke Mobile Meter Sta. | 18,450 | 18,450 | - | - | Western Division |
| 786 | 721745 | 4" Leesburg Lateral Ecda | 52,419 | 52,419 | - | - | Market Area |
| 787 | 721746 | Water Well Pump Compressor Station - 17 | 10,093 | 10,093 | - | - | Market Area |
| 788 | 721748 | Maitland Project | 946,074 | - | - | 946,074 | Market Area |
| 789 | 721749 | Automatic External Defibrillators | 39,742 | - | 39,742 | - | Market Area |
| 790 | 721750 | Aerial Patrol Plane | 247,750 | - | 247,750 | - | Market Area |
| 791 | 721751 | RTU @ Leon Meter Station | 11,578 | 11,578 | - | - | Market Area |
| 792 | 721752 | CS 10 Re Automation | 1,423,690 | 1,423,690 | - | - | Western Division |
| 793 | 721753 | Turbine Exchange Unit 3003 | 57,858 | 57,858 | - | - | Market Area |
| 794 | 721754 | Unit Controller 301 & Sta Master | 573,847 | 573,847 | - | - | Western Division |
| 795 | 721756 | Air Hoist CS 13 Caryville | 17,883 | 17,883 | - | - | Market Area |
| 796 | 721757 | Lake Wales 3" Vent Pipe | 4,772 | 4,772 | - | - | Market Area |
| 797 | 721759 | Unit 2224 Engine Components | 141,693 | 141,693 | - | - | Western Division |
| 798 | 721760 | Safety Climb Devices Towers | 42,782 | 42,782 | - | - | Market Area |
| 799 | 721761 | Leesburg 4" @Cr44 & FL L | 661,322 | 661,322 | - | - | Market Area |
| 800 | 721762 | 12" Sarasota Lat Anomaly Digs | 291,928 | 291,928 | - | - | Market Area |
| 801 | 721763 | Unit 1503 Pier | 5,158 | 5,158 | - | - | Market Area |
| 802 | 721766 | Exposed Pipe E. While Lake Lat. | 68,335 | 68,335 | - | - | Western Division |
| 803 | 721768 | Pipeline Integrity - 8" Deerhaven Lateral | 125,929 | 125,929 | - | - | Market Area |
| 804 | 721769 | Pipeline Integrity - 4" Gainesville Lat. | 183,683 | 183,683 | - | - | Market Area |
| 805 | 721770 | Pipeline Integrity - 6" Gainesville Loop | 192,026 | 192,026 | - | - | Market Area |
| 806 | 721771 | 1303 Foundation Stabilization | 323,527 | 323,527 | - | - | Market Area |
| 807 | 721772 | Viv Operator @ Blountstown | 5,008 | 5,008 | - | - | Market Area |
| 808 | 721773 | Viv Operator @ Chipley Ms | 3,827 | 3,827 | - | - | Market Area |
| 809 | 721777 | Thermocouples 1306 CS 13 | 33,143 | 33,143 | - | - | Market Area |
| 810 | 721778 | Valve Actuators FPL Cullter | 43,473 | 43,473 | - | - | Market Area |
| 811 | 721782 | Pipeline Integrity - 8" Miamiwest Loop | 275,772 | 275,772 | - | - | Market Area |
| 812 | 721783 | 24" ML Rectifier And Groundbed | 61,164 | 61,164 | - | - | Market Area |
| 813 | 721784 | Reedy Creek Lat Rectifier & Gb | 29,020 | 29,020 | - | - | Market Area |
| 814 | 721785 | 18" St. Pete Lat GBed & Rectifier | 31,116 | 31,116 | - | - | Market Area |
| 815 | 721786 | 4" Reedy Creek Loop Valve | 84,459 | 84,459 | - | - | Market Area |
| 816 | 721789 | Drip Opelousas 4" | 12,514 | 12,514 | - | - | Market Area |
| 817 | 721790 | Bridges On Pushepatapa Creek | 211,525 | 211,525 | - | - | Western Division |
| 818 | 721793 | CS 20 20" M/L Opp | 19,203 | 19,203 | - | - | Western Division |
| 819 | 721795 | Valve Actuator Winter Haven | 16,257 | 16,257 | - | - | Market Area |
| 820 | 721796 | Valve Actuator Pierce | 15,707 | 15,707 | - | - | Market Area |
| 821 | 721797 | Pipeline Integrity - 8" Avon Park Loop | 247,022 | 247,022 | - | - | Market Area |
| 822 | 721803 | CS 18 Fully Automate | 141,748 | 141,748 | - | - | Market Area |
| 823 | 721805 | Pier 1804 Finfan Tower | 4,191 | 4,191 | - | - | Market Area |
| 824 | 721809 | 24" ML Recoat Prior. 4 6 CS 15 | 536,788 | 536,788 | - | - | Market Area |
| 825 | 721810 | 1504 Lead Line Viv @ CS 15 | 31,906 | 31,906 | - | - | Market Area |
| 826 | 721811 | 1505 Lead Line Viv @ CS 15 | 31,502 | 31,502 | - | - | Market Area |
| 827 | 721812 | Pipeline Integrity - 24" 15 0 To 15 1 | 389,365 | 389,365 | - | - | Market Area |
| 828 | 721815 | 24" Piping Recoat CS 14 | 395,000 | 395,000 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 | | | | Functionalization | | Zone (e) |
|----------|-------------------|--|--|---------|-----|---------|-------------------|------------|------------------|
| | | | (a) | (b) | (c) | (d) | General | Intangible | |
| 829 | 721817 | Valve Operator Barlow FPC A | \$ | 8,407 | \$ | 8,407 | - | - | Market Area |
| 830 | 721818 | Valve Operator Clearwater N | | 13,411 | | 13,411 | - | - | Market Area |
| 831 | 721819 | Valve Operator Higgins | | 8,396 | | 8,396 | - | - | Market Area |
| 832 | 721820 | Valve Operator St. Pete Border | | 10,661 | | 10,661 | - | - | Market Area |
| 833 | 721822 | 4" Clearwater So. Lat Assess. | | 37,173 | | 37,173 | - | - | Market Area |
| 834 | 721823 | Pipeline Integrity - 10" St. Pete Loop | | 170,174 | | 170,174 | - | - | Market Area |
| 835 | 721824 | Pipeline Integrity - 8" St. Pete Lateral | | 193,991 | | 193,991 | - | - | Market Area |
| 836 | 721825 | Pipeline Integrity - 8" Oldsmar Loop | | 125,927 | | 125,927 | - | - | Market Area |
| 837 | 721826 | Pipeline Integrity - 4" Tampa West Lat | | 218,424 | | 218,424 | - | - | Market Area |
| 838 | 721827 | Tampa East Reg Driveway | | 101,013 | | 101,013 | - | - | Market Area |
| 839 | 721830 | CS #6 Unit Suction Control | | 437,824 | | 437,824 | - | - | Western Division |
| 840 | 721831 | Air Intake on Units CS #6 | | 25,444 | | 25,444 | - | - | Western Division |
| 841 | 721832 | Emergency Generator CS #6 | | 182,276 | | 182,276 | - | - | Western Division |
| 842 | 721833 | CS 10 MCC & SW Rack | | 134,943 | | 134,943 | - | - | Western Division |
| 843 | 721834 | Unit Valves 1001 CS 10 | | 59,954 | | 59,954 | - | - | Market Area |
| 844 | 721835 | Recoat Transitions 20" ML Spans | | 255,406 | | 255,406 | - | - | Western Division |
| 845 | 721836 | Tank For Air Compressor | | 16,120 | | 16,120 | - | - | Western Division |
| 846 | 721838 | IL & Cleaning Chacahoula Lat | | 242,669 | | 242,669 | - | - | Western Division |
| 847 | 721839 | Station Bypass Valve Operator | | 45,966 | | 45,966 | - | - | Allocate |
| 848 | 721845 | MP2 / EAM Conversion Project | | 65,479 | | 65,479 | - | - | Allocate |
| 849 | 721847 | Pipe Inspection Program | | 107,601 | | 107,601 | - | - | Allocate |
| 850 | 721848 | GIS Migration on APDM Proj | | 331,826 | | 331,826 | - | - | Western Division |
| 851 | 721849 | Tower Lights TX | | 42,774 | | 42,774 | - | - | Western Division |
| 852 | 721850 | Tower Lights FL | | 23,652 | | 23,652 | - | - | Market Area |
| 853 | 721853 | 55' 22" ML Pipe | | 14,639 | | 14,639 | - | - | Western Division |
| 854 | 721854 | Unit 1306 Engine Components | | 70,126 | | 70,126 | - | - | Market Area |
| 855 | 721859 | 20" ML K Jct CS 19 Anomaly Dig | | 502,994 | | 502,994 | - | - | Western Division |
| 856 | 721860 | Unit 1105 Compressor Components | | 63,192 | | 63,192 | - | - | Market Area |
| 857 | 721862 | Unit 1203 Engine Components | | 70,894 | | 70,894 | - | - | Western Division |
| 858 | 721863 | Unit 1104 Assessory Drive Excha | | 62,233 | | 62,233 | - | - | Western Division |
| 859 | 721864 | Unit 1202 Engine Components | | 109,016 | | 109,016 | - | - | Market Area |
| 860 | 721865 | Unit 1204 Engine Components | | 111,323 | | 111,323 | - | - | Market Area |
| 861 | 721866 | Turbocharger Exchange Unit 1506 | | 59,004 | | 59,004 | - | - | Market Area |
| 862 | 721867 | Unit 1404 Water Pump | | 64,701 | | 64,701 | - | - | Market Area |
| 863 | 721868 | Unit 1701 Power Head Exchange | | 125,208 | | 125,208 | - | - | Market Area |
| 864 | 721869 | Unit 1702 Engine Components | | 74,229 | | 74,229 | - | - | Market Area |
| 865 | 721870 | Unit 1704 Blower Exchange | | 31,124 | | 31,124 | - | - | Market Area |
| 866 | 721871 | Unit 1703 Power Head Exchange | | 121,220 | | 121,220 | - | - | Market Area |
| 867 | 721872 | Unit 1705 Power Head Exchange | | 161,989 | | 161,989 | - | - | Market Area |
| 868 | 721873 | Unit 1003 Engine Components | | 492,838 | | 492,838 | - | - | Western Division |
| 869 | 721874 | Unit 3604 Engine Components | | 100,457 | | 100,457 | - | - | Western Division |
| 870 | 721875 | Unit 1802 Engine Components | | 409,499 | | 409,499 | - | - | Market Area |
| 871 | 721877 | 1302 Jacket Water Control Valve | | 14,314 | | 14,314 | - | - | Market Area |
| 872 | 721879 | 1303 Jacket Water Control Valve | | 18,046 | | 18,046 | - | - | Western Division |
| 873 | 721880 | 1106 Jacket Water Control Valve | | | | | - | - | |
| 874 | 721881 | | | | | | - | - | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed | Functionalization | | | | Zone (e) |
|----------|-------------------|-----------------------------------|--|-------------------|-------------|----------------|------------------|----------|
| | | | Balance in Account 106 @ 5/31/2009 (a) | Transmission (b) | General (c) | Intangible (d) | | |
| 875 | 721882 | 1105 Jacket Water Control Valve | \$ 18,179 | \$ 18,179 | - | - | Western Division | |
| 876 | 721883 | 1104 Jacket Water Control Valve | 20,901 | 20,901 | - | - | Western Division | |
| 877 | 721884 | 1203 Jacket Water Control Valve | 12,022 | 12,022 | - | - | Market Area | |
| 878 | 721885 | 1801 Jacket Water Control Valve | 19,656 | 19,656 | - | - | Market Area | |
| 879 | 721886 | 1803 Jacket Water Control Valve | 20,338 | 20,338 | - | - | Market Area | |
| 880 | 721887 | 1804 Jacket Water Control Valve | 20,359 | 20,359 | - | - | Market Area | |
| 881 | 721888 | Solar Flow RTU @ Palatka M&R St | 12,811 | 12,811 | - | - | Market Area | |
| 882 | 721889 | 1802 Jacket Water Control Valve | 21,718 | 21,718 | - | - | Market Area | |
| 883 | 721890 | 3" Chipley Lateral Leak@ MP 7.47 | 97,742 | 97,742 | - | - | Market Area | |
| 884 | 721891 | Reco M/S 13230 Stoval Whitehead | (18,019) | (18,019) | - | - | Western Division | |
| 885 | 721892 | 30" ML CS 14 15 Anomaly Dig | 66,911 | 66,911 | - | - | Market Area | |
| 886 | 721893 | Ext. 3" Vent Pipe @ 10 & St 261 | 3,496 | 3,496 | - | - | Market Area | |
| 887 | 721894 | Pier Unit 1403 Water Pump | 2,703 | 2,703 | - | - | Market Area | |
| 888 | 721895 | Engine System & Components 805 | 68,673 | 68,673 | - | - | Western Division | |
| 889 | 721897 | RTU Mount Dora Pgs M&R Sta. | 4,597 | 4,597 | - | - | Market Area | |
| 890 | 721898 | RTU Umatilla M&R Sta. | 6,222 | 6,222 | - | - | Market Area | |
| 891 | 721899 | Boca Raton RTU | 15,795 | 15,795 | - | - | Market Area | |
| 892 | 721900 | 3 Way Amot Valves 1202 & 1203 | 11,434 | 11,434 | - | - | Market Area | |
| 893 | 721901 | RTU @ Cape Canaveral FPL | 20,744 | 20,744 | - | - | Market Area | |
| 894 | 721902 | RTU W Eagle Lake Blue M&R | 11,953 | 11,953 | - | - | Market Area | |
| 895 | 721903 | Operation Data Application Uptime | 79,691 | - | - | 79,691 | Allocate | |
| 896 | 721904 | 1603 Cooling Fan Gear Box Exch. | 12,546 | 12,546 | - | - | Market Area | |
| 897 | 721905 | Unit 1206 Turbocharger Exchange | 185,850 | 185,850 | - | - | Market Area | |
| 898 | 721907 | RTU @ Overstreet M&R Station | 2,302 | 2,302 | - | - | Market Area | |
| 899 | 721908 | Unit 1506 Compressor Components | 60,206 | 60,206 | - | - | Market Area | |
| 900 | 721909 | Vlvs/Regs. Mosaic Bartow M&R | 44,031 | 44,031 | - | - | Market Area | |
| 901 | 721910 | St.Pete Latera Segment 5 | 3,630,382 | 3,630,382 | - | - | Market Area | |
| 902 | 721912 | H2S Analyzer @ Bac M&R Station | 25,986 | 25,986 | - | - | Western Division | |
| 903 | 721913 | Filter Separator FPC Bartow Plant | 364,857 | 364,857 | - | - | Market Area | |
| 904 | 721914 | Avon Park 67/8" Lat. Anomaly Digs | 377,918 | 377,918 | - | - | Market Area | |
| 905 | 721915 | RTU @ Feldspar M&R | 9,866 | 9,866 | - | - | Market Area | |
| 906 | 721917 | Actuators Hwy 388 Regulators | 8,400 | 8,400 | - | - | Market Area | |
| 907 | 721919 | Suct/Disch Pressure Transmitters | 23,282 | 23,282 | - | - | Western Division | |
| 908 | 721922 | Unit 1504 Engine Components | 261,094 | 261,094 | - | - | Market Area | |
| 909 | 721923 | 8" Sarasota Lat. Anomaly Digs | 282,458 | 282,458 | - | - | Market Area | |
| 910 | 721925 | Air Compressor/Dryer/Receiver | 424,906 | 424,906 | - | - | Market Area | |
| 911 | 721926 | Water Softner CS 18 | 11,266 | 11,266 | - | - | Western Division | |
| 912 | 721927 | 4" Ball Valve Buckeye M&R Sta. | 3,423 | 3,423 | - | - | Market Area | |
| 913 | 721928 | Avon Park Lat Anomaly Dig C 2 | 89,457 | 89,457 | - | - | Market Area | |
| 914 | 721929 | Abandon 3" West Miamiateral | 106,093 | 106,093 | - | - | Market Area | |
| 915 | 721931 | CS 16 Unit Vent Lines | 7,158 | 7,158 | - | - | Market Area | |
| 916 | 721932 | CS 13 Unit Vent Lines | 7,965 | 7,965 | - | - | Market Area | |
| 917 | 721933 | CS 20 Unit Vent Lines | 3,687 | 3,687 | - | - | Market Area | |
| 918 | 721934 | CS 12 Unit Vent Lines | 4,464 | 4,464 | - | - | Market Area | |
| 919 | 721935 | CS 17 Unit Vent Lines | 2,850 | 2,850 | - | - | Market Area | |
| 920 | 721936 | CS 10 Unit Vent Lines | 14,252 | 14,252 | - | - | Western Division | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 | | | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-----------|-----|-------------------|-----|-----|------------------|
| | | | (a) | (b) | (c) | (d) | (e) | (f) | |
| 921 | 721937 | RTU @ Lake Forrest M&R St | \$ 8,172 | \$ 8,172 | - | - | - | - | Market Area |
| 922 | 721938 | 4" Reedy Creek Lat Assessment | 51,558 | 51,558 | - | - | - | - | Market Area |
| 923 | 721939 | 6" Reedy Creek Loop Assessment | 47,329 | 47,329 | - | - | - | - | Market Area |
| 924 | 721940 | FTPgen. Lat & Meter Sta | 104,382 | 104,382 | - | - | - | - | Market Area |
| 925 | 721941 | Unit 1503 Engine Components | 179,792 | 179,792 | - | - | - | - | Market Area |
| 926 | 721942 | Pipeline Integrity - 4" Eau Gallie Assess | 203,539 | 203,539 | - | - | - | - | Market Area |
| 927 | 721943 | RTU @ Haines City M&R Sta | 4,689 | 4,689 | - | - | - | - | Market Area |
| 928 | 721944 | CS 14 Re Automation | 1,616,235 | 1,616,235 | - | - | - | - | Market Area |
| 929 | 721945 | 2 Ton Hoist Recip Eng. Rm CS 10 | 50,587 | 50,587 | - | - | - | - | Western Division |
| 930 | 721946 | CPU 2000 Ignition Unit 1704 | 22,618 | 22,618 | - | - | - | - | Market Area |
| 931 | 721947 | Well Pump Control Panel CS 13 | 2,167 | 2,167 | - | - | - | - | Market Area |
| 932 | 721948 | RTU @ Tallahassee East M/S | 6,058 | 6,058 | - | - | - | - | Market Area |
| 933 | 721949 | CS 14 Unit Vent Lines | 4,855 | 4,855 | - | - | - | - | Market Area |
| 934 | 721950 | AC Unit Office CS #6 | 4,087 | 4,087 | - | - | - | - | Market Area |
| 935 | 721951 | Plymouth 3" Lat @Lester&Schpke | 2,734,257 | 2,734,257 | - | - | - | - | Western Division |
| 936 | 721954 | Central Ac Unit CS 13 | 6,300 | 6,300 | - | - | - | - | Market Area |
| 937 | 721955 | Avon Park Lat Leak MP 19.9 | 257,321 | 257,321 | - | - | - | - | Market Area |
| 938 | 721956 | RTU Lake Murphy Pgs | 4,516 | 4,516 | - | - | - | - | Market Area |
| 939 | 721957 | 26" ML CS 19 20 Anomaly Dig | 34,482 | 34,482 | - | - | - | - | Market Area |
| 940 | 721958 | Unit 1605 Engine Components | 76,249 | 76,249 | - | - | - | - | Market Area |
| 941 | 721959 | Unit 1405 Engine Components | 160,276 | 160,276 | - | - | - | - | Market Area |
| 942 | 721960 | Eagle RTU@Lakeland McIntosh | 6,529 | 6,529 | - | - | - | - | Market Area |
| 943 | 721961 | RTU @ CS 11 Fuel | 13,600 | 13,600 | - | - | - | - | Market Area |
| 944 | 721962 | RTU Lsbq Haines Creek M/S | 5,496 | 5,496 | - | - | - | - | Western Division |
| 945 | 721963 | RTU @ Tallahassee South | 5,539 | 5,539 | - | - | - | - | Market Area |
| 946 | 721965 | Avon Park 8/6" Lateral Mfl Insp. | 160,598 | 160,598 | - | - | - | - | Market Area |
| 947 | 721966 | Roots Meter Sebring Generating | 4,901 | 4,901 | - | - | - | - | Market Area |
| 948 | 721967 | Sarasota 12" Lat Anomaly Digs | 34,974 | 34,974 | - | - | - | - | Market Area |
| 949 | 721969 | Sanford 12" Lat. Anomaly Digs | 60,885 | 60,885 | - | - | - | - | Market Area |
| 950 | 721970 | 1600' Of ML Texas | 393,181 | 393,181 | - | - | - | - | Market Area |
| 951 | 721971 | Eng Sys & Comp Unit 702 | 824,808 | 824,808 | - | - | - | - | Western Division |
| 952 | 721972 | Unit 1606 Engine Components | 174,256 | 174,256 | - | - | - | - | Western Division |
| 953 | 721973 | RTU @ Enerfin M&R Station | 4,959 | 4,959 | - | - | - | - | Market Area |
| 954 | 721975 | Compressor Automation CS 7 | 1,007,612 | 1,007,612 | - | - | - | - | Western Division |
| 955 | 721977 | 210 Bbl Condensate Tank @ CS 10 | 27,891 | 27,891 | - | - | - | - | Market Area |
| 956 | 721978 | Septic Tank System @ CS 12 | 7,518 | 7,518 | - | - | - | - | Market Area |
| 957 | 721979 | Sarasota 8" Lat. Anomaly Digs | 88,713 | 88,713 | - | - | - | - | Market Area |
| 958 | 721986 | 30" ML Class Loc Upgrade MP 306 | 4,769,265 | 4,769,265 | - | - | - | - | Market Area |
| 959 | 721990 | Recoat Plymouth Lang M&R Sta. | 24,972 | 24,972 | - | - | - | - | Market Area |
| 960 | 721992 | 6" Daytona Lat Fitting | 488,091 | 488,091 | - | - | - | - | Market Area |
| 961 | 721996 | 1304 Engine Components | 309,646 | 309,646 | - | - | - | - | Market Area |
| 962 | 721997 | 1305 PH & Turbocharger Exch. | 91,177 | 91,177 | - | - | - | - | Market Area |
| 963 | 721998 | Relocation - SR91 | 84,965 | 84,965 | - | - | - | - | Market Area |
| 964 | 722007 | 30" ML CS 11 CS 12 ILRun | 38,286 | 38,286 | - | - | - | - | Market Area |
| 965 | 722008 | 1102 Engine & Comp. Betterment | 410,075 | 410,075 | - | - | - | - | Western Division |
| 966 | 722013 | Unit 1501 Foundation Stabilizat | 231,039 | 231,039 | - | - | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | Zone (e) |
|----------|-------------------|-----------------------------------|--|-------------------|-------------|------------------|
| | | | | Transmission (b) | General (c) | |
| 967 | 722014 | 1502 Engine Betterment | \$ 274,880 | \$ 274,880 | - | Market Area |
| 968 | 722015 | 1401 Engine Components | 285,029 | 285,029 | - | Market Area |
| 969 | 722020 | 1704 Eng/Comp. Components | 455,757 | 455,757 | - | Market Area |
| 970 | 722023 | 30" ML CS 10 CS 11 ILRun | 80,708 | 80,708 | - | Market Area |
| 971 | 722025 | 1002 Power Head Exchange | 125,801 | 125,801 | - | Western Division |
| 972 | 722026 | 26" ML Class Loc Upgde MP 732 | 1,645,609 | 1,645,609 | - | Market Area |
| 973 | 722031 | Unit 1603 Engine Components | 264,062 | 264,062 | - | Market Area |
| 974 | 722033 | Unit 1103 Engine Components | 296,583 | 296,583 | - | Western Division |
| 975 | 722034 | Cooling Tower Tubes Unit 1001 | 15,081 | 15,081 | - | Western Division |
| 976 | 722035 | 16" Valve X Over Piping @ MLV11.4 | 80,577 | 80,577 | - | Western Division |
| 977 | 722037 | Unit 1302 Turbocharger Exchange | 41,179 | 41,179 | - | Western Division |
| 978 | 722038 | Unit 1306 Turbocharger Exchange | 24,772 | 24,772 | - | Market Area |
| 979 | 722039 | Unit 1303 Exhaust Manifold | 71,559 | 71,559 | - | Market Area |
| 980 | 722041 | Unit 1205 Engine Components | 245,569 | 245,569 | - | Market Area |
| 981 | 722042 | Unit 1201 Engine Components | 412,445 | 412,445 | - | Market Area |
| 982 | 722043 | Unit 1802 Compressor Components | 51,896 | 51,896 | - | Market Area |
| 983 | 722044 | Unit 1403 Turbocharger Exchange | 2,520 | 2,520 | - | Market Area |
| 984 | 722045 | Clearwater S 4" Lat Assess Digs | 52,328 | 52,328 | - | Market Area |
| 985 | 722046 | Unit 1001 Engine Components | 257,491 | 257,491 | - | Western Division |
| 986 | 722047 | Unit 1005 Power Head Exchange | 103,768 | 103,768 | - | Western Division |
| 987 | 722051 | High Fence CS #377 Vinton | 11,005 | 11,005 | - | Market Area |
| 988 | 722053 | RTU New Smyrna Beach | 6,594 | 6,594 | - | Market Area |
| 989 | 722054 | Transmitter @ St. Marks Lateral | 11 | 11 | - | Market Area |
| 990 | 722055 | RTU @ Reliant Indian River | 7,500 | 7,500 | - | Market Area |
| 991 | 722057 | 3" Chipley Lateral Leak @ MP 8.51 | 69,626 | 69,626 | - | Market Area |
| 992 | 722090 | RTU CFG Polk Prison M R Sta. | 3,481 | 3,481 | - | Market Area |
| 993 | 722094 | 18" ML @ MP 809.1 | 41,421 | 41,421 | - | Market Area |
| 994 | 722095 | Madison 3" Lat. @ MP 17.8 | 6,813 | 6,813 | - | Market Area |
| 995 | 762001 | Blanket Project Structure | (41,708) | (41,708) | - | Market Area |
| 1013 | | Total Facilities | \$ 277,202,382 | \$ 273,347,154 | \$ 353,641 | \$ 3,501,687 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 107 - Construction Work In Progress
Facilities to be Constructed and Placed in
Service During the Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWIP 05/31/2009 (a) | Estimated Total Plant (b) | | Functionalization (c) | | Intangible (e) | Date in Service (f) | Docket Number (g) | Zone (h) |
|----------|-------------------|----------------------|--|--|---------------------------|-----------|-----------------------|-------------|----------------|---------------------|-------------------|------------------|
| | | | | | (13) \$ | (13) \$ | Transmission (c) | General (d) | | | | |
| 1 | 716461 | 3670 | CI Survey St Pete Lateral | \$ | (13) \$ | (13) \$ | | | | | | |
| 2 | 721096 | 3670 | Florida Turnpike - Broward County | (106,308) | 2,517,734 | 2,517,734 | | | | 06/1/2009 | - | Market Area |
| 3 | 721130 | 3940 | Tools/Work Equip - SE - Central FL | 0 | 67,925 | | | | | 12/1/2009 | CP06-9 | Market Area |
| 4 | 721131 | 3940 | Tools/Work Equip - SE - Gulf Coast FL | 0 | 73,196 | | | 67,925 | | 12/1/2009 | - | Market Area |
| 5 | 721133 | 3940 | Tools/Work Equip - So - Lake Charles LA | 0 | 35,908 | | | 73,196 | | 12/1/2009 | - | Western Division |
| 6 | 721134 | 3940 | Tools/Work Equip - SE - So FL | 0 | 58,804 | | | 35,908 | | 10/1/2009 | - | Market Area |
| 7 | 721143 | 3921 | Vehicles - SE - Central FL | 12,467 | 237,349 | | | 58,804 | | 11/1/2009 | - | Market Area |
| 8 | 721144 | 3921 | Vehicles - SE - So FL | 0 | 35,506 | | | 237,349 | | 12/1/2009 | - | Market Area |
| 9 | 721146 | 3921 | Vehicles - SE - Gulf Coast FL | 840 | 840 | | | 35,506 | | 06/1/2009 | - | Market Area |
| 10 | 721148 | 3940 | Tools/Work Equip - So - Lake Charles LA | 0 | 83,784 | | | 840 | | 10/1/2009 | - | Western Division |
| 11 | 721151 | 3670 | 6.6 Miles of 12" on St Pete Lat | 8,726 | 8,726 | | | 83,784 | | 06/1/2009 | CP06-429 | Market Area |
| 12 | 721269 | 3940 | Tools/Work Equip - SE - Gulf Coast MS | 0 | 66,650 | | | | | 12/1/2009 | - | Western Division |
| 13 | 721326 | 3921 | Vehicles - So - Lake Charles LA | 0 | 75,000 | | | 66,650 | | 09/1/2009 | - | Western Division |
| 14 | 721367 | 3911 | AL Desktop Refresh | 6,475 | 9,000 | | | 75,000 | | 12/1/2009 | - | Western Division |
| 15 | 721368 | 3911 | FL Desktop Refresh | 45,557 | 100,443 | | | 9,000 | | 12/1/2009 | - | Market Area |
| 16 | 721372 | 3911 | LA Desktop Refresh | 1,581 | 27,000 | | | 100,443 | | 12/1/2009 | - | Western Division |
| 17 | 721373 | 3911 | MS Desktop Refresh | 0 | 1,214 | | | 27,000 | | 12/1/2009 | - | Market Area |
| 18 | 721374 | 3911 | TX Desktop Refresh | 5,918 | 27,000 | | | 1,214 | | 12/1/2009 | - | Western Division |
| 19 | 721433 | 3680 | Blanket Engine Components - SE | 0 | 364,304 | | | 27,000 | | 12/1/2009 | - | Market Area |
| 20 | 721508 | 3940 | Tools/Work Equip - SE - EAC/MEC/TO - FL | 0 | 89,628 | | | | | 12/1/2009 | - | Market Area |
| 21 | 721511 | 3921 | Vehicles - SE - Tech Ops/EAC/SPT - FL | 31,388 | 722,779 | | | 89,628 | | 12/1/2009 | - | Market Area |
| 22 | 721562 | 3680 | Engine Components - So | 0 | 172,014 | | | 722,779 | | 11/1/2009 | - | Western Division |
| 23 | 721661 | 3670 | St. Pete 10/12" @ Hwy 19 | 3,471,146 | 20,000,000 | | | | | 10/1/2009 | CP82-553 | Market Area |
| 24 | 721682 | 3670 | 18" St. Pete Upd @ Champ Gate | (419,775) | 103,214 | | | | | 10/1/2009 | CP82-553 | Market Area |
| 25 | 721687 | 3670 | 26" Class Loc. Upgrade - Viera | (1,682,739) | (1,346,879) | | | | | 06/1/2009 | CP82-553 | Market Area |
| 26 | 721698 | 3970 | AL Communication Upgrades | 0 | 4,000 | | | | | 12/1/2009 | - | Market Area |
| 27 | 721700 | 3970 | MS Communication Upgrades | 10,450 | 18,000 | | | 4,000 | | 12/1/2009 | - | Market Area |
| 28 | 721701 | 3970 | TX Communication Upgrades | 10,811 | 35,000 | | | 18,000 | | 12/1/2009 | - | Market Area |
| 29 | 721786 | 3670 | 4" Reedy Creek Loop Valve | 594 | 594 | | | 35,000 | | 06/1/2009 | - | Market Area |
| 30 | 721828 | 3670 | 4" Clearwater South US 19 | 87,237 | 355,578 | | | | | 10/1/2009 | CP82-553 | Market Area |
| 31 | 721830 | 3680 | Compressor Station #6 Unit Suction Control | 2,476 | 2,476 | | | | | 06/1/2009 | - | Western Division |
| 32 | 721840 | 3670 | Lower Chacabola Lateral | 71,471 | 405,198 | | | | | 06/1/2009 | CP82-553 | Market Area |
| 33 | 721858 | 3921 | Purchase Vehicles | 23,679 | 48,679 | | | | | 12/1/2009 | - | Western Division |
| 34 | 721910 | 3670 | St. Pete Lateral Segment 5 | (229,217) | 663,541 | | | | | 12/1/2009 | CP06-429 | Market Area |
| 35 | 721925 | 3680 | Air Compressor/Dryer/Receiver | 6,434 | 6,434 | | | 48,679 | | 06/1/2009 | - | Western Division |
| 36 | 721930 | 3031 | Comm (Hottap) | 292,674 | 272,290 | | | | 272,290 | 06/1/2009 | - | Allocate |
| 37 | 721944 | 3680 | Compressor Station 14 - Re-Automation | 3,684 | 369,073 | | | | | 06/1/2009 | - | Market Area |
| 38 | 721951 | 3670 | Plymouth 3" Lateral @ Lester & Schpk | (110,754) | 524,434 | | | | | 08/1/2009 | CP82-553 | Market Area |
| 39 | 721952 | 3670 | St. Pete 10" @ Gandy Blvd | 314,928 | 1,482,139 | | | | | 12/1/2009 | CP82-553 | Market Area |
| 40 | 721968 | 3670 | Debarry Doyle 8" Cutting and Cap | 853 | 25,427 | | | | | 06/1/2009 | CP82-553 | Western Division |
| 41 | 721970 | 3680 | 1600' of ML Texas | 47,497 | 849,549 | | | | | 11/1/2009 | - | Western Division |
| 42 | 721971 | 3680 | Eng Sys & Comp Unit 702 | (344,155) | (267,575) | | | | | 07/1/2009 | - | Market Area |
| 43 | 721974 | 3670 | Avon Park Lat. Anomaly Digs | 260,291 | 405,054 | | | | | 06/1/2009 | - | Western Division |
| 44 | 721975 | 3680 | Compressor Automation - CS 7 | 119,099 | 204,698 | | | | | 11/1/2009 | - | Market Area |
| 45 | 721982 | 3670 | 24" ML CS 16 - CS 17 ILI Run | 200,473 | 319,174 | | | | | 11/1/2009 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 107 - Construction Work In Progress
Facilities to be Constructed and Placed in
Service During the Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWP 05/31/2009 (a) | Estimated Total Plant (b) | Transmission (c) | Functionalization General (d) | Intangible (e) | Date in Service (f) | Docket Number (g) | Zone (h) |
|----------|-------------------|----------------------|--|---------------------------------------|---------------------------|------------------|-------------------------------|----------------|---------------------|-------------------|------------------|
| 46 | 721983 | 3670 | 6" Reedy Creek Lat Assessment | \$ | 147,401 | \$ | - | \$ | 12/1/2009 | - | Market Area |
| 47 | 721984 | 3690 | 6" Pratt & Whitney Lat Assess | 9,878 | 400,112 | 400,112 | - | - | 09/1/2009 | - | Market Area |
| 48 | 721985 | 3031 | Smart SCADA | 1,462,845 | 3,819,400 | - | - | 3,819,400 | 12/1/2009 | - | Allocate |
| 49 | 721986 | 3670 | 30" ML Class Loc Upgrade MP 306 | (997,534) | 565,399 | 565,399 | - | - | 06/1/2009 | CP82-553 | Market Area |
| 50 | 721987 | 3670 | 24" ML Class Loc Upgrade MP 306 | 3,367,833 | 5,468,180 | 5,468,180 | - | - | 12/1/2009 | CP82-553 | Market Area |
| 51 | 721989 | 3690 | Pipeline Integrity - 4" Plant City Lateral | 13,033 | 355,114 | 355,114 | - | - | 12/1/2009 | - | Market Area |
| 52 | 721991 | 3670 | Compressor Station 10 - 24" Suction Valve | 5,428 | 141,026 | 141,026 | - | - | 12/1/2009 | - | Western Division |
| 53 | 721994 | 3690 | Station Yard Valve Automation | 0 | 58,675 | 58,675 | - | - | 07/1/2009 | - | Western Division |
| 54 | 721995 | 3690 | Odorant Injection Controller | 439 | 61,379 | 61,379 | - | - | 08/1/2009 | - | Market Area |
| 55 | 721996 | 3690 | 1304 Engine Components | 390 | 94,854 | 94,854 | - | - | 08/1/2009 | - | Market Area |
| 56 | 721997 | 3690 | 1305 PH & Turbocharger Exch. | 26,200 | 171,323 | 171,323 | - | - | 06/1/2009 | - | Market Area |
| 57 | 721999 | 3031 | Business Enhancements | 71 | 250,000 | - | - | 250,000 | 11/1/2009 | - | Allocate |
| 58 | 722000 | 3031 | Upgrade Real Time Modeling | 224,704 | 795,200 | - | - | 795,200 | 10/1/2009 | - | Allocate |
| 59 | 722001 | 3031 | Engineering Project Collaborat | 0 | 237,500 | - | - | 237,500 | 12/1/2009 | - | Allocate |
| 60 | 722002 | 3700 | Base Radio Enhancements/Ref - TX | 0 | 12,500 | 12,500 | - | - | 09/1/2009 | - | Western Division |
| 61 | 722003 | 3700 | Base Radio Enhancements/Ref - LA | 0 | 12,500 | 12,500 | - | - | 09/1/2009 | - | Western Division |
| 62 | 722004 | 3700 | tower Embetterment - FL | 70,249 | 150,000 | 150,000 | - | - | 09/1/2009 | - | Market Area |
| 63 | 722005 | 3700 | tower Embetterment - LA | 814 | 55,000 | 55,000 | - | - | 09/1/2009 | - | Market Area |
| 64 | 722006 | 3670 | 22" St. Pete Class Loc Upgr @ MP 3 | 290,303 | 2,536,558 | 2,536,558 | - | - | 09/1/2009 | CP82-553 | Western Division |
| 65 | 722007 | 3670 | 30" ML CS 11 - CS 12 ILI Run | 58,618 | 275,444 | 275,444 | - | - | 08/1/2009 | - | Market Area |
| 66 | 722009 | 3670 | Pipeline Integrity - 6" Orlando East Lat | 9,023 | 125,438 | 125,438 | - | - | 08/1/2009 | - | Market Area |
| 67 | 722010 | 3670 | Pipeline Integrity - 6" Deland Loop | 27,460 | 375,669 | 375,669 | - | - | 08/1/2009 | - | Market Area |
| 68 | 722011 | 3670 | Pipeline Integrity - 4" Orlando N Lat | 6,085 | 365,479 | 365,479 | - | - | 08/1/2009 | - | Market Area |
| 69 | 722012 | 3670 | Pipeline Integrity - 3" Sanford FPU Lat | 10,480 | 366,752 | 366,752 | - | - | 08/1/2009 | - | Market Area |
| 70 | 722013 | 3690 | Unit 1501 Foundation Stabilizat | 6,600 | 6,600 | 6,600 | - | - | 12/1/2009 | - | Market Area |
| 71 | 722016 | 3670 | Ground Bed Tampa West | 11,996 | 45,090 | 45,090 | - | - | 08/1/2009 | - | Market Area |
| 72 | 722019 | 3670 | Pipeline Integrity - 8" Tampa S Loop | 13,197 | 366,752 | 366,752 | - | - | 08/1/2009 | - | Market Area |
| 73 | 722022 | 3690 | Station Discharge Valve CS #6 | 56,172 | 513,416 | 513,416 | - | - | 11/1/2009 | - | Western Division |
| 74 | 722023 | 3670 | 30" ML CS 10 - CS 11 ILI Run | 53,818 | 232,130 | 232,130 | - | - | 07/1/2009 | - | Market Area |
| 75 | 722024 | 3670 | 30" ML CS 9 - CS 10 ILI Run | 145,877 | 317,730 | 317,730 | - | - | 11/1/2009 | - | Western Division |
| 76 | 722026 | 3670 | 26" ML Class Loc Upgde MP 732 | (162,589) | 654,948 | 654,948 | - | - | 12/1/2009 | CP82-553 | Market Area |
| 77 | 722027 | 3670 | Pipeline Integrity - 4" Boca Raton Lat | 12,161 | 367,797 | 367,797 | - | - | 11/1/2009 | - | Market Area |
| 78 | 722028 | 3670 | Pipeline Integrity - 4" Lake Worth Lat | 8,539 | 366,752 | 366,752 | - | - | 12/1/2009 | - | Market Area |
| 79 | 722029 | 3670 | Pipeline Integrity - 6" Lake Worth S Lat | 13,298 | 366,752 | 366,752 | - | - | 12/1/2009 | - | Market Area |
| 80 | 722030 | 3670 | Pipeline Integrity - Lake Worth Loop | 16,874 | 365,479 | 365,479 | - | - | 12/1/2009 | - | Market Area |
| 81 | 722031 | 3690 | Unit 1603 Engine Components | 696 | 22,938 | 22,938 | - | - | 06/1/2009 | - | Market Area |
| 82 | 722032 | 3670 | 8" Sarasota Assessment Digs | 390,146 | 421,255 | 421,255 | - | - | 09/1/2009 | - | Market Area |
| 83 | 722033 | 3690 | Unit 1103 Engine Components | 119 | 119 | 119 | - | - | 06/1/2009 | - | Western Division |
| 84 | 722035 | 3670 | 16" Valve X - Over Piping @ MLV11-4 | 2,922 | 5,377 | 5,377 | - | - | 10/1/2009 | - | Market Area |
| 85 | 722036 | 3690 | Unit 1301 - Engine Components | 818 | 260,000 | 260,000 | - | - | 06/1/2009 | - | Market Area |
| 86 | 722037 | 3690 | Unit 1302 Turbocharger Exchange | 15,031 | 72,322 | 72,322 | - | - | 12/1/2009 | - | Market Area |
| 87 | 722040 | 3690 | Compressor Pistons - CS 20 | 39,686 | 75,000 | 75,000 | - | - | 06/1/2009 | - | Market Area |
| 88 | 722042 | 3690 | Unit 1201 Engine Components | 598 | 6,334 | 6,334 | - | - | 06/1/2009 | - | Market Area |
| 89 | 722043 | 3690 | Unit 1802 Compressor Components | 1,562 | 33,104 | 33,104 | - | - | 06/1/2009 | - | Market Area |
| 90 | 722044 | 3690 | Unit 1403 Turbocharger Exchange | 23 | 24,980 | 24,980 | - | - | 06/1/2009 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Non-Incremental Facilities
Account 107 - Construction Work In Progress
Facilities to be Constructed and Placed in
Service During the Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWIP 05/31/2009 (a) | Estimated Total Plant (b) | Functionalization | | Intangible (e) | Date in Service (f) | Docket Number (g) | Zone (h) |
|-------------|-------------------------|----------------------------|--|--|------------------------------------|---------------------|----------------|-------------------|---------------------------|-------------------------|------------------|
| | | | | | | Transmission (c) | General (d) | | | | |
| 91 | 722045 | 3670 | Clearwater S 4" Lat Assess Digs | \$ 1,344 | \$ 48,478 | \$ 48,478 | \$ - | - | 07/1/2009 | - | Market Area |
| 92 | 722047 | 3680 | Unit 1005-Power Head Exchange | 44,633 | 97,232 | 97,232 | - | - | 06/1/2009 | - | Western Division |
| 93 | 722048 | 3670 | 4" Melbourne @ Nasa Blvd | 483,585 | 1,507,684 | 1,507,684 | - | - | 06/1/2009 | CP82-553 | Market Area |
| 94 | 722049 | 3680 | #1 Air Compressor @ Munson CS 12 | 51,367 | 50,349 | 50,349 | - | - | 07/1/2009 | - | Market Area |
| 95 | 722050 | 3680 | RTU @ Hopkins M&R Station | 6,889 | 7,845 | 7,845 | - | - | 06/1/2009 | - | Market Area |
| 96 | 722052 | 3680 | PH Analyzer @ CS 16 - Brooker | 20 | 6,391 | 6,391 | - | - | 07/1/2009 | - | Market Area |
| 97 | 722054 | 3670 | Transmitter @ St. Marks Lateral | 578 | 3,469 | 3,469 | - | - | 06/1/2009 | - | Market Area |
| 98 | 722055 | 3680 | RTU @ Reliant Indian River | 3,738 | 3,738 | 3,738 | - | - | 07/1/2009 | - | Market Area |
| 99 | 722056 | 3680 | Unloaders And Valves CS #6 | 265 | 108,248 | 108,248 | - | - | 09/1/2009 | - | Market Area |
| 100 | 722060 | 3670 | Mir Comp Atchafalaya Overspan | 263,494 | 1,085,948 | 1,085,948 | - | - | 07/1/2009 | - | Western Division |
| 101 | 722061 | 3670 | Exposed Pipe Cover At MP 507 | 4,043 | 495,476 | 495,476 | - | - | 11/1/2009 | - | Western Division |
| 102 | 722062 | 3670 | 12" Miami Reloc. @ NW 37Th Ave. | 54,266 | 1,754,609 | 1,754,609 | - | - | 07/1/2009 | - | Market Area |
| 103 | 722063 | 3670 | Hialeah 6" Reloc. @ NW 37Th Ave. | 54,525 | 1,430,847 | 1,430,847 | - | - | 11/1/2009 | CP82-553 | Market Area |
| 104 | 722064 | 3670 | 6" Miami Lat Matting @ Biscayne Ba | 439,922 | 2,973,580 | 2,973,580 | - | - | 07/1/2009 | CP82-553 | Market Area |
| 105 | 722065 | 3670 | Recoat Valve 18-0R | 214 | 45,282 | 45,282 | - | - | 08/1/2009 | - | Market Area |
| 106 | 722066 | 3670 | 30" ML Kiss. Jctn - CS19 ILI Run | 1,462 | 319,174 | 319,174 | - | - | 09/1/2009 | - | Market Area |
| 107 | 722067 | 3670 | 26" ML Drip Valve | 3,536 | 74,616 | 74,616 | - | - | 11/1/2009 | - | Market Area |
| 108 | 722068 | 3670 | Recoat St. Pete 18" Lateral | 944 | 127,623 | 127,623 | - | - | 06/1/2009 | - | Market Area |
| 109 | 722069 | 3680 | Compressor Valves Unit 901-904 | 22 | 78,450 | 78,450 | - | - | 10/1/2009 | - | Market Area |
| 110 | 722070 | 3680 | Air Compressor For ESD System | 0 | 11,046 | 11,046 | - | - | 06/1/2009 | - | Western Division |
| 111 | 722071 | 3670 | Erosion Control MP 78 Petters Ck | 149 | 34,644 | 34,644 | - | - | 12/1/2009 | - | Western Division |
| 112 | 722072 | 3680 | Discharge 12" Valve - Unit 3001 | 2,110 | 24,195 | 24,195 | - | - | 09/1/2009 | - | Western Division |
| 113 | 722073 | 3680 | Scrubber Area Valve Automation | 0 | 66,044 | 66,044 | - | - | 12/1/2009 | - | Market Area |
| 114 | 722074 | 3670 | 28" Sanford Loop ILI Run | 6,463 | 304,023 | 304,023 | - | - | 09/1/2009 | - | Western Division |
| 115 | 722075 | 3680 | CS15 Re-Automation | 9,325 | 2,036,251 | 2,036,251 | - | - | 11/1/2009 | - | Market Area |
| 116 | 722076 | 3680 | Lead Line Valves - Unit 1402 | 357 | 77,903 | 77,903 | - | - | 12/1/2009 | - | Market Area |
| 117 | 722077 | 3670 | Recoat 24" ML @ CS 14 | 1,899 | 275,552 | 275,552 | - | - | 10/1/2009 | - | Market Area |
| 118 | 722078 | 3680 | Controller - Oldsmar Dist Reg | 112 | 26,093 | 26,093 | - | - | 12/1/2009 | - | Market Area |
| 119 | 722080 | 3690 | Relief Vn Putnam FP&L | 38 | 8,734 | 8,734 | - | - | 09/1/2009 | - | Market Area |
| 120 | 722081 | 3680 | Scrubber Area Valve Automation | 7,955 | 66,147 | 66,147 | - | - | 07/1/2009 | - | Western Division |
| 121 | 722082 | 3680 | 7701 Power House Muffler | 8,628 | 25,682 | 25,682 | - | - | 06/1/2009 | - | Western Division |
| 122 | 722083 | 3680 | 7702 Power House Muffler | 8,628 | 25,682 | 25,682 | - | - | 06/1/2009 | - | Western Division |
| 123 | 722084 | 3680 | 7703 Power House Muffler | 8,699 | 25,682 | 25,682 | - | - | 06/1/2009 | - | Western Division |
| 124 | 722085 | 3670 | Pipeline Integrity - 24" ML MLV 10-3 to 10-4 | 0 | 524,209 | 524,209 | - | - | 10/1/2009 | - | Western Division |
| 125 | 722087 | 3670 | Drip And J Pipe | 591 | 72,445 | 72,445 | - | - | 10/1/2009 | - | Western Division |
| 126 | 722090 | 3690 | RTU-CFG Polk Prison M-R Sta. | 2,501 | 4,233 | 4,233 | - | - | 06/1/2009 | - | Market Area |
| 127 | 722093 | 3690 | Groundbed 6" West Miami Lateral | 184,743 | 17,932 | 17,932 | - | - | 06/1/2009 | - | Market Area |
| 128 | 722094 | 3670 | 18" ML @ MP 809-1 | 0 | 413,339 | 413,339 | - | - | 06/1/2009 | - | Market Area |
| 129 | 722095 | 3670 | Madison 3" Lat. @ MP 17.8 | 33,488 | 168,030 | 168,030 | - | - | 07/1/2009 | - | Market Area |
| 130 | 722096 | 3670 | Madison 3" Pipe Ation | 126 | 98,475 | 98,475 | - | - | 07/1/2009 | - | Market Area |
| 131 | 722097 | 3670 | Pipeline Integrity - 24" ML MLV 9-1 to 9-2 | 433 | 523,705 | 523,705 | - | - | 11/1/2009 | - | Western Division |
| 132 | 722098 | 3670 | Pipeline Integrity - 18" ML MLV 20-0 to 20-2 | 820 | 993,004 | 993,004 | - | - | 07/1/2009 | - | Market Area |
| 133 | 722099 | 3670 | Exposed Pipe-Jax 16" @ MP 22.78 | 241 | 291,471 | 291,471 | - | - | 02/1/2010 | - | Market Area |
| 134 | 722100 | 3680 | Regulator - CFG Bartow A | 21 | 8,067 | 8,067 | - | - | 07/1/2009 | - | Market Area |
| 135 | 722101 | 3670 | Exposed Pipe - 26" ML @ Wygul Rd | 82 | 98,797 | 98,797 | - | - | 12/1/2009 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Non-Incremental Facilities

Account 107 - Construction Work in Progress
Facilities to be Constructed and Placed in
Service During the Test Period

Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWIP 05/31/2009 | Estimated Total | | Functionalization | | Intangible | Date in Service | Docket Number | Zone |
|----------|-------------------|----------------------|--|------------------------------------|-----------------|-----------|-------------------|------|------------|-----------------|---------------|------------------|
| | | | | | (a) | (b) | (c) | (d) | | | | |
| 136 | 722102 | 3670 | Exposed Pipe - 24" ML @ Wygul Rd | \$ 82 | \$ 98,797 | \$ 98,797 | \$ - | \$ - | - | 12/1/2009 | - | Market Area |
| 137 | 722103 | 3680 | Scrubber Found@ CS 15 | 13 | 5,000 | 5,000 | - | - | - | 06/1/2009 | - | Market Area |
| 138 | 722104 | 3670 | Exposed Pipe 26" ML @ MP 733.5 | 159 | 192,779 | 192,779 | - | - | - | 12/1/2009 | - | Market Area |
| 139 | 722105 | 3690 | RTU Debary FPC | (3,727) | 8,970 | 8,970 | - | - | - | 06/1/2009 | - | Market Area |
| 140 | 722106 | 3690 | RTU @ Chipley M&R St. | 0 | 8,407 | 8,407 | - | - | - | 07/1/2009 | - | Market Area |
| 141 | 722107 | 3700 | Radio tower Room AC Unit | 0 | 2,260 | 2,260 | - | - | - | 11/1/2009 | - | Western Division |
| 142 | 722113 | 3670 | Pipeline Integrity - 24" ML MLV 9-2 to 9-3 | 0 | 379,304 | 379,304 | - | - | - | 11/1/2009 | - | Western Division |
| 143 | 999100 | 3670 | 24" Eunice Discharge VS 7-1 Class Upgrade | 0 | 2,837,584 | 2,837,584 | - | - | - | 11/1/2009 | - | Western Division |
| 144 | 999101 | 3670 | 22" Boling Discharge VS 4-4 Class Upgrade | 0 | 9,003,564 | 9,003,564 | - | - | - | 11/1/2009 | - | Western Division |
| 145 | 999102 | 3670 | 24" Vidor Discharge VS 6-00 Class Upgrade | 0 | 2,110,659 | 2,110,659 | - | - | - | 11/1/2009 | - | Western Division |
| 146 | 999103 | 3670 | 22" Boling Discharge VS 4-3 Class Upgrade | 0 | 3,481,065 | 3,481,065 | - | - | - | 11/1/2009 | - | Western Division |
| 147 | 999104 | 3670 | 30" Leon County Class Upgrade | 0 | 3,838,893 | 3,838,893 | - | - | - | 12/1/2009 | CP82-553 | Western Division |
| 148 | 999105 | 3670 | 24" Clay County Class Upgrade | 0 | 2,602,431 | 2,602,431 | - | - | - | 12/1/2009 | CP82-553 | Western Division |
| 149 | 999106 | 3670 | 24" Lake County Class Upgrade | 0 | 2,156,148 | 2,156,148 | - | - | - | 12/1/2009 | CP82-553 | Western Division |
| 150 | 999107 | 3670 | 24" Defuniak Springs Class Upgrade | 0 | 9,370,642 | 9,370,642 | - | - | - | 01/1/2010 | CP82-553 | Western Division |
| 151 | 999108 | 3670 | 26" Lake County Class Upgrade | 0 | 5,074,593 | 5,074,593 | - | - | - | 01/1/2010 | CP82-553 | Western Division |
| 152 | 999109 | 3670 | 8" Panama City US Class Upgrade | 0 | 800,000 | 800,000 | - | - | - | 01/1/2010 | CP82-553 | Western Division |
| 153 | 999110 | 3670 | 26" Clay County Class Upgrade | 0 | 3,810,538 | 3,810,538 | - | - | - | 02/1/2010 | - | Western Division |
| 154 | 999111 | 3670 | 18" Eunice Discharge VS 7-22D & 7-22DX Class Upgrade | 0 | 7,980,694 | 7,980,694 | - | - | - | 02/1/2010 | - | Western Division |
| 155 | 999112 | 3670 | 22" Pt. Barre Discharge VS 7-22E & 7-22G Class Upgrade | 0 | 6,872,960 | 6,872,960 | - | - | - | 02/1/2010 | - | Western Division |
| 156 | 999113 | 3670 | 30" Pt. Barre Discharge VS 7-6B Class Upgrade | 0 | 2,835,232 | 2,835,232 | - | - | - | 02/1/2010 | - | Western Division |
| 157 | 999114 | 3670 | Pt. Barre (sta. 75) Discharge Class Relays | 0 | 2,998,659 | 2,998,659 | - | - | - | 02/1/2010 | - | Western Division |
| 158 | 999115 | 3670 | Zachary (sta. 8) Discharge Class Relays | 0 | 2,182,122 | 2,182,122 | - | - | - | 02/1/2010 | - | Western Division |
| 159 | 999116 | 3670 | Franklin (sta. 9) Discharge Class Relays | 0 | 3,483,282 | 3,483,282 | - | - | - | 02/1/2010 | - | Western Division |
| 160 | 999117 | 3670 | Franklin (sta. 9) Discharge Class Hydro/Relay | 0 | 1,636,562 | 1,636,562 | - | - | - | 02/1/2010 | - | Western Division |
| 161 | 999118 | 3670 | 24" Escambia County | 0 | 701,000 | 701,000 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 162 | 999119 | 3670 | 36" Mobile County | 0 | 620,000 | 620,000 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 163 | 999120 | 3670 | 24" Leon County Class Upgrade | 0 | 564,834 | 564,834 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 164 | 999121 | 3670 | 20" Hickory Tree Class Upgrade | 0 | 311,252 | 311,252 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 165 | 999122 | 3670 | 30" Defuniak Springs Class Upgrade | 0 | 5,843,940 | 5,843,940 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 166 | 999123 | 3670 | 24" Putnam County Class Upgrade | 0 | 2,609,610 | 2,609,610 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 167 | 999124 | 3670 | 20" Dart Road Class Upgrade | 0 | 1,340,404 | 1,340,404 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 168 | 999125 | 3670 | 20" Orlando-Neptune Class Upgrade | 0 | 1,574,175 | 1,574,175 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 169 | 999126 | 3670 | 20" Osceola Class Upgrade | 0 | 1,913,973 | 1,913,973 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 170 | 999127 | 3670 | 20" St Cloud Class Upgrade | 0 | 9,769,904 | 9,769,904 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 171 | 999128 | 3670 | 20" Brevard County Class Upgrade | 0 | 7,162,157 | 7,162,157 | - | - | - | 02/1/2010 | CP82-553 | Western Division |
| 172 | 999129 | 3670 | 8" Panama City D/S Class Upgrade | 0 | 750,000 | 750,000 | - | - | - | 02/1/2010 | CP82-553 | Market Area |
| 173 | 999130 | 3670 | 26" Orange County Class Upgrade | 0 | 1,496,308 | 1,496,308 | - | - | - | 02/1/2010 | CP82-553 | Market Area |
| 174 | BARR2009009 | 3670 | ILI 30" ML - Achafalaya to Zachary | 0 | 161,377 | 161,377 | - | - | - | 11/1/2009 | - | Western Division |
| 175 | BKESD631050 | 3680 | ESD Alarm & Annunciation Systems | 0 | 274,740 | 274,740 | - | - | - | 12/1/2009 | - | Western Division |
| 176 | BOL2009001 | 3670 | Deepwell Ground Bed CR 640 | 0 | 46,591 | 46,591 | - | - | - | 09/1/2009 | - | Market Area |
| 177 | CORA2010009 | 3690 | Pipeline Integrity - 3" Lateral | 0 | 569,843 | 569,843 | - | - | - | 02/1/2010 | - | Western Division |
| 178 | LAVA2008003 | 3670 | Pig Doors CS #3 | 0 | 33,917 | 33,917 | - | - | - | 09/1/2009 | - | Western Division |
| 179 | MTVE2009003 | 3680 | Unit 1102 - Foundation Stabilizat | 0 | 422,775 | 422,775 | - | - | - | 11/1/2009 | - | Western Division |
| 180 | ORLA2009016 | 3680 | ESD Alarm / Ann. Systems Fund | 0 | 192,318 | 192,318 | - | - | - | 09/1/2009 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Account 107 - Construction Work In Progress
Facilities to be Constructed and Placed in
Service During the Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWIP 05/31/2009 (a) | Estimated Total Plant (b) | Transmission (c) | Functionalization General (d) | Intangible (e) | Date in Service (f) | Docket Number (g) | Zone (h) |
|----------|-------------------|----------------------|---------------------------------|--|---------------------------|------------------|-------------------------------|----------------|---------------------|-------------------|------------------|
| 181 | QUIN2009003 | 3680 | Unit 1404 Foundation Stabilizat | \$ | 0 | \$ | 427,015 | \$ | - | - | Market Area |
| 182 | VIDO2008005 | 3670 | Manchester Lat Dip 12" | 0 | 48,169 | 48,169 | - | - | 11/1/2009 | - | Western Division |
| 183 | VIDO2009006 | 3680 | Oil Water Separator CS #6 | 0 | 30,084 | 30,084 | - | - | 10/1/2009 | - | Western Division |
| 184 | VINT2009010 | 3680 | Station Valve Controller | 0 | 24,155 | 24,155 | - | - | 09/1/2009 | - | Western Division |
| 185 | WMEL2009002 | 3680 | CS 19 Emergency Generator | 0 | 156,291 | 156,291 | - | - | 09/1/2009 | - | Market Area |
| 186 | ZACH2008008 | 3680 | Compressor Valves | 0 | 87,492 | 87,492 | - | - | 11/1/2009 | - | Western Division |
| 187 | ZACH2009001 | 3680 | Major Compressor Components 805 | 0 | 370,221 | 370,221 | - | - | 11/1/2009 | - | Western Division |
| 188 | | | CWIP AT MAY 31, 2009 - CLAIMED | \$ 9,078,802 | \$ 178,335,781 | \$ 171,146,686 | \$ 1,817,705 | \$ 5,374,390 | | | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities

Accumulated Provision for Depreciation, Depletion and Amortization
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other (d) | Balance at 05/31/09 (e) | Adjustments (f) | Total, As Adjusted (g) |
|----------|--|-------------------------|---------------|----------------|----------------|-------------------------|-----------------|------------------------|
| | Account 108 Accumulated Provision for Depreciation of Gas Plant in Service | | | | | | | |
| | Transmission | | | | | | | |
| 1 | Onshore | \$ 578,017,144 | \$ 24,655,060 | \$ 1,043,588 | \$ - | \$ 601,628,616 | \$ 16,544,684 | \$ 618,173,300 |
| 2 | Offshore - Matagorda | 6,663,725 | 7,796 | - | - | 6,671,521 | - | 6,671,521 |
| 3 | Offshore - Other | 19,192,080 | - | - | - | 19,192,080 | - | 19,192,080 |
| 4 | Negative Salvage | 2,633,029 | 49,154 | - | - | 2,682,183 | (794,685) | 1,887,498 |
| 5 | ARO | 57,758 | 997,142 | - | - | 1,054,900 | (1,054,900) | - |
| 6 | Total Transmission | 606,563,736 | 25,709,152 | 1,043,588 | - | 631,229,300 | 14,695,099 | 645,924,399 |
| 7 | General | 18,724,419 | 1,600,782 | 14,436,975 | 40,175 | 5,928,401 | 2,037,748 | 7,966,149 |
| 8 | Retirement Work in Progress | (2,526,645) | - | - | (2,337,235) | (4,863,880) | 4,863,880 | - |
| 9 | Total Account 108 | 622,761,510 | 27,309,934 | 15,480,563 | (2,297,060) | 632,293,821 | 21,596,727 | 653,890,548 |
| | Account 111 Accumulated Provision for Amortization | | | | | | | |
| 10 | Intangible - Miscellaneous | 899 | 327 | - | - | 1,226 | 245 | 1,471 |
| 11 | Intangible - Miscellaneous CIACs | 1,129,499 | 175,192 | - | - | 1,304,691 | 131,399 | 1,436,090 |
| 12 | Intangible - Computer Software | 20,366,755 | 1,567,464 | 12,860,407 | 297,710 | 9,371,522 | 1,218,428 | 10,589,950 |
| 13 | Intangible - Maitland Leasehold | - | 54,844 | - | - | 54,844 | 123,401 | 178,245 |
| 14 | Total Account 111 | 21,497,153 | 1,797,827 | 12,860,407 | 297,710 | 10,732,283 | 1,473,473 | 12,205,756 |
| 15 | Total Accumulated Provision | \$ 644,258,663 | \$ 29,107,761 | \$ 28,340,970 | \$ (1,999,350) | \$ 643,026,104 | \$ 23,070,200 | \$ 666,096,304 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Adjustments to Accumulated Provision for Depreciation
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Total (a) | Functionalization | | |
|----------|---|------------------|---------------|-------------------|--------------|----------------|
| | | | | Transmission (b) | General (c) | Intangible (d) |
| 1 | <u>Adjustment No. 1</u> To Reflect Depreciation and Amortization During the Test Period | Sch. D.1, Page 2 | \$ 23,310,750 | \$ 19,799,529 | \$ 2,037,748 | \$ 1,473,473 |
| 2 | <u>Adjustment No. 2</u> To Provide for the Removal of Major Retirements to be Completed During the Test Period Market Area | Sch. C-1.1.1(1) | (3,216,058) | (3,216,058) | - | - |
| 3 | <u>Adjustment No. 3</u> To Reflect the Removal of Depreciation and Amortization Related to Transmission ARO | Sch. C-1.1.1(2) | (1,054,900) | (1,054,900) | - | - |
| 4 | <u>Adjustment No. 4</u> To Remove Accumulated Negative Salvage Related to Offshore Facilities with AROs | Sch. D.1, Page 3 | (833,472) | (833,472) | - | - |
| 5 | Total Adjustments | | 18,206,320 | 14,695,099 | 2,037,748 | 1,473,473 |
| 6 | Retirement Work in Progress Balance @ May 31, 2009 | | 4,863,880 | 5,098,748 | (234,868) | - |
| 7 | Total Adjustments | | \$ 23,070,200 | \$ 19,793,847 | \$ 1,802,880 | \$ 1,473,473 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities

Adjustment No. 1
To Adjust the Accumulated Provision for Additional Depreciation
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Gas Plant | Test Period Provision | | | |
|----------|-----------------------|---------------------------|---------------------------------|-------------------|--------------------------------|----------------------|
| | | Balances, As Adjusted (a) | Provision on Existing Plant (b) | Net Additions (c) | Provision on Net Additions (d) | Total Adjustment (e) |
| | Transmission | | | | | |
| 1 | Onshore | \$ 1,370,509,769 | \$ 19,183,509 | \$ 169,664,146 | \$ 577,233 | \$ 19,760,742 |
| 2 | Negative Salvage | - | 38,787 1/ | - | - | 38,787 |
| | Intangible | | | | | |
| 3 | Miscellaneous | 3,270 | 245 | - | - | 245 |
| 4 | Miscellaneous - CIACs | 1,751,981 | 131,399 | - | - | 131,399 |
| 5 | Computer Software | 20,039,834 | 1,099,908 | 5,374,390 | 118,520 | 1,218,428 |
| 6 | Maitland Leasehold | 946,074 | 123,401 | - | - | 123,401 |
| 7 | General | 15,716,239 | 1,956,971 | 1,817,705 | 80,777 | 2,037,748 |
| 8 | Total | \$ 1,408,967,167 | \$ 22,534,220 | \$ 176,856,241 | \$ 776,530 | \$ 23,310,750 |

1/ Negative Salvage calculated on \$25,858,182 of Fully Depreciated Transmission Offshore Plant

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities

Remove Accumulated Negative Salvage Related to Offshore AROs
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Adjustment No. 4 |
|-------------|------------------------------------|----------------------------|
| | | Negative Salvage (a) |
| | Abandonment | |
| | <u>Western Division</u> | |
| 1 | Matagorda Offshore Pipeline System | \$ (702,704) |
| 2 | Vermillion 22 | (130,768) |
| 3 | Total Adjustment | \$ <u>(833,472)</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Working Capital
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Total, As Adjusted (a) |
|-------------|------------------------|------------------------|------------------------------|
| 1 | Cash Working Capital | Schedule E-1.1 | \$ - |
| 2 | Materials and Supplies | Schedule E-2.1, Page 1 | 9,975,801 |
| 3 | Prepayments | Schedule E-2.1, Page 2 | 1,538,656 |
| 4 | Cost of Storage Gas | Schedule E-3.1 | - |
| 5 | Total | | <u>\$ 11,514,457</u> |

FLORIDA GAS TRANSMISSION COMPANY
Non-Incremental Facilities
Monthly Balances for Materials and Supplies
Twelve Months ended May 31, 2009, As Adjusted

| Line No. | Year | Month | Stores Account 154 (a) | Undistributed Stores Exp. Account 163 (b) | Total (c) |
|----------|------|---------------------|---------------------------|--|-----------------------|
| 1 | 2008 | May | \$ 9,104,135 | \$ - | \$ 9,104,135 |
| 2 | | June | 9,265,051 | - | 9,265,051 |
| 3 | | July | 9,447,025 | - | 9,447,025 |
| 4 | | August | 9,605,786 | - | 9,605,786 |
| 5 | | September | 10,071,558 | - | 10,071,558 |
| 6 | | October | 10,157,904 | - | 10,157,904 |
| 7 | | November | 10,595,315 | - | 10,595,315 |
| 8 | | December | 10,644,562 | - | 10,644,562 |
| 9 | 2009 | January | 10,651,850 | - | 10,651,850 |
| 10 | | February | 10,044,794 | - | 10,044,794 |
| 11 | | March | 10,079,046 | - | 10,079,046 |
| 12 | | April | 10,015,089 | - | 10,015,089 |
| 13 | | May | <u>10,003,295</u> | <u>-</u> | <u>10,003,295</u> |
| 14 | | Total | <u>\$ 129,685,410</u> | <u>\$ -</u> | <u>\$ 129,685,410</u> |
| 15 | | Average - 13 months | | | <u>\$ 9,975,801</u> |

FLORIDA GAS TRANSMISSION COMPANY
Non-Incremental Facilities
Monthly Balances for Prepayments
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Year | Month | Insurance (a) | Other (b) | Total (c) |
|----------|------|-------------------------------------|----------------------|---------------------|----------------------|
| 1 | 2008 | May | \$ 348,534 | \$ 475,089 | \$ 823,623 |
| 2 | | June | - | 407,219 | 407,219 |
| 3 | | July | 250,000 | 339,349 | 589,349 |
| 4 | | August | 250,000 | 271,479 | 521,479 |
| 5 | | September | 2,690,828 | 203,610 | 2,894,438 |
| 6 | | October | 2,384,106 | 135,740 | 2,519,846 |
| 7 | | November | 2,077,187 | 67,870 | 2,145,057 |
| 8 | | December | 1,809,842 | - | 1,809,842 |
| 9 | 2009 | January | 1,508,097 | - | 1,508,097 |
| 10 | | February | 1,203,018 | - | 1,203,018 |
| 11 | | March | 938,906 | 195,670 | 1,134,576 |
| 12 | | April | 631,865 | 110,526 | 742,391 |
| 13 | | May | <u>329,793</u> | <u>85,365</u> | <u>415,158</u> |
| 14 | | Total | \$ <u>14,422,176</u> | \$ <u>2,291,917</u> | \$ <u>16,714,093</u> |
| 15 | | Average - 13 months | \$ 1,109,398 | \$ 176,301 | \$ 1,285,699 |
| 16 | | Adjustment - Schedule E-2.1, Page 3 | <u>252,957</u> | <u>-</u> | <u>252,957</u> |
| 17 | | Prepayments Claimed | \$ <u>1,362,355</u> | \$ <u>176,301</u> | \$ <u>1,538,656</u> |

FLORIDA GAS TRANSMISSION COMPANY
Non-Incremental Facilities
Adjustment to Monthly Balances for Prepayments
Twelve Months Ended February 28, 2010, As Adjusted

| Line No. | Year | Month | Insurance (a) | Other (b) | Total (c) |
|-------------|----------------------------------|-----------|----------------------|--------------|----------------------|
| 1 | 2009 | February | \$ 1,203,018 | \$ - | \$ 1,203,018 |
| 2 | | March | 938,906 | - | 938,906 |
| 3 | | April | 631,865 | - | 631,865 |
| 4 | | May | 329,793 | - | 329,793 |
| 5 | | June | - | - | - |
| 6 | | July | 229,167 | - | 229,167 |
| 7 | | August | 208,334 | - | 208,334 |
| 8 | | September | 3,250,374 | - | 3,250,374 |
| 9 | | October | 2,917,668 | - | 2,917,668 |
| 10 | | November | 2,542,292 | - | 2,542,292 |
| 11 | | December | 2,166,916 | - | 2,166,916 |
| 12 | 2010 | January | 1,833,702 | - | 1,833,702 |
| 13 | | February | <u>1,458,580</u> | <u>-</u> | <u>1,458,580</u> |
| 14 | | Total | <u>\$ 17,710,615</u> | <u>\$ -</u> | <u>\$ 17,710,615</u> |
| 15 | Average - 13 Months | | \$ 1,362,355 | \$ - | \$ 1,362,355 |
| 16 | Average - 13 Months Ended May-09 | | <u>1,109,398</u> | <u>-</u> | <u>1,109,398</u> |
| 17 | Adjustment | | <u>\$ 252,957</u> | <u>\$ -</u> | <u>\$ 252,957</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Depreciation, Depletion and Amortization Expense
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | FERC Account | Adjusted Plant (a) | Depr Method (b) | Annual Rates Per Books (c) | Current Rates (d) | Proposed Rates (e) | Per Books (f) | Adjustments (g) | Total, As Adjusted (h) |
|-----------------------------------|---|--------------|-------------------------|-----------------|----------------------------|-------------------|--------------------|----------------------|---------------------|------------------------|
| Account 403 - Depreciation | | | | | | | | | | |
| 1 | Transmission Onshore | | \$ 1,370,509,769 | SLM | 2.13% | 2.13% | 2.13% | 24,655,060 | \$ 4,536,798 | \$ 29,191,858 |
| 2 | Transmission Offshore - Other | | - | SLM | 5.00% | 5.00% | 5.00% | - | - | - |
| 3 | Transmission Offshore - Matagorda | | - | SLM | 2.00% | 2.00% | 2.00% | 7,796 | (7,796) | - |
| 4 | Negative Salvage | | - | SLM | 0.20% | 0.20% | 0.20% | 49,154 | (12,966) | 36,188 ^{1/} |
| 5 | Total Transmission Plant | | <u>1,370,509,769</u> | | | | | <u>24,712,010</u> | <u>4,516,036</u> | <u>29,228,046</u> |
| 6 | Transmission - ARO - Asbestos | 372.00 | 488,773 | Various | 5.52% | 5.52% | 5.52% | 15,652 | 11,328 | 26,980 |
| General | | | | | | | | | | |
| 7 | Structures & Improvements | 390.00 | - | SLM | 2.50% | 2.50% | 2.50% | - | - | - |
| 8 | Office Furniture & Equip | 391.00 | 1,540,065 | SLM | 9.50% | 9.50% | 9.50% | 111,402 | 34,904 | 146,306 |
| 9 | Computer Equipment Owned | 391.10 | 2,482,005 | SLM | 33.33% | 33.33% | 33.33% | 476,229 | 351,098 | 827,327 |
| 10 | Trans Equip-Auto & Pickup | 392.10 | 6,289,910 | SLM | 25.00% | 25.00% | 25.00% | 625,681 | 946,797 | 1,572,478 |
| 11 | Trans Equip-Winch, Bed, Trlr | 392.20 | 36,378 | SLM | 4.90% | 4.90% | 4.90% | 2,425 | (642) | 1,783 |
| 12 | Trans Equip - Airplanes | 392.30 | 247,750 | SLM | 14.29% | 14.29% | 14.29% | 35,400 | 3 | 35,403 |
| 13 | Trans Equip - Light Trucks | 392.40 | 1,048,809 | SLM | 4.90% | 4.90% | 4.90% | 51,396 | (4) | 51,392 |
| 14 | Equip - Heavy Trucks | 392.50 | 261,665 | SLM | 4.90% | 4.90% | 4.90% | 12,816 | 6 | 12,822 |
| 15 | Shop Tools & Garage Equip | 394.00 | 3,190,217 | SLM | 9.00% | 9.00% | 9.00% | 234,868 | 52,262 | 287,120 |
| 16 | Power Operated Equipment | 396.00 | 73,254 | SLM | 8.00% | 8.00% | 8.00% | 5,866 | 4 | 5,860 |
| 17 | Communications Equipment | 397.00 | 529,186 | SLM | 9.50% | 9.50% | 9.50% | 43,014 | 7,259 | 50,273 |
| 18 | Miscellaneous Equipment | 398.00 | 17,000 | SLM | 10.00% | 10.00% | 10.00% | 1,704 | (4) | 1,700 |
| 19 | Total General Plant | | <u>15,716,239</u> | | | | | <u>1,600,781</u> | <u>1,391,683</u> | <u>2,992,464</u> |
| Account 404 - Amortization | | | | | | | | | | |
| 20 | Miscellaneous Intangibles | 303.00 | 3,270 | SLM | 10.00% | 10.00% | 10.00% | 327 | - | 327 |
| 21 | Miscellaneous Intangibles - CIACs | 303.00 | 1,751,981 | SLM | 10.00% | 10.00% | 10.00% | 175,197 | 1 | 175,198 |
| 22 | Intangible - Mailand Leasehold | 303.00 | 946,074 | SLM | 17.39% | 17.39% | 17.39% | 54,844 | 109,691 | 164,535 |
| 23 | Computer Software | 303.10 | 20,039,834 | SLM | 10.00% | 10.00% | 10.00% | 1,705,694 | 298,289 | 2,003,983 |
| 24 | Total Intangible Plant | | <u>22,741,159</u> | | | | | <u>1,986,062</u> | <u>407,981</u> | <u>2,344,043</u> |
| Account 407 - Amortization | | | | | | | | | | |
| 25 | Transmission Offshore - ARO | 2/ | - | | | | | - | 687,283 | 687,283 |
| 26 | Broward County Relocation - ARO | 3/ | - | | | | | - | 275,307 | 275,307 |
| 27 | Total Account 407 | | <u>-</u> | | | | | | <u>962,590</u> | <u>962,590</u> |
| 28 | Total Depreciation and Amortization Expense | | <u>\$ 1,409,455,940</u> | | | | | <u>\$ 28,264,505</u> | <u>\$ 7,289,618</u> | <u>\$ 35,554,123</u> |

1/ Negative Salvage calculated on \$18,093,757 of Fully Depreciated Transmission Offshore Plant.

2/ Schedule H-2(2) 1, Page 1

3/ Schedule H-2(2) 1, Page 2

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Reconciliation of Depreciable Plant Included
in Statement H(2) to Gas Plant Included in Statement C
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Adjusted Plant (a) | Depreciation, Depletion and Amortization, As Adjusted (b) |
|----------|--|--------------------------------|---|
| 1 | Totals per Statement H(2) | \$ 1,409,455,940 | \$ 35,554,123 |
| | Plant Not Subject to Depreciation: | | |
| | <u>Land</u> | | |
| 2 | Transmission Land | 854,569 | |
| 3 | Land Owned In Fee | 1,975,372 | |
| | <u>Fully Depreciated Plant</u> | | |
| | <u>Transmission</u> | | |
| 4 | Transmission Offshore | 25,858,182 | |
| | <u>General Plant</u> | | |
| 5 | Structures & Improvements | 153,324 | |
| 6 | Office Furniture & Equip | - | |
| 7 | Computer Equipment Owned | - | |
| 8 | Trans Equip-Auto & Pickup | - | |
| 9 | Trans Equip-Winch,Bed,Trlr | 34,037 | |
| 10 | Trans Equip - Light Trucks | - | |
| 11 | Trans Equip - Heavy Trucks | - | |
| 12 | Shop Tools & Garage Equip | 260,543 | |
| 13 | Power Operated Equipment | - | |
| 14 | Communications Equipment | - | |
| 15 | Miscellaneous Equipment | - | |
| 16 | Total General Plant Fully Depreciated | <u>447,904</u> | |
| | <u>Intangibles</u> | | |
| 17 | Miscellaneous Intangibles | - | |
| 18 | Computer Software | <u>3,604,797</u> | |
| 19 | Total Intangible Plant Fully Depreciated | <u>3,604,797</u> | |
| 20 | Less: Transmission ARO - Asbestos | <u>488,773</u> | |
| 21 | Total Gas Plant As Adjusted Per Statement C | \$ <u><u>1,441,707,991</u></u> | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Estimated Cash Flow for ARO Escrow Account Fund Paying Income Taxes

| Line No. | Year | Beginning Balance (a) | Company Contribution (b) | 5-Year Funding Shipper Contribution (c) | 4/ | Total (d) | 6.53% Investment Fund Return (e) | 5/ | Future Estimated Decommissioning Costs (f) | Revenue Less Expenses Col (e) - Col (f) (g) | Taxes (h) |
|----------|------|-----------------------|--------------------------|---|----|--------------|----------------------------------|----|--|---|----------------|
| 1 | 2010 | \$ - | \$ 166,953 | \$ 687,283 | \$ | \$ 854,236 | \$ 55,782 | \$ | - | \$ 55,782 | \$ 21,318 |
| 2 | 2011 | 888,700 | 166,953 | 687,283 | | 854,236 | 113,814 | | - | 113,814 | 43,495 |
| 3 | 2012 | 1,813,255 | 166,953 | 687,283 | | 854,236 | 174,187 | | - | 174,187 | 66,567 |
| 4 | 2013 | 2,775,111 | 166,953 | 687,283 | | 854,236 | 236,996 | | - | 236,996 | 90,570 |
| 5 | 2014 | 3,775,773 | 166,953 | 687,283 | | 854,236 | 302,340 | | - | 302,340 | 115,542 |
| 6 | 2015 | 4,816,807 | | | | | 314,537 | | - | 314,537 | 120,203 |
| 7 | 2016 | 5,011,141 | | | | | 327,228 | | - | 327,228 | 125,053 |
| 8 | 2017 | 5,213,316 | | | | | 340,430 | | - | 340,430 | 130,099 |
| 9 | 2018 | 5,423,647 | | | | | 354,164 | | - | 354,164 | 135,347 |
| 10 | 2019 | 5,642,464 | | | | | 368,453 | | - | 368,453 | 140,808 |
| 11 | 2020 | 5,870,109 | | | | | 383,318 | | - | 383,318 | 146,489 |
| 12 | 2021 | 6,106,938 | | | | | 398,783 | | - | 398,783 | 152,399 |
| 13 | 2022 | 6,353,322 | | | | | 414,872 | | - | 414,872 | 158,547 |
| 14 | 2023 | 6,609,647 | | | | | 431,610 | | 10,883,825 | (10,452,215) | (3,994,412) |
| 15 | 2024 | 151,844 | | | | | 9,915 | | - | 9,915 | 3,789 |
| 16 | 2025 | 157,970 | | | | | 10,315 | | - | 10,315 | 3,942 |
| 17 | 2026 | 164,343 | | | | | 10,732 | | - | 10,732 | 4,101 |
| 18 | 2027 | 170,974 | | | | | 11,165 | | - | 11,165 | 4,267 |
| 19 | 2028 | 177,872 | | | | | 11,615 | | - | 11,615 | 4,439 |
| 20 | 2029 | 185,048 | | | | | 12,084 | | 311,593 | (299,509) | (114,460) |
| 21 | 2030 | - | | | | | - | | - | - | - |
| 22 | | | \$ 834,765 | \$ 3,436,415 | \$ | \$ 4,271,180 | \$ 4,282,340 | \$ | \$ 11,195,418 | \$ (6,913,078) | \$ (2,641,897) |

Footnotes:

- 1/ FGT filed a certificate application on September 3, 2009, in Docket No. CP09-461-000 to abandon its obligation to provide transportation service on the Matagorda Offshore Pipeline System (MOPS). The actual cash outlay for decommissioning costs for MOPS of \$10,883,825 is not expected to occur until Year 2023.
- 2/ The amount on Line 20, Column (f) represents FGT's projected future decommissioning costs related to the abandonment of Vermilion Block 22 in Year 2029.
- 3/ The total of Column (b) equals the projected negative salvage for MOPS and Vermilion 22 that will have been collected from FGT's shippers through March 31, 2010. FGT proposes to fund this amount into an ARO account over a five-year period at an annual amount of \$166,953.
- 4/ FGT proposes to include an annual cost of service allowance for MOPS and Vermilion Block 22 of \$687,283 and to fund this amount annually into an ARO account over a five-year period.
- 5/ Investment fund return percentage is the projected rate of return on a moderate risk portfolio, based upon the yield for Baa-rated corporate bonds.

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities

Exhibit No. FGT-24
Page 4
Docket No. RP10-____-000
Schedule H-2(2).1
Page 2

Regulatory Asset - Amortization

| Line No. | Description | Amount (a) |
|-------------|--------------------------------------|--------------------------|
| 1 | Broward County - State Road 91 - ARO | \$ 1,376,537 |
| 2 | Amortization Period - Years | <u>5</u> |
| 3 | Annual Amortization | \$ <u><u>275,307</u></u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Transmission - ARO - Asbestos Depreciation Rate
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Balance at 05/31/09 (a) | Initial Life Months (b) | Remaining Life Months (c) | Monthly Depreciation Expense (d) | Average Monthly Rate (e) | Average Annual Rate (f) |
|----------|---|-------------------------|-------------------------|---------------------------|----------------------------------|--------------------------|-------------------------|
| 1 | FGT ARO Asbestos Removal - Transite Sidings | \$ 11,374 | 143 | 121 | \$ 78 | | |
| 2 | FGT ARO Asbestos Removal - Gaskets | 48,778 | 251 | 229 | 193 | | |
| 3 | FGT ARO Asbestos Removal - Pipeline Coatings | 143,114 | 191 | 169 | 742 | | |
| 4 | FGT ARO Asbestos Removal - Exhaust Insulation | 285,507 | 239 | 217 | 1,223 | | |
| 5 | Total Transmission - ARO - Asbestos | <u>\$ 488,773</u> | 1/ | | <u>2,236</u> | 0.46% | 5.52% |

1/ STATEMENT H-2.1, line 6, column (a)

FLORIDA GAS TRANSMISSION COMPANY, LLC

Incremental Facilities
Cost of Service
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Amount (a) |
|-------------|----------------------------|---------------------------|-----------------------|
| | <u>Operating Expenses</u> | | |
| 1 | Operations and Maintenance | | \$ 26,335,232 |
| 2 | Administrative & General | | <u>11,641,119</u> |
| 3 | Total Operating Expenses | STATEMENT H-1.2 | 37,976,351 |
| 4 | Depreciation Expense | Schedule I-1(c).1, Page 1 | 65,326,745 |
| 5 | Taxes Other Than Income | Schedule I-1(c).1, Page 1 | 22,894,704 |
| 6 | Return @ 11.58% | STATEMENT B.2 | 152,655,969 |
| 7 | Federal Income Taxes | STATEMENT H-3.2 | 59,839,436 |
| 8 | State Income Taxes | STATEMENT H-3.2 | 8,899,199 |
| 9 | Revenue Credits | Schedule G-5 | <u>(63,000)</u> |
| 10 | Total | | <u>\$ 347,529,404</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Incremental Facilities
Rate Base and Return
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Amount (a) |
|-------------|--|-------------------------|-------------------------|
| 1 | Plant | Schedule I-1(b), Page 5 | \$ 2,065,439,654 |
| 2 | Accumulated Provision for Depreciation | Schedule I-1(b), Page 5 | <u>(755,880,541)</u> |
| 3 | Net Plant | | 1,309,559,113 |
| 4 | Accumulated Deferred Income Taxes | Schedule B-1.1 | (443,734,961) |
| 5 | Working Capital | Schedule I-1(b), Page 5 | 4,825,274 |
| 6 | Regulatory Assets | Schedule B-2.2 | <u>447,623,189</u> |
| 7 | Rate Base | | <u>\$ 1,318,272,615</u> |
| 8 | Return on Rate Base at 11.58% | | <u>\$ 152,655,969</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Cost of Plant
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | FERC Account | Schedule Reference | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments (f) | Adjusted Balance (g) |
|----------|---|--------------|--------------------|-------------------------|---------------|----------------|-------------------|-------------------------|-----------------|----------------------|
| 1 | Gas Plant in Service | 101 | C-1.2 | \$ 1,831,315,396 | \$ 7,932,843 | \$ (50,050) | \$ - | \$ 1,839,198,189 | \$ 212,187,565 | \$ 2,051,385,754 |
| 2 | Completed Construction - Not Classified | 106 | C-1.2 | 94,740,740 | 45,161,603 | - | - | 139,902,343 | (139,902,343) | - |
| 3 | Total Plant Accounts - 101 and 106 | | | 1,926,056,136 | 53,094,446 | (50,050) | - | 1,979,100,532 | 72,285,222 | 2,051,385,754 |
| 4 | Construction Work in Progress | 107 | C-1.2 | 16,274,570 | - | - | (5,716,578) | 10,557,992 | (10,557,992) | - |
| 5 | Total Cost of Plant | | | \$ 1,942,330,706 | \$ 53,094,446 | \$ (50,050) | \$ (5,716,578) | \$ 1,989,658,524 | \$ 61,727,230 | \$ 2,051,385,754 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 101 - Gas Plant In Service By Plant Account
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | - | - | - | - | - | - | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | 289,760 | 289,760 |
| 5 | 365.20 | Rights-of-way | 112,846,947 | - | - | - | 112,846,947 | - | 112,846,947 |
| 6 | 366.10 | Compressor Sta Structure | 8,322,927 | - | - | - | 8,322,927 | 90,516 | 8,413,443 |
| 7 | 366.20 | Meas & Reg Sta Structure | 238,119 | - | - | - | 238,119 | 3,988,195 | 4,176,314 |
| 8 | 366.30 | Other Structures Trans | 11,375 | - | - | - | 11,375 | - | 11,375 |
| 9 | 366.40 | Structures & Improvements | 120,185 | - | - | - | 120,185 | - | 120,185 |
| 10 | 367.00 | Main Lines | 1,268,200,499 | 2,075,675 | - | - | 1,270,276,174 | 169,245,867 | 1,439,522,041 |
| 11 | 368.00 | Compressor Station Equip | 404,746,890 | 4,891,583 | (50,050) | - | 409,588,423 | 37,693,065 | 447,281,488 |
| 12 | 369.00 | Measure & Regulate Sta Eq | 26,174,215 | - | - | - | 26,174,215 | 900,219 | 27,074,434 |
| 13 | 370.00 | Communication Equipment | 1,295,218 | - | - | - | 1,295,218 | 10,943 | 1,306,161 |
| 14 | 371.00 | Other Equipment | 5,696,147 | - | - | - | 5,696,147 | - | 5,696,147 |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | 1,827,652,522 | 6,967,258 | (50,050) | - | 1,834,569,730 | 212,188,565 | 2,046,738,295 |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | 2,199,020 | - | - | - | 2,199,020 | - | 2,199,020 |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | 75,750 | - | - | - | 75,750 | - | 75,750 |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | 18,315 | - | - | - | 18,315 | - | 18,315 |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | 19,862 | - | - | - | 19,862 | - | 19,862 |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | 1,326,988 | 965,585 | - | - | 2,292,573 | 19,000 | 2,311,573 |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | 18,971 | - | - | - | 18,971 | - | 18,971 |
| 38 | 397.00 | Communications Equipment | 3,968 | - | - | - | 3,968 | - | 3,968 |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | 3,662,874 | 965,585 | - | - | 4,628,459 | 19,000 | 4,647,459 |
| 41 | | Total | 1,831,315,366 | 7,932,843 | (50,050) | \$ - | 1,839,198,189 | 212,187,565 | 2,051,385,754 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Gas Plant In Service By Plant Account
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | - | - | - | - | - | - | - |
| 4 | 365.10 | Land Owned In Fee | - | 289,760 | - | - | 289,760 | (289,760) | - |
| 5 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 6 | 366.10 | Compressor Sta Structure | 54,559 | - | - | - | 54,559 | (54,559) | - |
| 7 | 366.20 | Meas & Reg Sta Structure | 3,939,081 | (2,809) | - | - | 3,936,272 | (3,936,272) | - |
| 8 | 366.30 | Other Structures Trans | - | - | - | - | - | - | - |
| 9 | 366.40 | Structures & Improvements | - | - | - | - | - | - | - |
| 10 | 367.00 | Main Lines | 61,934,070 | 38,339,138 | - | (972,016) | 99,301,192 | (99,301,192) | - |
| 11 | 368.00 | Compressor Station Equip | 27,614,217 | 6,823,165 | - | 972,016 | 35,409,398 | (35,409,398) | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | 752,103 | 148,116 | - | - | 900,219 | (900,219) | - |
| 13 | 370.00 | Communication Equipment | 10,943 | - | - | - | 10,943 | (10,943) | - |
| 14 | 371.00 | Other Equipment | - | - | - | - | - | - | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | 94,304,973 | 45,597,370 | - | - | 139,902,343 | (139,902,343) | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | - | - | - | - | - | - | - |
| 31 | 392.20 | Trans Equip-Winch, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | 435,767 | (435,767) | - | - | - | - | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | 435,767 | (435,767) | - | - | - | - | - |
| 41 | | Total | 94,740,740 | 45,161,603 | - | - | 139,902,343 | (139,902,343) | - |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Incremental Facilities

Account 101 - Gas Plant In Service By Plant Account - Phase VII

Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | - | \$ - | - | \$ - | - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | - | - | - | - | - | - | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 6 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 7 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | 3,928,515 | 3,928,515 |
| 8 | 366.30 | Other Structures Trans | - | - | - | - | - | - | - |
| 9 | 366.40 | Structures & Improvements | - | - | - | - | - | - | - |
| 10 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 11 | 368.00 | Compressor Station Equip | - | - | - | - | - | 42,069,871 | 42,069,871 |
| 12 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | 15,764,372 | 15,764,372 |
| 13 | 370.00 | Communication Equipment | - | - | - | - | - | (1,500) | (1,500) |
| 14 | 371.00 | Other Equipment | - | - | - | - | - | - | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | - | - | - | - | - | 61,761,258 | 61,761,258 |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | - | - | - | - | - | - | - |
| 31 | 392.20 | Trans Equip-Wench Bed,Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | - | - | - | - | - | - | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | - | - | - | - | - | - | - |
| 41 | | Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 61,761,258 | \$ 61,761,258 |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Incremental Facilities

Account 106 - Gas Plant In Service By Plant Account - Phase VII

Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Gas Plant Account | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments Sched. C-1.1 (f) | Adjusted Balance (g) |
|----------|-------------------|-----------------------------------|-------------------------|---------------|----------------|-------------------|-------------------------|------------------------------|----------------------|
| 1 | 303.00 | Miscellaneous Intangibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 2 | 303.10 | Computer Software | - | - | - | - | - | - | - |
| 3 | | Sub-Total - Intangibles | - | - | - | - | - | - | - |
| 4 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 5 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 6 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 7 | 366.20 | Meas & Reg Sta Structure | 3,935,081 | (10,566) | - | - | 3,928,515 | (3,928,515) | - |
| 8 | 366.30 | Other Structures Trans | - | - | - | - | - | - | - |
| 9 | 366.40 | Structures & Improvements | - | - | - | - | - | - | - |
| 10 | 367.00 | Main Lines | 41,949,710 | 120,161 | - | - | 42,069,871 | (42,069,871) | - |
| 11 | 368.00 | Compressor Station Equip | 15,737,138 | 26,297 | - | - | 15,763,435 | (15,763,435) | - |
| 12 | 369.00 | Measure & Regulate Sta Eq | (182,698) | 181,198 | - | - | (1,500) | 1,500 | - |
| 13 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 14 | 371.00 | Other Equipment | - | - | - | - | - | - | - |
| 15 | 372.00 | ARO Asset | - | - | - | - | - | - | - |
| 16 | | Sub-Total - Transmission Onshore | 61,443,231 | 317,090 | - | - | 61,760,321 | (61,760,321) | - |
| 17 | 365.10 | Land Owned In Fee | - | - | - | - | - | - | - |
| 18 | 365.20 | Rights-of-way | - | - | - | - | - | - | - |
| 19 | 366.10 | Compressor Sta Structure | - | - | - | - | - | - | - |
| 20 | 366.20 | Meas & Reg Sta Structure | - | - | - | - | - | - | - |
| 21 | 367.00 | Main Lines | - | - | - | - | - | - | - |
| 22 | 368.00 | Compressor Station Equip | - | - | - | - | - | - | - |
| 23 | 369.00 | Measure & Regulate Sta Eq | - | - | - | - | - | - | - |
| 24 | 370.00 | Communication Equipment | - | - | - | - | - | - | - |
| 25 | | Sub-Total - Transmission Offshore | - | - | - | - | - | - | - |
| 26 | 389.00 | Land Owned In Fee | - | - | - | - | - | - | - |
| 27 | 390.00 | Structures & Improvements | - | - | - | - | - | - | - |
| 28 | 391.00 | Office Furniture & Equip | - | - | - | - | - | - | - |
| 29 | 391.10 | Computer Equipment Owned | - | - | - | - | - | - | - |
| 30 | 392.10 | Trans Equip-Auto & Pickup | - | - | - | - | - | - | - |
| 31 | 392.20 | Trans Equip-Wench, Bed, Trlr | - | - | - | - | - | - | - |
| 32 | 392.30 | Trans Equip - Airplanes | - | - | - | - | - | - | - |
| 33 | 392.40 | Trans Equip - Light Trucks | - | - | - | - | - | - | - |
| 34 | 392.50 | Trans Equip - Heavy Trucks | - | - | - | - | - | - | - |
| 35 | 394.00 | Shop Tools & Garage Equip | - | - | - | - | - | - | - |
| 36 | 395.00 | Laboratory Equipment | - | - | - | - | - | - | - |
| 37 | 396.00 | Power Operated Equipment | - | - | - | - | - | - | - |
| 38 | 397.00 | Communications Equipment | - | - | - | - | - | - | - |
| 39 | 398.00 | Miscellaneous Equipment | - | - | - | - | - | - | - |
| 40 | | Sub-Total - General | - | - | - | - | - | - | - |
| 41 | | Total | 61,443,231 | 317,090 | - | - | 61,760,321 | (61,760,321) | - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 107 - Construction Work in Progress
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | FERC Account | Schedule Reference | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other Changes (d) | Balance at 05/31/09 (e) | Adjustments (f) | Adjusted Balance (g) |
|----------|--|--------------|--------------------|-------------------------|---------------|----------------|-------------------|-------------------------|-----------------|----------------------|
| 1 | Construction Work in Progress Total Account 107 | 107 | C-1 | \$ 16,274,570 | \$ - | \$ - | \$ (5,716,578) | \$ 10,557,992 | \$ (10,557,992) | \$ - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Description of Adjustments to Cost of Plant
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Total (a) | Functionalization | | |
|----------|--|---------------|---------------|---------------------|----------------|-------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) |
| | <u>Account 101</u> | | | | | |
| | <u>Adjustment No. 1</u> | | | | | |
| | To Transfer Completed Construction - Account 106 | | | | | |
| | To Gas Plant in Service | | | | | |
| 1 | Phase III - VI | Sch. C-2(1).2 | \$ 78,142,022 | \$ 78,142,022 | \$ - | \$ - |
| 2 | Phase VII | | 61,760,321 | 61,760,321 | - | - |
| 3 | Total Adjustment No. 1 | | 139,902,343 | 139,902,343 | - | - |
| | <u>Adjustment No. 2</u> | | | | | |
| | To Provide for the Completion of Construction | | | | | |
| | Projects in Account 107 During the Test Period | | | | | |
| 4 | Phase III - VI | Sch. C-2(2).2 | 72,284,285 | 72,265,285 | 19,000 | - |
| 5 | Phase VII | | 937 | 937 | - | - |
| 6 | Total Adjustment No. 2 | | 72,285,222 | 72,266,222 | 19,000 | - |
| 7 | Total Account 101 | | 212,187,565 | 212,168,565 | 19,000 | - |
| | <u>Account 106</u> | | | | | |
| | To Transfer Completed Construction - Account 106 | | | | | |
| | To Gas Plant in Service | | | | | |
| 8 | Phase III - VI | Sch. C-2(1).2 | (78,142,022) | (78,142,022) | - | - |
| 9 | Phase VII | | (61,760,321) | (61,760,321) | - | - |
| 10 | Total Account 106 | | (139,902,343) | (139,902,343) | - | - |
| 11 | Total Adjustments | | \$ 72,285,222 | \$ 72,266,222 | \$ 19,000 | \$ - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 1 | 300748 | TAP/LAT/EFM/CUC Arcadia | \$ 4,897 | \$ 4,897 | - | \$ - | Market Area |
| 2 | 304929 | C00925 Seminole Elec Payne | (125,420) | (125,420) | - | - | Market Area |
| 3 | 304948 | J00269 Andolte Envir. & Engin Costs | 17,958 | 17,958 | - | - | Market Area |
| 4 | 304977 | S00059 Fiber Optic Compressor Station 7.5 | (25) | (25) | - | - | Western Division |
| 5 | 304980 | S00203 Regs Ark - Use C.005045 | (28) | (28) | - | - | Market Area |
| 6 | 304994 | S97409 Phase III-Post Const | (26,496) | (26,496) | - | - | Western Division |
| 7 | 304997 | Compressor Sta Equip - Sta. 15 | 36 | 36 | - | - | Market Area |
| 8 | 305023 | S99945 #1MLV17-2X S/B C.010 | (3,534) | (3,534) | - | - | Market Area |
| 9 | 305060 | Phase V Non-Site Specific In | (972,016) | (972,016) | - | - | Market Area |
| 10 | 305066 | IV Mainline Spreads | (667,610) | (667,610) | - | - | Market Area |
| 11 | 305080 | S99311 - AEC Project | (1,956,167) | (1,956,167) | - | - | Western Division |
| 12 | 310046 | Electronic Fuel Control System-St. | 25,921 | 25,921 | - | - | Western Division |
| 13 | 312600 | Compressor Sta Equip - Sta. 26 | 24,578 | 24,578 | - | - | Market Area |
| 14 | 312601 | Compressor Station 10-11 36" M/L Loop | 725 | 725 | - | - | Western Division |
| 15 | 312602 | Compressor Station 11A-12A 36" M/L Loop | 13,524 | 13,524 | - | - | Western Division |
| 16 | 312603 | Compressor Station 13A-14A 36" M/L Loop | 32,023 | 32,023 | - | - | Market Area |
| 17 | 312604 | Compressor Station 15A-16 30" M/L Loop | 521 | 521 | - | - | Market Area |
| 18 | 312605 | Compressor Station 16-17 30" M/L Loop | 35,228 | 35,228 | - | - | Market Area |
| 19 | 312607 | Cape Kennedy 12" Loop | 2,180 | 2,180 | - | - | Market Area |
| 20 | 312608 | Stanton Lateral | 10,652 | 10,652 | - | - | Market Area |
| 21 | 312609 | Compressor Station 12A Upgrade+2000hp | 1,362 | 1,362 | - | - | Market Area |
| 22 | 312610 | 18A 13A Upgrade +2000hp | 908 | 908 | - | - | Market Area |
| 23 | 312611 | Compressor Station 15A Upgraded Unit 1507 | 895 | 895 | - | - | Market Area |
| 24 | 312613 | Compressor Station 24 Derated Unit #2401p | 12,298 | 12,298 | - | - | Market Area |
| 25 | 312621 | Compressor Station 24 New 7200 HP Turbine | 73,415 | 73,415 | - | - | Market Area |
| 26 | 312623 | OUC Stanton Meter/Reg | 15,850 | 15,850 | - | - | Market Area |
| 27 | 312624 | 8" tie in on 36" ML @ MP 2 | 35 | 35 | - | - | Western Division |
| 28 | 312625 | 30" valve jumper at MI @ MP | 2,329 | 2,329 | - | - | Market Area |
| 29 | 312626 | 14" tie in on 30" ML @ MP | 1,909 | 1,909 | - | - | Market Area |
| 30 | 312627 | 14" tie in on 30" ML @ MP | 477 | 477 | - | - | Market Area |
| 31 | 312628 | 12" tie in on 30" ML @ MP 5 | 1,042 | 1,042 | - | - | Market Area |
| 32 | 312629 | 12" tie in on 24" ML @ MP 5 | 450 | 450 | - | - | Market Area |
| 33 | 312632 | 12" tie in on 24" ML @ MP 5 | 2,867 | 2,867 | - | - | Market Area |
| 34 | 312633 | 12" tie in on 26" ML @ MP 5 | 2,887 | 2,887 | - | - | Market Area |
| 35 | 312634 | 12" tie in on 26" ML @ MP 6 | 2,014 | 2,014 | - | - | Market Area |
| 36 | 312636 | 12" tie in on 12 loop @ MP | 1,186 | 1,186 | - | - | Market Area |
| 37 | 312640 | Cap @ downstream 12" tie @ MP | 525 | 525 | - | - | Western Division |
| 38 | 312641 | 2 caps downstream on 30" ML @MP | 648 | 648 | - | - | Market Area |
| 39 | 312643 | Ph6 Compressor Station 24A-Dry Gas Seal Sys | 30,819 | 30,819 | - | - | Market Area |
| 40 | 312644 | Ph6 Compressor Station 18A-Dry Gas Seal Sys | 31,035 | 31,035 | - | - | Market Area |
| 41 | 312646 | Ph6 Compressor Station 18A-Sump Mods | 21,371 | 21,371 | - | - | Market Area |
| 42 | 312701 | 12" Xover Valve & Piping at MP 176. | 3,980 | 3,980 | - | - | Western Division |
| 43 | 312702 | 12" Side Valve at MP 176.9 | 1,980 | 1,980 | - | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 44 | 312803 | 24" Intercon MS @ Compressor Station #22-TP | \$ (510,665) | \$ (510,665) | - | \$ - | Western Division |
| 45 | 312805 | Engr Review MS @ Compressor Station #22-TP | 15,548 | 15,548 | - | - | Market Area |
| 46 | 314096 | Gulf Stream - Hardee City | 458 | 458 | - | - | Market Area |
| 47 | 314115 | TECO/PGS Ft. Meyers Del | (44,282) | (44,282) | - | - | Market Area |
| 48 | 314116 | Cape Kennedy Loop | 24,072 | 24,072 | - | - | Market Area |
| 49 | 314121 | 12" section on CapeK Lat @ MP 0.90 | 920 | 920 | - | - | Market Area |
| 50 | 314122 | 8" tie in on 8" Ori Utl @ MP | 1,892 | 1,892 | - | - | Market Area |
| 51 | 314123 | 8" tie in on 12" CapeK Lat | 2,016 | 2,016 | - | - | Market Area |
| 52 | 314124 | Destiny - Ardmore | 2,354 | 2,354 | - | - | Market Area |
| 53 | 314125 | Destiny - Lafayette | 40,009 | 40,009 | - | - | Western Division |
| 54 | 314126 | Destiny - Tallahassee | 45,996 | 45,996 | - | - | Western Division |
| 55 | 314127 | Destiny - Maitland | 38,419 | 38,419 | - | - | Market Area |
| 56 | 314992 | 1008 Turbocharger UX | 547 | 547 | - | - | Market Area |
| 57 | 315420 | Suwannee County Hot Tap | (101,543) | (101,543) | - | - | Western Division |
| 58 | 315524 | 22" St. Pete I-4 & US 98 | (936,082) | (936,082) | - | - | Market Area |
| 59 | 315732 | Filters on Mars @ ST 83 | 26,103 | 26,103 | - | - | Market Area |
| 60 | 315900 | Filter Separators at Station 17 | 5,442 | 5,442 | - | - | Western Division |
| 61 | 316044 | Gas aftercooler, Station 17 | 1,829 | 1,829 | - | - | Market Area |
| 62 | 316125 | 22 in St Pete - Kathleen Rd | (1,044,347) | (1,044,347) | - | - | Market Area |
| 63 | 316293 | El Paso/Van. - Low Flow Reg | 29,654 | 29,654 | - | - | Market Area |
| 64 | 316310 | 22" St Pete Griffin Rd Bore | 40,759 | 40,759 | - | - | Market Area |
| 65 | 316377 | Main Lines - Anclote 16" Lateral | (73) | (73) | - | - | Market Area |
| 66 | 316380 | #1 Generator Compressor Station 9 | 38,506 | 38,506 | - | - | Western Division |
| 67 | 316419 | Phase III Flora Stephens | 61,777 | 61,777 | - | - | Market Area |
| 68 | 316439 | Desoto Energy 10" Valves | 61,058 | 61,058 | - | - | Market Area |
| 69 | 316452 | Compressor Station 11A Surge Protection | 559 | 559 | - | - | Western Division |
| 70 | 316527 | 24" Ball Vlv @ Sta 24 | 98,211 | 98,211 | - | - | Market Area |
| 71 | 316598 | Ft. Myers Regs | 5,964 | 5,964 | - | - | Market Area |
| 72 | 316604 | Cooling System 1408 | 42,590 | 42,590 | - | - | Market Area |
| 73 | 316658 | Cooling Fan Mod 1109 | 30,197 | 30,197 | - | - | Market Area |
| 74 | 316659 | Cooling Fan Mod 1208 | 28,143 | 28,143 | - | - | Western Division |
| 75 | 316660 | Cooling Fan Mod 1706 | 35,777 | 35,777 | - | - | Market Area |
| 76 | 316673 | Lighting System Compressor Station 21 | 9,268 | 9,268 | - | - | Market Area |
| 77 | 316790 | Drum Storage Area | 14,444 | 14,444 | - | - | Market Area |
| 78 | 316799 | A/C @ Compressor Station 15 Lab | 2,106 | 2,106 | - | - | Market Area |
| 79 | 316826 | Fuel Run 12-A | 20,583 | 20,583 | - | - | Market Area |
| 80 | 316839 | SMK DET Compressor Station 21 | 2,307 | 2,307 | - | - | Market Area |
| 81 | 316855 | Cat Heater @ 44 | 1,512 | 1,512 | - | - | Market Area |
| 82 | 316857 | Cat Heater @ 24 | 1,475 | 1,475 | - | - | Western Division |
| 83 | 316900 | Drip Lvl Sanford | 6,406 | 6,406 | - | - | Market Area |
| 84 | 316911 | Ph5 Compressor Station 11A-Sump Mods | 11,407 | 11,407 | - | - | Market Area |
| 85 | 316912 | Ph5 Compressor Station 12A-Sump Mods | 14,430 | 14,430 | - | - | Market Area |
| 86 | 316913 | Ph5 Compressor Station 14A-Sump Mods | 11,796 | 11,796 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 87 | 316914 | Ph5 Compressor Station 15A-Sump Mods | \$ 13,032 | \$ 13,032 | - | - | Market Area |
| 88 | 316915 | Ph5 Compressor Station 17A-Sump Mods | 12,132 | 12,132 | - | - | Market Area |
| 89 | 316920 | Florida Rock M/S and Lateral | (1,708) | (1,708) | - | - | Market Area |
| 90 | 318000 | Compressor Station 27A - Dry Gas Seal Sys | 18,982 | 18,982 | - | - | Market Area |
| 91 | 318003 | Compressor Station 26A - Dry Gas Seal Sys | 19,811 | 19,811 | - | - | Market Area |
| 92 | 318004 | Compressor Station 14A - Dry Gas Seal Sys | 44,176 | 44,176 | - | - | Market Area |
| 93 | 318005 | Compressor Station 13A - Dry Gas Seal Sys | 46,389 | 46,389 | - | - | Market Area |
| 94 | 318006 | Compressor Station 12A - Dry Gas Seal Sys | 28,847 | 28,847 | - | - | Market Area |
| 95 | 318007 | Compressor Station 17A - Dry Gas Seal Sys | 16,684 | 16,684 | - | - | Market Area |
| 96 | 318008 | Compressor Station 16A - Dry Gas Seal Sys | 12,213 | 12,213 | - | - | Market Area |
| 97 | 318009 | Compressor Station 15A - Dry Gas Seal Sys | 34,155 | 34,155 | - | - | Market Area |
| 98 | 318011 | Calibrate RTD Temperatures | 23,003 | 23,003 | - | - | Market Area |
| 99 | 318012 | Sanford Regulator - Road | 457 | 457 | - | - | Market Area |
| 100 | 318014 | Loop A Station 10-11 ML | 98 | 98 | - | - | Western Division |
| 101 | 319082 | M&R Sta Equip - Fort Meyers Meter Station | 11,090 | 11,090 | - | - | Market Area |
| 102 | 319083 | M&R Sta Equip - Fort Meyers Meter Station | 16,813 | 16,813 | - | - | Market Area |
| 103 | 319084 | M&R Sta Equip - Fort Meyers Meter Station | (57,190) | (57,190) | - | - | Market Area |
| 104 | 319102 | Level 1: 02 - Phase V - Mainline | 93 | 93 | - | - | Market Area |
| 105 | 319107 | Level 1: 07 - Phase V - Mainline | 46 | 46 | - | - | Market Area |
| 106 | 319111 | Level 1: 11 - Phase V - Mainline | 302 | 302 | - | - | Market Area |
| 107 | 319113 | Level 1: 13 - Phase V - Mainline | 558 | 558 | - | - | Market Area |
| 108 | 319114 | Level 1: 14 - Phase V - Mainline | 3,903 | 3,903 | - | - | Market Area |
| 109 | 319115 | Level 1: 15 - Phase V - Mainline | 4,025 | 4,025 | - | - | Market Area |
| 110 | 319116 | Level 1: 16 - Phase V - Mainline | 396 | 396 | - | - | Market Area |
| 111 | 319117 | Level 1: 17 - Phase V - Mainline | 215 | 215 | - | - | Market Area |
| 112 | 319118 | Level 1: 18 - Phase V - Mainline | 34 | 34 | - | - | Market Area |
| 113 | 319123 | Level 1: 23 - Phase V - Mainline | 880 | 880 | - | - | Market Area |
| 114 | 319124 | Level 1: 24 - Phase V - Mainline | 126 | 126 | - | - | Market Area |
| 115 | 319126 | Level 1: 26 - Phase V - Mainline | 35 | 35 | - | - | Market Area |
| 116 | 319128 | Level 1: 28 - Phase V - Mainline | 34 | 34 | - | - | Market Area |
| 117 | 319129 | Level 1: 29 - Phase V - Mainline | 1,720 | 1,720 | - | - | Market Area |
| 118 | 319130 | Level 1: 30 - Phase V - Mainline | 11,480 | 11,480 | - | - | Market Area |
| 119 | 319131 | Level 1: 31 - Phase V - Mainline | 2,538 | 2,538 | - | - | Market Area |
| 120 | 319132 | Level 1: 32 - Phase V - Mainline | 35 | 35 | - | - | Market Area |
| 121 | 319133 | Level 1: 33 - Phase V - Mainline | 3,940 | 3,940 | - | - | Market Area |
| 122 | 319134 | Level 1: 34 - Phase V - Mainline | 36 | 36 | - | - | Market Area |
| 123 | 319135 | Level 1: 35 - Phase V - Mainline | 36 | 36 | - | - | Market Area |
| 124 | 319136 | Level 1: 36 - Phase V - Mainline | 3,818 | 3,818 | - | - | Market Area |
| 125 | 319137 | Level 1: 37 - Phase V - Mainline | 3,802 | 3,802 | - | - | Market Area |
| 126 | 319138 | Level 1: 38 - Phase V - Mainline | 17,082 | 17,082 | - | - | Market Area |
| 127 | 319139 | Level 1: 39 - Phase V - Mainline | 3,897 | 3,897 | - | - | Market Area |
| 128 | 319142 | Level 1: 42 - Phase V - Mainline | 1,160 | 1,160 | - | - | Market Area |
| 129 | 319143 | Level 1: 43 - Phase V - Mainline | 400 | 400 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Functionalization | | | | Zone (e) |
|----------|-------------------|---------------------------------------|--|------------------|-------------|----------------|------------------|
| | | | Claimed Balance in Account 106 @ 5/31/2009 (a) | Transmission (b) | General (c) | Intangible (d) | |
| 130 | 319144 | Level 1: 44 - Phase V - Mainline | \$ 400 | \$ 400 | - | \$ - | Market Area |
| 131 | 319205 | Level 1: 05 - Phase V Laterals | 51,133 | 51,133 | - | - | Western Division |
| 132 | 319217 | Level 1: 17 - Phase V Laterals | 100 | 100 | - | - | Western Division |
| 133 | 319218 | Level 1: 18 - Phase V Laterals | 12,238 | 12,238 | - | - | Market Area |
| 134 | 319223 | Level 1: 23 - Phase V Laterals | 669 | 669 | - | - | Western Division |
| 135 | 319226 | Level 1: 26 - Phase V Laterals | (46) | (46) | - | - | Western Division |
| 136 | 319227 | Level 1: 27 - Phase V Laterals | 199,839 | 199,839 | - | - | Western Division |
| 137 | 319231 | Level 1: 31 - Phase V Laterals | (11,127) | (11,127) | - | - | Western Division |
| 138 | 319232 | Level 1: 32 - Phase V Laterals | 1,130 | 1,130 | - | - | Western Division |
| 139 | 319233 | Level 1: 33 - Phase V Laterals | 406 | 406 | - | - | Western Division |
| 140 | 319234 | Level 1: 34 - Phase V Laterals | 2,342 | 2,342 | - | - | Western Division |
| 141 | 319236 | Level 1: 36 - Phase V Laterals | 1,672 | 1,672 | - | - | Western Division |
| 142 | 319237 | Level 1: 37 - Phase V Laterals | 37,201 | 37,201 | - | - | Western Division |
| 143 | 319239 | Level 1: 39 - Phase V Laterals | 992 | 992 | - | - | Western Division |
| 144 | 319240 | Level 1: 40 - Phase V Laterals | 992 | 992 | - | - | Western Division |
| 145 | 319331 | Level 1: 31 - Phase V Compression | 55,849 | 55,849 | - | - | Western Division |
| 146 | 319332 | Level 1: 32 - Phase V Compression | 5,943 | 5,943 | - | - | Western Division |
| 147 | 319333 | Level 1: 33 - Phase V Compression | 788 | 788 | - | - | Western Division |
| 148 | 319337 | Level 1: 37 - Phase V Compression | 55,985 | 55,985 | - | - | Western Division |
| 149 | 319338 | Level 1: 38 - Phase V Compression | 10,572 | 10,572 | - | - | Western Division |
| 150 | 319341 | Level 1: 41 - Phase V Compression | 51,706 | 51,706 | - | - | Western Division |
| 151 | 319342 | Level 1: 42 - Phase V Compression | 8,110 | 8,110 | - | - | Western Division |
| 152 | 319343 | Level 1: 43 - Phase V Compression | 2,328 | 2,328 | - | - | Western Division |
| 153 | 319346 | Level 1: 46 - Phase V Compression | 1,240 | 1,240 | - | - | Western Division |
| 154 | 319347 | Level 1: 47 - Phase V Compression | 302 | 302 | - | - | Western Division |
| 155 | 319348 | Level 1: 48 - Phase V Compression | 1,095 | 1,095 | - | - | Western Division |
| 156 | 319349 | Level 1: 49 - Phase V Compression | 1,299 | 1,299 | - | - | Western Division |
| 157 | 319350 | Level 1: 50 - Phase V Compression | 5,380 | 5,380 | - | - | Western Division |
| 158 | 319446 | Level 1: 46 - Phase V Metering | 8,757 | 8,757 | - | - | Market Area |
| 159 | 319450 | Level 1: 50 - Phase V Metering | 1,665 | 1,665 | - | - | Market Area |
| 160 | 319451 | Level 1: 51 - Phase V Metering | 2,786 | 2,786 | - | - | Market Area |
| 161 | 319452 | Level 1: 52 - Phase V Metering | 2,500 | 2,500 | - | - | Market Area |
| 162 | 319454 | Level 1: 54 - Phase V Metering | (6,937) | (6,937) | - | - | Market Area |
| 163 | 319455 | Level 1: 55 - Phase V Metering | 7,103 | 7,103 | - | - | Market Area |
| 164 | 319721 | Level 1: 21 IV Laterals-Loops-I | 22,822 | 22,822 | - | - | Market Area |
| 165 | 319722 | Level 1: 22 IV Laterals-Loops-I | 176 | 176 | - | - | Market Area |
| 166 | 321013 | Revetment Turkey Creek | 67,553 | 67,553 | - | - | Market Area |
| 167 | 321023 | IRIS Separators Compressor Station 16 | 41,239 | 41,239 | - | - | Market Area |
| 168 | 321026 | IRIS Separators Compressor Station 18 | 35,922 | 35,922 | - | - | Market Area |
| 169 | 321044 | Turbine Exch - Unit 2702 | 19,823 | 19,823 | - | - | Market Area |
| 170 | 321045 | IRIS Separators Compressor Station 27 | 101,377 | 101,377 | - | - | Market Area |
| 171 | 321046 | IRIS Separators Compressor Station 15 | 36,766 | 36,766 | - | - | Market Area |
| 172 | 321049 | IRIS Separators Compressor Station 24 | 40,017 | 40,017 | - | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Functionalization | | | | Zone (e) |
|----------|-------------------|---|--|------------------|-------------|----------------|------------------|
| | | | Claimed Balance in Account 106 @ 5/31/2009 (a) | Transmission (b) | General (c) | Intangible (d) | |
| 173 | 321052 | Meter & Reg @ Hines MS | \$ 3,928,515 | \$ 3,928,515 | - | \$ - | Market Area |
| 174 | 321053 | Valves & Piping Lawley Rg | 168,699 | 168,699 | - | - | Market Area |
| 175 | 321054 | Valve & Piping at Sta 16 | 1,358,406 | 1,358,406 | - | - | Market Area |
| 176 | 321055 | Press Reg Sta @ Long Bran | 883,980 | 883,980 | - | - | Market Area |
| 177 | 321057 | Uprate Turbine for Unit 2401 - Mars | 1,866,347 | 1,866,347 | - | - | Market Area |
| 178 | 321058 | 15K HP Motor - Unit 2602 | 14,405,029 | 14,405,029 | - | - | Market Area |
| 179 | 321059 | 36" Loop G @ MP 104.8 - 110.8 | 15,794,024 | 15,794,024 | - | - | Market Area |
| 180 | 321060 | 36" Loop K @ MP 38.5 - 44.5 | 11,659,889 | 11,659,889 | - | - | Market Area |
| 181 | 321061 | 36" Loop J @ MP 12.8-17.8 | 10,856,130 | 10,856,130 | - | - | Market Area |
| 182 | 321062 | Fuel Gas Regulators - Sta. 14A | 30,011 | 30,011 | - | - | Market Area |
| 183 | 321066 | Cypress Interconnect @ MP 27.6 | (1,500) | (1,500) | - | - | Market Area |
| 184 | 321068 | Monitor Well - C/S 16 Brooker | 1,142 | 1,142 | - | - | Market Area |
| 185 | 321070 | Gas Coolers - Compressor Station 27 | 2,297,538 | 2,297,538 | - | - | Market Area |
| 186 | 321073 | Check Valve - Transco Citronelle MS | 17,886 | 17,886 | - | - | Market Area |
| 187 | 321085 | Grounded Station 31 | 17,684 | 17,684 | - | - | Western Division |
| 188 | 321086 | Drain/Fill Vlv 1008 | 19,527 | 19,527 | - | - | Market Area |
| 189 | 321087 | Drain/Fill Vlv 1007 | 30,334 | 30,334 | - | - | Western Division |
| 190 | 321088 | Lake Blue M&R Sta Stabilization | 20,175 | 20,175 | - | - | Market Area |
| 191 | 321090 | 2601 Solar Panel View | 6,021 | 6,021 | - | - | Market Area |
| 192 | 321091 | Fuel Meter @ Station 31 | 8,505 | 8,505 | - | - | Market Area |
| 193 | 321093 | Only Water Air Comp. Drain Compressor Station27 | 10,345 | 10,345 | - | - | Market Area |
| 194 | 321095 | UPS C/S 7.5 | 36,673 | 36,673 | - | - | Western Division |
| 195 | 321096 | Coalescing Turbine Fuel Filter | 46,869 | 46,869 | - | - | Market Area |
| 196 | 321097 | Turbine Exchange - Unit 1407 | 18,234,318 | 18,234,318 | - | - | Market Area |
| 197 | 321098 | 30" East Leg Expansion - FMFA | 840,803 | 840,803 | - | - | Market Area |
| 198 | 321099 | LNG Standards for Phase 7 | 2,368 | 2,368 | - | - | Market Area |
| 199 | 321100 | Intranet Connectivity C/S 27 | 8,575 | 8,575 | - | - | Western Division |
| 200 | 321101 | VSAT @ Crosstex Pearl MS | 18,257 | 18,257 | - | - | Market Area |
| 201 | 321102 | Zinc Matting at MLV 28-1 | 16,822 | 16,822 | - | - | Market Area |
| 202 | 321103 | Zinc Matting at MLV 28-11C | 12,672 | 12,672 | - | - | Market Area |
| 203 | 321104 | Zinc Matting at MLV 28-11D | 12,493 | 12,493 | - | - | Market Area |
| 204 | 321105 | Zinc Matting at MLV 27.5 | 53,059 | 53,059 | - | - | Market Area |
| 205 | 321107 | 2601 Fire/Gas Detectors Compressor Station26 | 797,352 | 797,352 | - | - | Market Area |
| 206 | 321108 | Unit 7503 Turbine - Exchange | 53,606 | 53,606 | - | - | Western Division |
| 207 | 321111 | Electronic Fuel Controls - 1107 | 40,202 | 40,202 | - | - | Market Area |
| 208 | 321113 | Gas Detect Compressor Station 21 | 23,447 | 23,447 | - | - | Market Area |
| 209 | 321114 | Fire Detect Compressor Station 21 | 30,486 | 30,486 | - | - | Market Area |
| 210 | 321115 | Electronic Fuel Controls - 1108 | 44,695 | 44,695 | - | - | Western Division |
| 211 | 321118 | Heated Air Dryer @ Compressor Station 12 | 1,701,973 | 1,701,973 | - | - | Market Area |
| 212 | 321119 | Turbine Exchange - Unit 1207 | 64,675 | 64,675 | - | - | Market Area |
| 213 | 321120 | Electronic Fuel Controls - 1507 | 10,822 | 10,822 | - | - | Market Area |
| 214 | 321147 | Compressor Station 7.5 Fire Eyes | 43,776 | 43,776 | - | - | Western Division |
| 215 | 321148 | DWGB @ MP 457.24 | | | - | - | Western Division |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Functionalization | | | | Zone (e) |
|----------|-------------------|---|--|------------------|-------------|----------------|------------------|
| | | | Claimed Balance in Account 106 @ 5/31/2009 (a) | Transmission (b) | General (c) | Intangible (d) | |
| 216 | 321149 | Unit 1109 - System Devices | \$ | 77,490 | \$ | - | Western Division |
| 217 | 321154 | Measure & Regulate Sta Equip - Ft. Meyers Meter Sta | | 94,789 | | \$ | Market Area |
| 218 | 321155 | RR Turbine Exchange - Unit 1607 | | 240,443 | | - | Market Area |
| 219 | 321156 | RR ASP - 2134 Engine Components | | 92,930 | | - | Market Area |
| 220 | 321158 | Ultrasonic Boards - Brantford MS | | 10,548 | | - | Market Area |
| 221 | 321159 | Turbine Exchange - Unit 2601 | | 838,704 | | - | Market Area |
| 222 | 321160 | RR ASP - 2118 Engine Betterment | | 726,395 | | - | Market Area |
| 223 | 321161 | 8" Control Vlv - Brantford Reg St | | 31,880 | | - | Market Area |
| 224 | 321163 | Rolls Royce ASP-2284 Eng. Comp. | | 168,856 | | - | Market Area |
| 225 | 321164 | Power Head/Turbochr Ech - 4401 | | 205,463 | | - | Market Area |
| 226 | 321165 | 36" ML Pig Receiver at Compressor Station 13 | | 2,559,763 | | - | Western Division |
| 227 | 321166 | 18" St. P/Sar Conn Pig Launcher | | 877,555 | | - | Market Area |
| 228 | 321167 | 36" ML Pig Receiver | | 824,087 | | - | Market Area |
| 229 | 321168 | 36" ML Pig Launcher at Compressor Station 12 | | 2,470,091 | | - | Market Area |
| 230 | 321169 | 26" Sanford Lateral Pig Receiver | | 2,107,566 | | - | Market Area |
| 231 | 321170 | 26" Sanford Lateral Pig Launcher | | 1,759,215 | | - | Market Area |
| 232 | 321171 | 36" ML Pig Receiver at Compressor Station 15 | | 2,235,351 | | - | Market Area |
| 233 | 321172 | 36" ML Pig Launcher Compressor Station 15 | | 2,206,936 | | - | Market Area |
| 234 | 321173 | 36" ML Pig Launcher Compressor Station 14 | | 2,419,704 | | - | Market Area |
| 235 | 321174 | 36" ML Pig Receiver Brantford Reg. | | 1,808,316 | | - | Market Area |
| 236 | 321175 | Heat Pump @ Transco MR | | 2,536 | | - | Western Division |
| 237 | 321176 | Counterweights on 806 Crankshaft | | 71,480 | | - | Western Division |
| 238 | 321177 | 30" ML Pig Launcher at Kissimmee Jct | | 1,029,161 | | - | Market Area |
| 239 | 321178 | Rustling Pines 36" Pipe Compressor Station 14 | | 11,058,775 | | - | Market Area |
| 240 | 321179 | 30" ML Pig Receiver at Compressor Station 19 | | 1,369,208 | | - | Market Area |
| 241 | 321180 | Pier 1007 & 1008 | | 14,261 | | - | Western Division |
| 242 | 321181 | Controller w Line Brk Vlv 28-11D | | 1,641 | | - | Market Area |
| 243 | 321182 | Unit 1307 Compressor Components | | 496,914 | | - | Market Area |
| 244 | 321183 | RTUs @ Bay Gas Storage M&R Sta. | | 33,917 | | - | Western Division |
| 245 | 321184 | RTU @ Transco Citronelle M&R St | | 14,302 | | - | Western Division |
| 246 | 321186 | Unit 7503 System Monitoring Dev | | 9,258 | | - | Western Division |
| 247 | 321187 | ASP - 2278 Engine Betterment | | 740,432 | | - | Market Area |
| 248 | 321188 | Cntrlr f/Line Break Vlv 26-8D | | 15,806 | | - | Market Area |
| 249 | 321189 | 7501 Eng Sys & Components | | 233,907 | | - | Western Division |
| 250 | 321192 | Compressor Station 10A Re-Automation-1007/1008 | | 499,901 | | - | Western Division |
| 251 | 321194 | Odorant Injection System Compressor Station 26 | | 26,092 | | - | Market Area |
| 252 | 321197 | 906 Counter Weight Project | | 81,187 | | - | Western Division |
| 253 | 321199 | 36" ML Compressor Station 11-12 LI Run | | 274,047 | | - | Western Division |
| 254 | 321201 | 36" ML Compressor Station 12-13 LI Run | | 338,667 | | - | Market Area |
| 255 | 321202 | 36" ML Compressor Station 15-Brandford RS LI Run | | 246,589 | | - | Market Area |
| 256 | 321204 | 1408 Re-wire @ Compressor Station 14 | | 70,576 | | - | Market Area |
| 257 | 321205 | 36" ML Compressor Station 14-15 LI Run | | 330,396 | | - | Market Area |
| 258 | 321206 | Cntrl Valve Trim - Ft. Myers | | 89,970 | | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 106 - Completed Construction Not Classified
Twelve Months Ended May 31, 2009

| Line No. | Work Order Number | Description | Claimed Balance in Account 106 @ 5/31/2009 (a) | Functionalization | | | Zone (e) |
|----------|-------------------|---|--|-------------------|-------------|----------------|------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) | |
| 259 | 321208 | Rectifier/Groundbed at C/S 24 | \$ 29,729 | \$ 29,729 | - | - | Market Area |
| 260 | 321209 | Half - Moon Bay | 865,340 | 865,340 | - | - | Western Division |
| 261 | 321210 | ASP - 2254 Engine Betterment | 383,347 | 383,347 | - | - | Market Area |
| 262 | 321211 | ASP 2284 RRoyle Engine Betterment | 402,997 | 402,997 | - | - | Market Area |
| 263 | 321214 | 18A Air Dryer | 5,285 | 5,285 | - | - | Market Area |
| 264 | 321215 | 36" ML Loop Leon Cty Prop. Purchase | 289,760 | 289,760 | - | - | Market Area |
| 265 | 321216 | ASP - 2281 RR Engine Betterment | 210,514 | 210,514 | - | - | Market Area |
| 266 | 321217 | 30" West Leg Class Upgrade-MP 4 | 2,952,406 | 2,952,406 | - | - | Market Area |
| 267 | 321228 | Air Cooling Device - 1208 Mark VI | 6,068 | 6,068 | - | - | Market Area |
| 268 | 321230 | Engine control panel monitors | 18,113 | 18,113 | - | - | Western Division |
| 269 | 321231 | Unit 1008 Compressor Components | 94,999 | 94,999 | - | - | Western Division |
| 270 | 321232 | Compressor Sta Equip - Sta 44 | 8,493 | 8,493 | - | - | Market Area |
| 271 | 321233 | Measure & Regulate Sta Equip - Hudson M&R Sta | 65,113 | 65,113 | - | - | Market Area |
| 272 | 321234 | 36" ML Pig Launcher-Compressor Station 13 | 1,719,180 | 1,719,180 | - | - | Western Division |
| 273 | 321237 | 36" Loop Pig Launcher-Compressor Station 11 | 1,672,853 | 1,672,853 | - | - | Western Division |
| 274 | 321238 | 36" ML Loop Pig Receiver - MP 204 | 1,514,773 | 1,514,773 | - | - | Western Division |
| 275 | 321239 | 36" ML Pig Receiver - Compressor Station 14 | 1,964,466 | 1,964,466 | - | - | Market Area |
| 276 | 321244 | Compressor Sta Equip - Sta 14 | 3,769,501 | 3,769,501 | - | - | Market Area |
| 277 | 321248 | Unit 1108 Turbine Exchange | 947,142 | 947,142 | - | - | Western Division |
| 278 | 321249 | Unit 7502 Unit Exchange | 873,708 | 873,708 | - | - | Western Division |
| 279 | 321251 | 1109 Engine Components | 120,000 | 120,000 | - | - | Western Division |
| 280 | 321252 | 2005 Compressor Betterment | 119,641 | 119,641 | - | - | Market Area |
| 281 | 321253 | Check Measurement Gulf South MS | 15,513 | 15,513 | - | - | Western Division |
| 282 | 321254 | 1208 Rewire @ Compressor Station 12 | 73,935 | 73,935 | - | - | Market Area |
| 283 | 321257 | Unit 1706 Engine Components | 545,000 | 545,000 | - | - | Market Area |
| 284 | 321258 | Unit 2005 Foundation Stabilizat | 244,838 | 244,838 | - | - | Market Area |
| 285 | 321260 | Unit 2102 PowerTurbine Exchange | 4,958 | 4,958 | - | - | Market Area |
| 286 | 321266 | 7501 Unit Exchange | 733,081 | 733,081 | - | - | Western Division |
| 287 | | Total Facilities | \$ 139,902,343 | \$ 139,902,343 | \$ - | \$ - | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 107 - Construction Work in Progress
Facilities to be Constructed and Placed in
Service During the Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWIP 05/31/2009 (a) | Estimated Total Plant (b) | | Functionalization (d) | | Date In Service (f) | Docket Number (g) | Zone (h) |
|----------|-------------------|----------------------|---|--|---------------------------|-----------|-----------------------|-------------|---------------------|-------------------|------------------|
| | | | | | | | Transmission (c) | General (d) | | | |
| 1 | 321058 | 3680 | 15K HP Motor- Unit 2602 - Phase VII | \$ 937 | \$ 937 | \$ 937 | \$ - | \$ - | 06/12/2009 | CP06-1 | Market Area |
| 2 | 321077 | 3940 | Tools/Work Equip - SE - Central Florida | 0 | 19,000 | - | - | 19,000 | 12/12/2009 | - | Market Area |
| 3 | 321121 | 3680 | Blanket Engine Components SE | 0 | 100,777 | - | - | - | 12/12/2009 | - | Western Division |
| 4 | 321166 | 3670 | 18" SI PL/Sar Conn Pig Launcher | (46,131) | (6,335) | (6,335) | 100,777 | - | 06/12/2009 | - | Market Area |
| 5 | 321167 | 3670 | 18" SI PL/Sar Conn Pig Receiver | (45,907) | (2,916) | (2,916) | (6,335) | - | 06/12/2009 | - | Market Area |
| 6 | 321169 | 3670 | 26" Sanford Lat. Pig Receiver | (350,966) | (479,630) | (479,630) | (2,916) | - | 06/12/2009 | - | Market Area |
| 7 | 321170 | 3670 | 26" Sanford Lateral Pig Launcher | (151,475) | (95,989) | (95,989) | (479,630) | - | 06/12/2009 | - | Market Area |
| 8 | 321173 | 3670 | 36" ML Pig Launcher CS 14 | 474 | 474 | 474 | (95,989) | - | 06/12/2009 | - | Market Area |
| 9 | 321177 | 3670 | 30" ML Pig Launcher At Kissimmee Jct | 76,336 | 606,047 | 606,047 | 474 | - | 06/12/2009 | - | Market Area |
| 10 | 321179 | 3670 | 30" ML Pig Receiver At CS19 | (50,275) | (19,118) | (19,118) | 606,047 | - | 06/12/2009 | - | Market Area |
| 11 | 321204 | 3680 | 1408 Re-Wire @ CS 14 | 2,000 | 2,000 | - | 19,118 | - | 10/12/2009 | - | Market Area |
| 12 | 321217 | 3670 | 30" West Leg Class Upgrade - MP 4 | (49,320) | 14,115 | 14,115 | 2,000 | - | 06/12/2009 | - | Market Area |
| 13 | 321219 | 3670 | 30" West Leg P/L - Pig Rec CS 27 | 486,818 | 1,897,788 | 1,897,788 | - | - | 06/12/2009 | CP82-553 | Market Area |
| 14 | 321220 | 3670 | 30" West Leg - Pig Launcher CS 27 | 480,272 | 1,834,096 | 1,834,096 | 1,897,788 | - | 10/12/2009 | - | Market Area |
| 15 | 321221 | 3670 | 30" West Leg P/L - Pig Rec CS 26 | 477,099 | 1,863,371 | 1,863,371 | 1,834,096 | - | 10/12/2009 | - | Market Area |
| 16 | 321222 | 3670 | 30" West Leg-Pig Launcher CS 26 | 469,044 | 2,028,420 | 2,028,420 | 1,863,371 | - | 10/12/2009 | - | Market Area |
| 17 | 321223 | 3670 | 30" West Leg P/L-Pig Rec MP 240 | 732,025 | 2,842,114 | 2,842,114 | 2,028,420 | - | 10/12/2009 | - | Market Area |
| 18 | 321224 | 3670 | Fl Myers 26" Pig Launcher | 478,931 | 1,670,783 | 1,670,783 | 2,842,114 | - | 10/12/2009 | - | Market Area |
| 19 | 321225 | 3670 | Fl Myers 26" Pig Receiver | 386,666 | 2,247,170 | 2,247,170 | 1,670,783 | - | 10/12/2009 | - | Market Area |
| 20 | 321226 | 3670 | 30" W. Leg - Pig Launch - Branford | 615,836 | 2,522,176 | 2,522,176 | 2,247,170 | - | 10/12/2009 | - | Market Area |
| 21 | 321227 | 3670 | 30" West Leg PL - Piping Rev CS 24 | 332,157 | 1,617,023 | 1,617,023 | 2,522,176 | - | 11/12/2009 | - | Market Area |
| 22 | 321234 | 3670 | 36" ML Pig Launcher - CS 13 | 254,880 | 980,449 | 980,449 | 1,617,023 | - | 11/12/2009 | - | Market Area |
| 23 | 321235 | 3670 | 36" WL Loop Pig Launcher - CS 26 | 951,541 | 3,732,000 | 3,732,000 | 980,449 | - | 12/12/2009 | - | Market Area |
| 24 | 321237 | 3670 | 36" WL Loop Pig Receiver - MP 110 | 331,582 | 2,225,807 | 2,225,807 | 3,732,000 | - | 10/12/2009 | - | Market Area |
| 25 | 321237 | 3670 | 36" Loop Pig Launcher - CS 11 | (7,423) | 103,646 | 103,646 | 2,225,807 | - | 10/12/2009 | - | Market Area |
| 26 | 321238 | 3670 | 36" ML Loop Pig Receiver - MP 204 | (86,821) | (23,781) | (23,781) | 103,646 | - | 12/12/2009 | - | Western Division |
| 27 | 321239 | 3670 | 36" ML Pig Receiver - CS 14 | 70,936 | 826,853 | 826,853 | (23,781) | - | 12/12/2009 | - | Western Division |
| 28 | 321240 | 3670 | 36" WL Loop Pig Launcher - MP 12.8 | 279,928 | 2,195,311 | 2,195,311 | 826,853 | - | 12/12/2009 | - | Market Area |
| 29 | 321241 | 3670 | 36" WL Loop Pig Receiver - CS 24 | 280,626 | 2,069,293 | 2,069,293 | 2,195,311 | - | 10/12/2009 | - | Market Area |
| 30 | 321242 | 3670 | 36" WL Loop Pig Launcher - CS 24 | 293,208 | 2,081,352 | 2,081,352 | 2,069,293 | - | 10/12/2009 | - | Market Area |
| 31 | 321243 | 3670 | 36" WL Loop Pig Receiver - MP 44 | 343,990 | 2,009,772 | 2,009,772 | 2,081,352 | - | 10/12/2009 | - | Market Area |
| 32 | 321248 | 3680 | Unit 1108 Turbine Exchange | 1,535 | 1,535 | 1,535 | 2,009,772 | - | 10/12/2009 | - | Market Area |
| 33 | 321249 | 3680 | Unit 7502 Unit Exchange | 13,071 | 28,280 | 28,280 | 1,535 | - | 06/12/2009 | - | Western Division |
| 34 | 321250 | 3670 | Threat Scan System 30" West Leg | 13,282 | 36,820 | 36,820 | 28,280 | - | 06/12/2009 | - | Western Division |
| 35 | 321252 | 3680 | 2005 Compressor Betterment | 244,129 | 136,446 | 136,446 | 36,820 | - | 06/12/2009 | - | Market Area |
| 36 | 321253 | 3662 | Check Measurement - Gulf South MS | 1,250 | 1,923 | 1,923 | 136,446 | - | 06/12/2009 | - | Market Area |
| 37 | 321256 | 3680 | Unit 1208 HP Rotor | 961,501 | 1,318,078 | 1,318,078 | 1,923 | - | 06/12/2009 | - | Western Division |
| 38 | 321258 | 3680 | Unit 2005 - Foundation Stabilization | 80 | 80 | 80 | 1,318,078 | - | 06/12/2009 | - | Western Division |
| 39 | 321259 | 3680 | Unit 1408 Combustion Liner | 32,429 | 143,178 | 143,178 | 80 | - | 06/12/2009 | - | Market Area |
| 40 | 321260 | 3680 | Unit 2102 Powerturbine Exchange | 34,968 | 29,520 | 29,520 | 143,178 | - | 11/12/2009 | - | Market Area |
| 41 | 321261 | 3670 | 30" WL Hydrotest DS 27-3 | 8,112 | 568,985 | 568,985 | 29,520 | - | 06/12/2009 | - | Market Area |
| 42 | 321262 | 3670 | 36" ML CS 13 - CS 14 ILI Run | 5,347 | 414,384 | 414,384 | 568,985 | - | 11/12/2009 | - | Market Area |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Account 107 - Construction Work in Progress
Facilities to be Constructed and Placed in
Service During the Test Period
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Work Order Number | FERC Utility Account | Description | Claimed Balance in CWIP 05/31/2009 (a) | Estimated Total Plant (b) | | Functionalization (d) | | Date in Service (f) | Docket Number (g) | Zone (h) |
|----------|-------------------|----------------------|-------------------------------------|--|---------------------------|------------------|-----------------------|----------------|---------------------|-------------------|------------------|
| | | | | | Total | Transmission (c) | General | Intangible (e) | | | |
| 43 | 321263 | 3670 | 36" ML CS 11 - MP 205.1 ILI Run | \$ 4,626 | \$ 396,802 | \$ 396,802 | - | \$ - | 11/12/2009 | - | Western Division |
| 44 | 321264 | 3680 | CS 15A Re-Automation | 2,686 | 232,470 | 232,470 | - | - | 12/12/2009 | - | Market Area |
| 45 | 321265 | 3670 | 18" SLPT / Sarasota Conn. ILI Run | 3,301 | 346,635 | 346,635 | - | - | 11/12/2009 | - | Market Area |
| 46 | 321266 | 3680 | 7501 Unit Exchange | 11,445 | 58,147 | 58,147 | - | - | 06/12/2009 | - | Western Division |
| 47 | 321267 | 3670 | 30" West Leg - Sta. 26 - MP 165.0 | 10,312 | 1,658,225 | 1,658,225 | - | - | 09/12/2009 | CP82-553 | Market Area |
| 48 | 321268 | 3670 | Pig Mods - Gulf South 30" P/L | 0 | 120,589 | 120,589 | - | - | 06/12/2009 | - | Western Division |
| 49 | 321271 | 3680 | Loading Valve - Unit 1207 | 0 | 3,528 | 3,528 | - | - | 08/12/2009 | - | Market Area |
| 50 | 321275 | 3670 | 30" WL Relo Progress E Citrus S | 0 | 5,325,877 | 5,325,877 | - | - | 02/12/2010 | CP82-553 | Market Area |
| 51 | 321278 | 3670 | 16" Sarasota Lat Pig Launcher MP O. | 0 | 2,195,978 | 2,195,978 | - | - | 02/12/2010 | - | Market Area |
| 52 | 321279 | 3670 | 16" Sar Pig Rec @ Brewster | 0 | 2,056,108 | 2,056,108 | - | - | 02/12/2010 | - | Market Area |
| 53 | 999131 | 3670 | 22" Polk County Class Upgrade | 0 | 2,376,599 | 8,224,296 | - | - | 02/12/2010 | CP82-553 | Market Area |
| 54 | 999132 | 3670 | 26" Melbourne Class Upgrade | 0 | 8,224,296 | 3,252,218 | - | - | 02/12/2010 | CP82-553 | Market Area |
| 55 | 999133 | 3670 | 30" Landfill Road Class Upgrade | 0 | 3,252,218 | 6,827,118 | - | - | 02/12/2010 | CP82-553 | Market Area |
| 56 | 999134 | 3670 | 30" St Cloud Class Upgrade | 0 | 6,827,118 | 500,379 | - | - | 02/12/2010 | CP82-553 | Market Area |
| 57 | 999135 | 3670 | 26" Palm Bay Class Upgrade | 0 | 500,379 | 2,376,599 | - | - | 02/12/2010 | - | Western Division |
| 58 | BARR2009007 | 3680 | Compressor Automation Displays | 0 | 100,000 | 100,000 | - | - | 12/12/2009 | - | Western Division |
| 59 | BARR2009008 | 3661 | Pipeline Rectifier in Sta. Yard | 0 | 35,957 | 35,957 | - | - | 10/12/2009 | - | Market Area |
| 60 | TREN2009016 | 3670 | 36" WL CS 24 - MP 44.5 ILI Run | 0 | 393,738 | 393,738 | - | - | 01/12/2010 | - | Market Area |
| 61 | TREN2009017 | 3670 | 36" WL MP 12.8 - CS 24 ILI Run | 0 | 509,633 | 509,633 | - | - | 01/12/2010 | - | Market Area |
| 62 | ZACH2009006 | 3680 | Turning Gear On Unit 806 | 0 | 128,691 | 128,691 | - | - | 12/12/2009 | - | Western Division |
| 63 | | | CWIP AT May 31, 2009 - CLAIMED | \$ 7,845,042 | \$ 72,286,222 | \$ 72,286,222 | \$ 19,000 | \$ 0 | | | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities

Accumulated Provision for Depreciation, Depletion and Amortization
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Balance at 05/31/08 (a) | Additions (b) | Reductions (c) | Other (d) | Balance at 05/31/09 (e) | Adjustments (f) | Total, As Adjusted (g) |
|----------|--|-------------------------|---------------|----------------|-----------|-------------------------|-----------------|------------------------|
| | Account 108 Accumulated Provision for Depreciation of Gas Plant in Service | | | | | | | |
| | Transmission Onshore | \$ 662,648,265 | \$ 48,701,906 | \$ 54,712 | \$ - | \$ 711,295,459 | \$ 37,336,221 | \$ 748,631,680 |
| 1 | General | 577,701 | 216,058 | - | - | 793,759 | 160,642 | 954,401 |
| 2 | Retirement Work in Progress | (602,823) | - | - | 3,742 | (599,081) | 599,081 | - |
| 3 | Total Account 108 | 662,623,143 | 48,917,964 | 54,712 | 3,742 | 711,490,137 | 38,095,944 | 749,586,081 |
| 4 | Account 111 Accumulated Provision for Amortization | | | | | | | |
| 5 | Intangible - Miscellaneous | - | - | - | - | - | - | - |
| 6 | Intangible - Computer Software | - | - | - | - | - | - | - |
| 7 | Total Account 111 | - | - | - | - | - | - | - |
| 8 | Total Accumulated Provision | \$ 662,623,143 | \$ 48,917,964 | \$ 54,712 | \$ 3,742 | \$ 711,490,137 | \$ 38,095,944 | \$ 749,586,081 |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Adjustments to Accumulated Provision for Depreciation
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Total (a) | Functionalization | | |
|--|------------------------|------------------|---------------|---------------------|----------------|-------------------|
| | | | | Transmission (b) | General (c) | Intangible (d) |
| <u>Adjustment No. 1</u> | | | | | | |
| To Reflect Depreciation and Amortization | | | | | | |
| During the Test Period | | | | | | |
| 1 | | Sch. D.2, Page 2 | \$ 37,496,863 | \$ 37,336,221 | \$ 160,642 | \$ - |
| Retirement Work in Progress | | | | | | |
| 2 | Balance @ May 31, 2009 | | 599,081 | 599,081 | - | - |
| 3 | Total Adjustments | | \$ 38,095,944 | \$ 37,935,302 | \$ 160,642 | \$ - |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities

Adjustment No. 1
To Adjust the Accumulated Provision for Additional Depreciation
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Gas Plant Balances, As Adjusted (a) | Test Period Provision | | | Total Adjustment (e) |
|----------|----------------------|-------------------------------------|---------------------------------|----------------------|--------------------------------|----------------------|
| | | | Provision on Existing Plant (b) | Net Additions (c) | Provision on Net Additions (d) | |
| 1 | Transmission Onshore | \$ 2,046,448,535 | \$ 37,015,919 | \$ 72,266,222 | \$ 320,302 | \$ 37,336,221 |
| 2 | General | 2,448,439 | 160,357 | 19,000 | 285 | 160,642 |
| 3 | Total | <u>\$ 2,048,896,974</u> | <u>\$ 37,176,276</u> | <u>\$ 72,285,222</u> | <u>\$ 320,587</u> | <u>\$ 37,496,863</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Working Capital
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | Total, As Adjusted (a) |
|-------------|------------------------|----------------|------------------------------|
| 1 | Cash Working Capital | Schedule E-1.2 | \$ - |
| 2 | Materials and Supplies | Schedule E-2.2 | 3,910,854 |
| 3 | Cost of Storage Gas | Schedule E-3.2 | - |
| 4 | Total | | <u>\$ 3,910,854</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Monthly Balances for Materials and Supplies
Twelve Months ended May 31, 2009, As Adjusted

| Line No. | Year | Month | Stores Account 154 (a) | Undistributed Stores Exp. Account 163 (b) | Total (c) |
|----------|------|---------------------|---------------------------|--|----------------------|
| 1 | 2008 | May | \$ 3,912,386 | \$ - | \$ 3,912,386 |
| 2 | | June | 3,979,905 | - | 3,979,905 |
| 3 | | July | 4,019,710 | - | 4,019,710 |
| 4 | | August | 4,017,032 | - | 4,017,032 |
| 5 | | September | 4,017,672 | - | 4,017,672 |
| 6 | | October | 3,523,871 | - | 3,523,871 |
| 7 | | November | 3,442,990 | - | 3,442,990 |
| 8 | | December | 4,048,052 | - | 4,048,052 |
| 9 | 2009 | January | 3,938,135 | - | 3,938,135 |
| 10 | | February | 3,970,225 | - | 3,970,225 |
| 11 | | March | 3,931,262 | - | 3,931,262 |
| 12 | | April | 4,051,726 | - | 4,051,726 |
| 13 | | May | <u>3,988,134</u> | <u>-</u> | <u>3,988,134</u> |
| 14 | | Total | \$ <u>50,841,100</u> | \$ <u>-</u> | \$ <u>50,841,100</u> |
| 15 | | Average - 13 months | | | \$ <u>3,910,854</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Depreciation, Depletion, and Amortization Expense
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | FERC Account | Adjusted Plant (a) | Depr Method (b) | Annual Rates Per Books (c) | Current Rates (d) | Proposed Rates (e) | Per Books (f) | Adjustments (g) | Total, As Adjusted (h) |
|---|---|--------------|--------------------|-----------------|----------------------------|-------------------|--------------------|---------------|-----------------|------------------------|
| Account 403 - Depreciation | | | | | | | | | | |
| 1 | Transmission Onshore | \$ | 2,046,448,535 | SLM | 2.50% | 2.50% | 2.50% | \$ 48,701,906 | \$ 2,459,307 | \$ 51,161,213 |
| 2 | Transmission Offshore - Other | | - | SLM | - | - | - | - | - | - |
| 3 | Transmission Offshore - Matagorda | | - | SLM | - | - | - | - | - | - |
| 4 | Negative Salvage | | - | SLM | - | - | - | - | - | - |
| 5 | Total Transmission Plant | | 2,046,448,535 | | | | | 48,701,906 | 2,459,307 | 51,161,213 |
| 6 | Transmission - ARO - System | 372.00 | - | Various | 5.52% | 5.52% | 5.52% | - | - | - |
| General | | | | | | | | | | |
| 7 | Structures & Improvements | 390.00 | - | SLM | - | - | - | - | - | - |
| 8 | Office Furniture & Equip | 391.00 | - | SLM | - | - | - | - | - | - |
| 9 | Computer Equipment Owned | 391.10 | - | SLM | - | - | - | - | - | - |
| 10 | Trans Equip-Auto & Pickup | 392.10 | 75,750 | SLM | 4.90% | 4.90% | 4.90% | 11,047 | (7,335) | 3,712 |
| 11 | Trans Equip-Winch, Bed, Trlr | 392.20 | 18,315 | SLM | 4.90% | 4.90% | 4.90% | 897 | - | 897 |
| 12 | Trans Equip - Airplanes | 392.30 | - | SLM | - | - | - | - | - | - |
| 13 | Trans Equip - Light Trucks | 392.40 | 19,862 | SLM | 4.90% | 4.90% | 4.90% | 973 | - | 973 |
| 14 | Equip - Heavy Trucks | 392.50 | - | SLM | - | - | - | - | - | - |
| 15 | Shop Tools & Garage Equip | 394.00 | 2,311,573 | SLM | 9.00% | 9.00% | 9.00% | 201,244 | 6,798 | 208,042 |
| 16 | Power Operated Equipment | 396.00 | 18,971 | SLM | 8.00% | 8.00% | 8.00% | 1,518 | - | 1,518 |
| 17 | Communications Equipment | 397.00 | 3,968 | SLM | 9.50% | 9.50% | 9.50% | 377 | - | 377 |
| 18 | Miscellaneous Equipment | 398.00 | - | SLM | - | - | - | - | - | - |
| | Total General Plant | | 2,448,439 | | | | | 216,056 | (537) | 215,519 |
| Account 404 - Amortization | | | | | | | | | | |
| 19 | Miscellaneous Intangibles | 303.00 | - | SLM | - | - | - | - | - | - |
| 20 | Computer Software | 303.10 | - | SLM | - | - | - | - | - | - |
| 21 | Total Intangible Plant | | - | | | | | - | - | - |
| Account 407 - Amortization for Regulatory Assets | | | | | | | | | | |
| 22 | Transmission - Levelization Adjustment | 1/ | | | | | | 12,425,256 | - | 12,425,256 |
| 23 | Transmission - Early-In-Service Facilities | 2/ | | | | | | 333,600 | - | 333,600 |
| 24 | Total 407 Amortization | | | | | | | 12,758,856 | - | 12,758,856 |
| 25 | Total Depreciation and Amortization Expense | | \$ 2,048,896,974 | | | | | \$ 61,676,818 | \$ 2,458,770 | \$ 64,135,588 |

1/ Levelization Adjustment Regulatory Asset reflects Commission Orders dated January 15, 1993 and April 21, 1993 in Docket No. CP92-182, *et al.*
See also Article VI, Section 1 of the Stipulation and Agreement dated August 13, 2004 in Docket No. RP04-12-000.
2/ Early-In-Service Facilities Regulatory Assets were established pursuant to Preliminary Determinations issued July 30, 1999 and November 22, 2000 in Docket Nos. CP99-94, *et al.*, and CP00-40, *et al.*, respectively. See also Article VI, Section 2 of the Stipulation and Agreement dated August 13, 2004 in Docket No. RP04-12-000.

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Reconciliation of Depreciable Plant Included
in Statement H(2) to Gas Plant Included in Statement C
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Adjusted Plant (a) | Depreciation, Depletion and Amortization, As Adjusted (b) |
|----------|--|-----------------------|---|
| 1 | Totals per Statement H(2) | \$ 2,048,896,974 | \$ 64,135,588 |
| | Plant Not Subject to Depreciation: | | |
| | <u>Land</u> | | |
| 2 | Transmission Land | 289,760 | |
| 3 | Land Owned In Fee | 2,199,020 | |
| | <u>Fully Depreciated Plant</u> | | |
| | <u>Transmission</u> | | |
| 4 | Transmission Offshore | - | |
| | <u>General Plant</u> | | |
| 5 | Structures & Improvements | - | |
| 6 | Office Furniture & Equip | - | |
| 7 | Computer Equipment Owned | - | |
| 8 | Trans Equip-Auto & Pickup | - | |
| 9 | Trans Equip-Winch,Bed,Trlr | - | |
| 10 | Trans Equip - Light Trucks | - | |
| 11 | Trans Equip - Heavy Trucks | - | |
| 12 | Shop Tools & Garage Equip | - | |
| 13 | Power Operated Equipment | - | |
| 14 | Communications Equipment | - | |
| 15 | Miscellaneous Equipment | - | |
| 16 | Total General Plant Fully Depreciated | - | |
| | <u>Intangibles</u> | | |
| 17 | Miscellaneous Intangibles | - | |
| 18 | Computer Software | - | |
| 19 | Total Intangible Plant Fully Depreciated | - | |
| 20 | Less: Transmission ARO | - | |
| 21 | Total Gas Plant As Adjusted Per Statement C | \$ 2,051,385,754 | |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Summary - Other Taxes
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Expense Per Books (a) | Adjustments (b) | Total, As Adjusted (c) |
|-------------|-------------------|-----------------------------|---------------------|------------------------------|
| 1 | Ad Valorem | \$ 30,143,934 | \$ 5,689,576 | \$ 35,833,510 |
| 2 | Payroll | 2,589,568 | 79,945 | 2,669,513 |
| 3 | Franchise | 881,250 | (89,250) | 792,000 |
| 4 | Compressor Usage | 892,129 | - | 892,129 |
| 5 | Miscellaneous | <u>328</u> | <u>(139)</u> | <u>189</u> |
| 6 | Total Other Taxes | \$ <u>34,507,209</u> | \$ <u>5,680,132</u> | \$ <u>40,187,341</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Ad Valorem Taxes
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Expense Per Books (a) | Adjustments 1/ (b) | Total, As Adjusted (c) |
|-------------|------------------------|-----------------------------|-----------------------|------------------------------|
| 1 | Alabama | \$ 2,887,740 | \$ (199,465) | \$ 2,688,275 |
| 2 | Florida | 20,256,485 | 4,161,472 | 24,417,957 |
| 3 | Louisiana 2/ | 3,714,478 | 1,837,732 | 5,552,210 |
| 4 | Mississippi | 2,828,335 | 10,315 | 2,838,650 |
| 5 | Texas | <u>456,896</u> | <u>(120,478)</u> | <u>336,418</u> |
| 6 | Total Ad Valorem Taxes | \$ <u>30,143,934</u> | \$ <u>5,689,576</u> | \$ <u>35,833,510</u> |

1/ See Workpaper Volume, Schedule H-4, Pages 1 and 2.

2/ Florida Gas Transmission will be paying ad valorem taxes in Louisiana for 2009 under protest related to the level of the assessment ratio used for interstate pipelines.

FLORIDA GAS TRANSMISSION COMPANY, LLC

Payroll Taxes
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Expense Per Books (a) | Adjustments 1/ (b) | Total, As Adjusted (c) |
|-------------|-------------------------------------|-----------------------------|-----------------------|------------------------------|
| | Federal Insurance Contribution Act: | | | |
| 1 | Social Security Taxes | \$ 2,023,941 | \$ 62,943 | \$ 2,086,884 |
| 2 | Medicare Taxes | 516,412 | 17,002 | 533,414 |
| 3 | Federal Unemployment Taxes | 20,640 | - | 20,640 |
| 4 | State Unemployment Taxes | <u>28,575</u> | <u>-</u> | <u>28,575</u> |
| 5 | Total Payroll Taxes | \$ <u>2,589,568</u> | \$ <u>79,945</u> | \$ <u>2,669,513</u> |

1/ See Workpaper Volume, Schedule H-4, Page 3.

FLORIDA GAS TRANSMISSION COMPANY, LLC
Franchise Taxes
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Expense Per Books (a) | Adjustment 1/ (b) | Total, As Adjusted (c) |
|-------------|-----------------------|-----------------------------|----------------------|------------------------------|
| 1 | Alabama | \$ 15,250 | \$ 350 | \$ 15,600 |
| 2 | Louisiana | 652,000 | (137,200) | 514,800 |
| 3 | Mississippi | <u>214,000</u> | <u>47,600</u> | <u>261,600</u> |
| 4 | Total Franchise Taxes | <u>\$ 881,250</u> | <u>\$ (89,250)</u> | <u>\$ 792,000</u> |

1/ Adjustment to normalize franchise tax expenses for the period ending February 28, 2010.

FLORIDA GAS TRANSMISSION COMPANY, LLC

Compressor Usage Tax
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Expense Per Books (a) | Adjustment (b) | Total, As Adjusted (c) |
|-------------|----------------------------|-----------------------------|-------------------|------------------------------|
| 1 | Florida | \$ 196,532 | \$ - | \$ 196,532 |
| 2 | Louisiana | 683,131 | - | 683,131 |
| 3 | Mississippi | <u>12,466</u> | <u>-</u> | <u>12,466</u> |
| 4 | Total Compressor Usage Tax | \$ <u>892,129</u> | \$ <u>-</u> | \$ <u>892,129</u> |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Miscellaneous Other Taxes
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Expense Per Books (a) | Adjustment 1/ (b) | Total, As Adjusted (c) |
|-------------|---------------------------------|-----------------------------|----------------------|------------------------------|
| 1 | Other Taxes | \$ 328 | \$ (139) | \$ 189 |
| 2 | Total Miscellaneous Other Taxes | \$ 328 | \$ (139) | \$ 189 |

1/ Adjustment to normalize reporting costs associated with other taxes for the period ending February 28, 2010.

FLORIDA GAS TRANSMISSION COMPANY, LLC
Non-Incremental Facilities
Adjustment to Other Taxes - Ad Valorem
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Gross Investment (a) | Value/Cost Ratio (b) | Fair Market Value (c) | Assessment Ratio (d) | Assessed Valuation (e) | Tax Rate (f) | Taxes Claimed (g) |
|---|--|----------------------|----------------------|-----------------------|----------------------|------------------------|--------------|-------------------|
| 1 | Alabama | \$ 48,787,526 | 66.28% \$ | 32,336,372 | 30.00% \$ | 9,700,912 | 4.28% \$ | 415,199 |
| 2 | Florida | 960,727,323 | 64.42% | 618,900,541 | 100.00% | 618,900,541 | 1.57% | 9,716,738 |
| 3 | Louisiana | 201,276,349 | 61.70% | 124,187,507 | 25.00% | 31,046,877 | 11.00% | 3,415,156 |
| 4 | Mississippi | 46,710,801 | 60.37% | 28,199,311 | 30.00% | 8,459,793 | 10.79% | 912,812 |
| 5 | Texas | 88,407,921 | 19.21% | 16,983,162 | 100.00% | 16,983,162 | 1.98% | 336,267 |
| 6 | Total | 1,345,909,920 | | | | | | \$ 14,796,172 |
| Exclusions from Ad Valorem Tax Calculation: | | | | | | | | |
| 7 | Florida | | | | | | | |
| 8 | Trans Equip-Auto & Pickup | 4,446,708 | | | | | | |
| 9 | Trans Equip - Airplanes | 247,750 | | | | | | |
| 10 | Trans Equip - Light Trucks | 973,477 | | | | | | |
| 11 | Trans Equip - Heavy Trucks | 261,665 | | | | | | |
| 12 | Miscellaneous Intangibles | 2,698,055 | | | | | | |
| 13 | Rights-of-way | 36,328,209 | | | | | | |
| 14 | Louisiana | | | | | | | |
| 15 | Trans Equip-Auto & Pickup | 964,294 | | | | | | |
| 16 | Trans Equip - Light Trucks | 46,034 | | | | | | |
| 17 | Shop Tools & Garage Equip | 325,796 | | | | | | |
| 18 | Texas | | | | | | | |
| 19 | Intangibles | 23,647,901 | | | | | | |
| 20 | Offshore | | | | | | | |
| 21 | Louisiana | 19,927,520 | | | | | | |
| 22 | Texas | 5,930,662 | | | | | | |
| 23 | Total Cost of Plant, As Adjusted - Statement C | \$ 1,441,707,991 | | | | | | |

FLORIDA GAS TRANSMISSION COMPANY, LLC
Incremental Facilities
Adjustment to Other Taxes - Ad Valorem
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Gross Investment (a) | Value/Cost Ratio (b) | Fair Market Value (c) | Assessment Ratio (d) | Assessed Valuation (e) | Tax Rate (f) | Taxes Claimed (g) |
|--|--|----------------------|----------------------|-----------------------|----------------------|------------------------|--------------|-------------------|
| 1 | Alabama | \$ 267,095,436 | 66.28% | \$ 177,030,855 | 30.00% | \$ 53,109,257 | 4.28% | \$ 2,273,076 |
| 2 | Florida | 1,453,560,054 | 64.42% | 936,383,387 | 100.00% | 936,383,387 | 1.57% | 14,701,219 |
| 3 | Louisiana | 125,949,836 | 61.70% | 77,711,049 | 25.00% | 19,427,762 | 11.00% | 2,137,054 |
| 4 | Mississippi | 98,549,801 | 60.37% | 59,494,515 | 30.00% | 17,848,355 | 10.79% | 1,925,838 |
| 5 | Texas | 39,776 | 19.21% | 7,641 | 100.00% | 7,641 | 1.98% | 151 |
| 6 | Total | 1,945,194,903 | | | | | | \$ 21,037,338 |
| <u>Exclusions from Ad Valorem Tax Calculation:</u> | | | | | | | | |
| 7 | Florida | | | | | | | |
| 8 | Trans Equip-Auto & Pickup | 75,750 | | | | | | |
| 9 | Trans Equip - Light Trucks | 13,372 | | | | | | |
| | Rights-of-way | 106,095,239 | | | | | | |
| | Louisiana | | | | | | | |
| 10 | Trans Equip - Light Trucks | 6,490 | | | | | | |
| 11 | Total Cost of Plant, As Adjusted - Statement C | \$ 2,051,385,754 | | | | | | |

FLORIDA GAS TRANSMISSION COMPANY, LLC

Payroll Tax Adjustment 1/
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Non-Incremental Facilities (a) | Incremental Facilities (b) | Total (c) |
|----------|--|--------------------------------|----------------------------|--------------|
| 1 | Base Period FICA Taxes - OASDI | \$ 1,826,495 | \$ 197,446 | \$ 2,023,941 |
| 2 | Less: 2nd Pay Period in April 2009 plus May 2009 | 291,273 | 31,507 | 322,780 |
| 3 | Net Base Period FICA Taxes | 1,535,222 | 165,939 | 1,701,161 |
| 4 | FICA Adjustment (Line 3 x 3.7%) | \$ 56,803 | \$ 6,140 | \$ 62,943 |
| 5 | Base Period Medicare Taxes | \$ 470,247 | \$ 46,165 | \$ 516,412 |
| 6 | Less: 2nd Pay Period in April 2009 plus May 2009 | 51,706 | 5,199 | 56,905 |
| 7 | Net Base Period Medicare Taxes | 418,541 | 40,966 | 459,507 |
| 8 | Medicare Adjustment (Line 7 x 3.7%) | \$ 15,486 | \$ 1,516 | \$ 17,002 |
| 9 | Total Payroll Tax Adjustment (Line 4 + Line 8) | \$ 72,289 | \$ 7,656 | \$ 79,945 |

Footnote:

- 1/ An average salary increase of 3.7% was effective on April 5, 2009, but was not reflected in employees' paychecks until April 24, 2009. Therefore, payroll taxes related to the April 24, 2009 pay date, as well as May 2009 payroll taxes, are excluded in the calculation of this adjustment.

FLORIDA GAS TRANSMISSION COMPANY, LLC

Adjustment to Other Taxes - Franchise Tax
Twelve Months Ended May 31, 2009, As Adjusted

| Line No. | Description | Reference | States | | | | Total (d) |
|-------------|--|-----------------------|----------------|------------------|--------------------|----|--------------|
| | | | Alabama (a) | Louisiana (b) | Mississippi (c) | | |
| 1 | Base Period Months: January - May 2009 | | \$ 6,500 | \$ 214,500 | \$ 109,000 | \$ | 330,000 |
| 2 | Average Month | (Line 1 / 5) | 1,300 | 42,900 | 21,800 | | 66,000 |
| 3 | Annualized Franchise Taxes | (Line 2 x 12) | 15,600 | 514,800 | 261,600 | | 792,000 |
| 4 | Less: Base Period | STATEMENT H-4, Page 4 | 15,250 | 652,000 | 214,000 | | 881,250 |
| 5 | Total Adjustment | (Line 3 - Line 4) | \$ 350 | \$ (137,200) | \$ 47,600 | \$ | (89,250) |

The State of Texas }
 } SS.
County of Harris }

BEFORE ME, the undersigned authority, on this day personally appeared
Rickey J. Brocato, who being by me first duly sworn, on oath deposes and says:

That he is the Rickey J. Brocato, offering the foregoing prepared direct testimony
and that all statements of fact contained therein are true and correct to the best of his
knowledge, information and belief.

/s/ Rickey J. Brocato
Rickey J. Brocato

Subscribed and sworn to before me this 25th day of September, 2009.

/s/ Suzanne Samano
Notary Public

My Commission Expires:

April 6, 2010