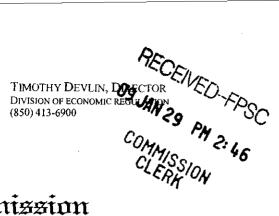
COMMISSIONERS: MATTHEW M. CARTER II, CHAIRMAN LISA POLAK EDGAR KATRINA J. MCMURRIAN NANCY ARGENZIANO NATHAN A. SKOP





## Jublic Service Commission

January 28, 2009

Mr. Brian Powers Indiantown Gas Company Post Office Box 8 Indiantown, Florida 34956

## Re: Docket No. 080170-GU - 2008 depreciation study by Indiantown Gas Company

Dear Mr. Powers:

Staff's fourth data request regarding Indiantown Gas Company's Depreciation Study filed in the above referenced docket is attached. In order to complete the review and meet a April 7, 2009, agenda date, please provide the Company's response by February 17, 2009.

Should you have any questions, or need further information, please do not hesitate to contact Betty Gardner at (850) 413-6742.

Sincerely,

John Slemkewicz Public Utilities Supervisor

JS/BG:sc

Attachment

cc: Office of the General Counsel (Brown)
Office of Commission Clerk
Office of Public Counsel
Division of Economic Regulation (Devlin, Willis, Bulecza-Banks)

PSC Website: http://www.floridapsc.com

Internet E-mail: contact@psc.state.fl.us

Indiantown Gas Company Docket No. 080170-GU Data Request No. 4 January 28, 2009

The company stated in its December 23, 2008 response to the Staff Report, that as of January 1, 2008, the company would experience a corporate split with a non-regulated entity. Also, some of the company's plant assets would be sold to a non-regulated entity.

- 1. What is the name of the non-regulated entity? When did the company make the decision to change its corporate structure and why?
- 2. Identify the assets sold to the non-regulated entity from each plant account, the dollar amount of each sale, and the company's accounting treatment. Please provide all supporting documentation which includes any journal entries by plant account.
- 3. How was the sale price determined for the plant assets which were sold to the non-regulated entity? Please provide any supporting documentation for clarification.
- 4. Please provide the 2008 additions, adjustments, retirements, transfers, and accruals to the depreciation reserves for each plant account through December 31, 2008. In your response, please update Exhibit A Depreciation Rates Using Currently Approved Parameters to reflect all plant account changes which occurred in 2008 due to the corporate split.
- 5. Please update Schedules A-1 through A-18 for any changes which may have occurred from January 1 through December 31, 2008.