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## Public Service Commission

March 25, 2014

Ms. Beth Keating, Esquire  
215 South Monroe Street Suite 601  
Tallahassee, Florida 32301

### STAFF'S FIRST DATA REQUEST

**Re: Docket No. 140051- GU - 2014 depreciation study by Florida City Gas.**

Dear Ms. Keating:

By this letter, the Commission staff requests that Florida City Gas (Company) provide responses to the following data requests. Please provide the responses to this data request in Excel or Word format with formulas intact and unlocked, as applicable.

1. Are there any recovery and amortization schedules in effect? If yes, please provide the information as described in Rule 25-7.045(6)(c), Florida Administrative Code (F.A.C.).
2. Rule 25-7.045(6)(d), F.A.C., requires a comparison of the book reserve to the theoretical reserve. It appears that only the book reserve was included in the 2014 Study. Please provide the book to theoretical reserve comparison for the individual companies as well as for the composite filing, as described in Rule 25-7.045(6)(d), F.A.C.
3. Rule 25-7.045(6)(g), F.A.C., requires a company to include numerical data of plant activity (gross additions, adjustments, retirements, and plant balance at end of year) as well as reserve activity (retirements, accruals for depreciation expense, salvage, cost of removal, adjustments, transfers and reclassifications and reserve balance at end of year) for each year of activity from the date of the last submitted study to the date of the present study. Please provide the above information for each account addressed in the 2014 Study.
4. Rule 25-7.045(6)(e), F.A.C., requires a general narrative describing the factors, e.g. growth, technology, physical conditions, leading to the present application to which depreciation rates are to be applied. Please provide the information required by this rule.
5. Rule 25-7.045(7)(a), F.A.C., requires utilities to provide calculations of depreciation rates using both the whole life method and the remaining life method. The Company appears to have included depreciation rates using only the remaining life method. Please provide calculations of depreciation rates using the whole life method.

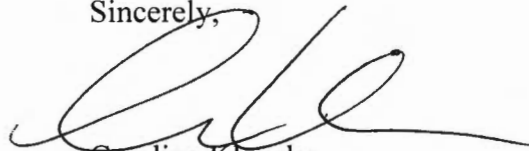
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Please file the original and five copies of the requested information by Monday, April 7, 2014, with Carlotta Stauffer, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. In addition, please provide an electronic copy of this response (with formulas intact and unlocked) to the following email addresses: [jwu@psc.state.fl.us](mailto:jwu@psc.state.fl.us) and [cklancke@psc.state.fl.us](mailto:cklancke@psc.state.fl.us) Please feel free to call me at (850) 413-6220 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'CKlancke', with a long horizontal flourish extending to the right.

Caroline Klancke  
Senior Attorney

CMK/ace

cc: Office of Commission Clerk