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Public Service Commission

May 27, 2014

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14 MAY 27 AM 11:16
COMMISSION CLERK

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

STAFF'S SECOND DATA REQUEST

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

Dear Mrs. 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. Please refer to Attachment D to the Company's response to Staff's First Data Request. For Account 380.0 Meter Installations, please explain why the reserve, which is \$249,527, is significantly lower than the theoretical reserve, which is \$3,994,304, that only yields a Reserve to Theoretical Reserve Ratio 6.2%.
2. Please refer to Attachment D to the Company's response to Staff's First Data Request. For Account 392.0 Transportation Equip. - Combined, please explain why the reserve, which is negative \$125,502, is significantly lower than the theoretical reserve, which is \$776,469, that only yields a Reserve to Theoretical Reserve Ratio negative 16.2%.

Please file the original and five copies of the requested information by Tuesday, June 10, 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 and 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 "Caroline Klancke".

Caroline Klancke
Senior Attorney

CMK/ace

cc: Office of Commission Clerk