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February 5, 2018

BY E-PORTAL

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.


Dear Ms. Stauffer:

Florida City Gas hereby submits the corrected pages for the Exhibits MK-1 and MK-3 of FCG Witness Matthew Kim. In responding to certain discovery requests, errors were identified that the Company now desires to correct.

This filing is submitted solely for the purpose of correcting errors identified in these particular schedules. For MK-1, the Company is providing corrected page 2 of 2, which should replace the same page in Exhibit MK-1, which was filed with Mr. Kim's testimony on October 23, 2017. The Company also submits revised page 1 of 1 of Exhibit MK-3, which should replace that exhibit in its entirety.

Thank you for your assistance with this filing. Please do not hesitate to contact me if you have any questions.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
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MEK

ATTACHMENTS

cc:// Service List

Per FERC Form

Operations expense	42,632,479
Maintenance expense	<u>1,600,237</u>
Total O&M per FERC Form	44,232,716

2016 FERC Form page 8 line 4
2016 FERC Form page 8 line 5

Reconciling items to O&M presented:

Less: Gas cost	(18,563,889)
Less: Conservation	(5,329,977)
Add: AGSC depreciation in 403	500,010
Less: Pension regulatory asset amortization in 926	(164,249)
Add: AGSC other taxes	
FICA, SUTA, FUTA related to payroll accrual	237,133
Taxes other than income - other	7,103
Add: Other	<u>7,021</u>
Total reconciling items	(23,306,848)

MFR C-2
MFR C-2
2016 FERC Form page 16, note 3
2016 FERC Form page 19 line 5 of account 182.3 detail

See note 1 below
2016 FERC Form page 23

O&M per internal presentation 20,925,868

Per Exhibit MK-1

Note 1> FICA, SUTA, FUTA difference

Per FERC Form (included in FERC account 408.1)	678,053
Per internal TOTI accounts	
Account 427100	575,798
Account 427111	<u>(134,878)</u>
	440,920

2016 FERC Form page 23

Per internal GL
Per internal GL

Difference - included in O&M per internal 237,133

	Hurricane Matthew	Revised Hurricane Irma	Total
Overtime payroll	45,944	33,778	79,723
Payroll charged by affiliated utilities assisting FCG	37,020	-	37,020
Travel and expense through P-Card			
Hotel	40,639	15,091	55,730
Meals	6,267	30,534	36,801
Other	8,433	1,249	9,681
Travel and expense from affiliated utilities assisting FCG	47,989	-	47,989
LNG expense	17,450	-	17,450
Contractor expense	-	119,226	119,226
Fleet expense	21,582	111,314	132,896
Materials	2,791	23,383	26,174
Other miscellaneous	(7,395)	22,614	15,219
Total storm-related costs	220,721	357,189	577,910

CERTIFICATE OF SERVICE

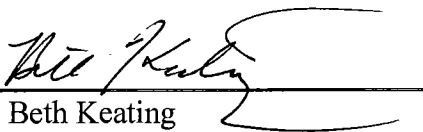
I hereby certify that a true and correct copy of the foregoing filing has been served by Electronic Mail this 2nd day of February, 2018, upon the following:

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¹ Redacted only