

State of Florida



# Public Service Commission

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**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** March 8, 2022

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Lee Smith, Public Utility Analyst III, Division of Economics

**RE:** Docket No. 20210183-EI, Petition for approval of 2021 depreciation study by Sebring Gas Systems, Inc.

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Please add the attached document, titled "Sebring March 7, 2022 Correspondence - Response to Staff - Account 382.1 Depreciation Parameters," to the above referenced docket file. Thank you.

**From:** [Nguyen, Cong](#)  
**To:** [Lee Smith](#); [Jerry Melendy \(Jmelendy@floridasbestgas.com\)](mailto:Jmelendy@floridasbestgas.com)  
**Cc:** [Cissy Galloway](#)  
**Subject:** RE: Docket 20210183 Sebring Depreciation Study  
**Date:** Monday, March 7, 2022 6:41:41 PM

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Thank you Lee, we are in agreement the propose change to the 382.1 – Transportation account.

Cong Nguyen, CPA

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**From:** Lee Smith <[lsmith@psc.state.fl.us](mailto:lsmith@psc.state.fl.us)>  
**Sent:** Monday, March 7, 2022 1:26 PM  
**To:** Jerry Melendy ([Jmelendy@floridasbestgas.com](mailto:Jmelendy@floridasbestgas.com)) <[jmelendy@floridasbestgas.com](mailto:jmelendy@floridasbestgas.com)>; Nguyen, Cong <[CongN@BBKM.COM](mailto:CongN@BBKM.COM)>  
**Cc:** Cissy Galloway <[CGallowa@PSC.STATE.FL.US](mailto:CGallowa@PSC.STATE.FL.US)>  
**Subject:** Docket 20210183 Sebring Depreciation Study

Good afternoon. Based on the information provided in your reply to the Staff Report in this docket, the updated depreciation parameters resulting from staff's analysis for Account 382.1 – Transportation – Trucks are listed below. Please let us know if Sebring is in agreement with these parameters. Thanks.

Average Service Life – 8 years  
Net Salvage – 10%  
Average Remaining Life Rate – 8%

***Lee Smith***

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