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July 19, 2011

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IN REPLY REFER TO:

Ansley Watson, Jr. 110232-GU CLERK P.O. Box 1531 Tampa, Florida 33601 e-mail: aw@macfar.com

RECEIVED-FPSC

JUL 20 AM II:

VIA FEDEX

1611 HARDEN BOULEVARD

LAKELAND, FLORIDA 33803

(863) 680-9908 FAX (863) 683-2849

Ann Cole Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

> Brown Floyd

Petition for approval of 2011 Depreciation Study by Peoples Gas Re: System

Dear Ms. Cole:

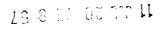
Enclosed for filing on behalf of Peoples Gas System, please find (A) the original and fifteen (15) copies of the captioned petition and (B) six copies of Peoples Gas System's 2011 Depreciation Study required by Rule 25-7.045.

Please acknowledge your receipt of the enclosures (together with the docket number assigned to the application) on the duplicate copy of this letter which is also enclosed. Your assistance is always appreciated.

Sincerely,

Ansley Watson, JR.

COM	AWjr/a Enclosures	
ECR 14 GCL RAD SSC ADM OPC CLK	cc: Ms. Paul Ms. Kano	
	-	



DOCUMENT NUMBER-DATE

050|7 JUL 20 =

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

)

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In re: Petition for approval of 2011 Depreciation Study by Peoples Gas System.

Docket No.

110232-GU

Submitted for Filing: 7-20-11

PEOPLES GAS SYSTEM'S PETITION FOR APPROVAL OF ITS 2011 DEPRECIATION STUDY

Peoples Gas System ("Peoples" or the "Company"), pursuant to Rule 25-7.045,

Florida Administrative Code, files this its petition for approval of the Company's 2011

Depreciation Study, and in support thereof states:

1. The name and address of the Company is:

> Peoples Gas System Post Office Box 2562 Tampa, Florida 33601-2562

2. The names and mailing addresses of the persons authorized to receive

notices and communications with respect to this petition are:

Ansley Watson, Jr. Macfarlane Ferguson & McMullen P. O. Box 1531 Tampa, Florida 33601-1531 (813) 273-4321 (813) 273-4396 (fax) aw@macfar.com

Paula K. Brown **Regulatory Affairs** Peoples Gas System P. O. Box 2562 Tampa, Florida 33601-2562 (813) 228-1444 (813) 228-1770 (fax) PKBrown@tecoenergy.com

3. Peoples has prepared and submits herewith six copies of the Company's 2011 Depreciation Study consisting of the information required by Rule 25-7.045.

Florida Administrative Code.

4. The data submitted herewith is based on the Company's projected plant in

service and depreciation reserves at December 31, 2011.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

5. Peoples requests that the proposed depreciation rates reflected in the study be approved for implementation effective January 1, 2012.

6. Peoples is not aware of any disputed issue of material fact relative to the matters set forth in this petition.

WHEREFORE, Peoples submits the accompanying 2011 Depreciation Study for approval by the Commission and requests that the Company's proposed depreciation rates, reserves and reserve adjustments be approved as proposed in the accompanying study, to become effective January 1, 2012.

Dated this 19th day of July, 2011.

Respectfully submitted,

Ansley Watsón, Jr. Macfarlane Ferguson & McMullen P. O. Box 1531 Tampa, Florida 33601-1531 Telephone: (813) 273-4321 Facsimile: (813) 273-4396 aw@macfar.com

Attorneys for Peoples Gas System