

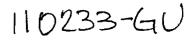
## Brimmer, Burek & Keelan LLP

Certified Public Accountants 5601 Mariner Street, Suite 200 • Tampa, Florida 33609 (813) 282-3400 • Fax (813) 287-8369

# 11 JUL 22 AM 10: 43

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COMMISSION CLERK



July 21, 2011

Ms. Ann Cole, Commission Clerk Office of the Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: Petition for Approval of 2011 Depreciation Study

Dear Ms. Cole

Enclosed for the filing, please find the original and 5 copies of the Petition for Approval of 2011 Depreciation Study, which is submitted for approval today via FedEx Delivery by Sebring Gas Systems, Inc.

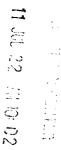
Please note the Analysis of the Plant in Service Accounts reports for December 31, 2007, 2008 and 2009 were restated for certain depreciation data to match the Commission's last depreciation order for the Company.

Please do not hesitate to let me know if you have any questions or concerns.

Sincerely,

(orgnym) \

Cong Nguyen, CPA Brimmer, Burek and Keelan LLP 5601 Mariner Street, Suite 200 Tampa, FL 33609 (813) 282-3400 congn@bbkm.com



DOCUMENT NUMBER-DATE 05076 JUL 22 = FPSC-COMMISSION CLERK

Terry R. Brimmer, CPA Brian B. Burek, CPA Walter C. Copeland, CPA Richard M. Herman, CPA Elizabeth C. Hopkins, CPA John F. Keelan, CPA Donald T. Keyes, CPA Kara K. Keyes, CPA Frank D. Lagor, CPA Gemma Thomas (License in Colorado)

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## Brimmer, Burek & Keelan LLP

#### Certified Public Accountants

5601 Mariner Street, Suite 200 • Tampa, Florida 33609 (813) 282-3400 • Fax (813) 287-8369

#### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In Re: Petition for Approval of Sebring Gas Systems, Inc depreciation study for five-year period 2006 through 2010. Docket No. // 0233-60 Filed: July 20, 2011

#### FLORIDA PUBLIC UTILITIES COMPANY'S PETITION FOR APPROVAL OF 2011 <u>DEPRECIATION STUDY</u>

As required by Rule 25-7.045(8)(a), Florida Administrative Code, attached is the depreciation study as of December 31, 2010. In support of this Petition, the Company states as follows:

 Name and mailing address of the Company: Sebring Gas Systems, Inc
 3515 US Highway 27 South
 Sebring, FL 33870-5449

2. Names and mailing addresses of the persons authorized to receive notices and communications with respect to this Petition are:

Cong Nguyen, CPA Brimmer, Burek and Keelan LLP 5601 Mariner Street, Suite 200 Tampa, FL 33609 Sebring, FL 33870-5449 Jerry Melendy Jr. Vice President Sebring Gas Systems 3515 US Highway 27 South

3. The Company has implemented the purchases of major infrastructure investments and these assets are being depreciated at approved rate per PSC order PSC-07-0482-PAA-GU issued on June 7, 2007. Assets still in service are expected to have continued useful life as noted in the depreciation study proposed depreciation rates based on management's best estimate of the savage value and the remaining useful life of the assets. Management's assessment of savage value is based on prior experience in deposition of similar assets, while the assessment of useful life is based on the asset's performance actual operating environment.

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Terry R. Brimmer, CPA Brian B. Burek, CPA Walter C. Copeland, CPA Richard M. Herman, CPA Elizabeth C. Hopkins, CPA John F. Keelan, CPA Donald T. Keyes, CPA Kara K. Keyes, CPA Frank D. Lagor, CPA Gemma Thomas (License in Colorado)

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- 4. Management propose adjustment to the following assets useful life:
  - a. 376.1 Mains- Steel
  - b. 376.2 Mains- Plastic
  - c. 378 Measuring and Regulating Ept. Gen.
  - d. 378.1 Measuring and Regulating Ept New
  - e. 380.1 Services- Steel
  - f. 380.2 Services- Plastic
  - g. 382 Meter Installations
  - h. 390 Leasehold Improvements
  - i. 391.1 Office Furniture
  - j. 391.2 Office Equipment
  - k. 392.1 Transportation- Trucks
  - I. 394 Tools, Shop & Garage Equipment
  - m. 397 Communication Equipment
- 5. The Company respectfully asks that the Commission approve these adjustments as proposed.
- 6. As of the filing date, the Company is not aware of any disputed issues of material fact regarding this filing
- 7. Sebring Gas is requesting the effective date of the determined depreciation rates to be on January 1, 2011.

Respectfully submitted this 20th day of July, 2011

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Cong Nguyen, CPA Brimmer, Burek and Keelan LLP 5601 Mariner Street, Suite 200 Tampa, FL 33609 (813) 282-3400 congn@bbkm.com

Accountants for Sebring Gas Systems, Inc

Schedule A

### COMPARISON OF CURRENT AND PROPOSED INPUTS FOR EACH DEPRECIABLE ACCOUNT

······································						
		Current Appro	ved		Company Propo	osed
		Curve	Average		Curve	Average
Account	Age	Shape	Service Life	Age	Shape	Service Lif
·	(Yrs.)	(e.g., L-2.5)	(Yrs.)	(Yrs.)	(e.g., L-2.5)	(Yrs.)
DISTRIBUTION PLANT						
Account number and description, as applicable:						
376.1 - Mains - Steel	30.10		45.00	40.00		45.00
376.2 - Mains - Plastic	11.00		45.00	15.00		45.00
378 - Measuring and Regulating Ept. Gen - Embedded	16.80		33.00	16.80		33.00
378.1 - Measuring and Regulating Ept new	0.00		33.00	0.00		33.00
379 - Measuring and Regulating Ept City Gate	15.00		32.00	15.00		32.00
380.1 - Services - Steel	29,50		40.00	39.00		40.00
380.2 - Services - Plastic	6.60		40.00	10.00		40.00
381 - Meters	15.70		25.00	15.70		25.00
382 - Meter Installations	17.30		34.00	22.00		34.00
383 - House Regulations	16,90		30.00	18.00		30.00
384 - House Regulator Installations	19.20		34.00	20.50		34.00
386 - Property on Customers' Premises	12.20		20.00	13.50		20.00
387 - Other Equipment	10.00		25.00	13.00		25.00
GENERAL PLANT						
Account number and description						
390.0 - Leasehold Improvements	15.50		40.00	20.00		40.00
391.1 - Office Furniture	12.40		18.00	17.00		18.00
391.2 - Office Equipment	7.40		12.00	8.00		12.00
392.1 - Transportation - Trucks	4.80		8.00	3.00		8.00
392.3 - Transportation - Other	20.00		20.00	20.00		20.00
394 - Tools, Shop & Garage Equipment	2.30		15.00	2.30		15.00
396 - Power Operated Equipment - Embedded	15.00		15.00	15.00		15.00
396 - Power Operated Equipment - New	1.50		15.00	1.50		15.00
397 - Communication Equipment	9.00		12.00	11.00		12.00

PSC/ECR/028-D pursuant to Rule 25-7.045 (4) & (6)(a), Florida Administrative Code

DOCUMENT NUMBER-DATE

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Schedule B

	C	urrent Approv	ved		Company	Proposed	
Account	Average Remaining Life	Net Salvage	Remaining Life Rate	Average Remaining Life	Net Salvage	Reserve	Remainin Life Rate
	(Yrs.)	(%)	(%)	(Yrs.)	(%)	(%)	(%)
DISTRIBUTION							
Account number and description, as applicable							
376.1 - Mains - Steel	14.90	-30.00%	2.900%	5.00	-30.00%	88.556	
376.2 - Mains - Plastic	34.00	-30.00%	2.900%	30.00	-30.00%	32.833	
378 - Measuring and Regulating Ept. Gen - Embedded	16.20	-2.00%	3.100%	16.20	-2.00%	50.879	
378.1 - Measuring and Regulating Ept new	33.00	-2.00%	3.100%	33.00	-2.00%	-0.040	
379 - Measuring and Regulating Ept City Gate	17.00	-2.00%	3.200%	17.00	-2.00%	46.844	
380.1 - Services - Steel	10.50	-30.00%	3.300%	1.00	-30.00%	97.193	
380.2 - Services - Plastic	33.40	-30.00%	3.000%	30.00	-30.00%	24.475	
381 - Meters	9.30	0.00%	4.000%	9.30	0.00%	62.800	
382 - Meter Installations	16.70	-5.00%	3.100%	12.00	-5.00%	64.638	
383 - House Regulations	13.10	0.00%	3.300%	12.00	0.00%	60.000	
384 - House Regulator Installations	14.80	-3.00%	3.000%	13.50	-3.00%	60.252	
386 - Property on Customers' Premises	7.80	0.00%	5.000%	6.50	0,00%	67.500	
387 - Other Equipment	15.00	0.00%	4.000%	12.00	0.00%	52.000	4.000%
GENERAL PLANT							
Account number and description							
390.0 - Leasehold Improvements	24.50	0.00%	2.200%	20.00	0.00%	50.00	2.500%
391.1 - Office Furniture	5.60	0.00%	5.600%	1.00	0.00%		5.550%
391.2 - Office Equipment	4.60	0.00%	3.300%	4.00	0.00%		8.330%
392.1 - Transportation - Trucks	3.20	15.00%	6.100%	5.00	15.00%	37.74	12.480%
392.3 - Transportation - Other	0.00	0.00%	5.000%	0.00	0.00%		5.000%
394 - Tools, Shop & Garage Equipment	12.70	0.00%	6.300%	12.70	0.00%	15.33	6.700%
396 - Power Operated Equipment - Embedded	0.00	0.00%	N/A	0.00	0.00%	N/A	
396 - Power Operated Equipment - New	13.50	0.00%	6.700%	13.50	0.00%	10.00	6.700%
397 - Communication Equipment	3.00	0.00%	7.700%	1.00	0.00%	91.67	8.300%

PSC/ECR/028-D pursuant to Rule 25-7.045 (4) & (6)(b), Florida Administrative Code

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				CURREN	T RATES	PDODOS	ED RATES	CHANGE
	INV	ESTMENT	RESERVE	DEPRECIATIO		DEPRECIATION		IN IN
ACCOUNT		OF 12/31/10			EXPENSES	1	EXPENSES	EXPENSES
	1	(\$)	(\$)	(%)	(\$)	(%)	(\$)	(\$)
		(a)	(b)	(c)	$(d) = (c)^*(a)$	(e)	(f) = (e)*(a)	(g) = (f)-(d)
DISTRIBUTION PLANT								
Account number and description, as applicable:								
376.1 - Mains - Steel	\$	144,104	\$ 135,83	2.900%	4,179	2.2%	3,212	(967
376.2 - Mains - Plastic		1,379,199	443,14	2.900%	39,997	2.2%	30,742	(9,254
378 - Measuring and Regulating Ept. Gen - Embedded		10,419	4,00	3.100%	323	3.0%	316	(7
378.1 - Measuring and Regulating Ept new		0	4	3.100%	-	3.0%	-	-
379 - Measuring and Regulating Ept City Gate		65,221	27,91	3.200%	2,087	3.1%	2,035	(52
380.1 - Services - Steel		357,144	383,96	3.300%	11,786	2.5%	8,955	(2,830)
380.2 - Services - Plastic		413,307	145,74	3.000%	12,399	2.5%	10,364	(2,036
381 - Meters		226,965	105,70	4.000%	9,079	4.0%	9,079	-
382 - Meter Installations		66,036	34,18	3.100%	2,047	3.0%	1,948	(99)
383 - House Regulations		29,194	17,02	) 3.300%	963	3.3%	972	9
384 - House Regulator Installations		45,098	28,01	3.000%	1,353	2.9%	1,326	(27)
386 - Property on Customers' Premises		34,650	25,42	5.000%	1,732	5.0%	1,732	-
387 - Other Equipment		9,762	4,98	4.000%	390	4.0%	390	-
TOTAL DISTRIBUTION PLAN	\$	2,781,099	\$ 1,355,94	)	\$86,336	-	\$71,072	\$ (15,264)
GENERAL PLANT								
Account number and description, as applicable:								
390.0 - Leasehold Improvements		13,278	1,50		292	2.5%	332	40
391.1 - Office Furniture		482	40	5.600%	27	5.6%	27	(0)
391.2 - Office Equipment		24,838	19,66		820	8.3%	2,069	1,249
392.1 - Transportation - Trucks		101,216	37,12		6,174	12.5%	12,632	6,458
392.3 - Transportation - Other		0	(		-	5.0%	-	-
394 - Tools, Shop & Garage Equipment		9,826	3,61		619	6.7%	658	39
396 - Power Operated Equipment - Embedded		0		N/A	-	6.7%	-	-
396 - Power Operated Equipment - New		14,185	4,992		950	6.7%	950	-
397 - Communication Equipment		1,079	1,05		83	8.3%	90	6
TOTAL GENERAL PLANT	\$	164,902	\$ 68,35	,	8,965		16,758	7,792
CAPITAL RECOVERY SCHEDULES, as applicable								
	<b>A</b>	2.046.001	a 1 101 001		\$ 07 001		***	a
TOTAL PLANT PSC/ECR/028-D pursuant to Rule 25-7.045 (4) & (6)(c), Florida Administrative Code	<u> </u>	2,946,001	<u>\$ 1,424,29</u>	)	\$ 95,301		\$87,829	<u>\$ (7,472</u>

PSC/ECR/028-D pursuant to Rule 25-7.045 (4) & (6)(c), Florida Administrative Code

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ACCOUNT		NVESTMENT S OF 12/31/10	RESERVE AS OF 12/31/10	Average Service Life	Net Salvage	Whole Life Rate	Average Remaining Life	Theoretical Reserve Percentage	Theoretical Reserve Dollars	Reserve Imbalance
	6	(a)	(b)	(c)	(d)	(e) = (100-d)/c	(f)	(g) = (100-(e*f-d))	(h) = g*a	(i) = b-h
DISTRIBUTION PLANT			(-)		(-)	() (				
Account number and description, as applicable:										
376.1 - Mains - Steel	\$	144,103,97	\$ 135,836.91	45.0	-30%	2.2	5.0	88.6	127,612.07	8,224,8
376.2 - Mains - Plastic	•	1,379,199	443,149		-30%	2.2	30.0	32.8	452,836,90	(9,688.)
378 - Measuring and Regulating Ept. Gen - Embedded		10,419	4,001		-2%	3.0	16.2	50.9	5,301,36	(1,299.9
378.1 - Measuring and Regulating Ept new		0	, 0		-2%	3.0	33.0	0.0	0,00	0.0
379 - Measuring and Regulating Ept City Gate		65,221	27,912	32.0	-2%	3.1	17.0	46.8	30,552.29	(2,640.
180.1 - Services - Steel		357,144	383,968	40.0	-30%	2.5	1.0	97.2	347,117.04	36,850.
380.2 - Services - Plastic		413,307	145,745	40.0	-30%	2.5	30.0	24.5	101,156.86	44,587.1
381 - Meters		226,965	105,700	25.0	0%	4.0	9,3	62.8	142,533.99	(36,833.)
382 - Meter Installations		66,036	34,186	34.0	-5%	2.9	12.0	64.6	42,684.72	(8,498.4
383 - House Regulations		29,194	17,020	30.0	0%	3.3	12.0	60.0	17,516.45	(496.)
384 - House Regulator Installations		45,098	28,015		-3%	2.9	13.5	60,3	27,172.40	842.
386 - Property on Customers' Premises		34,650	25,422		0%	5.0	6.5	67.5	23,388.53	2,033.
387 - Other Equipment		9,762	4,984	25.0	0%	4.0	12.0	52.0	5,076.45	(92.0
TOTAL DISTRIBUTION PLANT	\$	2,781,099	\$ 1,355,940						<b>\$</b> 1,322,949	\$32,991.2
GENERAL PLANT										
Account number and description										
390.0 - Leasehold Improvements		13,278	1,505	40.0	0%	2.5	20.0	50.0	6,638.82	(5,133.:
191.1 - Office Furniture		482	407	18.0	0%	5.6	1.0	94.4	454.75	(47.4
391.2 - Office Equipment		24,838	19,662	12.0	0%	8.3	4.0	66.7	16,558.43	3,103.4
392.1 - Transportation - Trucks		101,216	37,128	8.0	15%	12.5	5.0	37.7	38,202.80	(1,074.)
392.3 - Transportation - Other		0	0	20.0	0%	5.0	0.0	100.0	0.00	0.0
194 - Tools, Shop & Garage Equipment		9,826	3,610	15.0	0%	6.7	12.7	15.3	1,506.59	2,103.
396 - Power Operated Equipment - Embedded		0	0	15.0	0%	6.7	0.0	100.0	0.00	0.0
396 - Power Operated Equipment - New		14,185	4,992		0%	6.7	13.5	10.0	1,418.47	3,573.
397 - Communication Equipment		1,079	1,053	12.0	0%	8.3	1.0	91.7	988.83	64.
FOTAL GENERAL PLANT	\$	164,902	\$ 68,357						\$ 65,769	\$2,588.0
FOTAL PROPERTY										

PSC/ECR/028-D parsuant to Rule 25-7.045 (4) & (6)(e), Florida Administrative Code

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No.	Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	Land and Land Rights		<b>\$</b> 15,625						\$ 15,
Amortiza	ble General Plant Assets:								
<b>30</b> 1	Organization Costs	0.033	113,772						113,
Deprecia	ble Assets: This schedule should identify ea	ch account/subac	count for which a s	separate deprecia	tion rate has been	n approved by the	• FPSC.		
376	Mains - Steel	0.029	\$ 144,105	<b>s</b> -	s -		\$ -	s -	\$ 144
	Mains - Plastic	0.029	1,275,964	103,236	-			-	1,379
	M&R Station Equipment -General	0.031	10,419	-	-				10
	M&R Station Equipment - Gate	0.032	54,007	11,214	-		-		65,
	Services - Steel	0.033	355,849	1,295	-		-		357
380	Services - Plastic	0.030	380,300	33,236	(230)		-		413,
381	Meters	0.040	180,667	48,122	(1,824)	4	-		226,
382	Meter Installations	0.031	63,314	2,822	(99)				66
383	Regulators	0.033	28,084	1,110	-		-		29,
384	Regulator Installations	0.030	43,555	1,544	-		-		45,
	Customer Conversion Cost	0.050	34,650	-	-		-		34
	Other Equipment	0.040	9,762	-	•		-		9
	Leasehold Improvements	0.022	13,278	-	-		-		13
	Office Furniture	0.056	482	-	•		-		
	Office Equipment	0.033	23,851	986	- (30,783)		-		24
	Transportaion Equip - Light Trucks	0.061 0.050	131,999 0	-	(30,763)		-		101
	Trans. Equipment - Other Vehicles Tools/Shop/Garage Equipment	0.063	9.825	-					9
	Power Operated Equipment	0.065	14,185	107					14
	Power ( )persted Foundent								

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	۸nal	Annual sis of Plar	Status Rep	oort e Accoun	te			
ompany: Sebring Gas System, Inc.		-			13			
r the Year Ended: Decemb	er 31, 2010							Page 2 of 23
cct. Account	Depr.	Beginning						Ending
lo. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
ntinued)								
bital Recovery Schedules:			Ŷ					
al Account 101* nortizable Assets:		2,904,665	203,672	(32,936)	-	-		3,075,40
<ul> <li>14 Acquisition Adjustment</li> <li>18 Other Utility Plant</li> <li>Other</li> </ul>		• • • • • • • • • • • • • • • • • • • •						
Total Utility Plant te: * The total beginning and ending balances must agn	L 1	\$ 2,904,665		\$ (32,936)	\$ -	\$-	\$	\$ 3,075,40

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_	ntries in <i>l</i>	Accumul	ated De	preciatio	n & Amor	tization						
								<b>D</b>				
	*****		*********	ĥ	1 0	1 0	10	Page Page				
		Assessed	Destant	Detiremente			-	Transform		Ending		
Description	Dalarice	Accruais	reciass.	Retirements	Salvaye	Kemovai	Adjustments	Transfers		Balance*		
izable General Plant Assets:									1			
Organization Costs	\$ 65,403	\$ 4,800					s -		s	70,203		
					,							
chedule should identify each account/subaccount fo	r which a separ	ate depreciatio	n rate has be	en approved by f	the FPSC.							
				\$ -	- *	\$ -	\$ -		\$	135,837		
				-	-	-	-			443,149		
				-	-	-	-			4,002 27,912		
					-	-				383,968		
				-	-		-					
					-	-	-		1	145,745		
					-	-	-			105,700 34,186		
				-	-		-			17,020		
					-	-						
				-	-	-	-	1		28,015 25,422		
				-	-	-	-			25,422 4,984		
		1			-	•	-			4,904		
•				-			-			407		
										19,662		
				(30 783)	-					36,949		
		1,017		(30,703)						30, <del>34</del> 9 180		
		603				-				3,610		
					-					4,992		
										4,992		
		. <u>'</u>								9,788		
The period dejustment	0,100									0,700		
			-									
Total	1,370,990	93,879								1,434,086		
	pany: Sebring Gas System, Inc. he Year Ended December 3 Account Description izable General Plant Assets: Organization Costs chedule should Identify each account/subaccount for Mains - Steel Mains - Plastic M&R Station Equipment - General M&R Station Equipment - General M&R Station Equipment - Gate Services - Steel Services - Plastic Meters Meter Installations Regulators Regulator Installations Customer Conversion Cost Other Equipment Leasehold Improvements Office Furniture Office Equipment Transportaion Equip - Light Trucks Trans. Equipment - Other Vehicles Tools/Shop/Garage Equipment Power Operated Equipment Prior period adjustment	pany:Sebring Gas System, Inc.he Year EndedDecember 31, 2010AccountBeginningDescriptionBalance*izable General Plant Assets:Image: Constant State	Analysis of Entries in Accumul pany: Sebring Gas System, Inc.         he Year Ended December 31, 2010         Account       Beginning Description       Accruals         Account       Balance*       Accruals         izable General Plant Assets:       Image: Colspan="2">Organization Costs       \$ 65,403       \$ 4,800         Chedule should identify each account/subaccount for which a separate depreciation       Mains - Steel       \$ 131,656       \$ 4,181         Mains - Steel       \$ 131,656       \$ 4,181         Mains - Plastic       404,188       38,961         M&R Station Equipment - General       3,679       323         M&R Station Equipment - Gate       26,169       1,743         Services - Steel       372,225       11,743         Services - Plastic       133,858       11,887         Meter Installations       32,200       1,986         Regulators       16,073       947         Regulator Installations       22,669       1,316         Customer Conversion Cost       23,690       1,732         Office Fumiture       380       27         Office Equipment       18,871       791         Transportaion Equip - Light Trucks       59,915       7,817         Trans,	Analysis of Entries in Accumulated Depart: Sebring Gas System, Inc.         here Year Ended       December 31, 2010         Account       Beginning         Description       Beginning         Description       Beginning         Description       Reclass.         Crganization Costs       \$ 65,403       \$ 4,800         Comparization Costs       \$ 56,403       \$ 4,800         Comparization Costs       \$ \$ 65,403       \$ 4,800         Comparization Costs       \$ \$ \$ 65,403       \$ 4,800         Comparization Costs       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Analysis of Entries in Accumulated Depreciation         pecription         Balance*       Account         Description       Reclass.       Retirements         Description       Reside General Plant Assets:       Organization Costs       \$ 65,403       \$ 4,800         Checkule should identify each account/subaccount for which a separate deprecision rate has been approved by:         Mains - Steel       \$ 131,656       \$ 4,181       \$         Mains - Steel       \$ 131,656       \$ 4,181       \$       -         M&R Station Equipment -General       3,679       323       -         M&R Station Equipment -Gate       26,169       1,743       -         Services - Plastic       133,858       11,887       -         Meter Installations       32,200       1,986	pany: Sebring Gas System, Inc. he Year Encled December 31, 2010           Account         Beginning         Reclass.         Retirements         Salvage           bescription         Balance*         Accruals         Reclass.         Retirements         Salvage           tzable General Plant Assets:         Organization Costs         \$ 65,403         \$ 4,800         Image: Control of Costs         Salvage           chedule should Identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.         Mains - Steel         \$ 131,656         \$ 4,181         \$ -         \$ -           Mains - Steel         \$ 131,656         \$ 4,181         \$ -         \$ -         -           M&R Station Equipment -General         3,679         323         -         -         -           M&R Station Equipment -General         3,679         323         -         -         -           Services - Steel         372,225         11,743         -         -         -         -           Meters         19,866         -         -         -         -         -         -           Regulators         16,073         947         -         -         -         -         -           Regulators         12,13         292         -	Analysis of Entries in Accumulated Depreciation & Amortization         pary: Sebring Cas System, Inc.         becember 31, 2010         Account       Beginning       Grose       Cost of         Description       Beginning       Accurate       Reclass.       Retirements       Salvage       Removal         table General Plant Assets:       Organization Costs       \$ 65,403       \$ 4,800       Image: Control of the separate deprectation rate has been approved by the FPSC.         Mains - Plastic       \$ 131,656       \$ 1,181       \$ -       \$ -       \$ -       \$ -         Mains - Steel       \$ 131,656       \$ 1,181       \$ -       \$ -       \$ -       \$ -       \$ -         Mains - Plastic       404,183       38,961       -	Analysis of Entries in Accumulated Depreciation & Amortization         pary: Sebring Gas System, Inc.         Revenue of the System, Inc.         Recenter 31, 2010         Account       Balance*       Cost of Rounding and Adjustments         December 31, 2010         Reciption       Balance*       Cost of Rounding and Adjustments         Table General Plant Assets:       Organization Costs       \$ 65,403       \$ 4,800       S       S       Cost of Rounding and Adjustments         Mains - Steel       S       S       S       S       S       S       S       S       S       S       S       S       S       Cost of Rounding and Adjustments         Table General Plant Assets:       Organization Costs       S       S       S       S       S       S       S       S       S       S       S       S       S       S <th colspan="2" s<="" td=""><td>Analysis of Entries in Accumulated Depreciátion &amp; Amortization         pay: Soting Gas System, Inc.         Page         Accumit       Beginning       Cost of Rounding and Agustments         Cost of Rounding and Agustments       Sotinge Rounding and Agustments         Description       Balance       Accumit Reclass       Retrements       Cost of Rounding and Agustments         Cost of Rounding and Agustments       Gross Cost of Rounding and Agustments         Cost of Rounding and Agustments       Soting Soting Soting Soting Sotial Social Soc</td><td>Analysis of Entries in Accumulated Depreciation &amp; Amortization         Page 1 of 2         Page 1 of 2         Cost of Rounding and Transfere         Description       Page 1 of 2         Cost of Rounding and Transfere       Transfere       Page 1 of 2         Cost of Rounding and Transfere       Transfere       Transfere       Page 1 of 2         Cost of Rounding and Transfere       Transfere</td></th>	<td>Analysis of Entries in Accumulated Depreciátion &amp; Amortization         pay: Soting Gas System, Inc.         Page         Accumit       Beginning       Cost of Rounding and Agustments         Cost of Rounding and Agustments       Sotinge Rounding and Agustments         Description       Balance       Accumit Reclass       Retrements       Cost of Rounding and Agustments         Cost of Rounding and Agustments       Gross Cost of Rounding and Agustments         Cost of Rounding and Agustments       Soting Soting Soting Soting Sotial Social Soc</td> <td>Analysis of Entries in Accumulated Depreciation &amp; Amortization         Page 1 of 2         Page 1 of 2         Cost of Rounding and Transfere         Description       Page 1 of 2         Cost of Rounding and Transfere       Transfere       Page 1 of 2         Cost of Rounding and Transfere       Transfere       Transfere       Page 1 of 2         Cost of Rounding and Transfere       Transfere</td>		Analysis of Entries in Accumulated Depreciátion & Amortization         pay: Soting Gas System, Inc.         Page         Accumit       Beginning       Cost of Rounding and Agustments         Cost of Rounding and Agustments       Sotinge Rounding and Agustments         Description       Balance       Accumit Reclass       Retrements       Cost of Rounding and Agustments         Cost of Rounding and Agustments       Gross Cost of Rounding and Agustments         Cost of Rounding and Agustments       Soting Soting Soting Soting Sotial Social Soc	Analysis of Entries in Accumulated Depreciation & Amortization         Page 1 of 2         Page 1 of 2         Cost of Rounding and Transfere         Description       Page 1 of 2         Cost of Rounding and Transfere       Transfere       Page 1 of 2         Cost of Rounding and Transfere       Transfere       Transfere       Page 1 of 2         Cost of Rounding and Transfere       Transfere

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		Annual St	Annual Status Report	ort	;				
Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc.	tries in Act	cumulate	a nepreci	ation & Al	mortizatio				
For the Year Ended: December 31, 2010 Per the Year Ended: December 31, 2010								Page 2	2 of 2
Acct Account	Beginning			-	Gross	Cost of			Ending
No. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continued)									
Capital Recovery Schedules: This schedu	This schedule should identify each approved capital recovery schedule.	each approved	capital recovery	schedule.					
Subtotal	'	•	•	•	•	•	•		•
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.	i and amortization	accrual amount	t to Acct. 403, De	preclation Expe	nse, shown on p	age 8.			
Subtotal	•		•		•		•		•
Grand Total	\$ 1,436,393	\$ 98,679	•	\$ (30,783)	\$	s	•	•	\$ 1,504,289
<ul> <li>The grand total of beginning and ending balances must agree to Line 17, Page 12.</li> </ul>	ces must agree to	.Line 17, Page 1	નં						
			Dana 16						

1,340,237

	Analy	Annua ysis of Pla	Annual Status Report s of Plant in Service A	Annual Status Report sis of Plant in Service Accounts	nts				
ıy: Set Year Ei						Page		-	f 2
Acct. Account	Depr.	Beginning						End	ßu
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance <sup>+</sup>	ce*
374 Land and Land Rights		\$ 15,625						<u>\$</u>	15,625
Amortizable General Plant Assets:									<u></u>
301 Organization Costs	0.033	113,772							113,772
Depreclable Assets: This schedule should Identify each account/subacco	int/subacc	ount for which a s	eparate deprecia	unt for which a separate depreciation rate has been approved by the FPSC.	n approved by the	FPSC.			
376 Mains - Steel	0.029	\$ 143,989	\$ 116	, A		' \$	, \$	\$	144,105
		+	60,613	(28)		r		-	1,275,964
	0.031	10,419	'	•		•			10,419
	0.032	54,007	•	'		•			54,007
	0.033	355,849		•					335,045
380 Services - Plastic	0.030	158,233	22,434						180,667
	0.031	58,157	5,209	(52)					63,314
	0.033	28,084	'	•		•			28,084
	0.030	42,530	1,025	•		•			43,555
	0.050	34,650 6 273	3 489	• •		1 1			9.762
30/ Unit Equipritant 30/ Leasehold Improvements	0.022	2,800	10,478	•		•			13,278
	0.056	482	•	•		'			482
	0.033	20,119	3,732	•		•			23,851
	0.061	69,468	64,825	(2,294)		'			131,999
•	0.050	0	•	•					0 0 0 0
	0.063	9,825	•	1		•			3,023
	0.067	14,185	•	•					0270
397 Communication Equipment	0.077	972	'	•					710
	-								_
			Page 13						]
			2						

Company: Sehring Gas System Inc.	Anal	Annual Status Keport Analysis of Plant in Service Accounts	Annual Status Keport s of Plant in Service A	oort e Account	S			
For the Year Ended: December 31, 2009	er 31, 2009							Page 2 of 23
Acct. Account	Depr.	Beginning		-				Ending
No. Description (Continued)		Dalance	aditions	Xettrements		Adjustments		
Capital Recovery Schedules:								
Total Account 101* Amortizable Assets: 114 Acquisition Adjustment	_	2,720,035	187,004	(2,374)				2,904,665
118 Other Utility Plant Other							ş	
Total Utility Plant       \$ 2,720,035       \$ 187,0         Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.	e to acct. 101	\$ 2,720,035	\$ 187,004 Ine 3, Page 12.	\$ (2,374)	۰ ب	ج	\$	\$ 2,904,665
			Page 14					

Analysis of Entries	ntries in /	Ann	ual Stati ated De	Annual Status Report in Accumulated Depreciation	<u>්</u> වේ	Amortization				
Company: Sebring Gas System, Inc. For the Year Ended December 31, 2009	2009							Page 1 of 2	1 of 2	of 2
Acct. Account	Begi	nning Accruais Reclass.	Reclass.	Retirements	Gross Salvage	Cost of Removal	Rounding and Adjustments	Transfers	n Ba	Ending Balance*
1										
301 Organization Costs	\$ 60,603	\$ 4,800					، ب		<del>به</del>	65,403
This schedule should identify each account/subaccount for which		te depreclatio	n rate has bee	a separate depreciation rate has been approved by the FPSC	he FPSC.				-	
	¢ 407 470	¢ 1177		÷	÷	÷	÷		<del>v</del>	131656
376 Mains - Steel 376 Mains - Plastic	367,928	36.260		• •	• • •	• •	÷		<b>}</b>	404,188
	3,356	323		•	•	•	'			3,679
379 M&R Station Equipment - Gate	24,441	1,728		I	•	'	'		1	26,169
	360,482	11,743		I	•		•			372,225
	122,715	11,143		,	•	•				02 504
381 Meters	30,368	0,397 1 837		• •	• •	•			-	32,200
	15.146	927		3		•	,			16,073
	25,407	1,292		I	'	•	•		_	26,699
	21,957	1,733		ı	•	•	•			23,690
-	4,311	283			•	,	•			1 213
	1,039	77		• •	•••	•				380
1391 Office Furniture	18.147	724		,	•	•	•			18,871
	54,125	5,790		1	•	•	•			59,915
•	180	•		•	ı	,	•			180
	2,388	619		1	'	1	•			3,007
	3,091	950		ł	,	•				620
-	897 200	75		1		•				9.788
399 Prior period adjustment	9,788	•		,	•					
Total	1,284,795	86,197								1,370,992
			Page	e 15						

		vnnual St	Annual Status Report	ort					
Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc.	ries in Acc	umulateo	u uepreciá	ation & Ai	nortizatio	ç			
For the Year Ended: December 31, 2009								Page 2 of 2	of 2
Acct. Account	Beginning	-	-		Gross	Cost of			Ending
(Continued)					2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Zemoval A	summer		
Capital Recovery Schedules: This schedule	This schedule should identify each approved capital recovery schedule.	ach approved c	capital recovery	schedule.					
Subtotal	•	•	•	·	•	·	-	•	•
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.	and amortization a	accrual amount	to Acct. 403, De	preciation Exper	ise, shown on p	age 8.			
Subtotal Grand Total	• 1345 308 •	- 00 001			•				\$ 1436.395
L al of beginning and ending balanc	es must agree to L	ine 17, Page 12				•	•		

1,340,237

	Analy	Annual ysis of Pla	Annual Status Report sis of Plant in Service Accounts	eport ice Accou	Ints			
Company: Sebring Gas System, Inc. For the Year Ended December 31, 2008								je 1 c
*	Depr.					Based and a second and a		Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
374 Land and Land Rights	•9	15,625						\$ 15,625
Amortizable General Plant Assets:								
301 Organization Costs	0.033	113,772						113,772
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.	int/subacc	ount for which a su	eparate depreciat	tion rate has bee	n approved by the I	FPSC.		
376 Mains - Steel	0.029 \$	143,989	۶	, \$		م	' \$	\$ 143,989
376 Mains - Plastic	0.029	1,005,640	209,739	•		•	•	1,215,379
	0.031	10,419	'	•		•		10,419
	0.032	54,007	•	•		,		54,007
380 Services - Steel	0.033	355,849	- 11 00	•		,		355,849
300 Services - Flashic 381 Meters	0.040	302,064 151 622	63, 133 6, 611	• •		1 1		158,233
	0.031	53,675	4,482			•		58,157
	0.033	28,084	•	•		•		28,084
	0.030	41,761	769	,		•		42,530
	0.050	34,650	•	•		•		34,650
300 Lossehold Imagicanon	0.040	0,2/3	•	•		•		0,2,0
	0.056	482	• •					482
	0.033	20,119	I	,		•		20,119
•	0.061	69,468	'	•		,		69,468
-	0.050	0	2,451	,		•		2,451
	0.063	7,374	4,942	•		'		12,316
	0.067	9,243		•		•		9,243
397 Communication Equipment	0.077	972	•	•		•		972
			Parie 13					
			2.285					

	Analy	Annual Status Report Analysis of Plant in Service Accounts	Annual Status Report s of Plant in Service A	ort e Account	S			
Company: Sebring Gas System, Inc. For the Year Ended: December 31, 2008	, 2008							Page 2 of 23
Acct. Account	Depr.	Beginning						Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
(Continued)								
Capital Recovery Schedules:								
Total Account 101*		2,427,888	292,147		•		ı	2,720,035
Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other								
Total Utility Plant	\$	2,427,888	\$ 292,147	، ج	<del>ب</del>	ج	ج	\$ 2,720,035
Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.	Icct. 101, I	Plant in Service, Li	ine 3, Page 12.					

Account Beg Description Bail Izable General Plant Assets: Organization Costs \$ 5 Organization Costs \$ 5 Mains - Steel \$ 12 Mains - Steel \$ 12 Mains - Plastic \$ 13 M&R Station Equipment - General \$ 12 M&R Station Equipment - Gate \$ 2 Services - Steel \$ 34	Beginning     Accruais     Reclass.     Retirements     Grossalva       Balance*     Accruais     Reclass.     Retirements     Salva       \$ 55,804     \$ 4,799     Retirements     Salva       \$ 51,804     \$ 4,799     Reclass.     Retirements     Salva       \$ 53,739     30,189     30,189     -     \$	Retirements en approved by ti	Gross Salvage he FPSC.	Cost of Removal	Rounding and Adjustments			
Bal Bal \$ 5 \$ 5 \$ 5 \$ 12 \$ 12 \$ 12 \$ 12 \$ 12 \$ 12 \$ 12 \$ 12	4,799 4,799 7,109 7,107 7,177 7,189 0,189	Retirements an approved by t	9 0	Removal	Adjustments		_	Ending
\$ 5 account/subaccount for which t-General t-Gate 2 33	4,799 4,799 preciation rate has bee 0,189 0,189	en approved by ti				I FANSTORS		Balance*
301 Organization Costs       \$ 55,804       \$ 4         This schedule should identify each account/subaccount for which a separate dep       \$ 123,302       \$ 237,739         376 Mains - Steel       337,739       \$ 37,739       37         378 M&R Station Equipment - General       37,739       37       373         379 M&R Station Equipment - Gate       22,713       303       37         380 Services - Steel       348,659       1	4,799 preciation rate has bee 0,189	en approved by ti					_	
This schedule should identify each account/subaccount for which a separate dep         This schedule should identify each account/subaccount for which a separate dep         376 Mains - Steel       \$ 123,302       \$ 4         378 M&R Station Equipment -General       3,033       30,033       37         379 M&R Station Equipment - Gate       22,713       1       23,659       1	preciation rate has bee	en approved by t			_		\$	60,603
This schedule should identify each account/subaccount for which a separate dep         376       Mains - Steel       \$ 123,302       \$ 2         376       Mains - Steel       \$ 337,739       37         378       M&R Station Equipment -General       3,033       37         379       M&R Station Equipment - Gate       22,713       1         380       Services - Steel       348,659       1	preciation rate has bee 0,189 303	en approved by th						
This schedule should identify each account/subaccount for which a separate depi         376       Mains - Steel       \$ 123,302       \$ 4         376       Mains - Steel       \$ 37,739       30         378       M&R Station Equipment -General       3,033       30         379       M&R Station Equipment - Gate       22,713       1         380       Services - Steel       348,659       1	Preciation rate has bee 4,177 0,189	en approved by ti						
376         Mains - Steel         \$ 123,302         \$ 4           376         Mains - Steel         \$ 337,739         30           378         M&R Station Equipment -General         3,033         30           379         M&R Station Equipment - Gate         22,713         1           380         Services - Steel         348,659         1'	4,177 0,189 323	<del>.</del>						
Mains - Station Equipment - General 337,739 M&R Station Equipment - General 3,033 M&R Station Equipment - Gate 22,713 Services - Steel 348,659	0,189 323				ť		¥	127 479
M&R Station Equipment -General       3,033         M&R Station Equipment - Gate       22,713         Services - Steel       348,659	373			→	•		•	367,928
M&R Station Equipment - Gate 22,713 Services - Steel 348,659	040	ı	•	•				3,356
Services - Steel	1,728	•	'	•				24,441
	11,823 10 286	, ,		,				300,402 122,715
Meters 1, 12, 72, 909	6,288	•	ı	,				91,197
Meter Installations 28,614	1,754	•	•		'			30,368
383 Regulators 14,219 24 Perulations 24, 138 24	927 1 260		• •					15,146 25,407
Customer Conversion Cost 20,225	1,732							21,957
Other Equipment	251	1	1	•				4,311
390 Leasehold Improvements								1,039
Office Equipment 17	664	•	•	'				18,147
Transportaion Equip - Light Trucks 49,887	4,238	·	•				_	54,125
332 I rans. Equipment - Other Vehicles 180	- 587	• •	• •					7 388
Power Operated Equipment	937 937	•						3,091
Communication Equipment	75	·	ı		1			897
399 Prior period adjustment 9,788	•	,	'					9,788
							_	
Total 1,207,520 77	77,275							1,284,795

Analysis of Entrias in		Annual Status Report	atus Repo	Annual Status Report	mortizatio				
Company: Sebring Gas System, Inc.						-			. vf 3
	Bacinina				Gross	Cost of			Endina
	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance <sup>*</sup>
(Continued)									
Capital Recovery Schedules: This schedu	This schedule should identify each approved capital recovery schedule.	ach approved c	apital recovery :	schedule.					
					'	,			
l ist any other items necessary to reconcile the total denocriation and amortization accrual amount to Acrt. 403. Denocriation Evence shown on nade 8	and amortization :	accrital amount	to Arct 403 De	I Draciation Exner	u no navoda est				
TIST ANY OUTER NEWS REPOSSED IN LECONFILE INE TOTAL OFFICE	ו מווח מוווחו וודמווחוו ל	מררו המו מוווחחונו		הוברומווחוו בעלאבו	1 10 11 MOI 10 11 D	aye u.			
Surbrotal									
			•	ı		•	1		
Orand Lotal     5     1,263,324     5     82,074     5       Note:     • The grand total of beginning and ending balances must agree to Line 17, Page 12.	\$ 1,263,324 \$	5 82.074   \$	·			' ю	σ	Э	<b>3</b> , 1, 345, 398
			Page 16						

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	Analy	Annua Iysis of Pla	Annual Status Report s of Plant in Service A	Annual Status Report sis of Plant in Service Accounts	nts				
Company: Sebring Gas System, Inc. For the Year Ended December 31, 2007								ge 1 of	
Acct. Account	Depr.					Beginning		Endir	
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*	
374 Land and Land Rights		\$ 15,625						<del>ب</del> ب	15,625
Amortizable General Plant Assets:									
301 Organization Costs	0.033	113,772						11	113,772
Depreciable Assets: This schedule should Identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.	unt/subac	count for which a s	eparate deprecia	tion rate has been	n approved by the	FPSC.			
376 Mains - Steel	0.029	\$ 144,754	' \$	\$ (765)		<del>ہ</del>	م	\$	143,989
	0.029	952,934	88,706	(36,000)		•	,	1,00,	1,005,640
	0.031	10,419	' !	1		•		÷ 1	10,419
	0.032	53,994	13	•		•			54,007
300 Services - Sicel 380 Services - Disetic	0.033	300,849 287 207	- 14 767	F		• •			300,649
	0.040	143,570	8,052					15	151,622
382 Meter Installations	0.031	52,153	1,574	(52)		•		<u>کن</u>	53,675
	0.033	28,084	ı	I		,		5	28,084
	0:030	40,989	772	•		•		4 (	41,761
385 Customer Conversion Cost 387 Other Equipment	0.040	34,650 6.273				• •		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	34,000 6.273
	0.022	2,800	1	ł		•			2,800
-	0.056	482	ţ	I		•			482
	0.033	19,800	319			•			20,119
392 Transportaion Equip - Light Trucks	0.061	69,468	2,294	(2,294)		'		Ö	69,468 0
	0.063	- 6.896	478						7.374
_	0.067	9,243		•		•			9,243
	0.077	972	ŧ	I		1			972
			Page 13					-	

	Analy	Annual Status Report ysis of Plant in Service Accounts	Annual Status Report s of Plant in Service A	ort e Account	ν.			
Company: Sebring Gas System, Inc. For the Year Ended:	1 2007							Page 2 of 23
Account		Beginning						Ending
No. Description	Kate	balance"	Additions	Ketirements	Keclass.	Agjustments	Iransiers	Balance"
(Continued)								
Capital Recovery Schedules:								
Total Account 101*		2,350,024	116,975	(39,111)	•	•	•	2,427,888
Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other								
Total Utility Plant		\$ 2,350,024	\$ 116,975	\$ (39,111) \$	, \$	ج	، ج	\$ 2,427,888
Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.	acct. 101,	Plant in Service, L	ine 3, Page 12.					

Company: Sebring Gas System, Inc. For the Year Ended	0				·			Page 1 of	2	
Ξ.	Beginning	Beginning			Gross	Cost of	Rounding and		**	Ending
No. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	_	Balance*
Amortizable General Plant Assets: 301 Organization Costs	\$ 51,004	\$ 4,800					۰ ج		÷	55,804
This schedule should identify each account/subaccount for which	or which a separa	te depreciation	n rate has bee	a separate depreciation rate has been approved by the FPSC.	he FPSC.					
יווים פהורמצור פורמום ומפונוון פברו בררכבוורספבפררכבווי וס										
376 Mains - Steel 376 Mains - Plastic	\$ 119,113 309,448	\$ 4,189 28,291		ч Ф	ч ' Ф	ч Ф	<del>6</del>		ራ	123,302 337 739
	2,710	323		Ð	'	•	•			3,033
	20,985	1,728		1	•	•				22,713
380 Services - Steel 380 Services - Plastic	336,908	11,/51 8,852				•	· ·			340,009 112.429
_	79,015	5,894		•	•	•	•			84,909
382 Meter Installations	26,985	1,629		•	•					28,614
363 Regulators 364 Regulator Installations	13,293	920 1,239								14,213 24,138
-	18,492	1,733		•	•	•				20,225
387 Other Equipment	3,809	251		•	•	1				4,060
391 Office Furniture	299	27			•••	•	· ·			326
$\mathbf{U}$	16,820	663		١	'	•				17,483
392 Transportaion Equip - Light Trucks 392 Trans Equinment - Other Vehicles	45,650 180	4,237		• •		• •				49,887 180
•	1,350	451		•	•	•				1,801
	1,535	619 75		•	•	1				2,154
39/ Communication Equipment	9.788	<u>د</u> '								022 9.788
										-
Total	1,134,642	72,878								1,207,520
				-						

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization	ntries in Act	Annual Si cumulated	Annual Status Report cumulated Depreciati	ort ation & Al	nortizatio				
Company: Sebring Gas System, Inc.									
For the Year Ended: December 31, 2007 Provide the restriction of the Pear Ended: December 31, 2007								Page 2	2 of 2
Acct. Account	Beginning			:	Gross	Cost of		 - -	Ending
No. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continued)									
Capital Recovery Schedules: This sche	This schedule should identify each approved capital recovery schedule.	each approved	capital recovery	schedule.					
Subtotal	•	•		1	·	•	•	1	•
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.	ion and amortizatior	n accrual amount	t to Acct. 403, De	preciation Expe	nse, shown on p	age 8.			
Subtota		'							
Grand Total	\$ 1.185.646	<b>\$</b> 77.678	م	م		۰ چ	•	- -	\$ 1 263 324
• The grand total of beginning and ending balances must agree to Line 17, Page 12.	ances must agree fo	•		•	•	•	•	- -	
			Deee 46						

1,340,237

	Analy	Annua Iysis of Pla	Annual Status Report sis of Plant in Service Accounts	eport ice Accot	Ints			
Company: Sebring Gas System, Inc. For the Year Ended December 31, 2006								Page 1 of 2
Acct. Account	Depr.	Beginning						Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
374 Land and Land Rights		\$ 15,625			_			\$ 15,625
Amortizable General Plant Assets:								
301 Organization Costs	0.033	113,772						113,772
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.	unt/subac	count for which a	separate deprec	ation rate has b	een approved by th	le FPSC.		
		\$ 143,704	Ś	\$		ۍ ۲		\$ 144,754
376 Mains - Plastic 378 M&R Station Fourinment -General	0.030	833,113 10.419	119,056	•••		0		952,169 10,419
	0.026	53,994	•	'				53,994
	0.030	355,849	•	•				355,849
380 Services - Plastic	0.029	279,884 138 023	7,413 A 646					287,297
382 Meter Installations	0.021	51,816	336			0		52,152
	0.027	28,084	•	•				28,084
	0.019	40,638	350	•				40,988 34 650
385 Customer Conversion Cost 387 Other Faminment	0.047	34,050 6.273	• •	•••		>		6,273
	2000	2,800						2,800
	0.057	482	'					482
	0.158	18,532	1,268			C		19,000
392 Transportaion Equip - Lignt Frucks 392 Trans Fourinment - Other Vehicles	760'0	00						0
	0.068	6,897	1	•		0		6,897
	0.021	9,243	•	•				9,243
397 Communication Equipment	0.021	972	'	•				972
			Page 13					

	Inalys	Annual Status Report Analysis of Plant in Service Accounts	Annual Status Report s of Plant in Service A	oort e Account	S			
Company. Securing das System, inc. For the Year Ended: December 31, 2006	2006							Page 2 of 23
Account	<u>.</u>	Beginning						Ending
(Continued)		Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
Capital Recovery Schedules:								
Total Account 101*		2,187,567	161,690	·	•	•	•	2,349,257
Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other								
Total Utility Plant	\$	2,187,567	\$ 161,690	, \$	, 9	' \$	, \$	\$ 2,349,257
Note: * The total beginning and ending balances must agree to acct. 101,	ct. 101, PI	Plant in Service, Line 3, Page 12.	ne 3, Page 12.					

Company: Sebring Gas System, Inc. For the Year Ended December 31, 2006	31, 2006							Page 1 of 2	1 of 2	
Acct. Account	Beainning				Gross	Cost of				Endina
	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers		Balance*
Amortizable General Plant Assets:										
301 Organization Costs	\$ 46,204	\$ 4,800					•		\$	51,004
					_		_			
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.	r which a separate I	e depreciation r	ate has been	approved by the	FPSC.	_				
	\$ 116,091	\$ 3,022		، ج			,		ŝ	119,113
	286,783	22,665		•		'	1			309,448
370 M&R Station Equipment -General 370 M&R Station Equipment - Gate	2,647	1 350					•			2,710
	331,570	5,338	_				• •			336,908
	95,308	8,268		•		•	'			103,576
	74,315	4,700		•			•			79,015
	25,789	1,196		•			•			26,985
363 Regulators 384 Regulator Installations	72,123	9C/ 277					•••			13,292 22,898
	16,794	1,698		'			•			18,492
	3,564	245		ı			'			3,809
	1,039	' [		•			•			1,039
391 Office Furniture 301 Office Fruitinment	242	709 709		• •			• •			16,820
	37,395	8,253		'	•					45,648
•	180			'			'			180
•	495	855		•			ŀ			1,350
	1,342	113		•			•			1,400
39/ Communication Equipment 300 Drive vear adjustment	000 788	2/1								9.788
		•								-
Total	1,074,412	60,225								1,134,637

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization	ries in Acc	Annual St umulated	Annual Status Report cumulated Depreciati	ort ation & A	mortizatio	5			
Company: Sebring Gas System, Inc. For the Year Ended: December 31, 2006	-							Page 2 of 2	of 2
Acct. Account No. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance⁴
(Continued)									
Capital Recovery Schedules: This schedu	This schedule should identify each approved capital recovery schedule.	each approved	capital recover	/ schedule.					
Subtotal	•	•	•	•	•	•	•	•	•
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.	n and amortization	i accrual amoun	it to Acct. 403, I	Depreciation Exp	oense, shown on	page 8.			
Subtotal	,	 	•	•	,	•		•	•
Grand Total	\$ 1,120,616 \$	65,025	•	s		•		•	\$ 1,185,641
Note: • The grand total of beginning and ending balances must agree to Line 17, Page 12.	ices must agree to	Line 17, Page 1	લં						