BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: South Florida Natural) DOCKET NO. 921277-GU
Gas Company - 1992 Depreciation) ORDER NO. PSC-93-1030A-FOF-GU
Study.) ISSUED: July 22, 1993

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON, Chairman THOMAS M. BEARD SUSAN F. CLARK JULIA L. JOHNSON LUIS J. LAUREDO

AMENDATORY ORDER

BY THE COMMISSION:

On July 13, 1993, we issued the Order On The 1992
Depreciation Study Of South Florida Natural Gas Company (Order
No. PSC-93-1030-FOF-GU) in this docket. As the result of a
clerical error, that Order did not contain the proper attachment.
That attachment is included in this Amendatory Order and
identified as Attachment A. Order No. PSC-93-1030-FOF-GU is
amended to include this attachment. We affirm Order No. PSC-931030-FOF-GU in every other respect.

In consideration of the foregoing, it is

ORDERED by the Florida Public Service Commission that Order No. PSC-93-1030-FOF-GU is amended as discussed in the body of this Order. It is further

ORDERED that Order No. PSC-93-1030-FOF-GU is affirmed in every other respect.

By ORDER of the Florida Public Service Commission this 22nd day of July, 1993.

STEVE TRIBBLE, Director

Division of Records and Reporting

(SEAL) MAA:bmi

0.7013 UT 227

.

ATTACHMENT A
ORDER NO. PSC-93-1030A-F0F-GU
DOCKET NO. 921277-GU
PAGE 9

SOUTH FLORIDA NATURAL GAS COMPANY 1992 STUDY

ACCOUNT DISTRIBUTION ASSETS 375 Structures & Impr.-Embedded 375 Structures & Impr. - New Adds 376 Mains-Other Than Plastic 376.1 Mains-Plastic 378 Meas. & Reg. Sta. Eq.-Gen. 379 Meas. & Reg. Sta. - City Gaie 380 Services-Other Than Plastic 380.1 Services-Plastic 381 Meters 382,384 Meter & Reg. Inst. 383 House Regulators 385 Indust. Meas. & Reg. Sta. Eq. -Emb. 385 Indust. Meas. & Reg. Sta. Eq.-New 387 Other Equipment GENERAL SUPPORT ASSETS 390 Stuctures & Improvements 391.1 Office Furniture 391.2 Ofc. Mach. & Eq. - Embedded 391.2 Ofc. Mach. & Eq. - New Additions 392 Transportation 394 Small Tools 395 Laboratory Equipment 396 Power Operated Equip. 397 Communication Eq. - Embedded 397 Communication Eq.-New Additions 398 Miscellaneous Equip.

COM	MISSION A	PPROVED R	ATES
AVERAGE			REMAINING
REMAINING	NET		UFE
LIFE	SALVAGE	RESERVE	RATE
(YRS.)	(%)	(%)	(%)
6.3	0.0	87.99	1.9
25.0	0.0	0.00	4.0
17.9	(21.0)	65.84	3.1
33.0	(14.0)	16.73	2.9
14.4	(3.0)	63.73	2.7
12.3	(3.0)	71.00	2.6
17.7	(34.0)	52.32	4.6
31.0	(29.0)	12.67	3.8
13.4	0.0	60.17	3.0
26.0	(5.0)	32.45	2.8
19.4	0.0	32.10	3.5
6.9	0.0	93.52	0.9
30.0	0.0	0.00	3.3
24.0	0.0	27.08	3.0
		25.02	4.4
16.7	0.0	25.83	3.3
9.2		69.83 99.28	0.2
4.2	200	0.00	6.7
15.0		16.80	13.9
4.9		89.54	2.8
3.8	020 20	77.04	2.4
9.5		44.33	6.5
8.5	0.0		
	NITAPP	O.U	10.0
10.0		16.41	6.7
12.4	0.0	10.41	

^{*}Denotes Whole Life Rate