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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

November 16, 2006

Mr. Jerry H. Melendy, Jr.
Sebring Gas Systems, Inc.
3515 U.S. Highway 27 South
Sebring, FL 33870-5452

Re: Docket No. 060504-GU - Sebring Depreciation Study

Dear Mr. Melendy:

This letter is to follow up on staff's initial review of your depreciation study filed in the above referenced docket. We requested your written response by October 9, 2006.

Your CPA, Wesley Hufford, has requested several extensions to prepare the response. We have advised him that the response must be filed by November 30, 2006. It is the responsibility of the utility to file its depreciation study and responses to questions in a complete and timely manner. The items required by Rule 25-7.0435(6), Florida Administrative Code, are necessary, even if Sebring Gas Systems, Inc. is not requesting a change in depreciation rates. This is to enable the staff to evaluate the current rates and to determine whether a change is appropriate.

Should you have any questions, please contact Anne Marsh at (850) 413-6554 or Betty Gardner at (850) 413-6742.

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Sincerely,

Tim Devlin
Tim Devlin
Director

AEM\sc
cc: Office of the General Counsel (Gervasi)
Division of the Commission Clerk and Administrative Services
Office of Public Counsel
Brimmer, Burek & Keelan LLP (Wesley Hufford)

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