

VOTE SHEET

December 1, 2009

Docket No. 080182-GU – 2008 depreciation study by Florida City Gas.

Issue 1: Should the currently prescribed depreciation rates of FCG be changed?

Recommendation: Yes. A comprehensive review of FCG’s planning and activity since the prior depreciation filing indicates a need for a revision to the currently prescribed depreciation rates.

APPROVED

Issue 2: What are the appropriate remaining lives, net salvage, reserve amounts, and resultant depreciation rates for FCG?

Recommendation: Staff’s recommended remaining lives, net salvage values, reserves, and resultant depreciation rates are shown on Attachment A of staff’s memorandum dated November 17, 2009. The rates, based upon actual investments as of December 31, 2008, result in a decrease in the annual depreciation expense of approximately \$97,667, as summarized on Attachment B of staff’s recommendation dated November 17, 2009.

APPROVED

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS’ SIGNATURES

MAJORITY

DISSENTING

David E. Klement

REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

11668 DEC-1 8

Vote Sheet

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(Continued from previous page)

Issue 3: Should the Commission make any corrections to the reserve allocations between accounts?

Recommendation: Yes. Staff recommends the reserve allocations shown in the table in staff's memorandum dated November 17, 2009. These allocations bring each account more in line with its theoretically correct reserve level.

APPROVED

Issue 4: What should be the date of implementation for the new depreciation rates?

Recommendation: Staff recommends approval of the Company's proposed January 1, 2009, date of implementation for the new depreciation rates.

APPROVED

Issue 5: Should this docket be closed?

Recommendation: Yes. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, this docket should be closed upon the issuance of a consummating order.

APPROVED