GUNSTER

(850) 521-1706
bkeating@gunster.com

October 23, 2017

BY E-PORTAL

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.

Dear Ms. Stauffer:

Attached, for electronic filing, please find the testimony and exhibits of Florida City Gas's witness Dane Watson. (Document 7 of 14)

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

ATTACHMENTS

cc:// PSC (20 Hard copies)

Office of Public Counsel (Kelly)

Before the Florida Public Service Commission

Docket No. 20170179-GU: Petition for rate increase by Florida City Gas.

Prepared Direct Testimony of Dane A. Watson

Date of Filing: October 23, 2017

I. POSITION, QUALIFICATIONS, AND PURPOSE

Q. Please state your name and business address.

A. My name is Dane A. Watson. My business address is 101 E. Park Blvd., Suite 220, Plano, Texas 75074.

Q. What is your position?

A. I am the Managing Partner in Alliance Consulting Group ("Alliance").

Q. What are your responsibilities as Managing Partner?

A. As the Managing Partner of Alliance, I am responsible for performing and defending depreciation studies for clients across the United States in a variety of regulatory proceedings. My duties include the assembly and analysis of historical and simulated data, conducting field reviews, determining service life and net salvage estimates, calculating annual depreciation, presenting recommended depreciation rates to utility management, and supporting such rates before regulatory bodies. I have performed more than 150 depreciation studies in my career, appeared in more than 125 cases, and testified before 30 regulatory bodies as an expert witness on the subject of depreciation.

Q. Please state your prior work experience and responsibilities.

A. Since graduating from college in 1985, I have worked in the areas of depreciation and valuation. I founded Alliance in 2004, and I am responsible for conducting depreciation, valuation, and certain other accounting-related studies for utilities in various regulated industries. My prior employment from 1985 to 2004 was with Texas Utilities and successor companies ("TXU"). During my tenure with TXU, I was responsible for, among other things, conducting valuation and depreciation studies for the domestic TXU companies. During that time, in addition to my depreciation responsibilities, I also served as Manager of Property Accounting Services and Records Management.

Q. What is your educational background?

A. I hold a Bachelor of Science degree in Engineering from the University of Arkansas at Fayetteville and a Master's Degree in Business Administration from Amberton University. I am a registered Professional Engineer in the State of Texas.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals (the "Society") has established national standards for depreciation professionals. The Society administers an examination and has certain required qualifications to become certified in this field. I met all requirements and have become a Certified Depreciation Professional ("CDP").

Q. Please describe your other professional activities.

A. I have twice been Chair of the Edison Gas Institute ("EEI") Property

Accounting and Valuation Committee and have been Chairman of EEI's Depreciation and Economic Issues Subcommittee. I am a Senior Member of the Institute of Electrical and Electronics Engineers ("IEEE") and have held numerous offices on the Executive Board of the Dallas Section of IEEE as well as National and Worldwide offices. I have served as President of the Society of Depreciation Professionals twice, most recently in 2015.

Q. Have you previously testified before state and/or federal regulatory commissions?

A. Yes. I have testified before numerous state and federal agencies in my 30 year career in performing depreciation studies. I have conducted depreciation studies, filed written testimony, and/or testified before the commissions identified in Exhibit DAW-1.

Q. What was your responsibility and participation in the conduct of the Depreciation Rate Study (the "Study") for Florida City Gas ("FCG" or the "Company")?

A. I was personally responsible for, participated in, and directed all aspects of the work performed by Alliance resulting in the recommendations contained in Exhibit DAW-2, the Study.

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to: (1) discuss the recent depreciation study conducted for FCG's gas depreciable assets based on

actual historical data as of December 31, 2016 and the forecasted plant and reserve balances as of July 31, 2018; and (2) support and justify the recommended depreciation rates for the Company's assets.

Q. Are you sponsoring any exhibits?

A. I sponsor Exhibits DAW-1, DAW-2, and DAW-3. To the best of my knowledge, the information contained in these exhibits is true and correct.

Q. Are you sponsoring any of the Minimum Filing Requirements "(MFRs") submitted by FCG?

A. No. However, the proposed depreciation rates will be incorporated in the MFR schedules submitted by FCG.

II. TESTIMONY STRUCTURE, DEPRECIATION DEFINITION AND STUDY PURPOSE

Q. How is your direct testimony structured?

A. My direct testimony is structured as follows:

In Section III, I explain the property included in the Study; the four-phase approach I used to conduct the Study; and the depreciation system I used for the Study.

In Section IV, I explain how depreciation rates are determined, including identifying the formula for depreciation rates. This portion of my direct testimony also explains and fully discusses each portion of the depreciation rate formula that is supported by my Study. Section IV is broken into the following subparts, which align with the components of the

depreciation rate formula that the Study supports: (A) Depreciation Rate Formula; (B) Theoretical Reserve; (C) Net Salvage Amounts and Percentages; (D) Remaining Life Analysis; and (E) Depreciation Accrual and Rates.

In Section V, I discuss the change in depreciation expense as a result of the proposed depreciation rates. Specifically, I explain why FCG's depreciation expense is decreasing.

Q. What definition of depreciation have you used for the purposes of conducting a depreciation study and preparing your direct testimony?

A. The term "depreciation," as used herein, is considered in the accounting sense–that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. Depreciation is a process of allocation, not valuation. In other words, depreciation expense allocates the cost of the asset, including any estimated net salvage (the negative of this is also known as net removal) necessary to remove the asset, as an ongoing cost of operations over the economic life of the asset. However, the amount allocated to any one accounting period does not necessarily represent an actual loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

Q. Please generally describe the purpose of the Study.

A. The key functions of the Study are to: (1) determine the average service lives for Storage, Distribution and General Plant; (2) determine the net salvage percentages for Storage, Distribution, and General Plant; (3) calculate the theoretical reserve of each property group based on the remaining life of the group, the total life of the group and the estimated net salvage; and (4) develop depreciation rates, including the annual depreciation accrual.

Q. Based on the Study, what conclusions do you reach?

A. I conclude that the depreciation rates developed for FCG's gas utility accounts as set forth in the Study, which is sponsored by me and included as Exhibit DAW-2, encompass the best and most recent information for calculating FCG's depreciation expense associated with these assets.

Based on life and net salvage parameters developed and applied to forecast plant assets and depreciation reserve balances as of July 31, 2018, the depreciation rates in the Study will result in a decrease in the annual depreciation expense of approximately $2.3 million per year. This amount was determined by comparing the depreciation expense difference between the current depreciation rates and the proposed depreciation rates as of July 31, 2018. A functional summary comparison of depreciation expense is shown in Exhibit DAW-3, Schedule 1, and a more detailed comparison is shown in Appendix B of Exhibit DAW-2.

III. FCG'S GAS DEPRECIATION RATE STUDY

Q. What is the purpose of this section of your direct testimony?

A. In this section of my direct testimony, I testify to the property included in the Study; the four-phase approach I used to conduct the Study; and the depreciation system (straight-line method, Average Life Group procedure, remaining-life technique) used for the Study.

Q. Did the Company give you any specific information for conducting the Study?

A. Yes. The Company gave me the following information for the Study:

a. Historical data to analyze for life and net salvage to assist in making recommendations for Distribution and General Plant assets based on actual historical data as of December 31, 2016; and

b. Plant and reserve balances to calculate the theoretical reserves and the recommended whole life and remaining life depreciation rates, including the annual depreciation expense accrual, on forecast plant and reserve balances as of July 31, 2018.

c. Information regarding the new assets projected to be added during the forecast period in the storage plant function and the Company's planned use of those assets.

Q. What property is included in the depreciation study?

A. There are three general classes, or functional groups, of depreciable property that are analyzed in the study: (1) Storage Plant, (2) Distribution Plant, and (3) General Plant property. The Storage Plant functional group

consists of a Liquefied Natural Gas (LNG) facility that will be used in connection with a LNG terminal and processing operations. The Distribution Plant functional group primarily consists of pipe, numerous general and city gate stations, meters and associated facilities used to distribute gas to customers of FCG. General Plant property is plant (such as office buildings) used to support FCG's overall operations.

Q. Please describe your depreciation study approach.

A. With the assistance of my staff, I conducted the FCG Study in four phases as described at pages 19-21 of Exhibit DAW-2. The four phases are: Data Collection, Analysis, Evaluation, and Calculation. During the initial phase of the Study, I collected historical data through December 31, 2016 to be used in the analysis. After the data was assembled, I performed analyses to determine the life and net salvage percentage for the different property groups being studied. As part of this process, I conferred with field personnel, engineers, and managers responsible for the installation, operation, and removal of the assets to gain their input into the operation, maintenance, and salvage of the assets. The information obtained from field personnel, engineers and managerial personnel, combined with the Study results, was then evaluated to determine how the results of the historical asset activity analysis, in conjunction with the Company's expected future plans should be applied. The final phase is the calculation of depreciation rates and the theoretical reserve.

The authoritative treatise, Depreciation Systems, documents the following stages of a depreciation study: "statistical analysis, evaluation of statistical

analysis, discussions with management, forecast assumptions, and document recommendations".[1] My approach mirrors this process, and following this approach ensures that Alliance comprehensively and thoroughly projects the future expectations for the Company's assets. Exhibit DAW-2, page 21 shows Figure 1, which demonstrates the four phases of the Depreciation Rate Study conducted for FCG.

Q. What depreciation system did you use for the study?

A. The straight-line (method), the Average Life Group ("ALG") (procedure), remaining-life (technique) depreciation system was used for this Study. This is the same methodology used by FCG and approved by this Commission for the existing depreciation rates established in Docket No.140051-GU.

Q. What is a survivor curve?

A. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Curves, the predominantly used survivor curve method in the utility industry, are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation and regulatory acceptance, the Iowa Curves have become a descriptive standard for the life characteristics of industrial property. For more detail on survivor curves see pages 12-15 of Exhibit DAW-2.

[1] W.C. Fitch and F.K. Wolf, DEPRECIATION SYSTEMS, at page 289 (Iowa State Press, 1994).

Q. How is a survivor curve used in this study?

A. Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average service life and survivor curve. When selecting an average service life, a survivor curve is also selected. When recommending depreciation rates, the depreciation analyst selects the average service life and survivor curve that are used to compute remaining life and theoretical reserve.

IV. DETERMINATION OF THE DEPRECIATION RATES

Q. What is the purpose of this section of your direct testimony?

A. In this section of my direct testimony, I explain how depreciation rates are determined, including identifying the formula for depreciation rates. This portion of my direct testimony also explains and fully discusses each portion of the depreciation rate formula that is supported by my Study. Section IV is broken into the following subparts, which aligns with the components of the depreciation rate formula that the Study supports: (A) The Depreciation Rate Formula; (B) Theoretical Reserve; (C) Net Salvage Amounts or Percentages; (D) Remaining Life Analysis; and (E) Depreciation Accrual and Rates.

A. THE DEPRECIATION RATE FORMULA

Q. How are the depreciation rates determined?

A. The formula used to derive depreciation rates calculates annual depreciation accrual amounts for each group by dividing the original cost of the asset (gross plant), less book depreciation reserve, less estimated net salvage, by the group's respective remaining life. The resulting annual accrual amounts for all depreciable property within an account are accumulated, and the total is divided by the original cost (gross plant) of all depreciable property within the account to determine the depreciation rate.

Q. What portion of the formula used to derive depreciation rates is supported by the Depreciation Rate Study?

A. The Depreciation Rate Study determines several pieces of the overall formula used to derive depreciation rates. The portions of the formula derived by the Study are:

- Depreciation Reserve Balance: The depreciation reserve was provided by the Company with the projected gross plant balance amounts and the projected depreciation reserve as of July 31, 2018. The Study depreciation reserve balance is subtracted from gross plant.
- Net Salvage Amounts or Percentages: The Study supports the overall net salvage percentages. The Study calculates and recommends the net salvage percentages for Storage, Distribution, and General Plant accounts. For these plant accounts, salvage and removal cost percentages are calculated by dividing the current cost of salvage or

removal, as supported by the Study, by the original installed cost of the retired asset.

- Remaining Life: The Study supports the remaining life calculation by determining the appropriate average service lives and retirement survivor curve for each account within a functional group.
- Resulting Annual Depreciation Accrual and Depreciation Rates: As discussed above, the Study calculates the depreciation rates and the annual accrual amounts are then derived from these rates. The computation of the annual depreciation rates and annual accrual amounts is shown in Appendix A of Exhibit DAW-2.

I describe in more depth below how the Study determines each component of the formula, as well as the Study results for each component.

B. THEORETICAL RESERVE

Q. What purpose does the theoretical reserve serve in a depreciation study?

A. The theoretical reserve represents the portion of a property group's cost that would have been accrued as depreciation reserve if current life and net salvage expectations were used throughout the life of the property group for depreciation accruals. The theoretical reserve for the asset group serves as a point of comparison to the book reserve to determine if the unrecovered investment of the asset and its removal cost are over or under-accrued.

Q. How does the Study determine the theoretical reserve?

A. In the Study, theoretical reserves were computed based on projected plant balances as of July 31, 2018. The theoretical reserve is calculated using a reserve model that relies on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. More specifically, the theoretical reserve of a property group is determined from the estimated remaining life of the group, the total life of the group, and estimated net salvage. This computation for the straight-line, remaining-life theoretical reserve ratio, which I describe in more detail on page 18 of Exhibit DAW-2, involves multiplying the vintage balances within the property group by the theoretical reserve ratio for each vintage.

Q. Is it desirable for the depreciation reserve to conform to the theoretical reserve?

A. Yes. It is desirable for the depreciation reserve to conform as closely as possible to the theoretical reserve. When remaining life rates are used, the theoretical reserve provides the basis for any over or under-accrual in setting the depreciation rates at the appropriate level based on current parameters and expectations. Overall, the study found a surplus of $11.5 million at July 31, 2018, based on the recommended life and net salvage parameters. The depreciation rates are designed to eliminate that surplus over the remaining life of the depreciable assets and five years for general plant amortized accounts.

C. NET SALVAGE AMOUNTS OR PERCENTAGES

Q. What is net salvage as determined for all the Company's plant assets?

A. While discussed more fully in the Study itself, net salvage is the difference between the gross salvage (what the asset was sold for) and the cost of removal (cost to remove and dispose of the asset) ("COR"). If the COR exceeds gross salvage, net salvage is negative. Some plant assets can experience significant negative removal cost percentages due to the amount of removal cost and the timing of any capital additions versus the retirement.

Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the assets retired.

Q. How did you determine the net salvage percentages for each asset group in Distribution and General plant?

A. To determine the appropriate net salvage percentages for each account, I start by using an industry-standard method that divides the current cost of salvage or removal by the original installed cost of the assets retired. However, judgment also is applied to select a net salvage percentage that represents the future expectations for each account. To apply this judgment, historical salvage and removal data by functional group is compiled to determine values and trends in gross salvage and removal cost. The functional data for retirements, gross salvage, and COR covered the period from 2004 - 2016 and is detailed in the Study. Moving averages are calculated with this data, with the intent to remove timing

differences between retirement and salvage and removal cost; those moving averages are analyzed over varying periods up to 10 years. These calculations are found in Appendix E of Exhibit DAW-2.

Q. How did you determine the net salvage percentages for Storage Plant and Natural Gas Equipment where no history exists?

A. Currently, there is no authorized net salvage for this account. While it is reasonable to expect cost of removal to exceed salvage for these assets, there is no basis at this time for a recommendation. Understanding the regulatory requirements for filing depreciation studies in Florida, zero percent is recommended for this account at this time and will be evaluated as actual experience is incurred in the future.

Q. Is it not sufficient to analyze historical data to form your life and net salvage estimates?

A. No. Historic life and salvage data is one factor to consider in making life and net salvage recommendations, but it is crucial to incorporate future trends, changes in equipment and Company-specific operational information before finally making life and net salvage recommendations. Once all the calculations and data are prepared, I take into account my judgment, Company expectations, trends, and magnitude of the potential change to determine the appropriate net salvage percentages. A comparison of the approved and proposed net salvage percentages are shown in Exhibit DAW-3, Schedule 2 and in Appendix C of Exhibit DAW-2.

Q. Please describe some of the changes in the net salvage percentages for the various accounts.

A. The detailed analysis of each account is described fully in Exhibit DAW-2, starting at pages 26-96. Net salvage is trending toward higher negative net salvage due to the increased cost of labor, safety, and environmental compliance related to retiring utility assets and the longer lives experienced for many assets. For FCG, net salvage in nine accounts decreased (became more negative) while two increased (became less negative or more positive) 20 accounts remained unchanged, while the remaining two accounts no comparison could be made. Examples of some of the changes in net salvage are:

- The most significant decreases of 20 percent or more (more negative) in net salvage percentages were in: Distribution Account 376.10, Steel Mains, which decreased from negative 25 to negative 50 percent; Distribution Account 376.20, Plastic Mains, which decreased from negative 20 percent to negative 40 percent; and Distribution Account 380.1, Steel Services, which decreased from negative 80 percent to negative 100 percent.
- The most significant increase in net salvage percentage was Distribution Account 396.0, Power Operated Equipment which increased from 0 percent to positive 10 percent net salvage.

In addition to the account specific detail, general factors impacting removal costs are discussed in the Study. See pages 23-25 of Exhibit DAW-2.

D. REMAINING LIFE ANALYSIS

Q. What method does the study use to analyze historical data for Distribution and General plant to determine life characteristics?

A. All Distribution and General Plant accounts were analyzed using the actuarial analysis (retirement rate method) to estimate the life of the property in each account. In much the same manner as human mortality is analyzed by actuaries, depreciation analysts use models of property mortality characteristics that have been validated in research and empirical applications.

Q. What method does the study use to predict the life characteristics of Storage and Natural Gas Vehicle Equipment assets?

A. Since no historical data was available for those assets, I reviewed information provided by Company personnel and looked at the life parameters used by other natural gas utilities across the nation.

Q. How did you determine the average service lives for Storage, Distribution, and General plant?

A. As noted above, actuarial analysis and judgment was used to determine the appropriate average service lives for each account in Storage, Distribution, and General. Graphs and tables supporting the analysis and the chosen Iowa Curves used to determine the average service lives for analyzed accounts are found in the Determination of the Lives section of Exhibit DAW-2, pages 26-96. A summary comparison of the approved

and proposed depreciable lives is shown in Exhibit DAW-3, Schedule 3 and in Appendix C of Exhibit DAW-2.

Q. Please describe some of the changes in the average service lives for the various Storage, Distribution, and General accounts.

A. For Storage, Distribution, and General Accounts, there are 10 accounts with increasing lives; 12 accounts with decreasing lives; nine accounts where there is no change; and two accounts where no comparison is possible. Examples of some of the changes in average service lives for Storage, Distribution, and General Plant are as follows:

- The largest increases, 10 years and greater, in life were:
  - Distribution Account 376.1 Steel Mains increased by 13 years;
  - Distribution Account 376.2 Plastic Mains by 15 years;
  - Distribution Account 380.1 Steel Services by 10 years; and
  - Distribution Account 380.2 Plastic Services by 11 years.

Over half (5) of the accounts with increasing lives were 10 years or more. An explanation for the increases is detailed for each account in the Study.

- The largest decreases in life were:
  - Distribution Account 375, Structures & Improvements, which decreased by 8 years;
  - General Accounts 391.12 and 391.50 Computer Hardware and Individual Equipment, each decreased by seven years; and
  - General Accounts 392.10 Autos and Light Trucks and 392.20 Service Trucks each showed a four year decrease in life.

An explanation for the decreases is detailed for each account in the Study.

E. DEPRECIATION RATES AND DEPRECIATION ACCRUAL RATES

Q. Having determined the theoretical reserve, the book reserve, calculated net salvage and the remaining lives through the Study, please describe the final steps in calculating the depreciation rates and annual depreciation accrual expense.

A. To determine depreciation rates the following process occurred: 1) historic data through December 31, 2016 and judgment were used to estimate life and net salvage parameters; and 2) the vintage balances and reserves at July 31, 2018 were used to compute the proposed depreciation accrual expense and rates.

In the Study, calculation of the depreciation accrual rates is computed using the same methodology as was used in developing the depreciation rates approved by the Commission in Docket No. 140051-GU. The computation of accrual rates are shown in Appendix A of Exhibit DAW-2.

V. CHANGE IN DEPRECIATION EXPENSE AS A RESULT OF THE PROPOSED DEPRECIATION RATES

Q. What is the purpose of this section of your direct testimony?

A. In this section of my direct testimony, I discuss the change in depreciation expense as a result of the proposed depreciation rates. Specifically, I explain why FCG's depreciation expense is decreasing, as well as detail the change in depreciation expense.

Q. Please summarize the depreciation study results with respect to changes in depreciation expense.

A. Based on the depreciation rates indicated in the Study, as applied to forecasted plant balances as of July 31, 2018, the overall change in annual depreciation expense is a decrease of approximately $2.3 million. As shown previously in Exhibit DAW-3 Schedule 1, this increase reflects a decrease of $2.5 million in Distribution, and an increase of $201 thousand in General.

There are two asset types Mains (376) and Services (380) in the Distribution function, that are driving the decrease. Mains and Services both saw life increases with more negative net salvage as an offset, but the overall impact was still a decrease when compared to the existing. The existing life parameter is low considering the types of assets, the expectations by Company personnel, and when compared to the industry range. As discussed previously, changes in parameters (life and net salvage) affect the reserve position, which is evident in these accounts.

As shown in Exhibit DAW-2, Appendix F, the theoretical reserve is lower than the book reserve, creating a surplus that is recovered over the remaining life of the account and has the effect of decreasing the

depreciation rate. Rates by account for Storage, Distribution, and General are shown in Exhibit DAW-2, Appendix B.

Q. Mr. Watson, do you have any additional remarks?

A. Yes. In the Study we have included a proposed life, net salvage and resulting depreciation rate for the Company's LNG Storage assets. We understand these assets are not expected to go into service within the forecast period as of July 31, 2018. However, from an accounting perspective, having a depreciation rate to apply to an asset class when the assets are placed in service is necessary. FCG requested a rate to apply to those assets when they are closed to plant in service, which is expected to occur by the end of January 2019. The LNG assets are included in the Study and supporting appendices.

Q. Mr. Watson, do you have any concluding remarks?

A. Yes. The Study and analysis performed under my supervision fully supports setting depreciation rates at the level I have indicated in my testimony. The Company should continue to periodically review the annual depreciation rates for its property. In this way, the Company's depreciation expense will more accurately reflect its cost of operations and the rates for all customers will include an appropriate share of the capital expended for their benefit.

The Study analysis for FCG's gas depreciable property for actual plant assets as of December 31, 2016 describes the extensive analysis performed. The forecast plant balances and reserves at July 31, 2018 result in rates that are now appropriate for Company property.

Q. Does this conclude your direct testimony?

A. Yes, it does.

Dane A. Watson Testimony Experience

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Michigan	FERC	ER18-56-000	Consumers Energy	2017	Electric Depreciation Study
Missouri	Missouri Public Service Commission	GR-2018-0013	Liberty Utilities	2017	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-18452	SEMCO	2017	Gas Depreciation Study
Texas	Public Utility Commission of Texas	47527	SPS	2017	Electric Production Depreciation Study
Colorado	Colorado Public Utilities	17AL-0363G	Public Service of Colorado-Gas	2017	Gas Depreciation Study
MultiState	FERC	ER17-1664	American Transmission Company	2017	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-17-008	Municipal Power and Light City of Anchorage	2017	Generating Unit Depreciation Study
Mississippi	Mississippi Public Service Commission	2017-UN-041	Atmos Energy	2017	Gas Depreciation Study
Texas	Public Utility Commission of Texas	46957	Oncor Electric Delivery	2017	Electric Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Oklahoma	Oklahoma Corporation Commission	PUD 201700078	CenterPoint Oklahoma	2017	Gas Depreciation Study
New York	FERC	ER17-1010-000	New York Power Authority	2017	Electric Depreciation Study
Texas	Railroad Commission of Texas	GUD 10580	Atmos Pipeline Texas	2017	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10567	CenterPoint Texas	2016	Gas Depreciation Study
MultiState	FERC	ER17-191-000	American Transmission Company	2016	Electric Depreciation Study
New Jersey	New Jersey Public Utilities Board	GR16090826	Elizabethtown Natural Gas	2016	Gas Depreciation Study
North Carolina	North Carolina Utilities Commission	Docket G-9 Sub 77H	Piedmont Natural Gas	2016	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-18195	Consumers Energy/DTE Electric	2016	Ludington Pumped Storage Depreciation Study
Alabama	FERC	ER16-2313-000	SEGCO	2016	Electric Depreciation Study
Alabama	FERC	ER16-2312-000	Alabama Power Company	2016	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-18127	Consumers Energy	2016	Natural Gas Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Mississippi	Mississippi Public Service Commission	2016 UN 267	Willmut Natural Gas	2016	Natural Gas Depreciation Study
Iowa	Iowa Utilities Board	RPU-2016-0003	Liberty-Iowa	2016	Natural Gas Depreciation Study
Illinois	Illinois Commerce Commission	GRM #16-208	Liberty-Illinois	2016	Natural Gas Depreciation Study
Kentucky	FERC	RP16-097-000	KOT	2016	Natural Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-16-067	Alaska Electric Light and Power	2016	Generating Unit Depreciation Study
Florida	Florida Public Service Commission	160170-EI	Gulf Power	2016	Electric Depreciation Study
Arizona	Arizona Corporation Commission	G-01551A-16-0107	Southwest Gas	2016	Gas Depreciation Study
Texas	Public Utility Commission of Texas	45414	Sharyland	2016	Electric Depreciation Study
Colorado	Colorado Public Utilities Commission	16A-0231E	Public Service of Colorado	2016	Electric Depreciation Study
Multi-State NE US	FERC	16-453-000	Northeast Transmission Development, LLC	2015	Electric Depreciation Study
Arkansas	Arkansas Public Service Commission	15-098-U	CenterPoint Arkansas	2015	Gas Depreciation Study and Cost of Removal Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
New Mexico	New Mexico Public Regulation Commission	15-00296-UT	SPS NM	2015	Electric Depreciation Study
Atmos Energy Corporation	Tennessee Regulatory Authority	14-00146	Atmos Tennessee	2015	Natural Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	15-00261-UT	Public Service Company of New Mexico	2015	Electric Depreciation Study
Hawaii	NA	NA	Hawaii American Water	2015	Water/Wastewater Depreciation Study
Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Atmos Kansas	2015	Gas Depreciation Study
Texas	Public Utility Commission of Texas	44704	Entergy Texas	2015	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-15-089	Fairbanks Water and Wastewater	2015	Water and Waste Water Depreciation Study
Arkansas	Arkansas Public Service Commission	15-031-U	Source Gas Arkansas	2015	Underground Storage Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	15-00139-UT	SPS NM	2015	Electric Depreciation Study
Texas	Public Utility Commission of Texas	44746	Wind Energy Transmission Texas	2015	Electric Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Colorado	Colorado Public Utilities Commission	15-AL-0299G	Atmos Colorado	2015	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	15-011-U	Source Gas Arkansas	2015	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10432	CenterPoint-Texas Coast Division	2015	Gas Depreciation Study
Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power and Light	2015	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-120	Alaska Electric Light and Power	2014-2015	Electric Depreciation Study
Texas	Public Utility Commission of Texas	43950	Cross Texas Transmission	2014	Electric Depreciation Study
New Mexico	New Mexico Public Regulation Commission	14-00332-UT	Public Service of New Mexico	2014	Electric Depreciation Study
Texas	Public Utility Commission of Texas	43695	Xcel Energy	2014	Electric Depreciation Study
Multi State – SE US	FERC	RP15-101	Florida Gas Transmission	2014	Gas Transmission Depreciation Study
California	California Public Utilities Commission	A.14-07-006	Golden State Water	2014	Water and Waste Water Depreciation Study
Michigan	Michigan Public Service Commission	U-17653	Consumers Energy Company	2014	Electric and Common Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Colorado	Public Utilities Commission of Colorado	14AL-0660E	Public Service of Colorado	2014	Electric Depreciation Study
Wisconsin	Wisconsin	05-DU-102	WE Energies	2014	Electric, Gas, Steam and Common Depreciation Studies
Texas	Public Utility Commission of Texas	42469	Lone Star Transmission	2014	Electric Depreciation Study
Nebraska	Nebraska Public Service Commission	NG-0079	Source Gas Nebraska	2014	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-055	TDX North Slope Generating	2014	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-054	Sand Point Generating LLC	2014	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-045	Matanuska Electric Coop	2014	Electric Generation Depreciation Study
Texas, New Mexico	Public Utility Commission of Texas	42004	Xcel Energy	2013-2014	Electric Production, Transmission, Distribution and General Plant Depreciation Study
New Jersey	Board of Public Utilities	GR13111137	South Jersey Gas	2013	Gas Depreciation Study
Various	FERC	RP14-247-000	Sea Robin	2013	Gas Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Arkansas	Arkansas Public Service Commission	13-078-U	Arkansas Oklahoma Gas	2013	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	13-079-U	Source Gas Arkansas	2013	Gas Depreciation Study
California	California Public Utilities Commission	Proceeding No.: A.13-11-003	Southern California Edison	2013	Electric Depreciation Study
North Carolina/South Carolina	FERC	ER13-1313	Progress Energy Carolina	2013	Electric Depreciation Study
Wisconsin	Public Service Commission of Wisconsin	4220-DU-108	Northern States Power-Wisconsin	2013	Electric, Gas and Common Transmission, Distribution and General
Texas	Public Utility Commission of Texas	41474	Sharyland	2013	Electric Depreciation Study
Kentucky	Kentucky Public Service Commission	2013-00148	Atmos Energy Corporation	2013	Gas Depreciation Study
Minnesota	Minnesota Public Utilities Commission	13-252	Allete Minnesota Power	2013	Electric Depreciation Study
New Hampshire	New Hampshire Public Service Commission	DE 13-063	Liberty Utilities	2013	Electric Distribution and General
Texas	Railroad Commission of Texas	10235	West Texas Gas	2013	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-154	Alaska Telephone Company	2012	Telecommunications Utility

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
New Mexico	New Mexico Public Regulation Commission	12-00350-UT	SPS	2012	Electric Depreciation Study
Colorado	Colorado Public Utilities Commission	12AL-1269ST	Public Service of Colorado	2012	Gas and Steam Depreciation Study
Colorado	Colorado Public Utilities Commission	12AL-1268G	Public Service of Colorado	2012	Gas and Steam Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-149	Municipal Power and Light City of Anchorage	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40824	Xcel Energy	2012	Electric Depreciation Study
South Carolina	Public Service Commission of South Carolina	Docket 2012-384-E	Progress Energy Carolina	2012	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-141	Interior Telephone Company	2012	Telecommunications Utility
Michigan	Michigan Public Service Commission	U-17104	Michigan Gas Utilities Corporation	2012	Gas Depreciation Study
North Carolina	North Carolina Utilities Commission	E-2 Sub 1025	Progress Energy Carolina	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40606	Wind Energy Transmission Texas	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40604	Cross Texas Transmission	2012	Electric Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Minnesota	Minnesota Public Utilities Commission	12-858	Minnesota Northern States Power	2012	Electric, Gas and Common Transmission, Distribution and General
Texas	Railroad Commission of Texas	10170	Atmos Mid-Tex	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10174	Atmos West Texas	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10182	CenterPoint Beaumont/ East Texas	2012	Gas Depreciation Study
Kansas	Kansas Corporation Commission	12-KCPE-764-RTS	Kansas City Power and Light	2012	Electric Depreciation Study
Nevada	Public Utility Commission of Nevada	12-04005	Southwest Gas	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10147, 10170	Atmos Mid-Tex	2012	Gas Depreciation Study
Kansas	Kansas Corporation Commission	12-ATMG-564-RTS	Atmos Kansas	2012	Gas Depreciation Study
Texas	Texas Public Utility Commission	40020	Lone Star Transmission	2012	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-16938	Consumers Energy Company	2011	Gas Depreciation Study
Colorado	Public Utilities Commission of Colorado	11AL-947E	Public Service of Colorado	2011	Electric Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Texas	Texas Public Utility Commission	39896	Entergy Texas	2011	Electric Depreciation Study
MultiState	FERC	ER12-212	American Transmission Company	2011	Electric Depreciation Study
California	California Public Utilities Commission	A1011015	Southern California Edison	2011	Electric Depreciation Study
Mississippi	Mississippi Public Service Commission	2011-UN-184	Atmos Energy	2011	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-16536	Consumers Energy Company	2011	Wind Depreciation Rate Study
Texas	Public Utility Commission of Texas	38929	Oncor	2011	Electric Depreciation Study
Texas	Railroad Commission of Texas	10038	CenterPoint South TX	2010	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-10-070	Inside Passage Electric Cooperative	2010	Electric Depreciation Study
Texas	Public Utility Commission of Texas	36633	City Public Service of San Antonio	2010	Electric Depreciation Study
Texas	Texas Railroad Commission	10000	Atmos Pipeline Texas	2010	Gas Depreciation Study
Multi State – SE US	FERC	RP10-21-000	Florida Gas Transmission	2010	Gas Depreciation Study
Maine/ New Hampshire	FERC	10-896	Granite State Gas Transmission	2010	Gas Depreciation Study
Texas	Public Utility Commission of Texas	38480	Texas New Mexico Power	2010	Electric Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Texas	Public Utility Commission of Texas	38339	CenterPoint Electric	2010	Electric Depreciation Study
Texas	Texas Railroad Commission	10041	Atmos Amarillo	2010	Gas Depreciation Study
Georgia	Georgia Public Service Commission	31647	Atlanta Gas Light	2010	Gas Depreciation Study
Texas	Public Utility Commission of Texas	38147	Southwestern Public Service	2010	Electric Technical Update
Alaska	Regulatory Commission of Alaska	U-09-015	Alaska Electric Light and Power	2009-2010	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-10-043	Utility Services of Alaska	2009-2010	Water Depreciation Study
Michigan	Michigan Public Service Commission	U-16055	Consumers Energy/DTE Energy	2009-2010	Ludington Pumped Storage Depreciation Study
Michigan	Michigan Public Service Commission	U-16054	Consumers Energy	2009-2010	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-15963	Michigan Gas Utilities Corporation	2009	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-15989	Upper Peninsula Power Company	2009	Electric Depreciation Study
Texas	Railroad Commission of Texas	9869	Atmos Energy	2009	Shared Services Depreciation Study
Mississippi	Mississippi Public Service Commission	09-UN-334	CenterPoint Energy Mississippi	2009	Gas Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Texas	Railroad Commission of Texas	9902	CenterPoint Energy Houston	2009	Gas Depreciation Study
Colorado	Colorado Public Utilities Commission	09AL-299E	Public Service of Colorado	2009	Electric Depreciation Study
Tennessee	Tennessee Regulatory Authority	11-00144	Piedmont Natural Gas	2009	Gas Depreciation Study
Louisiana	Louisiana Public Service Commission	U-30689	Cleco	2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	35763	SPS	2008	Electric Production, Transmission, Distribution and General Plant Depreciation Study
Wisconsin	Wisconsin	05-DU-101	WE Energies	2008	Electric, Gas, Steam and Common Depreciation Studies
North Dakota	North Dakota Public Service Commission	PU-07-776	Northern States Power	2008	Net Salvage
New Mexico	New Mexico Public Regulation Commission	07-00319-UT	SPS	2008	Testimony – Depreciation
Multiple States	Railroad Commission of Texas	9762	Atmos Energy	2007-2008	Shared Services Depreciation Study
Minnesota	Minnesota Public Utilities Commission	E015/D-08-422	Minnesota Power	2007-2008	Electric Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Texas	Public Utility Commission of Texas	35717	Oncor	2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	34040	Oncor	2007	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-15629	Consumers Energy	2006-2009	Gas Depreciation Study
Colorado	Colorado Public Utilities Commission	06-234-EG	Public Service of Colorado	2006	Electric Depreciation Study
Arkansas	Arkansas Public Service Commission	06-161-U	CenterPoint Energy – Arkla Gas	2006	Gas Distribution Depreciation Study and Removal Cost Study
Texas, New Mexico	Public Utility Commission of Texas	32766	Xcel Energy	2005-2006	Electric Production, Transmission, Distribution and General Plant Depreciation Study
Texas	Railroad Commission of Texas	9670/9676	Atmos Energy Corp	2005-2006	Gas Distribution Depreciation Study
Texas	Railroad Commission of Texas	9400	TXU Gas	2003-2004	Gas Distribution Depreciation Study
Texas	Railroad Commission of Texas	9313	TXU Gas	2002	Gas Distribution Depreciation Study
Texas	Railroad Commission of Texas	9225	TXU Gas	2002	Gas Distribution Depreciation Study

Asset Location	Commission	Docket (If Applicable	Company	Year	Description
Texas	Public Utility Commission of Texas	24060	TXU	2001	Line Losses
Texas	Public Utility Commission of Texas	23640	TXU	2001	Line Losses
Texas	Railroad Commission of Texas	9145-9148	TXU Gas	2000-2001	Gas Distribution Depreciation Study
Texas	Public Utility Commission of Texas	22350	TXU	2000-2001	Electric Depreciation Study, Unbundling
Texas	Railroad Commission of Texas	8976	TXU Pipeline	1999	Pipeline Depreciation Study
Texas	Public Utility Commission of Texas	20285	TXU	1999	Fuel Company Depreciation Study
Texas	Public Utility Commission of Texas	18490	TXU	1998	Transition to Competition
Texas	Public Utility Commission of Texas	16650	TXU	1997	Customer Complaint
Texas	Public Utility Commission of Texas	15195	TXU	1996	Mining Company Depreciation Study
Texas	Public Utility Commission of Texas	12160	TXU	1993	Fuel Company Depreciation Study
Texas	Public Utility Commission of Texas	11735	TXU	1993	Electric Depreciation Study

FLORIDA CITY GAS COMPANY

GAS UTILITY PLANT

DEPRECIATION RATE STUDY

AT JULY 31, 2018

ALLIANCE CONSULTING GROUP

http://www.utilityalliance.com

FLORIDA CITY GAS COMPANY
GAS UTILITY PLANT
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY

Florida City Gas Company ("FCG" or "Company") engaged Alliance Consulting Group to conduct a depreciation study of the Company's Gas utility plant depreciable assets using actual plant asset balances as of July 31, 2018 and projected plant and depreciation reserve balances as of July 31, 2018 ("Study"). To determine depreciation rates for the projected time period of July 31, 2018, the following process occurred: 1) historic data through December 31, 2016 and judgment were used to estimate life and net salvage parameters; 2) the Company provided Alliance a walk-forward of projected plant and depreciation reserve activity from January 1, 2017 to July 31, 2018; 3) additions were projected as the transaction year the asset went into service; 4) retirements were based on a first-in, first out approach where the oldest vintages were retired; and 5) the projected vintage balances and reserves at July 31, 2018 were used to compute the proposed depreciation accrual. The total proposed decrease in depreciation expense in this Study is $2.3 million based on plant balances as of July 31, 2018.

This Study uses the straight-line, broad (average) life group, remaining life depreciation system. The net salvage analysis in this Study parallels the approach previously used in developing the depreciation rates adopted by the Florida Public Service Commission ("Commission" or "FPSC") in FCG's gas rate case in Docket No. 140051-GU.

For Storage, Distribution, and General Accounts the lives of the accounts and net salvage parameters are reviewed in this Study. This Study recommends changes in depreciation in accounts for each function based on the estimated account balances as of July 31, 2018 as follows: a decrease of $2.5 million for Distribution and an increase of $201 thousand for General. The total proposed change in depreciation expense for Distribution and General is a decrease of $2.3

million based on projected account balances as of July 31, 2018. Appendix B demonstrates the change in depreciation expense for the various accounts based on projected plant balances as of July 31, 2018.

For Storage, Distribution, and General accounts there are 10 accounts that have increasing lives and 12 accounts that have decreasing lives, while nine had no change and two where no comparison was possible. There is a trend toward slightly higher negative net salvage (where the projected cost of removal exceeds projected salvage value) with eight accounts increasing their negative net salvage (i.e., more negative or simply decrease in net salvage) and three accounts with increasing positive net salvage while 20 accounts had no change and two where no comparison was possible.

FLORIDA CITY GAS COMPANY

GAS UTILITY PLANT

DEPRECIATION RATE STUDY

AT JULY 31, 2018

Table of Contents

I. REPORT ORGANIZATION

The Proposed Rates shown in Table 1 summarize the annual depreciation accrual rates recommended by this study. (Florida Administrative Code 25-6.0436 (6) (a)).

The Proforma Expense Comparison shown in Appendix B computes depreciation expense on July 31, 2018, projected investment, using both the current and proposed accrual rates. This analysis compares the current and proposed rates, and also shows the change in expense as a result of adopting the proposed rates. (Florida Administrative Code 25-6.0436 (6) (a) & (b)).

The Analysis Results shown in Section VI Determination of Lives and Net Salvage contains summary pages for each of the following three major functions: 1) Storage Plant, 2) Distribution Plant and 3) General Plant. Each summary page presents a narrative of pertinent information related to the analysis. Each summary page is followed by analysis of each account (subaccount) life and net salvage, similarly arranged, that comprise that function. (Florida Administrative Code 25-6.0436 (6) (a), (b), (d), (f), (g); (7) (a)).

The Parameter Schedules shown in Appendix C (Storage, Distribution, and General Plant) summarize the parameters used in the calculation of depreciation rates for each account (subaccount) within the three major functions of FCG Company's depreciable investment. The schedules present the estimates of average service life, net salvage, and average remaining life for each account (subaccount) within the major study groupings. (Florida Administrative Code 25-6.0436 (6) (d) & (g)).

In the Company's last several depreciation studies, the Company has presented an Aged Plant investment Summary by account which shows the vintage surviving dollars by account and weighted average age. This data is found in Appendix D.

The Net Salvage Schedules shown in Appendix E provide the historical account analysis. Appendix C also contains a summary comparison of net salvage

factors between approved and proposed. In Section VI Determination of Lives and Net Salvage, is a net salvage narrative by account (Florida Administrative Code 25-6.0436 (6) (h)).

Appendix F presents a comparison between the total book reserve and the theoretical depreciation reserve based on the whole life and remaining life basis.

The Summary of Plant-in-Service and Accumulated Depreciation (Appendix G-1 and G-2) presents annual activity by function and account. (Florida Administrative Code 25-6.0436 (6) (c) & (g)).

Finally Appendix H is a summary of parameters that have been provided to the Florida Public Service Commission in past proceedings.

II. PURPOSE OF THE STUDY

The purpose of this Study is to develop depreciation rates for the depreciable property of FCG based on projected plant balances at July 31, 2018. Historic data at December 31, 2016 and judgment are used to estimate life and net salvage. The account-based depreciation rates are designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of FCG's property on a straight-line basis. This Study includes the Company's depreciable gas plant assets. Non-depreciable property and property that is amortized, such as intangible software, are excluded from the analysis of this Study.

The Study includes investment and reserves for the projected plant balances at July 31, 2018 for all storage, distribution, and general plant assets. The depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of FCG's property on a straight-line basis.

Florida City Gas serves approximately 108,000 residential and commercial natural gas customers in Florida's Miami-Dade, Brevard, St. Lucie, and Indian River. FCG provides the essential service of storing and delivering natural gas safely, reliably and economically to end-use consumers through its storage and distribution systems.

III. STUDY RESULTS WITH PROPOSED RATES

Overall depreciation rates for all FCG depreciable property are shown in Appendix B. As shown in Appendix B, these rates translate into an annual depreciation expense of $14.0 million based on FCG's depreciable investment for the projected plant balances as of July 31, 2018. This reflects a decrease of $2.3 million as compared to the equivalent annual depreciation expense of $16.3 million calculated using the currently approved rates. The proposed depreciation rates translate into an annual depreciation accrual for Distribution of $11.4 million, and General Plant of $2.6 million. The changes in proposed depreciation expense are due to a mix of life and net salvage changes. The Storage function is shown even though the investment is not anticipated until after the depreciation study forecast period.

Appendix A shows the development of the annual depreciation rates and accruals. Appendix B presents a comparison of approved rates versus proposed rates by account. Appendix C presents a summary of average service lives and net salvage estimates by account. Appendix D presents the aged plant history which has been part of FCG's presentation in past depreciation studies. Appendix E presents the net salvage analysis for all accounts. Appendix F presents a comparison between the total book reserve and the theoretical depreciation reserve based on the whole life and remaining life basis. Appendix G is a summary of pant in service and the accumulated depreciation and presents annual activity by function and account. Appendix H presents summaries for the Florida Public Service Commission consistent with past proceedings.

The depreciation rates proposed in this study are based on FCG Company's (FCG) estimated depreciable investment as of July 31, 2018. The proposed rates will provide for the systematic and rational allocation of capital costs over the expected useful life of the property. Capital costs include the acquisition cost of the property, in addition to the estimated cost of retirement (salvage and cost of removal).

The majority of FCG's current depreciation rates were approved by

the Florida Public Service Commission under Docket No. 140051-GU. As a result of this study, the following accrual rates are proposed:

Table 1
Total Company Comparison
Depreciation Accrual Rates at July 31, 2018

	Description	Existing	Proposed
STORAGE PLANT			
364.00	LNG Plant	New	2.00%
DISTRIBUTION PLANT			
375.00	Structures & Improvements	2.80%	3.10%
376.10	Mains, Steel	3.00%	2.50%
376.20	Mains, Plastic	3.10%	2.50%
378.00	M&R Station Equipment - General	3.30%	3.50%
379.00	M&R Station Equipment - City Gate	3.30%	2.70%
380.10	Services, Steel	6.50%	2.70%
380.20	Services, Plastic	4.10%	3.40%
381.00	Meters	4.90%	6.10%
381.10	Meters - ERTs	4.90%	6.10%
382.00	Meter Installations	4.50%	4.50%
382.10	Meter Install - ERTs	6.70%	3.10%
383.00	House Regulators	4.90%	3.00%
384.00	House Regulator Installations	3.10%	3.20%
385.00	Industrial M&R Station Equipment	3.30%	2.80%
387.00	Other Equipment	3.30%	3.00%
GENERAL PLANT			
390.00	Structures & Improvements	2.60%	2.50%
391.00	Office Furniture	7.70%	6.70%
391.10	Software Non-Enterprise	8.30%	10.00%
391.11	Computer Software	9.10%	8.30%
391.12	Computer Hardware	8.30%	20.00%
391.50	Individual Equipment	11.50%	20.00%
392.00	Transportation Equipment	11.50%	11.50%
392.10	Transportation Equip - Autos & Lt Trucks*	11.50%	11.00%
392.20	Trans Equip - Service Trucks	11.50%	12.10%
392.30	Trans Equip - Heavy Trucks	11.50%	4.90%
393.00	Stores Equipment	6.20%	4.90%
394.00	Tools, Shop,& Garage Equipment	7.20%	6.70%
394.10	Natural Gas Vehicle Equipment	5.00%	4.70%
395.00	Laboratory Equipment	4.00%	5.00%
396.00	Power Operated Equipment	8.30%	6.50%
397.00	Communication Equipment	8.30%	8.30%
398.00	Miscellaneous Equipment	7.50%	5.00%

*Account fully accrued

IV. GENERAL DISCUSSION OF THE DEPRECIATION RATE STUDY PROCESS

A. Definition of Depreciation

The term "depreciation" as used in this Study is considered in the accounting sense; that is, depreciation is a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

B. Basis of Depreciation Estimates

1. Overview of the Depreciation Method, Procedure and Technique

The Straight-Line, Broad (Average) Life Group, Remaining Life depreciation system is employed to calculate annual and accrued depreciation in this Study. In this system, the annual depreciation accrual for each plant account or sub-account is computed by dividing the original cost of the asset, less allocated depreciation reserve less estimated net salvage, by its respective average life group remaining life. The resulting annual accrual amounts of all depreciable property within a functional group[1] are accumulated, and that total is divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates are based on attained ages of plant in service and the estimated service life and salvage characteristics of each

[1] Function or function group refers to different categories of plant. Specifically, the functions analyzed in this study are: Storage, Distribution, and General.

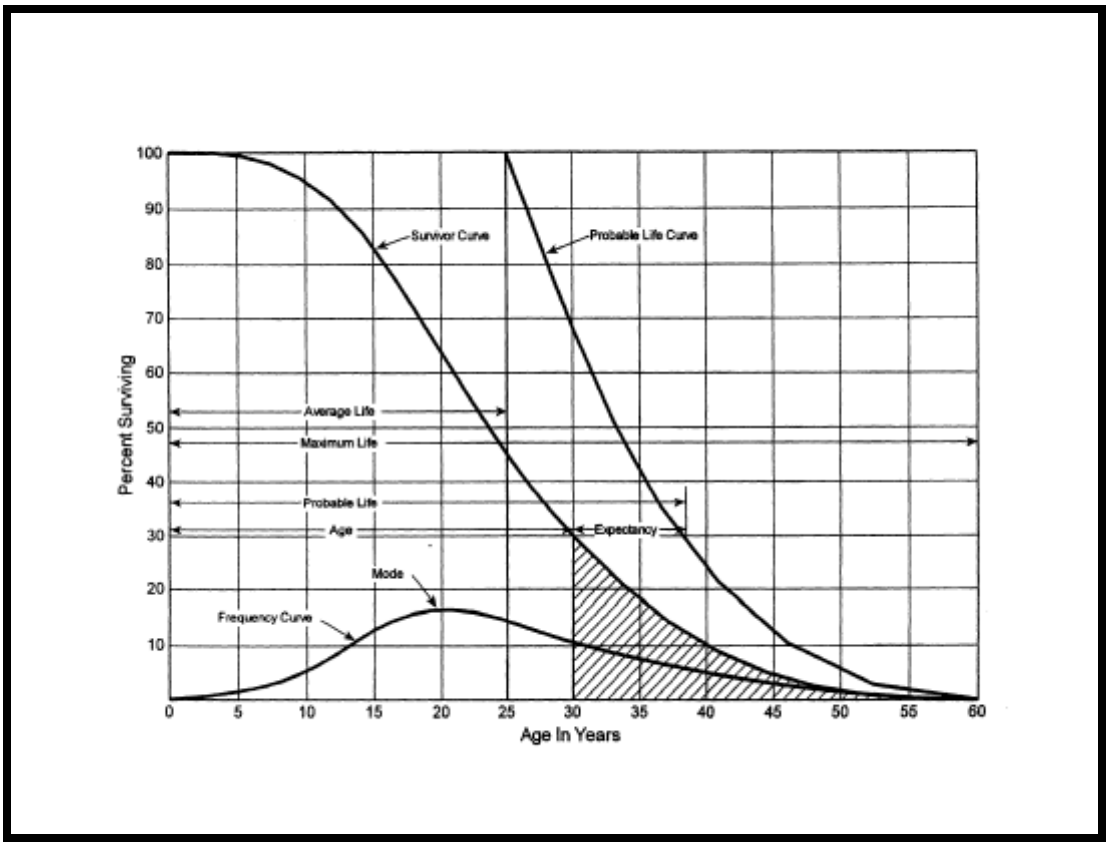
depreciable group. The computations of the annual depreciation rates are shown in Appendix A.

For FCG property, annual and accrued depreciation are calculated by the Straight-Line, Broad (Average Life) Group, Remaining Life technique depreciation system. In this system, the depreciation accrual uses an allocation of the accumulated provision for depreciation based on each unit/account's theoretical depreciation reserve to determine the net investment needed to be recovered over each unit's remaining life (along with its estimated net salvage). The computations of accrual rates are shown in Appendix A, and the comparison of the accumulated provision for depreciation and the theoretical depreciation reserve is found in Appendix F.

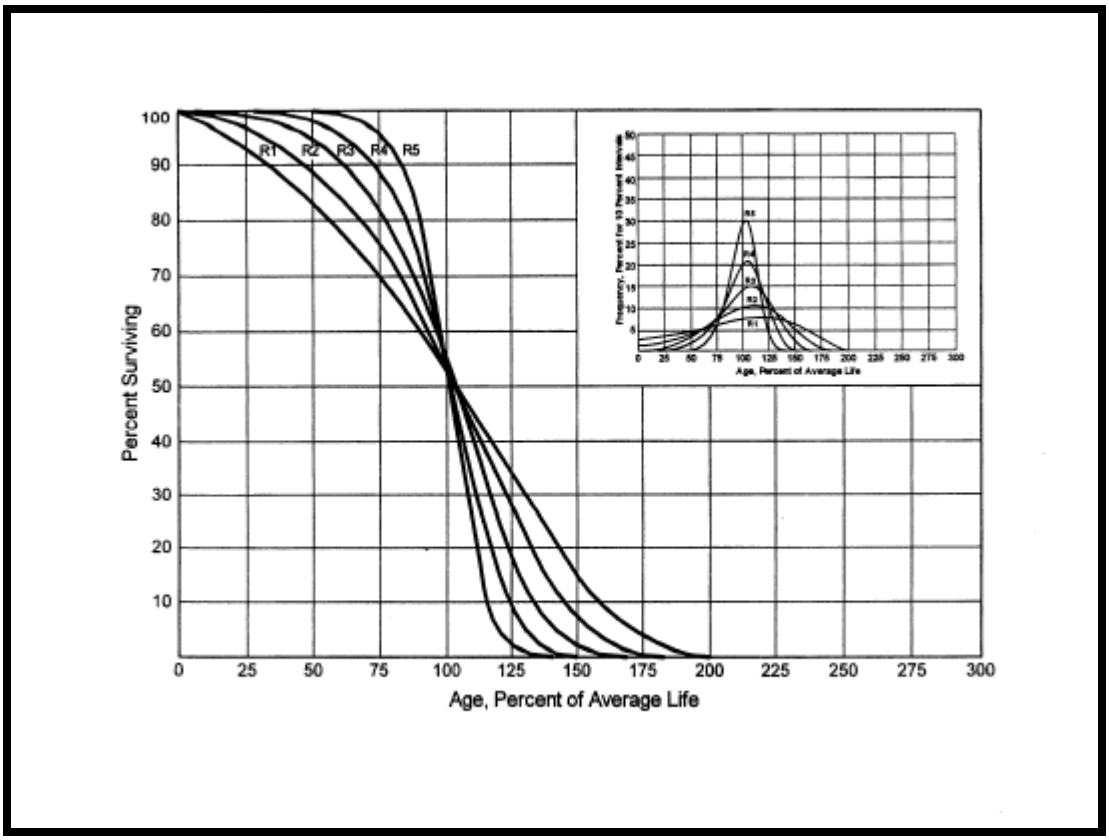
For Storage, Distribution, and General Plant, actuarial analysis is used for each account within a functional group where sufficient data is available. Judgment is used to some degree on all accounts.

2. Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve, which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation and regulatory acceptance, the Iowa Curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of "R" moded curves is shown below.



Similarly, an “S” designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An “L” designation (i.e., Left modal) is used for the family whose mode age is less than the average life. A special case of left modal dispersion is the “O” or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A “6” indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency), while a “1” indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an average life of 30 years and an “L3” dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and

future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

3. Actuarial Analysis

For Distribution and General property, actuarial analysis ("Retirement Rate" method) is used in evaluating historical asset retirement experience where vintage data are available and sufficient retirement activity is present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals are computed by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves, such as the Iowa Curves. Where data is available, accounts are analyzed using this method. Placement bands are used to illustrate the composite history over a specific era, and experience bands are used to focus on retirement history for all vintages during a set period. The results from the analyses for the accounts having data sufficient to be analyzed using this method are shown in the Life Analysis section of this Study

4. Net Salvage

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a distribution asset in FERC Account 376.1 with a current installed cost of $500 (2018) would have had an installed cost of $41.78 in 1963[2] (which is the proposed average life of the account). A removal cost of $50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost ($50/$500). However, a correct removal cost calculation would show a negative 119.67 percent removal cost for that asset ($50/$41.78). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

5. Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding in depreciation theory are needed to apply this informed judgment. Judgment is used in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

Judgment is not used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply be a reflection of applying specific facts to the relevant analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or

a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but overall, may shed light on the utilization and characteristics of assets. Judgment also may include deduction, inference, wisdom, common sense, or the ability to make sensible decisions. Statistical analysis is a tool in life estimation; and all facets of selecting a life estimate require judgment. At the very least, as an example, any analysis requires choosing upon which bands to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for the Storage, Distribution, General Plant accounts requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the Retirement Rate actuarial methods. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements. Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices in order for appropriate mortality characteristics to be chosen.

6. Broad (Average Life) Group Depreciation Procedure

FCG's current depreciation rates, as authorized by the Commission in Docket No. 140051-GU for Gas Distribution and General Plant were developed using the Broad (Average Life) Group ("ALG") depreciation procedure. At the request of FCG, this Study continues to use the ALG depreciation procedure to group the assets within each account. After an average service life and dispersion are selected for each account, those parameters are used to estimate what portion of the surviving investment of each vintage is expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALG is defined by each group's respective account dispersion, life, and salvage estimates. A straight-line rate for each ALG is calculated by computing a composite remaining life for each

2 Using the Handy-Whitman Bulletin No. 184, G-2, line 44, $41.78 = $500 x 60/718.

group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense and then dividing the annual depreciation expense by the surviving investment. The resulting rate for each account using the ALG procedure is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net estimated book cost over the life of each account by averaging many components.

7. Theoretical Depreciation Reserve – Storage, Distribution, General Property

The book depreciation reserve is derived from Company records. This Study uses a reserve model that relies on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current expectations were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The ALG method requires an estimate of dispersion and service life to establish how much of each vintage is expected to be retired in each year until all property within the group is retired. Estimated average service lives and dispersion determine the amount within each average life group. The straight-line, remaining life theoretical reserve ratio at any given age (RR) is calculated as:

$$RR = 1 - \frac{(\text{Average Remaining Life})}{(\text{Average Service Life})} * (1 - \text{Net Salvage Ratio})$$

In the workpapers, a theoretical reserve is computed for each account as of July 31, 2018, using the proposed life and net salvage percentage

V. THE DETAILS OF THIS DEPRECIATION RATE STUDY

A. The Four Phases of the Depreciation Study Process

This Study encompasses four distinct phases. The first phase involves data collection and field interviews. The second phase is where the initial data analysis occurs. The third phase is where the information and analysis is evaluated. Once the first three stages are complete, the fourth phase begins. This fourth phase involves the calculation of depreciation rates and documentation of the corresponding recommendations.

During the Phase I data collection process, historical data is compiled from property records and general ledger systems. Data is validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data is validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data is reviewed extensively to put it in the proper format for the Study. Further discussion on data review and adjustment is found in the Salvage Considerations section of this Study. Also as part of the Phase I data collection process, numerous discussions are conducted with engineers and field operations personnel to obtain information that will assist in formulating life and salvage recommendations in this Study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information regarding these discussions is found in the life analysis and salvage analysis discussions below in this Section VI of the Study and also in workpapers.

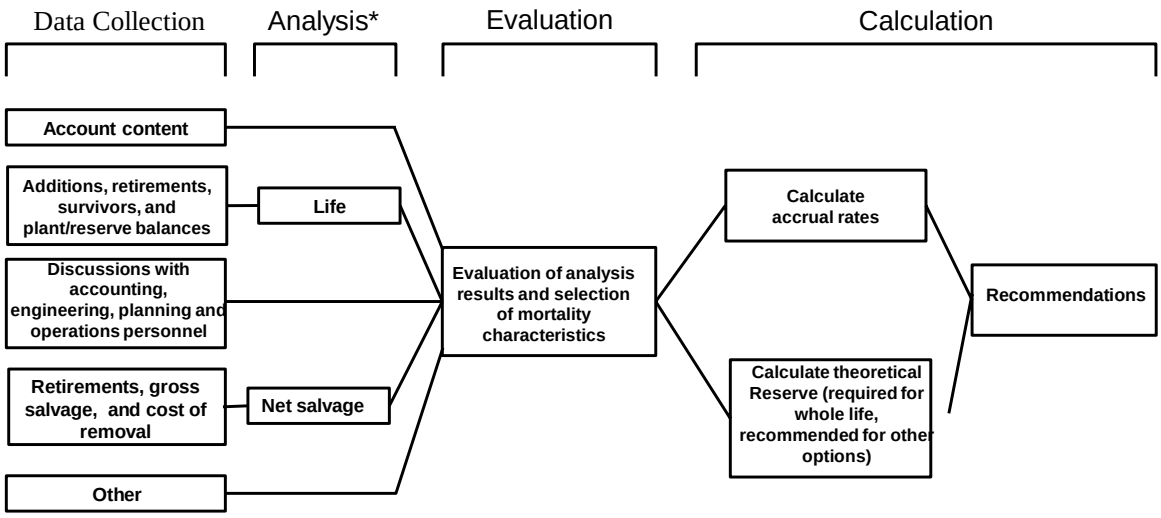
Phase 2 is where the actuarial analysis is performed. Phase 2 and 3 overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis. These tables are visually compared to industry standard tables to determine historical life characteristics. It is possible that the analyst will cycle back to this Phase 2 based on the evaluation process

performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost. This information is then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process, which synthesizes analyses, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allow the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involves the calculation of accrual rates, making recommendations and documenting the conclusions in the Study. The calculation of accrual rates is found in Appendix B. Recommendations for the various accounts are contained within this Section VI of this Study. The depreciation study flow diagram shown as Figure 1[3] below also documents the steps used in conducting this Study. DEPRECIATION SYSTEMS[4], at page 289, documents the same basic processes in performing a depreciation study which are: statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, and document recommendations.

[3] INTRODUCTION TO DEPRECIATION FOR PUBLIC UTILITIES & OTHER INDUSTRIES, AGA EEI (2013).
[4] W. C. Fitch and F.K.Wolf, DEPRECIATION SYSTEMS, Iowa State Press, at page 289 (1994).



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI , 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

Figure 1

FLORIDA CITY GAS DEPRECIATION STUDY PROCESS

B. Depreciation Rate Calculation for Storage, Distribution, General

1. Overview of Calculation

Annual depreciation expense amounts for accounts other than production are calculated by the Average Life, Straight-Line, Remaining Life system.

In a whole-life representation, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight-line, remaining life, system using Iowa Curves, composite remaining lives are calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{\sum \text{Original Cost} - \text{Theoretical Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

For each FERC plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated projected book depreciation reserve as of July 31, 2018, is divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depr Expense} = \frac{\text{Orig Cost} - \text{Allocated Reserve} - (\text{Orig Cost}) * (1 - \text{Net Salv \%})}{\text{Composite Remaining Life}}$$

In the equation above the Net Salv% represents future net salvage.

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Projected book depreciation reserves as of July 31, 2018 are from individual accounts and the theoretical reserve computation is used to compute a composite remaining life for each account.

The calculation of the accrual rates are shown in Appendix A.

2. Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group is based on engineering judgment that incorporates available accounting information analyzed using the Retirement Rate actuarial methods. After establishment of appropriate average service lives and retirement dispersion, remaining life is computed for each account. Theoretical depreciation reserve is calculated using theoretical reserve ratios as defined in the theoretical reserve portion of Section III of this Study. The difference between plant balance and theoretical reserve is then spread over the ALG depreciation accruals for each plant account. Remaining life computations are found for each account in workpapers.

3. Net Salvage Considerations

The cost of removing distribution assets from service has increased over time. Many general factors have occurred, creating changes that increase removal cost including:

While gas mains for distribution are usually abandoned in place, the following removal costs are incurred per 49 CFR 192.727 (entitled “Abandonment or deactivation of facilities”). This regulation provides as follows:

> (a) Each operator shall conduct abandonment or deactivation of pipelines in accordance with the requirements of this section.

(b) Each pipeline abandoned in place must be disconnected from all sources and supplies of gas; purged of gas; in the case of offshore pipelines, filled with water or inert materials; and sealed at the ends. However, the pipeline need not be purged when the volume of gas is so small that there is no potential hazard.

(c) Except for service lines, each inactive pipeline that is not being maintained under this part must be disconnected from all sources and supplies of gas; purged of gas; in the case of offshore pipelines, filled with water or inert materials; and sealed at the ends. However, the pipeline need not be purged when the volume of gas is so small that there is no potential hazard.

The cost of deactivation, abandon in place, and removal of gas mains from distribution assets has increased over time due to several general factors, including:

Time Value of Money

Many gas main assets have a life cycle of 60 years or more. Some of the assets being removed were installed nearly 60 years ago when materials, labor and cost of goods were cheaper.

Change in PHMSA requirements

The PHMSA has issued Advisory Bulletins and a Notice of Proposed Rule Making that requires operators to replace or test gas pipelines that lack records used to establish Maximum Allowable Operating Pressure (MAOP). FCG has started this work and in many cases will be replacing existing gas pipelines if they don't meet the new requirements, regardless of whether or not they have reached the average service life. FCG continuously replaces existing pipe based on materials that historically have presented safety issues like Adyl-A and Xtrube Pipe. In addition, FCG is replacing plastic pipe that is not locatable due to deterioration of tracing methods used in the past.

Urban Area

The majority of the construction and reconstruction projects are in urban areas. Many cities require permits. These permits may impose fees and certain limitations such as the closure of roads during high traffic times. These permits may also require construction to occur in the evening, or on weekends that require overtime of crews and additional equipment. Some municipalities are increasingly requiring companies to repave more of the road than just the paving disturbed by excavation activity.

Contract Labor

In the last decade, investment in utility gas main renewal projects has increased substantially across the country. In addition, the same skills and resources are needed in the larger oil and gas industry. This has created a high demand for the limited number of qualified personnel available to construct the work. Therefore, the cost of external contracts has increased due to supply and demand factors.

Safety Requirements

The industry, and specifically FCG, has strived to provide a very high level of safe working practices. The equipment and provisions required today have increased substantially from 50 years ago. FCG uses work safety practices that align with modern industry practice. These policies have increased the cost of doing business, but are important part of the strong safety principles at FCG.

VI. DETERMINATION OF LIVES AND NET SALVAGE

A. Storage Plant

The Analysis Results in front of each account discussion below represent FCG's projected depreciable investment in Storage Plant as of July 31, 2018 and provide an overall summary of the account rate details.

The net changes by year to Storage Plant investment and depreciation reserves are presented in Appendix G, which summarize annual changes since the prior study.

In the Analysis Results for Storage Plant the "average life" concept is used. Average life property is that property expected to have a continuous life. In other words, additions and retirements are expected to occur continuously creating an average service life as opposed to the location life.

The Storage Plant property listed will be all new additions and is expected to go into service by year end 2018. However, once installed the data will be recorded and maintained so the property will have aged data available for future studies.

The average remaining life ("ARL") is a function of several variables. For example, a change in average service life, a change in the selection of Iowa Survivor curve, or a change in the investment balance all affect the ARL A selected Iowa Curve for each account is shown below.

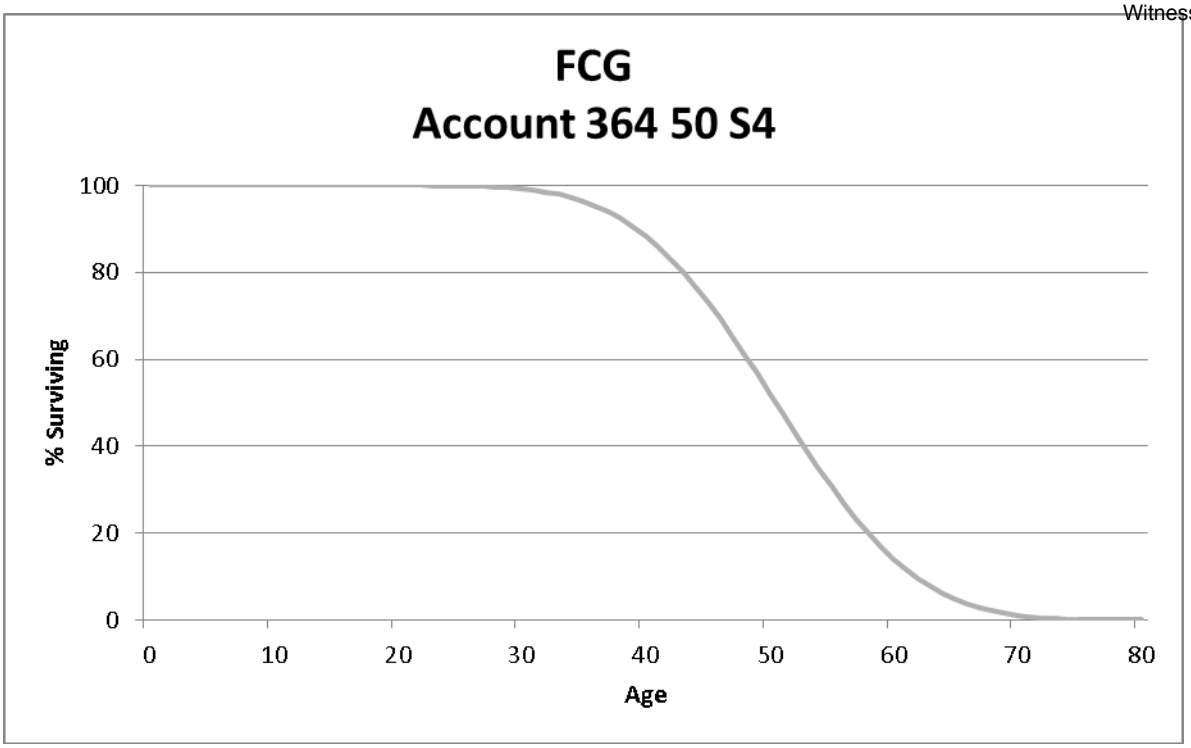
Storage FERC Account 364.0

FERC Account 364.0 LNG Plant

ANALYSIS RESULTS			
Depreciable Property			
Account 364.0 LNG Plant			
Item	FPSC Approved	7/31/2018	Change
Investment	$0	$0	$0
Iowa Curve		S4	
Average Service Life		50	50
Theoretical Reserve	$0	$0	$0
Book Reserve	$0	-	-
Reserve Variance	$0	-	-
Reserve Ratio	0.00%	0.00%	
Gross Salvage		0%	0%
Removal Cost		0%	0%
Net Salvage		0%	0%
Avg Whole Life Rate		2.0%	2.2%
AWL Expense (7/31/2018)		$0	$0
Average Remaining Life		50.0	NA
ARL Rate		2.0%	2.0%
ARL Expense (7/31/2018)		$0	$0

Life (50 S4)

This account includes the structures and other types of equipment used in connection with liquefied natural gas (LNG) terminaling and processing operations. The estimated plant balance at July 31, 2018 is $0. Plant is estimated to be placed in service after the end of the forecast period. Currently, there are no depreciation parameters in place for this account. From an accounting perspective, a depreciation rate is necessary when those assets go into service. In order to have a rate for those assets, an estimated service life is proposed. There is no historic data on which to perform actuarial analysis. Based on a review of lives for other utilities across the United States for assets in this group, judgment, the type of assets, and intended operations, this Study recommends using a 50-year average service life with the S4 Iowa Curve (dispersion). To demonstrate the shape the proposed curve, a graph for this account is provided below.



Net Salvage (NS 0%)

This account includes any salvage and removal related to structures and other types of equipment used connection with liquefied natural gas terminaling and processing operations. Currently, there is no authorized net salvage for this account. While it is reasonable to expect cost of removal to exceed salvage, there is no basis at this time. Understanding the regulatory requirements for filing depreciation studies in Florida, zero percent is recommended for this account at this time and will be evaluated as actual experience is incurred in the future.

B. Distribution Plant

The Analysis Results in front of each account discussion below represent FCG's projected depreciable investment in Distribution Plant as of July 31, 2018 and provide an overall summary of the account rate details.

The net changes by year to Distribution Plant investment and depreciation reserves are presented in Appendix G, which summarize annual changes to plant-in-service and the depreciation reserve.

As discussed above, average life property is that property expected to have a continuous life. In other words, additions and retirements will continuingly occur creating

an average service life. The average service life used for average life properties is based in part upon the analysis of historical accounting data using the actuarial method.

The factors outlined previously are also contributing to increases in distribution asset retirement costs. More safety related requirements are required than in the past. Labor costs have increased over time. Travel and other loadings have increased over time also. There are many general factors that are changing which have the effect of driving removal cost higher and are reflected in the movement of Distribution net salvage to be more negative.

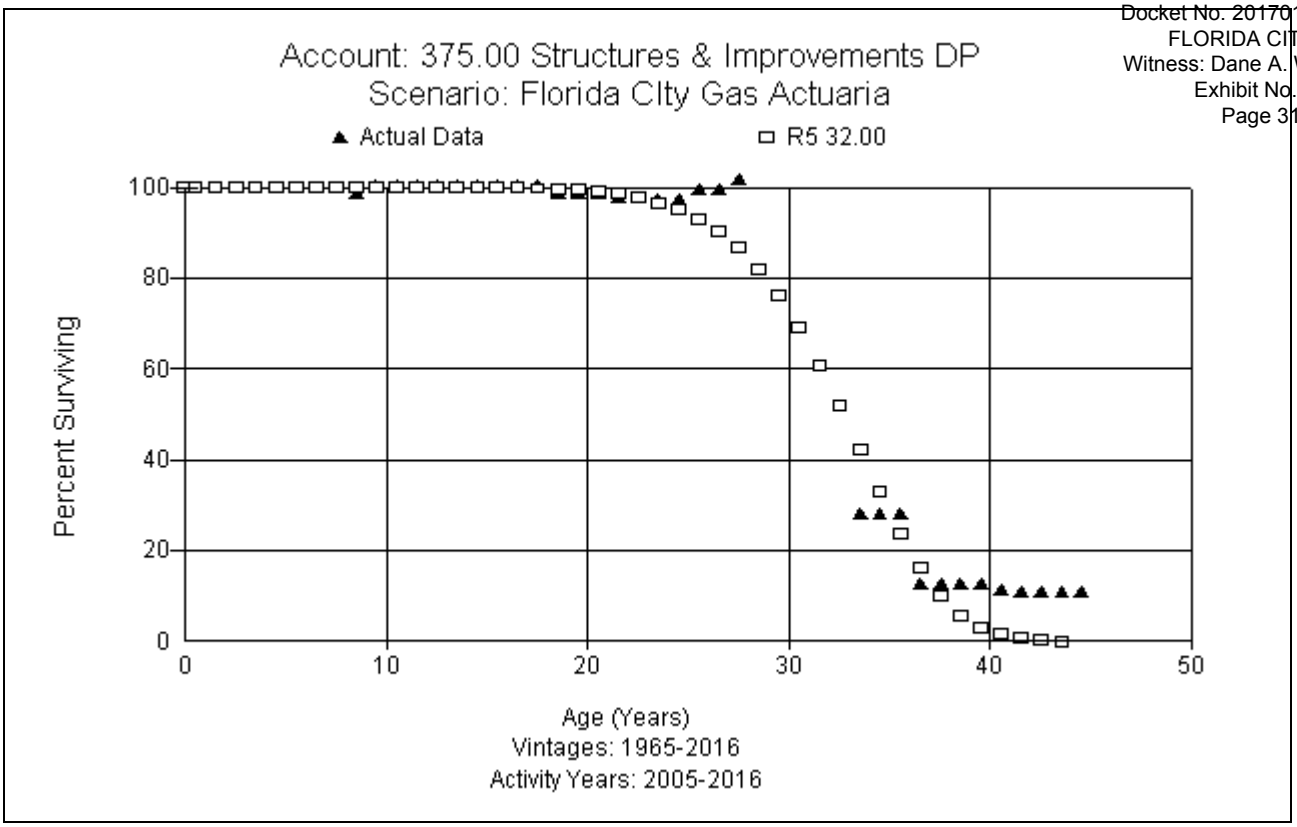
Distribution Plant FERC Accounts 375.0-387.0

FERC Account 375 Structures and Improvements

ANALYSIS RESULTS			
Depreciable Property			
Account 375 Structures and Improvements			
Item	FPSC Approved	7/31/2018	Change
Investment	$607,824	-	($607,824)
Iowa Curve	R3	R5	
Average Service Life	40	32	-8
Theoretical Reserve	$197,543	$0	($197,543)
Book Reserve	$166,185	($80,099)	(246,284)
Reserve Variance	($31,358)	($80,099)	($48,741)
Reserve Ratio	27.34%	0.00%	-27.34%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	2.5%	3.1%	0.6%
AWL Expense (7/31/2018)	$15,196	$0	($15,196)
Average Remaining Life	26.2	NA	NA
ARL Rate	2.8%	3.1%	0.3%
ARL Expense (7/31/2018)	$17,019	$0	($17,019)

Life (32 R5)

This account contains structures and controls related to distribution operations There is no projected balance at July 31, 2018 in this account. The current approved life for this account is 40 years with the R3 dispersion. Actuarial analysis shows a shorter life, than is approved for this account, around 32 years. Based on the type of assets in this account and judgment, this Study recommends decreasing the life to 32 years while moving to the R5 dispersion. A graph of the observed life table versus the proposed curve is shown.



Net Salvage (0%)

This account contains any gross salvage and cost of removal for structures and controls related to distribution operations. The current authorized net salvage for this account is zero percent and is retained.

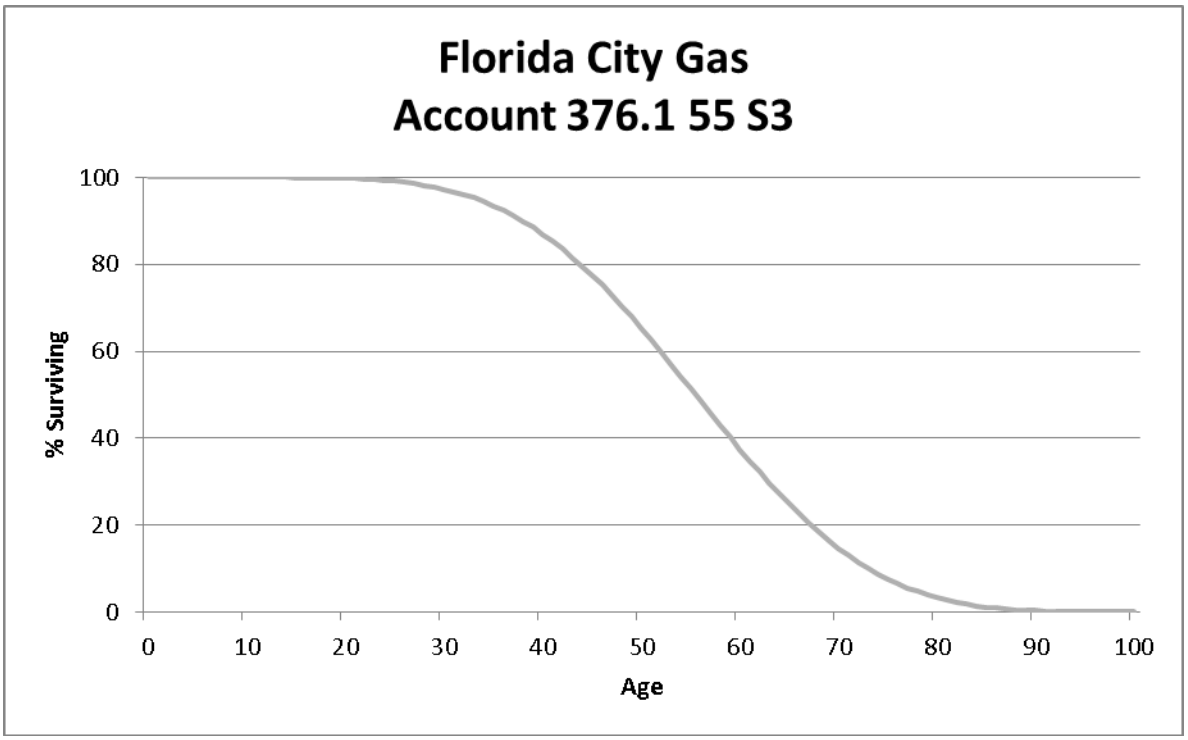
FERC Account 376.1 Distribution Mains- Non Plastic

ANALYSIS RESULTS			
Depreciable Property			
Account 376.1 Distribution Mains Non Plastic			
Item	FPSC Approved	7/31/2018	Change
Investment	$93,645,336	109,201,912	$15,556,576
Iowa Curve	S3	S3	
Average Service Life	42	55	13
Theoretical Reserve	$58,060,108	$62,417,727	$4,357,619
Book Reserve	$58,376,553	70,680,741	12,304,188
Reserve Variance	$316,445	$8,263,014	$7,946,569
Reserve Ratio	62.34%	64.72%	2.39%
Gross Salvage	0%	0%	0%
Removal Cost	25%	50%	25%
Net Salvage	-25%	-50%	-25%
Avg Whole Life Rate	3.0%	2.7%	-0.3%
AWL Expense (7/31/2018)	$2,787,064	$2,948,452	$161,388
Average Remaining Life	18.7	34.0	15.3
ARL Rate	3.0%	2.5%	-0.5%
ARL Expense (7/31/2018)	$2,809,360	$2,730,048	($79,312)

Life (55 S3)

This grouping contains facilities, such as non-plastic (steel) distribution mains and associated equipment. The balance at July 31, 2018 is approximately $109.0 million in this account. The approved life and curve is 42 S3. The prior study indications of significant changes continue. Plant investment increased by $15.4 million or 16%. With a small experience band of 2005-2016, there is insufficient data for actuarial analysis. Company personnel report that a Safe Program is in place where the Company removes/replaces mains from the back of houses and put in front of houses. The Company will retire/replace services at the same time. The Safe Program began in 2015 and the Company's goal is to remove 25 miles per year of rear easement mains (mostly steel). Company personnel expect steel main to last longer than 40 years. Company personnel feel that the system is well maintained and mains have a better coating which will increase the life as a consequence. The design life is at least 50 years for steel and plastic mains. Company personnel indicated a life of 55 years is reasonable for this account. Based on the

information provided by Company personnel, the type of assets in this account, and judgment, this Study recommends increasing the life to 55 years and retaining the S3 dispersion. A graph of the proposed curve is shown below.



Net Salvage (-50%)

This grouping contains any salvage and removal cost of non-plastic distribution mains and associated equipment. The current authorized net salvage for this account is negative 25 percent. The prior study noted that the five year average was a negative 123 percent and the last 11 years were a negative 138 percent. However, to promote a smoother rate transition selections were moderated. In this study, the most recent experience with five-year and 10-year bands are negative 337 and negative 248 percent net savage, respectively. Analysis indicates cost of removal does exceed salvage and is expected to continue. Similar to the prior study, the recommendation is to move toward the direction of this trend in removal cost, but again moderate the change. This Study recommends moving from a negative 25 percent to a negative 50 percent net salvage. The Company's next depreciation study will examine future trends in this account.

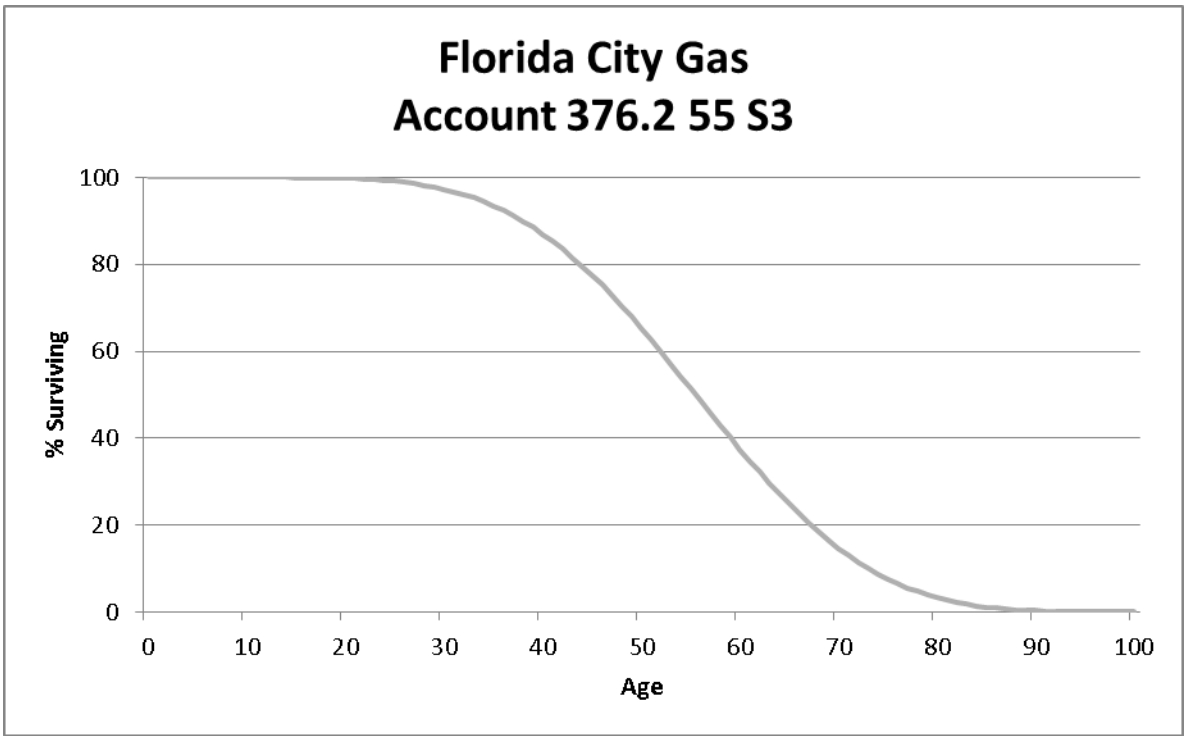
FERC Account 376.2 Distribution Mains- Plastic

ANALYSIS RESULTS			
Depreciable Property			
Account 376.2 Distribution Mains Plastic			
Item	FPSC Approved	7/31/2018	Change
Investment	$76,531,571	150,016,423	73,484,852
Iowa Curve	S3	S3	
Average Service Life	40	55	15
Theoretical Reserve	$29,847,313	36,533,288	6,685,975
Book Reserve	$28,006,786	40,242,440	12,235,654
Reserve Variance	($1,840,527)	$3,709,152	$5,549,679
Reserve Ratio	36.60%	26.83%	-9.77%
Gross Salvage	0%	0%	0%
Removal Cost	20%	40%	20%
Net Salvage	-20%	-40%	-20%
Avg Whole Life Rate	3.0%	2.5%	-0.5%
AWL Expense (7/31/2018)	$2,295,947	$3,750,411	$1,454,463
Average Remaining Life	27.1	45.4	18.3
ARL Rate	3.1%	2.5%	-0.6%
ARL Expense (7/31/2018)	$2,372,479	$3,750,411	$1,377,932

Life (55 S3)

This grouping contains plastic distribution mains and associated equipment. The projected balance at July 31, 2018 is approximately $161.5 million in this account. The existing approved life is 40 years with an S3 dispersion curve. With a small experience band of 2005-2016, there is insufficient data for actuarial analysis. Company personnel report that Distribution Integrity Management Programs (DIMP) is reviewing replacement of early vintage plastic pipe, which incorporate 10% to 15% of the assets in those account. Company personnel feel that resins and installation practices (e.g. backfill) in the early years of plastic installation would produce a shorter life for earlier vintages. Company personnel see no indications of substandard installation practices and have identified no issues with the newer resins. Company personnel recommend moving to a longer life. They estimate that older vintage pipe which is 15% of the asset base would have a 35 year life and pipe of newer vintages which is 85% of the assets would have a 60 year life. This produces a composite estimate of 55-56 years. Based on the type of assets, the

recommendation of Account 3761, and Company input, this Study recommends moving to a life of 55 years with the S3 dispersion curve. A graph of the proposed curve is shown below.



Net Salvage (-40%)

This grouping contains any salvage and removal cost related to plastic distribution mains and associated equipment. The current authorized net salvage for this account is negative 20 percent. The most recent experience with five-year and 10-year bands are negative 141 and negative 83 percent net savage, respectively. To move in the direction of this trend but moderate the change for a smooth rate transition, the Study recommends a change to negative 40 percent net salvage. The Company's next depreciation study will further examine future trends in this account.

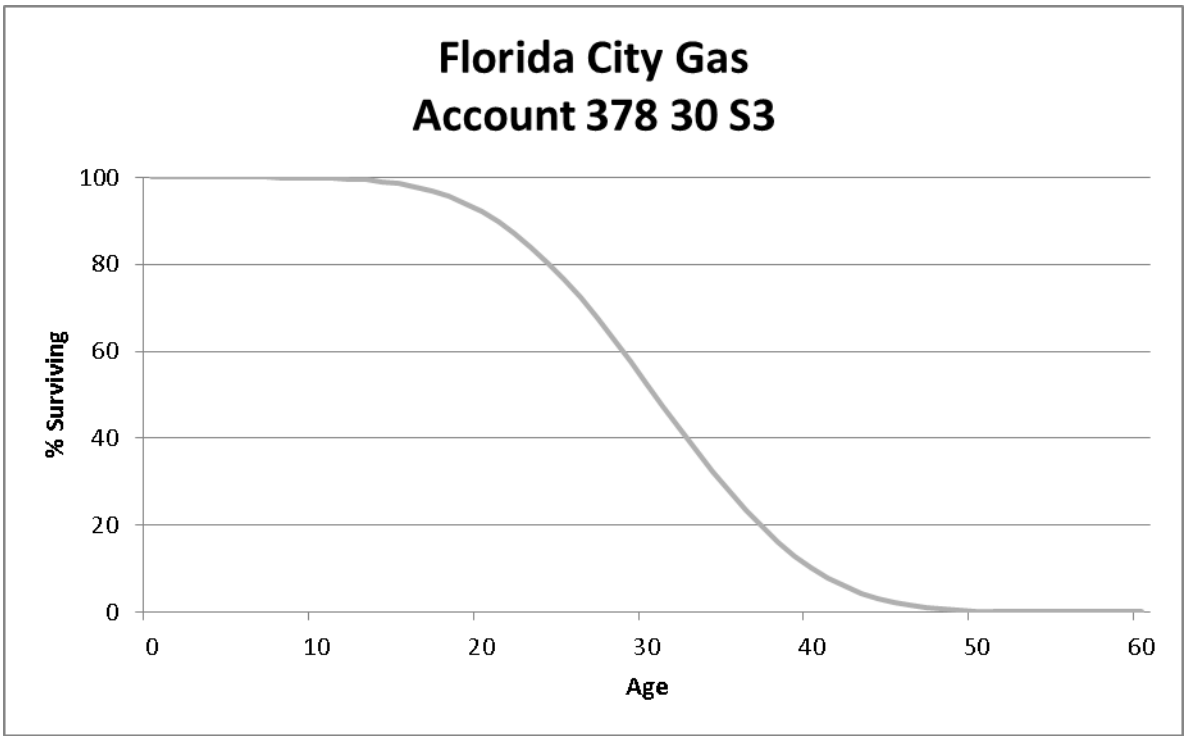
FERC Account 378 M& R Equipment- General

ANALYSIS RESULTS			
Depreciable Property			
Account 378 M & R Equipment- General			
Item	FPSC Approved	7/31/2018	Change
Investment	$158,524	3,009,723	2,851,199
Iowa Curve	S3	S3	
Average Service Life	30	30	0
Theoretical Reserve	$12,048	$179,100	167,052
Book Reserve	$30,320	146,541	116,221
Reserve Variance	$18,272	($32,558)	($50,830)
Reserve Ratio	19.13%	4.87%	-14.26%
Gross Salvage	0%	0%	0%
Removal Cost	0%	5%	5%
Net Salvage	0%	-5%	-5%
Avg Whole Life Rate	3.3%	3.5%	0.2%
AWL Expense (7/31/2018)	$5,284	$105,340	$100,056
Average Remaining Life	27.5	28.3	0.8
ARL Rate	3.3%	3.5%	0.2%
ARL Expense (7/31/2018)	$5,231	$105,340	$100,109

Life (30 S3)

This account contains M&R station piping, regulators, controls, odorizers and other equipment used in distribution measuring and regulating stations. The projected balance at July 31, 2018 is approximately $1.2 million in this account. The approved life is 30 years with an S3 dispersion pattern. There have been no retirements recorded from 2004-2016. Company personnel report that the life of assets in some areas such as Brevard County is much shorter due to corrosion. Assets closer to the coast would have more corrosion problems than city gates. Company personnel anticipate a shorter life for equipment in this account in the 20-30 year range. Several assets at NASA were replaced at 25 years, and some assets have or will be relocated due to road widening or further development. There appears to be more physical retirements over the last 10 years than is reflected in the Company's Continuing Property Record. Operations stated the company is replacing district regulator stations every year. Company personnel recommend retaining the current

30 year life. Based on Company input, the type and mix of assets in this account, and judgment, this Study recommends retaining the existing 30-year life with the S3 dispersion. A graph of the proposed curve is shown below.



Net Salvage (-5%)

This account contains any salvage and removal cost related to M&R station piping, regulators, controls, odorizers and other equipment used in distribution measuring and regulating stations. The current authorized net salvage for this account is 0 percent. There are no retirements during the period 2004-2016, thus insufficient Company data exists. A small amount of removal cost is usually produced when assets in this account are retired. To model this in the future, the Study recommends moving to negative 5 percent net salvage. The Company's next depreciation study will further examine future trends in this account.

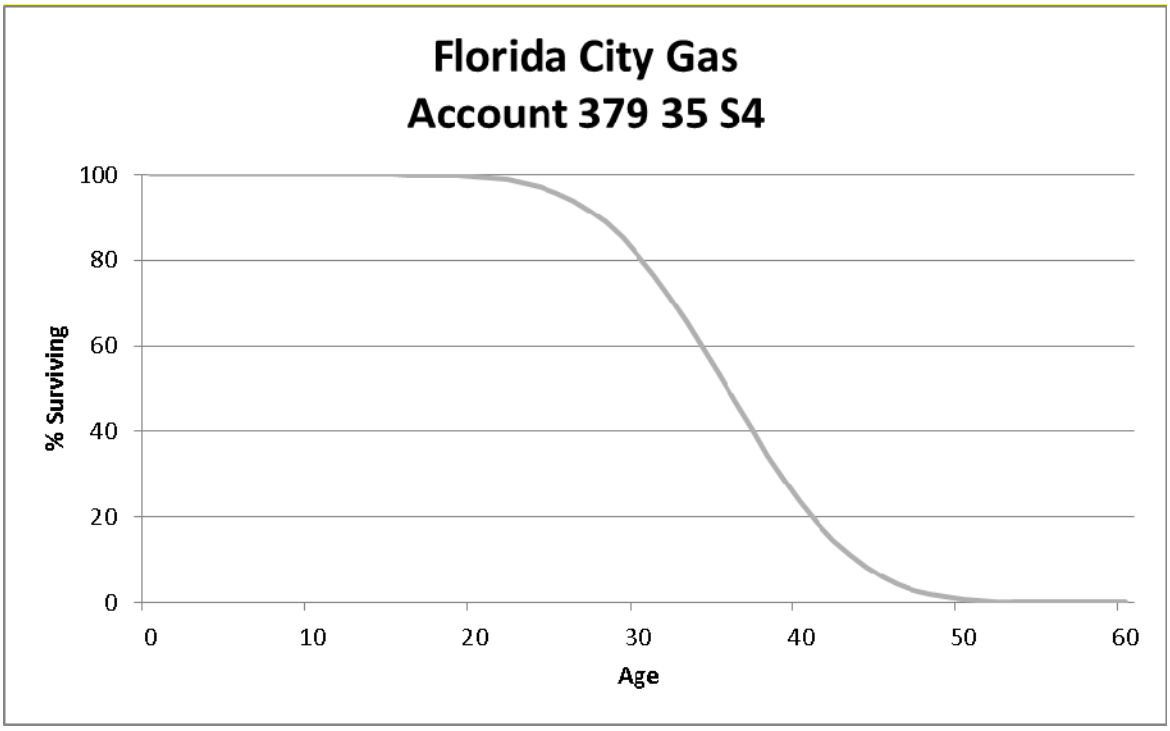
FERC Account 379 M & R Equipment – City Gate

ANALYSIS RESULTS			
Depreciable Property			
Account 379 M & R Equipment- City Gate			
Item	FPSC Approved	7/31/2018	Change
Investment	$6,326,025	10,001,911	3,675,886
Iowa Curve	S4	S4	
Average Service Life	30	35	5
Theoretical Reserve	$3,549,532	$4,070,101	520,569
Book Reserve	$3,549,532	4,685,120	1,135,588
Reserve Variance	$0	$615,018	$615,018
Reserve Ratio	56.11%	46.84%	-9.27%
Gross Salvage	0%	0%	0%
Removal Cost	0%	5%	5%
Net Salvage	0%	-5%	-5%
Avg Whole Life Rate	3.3%	3.0%	-0.3%
AWL Expense (7/31/2018)	$210,867	$300,057	$89,190
Average Remaining Life	13.2	21.4	8.2
ARL Rate	3.3%	2.7%	-0.6%
ARL Expense (7/31/2018)	$208,759	$270,052	$61,293

Life (35 S4)

This account consists of M&R station piping, regulators, controls, odorizers and other equipment used in city gate distribution measuring and regulating stations. The projected at July 31, 2018 is approximately $10.0 million in this account. The approved life is 30 years with the S4 dispersion curve. There are too few retirements to make actuarial analysis effective. As mentioned in Account 378, there appears to be more recent physical retirements than is reflected in the Company's Continuing Property Record. Company personnel report that the NW Hialeah station has been completely rebuilt over the last few years, and Port St. Lucie was replaced in 2015 (29 years old at retirement). Some stations may have been renewed and rebuilt (under capital). A very small proportion of the account (only $300K) is over 30 years old. Some modernization is planned but not necessarily full replacement soon. Company personnel feel that 35 years is a reasonable estimate for this account. Based on the analysis, Company input, the type of assets in this account, and

judgment, this Study recommends retention of the 35 year life with a S4 dispersion. A graph of the proposed curve is shown below.



Net Salvage (-5%)

This account consists of any salvage and removal cost related to M&R station piping, regulators, controls, odorizers and other equipment used in city gate distribution measuring and regulating stations. The current authorized net salvage for this account is 0 percent. The current authorized net salvage for this account is 0 percent. There are is only one year showing retirement during the period 2005-2016, thus insufficient Company data exists. A small amount of removal cost is usually produced when assets in this account are retired. To model this in the future, the Study recommends moving to negative 5 percent net salvage. The Company's next depreciation study will further examine future trends in this account.

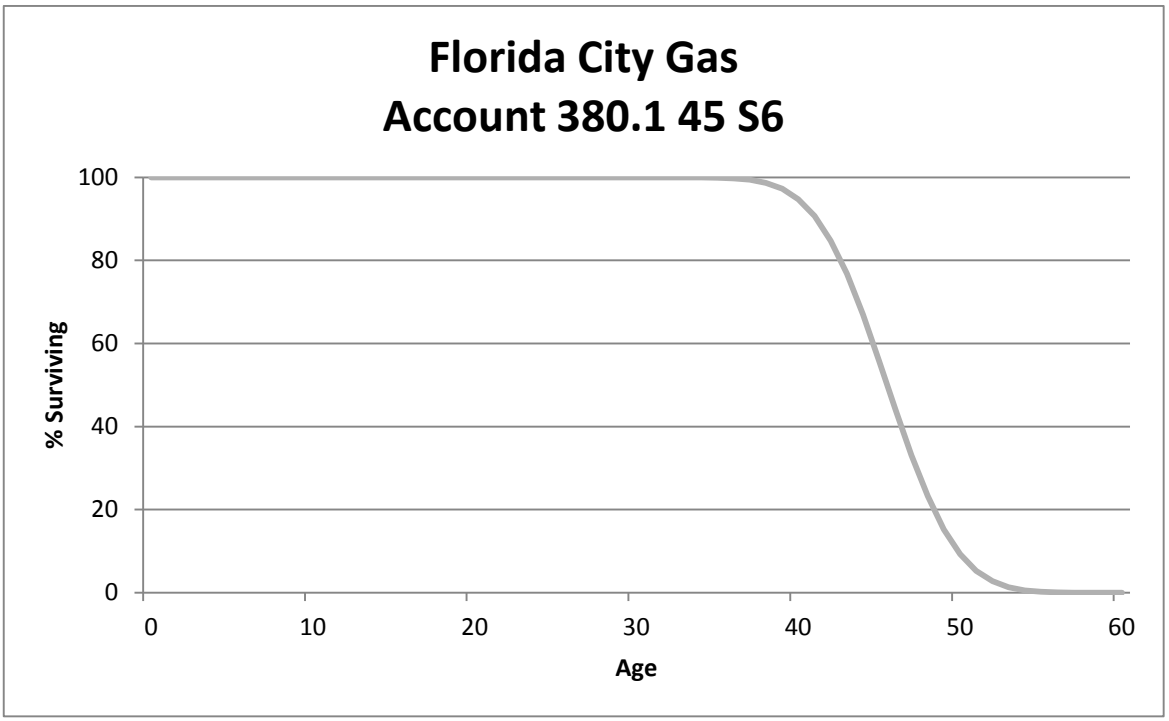
FERC Account 380.1 Services- Non Plastic

ANALYSIS RESULTS			
Depreciable Property			
Account 380.1 Services - Non Plastic			
Item	FPSC Approved	7/31/2018	Change
Investment	$14,834,212	14,597,872	(236,341)
Iowa Curve	S6	S6	
Average Service Life	35	45	10
Theoretical Reserve	$21,708,386	$18,378,355	(3,330,031)
Book Reserve	$20,314,340	22,559,287	2,244,947
Reserve Variance	($1,394,046)	$4,180,933	$5,574,979
Reserve Ratio	136.94%	154.54%	17.60%
Gross Salvage	0%	0%	0%
Removal Cost	80%	100%	20%
Net Salvage	-80%	-100%	-20%
Avg Whole Life Rate	5.1%	4.4%	-0.7%
AWL Expense (7/31/2018)	$762,902	$642,306	($120,596)
Average Remaining Life	5.6	16.7	11.1
ARL Rate	6.5%	2.7%	-3.8%
ARL Expense (7/31/2018)	$964,224	$394,143	($570,081)

Life (45 S6)

This account consists of non-plastic distribution services which run from the distribution main to the customer The projected balance at July 31, 2018 is approximately $14.6 million in this account. The approved life is 35 years with an S6 dispersion pattern. As is the case in many of the Company's long-lived accounts, there is insufficient data for actuarial analysis. Company personnel report that prior to 2013, Florida required services to be removed (both steel and plastic) if the service was inactive for 5 years. Since 2013, the requirement was moved from 5 years to 10 years inactive but the company had to catch up on all earlier removal obligations. The 5 year rule still applies to galvanized or bare services. This higher level of retirement is not expected in the future. Also, the retirement of many services without replacement will drive up the removal cost temporarily. Last three years have been a "catch-up" period on service line retirements. Company personnel expect that to continue this year but this is not representative of the future. Company

Company personnel expect a lower, but not significantly different life for portions of services than mains. Some riser replacements have occurred due to corrosion but those are less now that service lines are wrapped. Other factors influencing the life of this account are the Company's policy to replace steel services with plastic if a main changes from steel to plastic as well as the Safe Program having retired some services prematurely (both steel and plastic). Based on input from Company personnel, the type of assets in this account, and judgment, this Study recommends increasing to a 45-year life and retaining the S6 dispersion. A graph of the proposed curve is shown below.



Net Salvage (-100%)

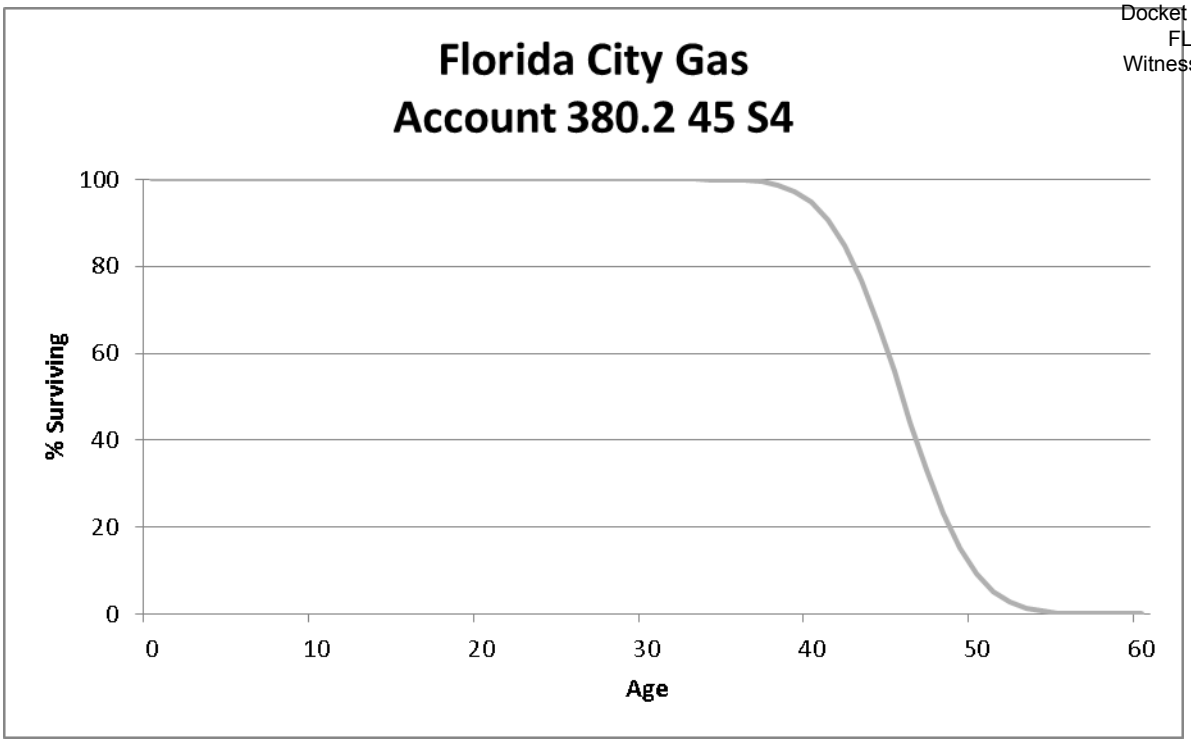
This account consists of any salvage and removal cost non-plastic distribution services which run from the distribution main to the customer. The current authorized net salvage for this account is negative 80 percent. In the most recent bands, the five-year and 10-year averages are negative 328 and negative 264 percent net savage, respectively. To move conservatively in the direction of this trend and to promote a smooth rate transition, this Study recommends moving to negative 100 percent net salvage for this account. FCG's next depreciation study will examine future trends in this account.

FERC Account 380.2 Services Plastic

ANALYSIS RESULTS			
Depreciable Property			
Account 380.2 Services Plastic			
Item	FPSC Approved	7/31/2018	Change
Investment	$44,052,779	61,702,824	17,650,045
Iowa Curve	S4	S4	
Average Service Life	34	45	11
Theoretical Reserve	$20,440,489	$24,098,203	3,657,714
Book Reserve	$17,674,278	21,210,271	3,535,993
Reserve Variance	($2,766,211)	($2,887,932)	($121,721)
Reserve Ratio	40.12%	34.37%	-5.75%
Gross Salvage	0%	0%	0%
Removal Cost	30%	45%	15%
Net Salvage	-30%	-45%	-15%
Avg Whole Life Rate	3.8%	3.2%	-0.6%
AWL Expense (7/31/2018)	$1,684,371	$1,974,490	$290,119
Average Remaining Life	21.7	32.9	11.2
ARL Rate	4.1%	3.4%	-0.7%
ARL Expense (7/31/2018)	$1,806,164	$2,097,896	$291,732

Life (45 S4)

This account consists of plastic distribution services which run from the distribution main to the customer. The projected balance at July 31, 2018 there is approximately $62.1 million in this account. The currently approved life estimate is 34 years with the S4 dispersion curve. The short experience band available shows slightly longer lives than are current used. Company personnel report that most new services are plastic. They anticipate a similar life between steel and plastic services. Company personnel feel that a 45 year life for this accout.is reasonable. Based on the existing life, input from Company personnel, the type of assets, and judgment, this Study recommends increasing from 34 to 45 years and retaining the S4 dispersion. A graph of the proposed curve is shown below.



Net Salvage (-45%)

This account consists of any salvage and removal cost related to plastic distribution services which run from the distribution main to the customer. The current authorized net salvage for this account is negative 30 percent. In the most recent bands, the five-year and 10-year averages are negative 643 and negative 541 percent net savage, respectively. Based on trends in the wider bands, this Study proposes moving toward the indications of higher negative salvage, with negative 45 percent net salvage for this account as the recommendation. The Company's next depreciation study will examine future trends in this account.

FERC Account 381.00 Meters

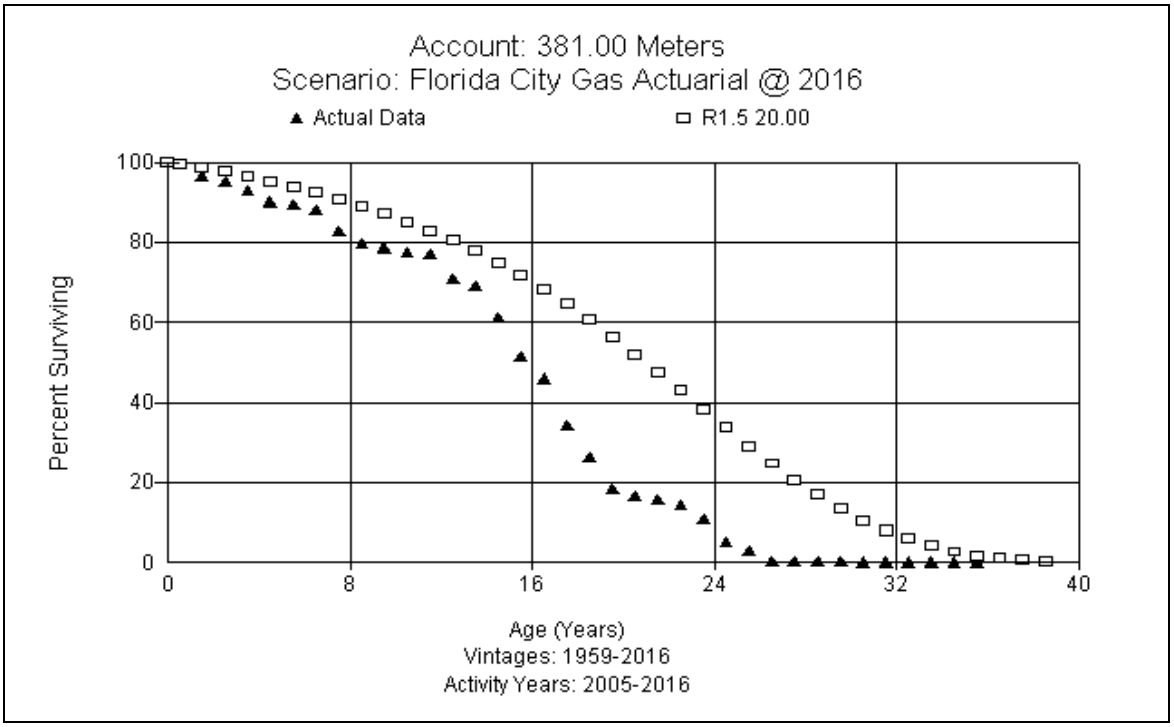
ANALYSIS RESULTS			
Depreciable Property			
Account 381 Meters			
Item	FPSC Approved	7/31/2018	Change
Investment*	$14,176,957	$17,980,578	3,803,621
Iowa Curve	S3	R1.5	
Average Service Life	25	20	-5
Theoretical Reserve*	$3,991,353	$5,243,700	1,252,347
Book Reserve*	$1,757,349	$3,206,589	$1,449,240
Reserve Variance	($2,234,004)	($2,037,111)	$196,893
Reserve Ratio	12.40%	17.83%	5.44%
Gross Salvage	0%	0%	0%
Removal Cost	3%	5%	2%
Net Salvage	-3%	-5%	-2%
Avg Whole Life Rate	4.1%	5.3%	1.1%
AWL Expense (7/31/2018)	$584,091	$943,980	$359,890
Average Remaining Life*	18.5	14.4	-4.1
ARL Rate	4.9%	6.1%	1.2%
ARL Expense (7/31/2018)	$694,671	$1,096,815	$402,144

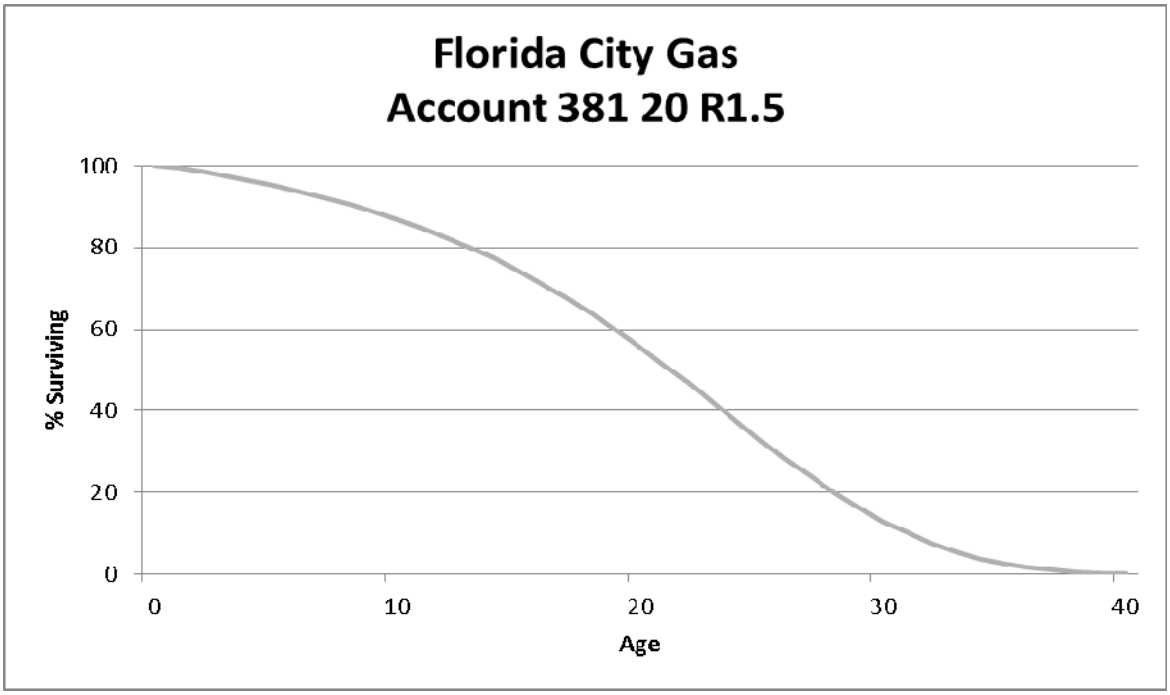
* Accounts 381 and 381.1 combined in last depreciation study

Life (20 R1.5)

This account consists of electromechanical distribution meters and ERTS equipment. The projected balance of 381.00 and 381.10 at July 31, 2018 is approximately $18.1 million and $1.5 million, respectively for a combined total of $19.6 million in this account. The current approved life for this account is 25 years with an S3 dispersion pattern. Discussions with Company personnel indicated they will pull a meter if it is inactive for 2 years and FCG retires all meters that are pulled. Some earlier ITRON meters have been having issues and failing earlier than in the past so FCG has moved back to American meters with ERTs installed. The Company does not see a meter older than 20 years in the field. The Company expects the average life for a meter is in the range of 15 – 20 years. The limited analysis available also reflects that the life of meters is shortening. Based on the existing life, input from Company personnel, the type of assets, indications from the

analysis, and judgment, this Study recommends decreasing from 25 to 20 years and changing from the S3 to the R1.5 dispersion. A graph of the observed life table and the proposed curve is shown below.





Net Salvage (-5%)

This account consists of any salvage and removal cost related to electromechanical distribution meters and ERTS equipment. The current authorized net salvage for this account is negative 3 percent. In the most recent bands, the five-year and 10-year averages are negative 34.71 and negative 4.95 percent net savage, respectively. The moving averages are erratic but the indications, especially when considering the overall most recent 10 year average of negative 5 percent; support a more negative net salvage factor. Factoring in the swings between the 5 and 10 year indications, this Study proposes moving toward the indications of higher negative salvage, but moderating it with a negative 5 percent net salvage for this account as the recommendation. The Company's next depreciation study will examine future trends in this account.

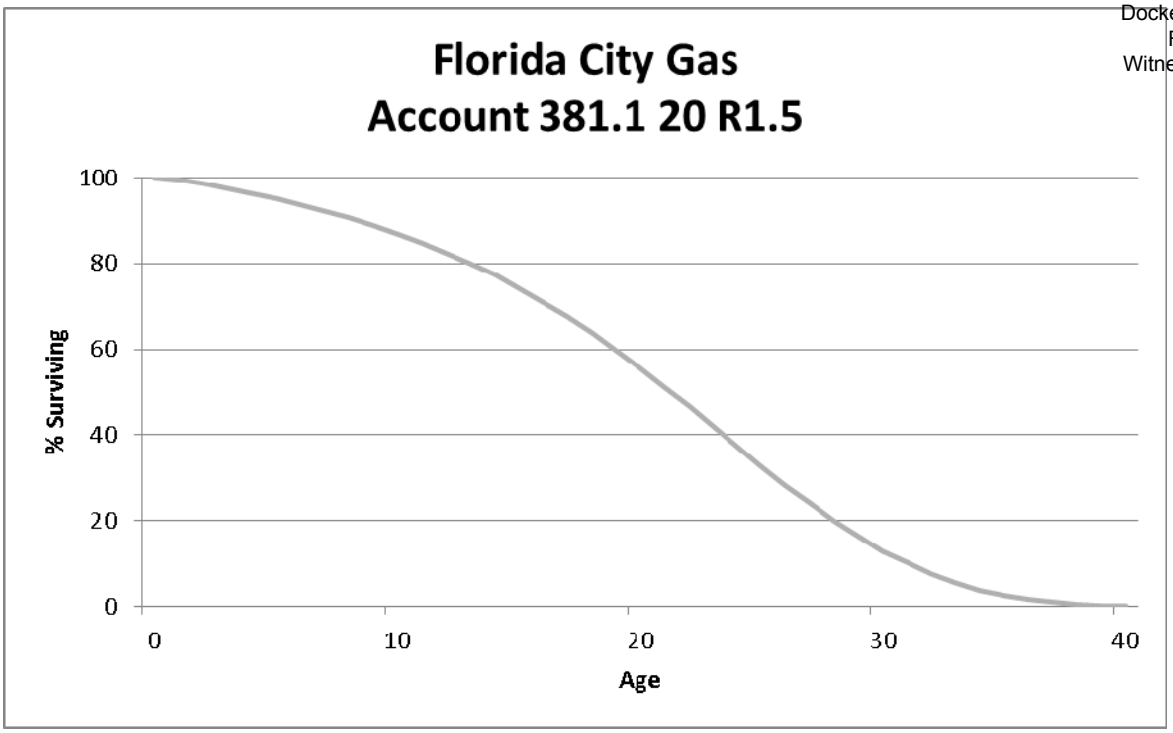
FERC Account 381.1 Meters- ERTS

ANALYSIS RESULTS			
Depreciable Property			
Account 381.1 ERTS			
Item	FPSC Approved	7/31/2018	Change
Investment*	$310,608	$1,563,534	$1,252,926
Iowa Curve	S3	R1.5	
Average Service Life	25	20	5
Theoretical Reserve*	$3,991,353	$550,842	$3,278,755
Book Reserve*	$1,757,349	279,923.61	$7,061,370
Reserve Variance	($2,234,004)	($270,918)	$1,963,086
Reserve Ratio	565.78%	17.90%	-547.87%
Gross Salvage	0%	0%	0%
Removal Cost	3%	5%	2%
Net Salvage	-3%	-5%	-2%
Avg Whole Life Rate	4.1%	5.3%	1.1%
AWL Expense (7/31/2018)	$12,797	$82,086	$14,158
Average Remaining Life*	18.5	13.3	-5.2
ARL Rate	4.9%	6.1%	1.2%
ARL Expense (7/31/2018)	$15,220	$95,376	$80,156

* Accounts 381 and 381.1 combined in last depreciation study

Life (20 R1.5)

This account consists of ERTS equipment. The projected balance at July 31, 2018 is approximately $1.6 million in this account. The current approved life for this account is 25 years with an S3 dispersion pattern. Consistent with the prior study and the purchase of meters with ERTs attached, Accounts 381.00 and 381.10 were combined for analysis and rate calculation purposes. Discussions with Company personnel indicated the life of ERTs is appropriately linked to meters and as discussed above, a 15-20 year life is a reasonable expectation along with manufacturer recommendations. See Account 381.00 for more detailed discussion on these accounts. A graph of the proposed curve is shown below.



Net Salvage (-5%)

This account consists of any salvage and removal cost related to ERTS equipment. The current authorized net salvage for this account is negative 3 percent. This account was combined with Account 381.00. Net salvage percentages for prior periods show a consistent negative trend. Based on trends in the 10-year band, this Study proposes moving toward the indications of higher negative salvage, with a negative 5 percent net salvage for this account as the recommendation. See Account 381.00 above for a more detailed discussion of the combined analysis that was performed. The Company's next depreciation study will examine future trends in this account.

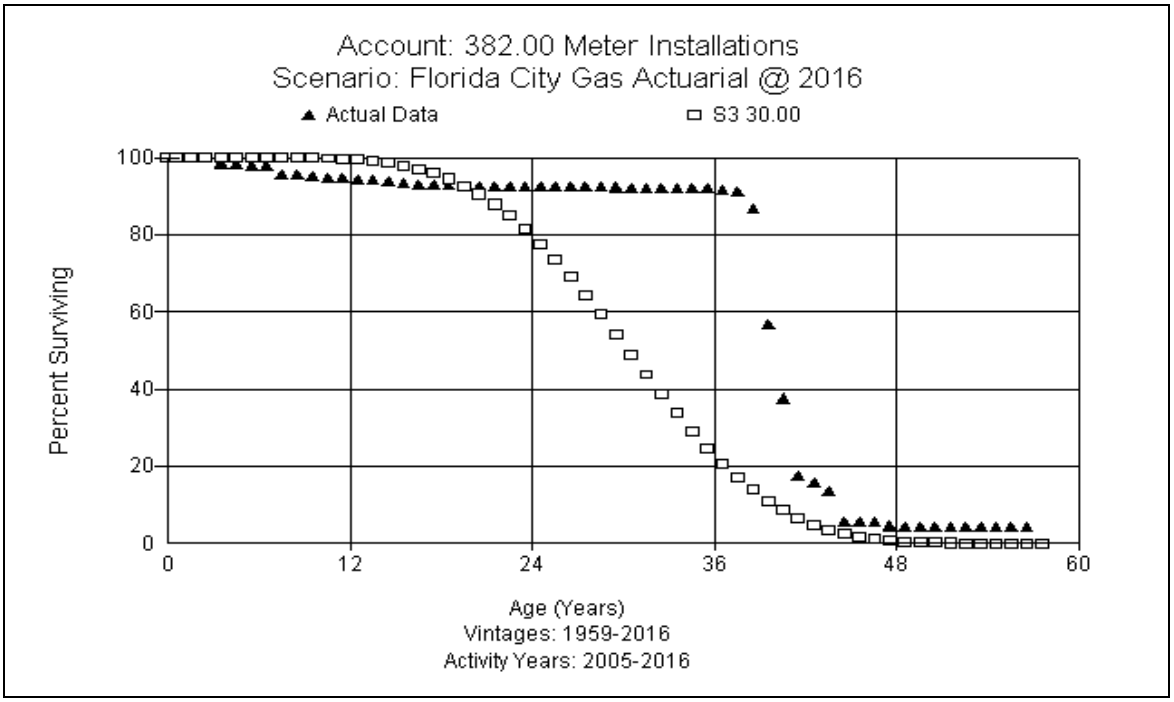
FERC Account 382 Meter Installations

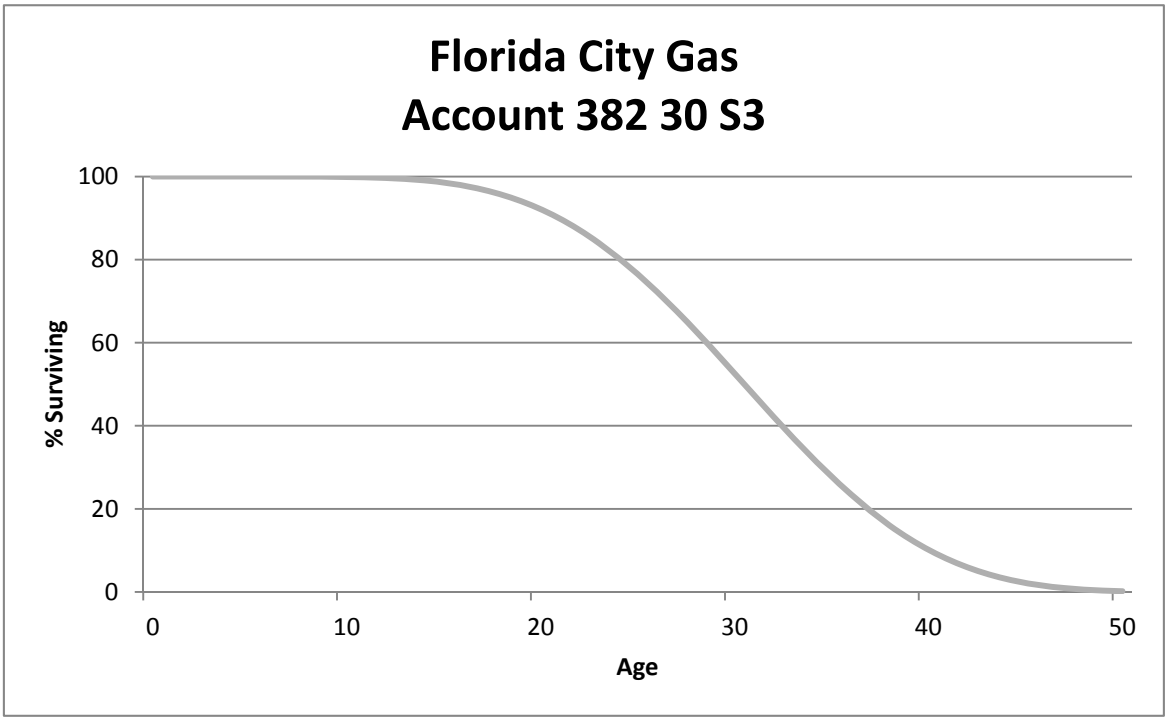
ANALYSIS RESULTS			
Depreciable Property			
Account 382 Meter Installation			
Item	FPSC Approved	7/31/2018	Change
Investment	$6,256,932	7,163,196.41	$906,264
Iowa Curve	S3	S3	
Average Service Life	34	30	-4
Theoretical Reserve	$2,959,529	$3,638,568	$748,511
Book Reserve	$1,940,778	$3,023,561	$1,201,212
Reserve Variance	($1,018,751)	($615,007)	$403,744
Reserve Ratio	31.02%	42.21%	11.19%
Gross Salvage	0%	0%	0%
Removal Cost	25%	20%	-5%
Net Salvage	-25%	-20%	5%
Avg Whole Life Rate	3.7%	4.0%	0.3%
AWL Expense (7/31/2018)	$230,034	$286,528	$56,494
Average Remaining Life	21.3	17.3	-4.0
ARL Rate	4.5%	4.5%	0.0%
ARL Expense (7/31/2018)	$281,562	$322,344	$40,782

Life (30 S3)

This account includes installation costs related to meters. The projected balance at July 31, 2018 is approximately $7.1 million. The current approved life for these accounts is 34 years with the S3 dispersion curve. Discussions with Company personnel indicate FCG has been using pre-manufactured meter bars for at least the last 10 years. There are some areas (Brevard) that are more corrosive and will have to replace the entire set when pulling a meter, but generally they will not. The existing 34 year life is too long for these assets. Currently the meter set assemblies (MSA) can have as low as a10 year life, but generally are expected to last longer than 10 years. Company personnel believe a more reasonable life expectation would be in the range of 20-30 years. Although there is limited data available, the actuarial analysis supports the company position of a decreasing life in more recent years. Considering the asset, discussions and input from Company personnel, the indications in the analysis, and judgment, the study recommends moving toward the

expectations and the underlying meter life. This study recommends moving from 34 S3 to 30 S3 at this time. A graph of the observed life table and the proposed curve is shown below.





Net Salvage (-20%)

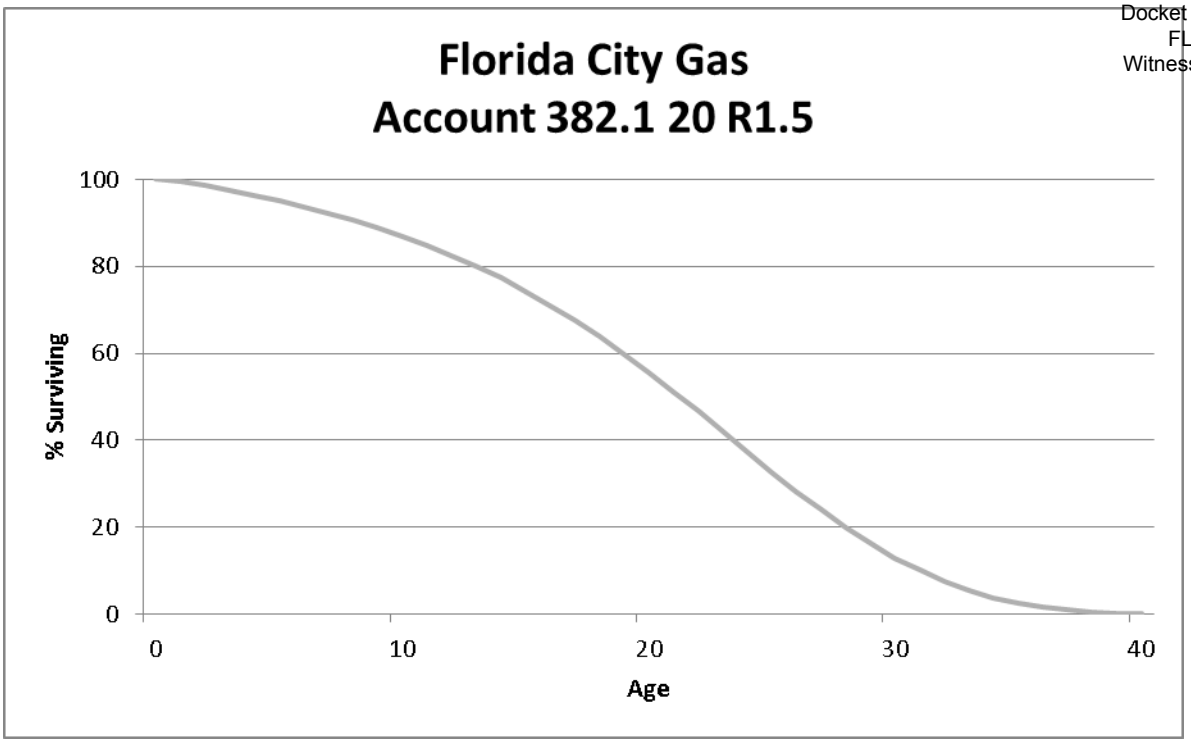
These accounts consist of any salvage and removal cost for installation costs related to meters. The current authorized net salvage for these accounts is negative 25 percent. In the most recent bands, the five-year and 10-year averages are negative 25.88 and negative 22.35 percent net savage, respectively. Net salvage percentages for prior periods show a consistent negative trend but are erratic due to intermittent retirement activity. This Study proposes moving toward the indications with a less negative net salvage of negative 20 percent net salvage. The Company's next depreciation study will further examine future trends in this account.

FERC Account 382.1 ERTS Installations

ANALYSIS RESULTS			
Depreciable Property			
Account 382.1 ERTS Installation			
Item	FPSC Approved	7/31/2018	Change
Investment	$6,722,529	4,694,672.47	($2,027,856)
Iowa Curve	S3	R1.5	
Average Service Life	15	20	5
Theoretical Reserve	$1,985,163	$3,638,568	($22,861)
Book Reserve	$1,985,163	2,821,080.02	$443,843
Reserve Variance	$0	($817,488)	($817,488)
Reserve Ratio	29.53%	60.09%	30.56%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	6.7%	5.0%	-1.7%
AWL Expense (7/31/2018)	$448,169	$234,734	($213,435)
Average Remaining Life	10.5	13.0	2.5
ARL Rate	6.7%	3.1%	-3.6%
ARL Expense (7/31/2018)	$450,409	$145,535	($304,875)

Life (20 R1.5)

This account includes installation costs related to ERTS equipment. The projected balance at July 31, 2018 is approximately $4.7 million. The current approved life for these accounts is 15 years with the S3 dispersion curve. Discussions with Company personnel indicated these assets should be linked to ERTs in Account 381.10 (381 Combined). There are no retirements recorded so no analysis was performed. Based on the link to Account 381.10, the type of assets in the account, and judgment, the Study recommendation is to move to a 20 year life but use the R1.5 dispersion curve. A graph of the proposed curve is shown below.



Net Salvage (0%)

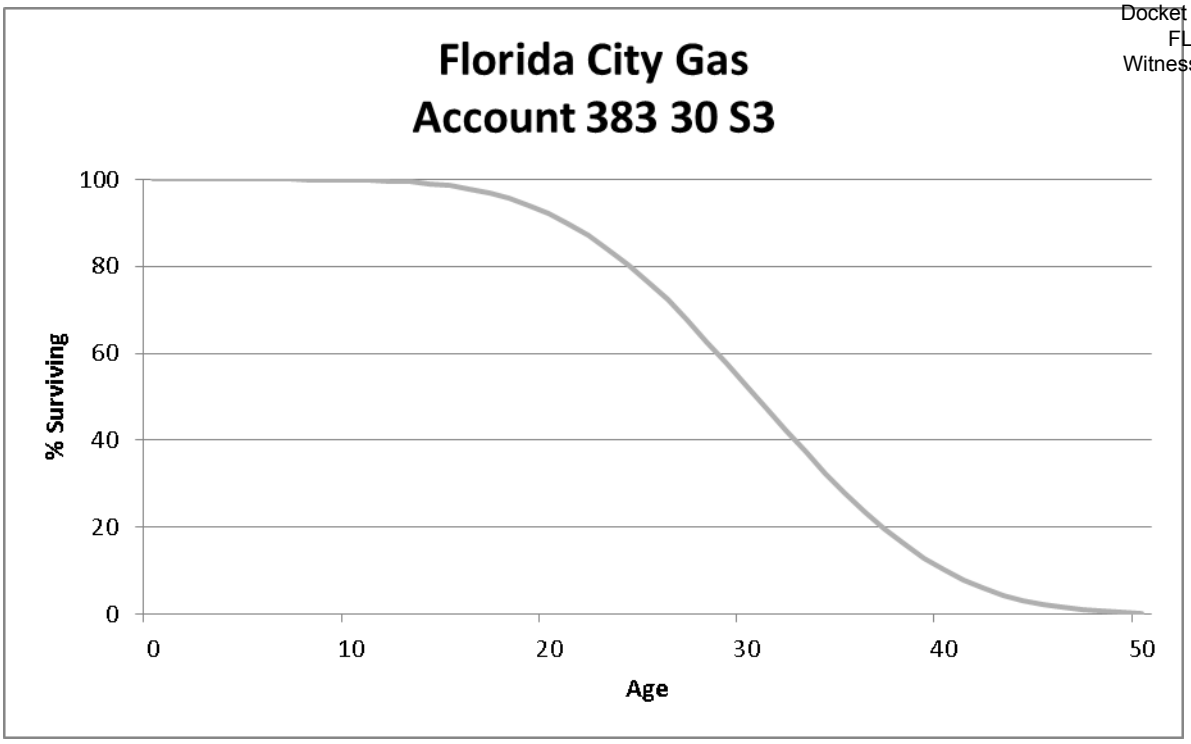
These accounts consist of any salvage and removal cost for installation costs related to ERTS equipment. The current authorized net salvage for these accounts is 0 percent. There is no retirement data available for this account. Based on judgment, the Study recommends retention of 0 percent net salvage. The Company's next depreciation study will further examine future trends in this account as the recommendation.

FERC Account 383 House Regulators

ANALYSIS RESULTS			
Depreciable Property			
Account 383 House Regulators			
Item	FPSC Approved	7/31/2018	Change
Investment	$3,940,190	5,883,812.60	$1,943,623
Iowa Curve	S3	S3	
Average Service Life	25	30	5
Theoretical Reserve	$1,948,030	$2,106,345	$280,873
Book Reserve	$1,558,856	2,643,920.86	$1,274,056
Reserve Variance	($389,174)	$537,576	$926,750
Reserve Ratio	39.56%	44.94%	5.37%
Gross Salvage	0%	0%	0%
Removal Cost	3%	5%	2%
Net Salvage	-3%	-5%	-2%
Avg Whole Life Rate	4.1%	3.5%	-0.6%
AWL Expense (7/31/2018)	$162,336	$205,933	$43,598
Average Remaining Life	12.9	19.8	6.9
ARL Rate	4.9%	3.0%	-1.9%
ARL Expense (7/31/2018)	$193,069	$176,514	($16,555)

Life (30 S3)

This account includes all distribution house regulators. The projected balance at July 31, 2018 is approximately $5.9 million. The current approved life is 25 years with an S3 dispersion curve. Discussions with Company personnel indicated when a loop is replaced they will also generally replace the regulator. The expectation is that the regulator would have the same life as the meter loop. Based on the analysis, the type of assets, Company input, and judgment, the Study recommendation is to increase the approved life to 30 years but retain the S3 dispersion curve. A graph of the proposed curve is shown below.



Net Salvage (-5%)

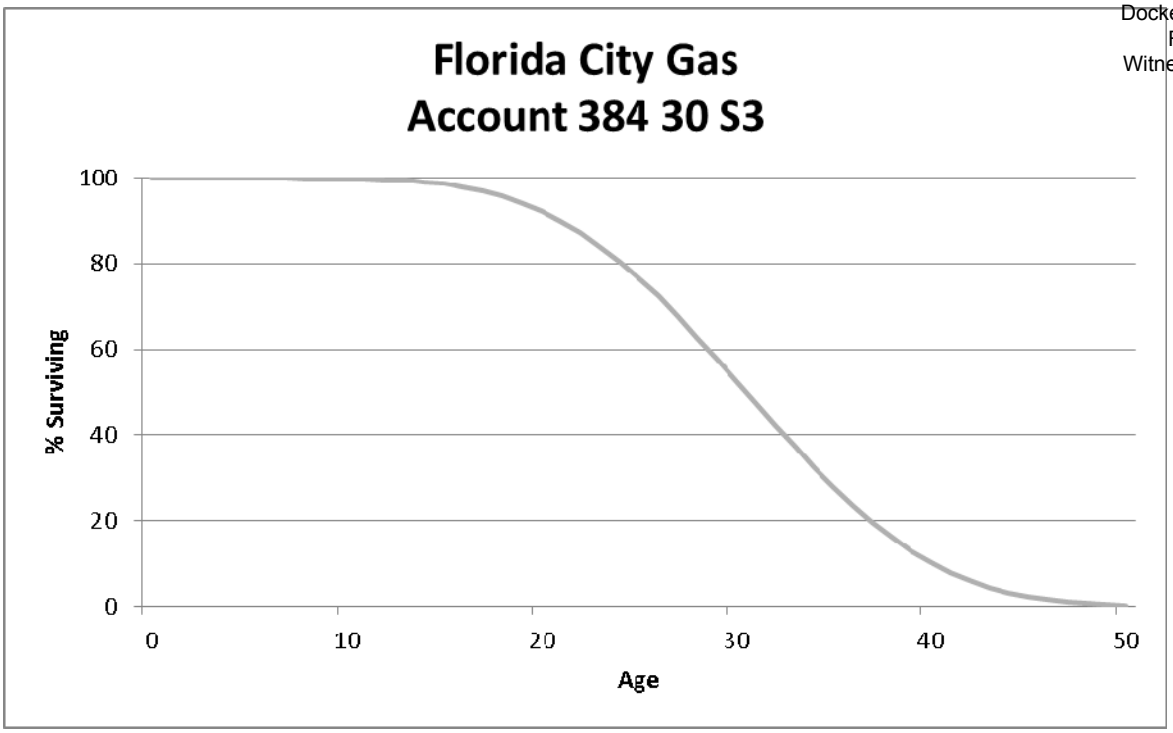
This account consists of any salvage and removal cost for house regulators. The current authorized net salvage for this account is negative 3 percent. In the most recent bands, the five and 10-year averages are negative 36.7 and negative 7.54 percent, respectively. The analysis indicates net salvage is more negative when compared to the existing. Based on the analysis and judgment this study proposes a negative 5 percent net salvage for this account. Trends in net salvage for this account will be monitored in the Company's next depreciation study.

FERC Account 384 House Regulator Installations

ANALYSIS RESULTS			
Depreciable Property			
Account 384 House Regulator Installations			
Item	FPSC Approved	7/31/2018	Change
Investment	$1,627,102	2,308,976.45	$681,875
Iowa Curve	S3	S3	
Average Service Life	34	30	-4
Theoretical Reserve	$909,875	$1,094,548	$201,252
Book Reserve	$857,263	1,151,144.71	$318,011
Reserve Variance	($52,612)	$56,597	$109,209
Reserve Ratio	52.69%	49.86%	-2.83%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	2.9%	3.3%	0.4%
AWL Expense (7/31/2018)	$47,856	$76,966	$29,110
Average Remaining Life	15.1	15.8	0.7
ARL Rate	3.1%	3.2%	0.1%
ARL Expense (7/31/2018)	$50,440	$73,887	$23,447

Life (30 S3)

This account includes installations costs for house regulators. The projected balance at July 31, 2018 is approximately $2.3 million in this account. The current approved life is 34 years with the S3 dispersion curve. There is insufficient data to perform actuarial analysis. Company personnel believe that the life of this account should match the loop and meter set. Based on Company input, type of assets, and judgment, this Study recommends moving the life to 30 years while retaining the S3 dispersion, consistent with the recommendation for Account 383. A graph of the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost for includes installations costs for house regulators. The current authorized net salvage for this account is zero percent. No retirements have been recorded in the account since 2010. Even prior to 2010 there was minimal net salvage received during the period 2004-2016. In the most recent bands, the 10-year averages is 0 percent net savage. This Study recommends retention of zero percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

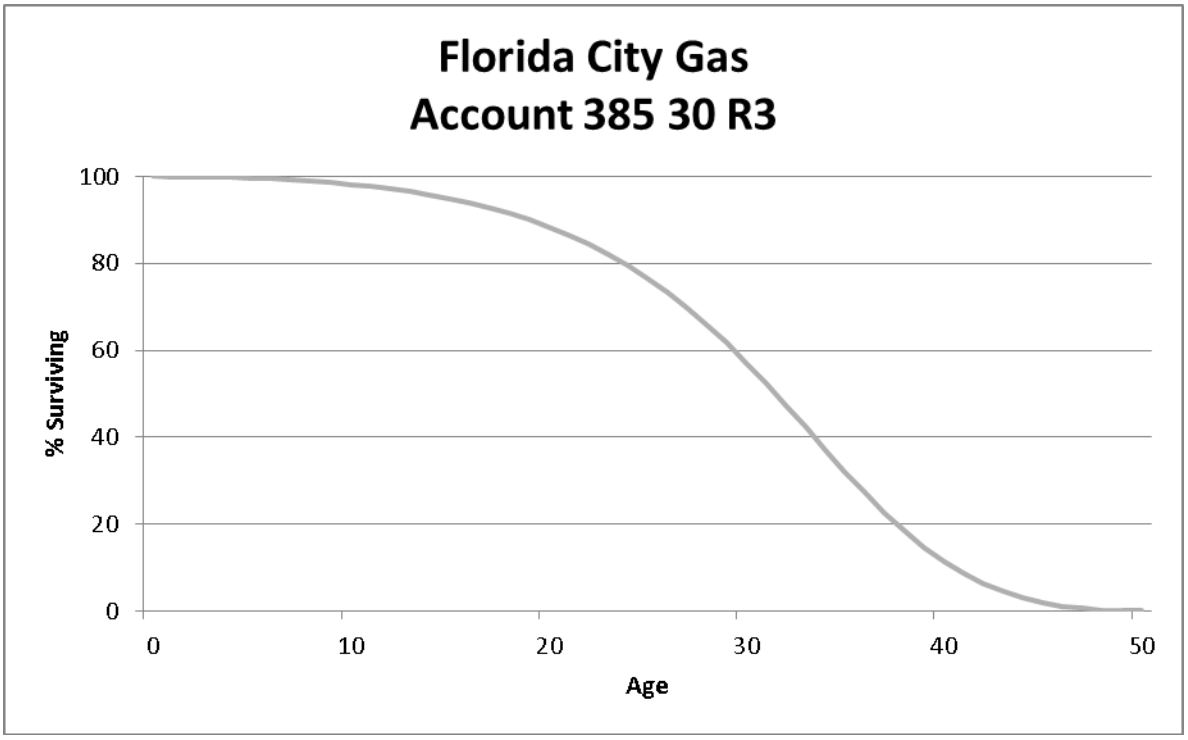
FERC Account 385 Industrial M&R Station Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 385 Industrial M& R Station Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$3,047,920	3,045,477.79	($2,443)
Iowa Curve	R3	R3	
Average Service Life	30	30	0
Theoretical Reserve	$1,690,986	$1,964,561	$305,574
Book Reserve	$1,831,827	2,149,454.97	$362,066
Reserve Variance	$140,841	$184,894	$44,053
Reserve Ratio	60.10%	70.58%	10.48%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	3.3%	3.3%	0.0%
AWL Expense (7/31/2018)	$101,597	$101,516	($81)
Average Remaining Life	11.7	10.6	-1.1
ARL Rate	3.3%	2.8%	-0.5%
ARL Expense (7/31/2018)	$100,581	$85,273	($15,308)

Life (30 R3)

This account includes all measuring and regulating equipment at industrial stations. The projected balance at July 31, 2018 is approximately $3.0 million in this account. The current approved life for this account is 30 years with the R3 dispersion curve. There is limited retirement activity in this account, so no actuarial analysis could be performed. Discussions with Company personnel indicated there are only 110 industrial customers, so there are not a lot of transactions. Company personnel indicated that industrial customers come and go more often than other customer group. Company personnel report that the characteristics of these assets are in line with district regulator stations in Account 378 noting they are painted more often, are a little less exposed to the elements, and that rotary meters are typically tested in the field. Company personnel believe that assets in this account will have a life between 20-30 years. For now, they recommend keeping the life the same as Account 378. Based on the recommendations of Company personnel, type of

assets in this account, and judgment, the current Study recommendation is to retain the life of 30 years with an R3 dispersion curve. A graph of the proposed curve is shown below.



Net Salvage (0%)

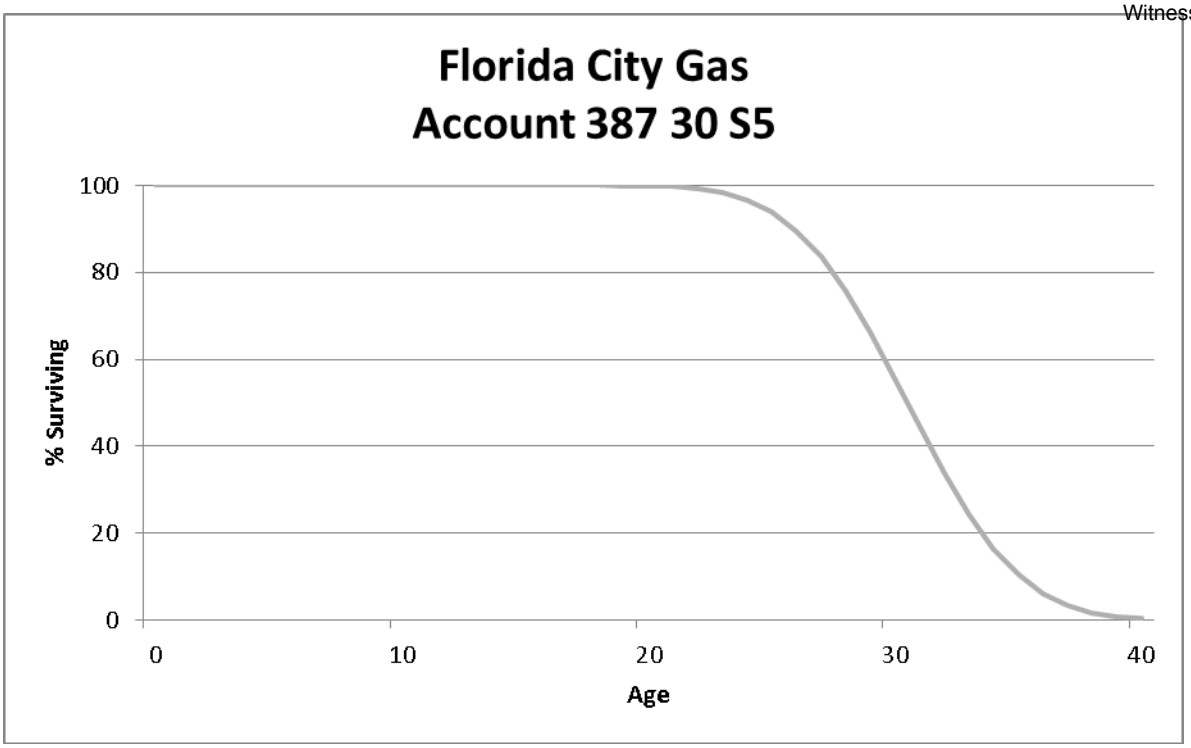
This account consists of any salvage and removal cost associated with at industrial stations. The current authorized net salvage for this account is zero percent. There is no retirement activity from 2004-2016, so historic net salvage analysis was not possible. Based on judgment, this Study recommends retaining 0 percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

FERC Account 387 Other Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 387 Other Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$703,879	836,930.34	$133,052
Iowa Curve	S5	S5	
Average Service Life	30	30	0
Theoretical Reserve	$288,097	$278,843	$75,978
Book Reserve	$294,298	332,634.71	$7,016,599
Reserve Variance	$6,201	$53,791	$47,590
Reserve Ratio	41.81%	39.74%	-2.07%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	3.3%	3.3%	0.0%
AWL Expense (7/31/2018)	$23,463	$27,898	$4,435
Average Remaining Life	17.9	20.0	2.1
ARL Rate	3.3%	3.0%	-0.3%
ARL Expense (7/31/2018)	$23,228	$25,108	$1,880

Life (30 S5)

This account includes other equipment not included in other distribution accounts. The projected balance at July 31, 2018 is approximately $837 thousand in this account. The current approved life for this account is 30 years with the S5 dispersion curve. The sparse retirements in this account do not have enough data to perform actuarial analysis. Company personnel recommend retaining the current 30 year life. Based on the input from Company personnel, type of assets in this account, and judgment, the current Study recommendation is to retain the 30 year life with a S5 dispersion curve. A graph of the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with other equipment not included in other distribution accounts. The current authorized net salvage for this account is zero percent. There is no retirement activity from 2004-2016, so historic net salvage analysis was not possible. Typically these assets generate no net salvage. Based on judgment, this Study recommends retaining 0 percent net salvage for this account. The Company's next depreciation study will examine future trends in this account.

C. General Plant

GAS General Plant Depreciated FERC Accounts 390 - 398

Adoption of Vintage Group Amortization

This study recommends the adoption of vintage group amortization for certain General plant accounts. FERC adopted Accounting Release 15 in 1997 using the following criteria:

1. The individual classes of assets for which vintage year accounting is followed are high volume, low value items;

2. There is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;

3. The cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;

4. Interim retirements are not recognized;

5. Salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and

6. Properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

It will no longer be necessary to track of the location and retirement of those assets. Assets older than the average service life are retired and then the remaining plant in service for each account will be amortized using the amortization rates shown in Appendix A and B. Annually, assets which reach the average service life of each account will be retired when the assets reach their average service life. In addition, an additional accrual is necessary for each plant account to make up the difference between the book depreciation reserve and the theoretical depreciation reserve. In the case of FCG, the general plant true-up amount of $1.4 million is recommended to be amortized over 5 years or approximately

$284 thousand annually for 5 years. This treatment is recommended for accounts 391, 393-395, and 397-398. Appendix A-2 provides the detailed calculations related to General Plant Vintage Group Amortization.

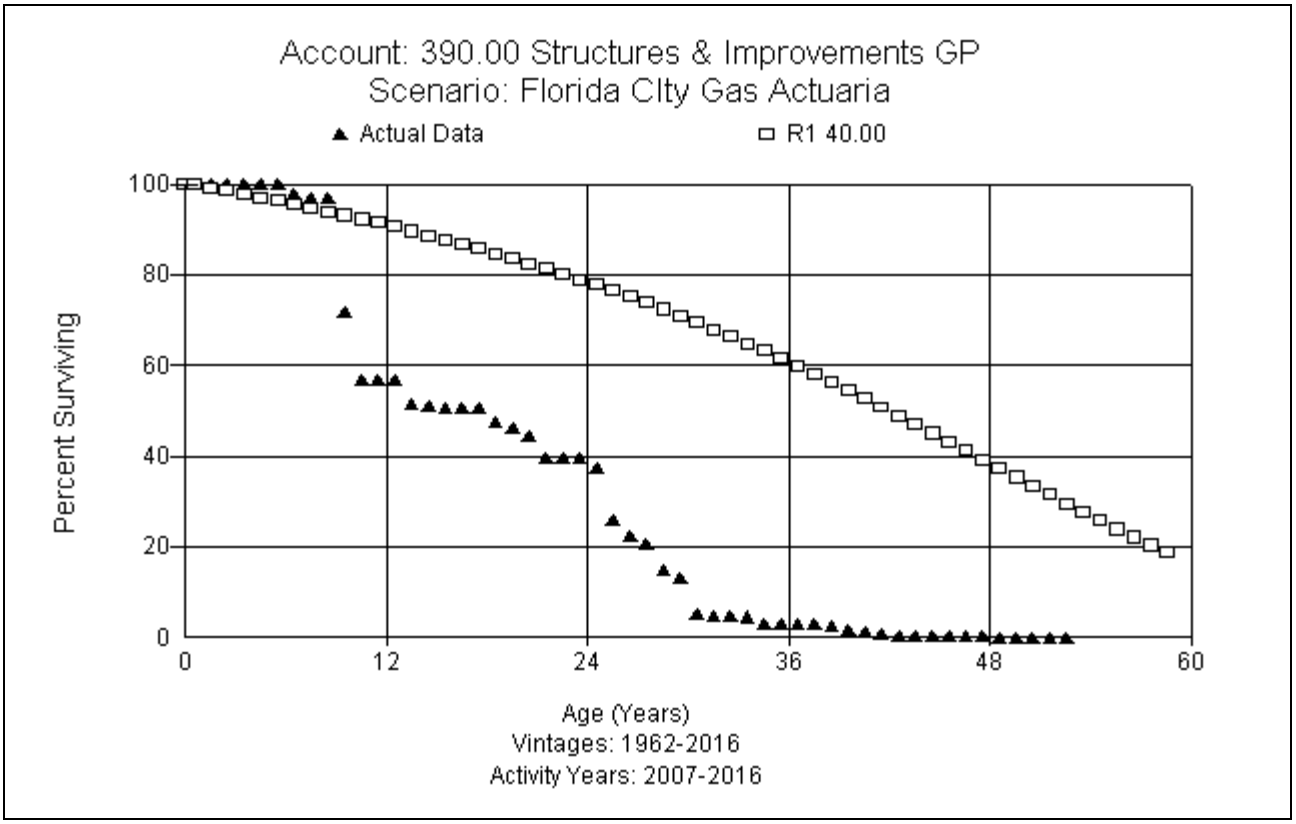
FERC Account 390.0, Structures & Improvements

ANALYSIS RESULTS			
Depreciable Property			
Account 390 Structures and Improvements			
Item	FPSC Approved	7/31/2018	Change
Investment	$4,454,307	8,410,477.58	$3,956,170
Iowa Curve	R1	R1	
Average Service Life	40	40	0
Theoretical Reserve	$668,146	$523,820	$194,584
Book Reserve	$568,460	578,148.47	($149,088)
Reserve Variance	($99,686)	$54,329	$154,015
Reserve Ratio	12.76%	6.87%	-5.89%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	2.5%	2.5%	0.0%
AWL Expense (7/31/2018)	$111,358	$210,262	$98,904
Average Remaining Life	34.0	36.6	2.6
ARL Rate	2.6%	2.6%	0.0%
ARL Expense (7/31/2018)	$115,812	$218,672	$102,860

Life (40 R1)

This account consists of general structures and improvements for buildings, including roofing, plumbing, air conditioning systems, electrical and yard improvements. The projected balance at July 31, 2018 is approximately $7.83 million in this account. The current approved life is 40 R1. In 2016, the Company sold the Hialeah service center. That transaction was removed from the life and net salvage analysis for this account. Actuarial analysis shows a shorter life than is currently approved. Company personnel recommend holding the life of this account at its current 40 years. Based on the analysis indications, discussions with Company, type and mix of assets, and judgment, this Study

recommends retaining the 40-year life with the R1 dispersion. A graph of the observed life table versus the proposed curve is shown below.



Net Salvage (0%)

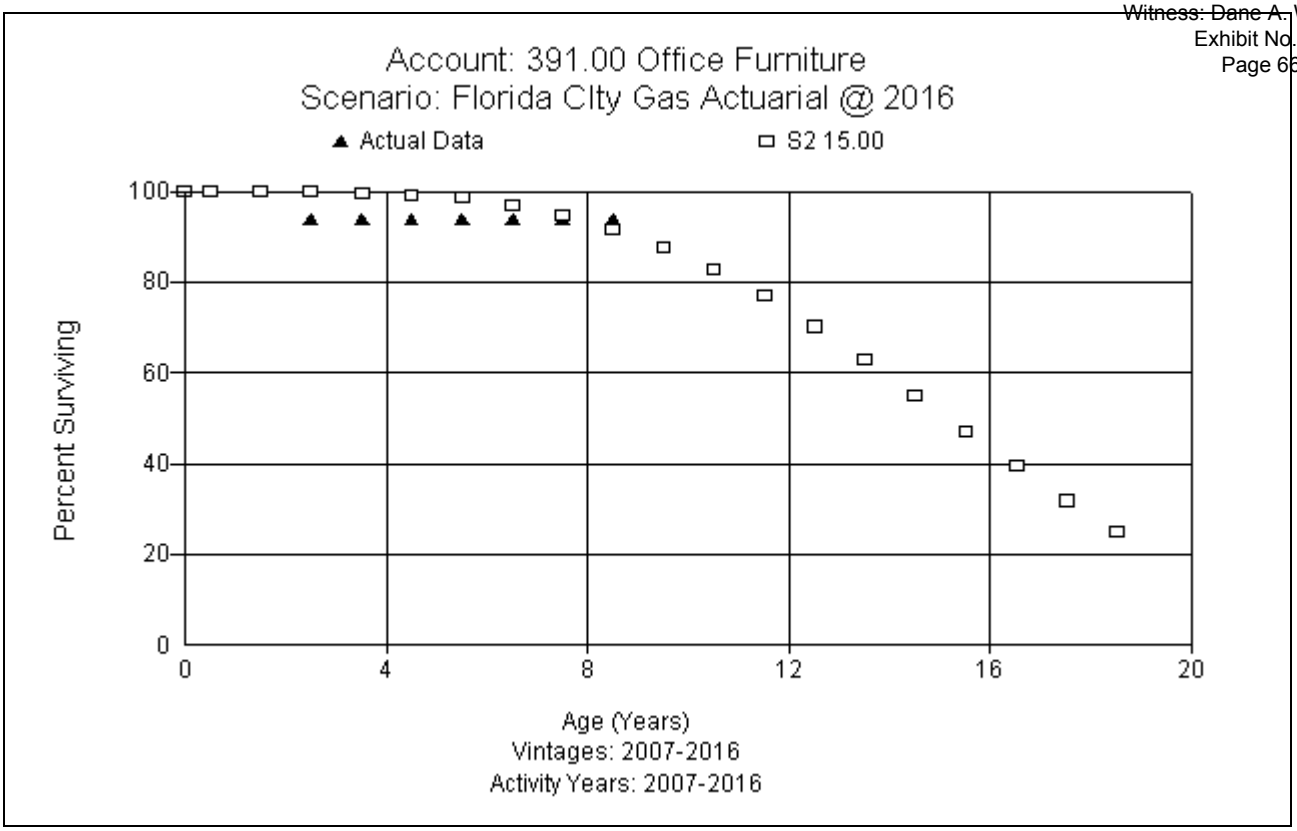
This account consists of any salvage and removal cost associated with buildings, yard improvements and partitions used for utility service. The current authorized net salvage is zero percent. With the removal of sales from the analysis, there is little salvage or cost of removal activity. Typically cost of removal exceeds any salvage. However, with no historical experience to support the expectations, based on judgment this Study recommends retention of 0 percent net salvage for this account.

FERC Account 391.00 Office Furniture

ANALYSIS RESULTS			
Depreciable Property			
Account 391.00 Office Furniture			
Item	FPSC Approved	7/31/2018	Change
Investment	$376,613	635,483.69	$258,871
Iowa Curve	S2	SQ	
Average Service Life	19	15	-4
Theoretical Reserve	$266,831	$54,722	($266,831)
Book Reserve	$216,993	132,036.29	($340,729)
Reserve Variance	($49,838)	$77,314	$127,152
Reserve Ratio	57.62%	0.00%	-57.62%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	5.3%	6.7%	1.4%
AWL Expense (7/31/2018)	$19,822	$42,366	$22,544
Average Remaining Life	NA	NA	NA
ARL Rate	7.7%	6.7%	-1.0%
ARL Expense (7/31/2018)	$28,999	$42,366	$13,366

Life (15 SQ)

This account consists of office furniture used in Company buildings. The projected balance at July 31, 2018 is approximately $593 thousand million in this account. This Study proposes adoption of general plant amortization for this account. The current approved life is 19 S2. Actuarial analysis shows a shorter life, between 12 and 15 years. Company personnel recommend adoption of a lower life than the currently approved life, recommending 15 years. Based on the analysis indications, discussions with Company, type and mix of assets, and judgment, this Study recommends decreasing to a 15-year life and adoption of general plant amortization. A graph of the observed life table versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with office furniture used in Company buildings. The current authorized net salvage is zero percent. In the most recent bands, the five-year and 10-year averages show 0 percent net salvage for both. Typically these assets produce no net salvage. Based on history and judgment, this Study recommends retention of 0 percent net salvage for this account.

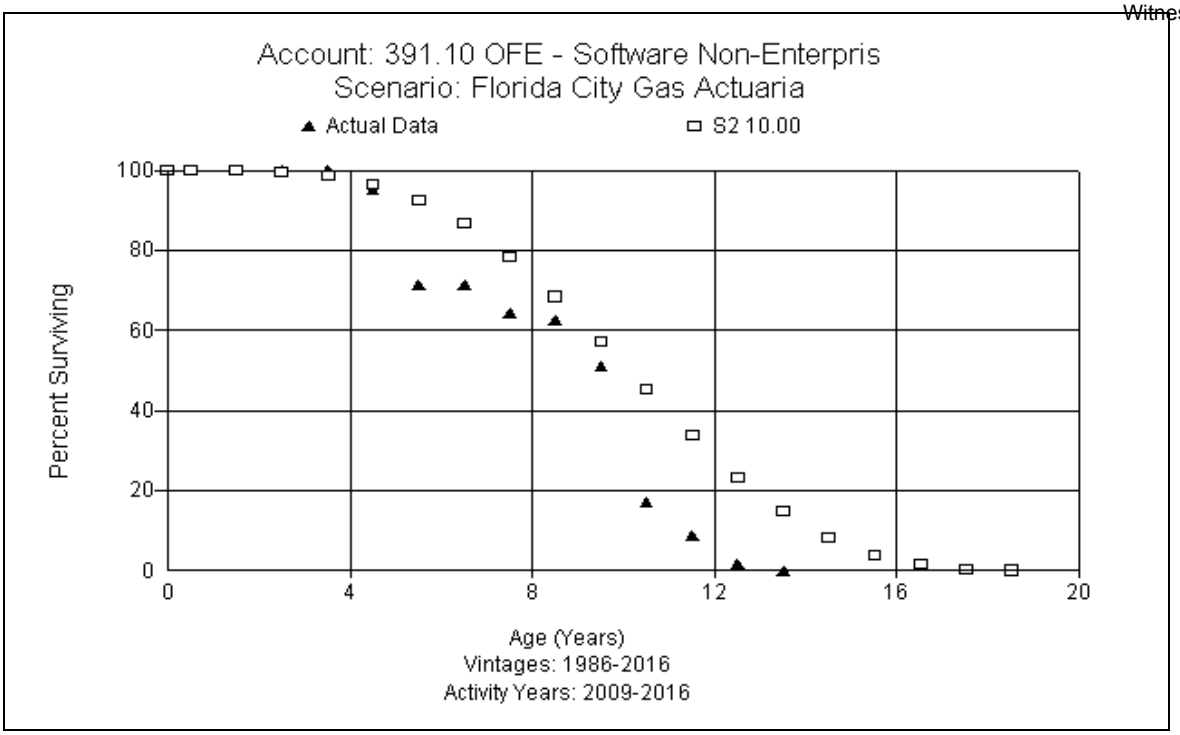
FERC Account 391.10 Software Non-Enterprise

ANALYSIS RESULTS			
Depreciable Property			
Account 391.1 Software Non-Enterprise			
Item	FPSC Approved	7/31/2018	Change
Investment	$1,475,772	656,313.79	($819,459)
Iowa Curve	S2	SQ	
Average Service Life	19	15	-4
Theoretical Reserve*	$266,831	$518,840	($266,831)
Book Reserve	$216,993	136,049.74	($340,729)
Reserve Variance	($49,838)	($382,790)	($332,952)
Reserve Ratio	14.70%	20.73%	6.03%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	5.3%	6.7%	1.4%
AWL Expense (7/31/2018)	$77,672	$43,754	($33,918)
Average Remaining Life	NA	NA	NA
ARL Rate	7.7%	6.7%	-1.0%
ARL Expense (7/31/2018)	$113,634	$43,754	($69,880)

* Account combinations are different from the last case. No theoretical reserve detail that is comparable is available.

Life (10 SQ)

This account consists of non-enterprise software. This Study proposes the adoption of general plant amortization for this account. The projected balance at July 31, 2018 is approximately $606 thousand in this account, with $215 thousand remaining in plant after the retirement of assets whose age is greater than the average service life. The current approved life is 12 years with a S2 dispersion. In past depreciation studies, Accounts 391.10, 391.12 and 391.50 were combined in one group. In this study, the accounts are segregated consistent with the Company books and records. Based on the analysis indications, discussions with Company, type and mix of assets, and judgment, this Study recommends decreasing slightly to a 10-year life and adoption of general plant amortization. A graph of the observed life table versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with non-enterprise software. The current authorized net salvage is zero percent. In past depreciation studies, Accounts 391.10, 391.12 and 391.50 were combined in one group. In this study, the accounts are proposed to be separate consistent with the Company books and records. In the most recent bands, the five-year and 10-year averages show 0 percent net salvage, respectively.

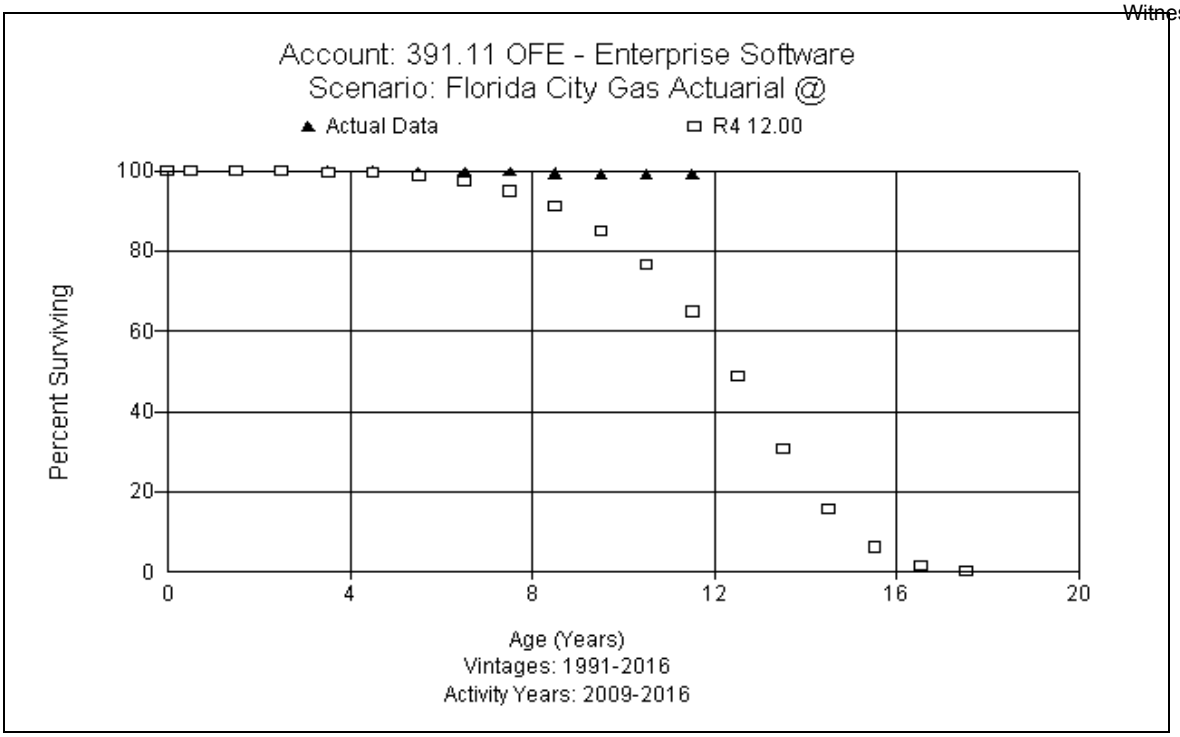
FERC Account 391.11 Computer Software

ANALYSIS RESULTS			
Depreciable Property			
Account 391.11 Computer Software			
Item	FPSC Approved	7/31/2018	Change
Investment	$10,569,073	12,908,974.23	$2,339,901
Iowa Curve	S2	SQ	
Average Service Life	12	10	0
Theoretical Reserve*	$1,231,807	$4,058,339	$37,410
Book Reserve	$1,231,807	3,681,459.04	($491,026)
Reserve Variance	$0	($376,880)	($376,880)
Reserve Ratio	11.65%	28.52%	16.86%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	8.3%	10.0%	1.7%
AWL Expense (7/31/2018)	$880,756	$1,290,897	$410,141
Average Remaining Life	NA	NA	NA
ARL Rate	8.3%	12.5%	4.2%
ARL Expense (7/31/2018)	$877,233	$1,613,622	$736,389

* Account combinations are different from the last case. No theoretical reserve detail that is comparable is available.

Life (12 SQ)

This account consists of computer software. This Study proposes adoption of general plant amortization for this account. The projected balance at July 31, 2018 is approximately $11.0 million in this account, with $9.6 million remaining in plant after the retirement of assets whose age is greater than the average service life. The current approved life is 11 R4. After discussions with Company personnel, a 12 year life is recommended for this account. Based on input from Company personnel, type and mix of assets, and judgment, this Study recommends moving to general plant amortization and adopting a 12 year life. A graph of the observed life table versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with computer software. The current authorized net salvage is zero percent. This account was segregated as 391.2 in past depreciation studies. In the most recent bands, the five-year and 10-year averages show negative 0.14 and negative 0.04 percent net salvage, respectively. Based on history and judgment, this Study conservatively recommends retention of 0 percent net salvage for this account.

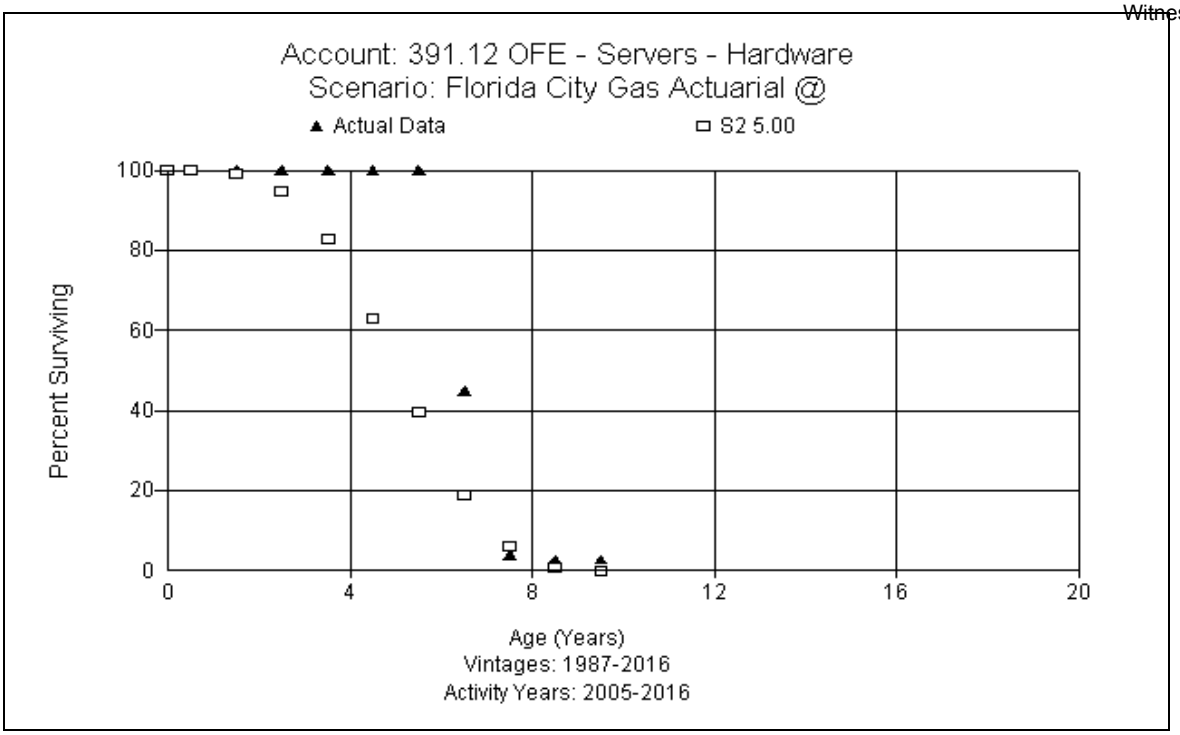
FERC Account 391.12 Computer Hardware

ANALYSIS RESULTS			
Depreciable Property			
Account 391.12 Computer Hardware			
Item	FPSC Approved	7/31/2018	Change
Investment	$502,231	660,986.99	$158,756
Iowa Curve	R4	SQ	
Average Service Life	11	5	0
Theoretical Reserve*	$5,200,582	$499,950	$4,674,024
Book Reserve	$5,200,582	129,437.68	$4,264,877
Reserve Variance	$0	($370,512)	($370,512)
Reserve Ratio	1035.50%	19.58%	-1015.91%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	9.1%	20.0%	10.9%
AWL Expense (7/31/2018)	$45,657	$132,197	$86,540
Average Remaining Life	NA	NA	NA
ARL Rate	9.1%	7.4%	-1.7%
ARL Expense (7/31/2018)	$45,703	$48,913	$3,210

* Account combinations are different from the last case. No theoretical reserve detail that is comparable is available.

Life (5 SQ)

This account consists of computer hardware. This Study proposes adoption of general plant amortization for this account. The projected balance at July 31, 2018 is approximately $626 thousand in this account. The current approved life is 12 S2. In past depreciation studies, Accounts 391.10, 391.12 and 391.50 were combined in one group. In this study, the accounts are proposed to be segregated consistent with the Company books and records. In segregating this account with laptops and other computer hardware, a shorter life is recommended. After discussions with Company, type and mix of assets, and judgment, this Study recommends a 5-year life and the adoption of general plant amortization. A graph of the observed life table versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated computer hardware. The current authorized net salvage is zero percent. In past depreciation studies, Accounts 391.10, 391.12 and 391.50 were combined in one group. In this study, the accounts are proposed to be separate consistent with the Company books and records. In the most recent bands, the five-year and 10-year averages show 0 percent net salvage, respectively. Based on history and judgment, this Study conservatively recommends retention of 0 percent net salvage for this account.

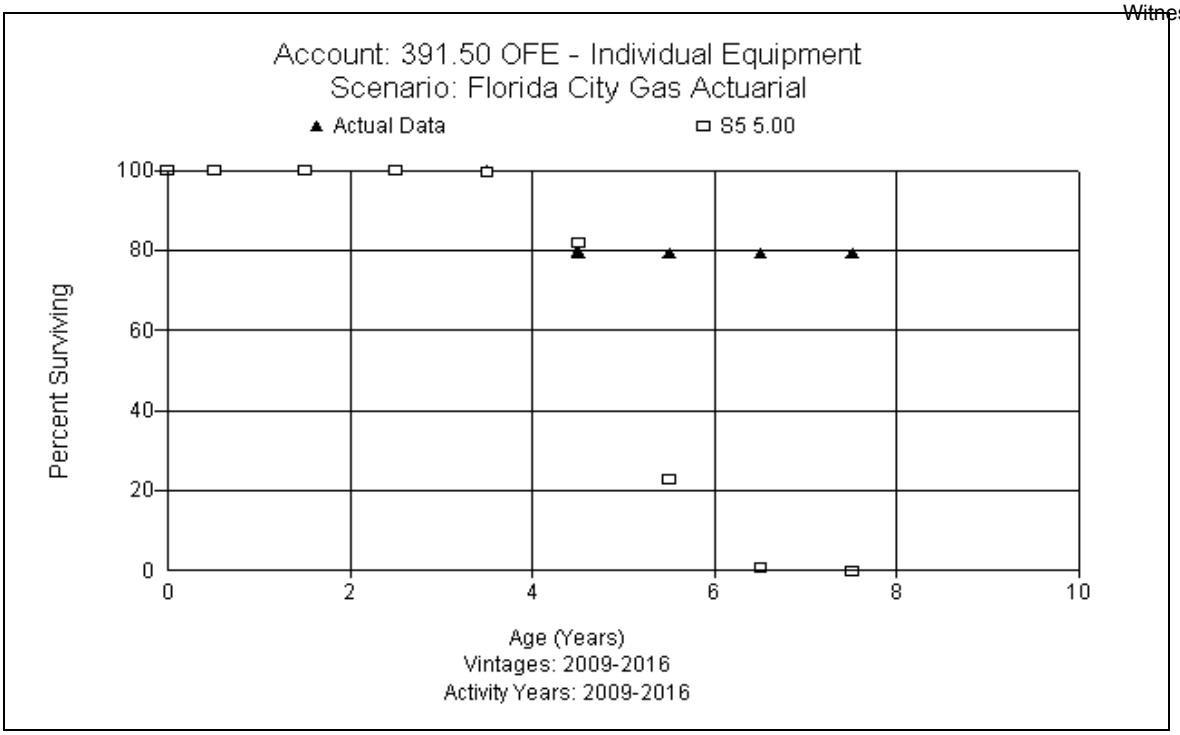
FERC Account 391.50 Individual Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 391.50 Individual Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$16,052	329,067.80	$313,016
Iowa Curve	R4	SQ	
Average Service Life	11	5	-6
Theoretical Reserve*	$5,200,582	$194,322	$4,674,024
Book Reserve	$91,726	207,543.62	$4,264,877
Reserve Variance	($5,108,856)	$13,222	$5,122,078
Reserve Ratio	571.42%	63.07%	-508.35%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	9.1%	20.0%	10.9%
AWL Expense (7/31/2018)	$1,459	$65,814	$64,354
Average Remaining Life	NA	NA	NA
ARL Rate	9.1%	7.4%	-1.7%
ARL Expense (7/31/2018)	$1,461	$24,351	$22,890

* Account combinations are different from the last case. No theoretical reserve detail that is comparable is available.

Life (5 SQ)

This account consists of laptops and other related equipment. This Study proposes adoption of general plant amortization for this account. The projected balance at July 31, 2018 is approximately $329 thousand in this account with approximately $182 thousand in plant after the retirement of plant whose age is greater than the average service life. The current approved life is 12 S2. In past depreciation studies, Accounts 391.10, 391.12 and 391.50 were combined in one group. In this study, the accounts are proposed to be segregated consistent with the Company books and records. In segregating this account with laptops and other computer hardware, a shorter life is recommended. After discussions with Company, type and mix of assets, and judgment, this Study recommends a 5-year life and the adoption of general plant amortization. A graph of the observed life table versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with laptops and other related equipment. The current authorized net salvage is zero percent. In past depreciation studies, Accounts 391.10, 391.12 and 391.50 were combined in one group. In this study, the accounts are proposed to be separate consistent with the Company books and records. In the most recent bands, the five-year and 10-year averages show 0 percent net salvage, respectively. Based on history and judgment, this Study conservatively recommends retention of 0 percent net salvage for this account.

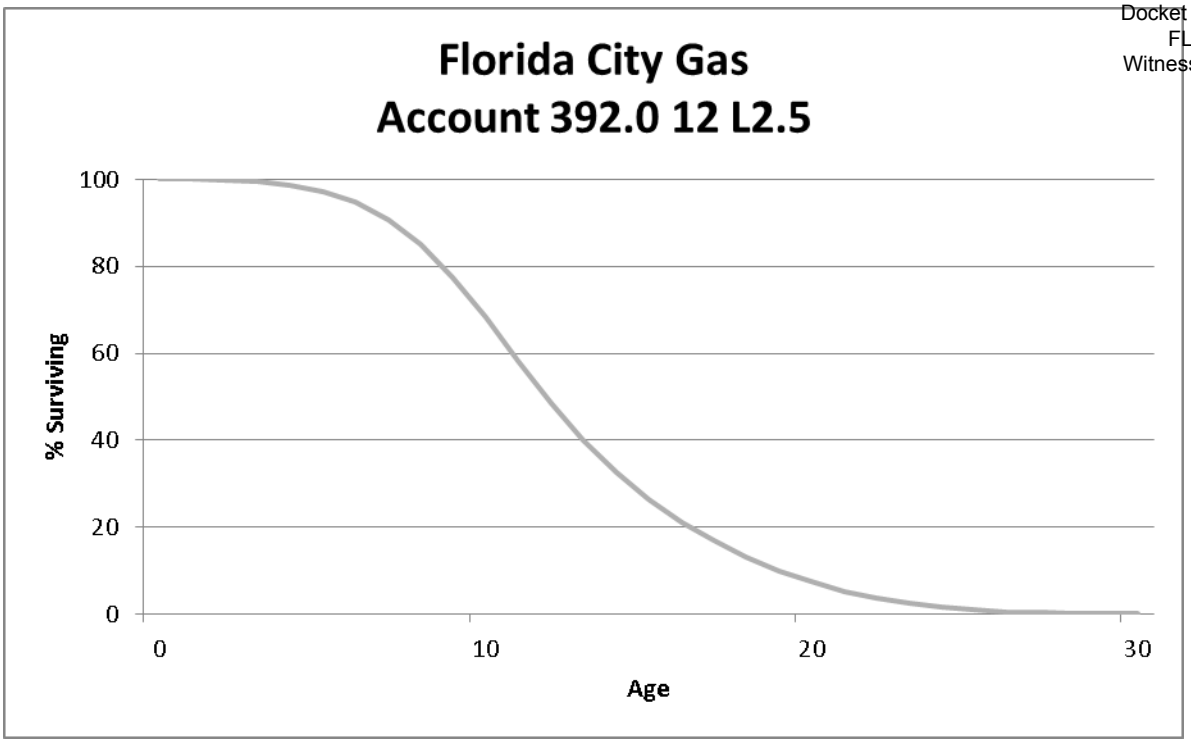
FERC Account 392.0 Transportation Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 392 Transportation Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment*	$447,319	1,224,132.85	$776,814
Iowa Curve	L3	L2.5	
Average Service Life	12	12	-3
Theoretical Reserve *	$677,464	$11,711	$470,653
Book Reserve	$201,448	18,870.45	$1,004,681
Reserve Variance	($476,016)	$7,159	$483,175
Reserve Ratio	45.03%	1.54%	-43.49%
Gross Salvage	12%	12%	0%
Removal Cost	0%	0%	0%
Net Salvage	12%	12%	0%
Avg Whole Life Rate*	7.3%	7.3%	0.0%
AWL Expense (7/31/2018)	$32,803	$89,770	$56,966
Average Remaining Life*	5.9	10.3	4.4
ARL Rate	11.5%	8.4%	-3.1%
ARL Expense (2019)	$51,442	$102,827	$51,385

* Reserve combined for all 392 accounts in prior case. Not possible to separate book reserve and theoretical reserve into sub accounts.

Life (12 L2.5)

This account consists of automobiles, trucks and other transportation equipment. The projected plant balance at July 31, 2018 is approximately $431 thousand for this account. The currently approved life is 12 years with an L3 dispersion. In the last depreciation study, all equipment in this account was combined in one account, so there is limited history to analyze for this account. Since the assets will be segregated going forward, actuarial analysis does not yield meaningful results. This study recommends retaining the 12 year life and using the L2.5 dispersion. No graph is provided.



Net Salvage (12%)

This account consists of any salvage and removal cost associated with automobile, trucks, and any other transportation equipment used for general utility service. The current authorized net salvage for this account is positive 12 percent. Historic analysis combined all sub-accounts into one large group. In the most recent bands, the five-year and 10-year averages show positive 13 and positive 9 percent net salvage, respectively. Company experts think that the historic analysis would be representative of the future. Based on history and judgment, this Study recommends retention of positive 12 percent net salvage for this account.

FERC Account 392.1 Transportation Equipment Autos and Light Trucks

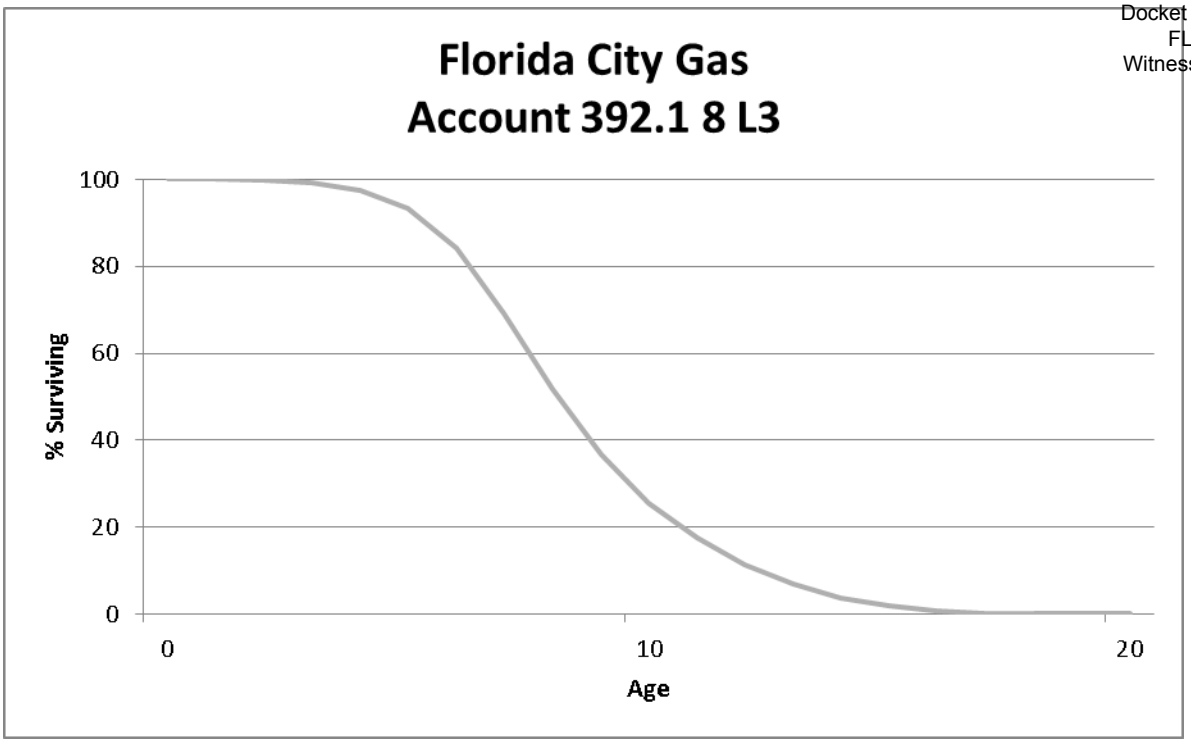
ANALYSIS RESULTS			
Depreciable Property			
Account 392.10 Transportation Equipment- Autos and Light Trucks			
Item	FPSC Approved	7/31/2018	Change
Investment* **	$753,921	128,094.98	($625,826)
Iowa Curve	L3	L3	
Average Service Life	12	8	-3
Theoretical Reserve *	$677,464	$11,711	$470,653
Book Reserve	$218,498	149,006.82	$1,004,681
Reserve Variance	($458,966)	$137,296	$596,262
Reserve Ratio	28.98%	116.33%	87.34%
Gross Salvage	12%	12%	0%
Removal Cost	0%	0%	0%
Net Salvage	12%	12%	0%
Avg Whole Life Rate*	7.3%	11.0%	3.7%
AWL Expense (7/31/2018)	$55,288	$14,090	($41,197)
Average Remaining Life*	5.9	7.2	1.3
ARL Rate	0.0%	0.0%	0.0%
ARL Expense (7/31/2018)	$0	$0	$0

* Reserve combined for all 392 accounts in prior case. Not possible to separate book reserve and theoretical reserve into sub accounts.

** Account is fully accrued. When plant is added the whole life rate will be used.

Life (8 L3)

This account consists of autos and light trucks. The projected plant balance at July 31, 2018 is approximately $941 thousand for this account. The currently approved life is 12 years with an L3 dispersion. In the last depreciation study, all equipment in this account was combined in one account, so there is limited history to analyze for this account. Since the assets will be segregated going forward, actuarial analysis does not yield meaningful results. Company personnel report that passenger cars have a 5-7 year life. Based on input from Company personnel, this study recommends moving to a positive 8 year life and retaining the L3 dispersion. A graph of the proposed curve is shown below.



Net Salvage (12%)

This account consists of any salvage and removal cost associated with autos and light trucks. The current authorized net salvage for this account is positive 12 percent. Historic analysis combined all sub-accounts into one large group. In the most recent bands, the five-year and 10-year averages show positive 13 and positive 9 percent net salvage, respectively. Company experts think that the historic analysis would be representative of the future. Based on history and judgment, this Study recommends retention of positive 12 percent net salvage for this account.

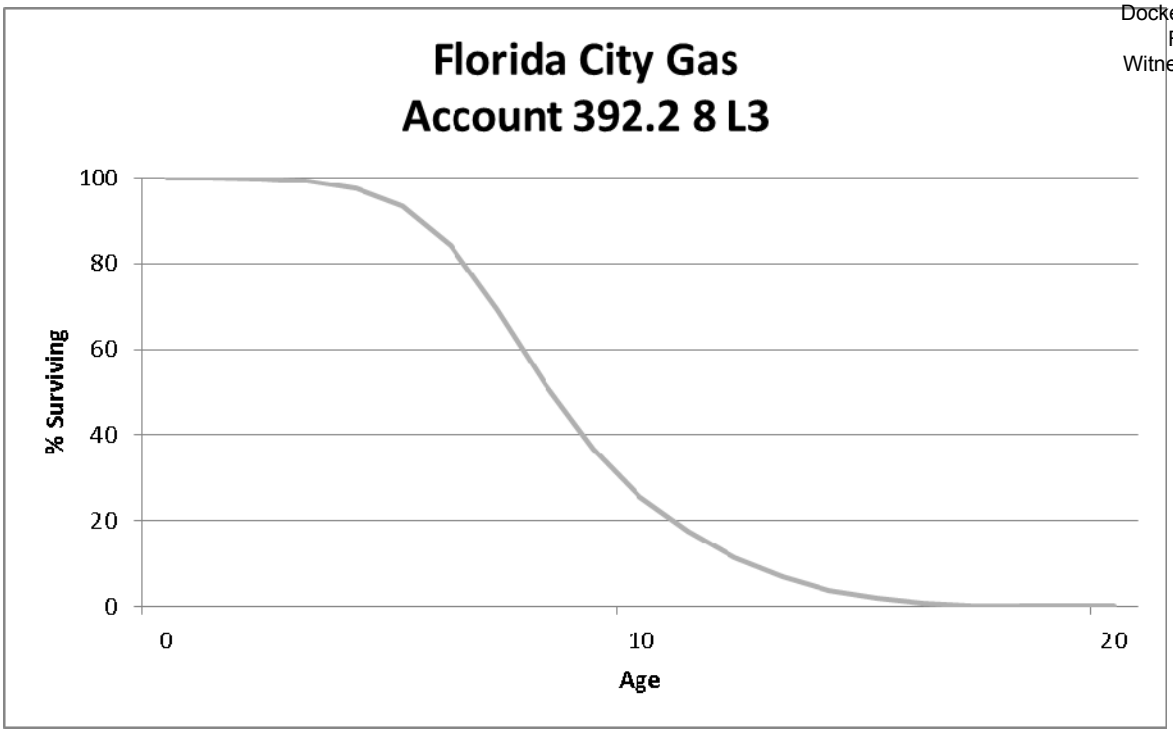
FERC Account 392.2 Transportation Equipment Service Trucks

ANALYSIS RESULTS			
Depreciable Property			
Account 392.20 Transportation Equipment- Service Trucks			
Item	FPSC Approved	7/31/2018	Change
Investment*	$0	3,231,811.69	$3,231,812
Iowa Curve	L3	L3	
Average Service Life	12	8	-4
Theoretical Reserve *	$677,464	$828,397	$470,653
Book Reserve	$0	629,929.61	$1,004,681
Reserve Variance	($677,464)	($198,468)	$478,996
Reserve Ratio	0.00%	19.49%	19.49%
Gross Salvage	12%	12%	0%
Removal Cost	0%	0%	0%
Net Salvage	12%	12%	0%
Avg Whole Life Rate*	7.3%	11.0%	3.7%
AWL Expense (7/31/2018)	$0	$355,499	$355,499
Average Remaining Life*	5.9	5.7	-0.2
ARL Rate	11.5%	12.1%	0.6%
ARL Expense (7/31/2018)	$0	$391,049	$391,049

* Reserve combined for all 392 accounts in prior case. Not possible to separate book reserve and theoretical reserve into sub accounts.

Life (8 L3)

This account consists of service trucks. The projected plant balance at July 31, 2018 is approximately $3.2 million for this account. The currently approved life is 12 years with an L3 dispersion. In the last depreciation study, all equipment in this account was combined in one account, so there is limited history to analyze for this account. Since the assets will be segregated going forward, actuarial analysis does not yield meaningful results. Company personnel report that service trucks have light trucks have a 7-9 year life. Based on input from Company personnel, this study recommends moving to a positive 8 year life with a L3 dispersion. A graph of the proposed curve is shown below.



Net Salvage (12%)

This account consists of any salvage and removal cost associated with service trucks. The current authorized net salvage for this account is positive 12 percent. Historic analysis combined all sub-accounts into one large group. In the most recent bands, the five-year and 10-year averages show positive 13 and positive 9 percent net salvage, respectively. Company experts think that the historic analysis would be representative of the future. Based on history and judgment, this Study recommends retention of positive 12 percent net salvage for this account.

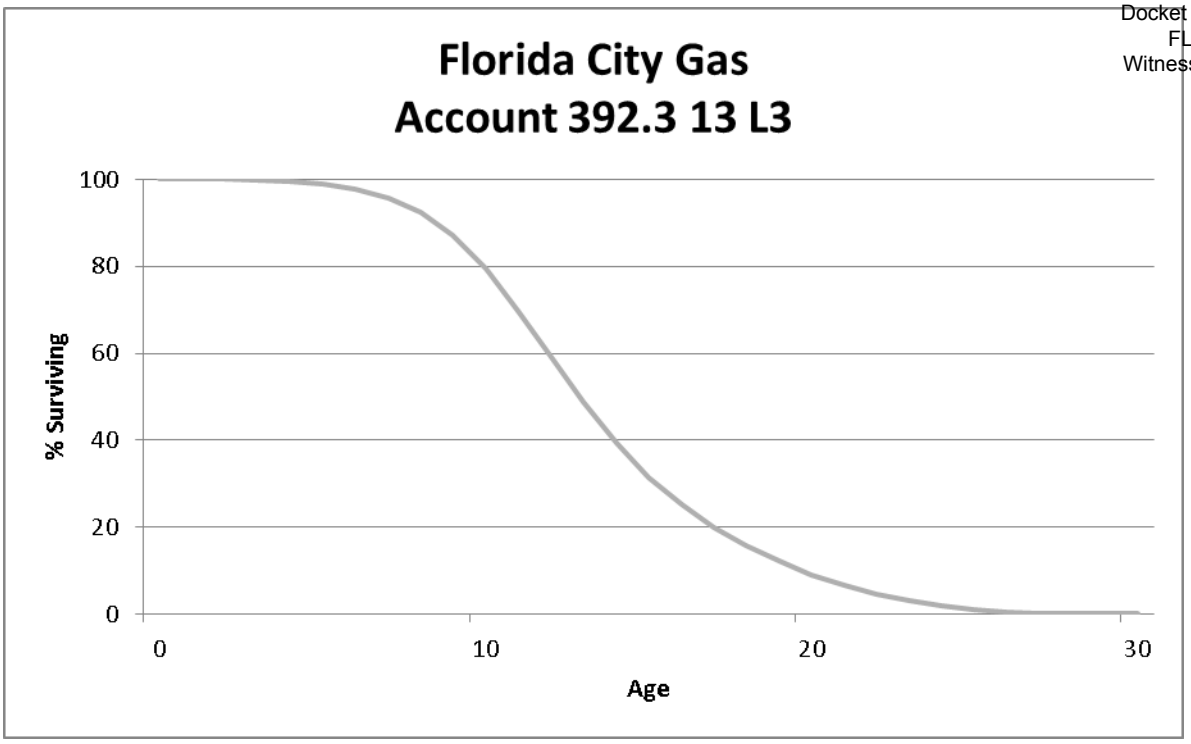
FERC Account 392.3 Transportation Equipment Heavy Trucks

ANALYSIS RESULTS			
Depreciable Property			
Account 392.3 Transportation Equipment- Heavy Trucks			
Item	FPSC Approved	7/31/2018	Change
Investment*	$310,282	374,203.71	$63,922
Iowa Curve	L3	L3	
Average Service Life	12	13	-3
Theoretical Reserve *	$677,464	$158,096	$470,653
Book Reserve	$72,843	204,896.63	$1,004,681
Reserve Variance	($604,621)	$46,801	$651,422
Reserve Ratio	23.48%	54.76%	31.28%
Gross Salvage	12%	12%	0%
Removal Cost	0%	0%	0%
Net Salvage	12%	12%	0%
Avg Whole Life Rate*	7.3%	6.8%	-0.6%
AWL Expense (7/31/2018)	$22,754	$25,331	$2,577
Average Remaining Life	5.9	6.8	0.9
ARL Rate	11.5%	4.9%	-6.6%
ARL Expense (7/31/2018)	$35,682	$18,336	($17,346)

* Reserve combined for all 392 accounts in prior case. Not possible to separate book reserve and theoretical reserve into sub accounts.

Life (13 L3)

This account consists of heavy trucks. The projected plant balance at July 31, 2018 is approximately $636 thousand million for this account. The currently approved life is 12 years with a L3 dispersion. In the last depreciation study, all equipment in this account was combined in one account, so there is limited history to analyze for this account. Since the assets will be segregated going forward, actuarial analysis does not yield meaningful results. Company personnel report that service trucks have light trucks have a 10-12 year life. Based on input from Company personnel, this study recommends moving to a positive 13 year life and retaining the L3 dispersion. A graph of the proposed curve is shown below.



Net Salvage (12%)

This account consists of any salvage and removal cost associated with heavy trucks. The current authorized net salvage for this account is positive 12 percent. Historic analysis combined all sub-accounts into one large group. In the most recent bands, the five-year and 10-year averages show positive 13 and positive 9 percent net salvage, respectively. Company experts think that the historic analysis would be representative of the future. Based on history and judgment, this Study recommends retention of positive 12 percent net salvage for this account.

FERC Account 393 Stores Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 393 Stores Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$2,922	-	($2,922)
Iowa Curve	R2	SQ	
Average Service Life	25	25	0
Theoretical Reserve	$1,407	$0	$639
Book Reserve	$980	(1,301.47)	$906
Reserve Variance	($427)	($1,301)	($874)
Reserve Ratio	33.53%	0.00%	-33.53%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	4.0%	4.0%	0.0%
AWL Expense (7/31/2018)	$117	$0	($117)
Average Remaining Life	NA	NA	NA
ARL Rate	6.2%	4.0%	-2.2%
ARL Expense (7/31/2018)	$181	$0	($181)

Life (25 SQ)

This account consists of stores equipment such as forklifts and shelving. This Study proposes adoption of general plant amortization for this account. There is no projected plant balance at July 31, 2018 in this account. The currently approved dispersion curve for this account is 25 R2. There is insufficient retirement history to perform actuarial analysis for this account. Company personnel feel that the current 25-year life is still appropriate for this account. Based on input from Company personnel this study recommends retention of the 25 year life while moving to general plant amortization for this account. No graph is shown.

Net Salvage (0%)

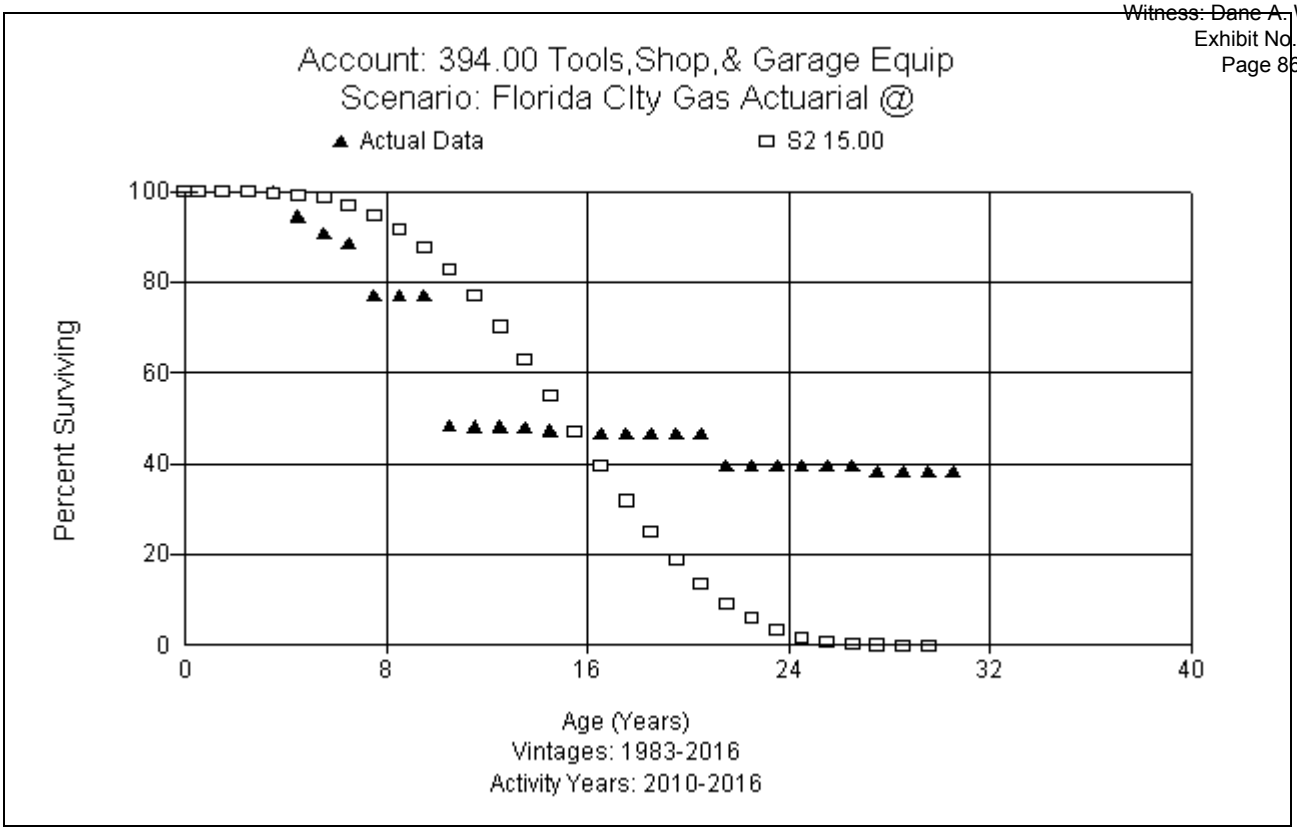
This account consists of any salvage and removal cost associated with stores equipment such as forklifts and shelving. The current authorized net salvage for this account is zero percent. In the most recent bands, the 10-year averages shows 0 percent net salvage. Based on the more recent history, and judgment, this Study recommends retention of 0 percent net salvage for this account.

FERC Account 394 Tools, Shop and Garage Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 394 Tools Shop and Garage Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$1,643,946	644,251.65	($999,694)
Iowa Curve	S2	SQ	
Average Service Life	15	15	0
Theoretical Reserve	$1,071,195	$1,066,614	($4,581)
Book Reserve	$1,032,567	(43,717.26)	$119,199
Reserve Variance	($38,628)	($1,110,331)	($1,071,703)
Reserve Ratio	62.81%	-6.79%	-69.60%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	6.7%	6.7%	0.0%
AWL Expense (7/31/2018)	$109,596	$42,950	($66,646)
Average Remaining Life	NA	NA	NA
ARL Rate	7.2%	6.7%	-0.5%
ARL Expense (7/31/2018)	$118,364	$43,165	($75,199)

Life (15 SQ)

This account consists of various tools and shop equipment used for general utility service. This Study is proposing the adoption of general plant amortization for this account. The projected plant balance at July 31, 2018 is approximately $532 million. The currently approved dispersion curve for this account is 15 S2. Discussions with Company personnel indicate that there have been clean up efforts to retire equipment in this account. Some actuarial results do show a slight decrease in life, but Company experts do not recommend changing the life for this account. The actuarial analysis indicated life range from 12-15 years. Based on input from Company personnel, judgment, and Company history, this study recommends retention of the 15 year life while adopting general plant amortization. A graph of the actual data versus the proposed curve is shown below.



Net Salvage (0%)

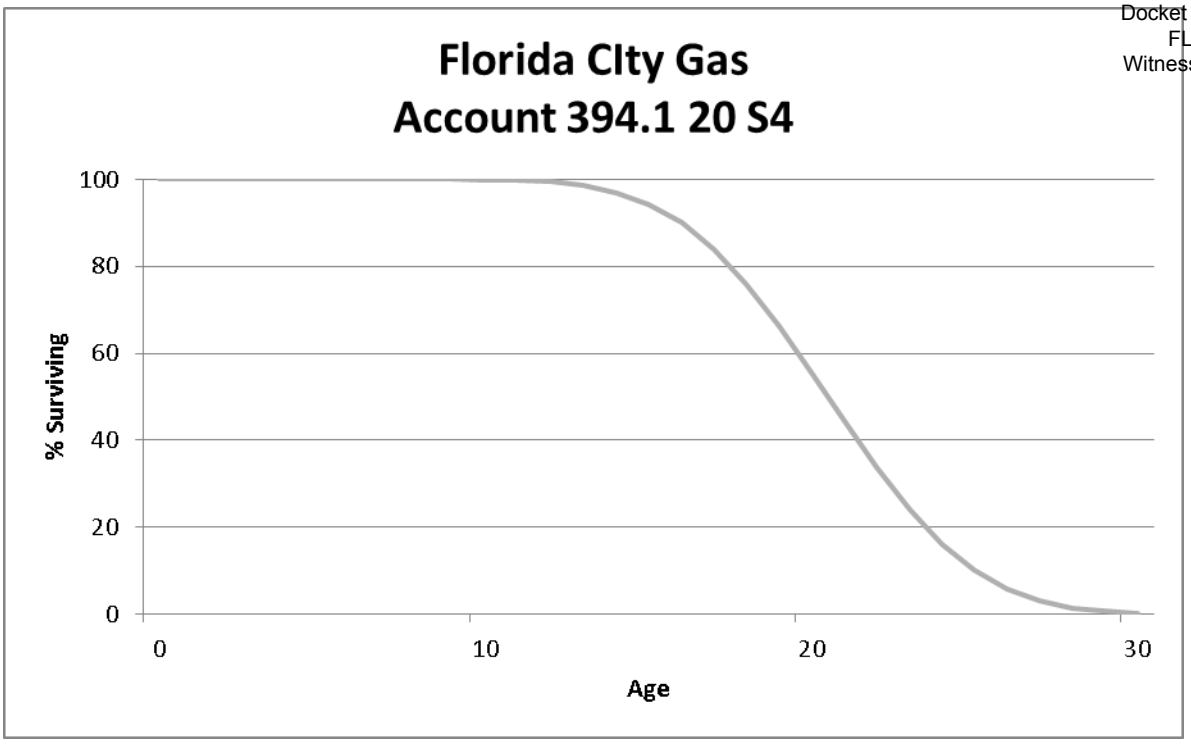
This account consists of any salvage and removal cost associated with various tools and shop equipment used for general utility service. The current authorized net salvage for this account is zero percent. In the most recent bands, the five-year and 10-year averages show positive 0.99 and positive 0.98 percent net salvage, respectively. Based on history, Company input, and judgment, this Study recommends retention of 0 percent net salvage for this account.

FERC Account 394.1 Natural Gas Vehicle Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 394.1 Natural Gas Vehicle Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment		3,661,962.71	$3,661,963
Iowa Curve		S4	
Average Service Life		20	0
Theoretical Reserve	$0	$221,244	$0
Book Reserve	$0	401,397.66	$0
Reserve Variance	$0	$180,154	$180,154
Reserve Ratio	NA	NA	
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	NA	5.0%	NA
AWL Expense (7/31/2018)	NA	$183,098	NA
Average Remaining Life	NA	18.8	NA
ARL Rate	0.0%	4.7%	4.7%
ARL Expense (7/31/2018)	$0	$172,112	NA

Life (20 S4)

This account consists of various tools and shop equipment used for natural gas charging stations. The projected plant balance at July 31, 2018 is approximately $0 million. There is no currently approved dispersion curve for this account. Since there has been no retirement history on which to base the results for this account, the approved life from a subsidiary company Elizabethown Gas is used as a proxy until historical data is available. Based on judgment and results from another company, this study recommends a 20 year life with the S4 dispersion. A graph of the actual data versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with natural gas charging stations. There is no currently approved net salvage parameter for this account. Since there has been no history on which to base the results for this account, the approved net salvage parameter from a subsidiary company Elizabethown Gas is used as a proxy until historical data is available. Based on judgment and results from another company, this study recommends 0 percent net salvage for this account.

FERC Account 395 Laboratory Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 395 Laboratory Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$4,034	-	($4,034)
Iowa Curve	S4	SQ	
Average Service Life	25	20	-5
Theoretical Reserve	$4,034	$0	($403)
Book Reserve	$4,034	(0.03)	$0
Reserve Variance	$0	($0)	($0)
Reserve Ratio	100.00%	0.00%	-100.00%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	4.0%	5.0%	1.0%
AWL Expense (7/31/2018)	$161	$0	($161)
Average Remaining Life	NA	NA	NA
ARL Rate	4.0%	5.0%	1.0%
ARL Expense (7/31/2018)	$161	$0	($161)

Life (20 SQ)

This account consists of laboratory equipment used in general utility service. This Study proposes the adoption of general plant amortization for this account. There is no projected plant balance at July 31, 2018 in this account. The currently approved dispersion curve for this account is 25 S4. Company experts feel that the 25 year life is too long for this type of equipment, recommending a shorter period such as 15 to 20 years. Based on input from Company personnel, this study recommends moving to a 20 year life and adoption of general plant amortization. No graph is shown.

Net Salvage (0%)

This account consists of any salvage and removal cost associated with laboratory equipment used in general utility service. The current authorized net salvage for this account is zero percent. There has been limited net salvage activity recorded in this account from 2004-2016. Normally such assets produce no net salvage. Based on judgment, this Study recommends retention of 0 percent net salvage for this account.

FERC Account 396.0 Power Operated Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 396 Power Operated Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$48,854	$210,084	$161,230
Iowa Curve	S3	SQ	
Average Service Life	15	15	0
Theoretical Reserve	$12,521	$58,879	$48,984
Book Reserve	$3,728	48,343.57	$51,881
Reserve Variance	($8,793)	($10,536)	($1,743)
Reserve Ratio	7.63%	23.01%	15.38%
Gross Salvage	0%	10%	10%
Removal Cost	0%	0%	0%
Net Salvage	0%	10%	10%
Avg Whole Life Rate	6.7%	6.0%	-0.7%
AWL Expense (7/31/2018)	$3,257	$12,605	$9,348
Average Remaining Life	11.1	10.3	-0.8
ARL Rate	8.3%	6.5%	-1.8%
ARL Expense (7/31/2018)	$4,055	$13,655	$9,601

Life (15 SQ)

This account consists of power-operated equipment such as bulldozers, forklifts, pile drivers, and tractors. The projected plant balance at July 31, 2018 is approximately $210 thousand. The currently approved dispersion curve for this account is 15 S3. Discussions with Company personnel indicate the existing life of 15 years is appropriate for the assets. Assets in this account vary from forklifts with a 20 year or longer life to backhoes with a 12-13 year life (depending on usage). Based on the mix of assets in the account, Company personnel recommend retention of the current life. There was no retirement activity during the period of the experience band so it was not possible to perform actuarial analysis. This study recommends retention of the 15 year life while moving to an SQ dispersion. No curve is shown.

Net Salvage (10%)

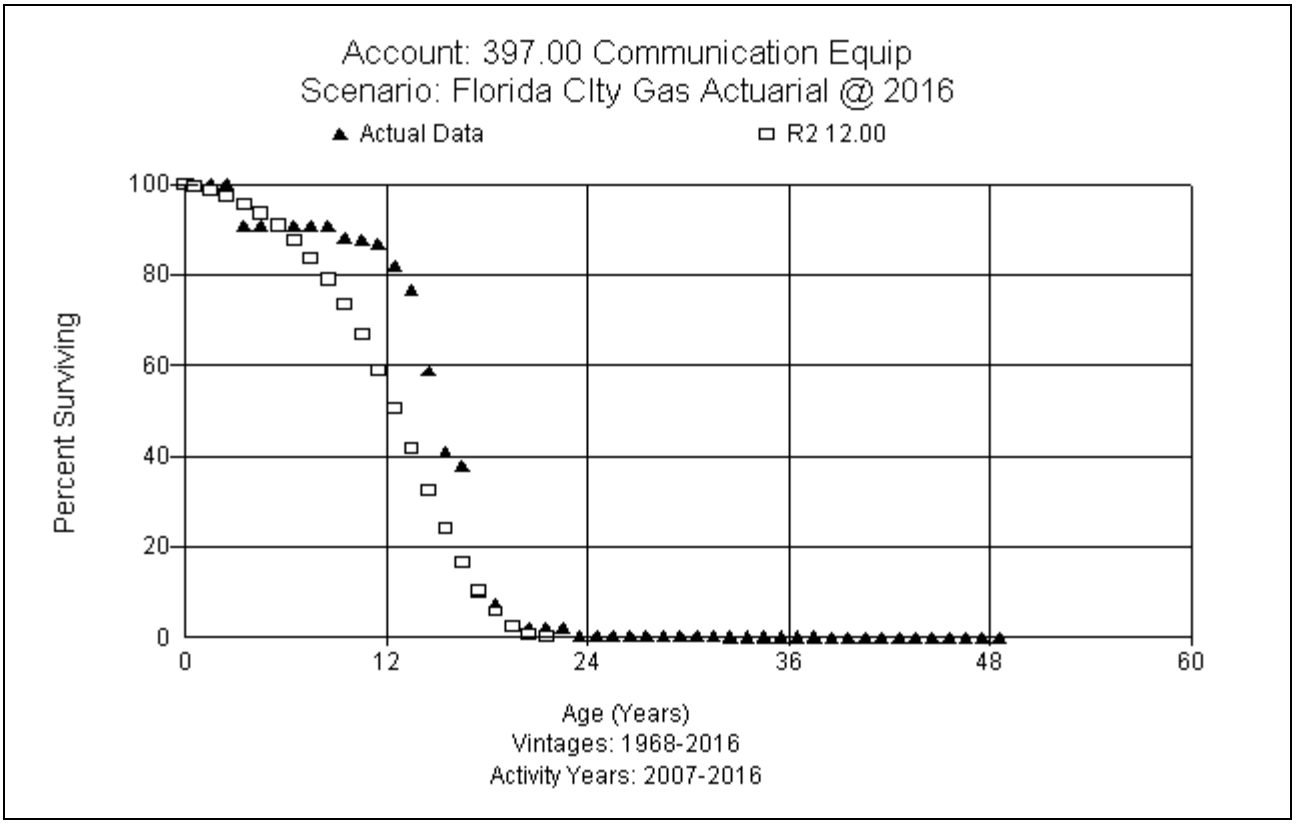
This account consists of any salvage and removal cost associated with bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The current authorized net salvage for this account is zero percent. There has been no activity recorded in this account from 2004-2016. Normally such assets produce some gross salvage with minimal if any removal cost. Based on judgment, this Study recommends moving to 10 percent net salvage for this account.

FERC Account 397.0 Communication Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 397 Communication Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$1,008,819	609,131.06	($399,688)
Iowa Curve	R2	SQ	
Average Service Life	12	12	0
Theoretical Reserve	$1,008,819	$55,235	($983,027)
Book Reserve	$1,008,819	$125,650	($1,218,604)
Reserve Variance	$0	$70,415	$70,415
Reserve Ratio	100.00%	20.63%	-79.37%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	8.3%	8.3%	0.0%
AWL Expense (7/31/2018)	$84,035	$50,761	($33,274)
Average Remaining Life	NA	NA	NA
ARL Rate	8.3%	8.3%	0.0%
ARL Expense (7/31/2018)	$83,732	$50,558	($33,174)

Life (12 SQ)

This account consists of miscellaneous communication equipment used in general utility service. This Study proposes the adoption of general plant amortization for this account. The projected plant balance at July 31, 2018 is approximately $637 thousand. The currently approved dispersion curve for this account is 12 R2. Discussions with Company personnel indicate that most of investment is the phone system in the new building. It is VOIP and will have a shorter life than in the past for the analog systems. They recommend retention of the current 12 year life. Actuarial analysis also shows a life of 12 years is reasonable. Based on input from Company personnel and the life analysis results this study recommends retention of the 12 year life while moving to a general plant amortization. A graph of the actual data versus the proposed curve is shown below.



Net Salvage (0%)

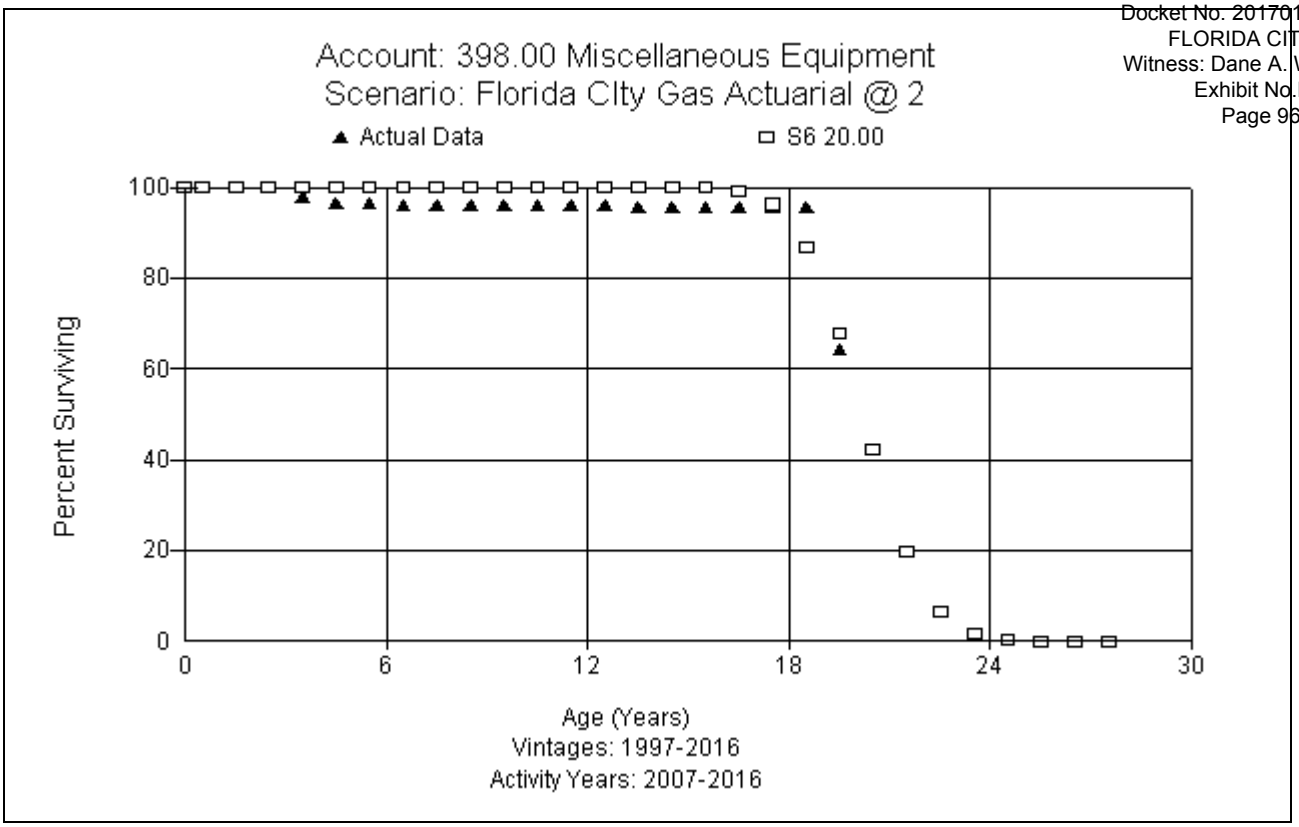
This account consists of any salvage and removal cost associated with miscellaneous communication equipment used in general utility service. The current authorized net salvage for this account is zero percent. In the most recent bands, the five-year and 10-year averages show negative 0.03 and negative 0.02 percent net salvage, respectively. Based on Company history and judgment, this Study recommends retaining zero percent net salvage for this account.

FERC Account 398.0 Miscellaneous Equipment

ANALYSIS RESULTS			
Depreciable Property			
Account 398 Miscellaneous Equipment			
Item	FPSC Approved	7/31/2018	Change
Investment	$884,116	$248,144	($635,972)
Iowa Curve	S3	SQ	
Average Service Life	15	20	5
Theoretical Reserve	$428,000	$46,460	($381,540)
Book Reserve	$370,853	($223,416)	($594,269)
Reserve Variance	($57,147)	($269,876)	($212,729)
Reserve Ratio	41.95%	-90.03%	-131.98%
Gross Salvage	0%	0%	0%
Removal Cost	0%	0%	0%
Net Salvage	0%	0%	0%
Avg Whole Life Rate	6.7%	5.0%	-1.7%
AWL Expense (7/31/2018)	$58,941	$12,407	($46,534)
Average Remaining Life	NA	NA	NA
ARL Rate	7.5%	5.0%	-2.5%
ARL Expense (7/31/2018)	$66,309	$12,407	($53,901)

Life (20 SQ)

This account consists of miscellaneous equipment used in general utility service. This Study proposes the adoption of general plant amortization for this account. The projected plant balance at July 31, 2018 is approximately $79 thousand. The currently approved dispersion curve for this account is 15 S3. Actuarial analysis shows a longer life for this account than the currently approved. For various bands, the 20 year life is a good fit for this account. Based on judgment and life analysis results, this study recommends moving to a 20 year life. A graph of the actual data versus the proposed curve is shown below.



Net Salvage (0%)

This account consists of any salvage and removal cost associated with miscellaneous equipment used in general utility service. The current authorized net salvage for this account is zero percent. In the most recent bands, the five-year and 10-year averages show negative 0.31 and negative 0.30 percent net salvage, respectively. Based on Company history and judgment, this Study recommends retaining zero percent net salvage for this account.

APPENDIX A - Depreciation Rate Calculations

APPENDIX A – Depreciation Rate Calculations Storage, Distribution, and General Depreciable Plant

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
COMPUTATION OF DEPRECIATION ACCRUAL RATES
DEPRECIATION STUDY AS OF JULY 31, 2018

Account	Description	Forecast Plant In Service 07/31/2018	Forecast Book Depreciation 07/31/2018	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual Amount	Annual Accrual Rate
	STORAGE PLANT								
364.00	LNG Plant	$ -	$ -	0%	$ -	$ -	50.0	$ -	2.0%
	DISTRIBUTION PLANT								
375.00	Structures & Improvements	-	(80,099)	0%	-	80,099	-	-	3.1%
376.10	Mains, Steel	109,201,912	70,680,741	-50%	(54,600,956)	93,122,127	34.0	2,735,504	2.5%
376.20	Mains, Plastic	150,016,423	40,242,440	-40%	(60,006,569)	169,780,552	45.4	3,736,959	2.5%
378.00	M&R Station Equipment - General	3,009,723	146,541	-5%	(150,486)	3,013,668	28.3	106,491	3.5%
379.00	M&R Station Equipment - City Gate	10,001,911	4,685,120	-5%	(500,096)	5,816,886	21.4	271,366	2.7%
380.10	Services, Steel	14,597,872	22,559,287	-100%	(14,597,872)	6,636,456	16.7	398,035	2.7%
380.20	Services, Plastic	61,702,824	21,210,271	-45%	(27,766,271)	68,258,824	32.9	2,076,036	3.4%
381.00	Meters	19,544,112	3,486,513	-5%	(977,206)	17,034,805	14.4	1,186,874	6.1%
382.00	Meter Installations	7,163,196	3,023,561	-20%	(1,432,639)	5,572,275	17.3	322,075	4.5%
382.10	Meter Install - ERTs	4,694,672	2,821,080	0%	-	1,873,592	13.0	144,267	3.1%
383.00	House Regulators	5,883,813	2,643,921	-5%	(294,191)	3,534,082	19.8	178,744	3.0%
384.00	House Regulator Installations	2,308,976	1,151,145	0%	-	1,157,832	15.8	73,379	3.2%
385.00	Industrial M&R Station Equipment	3,045,478	2,149,455	0%	-	896,023	10.6	84,151	2.8%
387.00	Other Equipment	836,930	332,635	0%	-	504,296	20.0	25,209	3.0%
	Total Distribution	392,007,843	175,052,610		(160,326,285)	377,281,517		11,339,091	2.9%
	GENERAL PLANT								
390.00	Structures & Improvements	8,410,478	578,148	0%	-	7,832,329	37.5	208,814	2.5%
392.00	Transportation Equipment	1,224,133	18,870	12%	146,896	1,058,366	10.3	102,383	8.4%
392.10	Trans Equip - Autos & Lt Trucks	128,095	149,007	12%	15,371	(36,283)	7.2	- *	11.0%
392.20	Trans Equip - Service Trucks	3,231,812	629,930	12%	387,817	2,214,065	5.7	390,504	12.1%
392.30	Trans Equip - Heavy Trucks	374,204	204,897	12%	44,904	124,403	6.8	18,406	4.9%
394.10	Natural Gas Vehicle Equipment	3,661,963	401,398	0%	-	3,260,565	18.8	173,511	4.7%
396.00	Power Operated Equipment	210,084	48,344	10%	21,008	140,732	10.3	13,625	6.5%
	Total General	17,240,768	2,030,593		615,998	14,594,177		907,242	5.3%
	TOTAL DEPRECIABLE PLANT	409,248,610	177,083,203		(159,710,287)	391,875,694		12,246,334	3.0%
	Amortized Plant	16,103,870	3,555,259					1,414,287	
	Amortization Reserve True Up							284,454	
	Total Depreciated and Amortized Plant	$ 425,352,480	$ 180,638,462		$(159,710,287)	$391,875,694		$13,945,074	3.3%

* Fully accrued. When a depreciable base exist, the proposed rate should be 11%

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
COMPUTATION OF DEPRECIATION ACCRUALS AND RATE - GENERAL PLANT AMORTIZED ACCOUNTS
FORECAST AT JULY 31, 2018

GENERAL PLANT - AMORTIZED		Plant Balance	Book Reserve	Theoretical Reserve	Reserve	Reserve Recovery	Amortize Reserve	Assets to Retire Greater Than
Account	Description	07/31/2018	07/31/2018	07/31/2018	(Deficit)/Surplus	Period (Yrs)	Deficit/(Surplus)	ASL
391.00	Office Furniture	635,483.69	132,036.29	54,722.21	77,314.08	5	(15,462.82)	-
391.10	Software Non-Enterprise	656,313.79	136,049.74	518,839.66	(382,789.92)	5	76,557.98	441,095.35
391.11	Computer Software	12,908,974.23	3,681,459.04	4,058,339.15	(376,880.11)	5	75,376.02	-
391.12	Computer Hardware	660,986.99	129,437.68	499,950.05	(370,512.37)	5	74,102.47	-
391.50	Individual Equipment	329,067.80	207,543.62	194,321.96	13,221.66	5	(2,644.33)	147,388.02
393.00	Stores Equipment	-	(1,301.47)	-	(1,301.47)	5	260.29	-
394.00	Tools,Shop,& Garage Equipment	644,251.65	(43,717.26)	138,141.57	(181,858.83)	5	36,371.77	-
395.00	Laboratory Equipment	-	(0.03)	-	(0.03)	5	-	-
397.00	Communication Equipment	609,131.06	125,650.38	55,235.43	70,414.95	5	(14,082.99)	-
398.00	Miscellaneous Equipment	248,144.09	(223,415.51)	46,460.48	(269,875.99)	5	53,975.20	-
	Total General Amortized	16,692,353.30	4,143,742.48	5,566,010.51	(1,422,268.03)		284,453.60	588,483.37

After Retirements of Assets With Age > Average Service Life

Account	Description	Plant Balance 07/31/2018	Book Reserve 07/31/2018	Proposed Life	Annual Amortization	Annual Amortization %
391.00	Office Furniture	635,483.69	132,036.29	15	42,365.58	6.7%
391.10	Software Non-Enterprise	215,218.44	(305,045.61)	10	21,521.84	10.0%
391.11	Computer Software	12,908,974.23	3,681,459.04	12	1,075,747.85	8.3%
391.12	Computer Hardware	660,986.99	129,437.68	5	132,197.40	20.0%
391.50	Individual Equipment	181,679.78	60,155.60	5	36,335.96	20.0%
393.00	Stores Equipment	-	(1,301.47)	25	-	4.0%
394.00	Tools, Shop, and Garage Equipment	644,251.65	(43,717.26)	15	42,950.11	6.7%
395.00	Laboratory Equipment	-	(0.03)	20	-	5.0%
397.00	Communication Equipment	609,131.06	125,650.38	12	50,760.92	8.3%
398.00	Miscellaneous Equipment	248,144.09	(223,415.51)	20	12,407.20	5.0%
	Total General Amortized After Ret	16,103,869.93	3,555,259.11		1,414,286.87	
	Assets to Retire	588,483.37	588,483.37			

APPENDIX B - Depreciation Expense Comparison

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
COMPARISON OF DEPRECIATION ACCRUAL RATES
DEPRECIATION STUDY AS OF JULY 31, 2018

Account	Description	Plant In Service 07/31/2018		Existing Accrual Rate	Existing Accrual Amount	Proposed Accrual Rate	Proposed Accrual Amount	Difference
STORAGE PLANT								
364.00	LNG Plant	-		New	-	2.0%	-	-
DISTRIBUTION PLANT								
375.00	Structures & Improvements	-		2.8%	-	3.1%	-	-
376.10	Mains, Steel	109,201,912		3.0%	3,276,057	2.5%	2,730,048	(546,010)
376.20	Mains, Plastic	150,016,423		3.1%	4,650,509	2.5%	3,750,411	(900,099)
378.00	M&R Station Equipment - General	3,009,723		3.3%	99,321	3.5%	105,340	6,019
379.00	M&R Station Equipment - City Gate	10,001,911		3.3%	330,063	2.7%	270,052	(60,011)
380.10	Services, Steel	14,597,872		6.5%	948,862	2.7%	394,143	(554,719)
380.20	Services, Plastic	61,702,824		4.1%	2,529,816	3.4%	2,097,896	(431,920)
381.00	Meters	17,980,578		4.9%	881,048	6.1%	1,096,815	215,767
381.10	Meters - ERTs	1,563,534		4.9%	76,613	6.1%	95,376	18,762
382.00	Meter Installations	7,163,196		4.5%	322,344	4.5%	322,344	-
382.10	Meter Install - ERTs	4,694,672		6.7%	314,543	3.1%	145,535	(169,008)
383.00	House Regulators	5,883,813		4.9%	288,307	3.0%	176,514	(111,792)
384.00	House Regulator Installations	2,308,976		3.1%	71,578	3.2%	73,887	2,309
385.00	Industrial M&R Station Equipment	3,045,478		3.3%	100,501	2.8%	85,273	(15,227)
387.00	Other Equipment	836,930		3.3%	27,619	3.0%	25,108	(2,511)
	Total Distribution	392,007,843		3.6%	13,917,181	2.9%	11,368,741	(2,548,440)
GENERAL PLANT								
390.00	Structures & Improvements	8,410,478		2.6%	218,672	2.5%	210,262	(8,410)
391.00	Office Furniture	635,484		7.7%	48,932	6.7%	42,577	(6,355)
391.10	Software Non-Enterprise	215,218	*	8.3%	17,863	10.0%	21,522	3,659
391.11	Computer Software	12,908,974		9.1%	1,174,717	8.3%	1,071,445	(103,272)
391.12	Computer Hardware	660,987		8.3%	54,862	20.0%	132,197	77,335
391.50	Individual Equipment	181,680	*	8.3%	15,079	20.0%	36,336	21,257
392.00	Transportation Equipment	1,224,133		11.5%	140,775	8.4%	102,827	(37,948)
392.10	Transp Equip - Autos & Lt Trucks	128,095	**	11.5%	-	11.0%	-	-
392.20	Transp Equip - Service Trucks	3,231,812		11.5%	371,658	12.1%	391,049	19,391

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
COMPARISON OF DEPRECIATION ACCRUAL RATES
DEPRECIATION STUDY AS OF JULY 31, 2018

Account	Description	Plant In Service 07/31/2018	Existing Accrual Rate	Existing Accrual Amount	Proposed Accrual Rate	Proposed Accrual Amount	Difference
392.30	Transp Equip - Heavy Trucks	374,204	11.5%	43,033	4.9%	18,336	(24,697)
393.00	Stores Equipment	-	6.2%	-	4.0%	-	-
394.00	Tools, Shop,& Garage Equipment	644,252	7.2%	46,386	6.7%	43,165	(3,221)
394.10	Natural Gas Vehicle Equipment	3,661,963	5.0%	183,098	4.7%	172,112	(10,986)
395.00	Laboratory Equipment	-	4.0%	-	5.0%	-	-
396.00	Power Operated Equipment	210,084	8.3%	17,437	6.5%	13,655	(3,782)
397.00	Communication Equipment	609,131	8.3%	50,558	8.3%	50,558	-
398.00	Miscellaneous Equipment	248,144	7.5%	18,611	5.0%	12,407	(6,204)
	General Plant Amortization True Up					284,454	284,454
	Total General	33,344,637	7.2%	2,401,683	7.8%	2,602,903	201,220
	TOTAL DEPRECIATED PLANT	$ 425,352,480	3.8%	$ 16,318,864	3.3%	$ 13,971,644	$ (2,347,219)

*Note - After AR15 retirements of assets > ASL 588,483

** When a depreciation base exists in Account 392.10 the rate (11%) should be applied.

APPENDIX C - Depreciation Parameter Comparison for Storage, Distribution, and General Plant

Appendix C

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
COMPARISON OF DEPRECIATION PARAMETERS
DEPRECIATION STUDY AS OF JULY 31, 2018

Account	Description	Existing Curve	Existing ASL	Existing Net Salvage	Proposed Curve	Proposed ASL	Proposed Net Salvage
STORAGE PLANT							
364.00	LNG Plant				S4	50	0%
DISTRIBUTION PLANT							
375.00	Structures & Improvements	R3	40	0%	R5	32	0%
376.10	Mains, Steel	S3	42	-25%	S3	55	-50%
376.20	Mains, Plastic	S3	40	-20%	S3	55	-40%
378.00	M&R Station Equipment - General	S3	30	0%	S3	30	-5%
379.00	M&R Station Equipment - City Gate	S4	30	0%	S4	35	-5%
380.10	Services, Steel	S6	35	-80%	S6	45	-100%
380.20	Services, Plastic	S4	34	-30%	S4	45	0%
381.00	Meters	S3	25	-3%	R1.5	20	-5%
381.10	Meters - ERTs	S3	25	-3%	R1.5	20	-5%
382.00	Meter Installations	S3	34	-25%	S3	30	-20%
382.10	Meter Install - ERTs	S3	15	0%	R1.5	20	0%
383.00	House Regulators	S3	25	-3%	S3	30	-5%
384.00	House Regulator Installations	S3	34	0%	S3	30	0%
385.00	Industrial M&R Station Equipment	R3	30	0%	R3	30	0%
387.00	Other Equipment	S5	30	0%	S5	30	0%
GENERAL PLANT							
390.00	Structures & Improvements	R1	40	0%	R1	40	0%
391.00	Office Furniture	S2	19	0%	SQ	15	0%
391.10	Software Non-Enterprise	S2	12	0%	SQ	10	0%
391.11	Computer Software	R4	11	0%	SQ	12	0%
391.12	Computer Hardware	S2	12	0%	SQ	5	0%
391.50	Individual Equipment	S2	12	0%	SQ	5	0%
392.00	Transportation Equipment	L3	12	12%	L2.5	12	12%
392.10	Trans Equip - Autos & Lt Trucks	L3	12	12%	L3	8	12%
392.20	Trans Equip - Service Trucks	L3	12	12%	L3	8	12%
392.30	Trans Equip - Heavy Trucks	L3	12	12%	L3	13	12%
393.00	Stores Equipment	R2	25	0%	SQ	25	0%
394.00	Tools,Shop,& Garage Equipment	S2	15	0%	SQ	15	0%
394.10	Natural Gas Vehicle Equipment				S4	20	0%
395.00	Laboratory Equipment	S4	25	0%	SQ	20	0%
396.00	Power Operated Equipment	S3	15	0%	SQ	15	10%
397.00	Communication Equipment	R2	12	0%	SQ	12	0%
398.00	Miscellaneous Equipment	S3	15	0%	SQ	20	0%

APPENDIX D – Aged Plant by Account

CITY GAS COMPANY OF FLORIDA

ANALYSIS OF HISTORICAL PLANT ACCOUNTING

ACCOUNT NUMBER 367 - TRANSMISSION MAINS-STEEL

@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2012	0.00	0.00	0.00	0.00	0.00		0.00	4.5	0.00
2013	0.00	0.00	0.00	0.00	0.00		0.00	3.5	0.00
2014	0.00	361,889.89	0.00	776,101.10	1,137,990.99		1,137,990.99	2.5	2,844,977.48
2015	1,137,990.99	577,255.65	0.00	2,311,541.10	4,026,787.74		2,888,796.75	1.5	4,333,195.13
2016	4,026,787.74	1,766,059.58	0.00	0.00	5,792,847.32		1,766,059.58	0.5	883,029.79
		2,705,205.12	**0.00**	**3,087,642.20**			**5,792,847.32**	**12.5**	**8,061,202.40**

CITY GAS COMPANY OF FLORIDA

ANALYSIS OF HISTORICAL PLANT ACCOUNTING

ACCOUNT NUMBER 369 - M & R EQUIPMENT TRANSMISSION

@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2014	0.00	0.00	0.00	0.00	0.00		0.00	2.5	0.00
2015	0.00	303,137.05	0.00	(170,236.80)	132,900.25		132,900.25	1.5	199,350.38
2016	132,900.25	0.00	0.00	0.00	132,900.25		0.00	0.5	0.00
		303,137.05	**0.00**	**(170,236.80)**			**132,900.25**	**4.5**	**199,350.38**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 375 - STRUCTURES AND IMPROVEMENTS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	3,196.42	3,196.42	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	128.71	128.71	0.00	0.00		0.00	47.5	0.00
1970	0.00	496.35	496.35	0.00	0.00		0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		0.00	43.5	0.00
1974	0.00	12,632.83	12,632.83	0.00	0.00		0.00	42.5	0.00
1975	0.00	809.81	34.61	0.00	775.20		775.20	41.5	32,170.80
1976	775.20	0.00	0.00	0.00	775.20		0.00	40.5	0.00
1977	775.20	120,202.27	120,202.27	0.00	775.20		0.00	39.5	0.00
1978	775.20	5,733.70	5,733.70	0.00	775.20		0.00	38.5	0.00
1979	775.20	655.20	655.20	0.00	775.20		0.00	37.5	0.00
1980	775.20	8,758.01	8,758.01	0.00	775.20		0.00	36.5	0.00
1981	775.20	0.00	0.00	0.00	775.20		0.00	35.5	0.00
1982	775.20	11,906.94	11,906.94	0.00	775.20		0.00	34.5	0.00
1983	775.20	2,502.73	2,502.73	0.00	775.20		0.00	33.5	0.00
1984	775.20	0.00	0.00	0.00	775.20		0.00	32.5	0.00
1985	775.20	2,525.00	2,525.00	0.00	775.20		0.00	31.5	0.00
1986	775.20	(161,157.90)	(161,157.90)	0.00	775.20		0.00	30.5	0.00
1987	775.20	1,792.21	1,792.21	0.00	775.20		0.00	29.5	0.00
1988	775.20	93.93	93.93	0.00	775.20		0.00	28.5	0.00
1989	775.20	14,599.00	4,725.00	0.00	10,649.20		9,874.00	27.5	271,535.00
1990	10,649.20	7,263.62	7,263.62	0.00	10,649.20		0.00	26.5	0.00
1991	10,649.20	10,017.55	10,017.55	0.00	10,649.20		0.00	25.5	0.00
1992	10,649.20	7,762.38	7,762.38	0.00	10,649.20		0.00	24.5	0.00
1993	10,649.20	588,742.45	588,742.45	0.00	10,649.20		0.00	23.5	0.00
1994	10,649.20	7,987.50	7,987.50	0.00	10,649.20		0.00	22.5	0.00
1995	10,649.20	0.00	0.00	0.00	10,649.20		0.00	21.5	0.00
1996	10,649.20	(283,631.00)	(283,631.00)	0.00	10,649.20		0.00	20.5	0.00
1997	10,649.20	2,061.00	0.00	0.00	12,710.20		2,061.00	19.5	40,189.50
1998	12,710.20	104,923.63	104,527.93	0.00	13,105.90		395.70	18.5	7,320.45
1999	13,105.90	80,725.30	80,725.30	0.00	13,105.90		0.00	17.5	0.00
2000	13,105.90	(1,595.53)	(1,595.53)	0.00	13,105.90		0.00	16.5	0.00
2001	13,105.90	6,727.42	10,487.62	0.00	9,345.70		(3,760.20)	15.5	(58,283.10)
2002	9,345.70	390.67	26.47	0.00	9,709.90		364.20	14.5	5,280.90
2003	9,709.90	0.00	0.00	0.00	9,709.90		0.00	13.5	0.00
2004	9,709.90	0.00	0.00	0.00	9,709.90		0.00	12.5	0.00
2005	9,709.90	181,426.04	0.00	0.00	191,135.94		181,426.04	11.5	2,086,399.46
2006	191,135.94	0.00	0.00	0.00	191,135.94		0.00	10.5	0.00
2007	191,135.94	0.00	0.00	0.00	191,135.94		0.00	9.5	0.00
2008	191,135.94	11,597.92	0.00	0.00	202,733.86		11,597.92	8.5	98,582.32
2009	202,733.86	22,479.45	19,808.60	0.00	205,404.71		2,670.85	7.5	20,031.38
2010	205,404.71	18,821.77	18,821.77	0.00	205,404.71		0.00	6.5	0.00
2011	205,404.71	0.00	0.00	0.00	205,404.71		0.00	5.5	0.00
2012	205,404.71	0.00	0.00	0.00	205,404.71		0.00	4.5	0.00
2013	205,404.71	0.00	0.00	0.00	205,404.71		0.00	3.5	0.00
2014	205,404.71	935.48	497.98	0.00	205,842.21		437.50	2.5	1,093.75
2015	205,842.21	6,769.40	79.15	0.00	212,532.46		6,690.25	1.5	10,035.38
2016	212,532.46	2,450.24	0.00	0.00	214,982.70		2,450.24	0.5	1,225.12
		800,730.50	**585,747.80**	**0.00**			**214,982.70**	**11.7**	**2,515,580.96**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 376.1 - MAINS OTHER THAN PLASTIC
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1963	0.00	2,481,677.24	487,612.59	(568.66)	1,993,495.99	1,993,495.99	53.5	106,652,035.47
1964	1,993,495.99	391,536.19	8,404.32	(154.85)	2,376,473.01	382,977.02	52.5	20,106,293.55
1965	2,376,473.01	2,016,560.59	221,630.34	(695.14)	4,170,708.12	1,794,235.11	51.5	92,403,108.17
1966	4,170,708.12	912,706.54	7,558.22	(365.83)	5,075,490.61	904,782.49	50.5	45,691,515.75
1967	5,075,490.61	763,218.52	809.65	(308.13)	5,837,591.35	762,100.74	49.5	37,723,986.63
1968	5,837,591.35	631,846.72	630.56	(255.12)	6,468,552.39	630,961.04	48.5	30,601,610.44
1969	6,468,552.39	958,934.13	0.00	(387.57)	7,427,098.95	958,546.56	47.5	45,530,961.60
1970	7,427,098.95	1,135,815.77	18,287.09	(447.19)	8,544,180.44	1,117,081.49	46.5	51,944,289.29
1971	8,544,180.44	850,318.12	0.00	(343.68)	9,394,154.88	849,974.44	45.5	38,673,837.02
1972	9,394,154.88	1,329,951.37	655.39	(537.49)	10,722,913.37	1,328,758.49	44.5	59,129,752.81
1973	10,722,913.37	1,198,752.03	0.00	(484.48)	11,921,180.92	1,198,267.55	43.5	52,124,638.43
1974	11,921,180.92	2,046,952.55	0.00	(827.32)	13,967,306.15	2,046,125.23	42.5	86,960,322.28
1975	13,967,306.15	1,302,172.18	590.93	(526.06)	15,268,361.34	1,301,055.19	41.5	53,993,790.39
1976	15,268,361.34	945,058.87	0.00	(381.97)	16,213,038.24	944,676.90	40.5	38,259,414.45
1977	16,213,038.24	1,292,260.50	29,690.36	(510.29)	17,475,098.09	1,262,059.85	39.5	49,851,364.08
1978	17,475,098.09	1,254,887.63	0.00	(507.20)	18,729,478.52	1,254,380.43	38.5	48,293,646.56
1979	18,729,478.52	1,264,467.72	817.41	(510.72)	19,992,618.11	1,263,139.59	37.5	47,367,734.63
1980	19,992,618.11	1,272,274.94	0.00	(514.20)	21,264,378.85	1,271,760.74	36.5	46,419,267.01
1981	21,264,378.85	2,361,380.45	0.00	(954.38)	23,624,804.92	2,360,426.07	35.5	83,795,125.49
1982	23,624,804.92	2,478,537.87	0.00	(1,001.74)	26,102,341.05	2,477,536.13	34.5	85,474,996.49
1983	26,102,341.05	2,356,639.29	0.00	(952.47)	28,458,027.87	2,355,686.82	33.5	78,915,508.47
1984	28,458,027.87	1,521,127.28	0.00	(614.79)	29,978,540.36	1,520,512.49	32.5	49,416,655.93
1985	29,978,540.36	1,074,809.88	12,810.50	(429.21)	31,040,110.53	1,061,570.17	31.5	33,439,460.36
1986	31,040,110.53	986,062.01	0.00	(398.54)	32,025,774.00	985,663.47	30.5	30,062,735.84
1987	32,025,774.00	1,491,581.95	9,022.79	(602.84)	33,507,730.32	1,481,956.32	29.5	43,717,711.44
1988	33,507,730.32	378,984.91	0.00	(153.19)	33,886,562.04	378,831.72	28.5	10,796,704.02
1989	33,886,562.04	363,160.38	0.00	(146.78)	34,249,575.64	363,013.60	27.5	9,982,874.00
1990	34,249,575.64	392,430.18	0.00	(158.61)	34,641,847.21	392,271.57	26.5	10,395,196.61
1991	34,641,847.21	331,062.80	0.00	(133.82)	34,972,776.19	330,928.98	25.5	8,438,688.99
1992	34,972,776.19	2,434,072.05	0.00	(983.77)	37,405,864.47	2,433,088.28	24.5	59,610,662.86
1993	37,405,864.47	1,330,556.31	3.68	(537.76)	38,735,879.34	1,330,014.87	23.5	31,255,349.45
1994	38,735,879.34	5,847,776.61	4,464.12	(2,361.67)	44,576,830.16	5,840,950.82	22.5	131,421,393.45
1995	44,576,830.16	2,084,032.89	40,868.80	(825.79)	46,619,168.46	2,042,338.30	21.5	43,910,273.45
1996	46,619,168.46	3,820,734.48	0.00	(1,544.22)	50,438,358.72	3,819,190.26	20.5	78,293,400.33
1997	50,438,358.72	594,774.40	13,721.56	(227.39)	51,019,184.17	580,825.45	19.5	11,326,096.28
1998	51,019,184.17	965,550.94	197.15	(390.15)	51,984,147.81	964,963.64	18.5	17,851,827.34
1999	51,984,147.81	3,272,105.43	0.00	(1,322.50)	55,254,930.74	3,270,782.93	17.5	57,238,701.28
2000	55,254,930.74	962,919.85	21,471.04	(380.48)	56,195,999.07	941,068.33	16.5	15,527,627.45
2001	56,195,999.07	18,053,851.31	5,860.51	(7,277.79)	74,236,712.08	18,040,713.01	15.5	279,631,051.66
2002	74,236,712.08	1,012,069.01	0.00	(409.04)	75,248,372.05	1,011,659.97	14.5	14,669,069.57
2003	75,248,372.05	1,365,911.72	1,435.46	(551.48)	76,612,296.83	1,363,924.78	13.5	18,412,984.53
2004	76,612,296.83	97,711.89	0.00	(39.50)	76,709,969.22	97,672.39	12.5	1,220,904.88
2005	76,709,969.22	1,072,609.56	3.25	(2,580.88)	77,779,994.65	1,070,025.43	11.5	12,305,292.45
2006	77,779,994.65	872,777.27	0.00	(352.67)	78,652,419.25	872,424.60	10.5	9,160,458.30
2007	78,652,419.25	152,075.46	(56,690.88)	(84.30)	78,861,101.29	208,682.04	9.5	1,982,479.38
2008	78,861,101.29	1,098,918.71	2,023.80	(437.54)	79,957,558.66	1,096,457.37	8.5	9,319,887.65
2009	79,957,558.66	2,618,153.89	(6,054.74)	(1,060.55)	82,580,706.74	2,623,148.08	7.5	19,673,610.60
2010	82,580,706.74	1,829,423.76	0.00	(739.44)	84,409,391.06	1,828,684.32	6.5	11,886,448.08
2011	84,409,391.06	1,655,636.89	34,835.82	964.97	86,031,157.10	1,621,766.04	5.5	8,919,713.22
2012	86,031,157.10	6,299,275.92	0.00	(406.72)	92,330,026.30	6,298,869.20	4.5	28,344,911.40
2013	92,330,026.30	1,482,169.16	0.00	(98.81)	93,812,096.65	1,482,070.35	3.5	5,187,246.23
2014	93,812,096.65	1,867,948.59	0.00	(102,405.13)	95,577,640.11	1,765,543.46	2.5	4,413,858.65
2015	95,577,640.11	1,558,279.42	(4,047.49)	0.00	97,139,967.02	1,562,326.91	1.5	2,343,490.37
2016	97,139,967.02	3,355,551.94	0.00	139,080.06	100,634,599.02	3,494,632.00	0.5	1,747,316.00
		101,490,056.07	**856,612.23**	**1,155.18**		**100,634,599.02**	**22.6**	**2,271,817,281.06**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 376.2 - MAINS - PLASTIC
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		0.00	40.5	0.00
1977	0.00	68,474.15	68,574.81	100.66	(0.00)		(0.00)	39.5	0.00
1978	(0.00)	269,825.18	88,398.62	83.81	181,510.37		181,510.37	38.5	6,988,149.25
1979	181,510.37	129,012.61	54.65	0.00	310,468.33		128,957.96	37.5	4,835,923.50
1980	310,468.33	986.87	0.42	0.00	311,454.78		986.45	36.5	36,005.43
1981	311,454.78	0.00	0.00	0.00	311,454.78		0.00	35.5	0.00
1982	311,454.78	3,459.39	719.27	0.47	314,195.37		2,740.59	34.5	94,550.36
1983	314,195.37	7,959.62	7,735.20	(224.42)	314,195.37		0.00	33.5	0.00
1984	314,195.37	13,248.88	13,286.13	37.25	314,195.37		0.00	32.5	0.00
1985	314,195.37	51,243.98	7,299.68	(229.74)	357,909.93		43,714.56	31.5	1,377,008.64
1986	357,909.93	68,225.08	46,875.78	86.58	379,345.81		21,435.88	30.5	653,794.34
1987	379,345.81	1,858,349.13	85,303.03	(634.46)	2,151,757.45		1,772,411.64	29.5	52,286,143.38
1988	2,151,757.45	1,804,219.05	13,521.70	(722.69)	3,941,732.11		1,789,974.66	28.5	51,014,277.81
1989	3,941,732.11	2,096,649.65	1,619.96	(887.46)	6,035,874.34		2,094,142.23	27.5	57,588,911.33
1990	6,035,874.34	2,690,158.06	0.00	(1,139.56)	8,724,892.84		2,689,018.50	26.5	71,258,990.25
1991	8,724,892.84	2,400,629.32	2,433.20	(1,015.87)	11,122,073.09		2,397,180.25	25.5	61,128,096.38
1992	11,122,073.09	2,261,928.78	4,344.50	(954.82)	13,378,702.55		2,256,629.46	24.5	55,287,421.77
1993	13,378,702.55	2,865,227.30	76,591.47	(1,094.82)	16,166,243.56		2,787,541.01	23.5	65,507,213.74
1994	16,166,243.56	4,390,856.98	28,241.58	(1,824.32)	20,527,034.64		4,360,791.08	22.5	98,117,799.30
1995	20,527,034.64	3,037,250.28	3,532.90	(1,285.09)	23,559,466.93		3,032,432.29	21.5	65,197,294.24
1996	23,559,466.93	3,379,919.77	16,771.64	(1,398.17)	26,921,216.89		3,361,749.96	20.5	68,915,874.18
1997	26,921,216.89	1,438,474.55	5,404.61	(607.05)	28,353,679.78		1,432,462.89	19.5	27,933,026.36
1998	28,353,679.78	3,754,544.05	283,896.50	(1,470.17)	31,822,857.16		3,469,177.38	18.5	64,179,781.53
1999	31,822,857.16	2,192,819.15	10,737.42	(924.34)	34,004,014.55		2,181,157.39	17.5	38,170,254.33
2000	34,004,014.55	2,506,509.31	5,017.95	(1,045.89)	36,504,460.02		2,500,445.47	16.5	41,257,350.26
2001	36,504,460.02	2,449,289.20	0.00	(1,037.51)	38,952,711.71		2,448,251.69	15.5	37,947,901.20
2002	38,952,711.71	3,951,102.62	634.50	(1,673.41)	42,901,506.42		3,948,794.71	14.5	57,257,523.30
2003	42,901,506.42	2,673,431.99	10,061.64	(1,128.19)	45,563,748.58		2,662,242.16	13.5	35,940,269.16
2004	45,563,748.58	938,364.39	526.40	(397.27)	46,501,189.30		937,440.72	12.5	11,718,009.00
2005	46,501,189.30	663,120.77	28,161.66	(268.98)	47,135,879.43		634,690.13	11.5	7,298,936.50
2006	47,135,879.43	4,389,633.45	64,833.37	(1,831.95)	51,458,847.56		4,322,968.13	10.5	45,391,165.37
2007	51,458,847.56	4,335,321.43	170,670.90	(1,812.04)	55,621,686.05		4,162,838.49	9.5	39,546,965.66
2008	55,621,686.05	5,865,024.42	6,069.55	(2,994.78)	61,477,646.14		5,855,960.09	8.5	49,775,660.77
2009	61,477,646.14	3,855,037.84	0.00	(2,974.14)	65,329,709.84		3,852,063.70	7.5	28,890,477.75
2010	65,329,709.84	3,066,501.59	0.00	(1,299.00)	68,394,912.43		3,065,202.59	6.5	19,923,816.84
2011	68,394,912.43	3,558,407.95	0.00	(8,895.69)	71,944,424.69		3,549,512.26	5.5	19,522,317.43
2012	71,944,424.69	2,921,997.65	13,427.30	4,526.66	74,857,521.70		2,913,097.01	4.5	13,108,936.55
2013	74,857,521.70	1,765,224.93	0.00	0.00	76,622,746.63		1,765,224.93	3.5	6,178,287.26
2014	76,622,746.63	9,247,046.16	0.00	0.00	85,869,792.79		9,247,046.16	2.5	23,117,615.40
2015	85,869,792.79	9,494,873.39	0.00	0.00	95,364,666.18		9,494,873.39	1.5	14,242,310.09
2016	95,364,666.18	12,564,885.70	0.00	0.00	107,929,551.88		12,564,885.70	0.5	6,282,442.85
		109,029,234.62	**1,064,746.34**	**(34,936.40)**			**107,929,551.88**	**11.6**	**1,247,970,501.51**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 378.00-M&R STATION EQUIPMENT - GENERAL
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2009	0.00	0.00	0.00	0.00	0.00	0.00	7.5	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	6.5	0.00
2011	0.00	158,524.06	0.00	0.00	158,524.06	158,524.06	5.5	871,882.33
2012	158,524.06	0.00	0.00	0.00	158,524.06	0.00	4.5	0.00
2013	158,524.06	0.00	0.00	0.00	158,524.06	0.00	3.5	0.00
2014	158,524.06	422,677.75	0.00	0.00	581,201.81	422,677.75	2.5	1,056,694.38
2015	581,201.81	43,858.94	0.00	0.00	625,060.75	43,858.94	1.5	65,788.41
2016	625,060.75	45,105.71	0.00	0.00	670,166.46	45,105.71	0.5	22,552.86
		670,166.46	**0.00**	**0.00**		**670,166.46**	**3.0**	**2,016,917.98**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 379 - M & R CITY GATE
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	22,175.58	532.52	0.00	21,643.06		21,643.06	57.5	1,244,475.95
1960	21,643.06	83.41	0.00	0.00	21,726.47		83.41	56.5	4,712.67
1961	21,726.47	1,850.76	0.00	0.00	23,577.23		1,850.76	55.5	102,717.18
1962	23,577.23	3,719.55	0.00	0.00	27,296.78		3,719.55	54.5	202,715.48
1963	27,296.78	461.00	0.00	0.00	27,757.78		461.00	53.5	24,663.50
1964	27,757.78	0.00	0.00	0.00	27,757.78		0.00	52.5	0.00
1965	27,757.78	6,397.77	0.00	0.00	34,155.55		6,397.77	51.5	329,485.16
1966	34,155.55	6,925.94	0.00	0.00	41,081.49		6,925.94	50.5	349,759.97
1967	41,081.49	1,554.14	0.00	0.00	42,635.63		1,554.14	49.5	76,929.93
1968	42,635.63	288.47	0.00	0.00	42,924.10		288.47	48.5	13,990.80
1969	42,924.10	40,329.98	0.00	0.00	83,254.08		40,329.98	47.5	1,915,674.05
1970	83,254.08	18,338.55	0.00	0.00	101,592.63		18,338.55	46.5	852,742.58
1971	101,592.63	20,907.23	0.00	0.00	122,499.86		20,907.23	45.5	951,278.97
1972	122,499.86	20,513.30	0.00	0.00	143,013.16		20,513.30	44.5	912,841.85
1973	143,013.16	10,717.75	0.00	0.00	153,730.91		10,717.75	43.5	466,222.13
1974	153,730.91	31,069.98	0.00	0.00	184,800.89		31,069.98	42.5	1,320,474.15
1975	184,800.89	3,587.28	0.00	0.00	188,388.17		3,587.28	41.5	148,872.12
1976	188,388.17	124,704.08	0.00	0.00	313,092.25		124,704.08	40.5	5,050,515.24
1977	313,092.25	493.86	0.00	0.00	313,586.11		493.86	39.5	19,507.47
1978	313,586.11	0.00	0.00	0.00	313,586.11		0.00	38.5	0.00
1979	313,586.11	0.00	0.00	0.00	313,586.11		0.00	37.5	0.00
1980	313,586.11	1,838.38	0.00	0.00	315,424.49		1,838.38	36.5	67,100.87
1981	315,424.49	16,937.05	0.00	0.00	332,361.54		16,937.05	35.5	601,265.28
1982	332,361.54	450.45	0.00	0.00	332,811.99		450.45	34.5	15,540.53
1983	332,811.99	0.00	0.00	0.00	332,811.99		0.00	33.5	0.00
1984	332,811.99	0.00	0.00	0.00	332,811.99		0.00	32.5	0.00
1985	332,811.99	0.00	0.00	0.00	332,811.99		0.00	31.5	0.00
1986	332,811.99	0.00	0.00	0.00	332,811.99		0.00	30.5	0.00
1987	332,811.99	1,362.88	0.00	0.00	334,174.87		1,362.88	29.5	40,204.96
1988	334,174.87	0.00	0.00	0.00	334,174.87		0.00	28.5	0.00
1989	334,174.87	19.82	0.00	0.00	334,194.69		19.82	27.5	545.05
1990	334,194.69	156,650.01	0.00	0.00	490,844.70		156,650.01	26.5	4,151,225.27
1991	490,844.70	219,364.82	0.00	0.00	710,209.52		219,364.82	25.5	5,593,802.91
1992	710,209.52	79,979.37	0.00	0.00	790,188.89		79,979.37	24.5	1,959,494.57
1993	790,188.89	429,035.32	0.00	0.00	1,219,224.21		429,035.32	23.5	10,082,330.02
1994	1,219,224.21	738,108.23	0.00	0.00	1,957,332.44		738,108.23	22.5	16,607,435.18
1995	1,957,332.44	197,137.21	0.00	0.00	2,154,469.65		197,137.21	21.5	4,238,450.02
1996	2,154,469.65	63,153.35	0.00	0.00	2,217,623.00		63,153.35	20.5	1,294,643.68
1997	2,217,623.00	1,293,601.39	0.00	0.00	3,511,224.39		1,293,601.39	19.5	25,225,227.11
1998	3,511,224.39	597,244.84	0.00	0.00	4,108,469.23		597,244.84	18.5	11,049,029.54
1999	4,108,469.23	339,988.95	0.00	0.00	4,448,458.18		339,988.95	17.5	5,949,806.63
2000	4,448,458.18	311,467.03	0.00	0.00	4,759,925.21		311,467.03	16.5	5,139,206.00
2001	4,759,925.21	86,538.42	0.00	0.00	4,846,463.63		86,538.42	15.5	1,341,345.51
2002	4,846,463.63	253,415.58	0.00	0.00	5,099,879.21		253,415.58	14.5	3,674,525.91
2003	5,099,879.21	319,796.76	0.00	0.00	5,419,675.97		319,796.76	13.5	4,317,256.26
2004	5,419,675.97	631,760.25	0.00	0.00	6,051,436.22		631,760.25	12.5	7,897,003.13
2005	6,051,436.22	(4,599.69)	0.00	0.00	6,046,836.53		(4,599.69)	11.5	(52,896.44)
2006	6,046,836.53	0.00	0.00	0.00	6,046,836.53		0.00	10.5	0.00
2007	6,046,836.53	0.00	0.00	0.00	6,046,836.53		0.00	9.5	0.00
2008	6,046,836.53	33,571.28	0.00	0.00	6,080,407.81		33,571.28	8.5	285,355.88
2009	6,080,407.81	238,263.03	0.00	0.00	6,318,670.84		238,263.03	7.5	1,786,972.73
2010	6,318,670.84	2,653.24	0.00	0.00	6,321,324.08		2,653.24	6.5	17,246.06
2011	6,321,324.08	12,000.86	0.00	0.00	6,333,324.94		12,000.86	5.5	66,004.73
2012	6,333,324.94	1,366.02	0.00	0.00	6,334,690.96		1,366.02	4.5	6,147.09
2013	6,334,690.96	(1,568.74)	0.00	0.00	6,333,122.22		(1,568.74)	3.5	(5,490.59)
2014	6,333,122.22	422,415.36	0.00	0.00	6,755,537.58		422,415.36	2.5	1,056,038.40
2015	6,755,537.58	211,606.67	0.00	(4,834.03)	6,962,310.22		206,772.64	1.5	310,158.96
2016	6,962,310.22	11,216.36	0.00	0.00	6,973,526.58		11,216.36	0.5	5,608.18
		6,978,893.13	**532.52**	**(4,834.03)**			**6,973,526.58**	**18.2**	**126,708,162.63**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 380.1 - SERVICES OTHER THAN PLASTIC
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1963	0.00	16,333.17	3,488.23	0.00	12,844.94	12,844.94	53.5	687,204.29
1964	12,844.94	6,695.60	3,777.06	0.00	15,763.48	2,918.54	52.5	153,223.35
1965	15,763.48	27,550.42	3,936.52	0.00	39,377.38	23,613.90	51.5	1,216,115.85
1966	39,377.38	163,803.81	18,388.95	0.00	184,792.24	145,414.86	50.5	7,343,450.43
1967	184,792.24	165,500.97	11,648.97	0.00	338,644.24	153,852.00	49.5	7,615,674.00
1968	338,644.24	137,133.17	5,423.87	0.00	470,353.54	131,709.30	48.5	6,387,901.05
1969	470,353.54	287,314.08	24,104.10	0.00	733,563.52	263,209.98	47.5	12,502,474.05
1970	733,563.52	115,513.63	58,180.37	0.00	790,896.78	57,333.26	46.5	2,665,996.59
1971	790,896.78	372,647.67	31,816.84	0.00	1,131,727.61	340,830.83	45.5	15,507,802.77
1972	1,131,727.61	567,734.70	61,047.36	0.00	1,638,414.95	506,687.34	44.5	22,547,586.63
1973	1,638,414.95	466,414.29	42,510.94	0.00	2,062,318.30	423,903.35	43.5	18,439,795.73
1974	2,062,318.30	643,469.23	49,977.73	0.00	2,655,809.80	593,491.50	42.5	25,223,388.75
1975	2,655,809.80	560,342.45	33,602.49	0.00	3,182,549.76	526,739.96	41.5	21,859,708.34
1976	3,182,549.76	728,938.64	149,630.53	0.00	3,761,857.87	579,308.11	40.5	23,461,978.46
1977	3,761,857.87	462,371.11	43,400.02	0.00	4,180,828.96	418,971.09	39.5	16,549,358.06
1978	4,180,828.96	463,846.62	33,117.26	0.00	4,611,558.32	430,729.36	38.5	16,583,080.36
1979	4,611,558.32	464,874.28	25,607.03	0.00	5,050,825.57	439,267.25	37.5	16,472,521.88
1980	5,050,825.57	557,826.52	29,770.22	0.00	5,578,881.87	528,056.30	36.5	19,274,054.95
1981	5,578,881.87	700,987.81	33,785.55	0.00	6,246,084.13	667,202.26	35.5	23,685,680.23
1982	6,246,084.13	886,646.13	37,116.76	0.00	7,095,613.50	849,529.37	34.5	29,308,763.27
1983	7,095,613.50	676,028.50	36,037.22	0.00	7,735,604.78	639,991.28	33.5	21,439,707.88
1984	7,735,604.78	648,980.05	21,318.32	0.00	8,363,266.51	627,661.73	32.5	20,399,006.23
1985	8,363,266.51	668,450.40	128,946.09	0.00	8,902,770.82	539,504.31	31.5	16,994,385.77
1986	8,902,770.82	871,506.75	111,457.50	0.00	9,662,820.07	760,049.25	30.5	23,181,502.13
1987	9,662,820.07	85,302.32	14,429.08	0.00	9,733,693.31	70,873.24	29.5	2,090,760.58
1988	9,733,693.31	51,904.22	695.10	0.00	9,784,902.43	51,209.12	28.5	1,459,459.92
1989	9,784,902.43	3,792.67	1,884.62	0.00	9,786,810.48	1,908.05	27.5	52,471.38
1990	9,786,810.48	22,222.96	63.00	0.00	9,808,970.44	22,159.96	26.5	587,238.94
1991	9,808,970.44	7,902.26	2,951.36	0.00	9,813,921.34	4,950.90	25.5	126,247.95
1992	9,813,921.34	793,939.79	7,290.47	0.00	10,600,570.66	786,649.32	24.5	19,272,908.34
1993	10,600,570.66	6,882.27	1,530.40	0.00	10,605,922.53	5,351.87	23.5	125,768.95
1994	10,605,922.53	34,283.62	7,305.72	0.00	10,632,900.43	26,977.90	22.5	607,002.75
1995	10,632,900.43	31,102.98	587.01	0.00	10,663,416.40	30,515.97	21.5	656,093.36
1996	10,663,416.40	1,577,743.95	3,910.62	0.00	12,237,249.73	1,573,833.33	20.5	32,263,583.27
1997	12,237,249.73	132,995.88	94,622.83	0.00	12,275,622.78	38,373.05	19.5	748,274.48
1998	12,275,622.78	308,242.95	261,486.51	0.00	12,322,379.22	46,756.44	18.5	864,994.14
1999	12,322,379.22	93,251.33	22,463.46	0.00	12,393,167.09	70,787.87	17.5	1,238,787.73
2000	12,393,167.09	(44,343.37)	6,914.33	0.00	12,341,909.39	(51,257.70)	16.5	(845,752.05)
2001	12,341,909.39	125,256.43	6,167.50	0.00	12,460,998.32	119,088.93	15.5	1,845,878.42
2002	12,460,998.32	154,777.59	25,677.33	0.00	12,590,098.58	129,100.26	14.5	1,871,953.77
2003	12,590,098.58	63,358.47	13,348.37	0.00	12,640,108.68	50,010.10	13.5	675,136.35
2004	12,640,108.68	2,252.71	0.00	0.00	12,642,361.39	2,252.71	12.5	28,158.88
2005	12,642,361.39	707,159.04	(142.41)	0.00	13,349,662.84	707,301.45	11.5	8,133,966.68
2006	13,349,662.84	17,262.22	1,360.42	0.00	13,365,564.64	15,901.80	10.5	166,968.90
2007	13,365,564.64	21,792.21	8,492.83	0.00	13,378,864.02	13,299.38	9.5	126,344.11
2008	13,378,864.02	107,118.23	1,554.89	0.00	13,484,427.36	105,563.34	8.5	897,288.39
2009	13,484,427.36	535,089.69	49,835.38	0.00	13,969,681.67	485,254.31	7.5	3,639,407.33
2010	13,969,681.67	83,167.31	328.49	0.00	14,052,520.49	82,838.82	6.5	538,452.33
2011	14,052,520.49	112,640.38	0.00	0.00	14,165,160.87	112,640.38	5.5	619,522.09
2012	14,165,160.87	116,799.44	0.00	0.00	14,281,960.31	116,799.44	4.5	525,597.48
2013	14,281,960.31	127,582.25	0.00	0.00	14,409,542.56	127,582.25	3.5	446,537.88
2014	14,409,542.56	130,141.17	0.00	0.00	14,539,683.73	130,141.17	2.5	325,352.93
2015	14,539,683.73	85,967.03	0.00	0.00	14,625,650.76	85,967.03	1.5	128,950.55
2016	14,625,650.76	137,618.38	0.00	0.00	14,763,269.14	137,618.38	0.5	68,809.19
		16,294,116.38	**1,530,847.24**	**0.00**		**14,763,269.14**	**30.4**	**448,786,526.07**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 380.2 - SERVICES - PLASTIC
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00
1961	0.00	75.36	75.36	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00
1963	0.00	33.48	38.60	0.00	(5.12)	(5.12)	53.5	(273.92)
1964	(5.12)	0.00	0.00	0.00	(5.12)	0.00	52.5	0.00
1965	(5.12)	(124.06)	(124.06)	0.00	(5.12)	0.00	51.5	0.00
1966	(5.12)	195.97	198.41	0.00	(7.56)	(2.44)	50.5	(123.22)
1967	(7.56)	1.50	1.50	0.00	(7.56)	0.00	49.5	0.00
1968	(7.56)	0.00	0.00	0.00	(7.56)	0.00	48.5	0.00
1969	(7.56)	0.00	0.00	0.00	(7.56)	0.00	47.5	0.00
1970	(7.56)	0.00	0.00	0.00	(7.56)	0.00	46.5	0.00
1971	(7.56)	0.00	0.00	0.00	(7.56)	0.00	45.5	0.00
1972	(7.56)	0.00	0.00	0.00	(7.56)	0.00	44.5	0.00
1973	(7.56)	0.00	0.00	0.00	(7.56)	0.00	43.5	0.00
1974	(7.56)	0.00	0.00	0.00	(7.56)	0.00	42.5	0.00
1975	(7.56)	0.00	0.00	0.00	(7.56)	0.00	41.5	0.00
1976	(7.56)	0.00	0.00	0.00	(7.56)	0.00	40.5	0.00
1977	(7.56)	0.00	0.00	0.00	(7.56)	0.00	39.5	0.00
1978	(7.56)	0.00	0.00	0.00	(7.56)	0.00	38.5	0.00
1979	(7.56)	246,093.49	191,726.77	0.00	54,359.16	54,366.72	37.5	2,038,752.00
1980	54,359.16	0.00	0.00	0.00	54,359.16	0.00	36.5	0.00
1981	54,359.16	1,258.92	1,169.96	0.00	54,448.12	88.96	35.5	3,158.08
1982	54,448.12	0.00	0.00	0.00	54,448.12	0.00	34.5	0.00
1983	54,448.12	45,895.05	19,211.65	0.00	81,131.52	26,683.40	33.5	893,893.90
1984	81,131.52	142,246.51	31,463.01	0.00	191,915.02	110,783.50	32.5	3,600,463.75
1985	191,915.02	191,958.06	38,679.34	0.00	345,193.74	153,278.72	31.5	4,828,279.68
1986	345,193.74	40,320.01	17,281.81	0.00	368,231.94	23,038.20	30.5	702,665.10
1987	368,231.94	902,094.25	124,354.28	0.00	1,145,971.91	777,739.97	29.5	22,943,329.12
1988	1,145,971.91	1,320,586.22	203,294.79	0.00	2,263,263.34	1,117,291.43	28.5	31,842,805.76
1989	2,263,263.34	1,053,945.81	119,408.43	0.00	3,197,800.72	934,537.38	27.5	25,699,777.95
1990	3,197,800.72	1,162,427.10	94,143.79	0.00	4,266,084.03	1,068,283.31	26.5	28,309,507.72
1991	4,266,084.03	1,202,163.17	90,088.13	0.00	5,378,159.07	1,112,075.04	25.5	28,357,913.52
1992	5,378,159.07	1,331,655.30	71,740.18	0.00	6,638,074.19	1,259,915.12	24.5	30,867,920.44
1993	6,638,074.19	1,800,026.30	148,547.09	0.00	8,289,553.40	1,651,479.21	23.5	38,809,761.44
1994	8,289,553.40	2,180,058.63	113,706.22	0.00	10,355,905.81	2,066,352.41	22.5	46,492,929.23
1995	10,355,905.81	1,845,477.79	69,503.90	0.00	12,131,879.70	1,775,973.89	21.5	38,183,438.64
1996	12,131,879.70	1,031,169.18	38,506.53	0.00	13,124,542.35	992,662.65	20.5	20,349,584.33
1997	13,124,542.35	928,946.54	67,437.98	0.00	13,986,050.91	861,508.56	19.5	16,799,416.92
1998	13,986,050.91	2,163,444.16	62,060.59	0.00	16,087,434.48	2,101,383.57	18.5	38,875,596.05
1999	16,087,434.48	1,185,287.21	12,052.90	0.00	17,260,668.79	1,173,234.31	17.5	20,531,600.43
2000	17,260,668.79	2,980,808.80	25,601.64	0.00	20,215,875.95	2,955,207.16	16.5	48,760,918.14
2001	20,215,875.95	1,373,642.00	14,472.81	0.00	21,575,045.14	1,359,169.19	15.5	21,067,122.45
2002	21,575,045.14	1,736,845.81	23,062.84	0.00	23,288,828.11	1,713,782.97	14.5	24,849,853.07
2003	23,288,828.11	2,065,645.37	20,119.36	0.00	25,334,354.12	2,045,526.01	13.5	27,614,601.14
2004	25,334,354.12	630,470.38	5,853.68	0.00	25,958,970.82	624,616.70	12.5	7,807,708.75
2005	25,958,970.82	401,027.97	36,016.26	0.00	26,323,982.53	365,011.71	11.5	4,197,634.67
2006	26,323,982.53	1,502,988.00	90,443.96	0.00	27,736,526.57	1,412,544.04	10.5	14,831,712.42
2007	27,736,526.57	1,987,819.01	43,580.76	0.00	29,680,764.82	1,944,238.25	9.5	18,470,263.38
2008	29,680,764.82	2,614,357.53	18,661.49	0.00	32,276,460.86	2,595,696.04	8.5	22,063,416.34
2009	32,276,460.86	2,519,281.70	0.00	0.00	34,795,742.56	2,519,281.70	7.5	18,894,612.75
2010	34,795,742.56	1,918,952.58	28,567.61	0.00	36,686,127.53	1,890,384.97	6.5	12,287,502.31
2011	36,686,127.53	813,747.16	7,840.50	0.00	37,492,034.19	805,906.66	5.5	4,432,486.63
2012	37,492,034.19	3,588,791.94	14,943.45	0.00	41,065,882.68	3,573,848.49	4.5	16,082,318.21
2013	41,065,882.68	1,195,588.74	17,883.38	0.00	42,243,588.04	1,177,705.36	3.5	4,121,968.76
2014	42,243,588.04	3,952,112.72	2,117.18	0.00	46,193,583.58	3,949,995.54	2.5	9,874,988.85
2015	46,193,583.58	2,553,645.19	17,701.87	(1,842.41)	48,731,369.31	2,534,100.91	1.5	3,801,151.37
2016	48,731,369.31	8,121,012.94	0.00	0.00	56,852,382.25	8,121,012.94	0.5	4,060,506.47
		58,731,973.79	**1,881,433.95**	**(1,842.41)**		**56,848,697.43**	**11.7**	**663,349,162.63**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 381.0 - METERS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	3,349.45	3,236.72	401.21	513.94		513.94	57.5	29,551.55
1960	513.94	0.00	0.00	0.00	513.94		0.00	56.5	0.00
1961	513.94	0.00	0.00	0.00	513.94		0.00	55.5	0.00
1962	513.94	0.00	0.00	0.00	513.94		0.00	54.5	0.00
1963	513.94	0.00	0.00	0.00	513.94		0.00	53.5	0.00
1964	513.94	0.00	0.00	0.00	513.94		0.00	52.5	0.00
1965	513.94	0.00	0.00	0.00	513.94		0.00	51.5	0.00
1966	513.94	0.00	0.00	0.00	513.94		0.00	50.5	0.00
1967	513.94	0.00	0.00	0.00	513.94		0.00	49.5	0.00
1968	513.94	0.00	0.00	0.00	513.94		0.00	48.5	0.00
1969	513.94	0.00	0.00	0.00	513.94		0.00	47.5	0.00
1970	513.94	0.00	0.00	0.00	513.94		0.00	46.5	0.00
1971	513.94	0.00	0.00	0.00	513.94		0.00	45.5	0.00
1972	513.94	0.00	0.00	0.00	513.94		0.00	44.5	0.00
1973	513.94	0.00	0.00	0.00	513.94		0.00	43.5	0.00
1974	513.94	0.00	0.00	0.00	513.94		0.00	42.5	0.00
1975	513.94	1,454.23	1,454.23	0.00	513.94		0.00	41.5	0.00
1976	513.94	2,921.30	2,921.30	0.00	513.94		0.00	40.5	0.00
1977	513.94	14,358.66	14,358.66	0.00	513.94		0.00	39.5	0.00
1978	513.94	5,082.78	5,082.78	0.00	513.94		(0.00)	38.5	0.00
1979	513.94	5,372.25	5,372.25	0.00	513.94		0.00	37.5	0.00
1980	513.94	198,892.46	198,892.46	0.00	513.94		(0.00)	36.5	0.00
1981	513.94	93,653.33	91,029.52	1,135.02	4,272.77		3,758.83	35.5	133,438.47
1982	4,272.77	294,547.68	294,547.68	0.00	4,272.77		0.00	34.5	0.00
1983	4,272.77	101,637.57	101,637.57	0.00	4,272.77		0.00	33.5	0.00
1984	4,272.77	118,619.89	118,619.89	0.00	4,272.77		0.00	32.5	0.00
1985	4,272.77	258,824.23	258,824.23	0.00	4,272.77		0.00	31.5	0.00
1986	4,272.77	43,791.96	42,439.66	584.99	6,210.06		1,937.29	30.5	59,087.35
1987	6,210.06	44,143.22	39,292.00	2,098.57	13,159.85		6,949.79	29.5	205,018.81
1988	13,159.85	71,716.64	71,716.64	0.00	13,159.85		0.00	28.5	0.00
1989	13,159.85	81,118.53	81,306.30	(81.23)	12,890.85		(269.00)	27.5	(7,397.50)
1990	12,890.85	172,177.16	170,387.29	777.15	15,457.87		2,567.02	26.5	68,026.03
1991	15,457.87	593,515.27	581,986.52	5,608.83	32,595.45		17,137.58	25.5	437,008.29
1992	32,595.45	352,384.69	232,673.48	51,785.41	204,092.07		171,496.62	24.5	4,201,667.19
1993	204,092.07	305,147.88	252,797.01	25,868.11	282,311.05		78,218.98	23.5	1,838,146.03
1994	282,311.05	469,252.27	390,506.32	36,391.45	397,448.45		115,137.40	22.5	2,590,591.50
1995	397,448.45	556,147.62	539,682.11	4,797.50	418,711.46		21,263.01	21.5	457,154.71
1996	418,711.46	381,892.87	374,083.44	3,378.26	429,899.15		11,187.69	20.5	229,347.64
1997	429,899.15	916,865.75	663,958.79	116,824.41	799,630.52		369,731.37	19.5	7,209,761.72
1998	799,630.52	48,260.00	45,192.87	2,751.75	805,449.40		5,818.88	18.5	107,649.28
1999	805,449.40	524,090.05	311,921.50	103,495.19	1,121,113.14		315,663.74	17.5	5,524,115.45
2000	1,121,113.14	748,503.42	331,231.09	323,792.22	1,862,177.69		741,064.55	16.5	12,227,565.08
2001	1,862,177.69	589,318.00	222,538.80	206,050.05	2,435,006.94		572,829.25	15.5	8,878,853.38
2002	2,435,006.94	550,460.57	984.18	0.00	2,984,483.33		549,476.39	14.5	7,967,407.66
2003	2,984,483.33	508,544.37	25,959.11	0.00	3,467,068.59		482,585.26	13.5	6,514,901.01
2004	3,467,068.59	339,281.92	80,257.05	0.00	3,726,093.46		259,024.87	12.5	3,237,810.88
2005	3,726,093.46	5,263.06	5,263.06	0.00	3,726,093.46		0.00	11.5	0.00
2006	3,726,093.46	90,497.57	76,399.64	0.00	3,740,191.39		14,097.93	10.5	148,028.27
2007	3,740,191.39	1,216,088.43	183,389.20	0.00	4,772,890.62		1,032,699.23	9.5	9,810,642.69
2008	4,772,890.62	1,312,903.46	627,723.98	0.00	5,458,070.10		685,179.48	8.5	5,824,025.58
2009	5,458,070.10	1,568,287.81	898,805.48	1,494,106.78	7,621,659.21		2,163,589.11	7.5	16,226,918.33
2010	7,621,659.21	3,297,426.58	319,998.88	0.00	10,599,086.91		2,977,427.70	6.5	19,353,280.05
2011	10,599,086.91	873,824.61	128,731.03	0.00	11,344,180.49		745,093.58	5.5	4,098,014.69
2012	11,344,180.49	2,055,696.68	46,914.55	0.00	13,352,962.62		2,008,782.13	4.5	9,039,519.59
2013	13,352,962.62	756,312.01	43,738.29	0.00	14,065,536.34		712,573.72	3.5	2,494,008.02
2014	14,065,536.34	2,119,452.42	50,899.18	0.00	16,134,089.58		2,068,553.24	2.5	5,171,383.10
2015	16,134,089.58	1,203,796.86	0.00	(9,551.63)	17,328,334.81		1,194,245.23	1.5	1,791,367.85
2016	17,328,334.81	1,422,478.17	0.00	0.00	18,750,812.98		1,422,478.17	0.5	711,239.09
		24,317,353.68	**7,936,754.74**	**2,370,214.04**			**18,750,812.98**	**7.3**	**136,578,131.79**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 382 - METER INSTALLATIONS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	50,361.73	50,361.73	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	177.52	177.52	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	984.62	984.62	0.00	0.00		0.00	47.5	0.00
1970	0.00	544.17	544.17	0.00	0.00		0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00
1972	0.00	2,395.33	2,395.33	0.00	0.00		0.00	44.5	0.00
1973	0.00	602.31	602.31	0.00	0.00		0.00	43.5	0.00
1974	0.00	591.21	591.21	0.00	0.00		0.00	42.5	0.00
1975	0.00	6,111.02	6,111.02	0.00	0.00		0.00	41.5	0.00
1976	0.00	5,744.11	5,732.44	0.00	11.67		11.67	40.5	472.63
1977	11.67	34,000.70	17,777.50	0.00	16,234.87		16,223.20	39.5	640,816.40
1978	16,234.87	8,024.00	2,990.75	0.00	21,268.12		5,033.25	38.5	193,780.13
1979	21,268.12	10,990.70	323.14	0.00	31,935.68		10,667.56	37.5	400,033.50
1980	31,935.68	242,999.65	1,382.03	0.00	273,553.30		241,617.62	36.5	8,819,043.13
1981	273,553.30	87,973.96	1,020.42	0.00	360,506.84		86,953.54	35.5	3,086,850.67
1982	360,506.84	186,383.19	768.55	0.00	546,121.48		185,614.64	34.5	6,403,705.08
1983	546,121.48	55,001.85	211.47	0.00	600,911.86		54,790.38	33.5	1,835,477.73
1984	600,911.86	65,516.17	420.41	0.00	666,007.62		65,095.76	32.5	2,115,612.20
1985	666,007.62	153,190.31	206.31	0.00	818,991.62		152,984.00	31.5	4,818,996.00
1986	818,991.62	20,442.19	53.63	0.00	839,380.18		20,388.56	30.5	621,851.08
1987	839,380.18	35,603.94	0.00	0.00	874,984.12		35,603.94	29.5	1,050,316.23
1988	874,984.12	47,059.48	252.46	0.00	921,791.14		46,807.02	28.5	1,334,000.07
1989	921,791.14	53,508.03	28.57	0.00	975,270.60		53,479.46	27.5	1,470,685.15
1990	975,270.60	88,346.47	739.37	0.00	1,062,877.70		87,607.10	26.5	2,321,588.15
1991	1,062,877.70	293,262.36	9,289.06	0.00	1,346,851.00		283,973.30	25.5	7,241,319.15
1992	1,346,851.00	104,997.82	185.65	0.00	1,451,663.17		104,812.17	24.5	2,567,898.17
1993	1,451,663.17	106,601.28	1,935.99	0.00	1,556,328.46		104,665.29	23.5	2,459,634.32
1994	1,556,328.46	191,847.93	2,250.48	0.00	1,745,925.91		189,597.45	22.5	4,265,942.63
1995	1,745,925.91	230,023.95	4,436.47	0.00	1,971,513.39		225,587.48	21.5	4,850,130.82
1996	1,971,513.39	147,271.94	9,434.57	0.00	2,109,350.76		137,837.37	20.5	2,825,666.09
1997	2,109,350.76	106,419.13	321.67	0.00	2,215,448.22		106,097.46	19.5	2,068,900.47
1998	2,215,448.22	18,882.54	18,882.54	0.00	2,215,448.22		0.00	18.5	0.00
1999	2,215,448.22	0.00	0.00	0.00	2,215,448.22		0.00	17.5	0.00
2000	2,215,448.22	168,724.22	21,296.62	0.00	2,362,875.82		147,427.60	16.5	2,432,555.40
2001	2,362,875.82	98,344.62	1,092.62	0.00	2,460,127.82		97,252.00	15.5	1,507,406.00
2002	2,460,127.82	112,221.00	17,942.95	0.00	2,554,405.87		94,278.05	14.5	1,367,031.73
2003	2,554,405.87	163,199.17	105.35	0.00	2,717,499.69		163,093.82	13.5	2,201,766.57
2004	2,717,499.69	35,859.35	2,000.08	0.00	2,751,358.96		33,859.27	12.5	423,240.88
2005	2,751,358.96	173,312.79	0.00	0.00	2,924,671.75		173,312.79	11.5	1,993,097.09
2006	2,924,671.75	24,546.72	7,401.45	0.00	2,941,817.02		17,145.27	10.5	180,025.34
2007	2,941,817.02	70,918.92	5,013.97	0.00	3,007,721.97		65,904.95	9.5	626,097.03
2008	3,007,721.97	30,419.46	947.13	0.00	3,037,194.30		29,472.33	8.5	250,514.81
2009	3,037,194.30	2,628,721.04	57,013.89	0.00	5,608,901.45		2,571,707.15	7.5	19,287,803.63
2010	5,608,901.45	161,597.13	0.00	0.00	5,770,498.58		161,597.13	6.5	1,050,381.35
2011	5,770,498.58	7,961.25	0.00	0.00	5,778,459.83		7,961.25	5.5	43,786.88
2012	5,778,459.83	16,588.65	0.00	0.00	5,795,048.48		16,588.65	4.5	74,648.93
2013	5,795,048.48	305,302.10	36,915.31	0.00	6,063,435.27		268,386.79	3.5	939,353.77
2014	6,063,435.27	353,400.49	519.45	0.00	6,416,316.31		352,881.04	2.5	882,202.60
2015	6,416,316.31	396,652.18	0.00	0.00	6,812,968.49		396,652.18	1.5	594,978.27
2016	6,812,968.49	290,745.40	0.00	0.00	7,103,713.89		290,745.40	0.5	145,372.70
		7,394,374.10	**290,660.21**	**0.00**			**7,103,713.89**	**13.4**	**95,392,982.78**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 382.1 ERTs - METER INSTALLATIONS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2008	0.00	19,509.11	0.00	0.00	19,509.11		19,509.11	8.5	165,827.44
2009	19,509.11	6,703,019.41	0.00	(2,027,862.03)	4,694,666.49		4,675,157.38	7.5	35,063,680.35
2010	4,694,666.49	0.00	0.00	0.00	4,694,666.49		0.00	6.5	0.00
2011	4,694,666.49	0.00	0.00	0.00	4,694,666.49		0.00	5.5	0.00
2012	4,694,666.49	0.00	0.00	0.00	4,694,666.49		0.00	4.5	0.00
2013	4,694,666.49	0.00	0.00	0.00	4,694,666.49		0.00	3.5	0.00
2014	4,694,666.49	0.00	0.00	0.00	4,694,666.49		0.00	2.5	0.00
2015	4,694,666.49	11.06	0.00	0.00	4,694,677.55		11.06	1.5	16.59
2016	4,694,677.55	0.00	0.00	0.00	4,694,677.55		0.00	0.5	0.00
		6,722,539.58	**0.00**	**(2,027,862.03)**			**4,694,677.55**	**27.50**	**35,229,524.38**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 383 - REGULATORS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	52,918.89	24,454.54	0.00	28,464.35		28,464.35	57.5	1,636,700.13
1960	28,464.35	0.00	0.00	0.00	28,464.35		0.00	56.5	0.00
1961	28,464.35	0.00	0.00	0.00	28,464.35		0.00	55.5	0.00
1962	28,464.35	0.00	0.00	0.00	28,464.35		0.00	54.5	0.00
1963	28,464.35	12.51	12.51	0.00	28,464.35		0.00	53.5	0.00
1964	28,464.35	426.49	270.04	0.00	28,620.80		156.45	52.5	8,213.63
1965	28,620.80	131.62	0.00	0.00	28,752.42		131.62	51.5	6,778.43
1966	28,752.42	4.86	0.00	0.00	28,757.28		4.86	50.5	245.43
1967	28,757.28	1,299.24	26.71	0.00	30,029.81		1,272.53	49.5	62,990.24
1968	30,029.81	216.28	63.93	0.00	30,182.16		152.35	48.5	7,388.98
1969	30,182.16	2,803.33	404.20	0.00	32,581.29		2,399.13	47.5	113,958.68
1970	32,581.29	436.84	187.26	0.00	32,830.87		249.58	46.5	11,605.47
1971	32,830.87	123.38	11.75	0.00	32,942.50		111.63	45.5	5,079.17
1972	32,942.50	4,924.67	2,397.65	0.00	35,469.52		2,527.02	44.5	112,452.39
1973	35,469.52	647.45	45.42	0.00	36,071.55		602.03	43.5	26,188.31
1974	36,071.55	624.91	287.82	0.00	36,408.64		337.09	42.5	14,326.33
1975	36,408.64	7,141.50	1,314.47	0.00	42,235.67		5,827.03	41.5	241,821.75
1976	42,235.67	5,011.82	1,876.86	0.00	45,370.63		3,134.96	40.5	126,965.88
1977	45,370.63	17,811.69	6,985.85	0.00	56,196.47		10,825.84	39.5	427,620.68
1978	56,196.47	5,129.51	2,638.77	0.00	58,687.21		2,490.74	38.5	95,893.49
1979	58,687.21	4,001.29	434.25	0.00	62,254.25		3,567.04	37.5	133,764.00
1980	62,254.25	111,108.05	3,889.17	0.00	169,473.13		107,218.88	36.5	3,913,489.12
1981	169,473.13	49,242.10	2,586.46	0.00	216,128.77		46,655.64	35.5	1,656,275.22
1982	216,128.77	106,691.22	3,032.00	0.00	319,787.99		103,659.22	34.5	3,576,243.09
1983	319,787.99	35,837.48	6,524.37	0.00	349,101.10		29,313.11	33.5	981,989.19
1984	349,101.10	43,723.35	4,280.99	0.00	388,543.46		39,442.36	32.5	1,281,876.70
1985	388,543.46	84,979.95	1,374.35	0.00	472,149.06		83,605.60	31.5	2,633,576.40
1986	472,149.06	19,565.79	523.40	0.00	491,191.45		19,042.39	30.5	580,792.90
1987	491,191.45	19,897.33	2,878.81	0.00	508,209.97		17,018.52	29.5	502,046.34
1988	508,209.97	29,242.03	284.36	0.00	537,167.64		28,957.67	28.5	825,293.60
1989	537,167.64	23,410.63	2,427.50	0.00	558,150.77		20,983.13	27.5	577,036.08
1990	558,150.77	52,558.66	7,086.31	0.00	603,623.12		45,472.35	26.5	1,205,017.28
1991	603,623.12	187,315.58	881.84	0.00	790,056.86		186,433.74	25.5	4,754,060.37
1992	790,056.86	87,439.04	9,891.53	0.00	867,604.37		77,547.51	24.5	1,899,914.00
1993	867,604.37	91,393.11	7,545.29	0.00	951,452.19		83,847.82	23.5	1,970,423.77
1994	951,452.19	171,626.62	46,736.08	0.00	1,076,342.73		124,890.54	22.5	2,810,037.15
1995	1,076,342.73	177,685.87	6,130.44	0.00	1,247,898.16		171,555.43	21.5	3,688,441.75
1996	1,247,898.16	119,293.89	3,914.07	0.00	1,363,277.98		115,379.82	20.5	2,365,286.31
1997	1,363,277.98	127,226.63	59,905.64	0.00	1,430,598.97		67,320.99	19.5	1,312,759.31
1998	1,430,598.97	(9,201.24)	0.00	0.00	1,421,397.73		(9,201.24)	18.5	(170,222.94)
1999	1,421,397.73	0.00	0.00	0.00	1,421,397.73		0.00	17.5	0.00
2000	1,421,397.73	9,993.71	9,993.71	0.00	1,421,397.73		0.00	16.5	0.00
2001	1,421,397.73	138,118.06	42,115.77	0.00	1,517,400.02		96,002.29	15.5	1,488,035.50
2002	1,517,400.02	76,978.26	76,978.26	0.00	1,517,400.02		0.00	14.5	0.00
2003	1,517,400.02	478,203.26	101,759.20	0.00	1,893,844.08		376,444.06	13.5	5,081,994.81
2004	1,893,844.08	87,331.52	6,236.62	0.00	1,974,938.98		81,094.90	12.5	1,013,686.25
2005	1,974,938.98	(25,821.00)	0.00	0.00	1,949,117.98		(25,821.00)	11.5	(296,941.50)
2006	1,949,117.98	24,600.92	7,090.50	0.00	1,966,628.40		17,510.42	10.5	183,859.41
2007	1,966,628.40	94,360.83	26,144.76	0.00	2,034,844.47		68,216.07	9.5	648,052.67
2008	2,034,844.47	232,623.64	56.02	0.00	2,267,412.09		232,567.62	8.5	1,976,824.77
2009	2,267,412.09	458,714.45	43,967.41	0.00	2,682,159.13		414,747.04	7.5	3,110,602.80
2010	2,682,159.13	321,177.49	47,697.52	0.00	2,955,639.10		273,479.97	6.5	1,777,619.81
2011	2,955,639.10	140,161.78	59.16	0.00	3,095,741.72		140,102.62	5.5	770,564.41
2012	3,095,741.72	467,110.50	138.26	0.00	3,562,713.96		466,972.24	4.5	2,101,375.08
2013	3,562,713.96	237,235.55	0.00	0.00	3,799,949.51		237,235.55	3.5	830,324.43
2014	3,799,949.51	554,033.16	0.00	0.00	4,353,982.67		554,033.16	2.5	1,385,082.90
2015	4,353,982.67	365,446.25	0.00	(4,095.97)	4,723,524.89		361,350.28	1.5	542,025.42
2016	4,723,524.89	714,389.00	0.00	0.00	5,437,913.89		714,389.00	0.5	357,194.50
		6,007,359.75	**573,541.83**	**(4,095.97)**			**5,429,721.95**	**11.1**	**60,366,629.89**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 384 - REGULATOR INSTALLATIONS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	26,035.27	276.32	0.00	25,758.95		25,758.95	57.5	1,481,139.63
1960	25,758.95	39.93	0.00	0.00	25,798.88		39.93	56.5	2,256.05
1961	25,798.88	37.40	0.00	0.00	25,836.28		37.40	55.5	2,075.70
1962	25,836.28	78.22	0.00	0.00	25,914.50		78.22	54.5	4,262.99
1963	25,914.50	135.54	0.00	0.00	26,050.04		135.54	53.5	7,251.39
1964	26,050.04	456.40	0.00	0.00	26,506.44		456.40	52.5	23,961.00
1965	26,506.44	261.89	0.00	0.00	26,768.33		261.89	51.5	13,487.34
1966	26,768.33	124.40	0.00	0.00	26,892.73		124.40	50.5	6,282.20
1967	26,892.73	3,764.32	0.00	0.00	30,657.05		3,764.32	49.5	186,333.84
1968	30,657.05	289.20	0.00	0.00	30,946.25		289.20	48.5	14,026.20
1969	30,946.25	3,960.17	2,717.27	0.00	32,189.15		1,242.90	47.5	59,037.75
1970	32,189.15	1,404.51	0.00	0.00	33,593.66		1,404.51	46.5	65,309.72
1971	33,593.66	790.87	53.48	0.00	34,331.05		737.39	45.5	33,551.25
1972	34,331.05	3,833.42	0.00	0.00	38,164.47		3,833.42	44.5	170,587.19
1973	38,164.47	1,570.30	0.00	0.00	39,734.77		1,570.30	43.5	68,308.05
1974	39,734.77	1,573.05	234.33	0.00	41,073.49		1,338.72	42.5	56,895.60
1975	41,073.49	4,861.68	0.00	0.00	45,935.17		4,861.68	41.5	201,759.72
1976	45,935.17	5,226.15	93.39	0.00	51,067.93		5,132.76	40.5	207,876.78
1977	51,067.93	18,376.01	256.75	0.00	69,187.19		18,119.26	39.5	715,710.77
1978	69,187.19	6,445.19	0.00	0.00	75,632.38		6,445.19	38.5	248,139.82
1979	75,632.38	6,709.14	0.00	0.00	82,341.52		6,709.14	37.5	251,592.75
1980	82,341.52	103,370.16	105.48	0.00	185,606.20		103,264.68	36.5	3,769,160.82
1981	185,606.20	39,355.67	362.52	0.00	224,599.35		38,993.15	35.5	1,384,256.83
1982	224,599.35	84,950.82	597.98	0.00	308,952.19		84,352.84	34.5	2,910,172.98
1983	308,952.19	25,972.81	0.00	0.00	334,925.00		25,972.81	33.5	870,089.14
1984	334,925.00	30,627.14	0.00	0.00	365,552.14		30,627.14	32.5	995,382.05
1985	365,552.14	67,968.62	327.62	0.00	433,193.14		67,641.00	31.5	2,130,691.50
1986	433,193.14	11,183.92	0.00	0.00	444,377.06		11,183.92	30.5	341,109.56
1987	444,377.06	17,092.48	43.52	0.00	461,426.02		17,048.96	29.5	502,944.32
1988	461,426.02	22,388.41	15.58	0.00	483,798.85		22,372.83	28.5	637,625.66
1989	483,798.85	25,195.20	9.36	0.00	508,984.69		25,185.84	27.5	692,610.60
1990	508,984.69	39,334.69	61.54	0.00	548,257.84		39,273.15	26.5	1,040,738.48
1991	548,257.84	127,074.35	500.68	0.00	674,831.51		126,573.67	25.5	3,227,628.59
1992	674,831.51	47,279.16	157.37	0.00	721,953.30		47,121.79	24.5	1,154,483.86
1993	721,953.30	25,567.89	2,934.07	0.00	744,587.12		22,633.82	23.5	531,894.77
1994	744,587.12	82,903.40	1,381.45	0.00	826,109.07		81,521.95	22.5	1,834,243.88
1995	826,109.07	100,536.11	101.30	0.00	926,543.88		100,434.81	21.5	2,159,348.42
1996	926,543.88	62,461.91	124.36	0.00	988,881.43		62,337.55	20.5	1,277,919.78
1997	988,881.43	42,618.99	389.61	0.00	1,031,110.81		42,229.38	19.5	823,472.91
1998	1,031,110.81	0.00	0.00	0.00	1,031,110.81		0.00	18.5	0.00
1999	1,031,110.81	0.00	0.00	0.00	1,031,110.81		0.00	17.5	0.00
2000	1,031,110.81	65,852.95	0.00	0.00	1,096,963.76		65,852.95	16.5	1,086,573.68
2001	1,096,963.76	42,966.51	137.33	0.00	1,139,792.94		42,829.18	15.5	663,852.29
2002	1,139,792.94	52,265.76	0.00	0.00	1,192,058.70		52,265.76	14.5	757,853.52
2003	1,192,058.70	61,039.57	0.00	0.00	1,253,098.27		61,039.57	13.5	824,034.20
2004	1,253,098.27	25,319.58	0.00	0.00	1,278,417.85		25,319.58	12.5	316,494.75
2005	1,278,417.85	0.00	0.00	0.00	1,278,417.85		0.00	11.5	0.00
2006	1,278,417.85	2,824.12	372.52	0.00	1,280,869.45		2,451.60	10.5	25,741.80
2007	1,280,869.45	2,504.58	0.00	0.00	1,283,374.03		2,504.58	9.5	23,793.51
2008	1,283,374.03	45,896.57	0.00	0.00	1,329,270.60		45,896.57	8.5	390,120.85
2009	1,329,270.60	18,726.42	0.00	0.00	1,347,997.02		18,726.42	7.5	140,448.15
2010	1,347,997.02	89,950.64	0.00	0.00	1,437,947.66		89,950.64	6.5	584,679.16
2011	1,437,947.66	11,060.60	0.00	0.00	1,449,008.26		11,060.60	5.5	60,833.30
2012	1,449,008.26	15,553.97	0.00	0.00	1,464,562.23		15,553.97	4.5	69,992.87
2013	1,464,562.23	161,994.94	0.00	0.00	1,626,557.17		161,994.94	3.5	566,982.29
2014	1,626,557.17	243,127.13	0.00	0.00	1,869,684.30		243,127.13	2.5	607,817.83
2015	1,869,684.30	188,015.65	0.00	0.00	2,057,699.95		188,015.65	1.5	282,023.48
2016	2,057,699.95	138,910.31	0.00	0.00	2,196,610.26		138,910.31	0.5	69,455.16
		2,207,864.09	**11,253.83**	**0.00**			**2,196,610.26**	**16.2**	**35,615,020.26**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 385 - INDUSTRIAL M & R STATION EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		0.00	47.5	0.00
1970	0.00	7,298.09	0.00	0.00	7,298.09		7,298.09	46.5	339,361.19
1971	7,298.09	0.00	0.00	0.00	7,298.09		0.00	45.5	0.00
1972	7,298.09	0.00	0.00	0.00	7,298.09		0.00	44.5	0.00
1973	7,298.09	0.00	0.00	0.00	7,298.09		0.00	43.5	0.00
1974	7,298.09	0.00	0.00	0.00	7,298.09		0.00	42.5	0.00
1975	7,298.09	0.00	0.00	0.00	7,298.09		0.00	41.5	0.00
1976	7,298.09	0.00	0.00	0.00	7,298.09		0.00	40.5	0.00
1977	7,298.09	0.00	0.00	0.00	7,298.09		0.00	39.5	0.00
1978	7,298.09	1,736.94	0.00	0.00	9,035.03		1,736.94	38.5	66,872.19
1979	9,035.03	6,396.04	0.00	0.00	15,431.07		6,396.04	37.5	239,851.50
1980	15,431.07	2,462.85	0.00	0.00	17,893.92		2,462.85	36.5	89,894.03
1981	17,893.92	17,743.89	0.00	0.00	35,637.81		17,743.89	35.5	629,908.10
1982	35,637.81	2,750.96	0.00	0.00	38,388.77		2,750.96	34.5	94,908.12
1983	38,388.77	40,723.12	0.00	0.00	79,111.89		40,723.12	33.5	1,364,224.52
1984	79,111.89	29,726.28	0.00	0.00	108,838.17		29,726.28	32.5	966,104.10
1985	108,838.17	44,756.86	0.00	0.00	153,595.03		44,756.86	31.5	1,409,841.09
1986	153,595.03	56,417.25	0.00	0.00	210,012.28		56,417.25	30.5	1,720,726.13
1987	210,012.28	101,519.59	0.00	0.00	311,531.87		101,519.59	29.5	2,994,827.91
1988	311,531.87	118,832.17	0.00	0.00	430,364.04		118,832.17	28.5	3,386,716.85
1989	430,364.04	63,310.17	0.00	0.00	493,674.21		63,310.17	27.5	1,741,029.68
1990	493,674.21	221,470.56	0.00	0.00	715,144.77		221,470.56	26.5	5,868,969.84
1991	715,144.77	141,149.81	0.00	0.00	856,294.58		141,149.81	25.5	3,599,320.16
1992	856,294.58	243,086.96	0.00	0.00	1,099,381.54		243,086.96	24.5	5,955,630.52
1993	1,099,381.54	145,276.51	0.00	0.00	1,244,658.05		145,276.51	23.5	3,413,997.99
1994	1,244,658.05	174,897.84	0.00	0.00	1,419,555.89		174,897.84	22.5	3,935,201.40
1995	1,419,555.89	102,033.85	0.00	0.00	1,521,589.74		102,033.85	21.5	2,193,727.78
1996	1,521,589.74	16,595.05	0.00	0.00	1,538,184.79		16,595.05	20.5	340,198.53
1997	1,538,184.79	636,468.88	0.00	0.00	2,174,653.67		636,468.88	19.5	12,411,143.16
1998	2,174,653.67	27,218.11	0.00	0.00	2,201,871.78		27,218.11	18.5	503,535.04
1999	2,201,871.78	227,477.96	0.00	0.00	2,429,349.74		227,477.96	17.5	3,980,864.30
2000	2,429,349.74	278,001.30	0.00	0.00	2,707,351.04		278,001.30	16.5	4,587,021.45
2001	2,707,351.04	17,944.72	0.00	0.00	2,725,295.76		17,944.72	15.5	278,143.16
2002	2,725,295.76	9,625.50	0.00	0.00	2,734,921.26		9,625.50	14.5	139,569.75
2003	2,734,921.26	33,393.88	0.00	0.00	2,768,315.14		33,393.88	13.5	450,817.38
2004	2,768,315.14	16,915.58	0.00	0.00	2,785,230.72		16,915.58	12.5	211,444.75
2005	2,785,230.72	0.00	0.00	0.00	2,785,230.72		0.00	11.5	0.00
2006	2,785,230.72	0.00	0.00	0.00	2,785,230.72		0.00	10.5	0.00
2007	2,785,230.72	0.00	0.00	0.00	2,785,230.72		0.00	9.5	0.00
2008	2,785,230.72	135,675.56	0.00	0.00	2,920,906.28		135,675.56	8.5	1,153,242.26
2009	2,920,906.28	113,035.13	0.00	0.00	3,033,941.41		113,035.13	7.5	847,763.48
2010	3,033,941.41	8,071.78	0.00	0.00	3,042,013.19		8,071.78	6.5	52,466.57
2011	3,042,013.19	5,631.13	0.00	0.00	3,047,644.32		5,631.13	5.5	30,971.22
2012	3,047,644.32	276.17	0.00	0.00	3,047,920.49		276.17	4.5	1,242.77
2013	3,047,920.49	0.00	0.00	0.00	3,047,920.49		0.00	3.5	0.00
2014	3,047,920.49	0.00	0.00	0.00	3,047,920.49		0.00	2.5	0.00
2015	3,047,920.49	0.00	0.00	0.00	3,047,920.49		0.00	1.5	0.00
2016	3,047,920.49	0.00	0.00	0.00	3,047,920.49		0.00	0.5	0.00
		3,047,920.49	**0.00**	**0.00**			**3,047,920.49**	**21.3**	**64,999,536.92**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 387 - OTHER EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1962	0.00	2,094.59	0.00	0.00	2,094.59		2,094.59	51.5	107,871.39
1963	2,094.59	0.00	0.00	0.00	2,094.59		0.00	50.5	0.00
1964	2,094.59	0.00	0.00	0.00	2,094.59		0.00	49.5	0.00
1965	2,094.59	0.00	0.00	0.00	2,094.59		0.00	48.5	0.00
1966	2,094.59	3,364.34	0.00	0.00	5,458.93		3,364.34	47.5	159,806.15
1967	5,458.93	2,368.52	0.00	0.00	7,827.45		2,368.52	46.5	110,136.18
1968	7,827.45	7,441.62	0.00	0.00	15,269.07		7,441.62	45.5	338,593.71
1969	15,269.07	5,383.84	0.00	0.00	20,652.91		5,383.84	44.5	239,580.88
1970	20,652.91	1,756.94	0.00	0.00	22,409.85		1,756.94	43.5	76,426.89
1971	22,409.85	4,043.91	0.00	0.00	26,453.76		4,043.91	42.5	171,866.18
1972	26,453.76	1,661.55	0.00	0.00	28,115.31		1,661.55	41.5	68,954.33
1973	28,115.31	2,199.70	0.00	0.00	30,315.01		2,199.70	40.5	89,087.85
1974	30,315.01	541.21	0.00	0.00	30,856.22		541.21	39.5	21,377.80
1975	30,856.22	1,050.17	0.00	0.00	31,906.39		1,050.17	38.5	40,431.55
1976	31,906.39	5,218.04	0.00	0.00	37,124.43		5,218.04	37.5	195,676.50
1977	37,124.43	3,160.82	0.00	0.00	40,285.25		3,160.82	36.5	115,369.93
1978	40,285.25	46,197.53	0.00	0.00	86,482.78		46,197.53	35.5	1,640,012.32
1979	86,482.78	4,908.96	0.00	0.00	91,391.74		4,908.96	34.5	169,359.12
1980	91,391.74	1,490.56	0.00	0.00	92,882.30		1,490.56	33.5	49,933.76
1981	92,882.30	4,511.30	0.00	0.00	97,393.60		4,511.30	32.5	146,617.25
1982	97,393.60	11,641.73	0.00	0.00	109,035.33		11,641.73	31.5	366,714.50
1983	109,035.33	769.23	0.00	0.00	109,804.56		769.23	30.5	23,461.52
1984	109,804.56	24,884.08	0.00	0.00	134,688.64		24,884.08	29.5	734,080.36
1985	134,688.64	0.00	0.00	0.00	134,688.64		0.00	28.5	0.00
1986	134,688.64	3,519.83	0.00	0.00	138,208.47		3,519.83	27.5	96,795.33
1987	138,208.47	0.00	0.00	0.00	138,208.47		0.00	26.5	0.00
1988	138,208.47	0.00	0.00	0.00	138,208.47		0.00	25.5	0.00
1989	138,208.47	1,010.71	0.00	0.00	139,219.18		1,010.71	24.5	24,762.40
1990	139,219.18	7,253.17	0.00	0.00	146,472.35		7,253.17	23.5	170,449.50
1991	146,472.35	3,382.38	0.00	0.00	149,854.73		3,382.38	22.5	76,103.55
1992	149,854.73	0.00	0.00	0.00	149,854.73		0.00	21.5	0.00
1993	149,854.73	0.00	0.00	0.00	149,854.73		0.00	20.5	0.00
1994	149,854.73	2,131.96	0.00	0.00	151,986.69		2,131.96	19.5	41,573.22
1995	151,986.69	0.00	0.00	0.00	151,986.69		0.00	18.5	0.00
1996	151,986.69	0.00	0.00	0.00	151,986.69		0.00	17.5	0.00
1997	151,986.69	0.00	0.00	0.00	151,986.69		0.00	16.5	0.00
1998	151,986.69	0.00	0.00	0.00	151,986.69		0.00	15.5	0.00
1999	151,986.69	0.00	0.00	0.00	151,986.69		0.00	14.5	0.00
2000	151,986.69	0.00	0.00	0.00	151,986.69		0.00	13.5	0.00
2001	151,986.69	0.00	0.00	0.00	151,986.69		0.00	12.5	0.00
2002	151,986.69	2,784.26	0.00	0.00	154,770.95		2,784.26	11.5	32,018.99
2003	154,770.95	3,397.59	0.00	0.00	158,168.54		3,397.59	10.5	35,674.70
2004	158,168.54	20,343.95	0.00	0.00	178,512.49		20,343.95	9.5	193,267.53
2005	178,512.49	58,163.83	0.00	0.00	236,676.32		58,163.83	8.5	494,392.56
2006	236,676.32	3,670.48	0.00	0.00	240,346.80		3,670.48	7.5	27,528.60
2007	240,346.80	63,664.60	0.00	0.00	304,011.40		63,664.60	6.5	413,819.90
2008	304,011.40	216,074.74	0.00	0.00	520,086.14		216,074.74	5.5	1,188,411.07
2009	520,086.14	183,451.66	0.00	0.00	703,537.80		183,451.66	4.5	825,532.47
2010	703,537.80	0.00	0.00	0.00	703,537.80		0.00	3.5	0.00
2011	703,537.80	340.71	0.00	0.00	703,878.51		340.71	2.5	851.78
2012	703,878.51	0.00	0.00	0.00	703,878.51		0.00	1.5	0.00
2013	703,878.51	0.00	0.00	0.00	703,878.51		0.00	0.5	0.00
2014	703,878.51	12,576.18	0.00	0.00	716,454.69		12,576.18	0.5	6,288.09
2015	716,454.69	47,637.36	0.00	0.00	764,092.05		47,637.36	0.5	23,818.68
2016	764,092.05	141,036.49	0.00	0.00	905,128.54		141,036.49	0.5	70,518.25
		905,128.54	**0.00**	**0.00**			**905,128.54**	**9.5**	**8,587,164.79**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 390 - STRUCTURES AND IMPROVEMENTS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE	2017 Pro Forma ADJUSTMENTS & TRANSFERS	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00		0.00	55.5	0.00
1962	0.00	265,844.66	265,844.66	0.00	(0.00)	(0.00)	54.5	0.00		(0.00)	54.5	0.00
1963	(0.00)	3,446.20	3,446.20	0.00	(0.00)	0.00	53.5	0.00		0.00	53.5	0.00
1964	(0.00)	49,638.17	49,638.17	0.00	(0.00)	0.00	52.5	0.00		0.00	52.5	0.00
1965	(0.00)	67,446.68	67,446.68	0.00	(0.00)	(0.00)	51.5	0.00		(0.00)	51.5	0.00
1966	(0.00)	5,221.47	5,221.47	0.00	(0.00)	0.00	50.5	0.00		0.00	50.5	0.00
1967	(0.00)	25,140.71	25,140.71	0.00	(0.00)	(0.00)	49.5	0.00		(0.00)	49.5	0.00
1968	(0.00)	3,269.36	3,269.36	0.00	(0.00)	0.00	48.5	0.00		0.00	48.5	0.00
1969	(0.00)	11,182.22	11,182.22	0.00	(0.00)	0.00	47.5	0.00		0.00	47.5	0.00
1970	(0.00)	16,028.60	16,028.60	0.00	(0.00)	0.00	46.5	0.00		0.00	46.5	0.00
1971	(0.00)	20,970.34	20,970.34	0.00	(0.00)	0.00	45.5	0.00		0.00	45.5	0.00
1972	(0.00)	665.30	665.30	0.00	(0.00)	(0.00)	44.5	0.00		(0.00)	44.5	0.00
1973	(0.00)	649.40	649.40	0.00	(0.00)	0.00	43.5	0.00		0.00	43.5	0.00
1974	(0.00)	892.50	892.50	0.00	(0.00)	0.00	42.5	0.00		0.00	42.5	0.00
1975	(0.00)	0.00	0.00	0.00	(0.00)	0.00	41.5	0.00		0.00	41.5	0.00
1976	(0.00)	1,977.99	1,977.99	0.00	(0.00)	(0.00)	40.5	0.00		(0.00)	40.5	0.00
1977	(0.00)	0.00	0.00	0.00	(0.00)	0.00	39.5	0.00		0.00	39.5	0.00
1978	(0.00)	0.00	0.00	0.00	(0.00)	0.00	38.5	0.00		0.00	38.5	0.00
1979	(0.00)	1,787.00	1,787.00	0.00	(0.00)	0.00	37.5	0.00		0.00	37.5	0.00
1980	(0.00)	10,475.78	10,475.78	0.00	(0.00)	0.00	36.5	0.00		0.00	36.5	0.00
1981	(0.00)	5,378.56	5,378.56	0.00	(0.00)	0.00	35.5	0.00		0.00	35.5	0.00
1982	(0.00)	7,693.56	7,693.56	0.00	(0.00)	0.00	34.5	0.00		0.00	34.5	0.00
1983	(0.00)	4,281.05	4,281.05	0.00	(0.00)	0.00	33.5	0.00		0.00	33.5	0.00
1984	(0.00)	2,492.50	2,492.50	0.00	(0.00)	0.00	32.5	0.00		0.00	32.5	0.00
1985	(0.00)	6,718.27	6,718.27	0.00	(0.00)	0.00	31.5	0.00		0.00	31.5	0.00
1986	(0.00)	5,877.50	5,877.50	0.00	(0.00)	0.00	30.5	0.00		0.00	30.5	0.00
1987	(0.00)	(363,214.96)	(363,214.96)	0.00	(0.00)	0.00	29.5	0.00		0.00	29.5	0.00
1988	(0.00)	598.50	598.50	0.00	(0.00)	0.00	28.5	0.00		0.00	28.5	0.00
1989	(0.00)	548,260.87	548,260.87	0.00	(0.00)	0.00	27.5	0.00		0.00	27.5	0.00
1990	(0.00)	42,357.02	42,357.02	0.00	(0.00)	0.00	26.5	0.00		0.00	26.5	0.00
1991	(0.00)	23,068.91	23,068.91	0.00	(0.00)	0.00	25.5	0.00		0.00	25.5	0.00
1992	(0.00)	94,367.36	94,367.36	0.00	(0.00)	0.00	24.5	0.00		0.00	24.5	0.00
1993	(0.00)	671,224.19	671,224.19	0.00	0.00	0.00	23.5	0.00		0.00	23.5	0.00
1994	0.00	44,007.63	44,007.63	0.00	0.00	0.00	22.5	0.00		0.00	22.5	0.00
1995	0.00	32,102.07	32,102.07	0.00	0.00	0.00	21.5	0.00		0.00	21.5	0.00
1996	0.00	2,463.71	2,463.71	0.00	0.00	0.00	20.5	0.00		0.00	20.5	0.00
1997	0.00	183,542.38	183,542.38	0.00	0.00	0.00	19.5	0.00		0.00	19.5	0.00
1998	0.00	239,421.94	239,421.94	0.00	0.00	0.00	18.5	0.00		0.00	18.5	0.00
1999	0.00	20,857.05	20,857.05	0.00	0.00	0.00	17.5	0.00		0.00	17.5	0.00
2000	0.00	64,453.80	61,453.80	0.00	3,000.00	3,000.00	16.5	49,500.00		3,000.00	16.5	49,500.00
2001	3,000.00	117,754.07	115,612.32	0.00	5,141.75	2,141.75	15.5	33,197.13		2,141.75	15.5	33,197.13
2002	5,141.75	2,860.95	2,860.95	0.00	5,141.75	0.00	14.5	0.00		0.00	14.5	0.00
2003	5,141.75	15,675.18	15,675.18	0.00	5,141.75	0.00	13.5	0.00		0.00	13.5	0.00
2004	5,141.75	332,648.91	326,358.51	0.00	11,432.15	6,290.40	12.5	78,630.00		6,290.40	12.5	78,630.00
2005	11,432.15	1,081.76	315.88	0.00	12,198.03	765.88	11.5	8,807.62		765.88	11.5	8,807.62
2006	12,198.03	0.00	0.00	0.00	12,198.03	0.00	10.5	0.00		0.00	10.5	0.00
2007	12,198.03	125,711.20	80,217.36	0.00	57,691.87	45,493.84	9.5	432,191.48		45,493.84	9.5	432,191.48
2008	57,691.87	0.00	0.00	0.00	57,691.87	0.00	8.5	0.00		0.00	8.5	0.00
2009	57,691.87	0.00	0.00	0.00	57,691.87	0.00	7.5	0.00		0.00	7.5	0.00
2010	57,691.87	2,495,628.03	68,470.30	(46.40)	2,484,803.20	2,427,111.33	6.5	15,776,223.65		2,427,111.33	6.5	15,776,223.65
2011	2,484,803.20	0.00	0.00	0.00	2,484,803.20	0.00	5.5	0.00		0.00	5.5	0.00
2012	2,484,803.20	512,526.60	182,513.28	0.00	2,814,816.52	330,013.32	4.5	1,485,059.94		330,013.32	4.5	1,485,059.94
2013	2,814,816.52	3,517,175.17	0.00	0.00	6,331,991.69	3,517,175.17	3.5	12,310,113.10	(1,843,963.65)	1,673,211.52	3.5	5,856,240.32
2014	6,331,991.69	0.00	0.00	0.00	6,331,991.69	0.00	2.5	0.00		0.00	2.5	0.00
2015	6,331,991.69	0.00	0.00	0.00	6,331,991.69	0.00	1.5	0.00		0.00	1.5	0.00
2016	6,331,991.69	4,787,493.10	0.00	0.00	11,119,484.79	4,787,493.10	0.5	2,393,746.55	(608,646.92)	4,178,846.18	0.5	2,089,423.09
		14,029,143.26	**2,909,612.07**	**(46.40)**		**11,119,484.79**	**2.9**	**32,567,469.47**	**(2,452,610.57)**	**8,666,874.22**	**3.0**	**25,809,273.23**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.1 - OFFICE FURNITURE
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE	2017 Pro Forma ADJUSTMENTS & TRANSFERS	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00	0.00	0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00	0.00	0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00	0.00	0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00	0.00	0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00	0.00	0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00	0.00	0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00	0.00	0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00	0.00	0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00	0.00	0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00	0.00	0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00	0.00	0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00	0.00	0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00	0.00	0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00	0.00	0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00	0.00	0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00	0.00	0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00	0.00	0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00	0.00	0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00	0.00	0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00	0.00	0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00	0.00	0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00	0.00	0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00	0.00	0.00	32.5	0.00
1985	0.00	13,867.97	13,867.97	0.00	0.00	0.00	31.5	0.00	0.00	0.00	31.5	0.00
1986	0.00	114,036.52	114,036.52	0.00	0.00	0.00	30.5	0.00	0.00	0.00	30.5	0.00
1987	0.00	12,679.16	12,679.16	0.00	0.00	0.00	29.5	0.00	0.00	0.00	29.5	0.00
1988	0.00	1,367.40	1,367.40	0.00	0.00	0.00	28.5	0.00	0.00	0.00	28.5	0.00
1989	0.00	361,311.17	361,311.17	0.00	(0.00)	(0.00)	27.5	0.00	0.00	(0.00)	27.5	0.00
1990	(0.00)	210,150.54	210,150.54	0.00	(0.00)	0.00	26.5	0.00	0.00	0.00	26.5	0.00
1991	(0.00)	27,263.68	17,635.00	(9,628.68)	(0.00)	0.00	25.5	0.00	0.00	0.00	25.5	0.00
1992	(0.00)	44,307.45	44,307.45	0.00	(0.00)	0.00	24.5	0.00	0.00	0.00	24.5	0.00
1993	(0.00)	22,174.89	22,174.89	0.00	(0.00)	0.00	23.5	0.00	0.00	0.00	23.5	0.00
1994	(0.00)	(67,267.21)	(67,267.21)	0.00	(0.00)	(0.00)	22.5	0.00	0.00	(0.00)	22.5	0.00
1995	(0.00)	(21,343.82)	(21,343.82)	0.00	(0.00)	0.00	21.5	0.00	0.00	0.00	21.5	0.00
1996	(0.00)	102,238.48	101,211.95	(1,026.53)	(0.00)	0.00	20.5	0.00	0.00	0.00	20.5	0.00
1997	(0.00)	88,612.67	88,612.67	0.00	(0.00)	0.00	19.5	0.00	0.00	0.00	19.5	0.00
1998	(0.00)	18,876.58	18,876.58	0.00	(0.00)	0.00	18.5	0.00	0.00	0.00	18.5	0.00
1999	(0.00)	38,744.51	31,534.39	(7,210.12)	(0.00)	0.00	17.5	0.00	0.00	0.00	17.5	0.00
2000	(0.00)	86,946.87	87,969.21	0.00	(1,022.34)	(1,022.34)	16.5	(16,868.61)	0.00	(1,022.34)	16.5	(16,868.61)
2001	(1,022.34)	55,890.25	154,192.31	99,039.93	(284.47)	737.87	15.5	11,436.98	0.00	737.87	15.5	11,436.98
2002	(284.47)	1,494.97	49.15	(1,445.82)	(284.47)	0.00	14.5	0.00	0.00	0.00	14.5	0.00
2003	(284.47)	21,103.77	15,650.09	(5,453.68)	(284.47)	0.00	13.5	0.00	0.00	0.00	13.5	0.00
2004	(284.47)	96,679.06	87,866.79	(8,024.14)	503.66	788.13	12.5	9,851.62	0.00	788.13	12.5	9,851.62
2005	503.66	10,028.98	10,028.98	0.00	503.66	0.00	11.5	0.00	0.00	0.00	11.5	0.00
2006	503.66	0.00	0.00	0.00	503.66	0.00	10.5	0.00	0.00	0.00	10.5	0.00
2007	503.66	0.00	0.00	0.00	503.66	0.00	9.5	0.00	0.00	0.00	9.5	0.00
2008	503.66	17,410.72	14,938.22	(2,472.50)	503.66	0.00	8.5	0.00	0.00	0.00	8.5	0.00
2009	503.66	39,686.21	0.00	(39,686.21)	503.66	0.00	7.5	0.00	0.00	0.00	7.5	0.00
2010	503.66	1,799.69	474.97	(1,324.72)	503.66	0.00	6.5	0.00	0.00	0.00	6.5	0.00
2011	503.66	0.00	0.00	0.00	503.66	0.00	5.5	0.00	0.00	0.00	5.5	0.00
2012	503.66	0.00	0.00	0.00	503.66	0.00	4.5	0.00	0.00	0.00	4.5	0.00
2013	503.66	0.00	0.00	0.00	503.66	0.00	3.5	0.00	0.00	0.00	3.5	0.00
2014	503.66	0.00	0.00	0.00	503.66	0.00	2.5	0.00	0.00	0.00	2.5	0.00
2015	503.66	0.00	0.00	0.00	503.66	0.00	1.5	0.00	0.00	0.00	1.5	0.00
2016	503.66	0.00	0.00	0.00	503.66	0.00	0.5	0.00	443,941.43	443,941.43	0.5	221,970.72
		1,298,060.51	**1,320,324.38**	**22,767.53**		**503.66**	**8.8**	**4,419.99**	**443,941.43**	**444,445.09**	**0.5**	**226,390.71**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.2 - OFFICE MACHINES AND EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE	2017 Pro Forma ADJUSTMENTS & TRANSFERS	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00	0.00	0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00	0.00	0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00	0.00	0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00	0.00	0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00	0.00	0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00	0.00	0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00	0.00	0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00	0.00	0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00	0.00	0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00	0.00	0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00	0.00	0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00	0.00	0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00	0.00	0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00	0.00	0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00	0.00	0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00	0.00	0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00	0.00	0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00	0.00	0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00	0.00	0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00	0.00	0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00	0.00	0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00	0.00	0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00	0.00	0.00	32.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00	0.00	0.00	31.5	0.00
1986	0.00	31,270.78	31,270.78	0.00	0.00	0.00	30.5	0.00	0.00	0.00	30.5	0.00
1987	0.00	4,223.50	4,223.50	0.00	0.00	0.00	29.5	0.00	0.00	0.00	29.5	0.00
1988	0.00	39,979.69	39,979.69	0.00	0.00	0.00	28.5	0.00	0.00	0.00	28.5	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00	0.00	0.00	27.5	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00	0.00	0.00	26.5	0.00
1991	0.00	10,194.02	10,194.02	0.00	0.00	0.00	25.5	0.00	0.00	0.00	25.5	0.00
1992	0.00	42,803.82	42,803.82	0.00	0.00	0.00	24.5	0.00	0.00	0.00	24.5	0.00
1993	0.00	943.72	943.72	0.00	0.00	0.00	23.5	0.00	0.00	0.00	23.5	0.00
1994	0.00	(99,251.55)	(99,251.55)	0.00	0.00	0.00	22.5	0.00	0.00	0.00	22.5	0.00
1995	0.00	(70,494.28)	(70,494.28)	0.00	0.00	0.00	21.5	0.00	0.00	0.00	21.5	0.00
1996	0.00	36,900.87	36,900.87	0.00	0.00	0.00	20.5	0.00	0.00	0.00	20.5	0.00
1997	0.00	13,510.73	13,510.73	0.00	0.00	0.00	19.5	0.00	0.00	0.00	19.5	0.00
1998	0.00	666,467.52	666,467.52	0.00	0.00	0.00	18.5	0.00	0.00	0.00	18.5	0.00
1999	0.00	334,460.75	334,460.75	671.32	671.32	671.32	17.5	11,748.10	0.00	671.32	17.5	11,748.10
2000	671.32	42,745.57	42,745.57	0.00	671.32	0.00	16.5	0.00	0.00	0.00	16.5	0.00
2001	671.32	15,923.54	15,923.54	(98,520.68)	(97,849.36)	(98,520.68)	15.5	(1,527,070.54)	0.00	(98,520.68)	15.5	(1,527,070.54)
2002	(97,849.36)	559.10	559.10	0.00	(97,849.36)	0.00	14.5	0.00	0.00	0.00	14.5	0.00
2003	(97,849.36)	854,709.98	666,437.52	(188,272.46)	(97,849.36)	0.00	13.5	0.00	0.00	0.00	13.5	0.00
2004	(97,849.36)	63,788.83	60,284.96	(3,503.87)	(97,849.36)	0.00	12.5	0.00	0.00	0.00	12.5	0.00
2005	(97,849.36)	0.00	0.00	0.00	(97,849.36)	0.00	11.5	0.00	0.00	0.00	11.5	0.00
2006	(97,849.36)	341,089.69	28,725.29	(312,364.40)	(97,849.36)	0.00	10.5	0.00	0.00	0.00	10.5	0.00
2007	(97,849.36)	1,385,509.25	24,518.04	(217,967.30)	1,045,174.55	1,143,023.91	9.5	10,858,727.15	0.00	1,143,023.91	9.5	10,858,727.15
2008	1,045,174.55	92,250.21	0.00	(2,621.38)	1,134,803.38	89,628.83	8.5	761,845.06	0.00	89,628.83	8.5	761,845.06
2009	1,134,803.38	12,376.76	0.00	25,501.23	1,172,681.37	37,877.99	7.5	284,084.93	0.00	37,877.99	7.5	284,084.93
2010	1,172,681.37	45,073.74	0.00	(44,219.46)	1,173,535.65	854.28	6.5	5,552.82	0.00	854.28	6.5	5,552.82
2011	1,173,535.65	277,090.83	0.00	(15,340.23)	1,435,286.25	261,750.60	5.5	1,439,628.30	0.00	261,750.60	5.5	1,439,628.30
2012	1,435,286.25	26,407.01	0.00	0.00	1,461,693.26	26,407.01	4.5	118,831.55	0.00	26,407.01	4.5	118,831.55
2013	1,461,693.26	53,222.19	0.00	0.00	1,514,915.45	53,222.19	3.5	186,277.67	0.00	53,222.19	3.5	186,277.67
2014	1,514,915.45	545,492.55	0.00	0.00	2,060,408.00	545,492.55	2.5	1,363,731.38	0.00	545,492.55	2.5	1,363,731.38
2015	2,060,408.00	35,764.25	0.00	0.00	2,096,172.25	35,764.25	1.5	53,646.38	0.00	35,764.25	1.5	53,646.38
2016	2,096,172.25	160,980.89	0.00	0.00	2,257,153.14	160,980.89	0.5	80,490.45	86,327.74	247,308.63	0.5	123,654.32
		4,963,993.96	**1,850,203.59**	**(856,637.23)**		**2,257,153.14**	**6.0**	**13,637,493.25**	**86,327.74**	**2,343,480.88**	**5.8**	**13,680,657.12**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 391.3 - COMPUTERS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00		0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00		0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00		0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00		0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00		0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00		0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00		0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00		0.00	32.5	0.00
1985	0.00	0.00	0.00	0.00	0.00		0.00	31.5	0.00
1986	0.00	0.00	0.00	0.00	0.00		0.00	30.5	0.00
1987	0.00	0.00	0.00	0.00	0.00		0.00	29.5	0.00
1988	0.00	0.00	0.00	0.00	0.00		0.00	28.5	0.00
1989	0.00	0.00	0.00	0.00	0.00		0.00	27.5	0.00
1990	0.00	0.00	0.00	0.00	0.00		0.00	26.5	0.00
1991	0.00	0.00	0.00	9,628.68	9,628.68		9,628.68	25.5	245,531.34
1992	9,628.68	0.00	0.00	0.00	9,628.68		0.00	24.5	0.00
1993	9,628.68	0.00	0.00	0.00	9,628.68		0.00	23.5	0.00
1994	9,628.68	0.00	0.00	0.00	9,628.68		0.00	22.5	0.00
1995	9,628.68	0.00	0.00	0.00	9,628.68		0.00	21.5	0.00
1996	9,628.68	0.00	0.00	0.00	9,628.68		0.00	20.5	0.00
1997	9,628.68	0.00	0.00	0.00	9,628.68		0.00	19.5	0.00
1998	9,628.68	0.00	0.00	0.00	9,628.68		0.00	18.5	0.00
1999	9,628.68	0.00	0.00	0.00	9,628.68		0.00	17.5	0.00
2000	9,628.68	1,650.66	1,650.66	0.00	9,628.68		0.00	16.5	0.00
2001	9,628.68	0.00	0.00	0.00	9,628.68		0.00	15.5	0.00
2002	9,628.68	0.00	0.00	0.00	9,628.68		0.00	14.5	0.00
2003	9,628.68	0.00	0.00	0.00	9,628.68		0.00	13.5	0.00
2004	9,628.68	0.00	0.00	0.00	9,628.68		0.00	12.5	0.00
2005	9,628.68	3,037.50	0.00	0.00	12,666.18		3,037.50	11.5	34,931.25
2006	12,666.18	909,376.48	0.00	1,194,412.13	2,116,454.79		2,103,788.61	10.5	22,089,780.41
2007	2,116,454.79	4,639,924.97	35,662.56	209,362.52	6,930,079.72		4,813,624.93	9.5	45,729,436.84
2008	6,930,079.72	602,245.87	0.00	84,906.90	7,617,232.49		687,152.77	8.5	5,840,798.55
2009	7,617,232.49	804,349.35	0.00	28,716.26	8,450,298.10		833,065.61	7.5	6,247,992.08
2010	8,450,298.10	334,197.68	1,714.07	106,093.70	8,888,875.41		438,577.31	6.5	2,850,752.52
2011	8,888,875.41	859,300.08	8,806.35	79,809.19	9,819,178.33		930,302.92	5.5	5,116,666.06
2012	9,819,178.33	47,374.70	0.00	0.00	9,866,553.03		47,374.70	4.5	213,186.15
2013	9,866,553.03	322,181.85	0.00	36,610.07	10,225,344.95		358,791.92	3.5	1,255,771.72
2014	10,225,344.95	260,565.66	0.00	0.00	10,485,910.61		260,565.66	2.5	651,414.15
2015	10,485,910.61	662,217.00	0.00	0.00	11,148,127.61		662,217.00	1.5	993,325.50
2016	11,148,127.61	415,117.90	0.00	0.00	11,563,245.51		415,117.90	0.5	207,558.95
		9,861,539.70	**47,833.64**	**1,749,539.45**			**11,563,245.51**	**7.9**	**91,477,145.52**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 392 - TRANSPORTATION
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE	2016 Topside Retirement	Adjusted Surviving Balance	AGE YRS	WEIGHTED AVERAGE AGE
												0.00
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00	0.00	0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00	0.00	0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00	0.00	0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00	0.00	0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00	0.00	0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00	0.00	0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00	0.00	0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00	0.00	0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00	0.00	0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00	0.00	0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00	0.00	0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00	0.00	0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00	0.00	0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00	0.00	0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00	0.00	0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00	0.00	0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00	0.00	0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00	0.00	0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00	0.00	0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00	0.00	0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00	0.00	0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	33.5	0.00	0.00	0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00	0.00	0.00	32.5	0.00
1985	0.00	12,225.02	12,225.02	0.00	0.00	0.00	31.5	0.00	0.00	0.00	31.5	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	30.5	0.00	0.00	0.00	30.5	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	29.5	0.00	0.00	0.00	29.5	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	28.5	0.00	0.00	0.00	28.5	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	27.5	0.00	0.00	0.00	27.5	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	26.5	0.00	0.00	0.00	26.5	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	25.5	0.00	0.00	0.00	25.5	0.00
1992	0.00	6,272.12	6,272.12	0.00	0.00	0.00	24.5	0.00	0.00	0.00	24.5	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	23.5	0.00	0.00	0.00	23.5	0.00
1994	0.00	143,708.50	143,708.50	0.00	0.00	0.00	22.5	0.00	0.00	0.00	22.5	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	21.5	0.00	0.00	0.00	21.5	0.00
1996	0.00	206,995.45	206,995.45	0.00	0.00	0.00	20.5	0.00	0.00	0.00	20.5	0.00
1997	0.00	204,633.84	204,633.84	0.00	0.00	0.00	19.5	0.00	0.00	0.00	19.5	0.00
1998	0.00	522,743.19	522,743.19	0.00	0.00	0.00	18.5	0.00	0.00	0.00	18.5	0.00
1999	0.00	478,924.75	478,924.75	0.00	0.00	0.00	17.5	0.00	0.00	0.00	17.5	0.00
2000	0.00	600,662.87	600,662.87	0.00	0.00	0.00	16.5	0.00	0.00	0.00	16.5	0.00
2001	0.00	26,795.20	26,795.20	0.00	0.00	0.00	15.5	0.00	0.00	0.00	15.5	0.00
2002	0.00	5,598.39	5,598.39	0.00	0.00	0.00	14.5	0.00	0.00	0.00	14.5	0.00
2003	0.00	710,313.74	710,313.74	0.00	0.00	0.00	13.5	0.00	0.00	0.00	13.5	0.00
2004	0.00	705,481.23	705,801.79	0.00	(320.56)	(320.56)	12.5	(4,007.00)	(2.44)	(318.12)	12.5	(3,976.49)
2005	(320.56)	57,955.62	57,955.62	0.00	(320.56)	0.00	11.5	0.00	0.00	0.00	11.5	0.00
2006	(320.56)	51,728.00	24,713.89	0.00	26,693.55	27,014.11	10.5	283,648.16	205.66	26,808.45	10.5	281,488.71
2007	26,693.55	164,441.25	115,570.38	0.00	75,564.42	48,870.87	9.5	464,273.27	372.06	48,498.81	9.5	460,738.70
2008	75,564.42	28,952.69	0.00	0.00	104,517.11	28,952.69	8.5	246,097.87	220.42	28,732.27	8.5	244,224.30
2009	104,517.11	412,172.35	100,464.27	0.00	416,225.19	311,708.08	7.5	2,337,810.60	2,373.07	309,335.01	7.5	2,320,012.60
2010	416,225.19	225,199.54	0.00	0.00	641,424.73	225,199.54	6.5	1,463,797.01	1,714.47	223,485.07	6.5	1,452,652.97
2011	641,424.73	113,687.80	52,901.96	0.00	702,210.57	60,785.84	5.5	334,322.12	462.77	60,323.07	5.5	331,776.89
2012	702,210.57	127,224.65	30,947.31	0.00	798,487.91	96,277.34	4.5	433,248.03	732.97	95,544.37	4.5	429,949.67
2013	798,487.91	32,695.38	0.00	39,802.38	870,985.67	72,497.76	3.5	253,742.16	551.93	71,945.83	3.5	251,810.39
2014	870,985.67	786,466.74	0.00	0.00	1,657,452.41	786,466.74	2.5	1,966,166.85	5,987.46	780,479.28	2.5	1,951,198.21
2015	1,657,452.41	752,192.69	0.00	38,649.43	2,448,294.53	790,842.12	1.5	1,186,263.18	6,020.77	784,821.35	1.5	1,177,232.03
2016	2,448,294.53	572,810.99	0.00	0.00	3,021,105.52	572,810.99	0.5	286,405.50	4,360.87	568,450.12	0.5	284,225.06
		6,949,882.00	**4,007,228.29**	**78,451.81**		**3,021,105.52**	**3.1**	**9,251,767.75**	**23,000.00**	**2,998,105.52**	**3.1**	**9,181,333.04**

				23,000.00	**Vehicle Decal Removal**	**23,000.00**	
					Topside Adj	**2,998,105.52**	

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 393 - STORES EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		0.00	44.5	0.00
1973	0.00	6,099.60	6,099.60	0.00	0.00		0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00		0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00		0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00		0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00		0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00		0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00		0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00		0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00		0.00	32.5	0.00
1985	0.00	0.00	0.00	0.00	0.00		0.00	31.5	0.00
1986	0.00	0.00	0.00	0.00	0.00		0.00	30.5	0.00
1987	0.00	0.00	0.00	0.00	0.00		0.00	29.5	0.00
1988	0.00	0.00	0.00	0.00	0.00		0.00	28.5	0.00
1989	0.00	0.00	0.00	0.00	0.00		0.00	27.5	0.00
1990	0.00	0.00	0.00	0.00	0.00		0.00	26.5	0.00
1991	0.00	0.00	0.00	0.00	0.00		0.00	25.5	0.00
1992	0.00	4,500.00	4,500.00	0.00	0.00		0.00	24.5	0.00
1993	0.00	0.00	0.00	0.00	0.00		0.00	23.5	0.00
1994	0.00	0.00	0.00	0.00	0.00		0.00	22.5	0.00
1995	0.00	0.00	0.00	0.00	0.00		0.00	21.5	0.00
1996	0.00	0.00	0.00	0.00	0.00		0.00	20.5	0.00
1997	0.00	0.00	0.00	0.00	0.00		0.00	19.5	0.00
1998	0.00	0.00	0.00	0.00	0.00		0.00	18.5	0.00
1999	0.00	0.00	0.00	0.00	0.00		0.00	17.5	0.00
2000	0.00	0.00	0.00	0.00	0.00		0.00	16.5	0.00
2001	0.00	2,922.42	0.00	0.00	2,922.42		2,922.42	15.5	45,297.51
2002	2,922.42	0.00	0.00	0.00	2,922.42		0.00	14.5	0.00
2003	2,922.42	0.00	0.00	0.00	2,922.42		0.00	13.5	0.00
2004	2,922.42	0.00	0.00	0.00	2,922.42		0.00	12.5	0.00
2005	2,922.42	0.00	0.00	0.00	2,922.42		0.00	11.5	0.00
2006	2,922.42	0.00	0.00	0.00	2,922.42		0.00	10.5	0.00
2007	2,922.42	0.00	0.00	0.00	2,922.42		0.00	9.5	0.00
2008	2,922.42	0.00	0.00	0.00	2,922.42		0.00	8.5	0.00
2009	2,922.42	0.00	0.00	0.00	2,922.42		0.00	7.5	0.00
2010	2,922.42	0.00	0.00	0.00	2,922.42		0.00	6.5	0.00
2011	2,922.42	0.00	0.00	0.00	2,922.42		0.00	5.5	0.00
2012	2,922.42	0.00	0.00	0.00	2,922.42		0.00	4.5	0.00
2013	2,922.42	0.00	0.00	0.00	2,922.42		0.00	3.5	0.00
2014	2,922.42	0.00	0.00	0.00	2,922.42		0.00	2.5	0.00
2015	2,922.42	0.00	0.00	0.00	2,922.42		0.00	1.5	0.00
2016	2,922.42	0.00	0.00	0.00	2,922.42		0.00	0.5	0.00
		13,522.02	**10,599.60**	**0.00**			**2,922.42**	**15.5**	**45,297.51**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 394 - SMALL TOOLS
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE	2017 Pro Forma ADJUSTMENTS & TRANSFERS	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00	0.00	67.5	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00	0.00	66.5	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00	0.00	65.5	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00	0.00	64.5	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00	0.00	63.5	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00	0.00	62.5	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00	0.00	61.5	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00	0.00	60.5	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00	0.00	59.5	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00	0.00	58.5	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00	0.00	57.5	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00	0.00	56.5	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00	0.00	55.5	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00	0.00	54.5	0.00	0.00	0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00	0.00	53.5	0.00	0.00	0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00	0.00	52.5	0.00	0.00	0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00	0.00	51.5	0.00	0.00	0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00	0.00	50.5	0.00	0.00	0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00	0.00	49.5	0.00	0.00	0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00	0.00	48.5	0.00	0.00	0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00	0.00	47.5	0.00	0.00	0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00	0.00	46.5	0.00	0.00	0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00	0.00	45.5	0.00	0.00	0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	44.5	0.00	0.00	0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	43.5	0.00	0.00	0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	42.5	0.00	0.00	0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	41.5	0.00	0.00	0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	40.5	0.00	0.00	0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	39.5	0.00	0.00	0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	38.5	0.00	0.00	0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	37.5	0.00	0.00	0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	36.5	0.00	0.00	0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	35.5	0.00	0.00	0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	34.5	0.00	0.00	0.00	34.5	0.00
1983	0.00	1,447.32	1,447.32	0.00	0.00	0.00	33.5	0.00	0.00	0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	32.5	0.00	0.00	0.00	32.5	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	31.5	0.00	0.00	0.00	31.5	0.00
1986	0.00	21,123.54	0.00	0.00	21,123.54	21,123.54	30.5	644,267.97	0.00	21,123.54	30.5	644,267.97
1987	21,123.54	21,956.41	0.00	0.00	43,079.95	21,956.41	29.5	647,714.10	0.00	21,956.41	29.5	647,714.10
1988	43,079.95	0.00	0.00	0.00	43,079.95	0.00	28.5	0.00	0.00	0.00	28.5	0.00
1989	43,079.95	1,476.24	0.00	0.00	44,556.19	1,476.24	27.5	40,596.60	0.00	1,476.24	27.5	40,596.60
1990	44,556.19	12,564.64	0.00	0.00	57,120.83	12,564.64	26.5	332,962.96	0.00	12,564.64	26.5	332,962.96
1991	57,120.83	22,889.22	0.00	0.00	80,010.05	22,889.22	25.5	583,675.11	0.00	22,889.22	25.5	583,675.11
1992	80,010.05	28,190.36	0.00	0.00	108,200.41	28,190.36	24.5	690,663.82	0.00	28,190.36	24.5	690,663.82
1993	108,200.41	23,438.82	0.00	0.00	131,639.23	23,438.82	23.5	550,812.27	0.00	23,438.82	23.5	550,812.27
1994	131,639.23	45,357.71	23,096.34	0.00	153,900.60	22,261.37	22.5	500,880.83	0.00	22,261.37	22.5	500,880.83
1995	153,900.60	23,340.66	0.00	0.00	177,241.26	23,340.66	21.5	501,824.19	0.00	23,340.66	21.5	501,824.19
1996	177,241.26	14,996.25	0.00	0.00	192,237.51	14,996.25	20.5	307,423.13	0.00	14,996.25	20.5	307,423.13
1997	192,237.51	11,340.32	0.00	0.00	203,577.83	11,340.32	19.5	221,136.24	0.00	11,340.32	19.5	221,136.24
1998	203,577.83	75,281.09	5,650.00	0.00	273,208.92	69,631.09	18.5	1,288,175.17	0.00	69,631.09	18.5	1,288,175.17
1999	273,208.92	173,935.94	4,874.68	0.00	442,270.18	169,061.26	17.5	2,958,572.05	0.00	169,061.26	17.5	2,958,572.05
2000	442,270.18	149,310.16	9,105.12	0.00	582,475.22	140,205.04	16.5	2,313,383.16	0.00	140,205.04	16.5	2,313,383.16
2001	582,475.22	(1,236.17)	2,420.59	0.00	578,818.46	(3,656.76)	15.5	(56,679.78)	0.00	(3,656.76)	15.5	(56,679.78)
2002	578,818.46	5,988.76	0.00	0.00	584,807.22	5,988.76	14.5	86,837.02	0.00	5,988.76	14.5	86,837.02
2003	584,807.22	8,520.41	0.00	0.00	593,327.63	8,520.41	13.5	115,025.54	0.00	8,520.41	13.5	115,025.54
2004	593,327.63	166,796.85	5,847.24	0.00	754,277.24	160,949.61	12.5	2,011,870.13	0.00	160,949.61	12.5	2,011,870.13
2005	754,277.24	3,168.50	0.00	0.00	757,445.74	3,168.50	11.5	36,437.75	0.00	3,168.50	11.5	36,437.75
2006	757,445.74	268,963.88	214,366.10	0.00	812,043.52	54,597.78	10.5	573,276.69	0.00	54,597.78	10.5	573,276.69
2007	812,043.52	0.00	0.00	0.00	812,043.52	0.00	9.5	0.00	0.00	0.00	9.5	0.00
2008	812,043.52	129,372.93	0.00	0.00	941,416.45	129,372.93	8.5	1,099,669.91	0.00	129,372.93	8.5	1,099,669.91
2009	941,416.45	90,063.74	85,273.97	0.00	946,206.22	4,789.77	7.5	35,923.28	0.00	4,789.77	7.5	35,923.28
2010	946,206.22	150,174.15	22,441.86	0.00	1,073,938.51	127,732.29	6.5	830,259.89	0.00	127,732.29	6.5	830,259.89
2011	1,073,938.51	56,754.01	26,771.21	0.00	1,103,921.31	29,982.80	5.5	164,905.40	0.00	29,982.80	5.5	164,905.40
2012	1,103,921.31	55,729.48	40,856.51	0.00	1,118,794.28	14,872.97	4.5	66,928.37	0.00	14,872.97	4.5	66,928.37
2013	1,118,794.28	132,181.33	0.00	0.00	1,250,975.61	132,181.33	3.5	462,634.66	0.00	132,181.33	3.5	462,634.66
2014	1,250,975.61	180,982.35	0.00	0.00	1,431,957.96	180,982.35	2.5	452,455.88	0.00	180,982.35	2.5	452,455.88
2015	1,431,957.96	31,577.61	0.00	0.00	1,463,535.57	31,577.61	1.5	47,366.42	0.00	31,577.61	1.5	47,366.42
2016	1,463,535.57	22,336.11	0.00	0.00	1,485,871.68	22,336.11	0.5	11,168.06	45,204.72	67,540.83	0.5	33,770.42
		1,928,022.62	**442,150.94**	**0.00**		**1,485,871.68**	**11.8**	**17,520,166.82**	**45,204.72**	**1,531,076.40**	**11.5**	**17,542,769.18**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 395 - LABORATORY EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	0.00	0.00	0.00	0.00		0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00		0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00		0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00		0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00		0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00		0.00	35.5	0.00
1982	0.00	0.00	0.00	0.00	0.00		0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00		0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00		0.00	32.5	0.00
1985	0.00	0.00	0.00	0.00	0.00		0.00	31.5	0.00
1986	0.00	1,659.91	0.00	0.00	1,659.91		1,659.91	30.5	50,627.26
1987	1,659.91	0.00	0.00	0.00	1,659.91		0.00	29.5	0.00
1988	1,659.91	0.00	0.00	0.00	1,659.91		0.00	28.5	0.00
1989	1,659.91	0.00	0.00	0.00	1,659.91		0.00	27.5	0.00
1990	1,659.91	2,374.50	0.00	0.00	4,034.41		2,374.50	26.5	62,924.25
1991	4,034.41	0.00	0.00	0.00	4,034.41		0.00	25.5	0.00
1992	4,034.41	0.00	0.00	0.00	4,034.41		0.00	24.5	0.00
1993	4,034.41	0.00	0.00	0.00	4,034.41		0.00	23.5	0.00
1994	4,034.41	0.00	0.00	0.00	4,034.41		0.00	22.5	0.00
1995	4,034.41	0.00	0.00	0.00	4,034.41		0.00	21.5	0.00
1996	4,034.41	0.00	0.00	0.00	4,034.41		0.00	20.5	0.00
1997	4,034.41	0.00	0.00	0.00	4,034.41		0.00	19.5	0.00
1998	4,034.41	0.00	0.00	0.00	4,034.41		0.00	18.5	0.00
1999	4,034.41	0.00	0.00	0.00	4,034.41		0.00	17.5	0.00
2000	4,034.41	0.00	0.00	0.00	4,034.41		0.00	16.5	0.00
2001	4,034.41	0.00	0.00	0.00	4,034.41		0.00	15.5	0.00
2002	4,034.41	0.00	0.00	0.00	4,034.41		0.00	14.5	0.00
2003	4,034.41	0.00	0.00	0.00	4,034.41		0.00	13.5	0.00
2004	4,034.41	0.00	0.00	0.00	4,034.41		0.00	12.5	0.00
2005	4,034.41	0.00	0.00	0.00	4,034.41		0.00	11.5	0.00
2006	4,034.41	0.00	0.00	0.00	4,034.41		0.00	10.5	0.00
2007	4,034.41	0.00	0.00	0.00	4,034.41		0.00	9.5	0.00
2008	4,034.41	0.00	0.00	0.00	4,034.41		0.00	8.5	0.00
2009	4,034.41	0.00	0.00	0.00	4,034.41		0.00	7.5	0.00
2010	4,034.41	0.00	0.00	0.00	4,034.41		0.00	6.5	0.00
2011	4,034.41	0.00	0.00	0.00	4,034.41		0.00	5.5	0.00
2012	4,034.41	0.00	0.00	0.00	4,034.41		0.00	4.5	0.00
2013	4,034.41	0.00	0.00	0.00	4,034.41		0.00	3.5	0.00
2014	4,034.41	0.00	0.00	0.00	4,034.41		0.00	2.5	0.00
2015	4,034.41	0.00	0.00	0.00	4,034.41		0.00	1.5	0.00
2016	4,034.41	0.00	0.00	0.00	4,034.41		0.00	0.5	0.00
		4,034.41	**0.00**	**0.00**			**4,034.41**	**28.1**	**113,551.51**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 396 - POWER OPERATED EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
2007	0.00	0.00	0.00	16,124.24	16,124.24		16,124.24	8.5	137,056.04
2009	16,124.24	21,947.88	0.00	0.00	38,072.12		21,947.88	7.5	164,609.10
2010	38,072.12	26,906.50	0.00	0.00	64,978.62		26,906.50	6.5	174,892.25
2011	64,978.62	0.00	0.00	0.00	64,978.62		0.00	5.5	0.00
2012	64,978.62	0.00	0.00	0.00	64,978.62		0.00	4.5	0.00
2013	64,978.62	0.00	0.00	0.00	64,978.62		0.00	3.5	0.00
2014	64,978.62	82,474.49	0.00	0.00	147,453.11		82,474.49	2.5	206,186.23
2015	147,453.11	0.00	0.00	0.00	147,453.11		0.00	1.5	0.00
2016	147,453.11	0.00	0.00	0.00	147,453.11		0.00	0.5	0.00
		131,328.87	**0.00**	**16,124.24**			**147,453.11**	**4.6**	**682,743.62**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 397 - COMMUNICATION EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00
1968	0.00	869.27	0.00	0.00	869.27		869.27	48.5	42,159.60
1969	869.27	3,693.14	3,125.42	0.00	1,436.99		567.72	47.5	26,966.70
1970	1,436.99	0.00	0.00	0.00	1,436.99		0.00	46.5	0.00
1971	1,436.99	47.43	47.43	0.00	1,436.99		0.00	45.5	0.00
1972	1,436.99	3,892.35	3,892.35	0.00	1,436.99		0.00	44.5	0.00
1973	1,436.99	2,452.31	2,452.31	0.00	1,436.99		0.00	43.5	0.00
1974	1,436.99	460.04	460.04	0.00	1,436.99		0.00	42.5	0.00
1975	1,436.99	0.00	0.00	0.00	1,436.99		0.00	41.5	0.00
1976	1,436.99	194.93	194.93	0.00	1,436.99		0.00	40.5	0.00
1977	1,436.99	1,231.88	1,231.88	0.00	1,436.99		0.00	39.5	0.00
1978	1,436.99	0.00	0.00	0.00	1,436.99		0.00	38.5	0.00
1979	1,436.99	0.00	0.00	0.00	1,436.99		0.00	37.5	0.00
1980	1,436.99	0.00	0.00	0.00	1,436.99		0.00	36.5	0.00
1981	1,436.99	4,374.48	4,374.48	0.00	1,436.99		0.00	35.5	0.00
1982	1,436.99	13,576.54	13,576.54	0.00	1,436.99		0.00	34.5	0.00
1983	1,436.99	15,271.91	15,271.91	0.00	1,436.99		0.00	33.5	0.00
1984	1,436.99	2,709.00	2,709.00	0.00	1,436.99		0.00	32.5	0.00
1985	1,436.99	311.85	311.85	0.00	1,436.99		0.00	31.5	0.00
1986	1,436.99	4,410.00	4,410.00	0.00	1,436.99		0.00	30.5	0.00
1987	1,436.99	70,425.18	70,425.18	0.00	1,436.99		0.00	29.5	0.00
1988	1,436.99	24,366.81	24,366.81	0.00	1,436.99		0.00	28.5	0.00
1989	1,436.99	3,278.58	3,278.58	0.00	1,436.99		0.00	27.5	0.00
1990	1,436.99	25,736.67	25,736.67	0.00	1,436.99		0.00	26.5	0.00
1991	1,436.99	28,585.01	28,585.01	0.00	1,436.99		0.00	25.5	0.00
1992	1,436.99	16,970.26	16,970.26	0.00	1,436.99		0.00	24.5	0.00
1993	1,436.99	26,221.73	26,221.73	0.00	1,436.99		0.00	23.5	0.00
1994	1,436.99	66,980.73	66,980.73	0.00	1,436.99		0.00	22.5	0.00
1995	1,436.99	41,341.89	41,341.89	0.00	1,436.99		(0.00)	21.5	0.00
1996	1,436.99	58,272.58	58,272.58	0.00	1,436.99		0.00	20.5	0.00
1997	1,436.99	32,034.00	32,034.00	0.00	1,436.99		0.00	19.5	0.00
1998	1,436.99	453,495.02	453,495.02	0.00	1,436.99		0.00	18.5	0.00
1999	1,436.99	32,186.88	32,186.88	0.00	1,436.99		0.00	17.5	0.00
2000	1,436.99	237,602.39	237,602.39	0.00	1,436.99		0.00	16.5	0.00
2001	1,436.99	108,204.27	108,204.27	0.00	1,436.99		0.00	15.5	0.00
2002	1,436.99	16,486.39	16,486.39	0.00	1,436.99		0.00	14.5	0.00
2003	1,436.99	29,583.35	29,583.35	0.00	1,436.99		0.00	13.5	0.00
2004	1,436.99	8,471.80	8,471.80	0.00	1,436.99		0.00	12.5	0.00
2005	1,436.99	22,255.00	0.00	0.00	23,691.99		22,255.00	11.5	255,932.50
2006	23,691.99	0.00	0.00	0.00	23,691.99		0.00	10.5	0.00
2007	23,691.99	0.00	0.00	0.00	23,691.99		0.00	9.5	0.00
2008	23,691.99	340.35	0.00	0.00	24,032.34		340.35	8.5	2,892.98
2009	24,032.34	59,359.73	0.00	0.00	83,392.07		59,359.73	7.5	445,197.98
2010	83,392.07	0.00	0.00	0.00	83,392.07		0.00	6.5	0.00
2011	83,392.07	0.00	0.00	0.00	83,392.07		0.00	5.5	0.00
2012	83,392.07	0.00	0.00	0.00	83,392.07		0.00	4.5	0.00
2013	83,392.07	0.00	0.00	0.00	83,392.07		0.00	3.5	0.00
2014	83,392.07	19,731.39	0.00	0.00	103,123.46		19,731.39	2.5	49,328.48
2015	103,123.46	35,886.55	0.00	0.00	139,010.01		35,886.55	1.5	53,829.83
2016	139,010.01	252,635.60	0.00	0.00	391,645.61		252,635.60	0.5	126,317.80
		1,723,947.29	**1,332,301.68**	**0.00**			**391,645.61**	**2.6**	**1,002,625.87**

CITY GAS COMPANY OF FLORIDA
ANALYSIS OF HISTORICAL PLANT ACCOUNTING
ACCOUNT NUMBER 398 - MISCELLANEOUS EQUIPMENT
@ 12/31/16

YEAR	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS & TRANSFERS	ENDING BALANCE		SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE	2017 Pro Forma ADJUSTMENTS & TRANSFERS	SURVIVING DOLLARS	AGE YRS	WEIGHTED AVERAGE AGE
1949	0.00	0.00	0.00	0.00	0.00		0.00	67.5	0.00	0.00	0.00	67.5	0.00
1950	0.00	0.00	0.00	0.00	0.00		0.00	66.5	0.00	0.00	0.00	66.5	0.00
1951	0.00	0.00	0.00	0.00	0.00		0.00	65.5	0.00	0.00	0.00	65.5	0.00
1952	0.00	0.00	0.00	0.00	0.00		0.00	64.5	0.00	0.00	0.00	64.5	0.00
1953	0.00	0.00	0.00	0.00	0.00		0.00	63.5	0.00	0.00	0.00	63.5	0.00
1954	0.00	0.00	0.00	0.00	0.00		0.00	62.5	0.00	0.00	0.00	62.5	0.00
1955	0.00	0.00	0.00	0.00	0.00		0.00	61.5	0.00	0.00	0.00	61.5	0.00
1956	0.00	0.00	0.00	0.00	0.00		0.00	60.5	0.00	0.00	0.00	60.5	0.00
1957	0.00	0.00	0.00	0.00	0.00		0.00	59.5	0.00	0.00	0.00	59.5	0.00
1958	0.00	0.00	0.00	0.00	0.00		0.00	58.5	0.00	0.00	0.00	58.5	0.00
1959	0.00	0.00	0.00	0.00	0.00		0.00	57.5	0.00	0.00	0.00	57.5	0.00
1960	0.00	0.00	0.00	0.00	0.00		0.00	56.5	0.00	0.00	0.00	56.5	0.00
1961	0.00	0.00	0.00	0.00	0.00		0.00	55.5	0.00	0.00	0.00	55.5	0.00
1962	0.00	0.00	0.00	0.00	0.00		0.00	54.5	0.00	0.00	0.00	54.5	0.00
1963	0.00	0.00	0.00	0.00	0.00		0.00	53.5	0.00	0.00	0.00	53.5	0.00
1964	0.00	0.00	0.00	0.00	0.00		0.00	52.5	0.00	0.00	0.00	52.5	0.00
1965	0.00	0.00	0.00	0.00	0.00		0.00	51.5	0.00	0.00	0.00	51.5	0.00
1966	0.00	0.00	0.00	0.00	0.00		0.00	50.5	0.00	0.00	0.00	50.5	0.00
1967	0.00	0.00	0.00	0.00	0.00		0.00	49.5	0.00	0.00	0.00	49.5	0.00
1968	0.00	1,327.49	1,327.49	0.00	0.00		0.00	48.5	0.00	0.00	0.00	48.5	0.00
1969	0.00	0.00	0.00	0.00	0.00		0.00	47.5	0.00	0.00	0.00	47.5	0.00
1970	0.00	0.00	0.00	0.00	0.00		0.00	46.5	0.00	0.00	0.00	46.5	0.00
1971	0.00	0.00	0.00	0.00	0.00		0.00	45.5	0.00	0.00	0.00	45.5	0.00
1972	0.00	0.00	0.00	0.00	0.00		0.00	44.5	0.00	0.00	0.00	44.5	0.00
1973	0.00	0.00	0.00	0.00	0.00		0.00	43.5	0.00	0.00	0.00	43.5	0.00
1974	0.00	0.00	0.00	0.00	0.00		0.00	42.5	0.00	0.00	0.00	42.5	0.00
1975	0.00	0.00	0.00	0.00	0.00		0.00	41.5	0.00	0.00	0.00	41.5	0.00
1976	0.00	0.00	0.00	0.00	0.00		0.00	40.5	0.00	0.00	0.00	40.5	0.00
1977	0.00	0.00	0.00	0.00	0.00		0.00	39.5	0.00	0.00	0.00	39.5	0.00
1978	0.00	0.00	0.00	0.00	0.00		0.00	38.5	0.00	0.00	0.00	38.5	0.00
1979	0.00	0.00	0.00	0.00	0.00		0.00	37.5	0.00	0.00	0.00	37.5	0.00
1980	0.00	0.00	0.00	0.00	0.00		0.00	36.5	0.00	0.00	0.00	36.5	0.00
1981	0.00	0.00	0.00	0.00	0.00		0.00	35.5	0.00	0.00	0.00	35.5	0.00
1982	0.00	366.08	366.08	0.00	0.00		0.00	34.5	0.00	0.00	0.00	34.5	0.00
1983	0.00	0.00	0.00	0.00	0.00		0.00	33.5	0.00	0.00	0.00	33.5	0.00
1984	0.00	0.00	0.00	0.00	0.00		0.00	32.5	0.00	0.00	0.00	32.5	0.00
1985	0.00	0.00	0.00	0.00	0.00		0.00	31.5	0.00	0.00	0.00	31.5	0.00
1986	0.00	956.28	956.28	0.00	0.00		0.00	30.5	0.00	0.00	0.00	30.5	0.00
1987	0.00	0.00	0.00	0.00	0.00		0.00	29.5	0.00	0.00	0.00	29.5	0.00
1988	0.00	0.00	0.00	0.00	0.00		0.00	28.5	0.00	0.00	0.00	28.5	0.00
1989	0.00	0.00	0.00	0.00	0.00		0.00	27.5	0.00	0.00	0.00	27.5	0.00
1990	0.00	3,042.20	3,042.20	0.00	0.00		0.00	26.5	0.00	0.00	0.00	26.5	0.00
1991	0.00	0.00	0.00	0.00	0.00		0.00	25.5	0.00	0.00	0.00	25.5	0.00
1992	0.00	2,017.00	2,017.00	0.00	0.00		0.00	24.5	0.00	0.00	0.00	24.5	0.00
1993	0.00	1,355.00	1,355.00	0.00	0.00		0.00	23.5	0.00	0.00	0.00	23.5	0.00
1994	0.00	9,158.86	9,158.86	0.00	0.00		0.00	22.5	0.00	0.00	0.00	22.5	0.00
1995	0.00	6,449.50	3,645.80	0.00	2,803.70		2,803.70	21.5	60,279.55	0.00	2,803.70	21.5	60,279.55
1996	2,803.70	8,693.94	8,186.39	0.00	3,311.25		507.55	20.5	10,404.78	0.00	507.55	20.5	10,404.78
1997	3,311.25	2,090.30	1,467.02	0.00	3,934.53		623.28	19.5	12,153.96	0.00	623.28	19.5	12,153.96
1998	3,934.53	2,773.93	2,773.93	0.00	3,934.53		0.00	18.5	0.00	0.00	0.00	18.5	0.00
1999	3,934.53	10,656.36	10,656.36	0.00	3,934.53		0.00	17.5	0.00	0.00	0.00	17.5	0.00
2000	3,934.53	58,946.84	58,946.84	0.00	3,934.53		0.00	16.5	0.00	0.00	0.00	16.5	0.00
2001	3,934.53	88,642.38	86,999.38	0.00	5,577.53		1,643.00	15.5	25,466.50	0.00	1,643.00	15.5	25,466.50
2002	5,577.53	104.08	104.08	0.00	5,577.53		0.00	14.5	0.00	0.00	0.00	14.5	0.00
2003	5,577.53	46,361.36	44,089.60	0.00	7,849.29		2,271.76	13.5	30,668.76	0.00	2,271.76	13.5	30,668.76
2004	7,849.29	53,686.82	18,288.87	0.00	43,247.24		35,397.95	12.5	442,474.38	0.00	35,397.95	12.5	442,474.38
2005	43,247.24	69,097.42	69,097.42	0.00	43,247.24		0.00	11.5	0.00	0.00	0.00	11.5	0.00
2006	43,247.24	14,553.00	0.00	0.00	57,800.24		14,553.00	10.5	152,806.50	0.00	14,553.00	10.5	152,806.50
2007	57,800.24	96,084.43	96,084.43	0.00	57,800.24		0.00	9.5	0.00	0.00	0.00	9.5	0.00
2008	57,800.24	249,448.12	247,881.66	0.00	59,366.70		1,566.46	8.5	13,314.91	0.00	1,566.46	8.5	13,314.91
2009	59,366.70	0.00	0.00	0.00	59,366.70		0.00	7.5	0.00	0.00	0.00	7.5	0.00
2010	59,366.70	21,367.79	20,256.28	0.00	60,478.21		1,111.51	6.5	7,224.82	0.00	1,111.51	6.5	7,224.82
2011	60,478.21	64,986.14	49,967.95	(11,255.45)	64,240.95		3,762.74	5.5	20,695.07	0.00	3,762.74	5.5	20,695.07
2012	64,240.95	49,420.24	15,445.74	0.00	98,215.45		33,974.50	4.5	152,885.25	0.00	33,974.50	4.5	152,885.25
2013	98,215.45	10,555.42	0.00	0.00	108,770.87		10,555.42	3.5	36,943.97	0.00	10,555.42	3.5	36,943.97
2014	108,770.87	0.00	0.00	0.00	108,770.87		0.00	2.5	0.00	0.00	0.00	2.5	0.00
2015	108,770.87	0.00	0.00	0.00	108,770.87		0.00	1.5	0.00	0.00	0.00	1.5	0.00
2016	108,770.87	0.00	0.00	0.00	108,770.87		0.00	0.5	0.00	33,173.03	33,173.03	0.5	16,586.52
		872,140.98	**752,114.66**	**(11,255.45)**			**108,770.87**	**8.9**	**965,318.45**	**33,173.03**	**141,943.90**	**6.9**	**981,904.97**

APPENDIX E - Net Salvage Analysis

Appendix F

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 303															
Intangible Plant															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Account 367															
Transmission Mains															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	4,940	(4,940)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Account 375															
Structures & Improvements															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	5,067	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
	2010	177,684	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	0	65,146	0	65,146	NA	NA	NA	NA	NA	NA	36.66%	35.65%	35.65%	35.65%
Account 376.1															
Mains - Other than Plastic															
	2004	26,454	0	76,167	(76,167)	-287.92%									
	2005	40,928	0	94,500	(94,500)	-230.89%	-253.28%								
	2006	5,112	0	1,299	(1,299)	-25.41%	-208.08%	-237.21%							
	2007	623	0	13	(13)	-2.09%	-22.88%	-205.33%	-235.21%						
	2008	2,494	0	154	(154)	-6.17%	-5.36%	-17.82%	-195.22%	-227.66%					
	2009	218,494	0	122,501	(122,501)	-56.07%	-55.50%	-55.35%	-54.68%	-81.62%	-100.18%				
	2010	0	0	7,135	(7,135)	NA	-59.33%	-58.73%	-58.57%	-57.82%	-84.29%	-102.61%			
	2011	10	0	185,087	(185,087)	-1850870.00%	-1922220.00%	-144.04%	-142.48%	-142.08%	-139.45%	-153.44%	-165.53%		
	2012	(0)	0	76,473	(76,473)	76472999.75%	-2642020.20%	-2714090.91%	-179.03%	-177.08%	-176.59%	-173.18%	-182.01%	-165.64%	
	2013	122,453	0	307,247	(307,247)	-250.91%	-313.36%	-464.47%	-470.30%	-204.85%	-203.40%	-203.04%	-200.44%	-179.41%	-208.99%
	2014	387,084	0	872,367	(872,367)	-225.37%	-231.51%	-246.52%	-282.83%	-284.23%	-215.76%	-215.04%	-214.86%	-213.37%	-214.46%
	2015	78,556	0	723,088	(723,088)	-920.48%	-342.64%	-323.54%	-336.54%	-368.01%	-369.22%	-284.39%	-283.53%	-283.32%	-281.70%
	2016	155,495	0	99,636	(99,636)	-64.08%	-351.52%	-272.90%	-269.28%	-279.57%	-304.45%	-305.41%	-248.78%	-248.14%	-248.00%

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 376.2															
Mains - Plastic															
	2004	5,306	0	6,158	(6,158)	-116.06%									
	2005	4,549	0	22,401	(22,401)	-492.44%	-289.79%								
	2006	569	0	0	0	0.00%	-437.69%	-273.97%							
	2007	18,000	0	3,163	(3,163)	-17.57%	-17.03%	-110.58%	-111.60%						
	2008	15,393	0	846	(846)	-5.50%	-12.01%	-11.80%	-68.58%	-74.33%					
	2009	240,406	0	82,367	(82,367)	-34.26%	-32.53%	-31.55%	-31.48%	-39.00%	-40.44%				
	2010	101,881	0	38,724	(38,724)	-38.01%	-35.38%	-34.09%	-33.30%	-33.25%	-38.73%	-39.80%			
	2011	178,432	0	20,292	(20,292)	-11.37%	-21.05%	-27.15%	-26.53%	-26.24%	-26.21%	-30.00%	-30.81%		
	2012	160,381	0	49,856	(49,856)	-31.09%	-20.70%	-24.70%	-28.08%	-27.58%	-27.33%	-27.31%	-30.25%	-30.02%	
	2013	20,424	0	18,771	(18,771)	-91.91%	-37.96%	-24.75%	-27.68%	-29.94%	-29.41%	-29.12%	-29.10%	-28.92%	-32.55%
	2014	245,078	0	401,505	(401,505)	-163.83%	-158.29%	-110.39%	-81.15%	-74.93%	-64.60%	-63.66%	-62.81%	-62.77%	-64.76%
	2015	149,715	0	313,201	(313,201)	-209.20%	-181.03%	-176.65%	-136.09%	-106.58%	-98.42%	-84.35%	-83.26%	-81.93%	-82.17%
	2016	23,082	0	31,803	(31,803)	-137.78%	-199.66%	-178.64%	-174.60%	-136.16%	-107.50%	-99.45%	-85.45%	-84.29%	-83.32%
Account 378															
M&R Station Equip - Gen															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	5,518	(5,518)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Account 379															
Meas. & Reg. Sta. Equip															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	533	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
Account 380.1															
Services - Other than Plastic															
	2004	83,845	0	121,357	(121,357)	-144.74%									
	2005	73,240	0	322,357	(322,357)	-440.14%	-282.47%								
	2006	66,937	0	322,165	(322,165)	-481.30%	-459.79%	-341.88%							
	2007	120,203	0	92,233	(92,233)	-76.73%	-221.44%	-282.95%	-249.29%						
	2008	150,609	0	32,190	(32,190)	-21.37%	-45.94%	-132.22%	-187.10%	-179.92%					
	2009	1,784	0	199,385	(199,385)	-11176.29%	-151.96%	-118.79%	-190.25%	-234.59%	-219.42%				
	2010	144,869	0	194,380	(194,380)	-134.18%	-268.50%	-143.29%	-124.13%	-173.48%	-208.50%	-200.17%			
	2011	110,594	0	308,448	(308,448)	-278.90%	-196.83%	-272.97%	-180.06%	-156.54%	-193.08%	-220.16%	-211.75%		
	2012	393,335	0	262,809	(262,809)	-66.82%	-113.36%	-118.01%	-148.33%	-124.47%	-118.24%	-142.83%	-163.34%	-151.38%	
	2013	64,094	0	210,100	(210,100)	-327.80%	-103.38%	-137.56%	-136.87%	-164.43%	-139.53%	-131.87%	-154.09%	-144.07%	-170.77%
	2014	250,216	0	1,011,257	(1,011,257)	-404.15%	-388.58%	-209.73%	-219.08%	-206.31%	-226.59%	-198.89%	-187.00%	-177.39%	-214.80%
	2015	91,057	0	665,105	(665,105)	-730.43%	-491.21%	-465.37%	-269.10%	-270.29%	-251.58%	-270.04%	-239.00%	-217.35%	-236.64%
	2016	83,159	0	740,845	(740,845)	-890.88%	-807.01%	-569.52%	-537.80%	-327.73%	-322.29%	-298.33%	-315.36%	-278.54%	-263.61%

Appendix F

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 380.2															
Services - Plastic															
	2004	123,390	0	43,902	(43,902)	-35.58%									
	2005	108,270	0	52,306	(52,306)	-48.31%	-41.53%								
	2006	99,296	0	23,645	(23,645)	-23.81%	-36.59%	-36.21%							
	2007	173,541	0	25,776	(25,776)	-14.85%	-18.11%	-26.69%	-28.87%						
	2008	92,757	0	6,886	(6,886)	-7.42%	-12.27%	-15.40%	-22.92%	-25.54%					
	2009	51,758	0	348,834	(348,834)	-673.97%	-246.15%	-119.95%	-97.07%	-87.03%	-77.25%				
	2010	47,110	0	344,184	(344,184)	-730.60%	-700.95%	-365.25%	-198.73%	-161.33%	-139.97%	-121.46%			
	2011	67,117	0	355,219	(355,219)	-529.25%	-612.29%	-631.53%	-407.79%	-250.04%	-207.79%	-180.80%	-157.32%		
	2012	97,205	0	520,338	(520,338)	-535.30%	-532.83%	-576.90%	-595.99%	-442.61%	-302.41%	-258.42%	-227.55%	-194.92%	
	2013	154,751	0	231,007	(231,007)	-149.28%	-298.20%	-346.81%	-396.18%	-430.58%	-353.73%	-267.78%	-236.86%	-208.10%	-192.29%
	2014	548,105	0	1,528,161	(1,528,161)	-278.81%	-250.29%	-284.92%	-303.83%	-325.82%	-344.47%	-314.94%	-272.68%	-252.35%	-238.65%
	2015	233,113	0	5,450,406	(5,450,406)	-2338.10%	-893.29%	-770.28%	-748.17%	-734.82%	-734.64%	-732.03%	-680.00%	-599.47%	-564.59%
	2016	201,300	0	188,523	(188,523)	-93.65%	-1298.06%	-729.46%	-650.51%	-641.44%	-635.66%	-638.97%	-640.27%	-600.49%	-539.93%
Account 381															
Meters															
	2004	1,169,680	173	0	173	0.01%									
	2005	214,359	0	0	0	0.00%	0.01%								
	2006	707,940	0	0	0	0.00%	0.00%	0.01%							
	2007	218,445	0	7,155	(7,155)	-3.28%	-0.77%	-0.63%	-0.30%						
	2008	732,668	0	0	0	0.00%	-0.75%	-0.43%	-0.38%	-0.23%					
	2009	1,064,666	0	65,282	(65,282)	-6.13%	-3.63%	-3.59%	-2.66%	-2.47%	-1.76%				
	2010	1,325,335	0	13,627	(13,627)	-1.03%	-3.30%	-2.53%	-2.58%	-2.13%	-2.02%	-1.58%			
	2011	918,646	0	3,510	(3,510)	-0.38%	-0.76%	-2.49%	-2.04%	-2.10%	-1.80%	-1.73%	-1.41%		
	2012	400,207	0	28,219	(28,219)	-7.05%	-2.41%	-1.72%	-2.98%	-2.49%	-2.53%	-2.19%	-2.11%	-1.74%	
	2013	536,096	0	21,630	(21,630)	-4.03%	-5.32%	-2.88%	-2.11%	-3.12%	-2.66%	-2.68%	-2.36%	-2.28%	-1.91%
	2014	601,989	0	101,242	(101,242)	-16.82%	-10.80%	-9.82%	-6.29%	-4.45%	-4.82%	-4.19%	-4.15%	-3.70%	-3.58%
	2015	796,970	0	112,402	(112,402)	-14.10%	-15.27%	-12.16%	-11.28%	-8.21%	-6.13%	-6.13%	-5.42%	-5.25%	-4.83%
	2016	572,229	0	1,976	(1,976)	-0.35%	-8.35%	-10.94%	-9.46%	-9.13%	-7.03%	-5.49%	-5.60%	-5.01%	-4.95%
Account 382															
Meter Installation															
	2004	31,994	0	10,857	(10,857)	-33.93%									
	2005	66,997	0	22,466	(22,466)	-33.53%	-33.66%								
	2006	9,632	0	0	0	0.00%	-29.32%	-30.68%							
	2007	346	0	54	(54)	-15.61%	-0.54%	-29.26%	-30.63%						
	2008	0	0	0	0	NA	-15.61%	-0.54%	-29.26%	-30.63%					
	2009	13,770	0	0	0	0.00%	0.00%	-0.38%	-0.23%	-24.82%	-27.19%				
	2010	16,568	0	0	0	0.00%	0.00%	0.00%	-0.18%	-0.13%	-20.99%	-23.96%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	-0.18%	-0.13%	-20.99%	-23.96%		
	2012	78	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	-0.18%	-0.13%	-20.97%	-16.16%	
	2013	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	-0.18%	-0.13%	-0.05%	-23.95%
	2014	90	0	49,949	(49,949)	-55308.38%	-55308.38%	-29676.79%	-29676.79%	-298.45%	-163.73%	-163.73%	-162.07%	-123.51%	-67.42%
	2015	0	0	0	0	NA	-55308.38%	-55308.38%	-29676.79%	-29676.79%	-298.45%	-163.73%	-163.73%	-161.90%	-123.51%
	2016	192,831	0	0	0	0.00%	0.00%	-25.89%	-25.89%	-25.88%	-25.88%	-23.83%	-22.36%	-22.36%	-22.35%
Account 382.1															
ERT Installation															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Appendix F

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 383															
House Regulators															
	2004	83,570	0	0	0	0.00%									
	2005	249,391	0	0	0	0.00%	0.00%								
	2006	0	0	0	0	NA	0.00%	0.00%							
	2007	0	0	0	0	NA	NA	0.00%	0.00%						
	2008	0	0	0	0	NA	NA	NA	0.00%	0.00%					
	2009	203,651	0	1,616	(1,616)	-0.79%	-0.79%	-0.79%	-0.79%	-0.36%	-0.30%				
	2010	49,496	0	98	(98)	-0.20%	-0.68%	-0.68%	-0.68%	-0.68%	-0.34%	-0.29%			
	2011	57,961	0	209	(209)	-0.36%	-0.29%	-0.62%	-0.62%	-0.62%	-0.62%	-0.34%	-0.30%		
	2012	19,183	0	4,764	(4,764)	-24.83%	-6.45%	-4.00%	-2.02%	-2.02%	-2.02%	-2.02%	-1.15%	-1.01%	
	2013	17,301	0	4,245	(4,245)	-24.54%	-24.69%	-9.76%	-6.47%	-3.15%	-3.15%	-3.15%	-3.15%	-1.83%	-1.61%
	2014	15,473	0	1,468	(1,468)	-9.49%	-17.43%	-20.16%	-9.72%	-6.76%	-3.42%	-3.42%	-3.42%	-3.42%	-2.02%
	2015	17,412	0	16,455	(16,455)	-94.50%	-54.50%	-44.17%	-38.82%	-21.32%	-15.40%	-7.58%	-7.58%	-7.58%	-7.58%
	2016	4,481	0	170	(170)	-3.80%	-75.94%	-48.42%	-40.86%	-36.70%	-20.72%	-15.12%	-7.54%	-7.54%	-7.54%
Account 384															
Regulator Installations															
	2004	16,871	0	0	0	0.00%									
	2005	16,148	0	(240)	240	1.49%	0.73%								
	2006	0	0	0	0	NA	1.49%	0.73%							
	2007	0	0	0	0	NA	NA	1.49%	0.73%						
	2008	0	0	0	0	NA	NA	NA	1.49%	0.73%					
	2009	9,634	0	0	0	0.00%	0.00%	0.00%	0.00%	0.93%	0.56%				
	2010	373	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.92%	0.56%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.92%	0.56%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.92%	0.56%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.92%
	2015	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
Account 385															
Ind Meas & Reg Station Equipment															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Account 387															
Other Equipment															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	758	(758)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Appendix F

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 390															
Structures and Improvements															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	362,550	0	0	0	0.00%	0.00%	0.00%	0.00%						
	2008	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%					
	2009	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%				
	2010	861,652	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	0	134,995	0	134,995	NA	NA	NA	NA	NA	NA	15.67%	15.67%	15.67%	11.03%
Account 391.1															
Office Furniture															
	2004	31	0	0	0	0.00%									
	2005	0	0	0	0	NA	0.00%								
	2006	0	0	0	0	NA	NA	0.00%							
	2007	35,538	0	0	0	0.00%	0.00%	0.00%	0.00%						
	2008	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%					
	2009	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%				
	2010	885,909	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	99,499	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Account 391.2															
Office Machine															
	2004	330,231	0	0	0	0.00%									
	2005	0	0	0	0	NA	0.00%								
	2006	0	0	0	0	NA	NA	0.00%							
	2007	0	0	0	0	NA	NA	NA	0.00%						
	2008	0	0	0	0	NA	NA	NA	NA	0.00%					
	2009	1,784,229	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
	2010	50,697	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	11,093	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	437,010	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	15,340	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	3,648	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Account 391.3															
Computers															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	4,185	0	0	0	0.00%	0.00%	0.00%	0.00%						
	2008	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%					
	2009	1,651	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
	2010	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	37,377	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	8,806	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 392															
Transportation Equipment															
	2004	165,270	24,854	0	24,854	15.04%									
	2005	551,951	0	0	0	0.00%	3.47%								
	2006	11,853	30,084	0	30,084	253.81%	5.34%	7.54%							
	2007	0	68,784	0	68,784	NA	834.12%	17.54%	16.97%						
	2008	18,708	4,000	0	4,000	21.38%	389.05%	336.60%	17.66%	17.08%					
	2009	179,584	8,000	0	8,000	4.45%	6.05%	40.74%	52.76%	14.55%	14.64%				
	2010	308,039	27,070	0	27,070	8.79%	7.19%	7.72%	21.30%	26.62%	12.89%	13.18%			
	2011	1,724,433	58,326	0	58,326	3.38%	4.20%	4.22%	4.37%	7.45%	8.75%	7.02%	7.47%		
	2012	221,831	35,785	0	35,785	16.13%	4.84%	5.38%	5.31%	5.43%	8.23%	9.42%	7.69%	7.29%	
	2013	136,569	6,804	0	6,804	4.98%	11.88%	4.85%	5.35%	5.29%	5.41%	8.06%	9.18%	7.58%	7.95%
	2014	76,828	0	0	0	0.00%	3.19%	9.79%	4.67%	5.19%	5.14%	5.25%	7.83%	7.80%	7.40%
	2015	157,861	32,530	0	32,530	20.61%	13.86%	10.59%	12.67%	5.76%	6.11%	6.01%	6.11%	6.11%	9.57%
	2016	463,703	57,501	0	57,501	12.40%	14.48%	12.89%	11.60%	12.55%	6.87%	7.06%	6.91%	6.87%	9.09%
Account 393															
Stores Equipment															
	2004	0	0	0	0	NA									
	2005	6,100	0	0	0	0.00%	0.00%								
	2006	0	0	0	0	NA	0.00%	0.00%							
	2007	0	0	0	0	NA	NA	0.00%	0.00%						
	2008	0	0	0	0	NA	NA	NA	0.00%	0.00%					
	2009	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%				
	2010	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%			
	2011	4,500	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
Account 394															
Small Tools															
	2004	6,465	0	0	0	0.00%									
	2005	0	0	0	0	NA	0.00%								
	2006	0	0	0	0	NA	NA	0.00%							
	2007	0	0	0	0	NA	NA	NA	0.00%						
	2008	0	0	0	0	NA	NA	NA	NA	0.00%					
	2009	0	0	0	0	NA	NA	NA	NA	NA	0.00%				
	2010	7,188	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	22,161	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	23,096	4,325	0	4,325	18.73%	9.56%	9.56%	9.56%	9.56%	8.25%	8.25%	8.25%	8.25%	8.25%
	2016	389,709	0	0	0	0.00%	1.05%	0.99%	0.99%	0.99%	0.99%	0.98%	0.98%	0.98%	0.98%
Account 395															
Laboratory Equipment															
	2004	18,983	0	0	0	0.00%									
	2005	0	0	0	0	NA	0.00%								
	2006	0	0	0	0	NA	NA	0.00%							
	2007	0	0	0	0	NA	NA	NA	0.00%						
	2008	0	0	0	0	NA	NA	NA	NA	0.00%					
	2009	0	0	0	0	NA	NA	NA	NA	NA	0.00%				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	0.00%			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	0.00%		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Appendix F

CITY GAS COMPANY OF FLORIDA
RETIREMENTS, GROSS SALVAGE, AND COST OF REMOVAL
AS ADJUSTED 2004-2016

		Retirements	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
Account 396															
Power Operated Equipment															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	0	0	0	0	NA	NA	NA	NA						
	2008	0	0	0	0	NA	NA	NA	NA	NA					
	2009	0	0	0	0	NA	NA	NA	NA	NA	NA				
	2010	0	0	0	0	NA	NA	NA	NA	NA	NA	NA			
	2011	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA		
	2012	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	2013	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2014	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2015	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	2016	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Account 397															
Communication Equipment															
	2004	0	0	0	0	NA									
	2005	0	0	0	0	NA	NA								
	2006	0	0	0	0	NA	NA	NA							
	2007	214,947	0	0	0	0.00%	0.00%	0.00%	0.00%						
	2008	21,349	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%					
	2009	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
	2010	170,579	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	851,172	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Account 398															
Miscellaneous Equipment															
	2004	0	0	0	0	NA									
	2005	3,000	0	0	0	0.00%	0.00%								
	2006	0	0	0	0	NA	0.00%	0.00%							
	2007	13,284	0	0	0	0.00%	0.00%	0.00%	0.00%						
	2008	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%					
	2009	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%				
	2010	4,749	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
	2011	0	0	0	0	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	2012	0	0	0	0	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	2013	0	0	0	0	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2014	0	0	0	0	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2015	0	0	0	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	2016	11,136	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

APPENDIX F- Total Company Reserve and RL versus WL Rates

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
SUMMARY OF PLANT RESERVE AND WL VERSUS RL ACCRUAL RATES
DEPRECIATION STUDY AS OF JULY 31, 2018

Account	Description	Plant In Service 07/31/2018	Book Depreciation 07/31/2018	Theoretical Reserve	RL Accrual Rate	WL Accrual Rate
STORAGE PLANT						
364.00	LNG Plant	$ -	$ -	$ -	2.0%	2.0%
DISTRIBUTION PLANT						
375.00	Structures & Improvements	0	(80,099)	0	3.1%	3.1%
376.10	Mains, Steel	109,201,912	70,680,741	62,417,727	2.5%	2.7%
376.20	Mains, Plastic	150,016,423	40,242,440	36,533,288	2.5%	2.5%
378.00	M&R Station Equipment - General	3,009,723	146,541	179,100	3.5%	3.5%
379.00	M&R Station Equipment - City Gate	10,001,911	4,685,120	4,070,101	2.7%	3.0%
380.10	Services, Steel	14,597,872	22,559,287	18,378,355	2.7%	4.4%
380.20	Services, Plastic	61,702,824	21,210,271	24,098,203	3.4%	3.2%
381.00	Meters	19,544,112	3,486,513	5,794,542	6.1%	5.3%
382.00	Meter Installations	7,163,196	3,023,561	3,638,568	4.5%	4.0%
382.10	Meter Install - ERTs	4,694,672	2,821,080	1,646,202	3.1%	5.0%
383.00	House Regulators	5,883,813	2,643,921	2,106,345	3.0%	3.5%
384.00	House Regulator Installations	2,308,976	1,151,145	1,094,548	3.2%	3.3%
385.00	Industrial M&R Station Equipment	3,045,478	2,149,455	1,964,561	2.8%	3.3%
387.00	Other Equipment	836,930	332,635	278,843	3.0%	3.3%
	Total Distribution	**392,007,843**	**175,052,610**	**162,200,383**		
GENERAL PLANT						
390.00	Structures & Improvements	8,410,478	578,148	523,820	2.5%	2.5%
391.00	Office Furniture	635,484	132,036	54,722	6.7%	6.7%
391.10	Software Non-Enterprise	215,218	(305,046)	77,744	10.0%	10.0%
391.11	Computer Software	12,908,974	3,681,459	4,058,339	8.3%	8.3%
391.12	Computer Hardware	660,987	129,438	499,950	20.0%	20.0%
391.50	Individual Equipment	181,680	60,156	46,934	20.0%	20.0%
392.00	Transportation Equipment	1,224,133	18,870	149,254	8.4%	7.3%
392.10	Trans Equip - Autos & Lt Trucks	128,095	149,007	11,711	11.0%	11.0%
392.20	Trans Equip - Service Trucks	3,231,812	629,930	828,397	12.1%	11.0%
392.30	Trans Equip - Heavy Trucks	374,204	204,897	158,096	4.9%	6.8%
393.00	Stores Equipment	0	(1,301)	0	4.0%	4.0%
394.00	Tools, Shop,& Garage Equipment	644,252	(43,717)	138,142	6.7%	6.7%
394.10	Natural Gas Vehicle Equipment	3,661,963	401,398	221,244	4.7%	5.0%
395.00	Laboratory Equipment	0	(0)	0	5.0%	5.0%
396.00	Power Operated Equipment	210,084	48,344	58,879	6.5%	6.0%
397.00	Communication Equipment	609,131	125,650	55,235	8.3%	8.3%
398.00	Miscellaneous Equipment	248,144	(223,416)	46,460	5.0%	5.0%
	Total General	**33,344,637**	**5,585,852**	**6,928,928**		
	TOTAL DEPRECIABLE PLANT	**$ 425,352,480**	**$ 180,638,462**	**$ 169,129,311**		

Amortized Accts Reflect retirement of assets greater than ASL

APPENDIX G- Summary of Plant-in-Service and Accumulated Depreciation

APPENDIX G-1 Summary of Plant-in-Service 2014 – 2018

July 31, 2018 Forecast

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Blalance
374.10 Land - DP	374	732,174.17	0.00	0.00			732,174.17
374.30 Right of Way - DP	374	11,131.67	0.00	0.00			11,131.67
375.00 Structures & Improvements DP	375	0.00	0.00	0.00			0.00
376.10 Mains - Steel	376.1	109,247,421.88	0.00	(45,509.76)			109,201,912.11
376.20 Mains - Plastic	376.2	128,529,169.20	21,544,805.23	(60,940.11)			150,013,034.32
376.30 Mains - Cast Iron	376.2	1,754.63	0.00	0.00			1,754.63
376.97 Mains - Unreconciled Balance	376.2	1,633.90					1,633.90
378 M&R Station Equipment	378	1,873,056.45	1,136,666.69	0.00			3,009,723.14
379.00 M&R Station Equip - City Gat	379	10,001,910.51	0.00	0.00			10,001,910.51
380.10 Services - Steel	380.1	14,669,114.93	0.00	(71,243.38)			14,597,871.55
380.20 Services - Plastic	380.2	60,840,878.17	1,027,416.69	(165,470.71)			61,702,824.15
381.00 Meters	381	17,858,023.82	446,293.75	(323,739.66)			17,980,577.91
381.10 Meters - ERTs	381	1,563,534.26	0.00	0.00			1,563,534.26
382.00 Meter Installations	382	7,193,870.05	0.00	(30,673.64)			7,163,196.42
382.10 Meter Install - ERTs	382	4,694,672.47	0.00	0.00			4,694,672.47
383.00 House Regulators	383	5,889,245.72	0.00	(5,433.12)			5,883,812.59
384.00 House Reg Installations	384	2,308,976.45	0.00	0.00			2,308,976.45
385.00 Industrial M&R Station Equip	385	3,045,477.79	0.00	0.00			3,045,477.79
387.00 Other Equipment - DP	387	836,930.34	0.00	0.00			836,930.34
Distribution Plant		**369,298,976.40**	**24,155,182.36**	**(703,010.38)**	**0.00**	**0.00**	**392,751,148.38**
389.00 Land & Land Rights - GP	389	2,410,431.74	0.00	0.00			2,410,431.74
390.00 Structures & Improvements GP	390	8,410,477.58	0.00	0.00			8,410,477.58
391.00 Office Furniture	391.1	693,653.31	0.00	(58,169.62)			635,483.69
391.10 OFE - Software Non-Enterprise	391.2	727,402.90	0.00	(71,089.11)			656,313.79
391.11 OFE - Computer Software	391.3	12,872,094.25	43,615.00	(6,735.02)			12,908,974.23
391.12 OFE - Computer Hardware	391.2	710,099.69	0.00	(49,112.70)			660,986.99
391.50 Individual Equipment	391.2	329,067.80	0.00	0.00			329,067.80
392.00 Trans Equip	392	526,732.85	697,400.00	0.00			1,224,132.85
392.10 Trans Eq - Autos & Lt Trcks	392	135,006.13	48,000.00	(54,911.15)			128,094.98
392.20 Trans Equip - Service Trucks	392	3,113,728.57	142,000.00	(23,916.88)			3,231,811.69
392.30 Trans Equip - Heavy Trucks	392	310,203.71	64,000.00	0.00			374,203.71
393.00 Stores Equipment	393	0.00	0.00	0.00			0.00
394.00 Tools,Shop,& Garage Equip	394	498,318.34	145,933.31	0.00			644,251.65
394.10 - Natural Gas Vehicle Equipment	394.1	3,661,962.71	0.00	0.00			3,661,962.71
395.00 Laboratory Equipment	395	0.00	0.00	0.00			0.00
396.00 Power Operated Equip	396	147,453.00	62,631.00	0.00			210,084.00
397.00 Communication Equip	397	259,131.06	350,000.00	0.00			609,131.06
398.00 Miscellaneous Equipment	398	198,144.09	50,000.00	0.00			248,144.09
399 Miscellanesou Intangible Property	#N/A	0.00					0.00
General Plant		**35,003,907.72**	**1,603,579.31**	**(263,934.48)**	**0.00**	**0.00**	**36,343,552.55**

302.00 Fran & Cons - Depr	302	320,147.28	0.00	0.00			320,147.28
303.00 Misc Intg Plt - Depreciable	303	220.22	0.00	0.00			220.22
Intangible Plant		**320,367.50**	**0.00**	**0.00**	**0.00**	**0.00**	**320,367.50**
364 - LNG PLANT	364	0	0.00	0.00			0.00
Storage Plant		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
365 Rights-Of-Way	365	0.00	0.00	0.00			0.00
367 Transmission-Main	367	0.68	0.00	0.00			0.68
369 Measuring & Regulating Equip	369	0.00	0.00	0.00			0.00
Transmission Plant		**0.68**	**0.00**	**0.00**	**0.00**	**0.00**	**0.68**
Grand Total		**404,623,252.30**	**25,758,761.67**	**(966,944.86)**	**0.00**	**0.00**	**429,415,069.11**

December 2017 Forecast

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Blalance
374.10 Land - DP	374	488,068.30	932.87	0.00	243,173.00		732,174.17
374.30 Right of Way - DP	374	11,131.67	0.00	0.00			11,131.67
375.00 Structures & Improvements DP	375	214,981.30	6,987.18	(221,969.88)		1.40	0.00
376.10 Mains - Steel	376.1	100,440,440.98	3,107,604.69	(93,471.79)	5,792,848.00		109,247,421.88
376.20 Mains - Plastic	376.2	107,926,163.40	20,796,650.30	(193,644.50)			128,529,169.20
376.30 Mains - Cast Iron	376.2	1,754.63	0.00	0.00			1,754.63
376.97 Mains - Unreconciled Balance	376.2	1,633.90					1,633.90
378 M&R Station Equipment	378	670,166.00	1,069,990.45	0.00	132,900.00		1,873,056.45
379.00 M&R Station Equip - City Gat	379	6,973,527.00	3,039,390.37	(11,006.86)			10,001,910.51
380.10 Services - Steel	380.1	14,763,269.00	6,336.57	(100,490.64)			14,669,114.93
380.20 Services - Plastic	380.2	56,848,698.00	4,276,311.96	(284,131.79)			60,840,878.17
381.00 Meters	381	17,107,093.13	1,374,556.19	(623,625.50)			17,858,023.82
381.10 Meters - ERTs	381	1,643,719.86	2,945.52	(91,575.29)	8,444.17		1,563,534.26
382.00 Meter Installations	382	7,103,718.50	161,039.20	(70,887.65)			7,193,870.05
382.10 Meter Install - ERTs	382	4,694,672.47	0.00	0.00			4,694,672.47
383.00 House Regulators	383	5,429,722.68	461,495.74	(1,972.70)			5,889,245.72
384.00 House Reg Installations	384	2,196,610.00	112,366.45	0.00			2,308,976.45
385.00 Industrial M&R Station Equip	385	3,047,922.00	0.00	(2,444.21)			3,045,477.79
387.00 Other Equipment - DP	387	905,129.51	11,044.75	(79,243.92)			836,930.34
Distribution Plant		**330,468,422.33**	**34,427,652.24**	**(1,774,464.74)**	**6,177,365.17**	**1.40**	**369,298,976.40**
389.00 Land & Land Rights - GP	389	463,609.90	102,858.19	0.00	1,843,963.65		2,410,431.74
390.00 Structures & Improvements GP	390	11,119,485.63	(74,607.47)	(346,495.50)	(2,287,905.08)		8,410,477.58
391.00 Office Furniture	391.1	504.00	0.00	249,207.88	443,941.43		693,653.31
391.10 OFE - Software Non-Enterprise	391.2	1,394,810.76	49,822.53	(717,230.39)			727,402.90
391.11 OFE - Computer Software	391.3	11,563,245.51	7,594,638.99	(6,285,790.25)			12,872,094.25
391.12 OFE - Computer Hardware	391.2	714,955.06	37,241.23	(42,096.60)			710,099.69
391.50 Individual Equipment	391.2	147,388.02	86,327.74	95,352.04			329,067.80
392.00 Trans Equip	392	283,544.08	275,000.00	(31,811.23)			526,732.85
392.10 Trans Eq - Autos & Lt Trcks	392	429,575.42	332,420.39	(47,066.70)	(579,922.98)		135,006.13
392.20 Trans Equip - Service Trucks	392	1,974,782.79	579,522.98	(20,500.18)	579,922.98		3,113,728.57
392.30 Trans Equip - Heavy Trucks	392	310,203.71	0.00	0.00			310,203.71
393.00 Stores Equipment	393	2,922.42	0.00	(2,922.42)			0.00
394.00 Tools,Shop,& Garage Equip	394	1,485,872.48	90,639.66	(1,123,398.52)	45,204.72		498,318.34
394.10 - Natural Gas Vehicle Equipment	394.1		3,661,962.71	0.00			3,661,962.71
395.00 Laboratory Equipment	395	4,034.41	0.00	(4,034.41)			0.00
396.00 Power Operated Equip	396	147,453.00	0.00	0.00			147,453.00
397.00 Communication Equip	397	391,644.39	33,100.23	(908.07)	(164,705.49)		259,131.06
398.00 Miscellaneous Equipment	398	108,771.30	114,000.00	(57,800.24)	33,173.03		198,144.09
399 Miscellanesou Intangible Property	#N/A	0.00					0.00
General Plant		**30,542,802.88**	**12,882,927.18**	**(8,335,494.60)**	**(86,327.74)**	**0.00**	**35,003,907.72**

302.00 Fran & Cons - Depr		302	325,163.76	0.00	(5,016.48)			320,147.28
303.00 Misc Intg Plt - Depreciable		303	246.57	0.00	(26.35)			220.22
	Intangible Plant		**325,410.33**	**0.00**	**(5,042.83)**	**0.00**	**0.00**	**320,367.50**
365 Rights-Of-Way		365	243,173.00	0.00	0.00	(243,173.00)		0.00
367 Transmission-Main		367	5,792,848.00	0.68	0.00	(5,792,848.00)		0.68
369 Measuring & Regulating Equip		369	132,900.00	0.00	0.00	(132,900.00)		0.00
	Transmission Plant		**6,168,921.00**	**0.68**	**0.00**	**(6,168,921.00)**	**0.00**	**0.68**
	Grand Total		**367,505,556.54**	**47,310,580.10**	**(10,115,002.17)**	**(77,883.57)**	**1.40**	**404,623,252.30**

Actual December 2016

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
374.10 Land - DP	374	433,588.21	54,480.09				488,068.30
374.30 Right of Way - DP	374	11,131.67					11,131.67
375.00 Structures & Improvements DP	375	608,838.30	9,140.00	(402,997.00)			214,981.30
376.10 Mains - Steel	376.1	96,411,522.98	4,184,413.00	(155,495.00)	0.00		100,440,440.98
376.20 Mains - Plastic	376.2	91,450,902.40	16,498,343.00	(23,082.00)			107,926,163.40
376.30 Mains - Cast Iron	376.2	1,754.63					1,754.63
376.97 Mains - Unreconciled Balance	376.2	1,633.90					1,633.90
378 M&R Station Equipment	378	581,564.00	88,602.00		0.00		670,166.00
379.00 M&R Station Equip - City Gat	379	6,844,055.00	129,472.00				6,973,527.00
380.10 Services - Steel	380.1	14,708,810.00	137,618.00	(83,159.00)			14,763,269.00
380.20 Services - Plastic	380.2	48,873,802.00	8,176,196.00	(201,300.00)			56,848,698.00
381.00 Meters	381	16,178,706.58	1,419,538.96	(491,152.41)			17,107,093.13
381.10 Meters - ERTs	381	1,740,900.07	7,362.06	(113,482.27)	8,940.00		1,643,719.86
382.00 Meter Installations	382	7,005,804.17	290,745.40	(192,831.07)			7,103,718.50
382.10 Meter Install - ERTs	382	4,694,672.47					4,694,672.47
383.00 House Regulators	383	4,725,827.68	708,376.00	(4,481.00)			5,429,722.68
384.00 House Reg Installations	384	2,057,700.00	138,910.00				2,196,610.00
385.00 Industrial M&R Station Equip	385	3,047,922.00					3,047,922.00
387.00 Other Equipment - DP	387	764,092.51	141,037.00				905,129.51
Distribution Plant		**300,143,228.57**	**31,984,233.51**	**(1,667,979.75)**	**8,940.00**	**0.00**	**330,468,422.33**
389.00 Land & Land Rights - GP	389	629,625.90	33,984.00	(200,000.00)			463,609.90
390.00 Structures & Improvements GP	390	8,017,402.63	4,787,493.00	(1,685,410.00)			11,119,485.63
391.00 Office Furniture	391.1	399,381.00		(398,877.00)			504.00
391.10 OFE - Software Non-Enterprise	391.2	1,476,566.01				(81,755.25)	1,394,810.76
391.11 OFE - Computer Software	391.3	10,870,240.47	620,056.14	(8,806.35)		81,755.25	11,563,245.51
391.12 OFE - Computer Hardware	391.2	1,086,846.06		(371,891.00)			714,955.06
391.50 Individual Equipment	391.2	147,388.02					147,388.02
392.00 Trans Equip	392	820,222.39	397,666.99	(102,928.67)	(831,416.63)		283,544.08
392.10 Trans Eq - Autos & Lt Trcks	392	1,196,933.93	3,315.27	(173,772.77)	(573,901.01)	(23,000.00)	429,575.42
392.20 Trans Equip - Service Trucks	392	0	572,810.99	(164,001.47)	1,565,973.27		1,974,782.79
392.30 Trans Equip - Heavy Trucks	392	396,360.59	915.25	(22,999.52)	(82,203.61)	18,131.00	310,203.71
393.00 Stores Equipment	393	2,922.42					2,922.42
394.00 Tools,Shop,& Garage Equip	394	1,830,921.48	44,660.00	(389,709.00)			1,485,872.48
395.00 Laboratory Equipment	395	4,034.41					4,034.41
396.00 Power Operated Equip	396	131,329.00				16,124.00	147,453.00
397.00 Communication Equip	397	177,378.39	288,522.00	(74,256.00)			391,644.39
398.00 Miscellaneous Equipment	398	854,108.30		(734,082.00)		(11,255.00)	108,771.30
399 Miscellaneous Intangible Property		0.00					0.00
General Plant		**28,041,661.00**	**6,749,423.64**	**(4,326,733.78)**	**78,452.02**	**0.00**	**30,542,802.88**

302.00 Fran & Cons - Depr		302	325,163.76					325,163.76
303.00 Misc Intg Plt - Depreciable		303	25,521.57		(25,275.00)			246.57
	Intangible Plant		**350,685.33**	**0.00**	**(25,275.00)**	**0.00**	**0.00**	**325,410.33**
365 Rights-Of-Way		365	176,450.00	66,723.00				243,173.00
367 Transmission-Main		367	3,449,624.00	2,343,224.00				5,792,848.00
369 Measuring & Regulating Equip		369	104,145.00	28,755.00				132,900.00
	Transmission Plant		**3,730,219.00**	**2,438,702.00**	**0.00**	**0.00**	**0.00**	**6,168,921.00**
	Grand Total		**332,265,793.90**	**41,172,359.15**	**(6,019,988.53)**	**87,392.02**	**0.00**	**367,505,556.54**

Actual December 2015

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
374.10 Land - DP	374	342,445.21	91,143.00				433,588.21
374.30 Right of Way - DP	374	11,131.67					11,131.67
375.00 Structures & Improvements DP	375	608,759.30	79.00				608,838.30
376.10 Mains - Steel	376.1	96,839,209.98	(18,607.00)	(78,556.00)		(330,524.00)	96,411,522.98
376.20 Mains - Plastic	376.2	87,170,841.40	4,614,969.00	(149,715.00)		(185,193.00)	91,450,902.40
376.30 Mains - Cast Iron	376.2	1,754.63					1,754.63
376.97 Mains - Unreconciled Balance	376.2	1,633.90					1,633.90
378 M&R Station Equipment	378	573,927.00	7,637.00				581,564.00
379.00 M&R Station Equip - City Gat	379	6,755,538.00	88,517.00				6,844,055.00
380.10 Services - Steel	380.1	14,713,900.00	85,967.00	(91,057.00)			14,708,810.00
380.20 Services - Plastic	380.2	46,600,084.00	2,504,218.00	(230,500.00)			48,873,802.00
381.00 Meters	381	15,620,088.56	1,180,626.41	(622,008.39)			16,178,706.58
381.10 Meters - ERTs	381	2,415,970.46	10,180.61	(142,555.75)	(542,695.25)		1,740,900.07
382.00 Meter Installations	382	6,609,151.99	396,652.18				7,005,804.17
382.10 Meter Install - ERTs	382	4,694,661.41	11.06				4,694,672.47
383.00 House Regulators	383	4,375,751.68	367,488.00	(17,412.00)			4,725,827.68
384.00 House Reg Installations	384	1,869,684.00	188,016.00				2,057,700.00
385.00 Industrial M&R Station Equip	385	3,047,922.00					3,047,922.00
387.00 Other Equipment - DP	387	716,454.51	47,638.00				764,092.51
Distribution Plant		**292,968,909.70**	**9,564,535.26**	**(1,331,804.14)**	**(542,695.25)**	**(515,717.00)**	**300,143,228.57**
389.00 Land & Land Rights - GP	389	768,685.90	37,390.00			(176,450.00)	629,625.90
390.00 Structures & Improvements GP	390	8,017,402.63					8,017,402.63
391.00 Office Furniture	391.1	399,381.00					399,381.00
391.10 OFE - Software Non-Enterprise	391.2	1,477,464.96	231,945.69	(37,376.63)		(195,468.00)	1,476,566.01
391.11 OFE - Computer Software	391.3	10,479,808.37	390,432.10				10,870,240.47
391.12 OFE - Computer Hardware	391.2	466,869.06	424,509.00			195,468.00	1,086,846.06
391.50 Individual Equipment	391.2	162,729.02		(15,341.00)			147,388.02
392.00 Trans Equip	392	818,384.79	99,313.28	(97,475.68)			820,222.39
392.10 Trans Eq - Autos & Lt Trcks	392	677,093.68	580,225.78	(60,385.53)			1,196,933.93
392.30 Trans Equip - Heavy Trucks	392	310,203.23	86,157.36				396,360.59
393.00 Stores Equipment	393	2,922.42					2,922.42
394.00 Tools,Shop,& Garage Equip	394	1,796,315.48	57,702.00	(23,096.00)			1,830,921.48
395.00 Laboratory Equipment	395	4,034.41					4,034.41
396.00 Power Operated Equip	396	131,329.00					131,329.00
397.00 Communication Equip	397	1,028,550.39		(851,172.00)			177,378.39
398.00 Miscellaneous Equipment	398	854,108.30					854,108.30
399 Miscellaneous Intangible Property	0	0.00					0.00
General Plant		**27,395,282.63**	**1,907,675.21**	**(1,084,846.84)**	**0.00**	**(176,450.00)**	**28,041,661.00**
302.00 Fran & Cons - Depr	302	325,163.76					325,163.76
303.00 Misc Intg Plt - Depreciable	303	25,521.57					25,521.57

Intangible Plant		**350,685.33**	**0.00**	**0.00**	**0.00**	**0.00**	**350,685.33**
365 Rights-Of-Way	365	0.00				176,450.00	176,450.00
367 Transmission-Main	367	0.00	3,449,624.00				3,449,624.00
369 Measuring & Regulating Equip		0.00	104,145.00				104,145.00
Transmission Plant		**0.00**	**3,553,769.00**	**0.00**	**0.00**	**176,450.00**	**3,730,219.00**
Grand Total		**320,714,877.66**	**15,025,979.47**	**(2,416,650.98)**	**(542,695.25)**	**(515,717.00)**	**332,265,793.90**

Actual December 2014

Functional Class / FERC Plant Account	FERC Form Ref.	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
374.10 Land - DP	374	342,445.21					342,445.21
374.30 Right of Way - DP	374	11,131.67					11,131.67
375.00 Structures & Improvements DP	375	607,824.30	935.00				608,759.30
376.10 Mains - Steel	376.1	87,184,851.98	3,496,146.00	1,676,388.00	4,685,577.00	(203,753.00)	96,839,209.98
376.20 Mains - Plastic	376.2	76,616,909.40	10,595,750.00	(245,078.00)		203,260.00	87,170,841.40
376.30 Mains - Cast Iron	376.2	1,754.63					1,754.63
376.97 Mains - Unreconciled Balance	376.2	1,633.90					1,633.90
378 M&R Station Equipment	378	158,524.00	415,403.00				573,927.00
379.00 M&R Station Equip - City Gat	379	6,326,025.00	429,513.00				6,755,538.00
380.10 Services - Steel	380.1	14,834,212.00	129,904.00	(250,216.00)			14,713,900.00
380.20 Services - Plastic	380.2	44,052,779.00	3,095,410.00	(548,105.00)			46,600,084.00
381.00 Meters	381	14,176,956.54	1,735,429.11	(292,297.09)			15,620,088.56
381.10 Meters - ERTs	381	310,607.98	99,837.51	(22,337.03)	2,027,862.00		2,415,970.46
382.00 Meter Installations	382	6,256,936.10	352,306.20	(90.31)			6,609,151.99
382.10 Meter Install - ERTs	382	6,722,523.41			(2,027,862.00)		4,694,661.41
383.00 House Regulators	383	3,940,190.68	451,034.00	(15,473.00)			4,375,751.68
384.00 House Reg Installations	384	1,627,102.00	242,582.00				1,869,684.00
385.00 Industrial M&R Station Equip	385	3,047,922.00					3,047,922.00
387.00 Other Equipment - DP	387	703,878.51	12,576.00				716,454.51
Distribution Plant		**266,924,208.31**	**21,056,825.82**	**302,791.57**	**4,685,577.00**	**(493.00)**	**292,968,909.70**
389.00 Land & Land Rights - GP	389	385,499.90	383,186.00				768,685.90
390.00 Structures & Improvements GP	390	4,454,307.63	3,563,141.00			(46.00)	8,017,402.63
391.00 Office Furniture	391.1	376,613.00			22,768.00		399,381.00
391.10 OFE - Software Non-Enterprise	391.2	1,475,772.37			1,692.58		1,477,464.96
391.11 OFE - Computer Software	391.3	10,569,073.14	336,164.00	(351,609.19)	(73,819.58)		10,479,808.37
391.12 OFE - Computer Hardware	391.2	502,230.69	(35,922.78)		561.15		466,869.06
391.50 Individual Equipment	391.2	16,052.20	183,278.78	(85,400.81)	48,798.85		162,729.02
392.00 Trans Equip	392	447,319.29	371,065.50				818,384.79
392.10 Trans Eq - Autos & Lt Tracks	#N/A	753,921.45		(76,827.77)			677,093.68
392.30 Trans Equip - Heavy Trucks	392	310,281.59	(78.36)				310,203.23
393.00 Stores Equipment	393	2,922.42					2,922.42
394.00 Tools,Shop,& Garage Equip	394	1,643,946.48	174,530.00	(22,161.00)			1,796,315.48
395.00 Laboratory Equipment	395	4,034.41					4,034.41
396.00 Power Operated Equip	396	48,855.00	82,474.00				131,329.00
397.00 Communication Equip	397	1,008,819.39	19,731.00				1,028,550.39
398.00 Miscellaneous Equipment	398	884,115.30	(30,007.00)				854,108.30
399 Miscellaneous Intangible Property	0	0.00					0.00
General Plant		**22,883,764.26**	**5,047,562.14**	**(535,998.77)**	**1.00**	**(46.00)**	**27,395,282.63**
302.00 Fran & Cons - Depr	302	325,163.76					325,163.76
303.00 Misc Intg Plt - Depreciable	303	25,521.57					25,521.57

	Intangible Plant		**350,685.33**	**0.00**	**0.00**	**0.00**	**0.00**	**350,685.33**
367 Transmission-Main		367	4,685,577.00			(4,685,577.00)		0.00
	Transmission Plant		**4,685,577.00**	**0.00**	**0.00**	**(4,685,577.00)**	**0.00**	**0.00**
	Grand Total		**294,844,234.90**	**26,104,387.96**	**(233,207.20)**	**1.00**	**(539.00)**	**320,714,877.66**

APPENDIX G-2 Summary of Depreciation Reserve 2014 – 2018

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
July 31, 2018 Forecast										
Distribution Plant										
053 G374.10 Land - DP	374	12,198.65	0.00	0.00	0.00		0.00			12,198.65
053 G375.00-Structures & Improvemen	375	(80,098.95)	0.00	0.00	0.00					(80,098.95)
053 G376.10-Mains, Steel	376.1	68,811,452.05	1,914,798.74	(45,509.76)	0.00		0.00			70,680,741.03
053 G376.20-Mains, Plastic	376.2	38,652,159.93	2,514,017.97	(60,940.11)	(853,658.75)					40,251,579.03
053 G376.30-Mains, Cast Iron	376.2	52.61	30.69	0.00	0.00					83.31
053 G376.99-Mains, CIAC	376.2	(5,824.79)	(3,397.79)	0.00	0.00					(9,222.58)
053 G378.00-M & R Station Equipment	378	100,287.18	46,254.26	0.00	0.00		0.00			146,541.44
053 G379.00-M&R Station Equip - Cit	379	4,492,582.84	192,536.77	0.00	0.00					4,685,119.61
053 G380.10-Services, Steel	380.1	22,075,677.20	554,853.29	(71,243.38)	0.00					22,559,287.11
053 G380.20-Services, Plastic	380.2	20,041,660.10	1,464,666.76	(165,470.71)	(130,585.00)					21,210,271.14
053 G381.00-Meters	381	3,018,135.28	512,193.38	(323,739.66)	0.00					3,206,589.00
053 G381.10-Meters - ERTs	381	235,232.62	44,690.99	0.00	0.00					279,923.61
053 G382.00-Meter Installations	382	2,865,798.33	188,436.38	(30,673.64)	0.00					3,023,561.07
053 G382.10-Meter Install - ERTs	382	2,637,596.38	183,483.65	0.00	0.00					2,821,080.02
053 G383.00-House Regulators	383	2,481,097.38	168,256.60	(5,433.12)	0.00					2,643,920.86
053 G384.00-House Reg Installations	384	1,109,390.72	41,754.00	0.00	0.00					1,151,144.71
053 G385.00-Industrial M&R Station	385	2,090,829.56	58,625.42	0.00	0.00					2,149,454.97
053 G387.00-Other Equipment	387	316,523.82	16,110.89	0.00	0.00					332,634.71
Total Distribution		**168,854,750.91**	**7,897,312.00**	**(703,010.38)**	**(984,243.75)**	**0.00**	**0.00**	**0.00**	**0.00**	**175,064,808.78**
General Plant										
053 G365.00-Land & Land Rights-TP	365	0.00	0.00	0.00	0.00		0.00			0.00
053 G389.00-Land & Land Rights	389	607.93	0.00	0.00	0.00					607.93
053 G390.00-Structures & Impr	390	450,589.57	127,558.90	0.00	0.00					578,148.47
053 G391.00-Office Furniture and Eq	391.1	160,355.72	29,850.19	(58,169.62)	0.00					132,036.29
053 G391.10-OFE - Comp Equip and So	391.2	170,848.69	33,497.47	(71,089.11)	0.00					133,257.05
053 G391.10-OFE -Comp Equip 2014	391.3	2,792.69								2,792.69
053 G391.10-OFE -Comp Equip 2016	391.3	2,489.00								2,489.00
053 G391.11-OFE - Computer Software	391.3	2,847,887.53	684,272.53	(6,735.02)	0.00					3,525,425.04
053 G391.11-OFE - Computer SW 2014	391.3	55,388.00								55,388.00
053 G391.11-OFE - Computer SW 2015	391.3	89,020.00								89,020.00
053 G391.11-OFE - Computer SW 2016	391.3	9,137.00								9,137.00
053 G391.11-OFE - Computer SW 2017	391.3	0.00								0.00
053 G391.12-OFE - Compr HW	391.2	59,318.66	33,191.72	(49,112.70)	0.00					43,397.68
053 G391.12-OFE - Compr HW 2014	391.2	78,494.00								78,494.00
053 G391.12-OFE - Compr HW 2015	391.2	3,238.00								3,238.00
053 G391.12-OFE - Compr HW 2016	391.2	4,308.00								4,308.00
053 G391.50-OFE - Individual Equipm	391.2	191,611.29	15,932.33	0.00	0.00					207,543.62
053 G392.00-Trans Equip	392	(41,290.89)	51,555.84	0.00	0.00					10,264.95
053 G392.00-Trans Equip 2014	392	8,605.50								8,605.50
053 G392.00-Trans Equip 2015	392	2,099.89								2,099.89
053 G392.10-Trans Equip - Auto	392	90,651.24	50,650.93	(54,911.15)	0.00					86,391.02

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
053 G392.10-Trans Equip - Auto 2014	392	56,397.60								56,397.60
053 G392.10-Trans Equip - Auto 2015	392	4,118.31								4,118.31
053 G392.20-Trans Eq - Svc Trk 2016	392	35,681.00								35,681.00
053 G392.20-Trans Eq - Svc Truck	392	246,312.16	178,019.33	(23,916.88)	0.00					400,414.61
053 G392.20-Trans Eq-Svc Trk 2014	392	97,128.00								97,128.00
053 G392.20-Trans Eq-Svc Trk 2015	392	96,706.00								96,706.00
053 G392.30-Trans Equip-Hvy Tr 2015	392	(0.15)								(0.15)
053 G392.30-Trans Equip-Hvy Trucks	392	181,643.56	23,253.22	0.00	0.00					204,896.78
053 G393.00-Stores Equipment	393	(1,301.47)	0.00	0.00	0.00					(1,301.47)
053 G394.00-Tools,Shop,& Garage Equ	394	(98,477.99)	25,570.74	0.00	0.00					(72,907.26)
053 G394.00-Tools,Shp,& GarEq 2014	394	26,314.00								26,314.00
053 G394.00-Tools,Shp,& GarEq 2015	394	2,139.00								2,139.00
053 G394.00-Tools,Shp,& GarEq 2016	394	737.00								737.00
053 G394.10 - Natural Gas Vehicle Equipment	394	294,590.41	106,807.25	0.00	0.00					401,397.66
053 G395.00-Laboratory Equipment	395	(0.03)								(0.03)
053 G396.00-Power Operated Equip 2014	396	26,213.83	9,954.97	0.00	0.00					36,168.80
053 G396.00-Power Operated Equip	396	12,174.77								12,174.77
053 G397.00-Comm Equip 2014	397	3,754.00	18,598.40	0.00						22,352.40
053 G397.00-Comm Equip 2015	397	2,606.00								2,606.00
053 G397.00-Comm Equip 2016	397	2,476.00								2,476.00
053 G397.00-Communication Equip	397	98,215.98			0.00					98,215.98
053 G398.00-Misc Equipment 2015	398	0.00								0.00
053 G398.00-Misc Equipment 2016	398	5.00								5.00
053 G398.00-Miscellaneous Equipment	398	(232,870.54)	9,450.04	0.00	0.00					(223,420.51)
053 G398.00-Miscellaneous Intangible Property	398									
Total General Plant		**5,040,714.25**	**1,398,163.86**	**(263,934.48)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**6,174,943.63**
Intangible Plant										
053 G302.00-Fran & Cons - Depr (Lif	302	176,578.54	0.00	0.00	0.00					176,578.54
053 G303.00-Misc.- Depreciable	303	(2,977.58)	0.00	0.00	0.00					(2,977.58)
053 G39.00-Misc.- Ingtangible Proeprty		0.00								0.00
Total Intangible Plant		**173,600.96**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**173,600.96**
Transmission Plant										
053 G367.00-Transmision-Main	367	(0.15)	0.00	0.00	0.00		0.00			(0.15)
053 G369.00-Measuring & Regulating Equip	369	0.00	0.00	0.00	0.00		0.00			0.00
Total Transmission Plant		**(0.15)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.15)**
Grand Total		**174,069,065.97**	**9,295,475.85**	**(966,944.86)**	**(984,243.75)**	**0.00**	**0.00**	**0.00**	**0.00**	**181,413,353.22**

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
December 2017 Forecast										
Distribution Plant										
053 G374.10 Land - DP	374	0.00					12,198.65			12,198.65
053 G375.00-Structures & Improvemen	375	138,372.65	3,499.68	(221,969.88)	0.00				(1.40)	(80,098.95)
053 G376.10-Mains, Steel	376.1	65,468,798.98	3,169,398.80	(93,471.79)	(38,158.74)		304,884.80			68,811,452.05
053 G376.20-Mains, Plastic	376.2	35,937,077.93	3,607,259.02	(193,644.50)	(803,287.09)		104,754.57			38,652,159.93
053 G376.30-Mains, Cast Iron	376.2		52.61	0.00	0.00					52.61
053 G376.99-Mains, CIAC	376.2		(5,824.79)	0.00	0.00					(5,824.79)
053 G378.00-M & R Station Equipment	378	57,694.00	34,325.30	0.00	0.00		8,267.88			100,287.18
053 G379.00-M&R Station Equip - Cit	379	4,217,462.00	286,127.70	(11,006.86)	0.00					4,492,582.84
053 G380.10-Services, Steel	380.1	21,265,097.00	956,898.78	(100,490.64)	(45,827.94)					22,075,677.20
053 G380.20-Services, Plastic	380.2	18,238,475.00	2,438,753.48	(284,131.79)	(351,436.60)					20,041,660.10
053 G381.00-Meters	381	2,776,362.86	865,397.93	(623,625.50)	0.00					3,018,135.28
053 G381.10-Meters - ERTs	381	244,811.12	77,879.74	(91,575.29)	0.00		4,117.05			235,232.62
053 G382.00-Meter Installations	382	2,613,165.77	323,520.21	(70,887.65)	0.00					2,865,798.33
053 G382.10-Meter Install - ERTs	382	2,323,052.98	314,543.40	0.00	0.00					2,637,596.38
053 G383.00-House Regulators	383	2,202,425.03	280,645.05	(1,972.70)	0.00					2,481,097.38
053 G384.00-House Reg Installations	384	1,039,082.92	70,307.80	0.00	0.00					1,109,390.72
053 G385.00-Industrial M&R Station	385	1,992,729.36	100,544.41	(2,444.21)	0.00					2,090,829.56
053 G387.00-Other Equipment	387	366,739.92	28,867.16	(79,243.92)	0.00		160.66			316,523.82
Total Distribution		**158,881,347.52**	**12,552,196.29**	**(1,774,464.74)**	**(1,238,710.37)**	**0.00**	**434,383.61**	**0.00**	**(1.40)**	**168,854,750.91**
General Plant										
053 G365.00-Land & Land Rights-TP	365	9,159.00	3,039.65	0.00	0.00		(12,198.65)			0.00
053 G389.00-Land & Land Rights	389	0.00	(150,618.98)	0.00	0.00		151,226.91			607.93
053 G390.00-Structures & Impr	390	705,773.08	245,923.49	(346,495.50)	0.00		(154,611.50)			450,589.57
053 G391.00-Office Furniture and Eq	391.1	(123,235.00)	30,998.25	249,207.88	0.00		3,384.59			160,355.72
053 G391.10-OFE - Comp Equip and So	391.2	796,496.00	91,583.08	(717,230.39)	0.00					170,848.69
053 G391.10-OFE -Comp Equip 2014	391.2	2,792.69								2,792.69
053 G391.10-OFE -Comp Equip 2016	391.2	2,489.00								2,489.00
053 G391.11-OFE - Computer Software	391.3	7,954,212.37	1,179,465.41	(6,285,790.25)	0.00					2,847,887.53
053 G391.11-OFE - Computer SW 2014	391.3	55,388.00								55,388.00
053 G391.11-OFE - Computer SW 2015	391.3	89,020.00								89,020.00
053 G391.11-OFE - Computer SW 2016	391.3	9,137.00								9,137.00
053 G391.11-OFE - Computer SW 2017										0.00
053 G391.12-OFE - Compr HW	391.2	40,710.06	60,705.20	(42,096.60)	0.00					59,318.66
053 G391.12-OFE - Compr HW 2014	391.2	78,494.00								78,494.00
053 G391.12-OFE - Compr HW 2015	391.2	3,238.00								3,238.00
053 G391.12-OFE - Compr HW 2016	391.2	4,308.00								4,308.00
053 G391.50-OFE - Individual Equipm	391.2	75,920.54	20,338.71	95,352.04	0.00					191,611.29
053 G392.00-Trans Equip	392	(61,784.57)	41,774.91	(31,811.23)	0.00	10,530.00				(41,290.89)
053 G392.00-Trans Equip 2014	392	8,605.50								8,605.50
053 G392.00-Trans Equip 2015	392	2,099.89								2,099.89

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
053 G392.10-Trans Equip - Auto	392	62,439.14	75,278.79	(47,066.70)	0.00					90,651.24
053 G392.10-Trans Equip - Auto 2014	392	56,397.60								56,397.60
053 G392.10-Trans Equip - Auto 2015	392	4,118.31								4,118.31
053 G392.20-Trans Eq - Svc Trk 2016	392	35,681.00								35,681.00
053 G392.20-Trans Eq - Svc Truck	392	(8,792.00)	275,604.34	(20,500.18)	0.00					246,312.16
053 G392.20-Trans Eq-Svc Trk 2014	392	97,128.00								97,128.00
053 G392.20-Trans Eq-Svc Trk 2015	392	96,706.00								96,706.00
053 G392.30-Trans Equip-Hvy Tr 2015	392	(0.15)								(0.15)
053 G392.30-Trans Equip-Hvy Trucks	392	125,394.78	33,248.79	0.00	0.00			23,000.00		181,643.56
053 G393.00-Stores Equipment	393	1,522.80	98.15	(2,922.42)	0.00					(1,301.47)
053 G394.00-Tools,Shop,& Garage Equ	394	951,232.87	73,687.66	(1,123,398.52)	0.00					(98,477.99)
053 G394.00-Tools,Shp,& GarEq 2014	394	26,314.00								26,314.00
053 G394.00-Tools,Shp,& GarEq 2015	394	2,139.00								2,139.00
053 G394.00-Tools,Shp,& GarEq 2016	394	737.00								737.00
053 G394.10 - Natural Gas Vehicle Equipment	394	0.00	53,403.62	0.00	0.00			241,186.79		294,590.41
053 G395.00-Laboratory Equipment	395	4,034.38		(4,034.41)						(0.03)
053 G396.00-Power Operated Equip 2014	396	13,975.22	12,238.61	0.00	0.00					26,213.83
053 G396.00-Power Operated Equip	396	12,174.77								12,174.77
053 G397.00-Comm Equip 2014	397	3,754.00								3,754.00
053 G397.00-Comm Equip 2015	397	2,606.00								2,606.00
053 G397.00-Comm Equip 2016	397	2,476.00								2,476.00
053 G397.00-Communication Equip	397	83,157.11	21,013.03	(908.07)	0.00		(5,046.09)			98,215.98
053 G398.00-Misc Equipment 2015	398	0.00								0.00
053 G398.00-Misc Equipment 2016	398	5.00								5.00
053 G398.00-Miscellaneous Equipment	398	(186,180.59)	10,093.97	(57,800.24)	0.00		1,016.32			(232,870.54)
053 G398.00-Miscellaneous Intangible Property	398									
Total General Plant		**11,039,843.80**	**2,077,876.68**	**(8,335,494.60)**	**0.00**	**10,530.00**	**(16,228.42)**	**264,186.79**	**0.00**	**5,040,714.25**
Intangible Plant										
053 G302.00-Fran & Cons - Depr (Lif	302	181,595.02		(5,016.48)						176,578.54
053 G303.00-Misc.- Depreciable	303	(2,951.23)		(26.35)						(2,977.58)
053 G39.00-Misc.- Ingtangible Proeprty		0.00								0.00
Total Intangible Plant		**178,643.79**	**0.00**	**(5,042.83)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**173,600.96**
Transmission Plant										
053 G367.00-Transmision-Main	367	212,470.00	92,414.65	0.00	0.00		(304,884.80)			(0.15)
053 G369.00-Measuring & Regulating Equip	369	6,075.00	2,192.88	0.00	0.00		(8,267.88)			0.00
Total Transmission Plant		**218,545.00**	**94,607.53**	**0.00**	**0.00**	**0.00**	**(313,152.68)**	**0.00**	**0.00**	**(0.15)**
Grand Total		**170,318,380.11**	**14,724,680.50**	**(10,115,002.17)**	**(1,238,710.37)**	**10,530.00**	**105,002.51**	**264,186.79**	**(1.40)**	**174,069,065.97**

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
Actual December 2016										
Distribution Plant										
053 G374.10 Land - DP	374						0.00			0.00
053 G375.00-Structures & Improvemen	375	200,257.65	11,992.00	(402,997.00)		394,266.00		(65,146.00)		138,372.65
053 G376.10-Mains, Steel	376.1	62,759,095.98	2,964,834.00	(155,495.00)	(99,636.00)		0.00			65,468,798.98
053 G376.20-Mains, Plastic	376.2	32,887,867.93	3,104,095.00	(23,082.00)	(31,803.00)					35,937,077.93
053 G378.00-M & R Station Equipment	378	36,478.00	21,216.00				0.00			57,694.00
053 G379.00-M&R Station Equip - Cit	379	3,988,375.00	229,087.00							4,217,462.00
053 G380.10-Services, Steel	380.1	21,131,355.00	957,746.00	(83,159.00)	(740,845.00)					21,265,097.00
053 G380.20-Services, Plastic	380.2	16,459,157.00	2,169,141.00	(201,300.00)	(188,523.00)					18,238,475.00
053 G381.00-Meters	381	2,450,269.57	819,221.70	(491,152.41)	(1,976.00)					2,776,362.86
053 G381.10-Meters - ERTs	381	274,613.08	83,352.82	(113,482.27)			327.49			244,811.12
053 G382.00-Meter Installations	382	2,485,411.02	320,585.82	(192,831.07)						2,613,165.77
053 G382.10-Meter Install - ERTs	382	2,008,509.58	314,543.40							2,323,052.98
053 G383.00-House Regulators	383	1,952,993.12	254,083.79	(4,481.45)	(170.43)					2,202,425.03
053 G384.00-House Reg Installations	384	972,779.00	66,303.92							1,039,082.92
053 G385.00-Industrial M&R Station	385	1,892,148.00	100,581.36							1,992,729.36
053 G387.00-Other Equipment	387	341,293.59	25,446.33							366,739.92
Total Distribution		**149,840,603.52**	**11,442,230.14**	**(1,667,980.20)**	**(1,062,953.43)**	**394,266.00**	**327.49**	**(65,146.00)**	**0.00**	**158,881,347.52**
General Plant										
053 G365.00-Land & Land Rights-TP	365	2,423.00	6,736.00							9,159.00
053 G389.00-Land & Land Rights	389	0.00				1,012,620.00		(1,012,620.00)		0.00
053 G390.00-Structures & Impr	390	935,436.08	193,635.00	(1,685,410.00)		1,504,038.00		(241,926.00)		705,773.08
053 G391.00-Office Furniture and Eq	391.1	258,634.00	17,952.00	(398,877.00)	(944.00)					(123,235.00)
053 G391.10-OFE - Comp Equip and So	391.2	1,018,948.00	121,720.00	(343,102.00)	(1,070.00)					796,496.00
053 G391.10-OFE -Comp Equip 2014	391.2	284.00	2,509.00	(0.31)						2,792.69
053 G391.11-OFE - Computer SW 2016	391.2		2,489.00							2,489.00
053 G391.11-OFE - Computer Software	391.3	7,031,944.37	931,074.00	(8,806.00)						7,954,212.37
053 G391.11-OFE - Computer SW 2014	391.3	31,676.00	23,712.00							55,388.00
053 G391.11-OFE - Computer SW 2015	391.3	28,768.00	60,252.00							89,020.00
053 G391.11-OFE - Computer SW 2016	391.3		9,137.00							9,137.00
053 G391.12-OFE - Compr HW	391.2	33,626.06	7,084.00							40,710.06
053 G391.12-OFE - Compr HW 2014	391.2	37,069.00	41,425.00							78,494.00
053 G391.12-OFE - Compr HW 2015	391.2	270.00	2,968.00							3,238.00
053 G391.12-OFE - Compr HW 2016	391.2		4,308.00							4,308.00
053 G391.50-OFE - Individual Equipm	391.2	91,273.54	13,527.00	(28,789.00)	(91.00)					75,920.54
053 G392.00-Trans Equip	392	80,001.43	32,428.00	(173,950.00)		7,026.00		(7,290.00)		(61,784.57)
053 G392.00-Trans Equip 2014	392	44,450.50	34,461.00			3,921.00	(74,227.00)			8,605.50
053 G392.00-Trans Equip 2015	392	2,952.89	15,383.00				(16,236.00)			2,099.89
053 G392.10-Trans Equip - Auto	392	236,263.14	28,168.00	(102,751.00)		8,469.00	(107,710.00)			62,439.14
053 G392.10-Trans Equip - Auto 2014	392	9,909.60	27,886.00				18,602.00			56,397.60
053 G392.10-Trans Equip - Auto 2015	392	5,588.31	5,699.00				(7,169.00)			4,118.31
053 G392.20-Trans Eq - Svc Trk 2016	392		35,681.00							35,681.00

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
053 G392.20-Trans Eq - Svc Truck	392		19,829.00	(164,001.00)		33,880.00	101,500.00			(8,792.00)
053 G392.20-Trans Eq-Svc Trk 2014	392		28,073.00				69,055.00			97,128.00
053 G392.20-Trans Eq-Svc Trk 2015	392		50,272.00				46,434.00			96,706.00
053 G392.30-Trans Equip-Hvy Tr 2015	392	2,889.85	7,488.00				(10,378.00)			(0.15)
053 G392.30-Trans Equip-Hvy Trucks	392	108,516.42	35,673.36	(23,000.00)		4,205.00				125,394.78
053 G393.00-Stores Equipment	393	1,341.80	181.00							1,522.80
053 G394.00-Tools,Shop,& Garage Equ	394	1,231,001.52	109,941.00	(389,709.65)						951,232.87
053 G394.00-Tools,Shp,& GarEq 2014	394	13,284.00	13,030.00							26,314.00
053 G394.00-Tools,Shp,& GarEq 2015	394	459.00	1,680.00							2,139.00
053 G394.00-Tools,Shp,& GarEq 2016	394		737.00							737.00
053 G395.00-Laboratory Equipment	395	4,034.38								4,034.38
053 G396.00-Power Operated Equip 2014	396	7,130.22	6,845.00							13,975.22
053 G396.00-Power Operated Equip	396	12,408.36	4,334.00					(4,567.59)		12,174.77
053 G397.00-Comm Equip 2014	397	2,116.00	1,638.00							3,754.00
053 G397.00-Comm Equip 2015	397		2,606.00							2,606.00
053 G397.00-Comm Equip 2016	397		2,476.00							2,476.00
053 G397.00-Communication Equip	397	157,647.05		(74,255.79)	(234.15)					83,157.11
053 G398.00-Misc Equipment 2015	398	53.00						(53.00)		0.00
053 G398.00-Misc Equipment 2016	398		5.00							5.00
053 G398.00-Miscellaneous Equipment	398	499,482.93	38,787.00	(734,081.57)	(2,279.65)			11,910.70		(186,180.59)
053 G398.00-Miscellaneous Intangible Property										
Total General Plant		**11,889,882.45**	**1,941,829.36**	**(4,126,733.32)**	**(4,618.80)**	**2,574,159.00**	**19,871.00**	**(1,254,545.89)**	**0.00**	**11,039,843.80**
Intangible Plant										
053 G302.00-Fran & Cons - Depr (Lif	302	181,595.02								181,595.02
053 G303.00-Misc.- Depreciable	303	22,323.77		(25,275.00)						(2,951.23)
053 G39.00-Misc.- Ingtangible Proeprty		0.00								0.00
Total Intangible Plant		**203,918.79**	**0.00**	**(25,275.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**178,643.79**
Transmission Plant										
053 G367.00-Transmision-Main	367	72,333.00	145,077.00		(4,940.00)					212,470.00
053 G369.00-Measuring & Regulating Equip	369	1,808.00	4,267.00							6,075.00
Total Transmission Plant		**74,141.00**	**149,344.00**	**0.00**	**(4,940.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**218,545.00**
Grand Total		**162,008,545.76**	**13,533,403.50**	**(5,819,988.52)**	**(1,072,512.23)**	**2,968,425.00**	**20,198.49**	**(1,319,691.89)**	**0.00**	**170,318,380.11**

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
Actual December 2015										
Distribution Plant										
053 G375.00-Structures & Improvemen		183,210.65	17,047.00							200,257.65
053 G376.10-Mains, Steel		60,662,187.98	2,898,552.00	(78,556.00)	(723,088.00)					62,759,095.98
053 G376.20-Mains, Plastic		30,594,244.93	2,756,539.00	(149,715.00)	(313,201.00)					32,887,867.93
053 G378.00-M & R Station Equipment		17,289.00	19,189.00							36,478.00
053 G379.00-M&R Station Equip - Cit		3,763,497.00	224,878.00							3,988,375.00
053 G380.10-Services, Steel		20,930,964.00	956,553.00	(91,057.00)	(665,105.00)					21,131,355.00
053 G380.20-Services, Plastic		20,180,200.00	1,959,863.00	(230,500.00)	(5,450,406.00)					16,459,157.00
053 G381.00-Meters		2,402,887.77	781,790.75	(622,008.39)	(112,400.56)					2,450,269.57
053 G381.10-Meters - ERTs		322,020.44	111,543.03	(142,555.75)			(16,394.64)			274,613.08
053 G382.00-Meter Installations		2,181,646.49	303,764.53							2,485,411.02
053 G382.10-Meter Install - ERTs		1,693,966.51	314,543.07							2,008,509.58
053 G383.00-House Regulators		1,762,238.12	224,622.00	(17,412.00)	(16,455.00)					1,952,993.12
053 G384.00-House Reg Installations		912,073.00	60,706.00							972,779.00
053 G385.00-Industrial M&R Station		1,791,567.00	100,581.00							1,892,148.00
053 G387.00-Other Equipment		316,274.59	25,019.00							341,293.59
Total Distribution		**147,714,267.48**	**10,755,190.38**	**(1,331,804.14)**	**(7,280,655.56)**	**0.00**	**(16,394.64)**	**0.00**	**0.00**	**149,840,603.52**
General Plant										
053 G365.00-Land & Land Rights-TP			2,423.00							2,423.00
053 G389.00-Land & Land Rights		(184.00)	184.00							0.00
053 G390.00-Structures & Impr		726,984.08	208,452.00							935,436.08
053 G391.00-Office Furniture and Eq		227,882.00	30,752.00							258,634.00
053 G391.10-OFE - Comp Equip and So		884,050.00	134,898.00							1,018,948.00
053 G391.10-OFE -Comp Equip 2014		11.00	273.00							284.00
053 G391.11-OFE - Computer Software		6,135,316.00	934,005.00	(37,376.63)						7,031,944.37
053 G391.11-OFE - Computer SW 2014		8,232.00	23,444.00							31,676.00
053 G391.11-OFE - Computer SW 2015			28,768.00							28,768.00
053 G391.12-OFE - Compr HW		25,187.06	8,439.00							33,626.06
053 G391.12-OFE - Compr HW 2014		417.00	36,652.00							37,069.00
053 G391.12-OFE - Compr HW 2015			270.00							270.00
053 G391.50-OFE - Individual Equipm		91,725.77	14,888.00	(15,340.23)						91,273.54
053 G392.00-Trans Equip		107,944.66	50,952.45	(97,475.68)		18,580.00				80,001.43
053 G392.00-Trans Equip 2014		1,778.02	42,672.48							44,450.50
053 G392.10-Trans Equip - Auto 2015			2,952.89							2,952.89
053 G392.10-Trans Equip - Auto		218,497.94	64,200.73	(60,385.53)		13,950.00				236,263.14
053 G392.10-Trans Equip - Auto 2014			9,909.60							9,909.60
053 G392.10-Trans Equip - Auto 2015			5,588.31							5,588.31
053 G392.30-Trans Equip-Hvy Tr 2015			2,889.85							2,889.85
053 G392.30-Trans Equip-Hvy Trucks		72,843.06	35,673.36							108,516.42
053 G393.00-Stores Equipment		1,160.80	181.00							1,341.80
053 G394.00-Tools,Shop,& Garage Equ		1,131,320.52	118,452.00	(23,096.00)		4,325.00				1,231,001.52
053 G394.00-Tools,Shp,& GarEq 2014		399.00	12,885.00							13,284.00

Functional Class / FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
053 G394.00-Tools,Shp,& GarEq 2015			459.00							459.00
053 G395.00-Laboratory Equipment		4,034.38								4,034.38
053 G396.00-Power Oper Equip 2014		285.22	6,845.00							7,130.22
053 G396.00-Power Operated Equip		8,353.36	4,055.00							12,408.36
053 G397.00-Comm Equip 2014		478.00	1,638.00							2,116.00
053 G397.00-Communication Equip		1,008,819.05		(851,172.00)						157,647.05
053 G398.00-Misc Equipment 2015			53.00							53.00
053 G398.00-Miscellaneous Equipment		435,424.93	64,058.00							499,482.93
053 G398.00-Miscellaneous Intangible Property										
Total General Plant		**11,090,959.85**	**1,846,913.67**	**(1,084,846.07)**	**0.00**	**36,855.00**	**0.00**	**0.00**	**0.00**	**11,889,882.45**
Intangible Plant										
053 G302.00-Fran & Cons - Depr (Lif		181,595.02								181,595.02
053 G303.00-Misc.- Depreciable		22,323.77								22,323.77
053 G39.00-Misc.- Ingtangible Proeprty		0.00								0.00
Total Intangible Plant		**203,918.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**203,918.79**
Transmission Plant										
053 G367.00-Transmision-Main		0.00	72,333.00							72,333.00
053 G369.00-Measuring & Regulating Equip		0.00	1,808.00							1,808.00
Total Transmission Plant		**0.00**	**74,141.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**74,141.00**
Grand Total		**159,009,146.12**	**12,676,245.05**	**(2,416,650.21)**	**(7,280,655.56)**	**36,855.00**	**(16,394.64)**	**0.00**	**0.00**	**162,008,545.76**

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
Actual December 2014										
Distribution Plant										
053 G375.00-Structures & Improvemen		166,185.65	17,025.00							183,210.65
053 G376.10-Mains, Steel		57,158,840.98	2,840,416.00	1,676,388.00	(872,367.00)		(141,090.00)			60,662,187.98
053 G376.20-Mains, Plastic		28,695,333.93	2,532,245.00	(245,078.00)	(401,505.00)		13,249.00			30,594,244.93
053 G378.00-M & R Station Equipment		30,319.00	10,760.00		(5,518.00)		(18,272.00)			17,289.00
053 G379.00-M&R Station Equip - Cit		3,550,678.00	213,966.00				(1,147.00)			3,763,497.00
053 G380.10-Services, Steel		21,232,048.00	960,389.00	(250,216.00)	(1,011,257.00)					20,930,964.00
053 G380.20-Services, Plastic		20,399,574.00	1,856,892.00	(548,105.00)	(1,528,161.00)					20,180,200.00
053 G381.00-Meters		556,633.34	731,970.88	(292,297.09)	(101,242.36)		1,507,823.00			2,402,887.77
053 G381.10-Meters - ERTs		(410,689.19)	30,424.06	(22,337.03)			724,622.60			322,020.44
053 G382.00-Meter Installations		1,940,777.02	290,908.49	(90.31)	(49,948.71)					2,181,646.49
053 G382.10-Meter Install - ERTs		2,488,463.02	433,426.09				(1,227,922.60)			1,693,966.51
053 G383.00-House Regulators		1,572,126.12	207,053.00	(15,473.00)	(1,468.00)					1,762,238.12
053 G384.00-House Reg Installations		857,262.00	54,811.00							912,073.00
053 G385.00-Industrial M&R Station		1,831,827.00	100,581.00				(140,841.00)			1,791,567.00
053 G387.00-Other Equipment		299,815.59	23,418.00		(758.00)		(6,201.00)			316,274.59
Total Distribution		**140,369,194.46**	**10,304,285.52**	**302,791.57**	**(3,972,225.07)**	**0.00**	**710,221.00**	**0.00**	**0.00**	**147,714,267.48**
General Plant										
053 G389.00-Land & Land Rights		(184.00)	0.00							(184.00)
053 G390.00-Structures & Impr		568,460.08	158,524.00							726,984.08
053 G391.00-Office Furniture and Eq		246,110.00	30,533.00				(48,761.00)			227,882.00
053 G391.10-OFE - Comp Equip and So		1,332,394.00	165,091.00	(144,366.00)			(469,069.00)			884,050.00
053 G391.10-OFE -Comp Equip 2014			11.00				0.00			11.00
053 G391.11-OFE - Computer Software		5,660,120.00	934,733.00				(459,537.00)			6,135,316.00
053 G391.11-OFE - Computer SW 2014			8,232.00				0.00			8,232.00
053 G391.12-OFE - Compr HW		71,795.06	10,581.00	(57,189.00)						25,187.06
053 G391.12-OFE - Compr HW 2014			417.00	0.00						417.00
053 G391.50-OFE - Individual Equipm		33,757.77	10,850.00	(235,455.00)			282,573.00			91,725.77
053 G392.00-Trans Equip		41,379.20	66,565.46							107,944.66
053 G392.00-Trans Equip 2014			1,778.02							1,778.02
053 G392.10-Trans Equip - Auto		(204,050.06)	73,747.77	(76,827.77)			425,628.00			218,497.94
053 G392.30-Trans Equip-Hvy Trucks		37,169.32	35,673.74							72,843.06
053 G393.00-Stores Equipment		979.80	181.00							1,160.80
053 G394.00-Tools,Shop,& Garage Equ		1,033,323.52	120,158.00	(22,161.00)						1,131,320.52
053 G394.00-Tools,Shp,& GarEq 2014			399.00							399.00
053 G395.00-Laboratory Equipment		4,034.38								4,034.38
053 G396.00-Power Oper Equip 2014			285.22							285.22
053 G396.00-Power Operated Equip		3,728.00	4,625.36							8,353.36
053 G397.00-Comm Equip 2014			478.00							478.00
053 G397.00-Communication Equip		1,261,270.05					(252,451.00)			1,008,819.05
053 G398.00-Miscellaneous Equipment		370,853.93	64,571.00							435,424.93
053 G398.00-Miscellaneous Intangible Property										
Total General Plant		**10,461,141.05**	**1,687,434.57**	**(535,998.77)**	**0.00**	**0.00**	**(521,617.00)**	**0.00**	**0.00**	**11,090,959.85**

Functional Class FERC Plant Account	FERC Form Ref.	Beginning Balance	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers	Adjustments	Gain/Loss	Ending Balance
Intangible Plant										
053 G302.00-Fran & Cons - Depr (Lif		181,595.02								181,595.02
053 G303.00-Misc.- Depreciable		22,323.77								22,323.77
053 G39.00-Misc.- Ingtangible Proeprty		0.00								0.00
Total Intangible Plant		**203,918.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**203,918.79**
Transmission Plant										
053 G367.00-Transmision-Main		176,890.00	11,714.00				(188,604.00)			0.00
053 G369.00-Measuring & Regulating Equip		0.00								0.00
Total Transmission Plant		**176,890.00**	**11,714.00**	**0.00**	**0.00**	**0.00**	**(188,604.00)**	**0.00**	**0.00**	**0.00**
Grand Total		**151,211,144.30**	**12,003,434.09**	**(233,207.20)**	**(3,972,225.07)**	**0.00**	**0.00**	**0.00**	**0.00**	**159,009,146.12**

APPENDIX H – Florida Public Service Commission Summaries

FLORIDA CITY GAS
2018 DEPRECIATION STUDY
DATA ENTRY SHEET

ACCOUNT		07/31/2018 INVESTMENT	07/31/2018 RESERVE	CURRENT AVERAGE SERVICE LIFE	CURRENT AVERAGE REMAINING LIFE	CURRENT NET SALVAGE	CURRENT CURVE	COMPANY PROPOSAL AVERAGE SERVICE LIFE	COMPANY PROPOSAL AVERAGE REMAINING LIFE	COMPANY PROPOSAL NET SALVAGE	COMPANY PROPOSAL CURVE	STAFF RECOMMENDED AVERAGE SERVICE LIFE	STAFF RECOMMENDED AVERAGE REMAINING LIFE	STAFF RECOMMENDED NET SALVAGE	STAFF RECOMMENDED CURVE
STORAGE PLANT															
364.0	LNG Plant	0	0					50.0	50.0	0%	S4				
	TOTAL STORAGE	**0**	**0**												
DISTRIBUTION PLANT															
374.10	Land	732,174	0	NA	NA	NA	NA	NA	NA	NA	NA				
374.20	Land Rights	0	0	NA	NA	NA	NA	NA	NA	NA	NA				
374.30	Rights of Way	11,132	12,199	NA	NA	NA	NA	NA	NA	NA	NA				
375.00	Structures & Improvements	0	(80,099)	40.0	27.0	0.0%	R3	32.0	0.0	0.0%	R5				
376.10	Mains - Other Than Plastic	109,201,912	70,680,741	42.0	21.0	-25.0%	S3	55.0	34.0	-50.0%	S3				
376.20	Mains - Plastic	150,016,423	40,242,440	40.0	27.0	-20.0%	S3	55.0	45.4	-40.0%	S3				
378.00	M&R Station Equip - General (new)	3,009,723	146,541	30.0	28.0	0.0%	S3	30.0	28.3	-5.0%	S3				
379.00	M&R Equipment - City Gate	10,001,911	4,685,120	30.0	13.3	0.0%	S4	35.0	21.4	-5.0%	S4				
380.10	Services - Other Than Plastic	14,597,872	22,559,287	35.0	6.6	-80.0%	S6	45.0	16.7	-100.0%	S6				
380.20	Services - Plastic	61,702,824	21,210,271	34.0	22.0	-30.0%	S4	45.0	32.9	-45.0%	S4				
381.00	Meters	17,980,578	3,206,589	25.0	18.5	-3.0%	S3	20.0	14.4	-5.0%	R1.5				
381.10	ERTS	1,563,534	279,924	25.0	18.5	-3.0%	S3	20.0	14.4	-5.0%	R1.5				
382.00	Meter Installations	7,163,196	3,023,561	34.0	21.0	-25.0%	S3	30.0	17.3	-20.0%	R1.5				
382.10	ERT Installations	4,694,672	2,821,080	15.0	10.5	0.0%	S3	20.0	13.0	0.0%	S3				
383.00	House Regulators	5,883,813	2,643,921	25.0	13.1	-3.0%	S3	30.0	19.8	-5.0%	R1.5				
384.00	Regulator Installations	2,308,976	1,151,145	34.0	15.2	0.0%	S3	30.0	15.8	0.0%	S3				
385.00	Industrial M&R Station Equipment	3,045,478	2,149,455	30.0	13.5	0.0%	R3	30.0	10.6	0.0%	S3				
387.00	Other Equipment	836,930	332,635	30.0	17.9	0.0%	S5	30.0	20.0	0.0%	R3				
	TOTAL DISTRIBUTION	**392,751,148**	**175,064,809**												
GENERAL PLANT															
389.00	Land	2,410,432	608	NA	NA	NA	NA	NA	NA	NA	NA				
390.00	Structures & Improvements	8,410,478	578,148	40.0	34.0	0.0%	R1	40.0	37.5	0.0%	R1				
391.00	Office Furniture	635,484	132,036.29	19.0	5.5	0.0%	S2	15.0		0.0%	SQ				
391.10	Software Non-Enterprise	215,218	(305,045.61)	12.0		0.0%	S2	10.0		0.0%	SQ				
391.11	Computer Software	12,908,974	3,681,459.04	11.0		0.0%	R4	12.0		0.0%	SQ				
391.12	Computer Hardware	660,987	129,437.68	12.0		0.0%	S2	5.0		0.0%	SQ				
391.50	Individual Equipment	181,680	60,155.60	12.0		0.0%	S2	5.0		0.0%	SQ				
392.00	Transportation Equipment	1,224,133	18,870	12.0	5.9	12.0%	L3	12.0	10.3	12.0%	L2.5				
392.10	Trans Equip - Autos & Lt Trucks	128,095	149,007	12.0	5.9	12.0%	L3	8.0	7.2	12.0%	L3				
392.20	Trans Equip - Service Trucks	3,231,812	629,930	12.0	5.9	12.0%	L3	8.0	5.7	12.0%	L3				
392.30	Trans Equip - Heavy Trucks	374,204	204,897	12.0	5.9	12.0%	L3	13.0	6.8	12.0%	L3				
393.00	Stores Equipment	0	(1,301)	25.0	10.8	0.0%	R2	25.0		0.0%	SQ				
394.00	Tools, Shop, Garage Equipment	644,252	(43,717)	15.0	5.2	0.0%	S2	15.0		0.0%	SQ				
394.10	Natural Gas Vehicle Equipment	3,661,963	401,398	0.0	5.2	0.0%	0	20.0	18.8	0.0%	S4				
395.00	Laboratory Equipment	0	(0)	25.0		0.0%	S4	20.0		0.0%	SQ				
396.00	Power Operated Equip (new)	210,084	48,344	15.0	11.1	0.0%	S3	15.0	10.3	10.0%	SQ				
397.00	Communication Equipment	609,131	125,650	12.0		0.0%	R2	12.0		0.0%	SQ				
398.00	Miscellaneous Equipment	248,144	(223,416)	15.0	7.7	0.0%	S3	20.0		0.0%	SQ				
	TOTAL GENERAL PLANT	**35,755,069**	**5,586,460**												
	GRAND TOTAL	**428,506,218**	**180,651,269**												

General Plant balances reflect adoption of general plant amortization where assets greater than average service life are retired.

FLORIDA CITY GAS
2018 DEPRECIATION STUDY
COMPARISON OF RATES AND COMPONENTS

	CURRENT			COMPANY PROPOSAL				STAFF RECOMMENDED			
ACCOUNT	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	07/31/2018 ESTIMATED RESERVE (%)	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	07/31/2018 ESTIMATED RESERVE (%)	REMAINING LIFE RATE (%)
STORAGE PLANT											
364.00 LNG Plant	NA	0.0	NA	50.0	0.0%	0.00	2.0				
DISTRIBUTION PLANT											
374.10 Land	NA	NA	0.0	NA	NA	0.0	0.00				
374.20 Land Rights	NA	NA	0.0	NA	NA	0.0	0.00				
374.30 Rights of Way	NA	NA	0.0	NA	NA	0.0	0.00				
375.00 Structures & Improvements	27.0	0.0%	0.0	0.0	0.0%	0.0	3.1%				
376.10 Mains - Other Than Plastic	21.0	-25.0%	3.0%	34.0	-50.0%	64.7	2.5%				
376.20 Mains - Plastic	27.0	-20.0%	3.1%	45.4	-40.0%	26.8	2.5%				
378.00 M&R Station Equip - General (new)	28.0	0.0%	3.3%	28.3	-5.0%	4.9	3.5%				
379.00 M&R Equipment - City Gate	13.3	0.0%	3.3%	21.4	-5.0%	46.8	2.7%				
380.10 Services - Other Than Plastic	6.6	-80.0%	6.5%	16.7	-100.0%	154.5	2.7%				
380.20 Services - Plastic	22.0	-30.0%	4.1%	32.9	-45.0%	34.4	3.4%				
381.00 Meters	18.5	-3.0%	4.9%	14.4	-5.0%	17.8	6.1%				
381.10 ERTS	18.5	-3.0%	4.9%	14.4	-5.0%	17.9	6.1%				
382.00 Meter Installations	21.0	-25.0%	4.5%	17.3	-20.0%	42.2	4.5%				
382.10 ERT Installations	10.5	0.0%	6.7%	13.0	0.0%	60.1	3.1%				
383.00 House Regulators	13.1	-3.0%	4.9%	19.8	-5.0%	44.9	3.0%				
384.00 Regulator Installations	15.2	0.0%	3.1%	15.8	0.0%	49.9	3.2%				
385.00 Industrial M&R Station Equipment	13.5	0.0%	3.3%	10.6	0.0%	70.6	2.8%				
387.00 Other Equipment	17.9	0.0%	3.3%	20.0	0.0%	39.7	3.0%				
GENERAL PLANT											
389.00 Land	NA	NA	0.0	NA	NA	0.0	0.0				
390.00 Structures & Improvements	34.0	0.0	0.0	37.5	0.0%	6.9	2.5%				
391.00 Office Furniture	5.5	0.0	7.7%		0.0%	20.8	6.7%				
391.10 Software Non-Enterprise		0.0	8.3%		0.0%	-141.7	10.0%				
391.11 Computer Software		0.0	9.1%		0.0%	28.5	8.3%				
391.12 Computer Hardware		0.0	8.3%		0.0%	19.6	20.0%				
391.50 Individual Equipment		0.0	8.3%		0.0%	33.1	20.0%				
392.00 Transportation Equipment	5.9	0.1	11.5%	10.3	12.0%	1.5	8.4%				
392.10 Transportation Equip - Autos & Lt Trucks *	5.9	0.1	11.5%	7.2	12.0%	116.3	11.0%				
392.20 Trans Equip - Service Trucks	5.9	0.1	11.5%	5.7	12.0%	19.5	12.1%				
392.30 Trans Equip - Heavy Trucks	5.9	0.1	11.5%	6.8	12.0%	54.8	4.9%				
393.00 Stores Equipment	10.8	0.0	6.2%		0.0%		4.0%				
394.00 Tools, Shop, Garage Equipment	5.2	0.0	7.2%		0.0%	-6.8	6.7%				
394.10 Natural Gas Vehicle Equipment	NA	NA	5.0%	18.8	0.0%	11.0	4.7%				
395.00 Laboratory Equipment		0.0	4.0%		0.0%		5.0%				
396.00 Power Operated Equip (new)	11.1	0.0	8.3%	10.3	10.0%	23.0	6.5%				
397.00 Communication Equipment		0.0	8.3%		0.0%	20.6	8.3%				
398.00 Miscellaneous Equipment	7.7	0.0	7.5%		0.0%	-90.0	5.0%				

* Fully accrued. When plant is added the whole life rate is recommended.

Attachment C

FLORIDA CITY GAS
2018 DEPRECIATION STUDY
COMPARISON OF EXPENSES

ACCOUNT		07/31/2018 ESTIMATED INVESTMENT ($)	07/31/2018 ESTIMATED RESERVE ($)	CURRENT RATE (%)	CURRENT EXPENSES ($)	COMPANY PROPOSAL RATE (%)	COMPANY PROPOSAL EXPENSES ($)	COMPANY PROPOSAL CHANGE IN EXPENSES ($)	STAFF RECOMMENDED RATE (%)	STAFF RECOMMENDED EXPENSES ($)	STAFF RECOMMENDED CHANGE IN EXPENSES ($)
STORAGE PLANT											
364.00	LNG Plant	0	0		0	2.00	0	0			
DISTRIBUTION PLANT											
374.10	Land	732,174	0	0.0	0	0.0	0	0			
374.20	Land Rights	0	0	0.0	0	0.0	0	0			
374.30	Rights of Way	11,132	12,199	0.0	0	0.0	0	0			
375.00	Structures & Improvements	0	(80,099)	2.8	0	3.1	0	0			
376.10	Mains - Other Than Plastic	109,201,912	70,680,741	3.0	3,276,057	2.5	2,730,048	(546,010)			
376.20	Mains - Plastic	150,016,423	40,242,440	3.1	4,650,509	2.5	3,750,411	(900,099)			
378.00	M&R Station Equip - General (new)	3,009,723	146,541	3.3	99,321	3.5	105,340	6,019			
379.00	M&R Equipment - City Gate	10,001,911	4,685,120	3.3	330,063	2.7	270,052	(60,011)			
380.10	Services - Other Than Plastic	14,597,872	22,559,287	6.5	948,862	2.7	394,143	(554,719)			
380.20	Services - Plastic	61,702,824	21,210,271	4.1	2,529,816	3.4	2,097,896	(431,920)			
381.00	Meters	17,980,578	3,206,589	4.9	881,048	6.1	1,096,815	215,767			
381.10	ERTS	1,563,534	279,924	4.9	76,613	6.1	95,376	18,762			
382.00	Meter Installations	7,163,196	3,023,561	4.5	322,344	4.5	322,344	0			
382.10	ERT Installations	4,694,672	2,821,080	6.7	314,543	3.1	145,535	(169,008)			
383.00	House Regulators	5,883,813	2,643,921	4.9	288,307	3.0	176,514	(111,792)			
384.00	Regulator Installations	2,308,976	1,151,145	3.1	71,578	3.2	73,887	2,309			
385.00	Industrial M&R Station Equipment	3,045,478	2,149,455	3.3	100,501	2.8	85,273	(15,227)			
387.00	Other Equipment	836,930	332,635	3.3	27,619	3.0	25,108	(2,511)			
	TOTAL DISTRIBUTION	**392,751,148**	**175,064,809**		**13,917,181**		**11,368,741**	**(2,548,440)**			
GENERAL PLANT											
389.00	Land	2,410,432	608	0.0	0	0.0	0	0			
390.00	Structures & Improvements	8,410,478	578,148	2.6	218,672	2.5	210,262	(8,410)			
391.00	Office Furniture	635,484	132,036	7.7	48,932	6.7	42,577	(6,355)			
391.10	Software Non-Enterprise	215,218	(305,046)	8.3	17,863	10.0	21,522	3,659			
391.11	Computer Software	12,908,974	3,681,459	9.1	1,174,717	8.3	1,071,445	(103,272)			
391.12	Computer Hardware	660,987	129,438	8.3	54,862	20.0	132,197	77,335			
391.50	Individual Equipment	181,680	60,156	8.3	15,079	20.0	36,336	21,257			
392.00	Transportation Equipment	1,224,133	18,870	11.5	140,775	8.4	102,827	(37,948)			
392.10	Transportation Equip - Autos & Lt Trucks*	128,095	149,007	11.5	0	0.0	0	0			
392.20	Trans Equip - Service Trucks	3,231,812	629,930	11.5	371,658	12.1	391,049	19,391			
392.30	Trans Equip - Heavy Trucks	374,204	204,897	11.5	43,033	4.9	18,336	(24,697)			
393.00	Stores Equipment	0	(1,301)	6.2	0	4.0	0	0			
394.00	Tools, Shop, Garage Equipment	644,252	(43,717)	7.2	46,386	6.7	43,165	(3,221)			
394.10	Natural Gas Vehicle Equipment	3,661,963	401,398	5.0	183,098	4.7	172,112	(10,986)			
395.00	Laboratory Equipment	0	(0)	4.0	0	5.0	0	0			
396.00	Power Operated Equip (new)	210,084	48,344	8.3	17,437	6.5	13,655	(3,782)			
397.00	Communication Equipment	609,131	125,650	8.3	50,558	8.3	50,558	(0)			
398.00	Miscellaneous Equipment	248,144	(223,416)	7.5	18,611	5.0	12,407	(6,204)			
	General Plant Reserve True Up						284,454	284,454			
	TOTAL GENERAL	**35,755,069**	**5,586,460**		**2,401,681**		**2,602,903**	**201,222**			
	GRAND TOTAL	**428,506,218**	**180,651,269**		**16,318,862**		**13,971,644**	**(2,347,217)**			

General Plant balances reflect adoption of general plant amortization where assets greater than average service life are retired.

* Fully accrued. When plant is added the whole life rate of 11% is recommended.

Attachment D

FLORIDA CITY GAS
2018 DEPRECIATION STUDY
DATA ENTRY SHEET

THEORETICAL RESERVE CALCULATIONS - USING PROPOSED RATES

	ACCOUNT		07/31/2018 INVESTMENT	07/31/2018 RESERVE	THEORETICAL RESERVE RATIO	THEORETICAL RESERVE AMOUNT	IMBALANCE	WLR (%)	ARL (YEARS)	NET SALV (%)
STORAGE PLANT										
364.00	LNG Plant		0	0	0.00%	0	0	2.0	50.0	0.00%
	TOTAL STORAGE		**0**	**0**		**0**	**0**			
DISTRIBUTION PLANT										
374.10	Land		732,174	0	0.0%	0	0	NA	NA	NA
374.20	Land Rights		0	0	0.0%	0	0	NA	NA	NA
374.30	Rights of Way		11,132	12,199	0.0%	0	0	NA	NA	NA
375.00	Structures & Improvements		0	(80,099)	NA	0	(80,099)	3.1	0.0	0%
376.10	Mains - Other Than Plastic		109,201,912	70,680,741	57.2%	62,417,727	8,263,014	2.5	34.0	-50%
376.20	Mains - Plastic		150,016,423	40,242,440	24.4%	36,533,288	3,709,152	2.5	45.4	-40%
378.00	M&R Station Equip - General (new)		3,009,723	146,541	6.0%	179,100	(32,558)	3.5	28.3	-5%
379.00	M&R Equipment - City Gate		10,001,911	4,685,120	40.7%	4,070,101	615,018	2.7	21.4	-5%
380.10	Services - Other Than Plastic		14,597,872	22,559,287	125.9%	18,378,355	4,180,933	2.7	16.7	-100%
380.20	Services - Plastic		61,702,824	21,210,271	39.1%	24,098,203	(2,887,932)	3.4	32.9	-45%
381.00	Meters		17,980,578	3,206,589	29.2%	5,243,700	(2,037,111)	6.1	14.4	-5%
381.10	ERTS		1,563,534	279,924	35.2%	550,842	(270,918)	6.1	13.3	-5%
382.00	Meter Installations		7,163,196	3,023,561	50.8%	3,638,568	(615,007)	4.5	17.3	-20%
382.10	ERT Installations		4,694,672	2,821,080	35.1%	1,646,202	1,174,878	3.1	13.0	0%
383.00	House Regulators		5,883,813	2,643,921	35.8%	2,106,345	537,576	3.0	19.8	-5%
384.00	Regulator Installations		2,308,976	1,151,145	47.4%	1,094,548	56,597	3.2	15.8	0%
385.00	Industrial M&R Station Equipment		3,045,478	2,149,455	64.5%	1,964,561	184,894	2.8	10.6	0%
387.00	Other Equipment		836,930	332,635	33.3%	278,843	53,791	3.0	20.0	0%
	TOTAL DISTRIBUTION		**392,751,148**	**175,064,809**	41.3%	**162,200,383**	**12,852,226.71**			
GENERAL PLANT										
389.00	Land		2,410,432	608	0.0%	0	0	NA	NA	NA
390.00	Structures & Improvements		8,410,478	578,148	6.2%	523,820	54,329	2.5	37.5	0%
391.00	Office Furniture		635,484	132,036	8.6%	54,722	77,314	6.7		0%
391.10	Software Non-Enterprise		215,218	(305,046)	36.1%	77,744	(382,790)	10.0		0%
391.11	Computer Software		12,908,974	3,681,459	31.4%	4,058,339	(376,880)	8.3		0%
391.12	Computer Hardware		660,987	129,438	75.6%	499,950	(370,512)	20.0		0%
391.50	Individual Equipment		181,680	60,156	25.8%	46,934	13,222	20.0		0%
392.00	Transportation Equipment		1,224,133	18,870	12.2%	149,254	(130,383)	8.4	10.3	12%
392.10	Trans Equip - Autos & Lt Trucks	*	128,095	149,007	9.1%	11,711	137,296	11.0	7.2	12%
392.20	Trans Equip - Service Trucks		3,231,812	629,930	25.6%	828,397	(198,468)	12.1	5.7	12%
392.30	Trans Equip - Heavy Trucks		374,204	204,897	42.2%	158,096	46,801	4.9	6.8	12%
393.00	Stores Equipment		0	(1,301)	NA	0	(1,301)	4.0		0%
394.00	Tools, Shop, Garage Equipment		644,252	(43,717)	21.4%	138,142	(181,859)	6.7		0%
394.10	Natural Gas Vehicle Equipment		3,661,963	401,398	6.0%	221,244	180,154	4.7	18.8	0%
395.00	Laboratory Equipment		0	(0)	NA	0	(0)	5.0		0%
396.00	Power Operated Equip (new)		210,084	48,344	28.0%	58,879	(10,536)	6.5	10.3	10%
397.00	Communication Equipment		609,131	125,650	9.1%	55,235	70,415	8.3		0%
398.00	Miscellaneous Equipment		248,144	(223,416)	18.7%	46,460	(269,876)	5.0		0%
	TOTAL GENERAL		**35,755,069**	**5,586,460**	19.4%	**6,928,928**	**(1,343,076)**			
	TOTAL COMPANY		**428,506,218**	**180,651,269**	39.5%	**169,129,311**	**11,509,151**			

General Plant balances reflect adoption of general plant amortization where assets greater than average service life are retired.

* Fully accrued. When plant is added the whole life rate of 11% is recommended.

Schedule 1

Comparison of Annual Depreciation Accrual Expense

Description	Forecast Plant in Service 07/31/2018	Approved Annual Accrual Expense	Proposed Annual Accrual Expense	Difference
Storage Plant	$ -	$ -	$ -	$ -
Distribution Plant	392,007,843	13,917,181	11,368,741	$ (2,548,440)
General Plant with Amortization True Up	33,344,637	2,401,683	2,602,903	$ 201,220
Total FCG	$ 425,352,480	$ 16,318,864	$ 13,971,644	$ (2,347,219)

Schedule 2

Comparison of Net Salvage

Account	Existing	Proposed	Change in Net Salvage
364.00	N/A	0%	N/A
374.20	-25%	0%	25%
374.30	N/A	0%	N/A
375.00	0%	0%	0%
376.10	-25%	-50%	-25%
376.20	-20%	-40%	-20%
378.00	0%	-5%	-5%
379.00	0%	-4%	-4%
380.10	-80%	-100%	-20%
380.20	-30%	-45%	-15%
381.00	-3%	-5%	-2%
381.10	-3%	-5%	-2%
382.00	-25%	-20%	5%
382.10	0%	0%	0%
383.00	-3%	-5%	-2%
384.00	0%	0%	0%
385.00	0%	0%	0%
387.00	0%	0%	0%
390.00	0%	0%	0%
391.00	0%	0%	0%
391.10	0%	0%	0%
391.11	0%	0%	0%
391.12	0%	0%	0%
391.50	0%	0%	0%
392.00	12%	12%	0%
392.10	12%	12%	0%
392.20	12%	12%	0%
392.30	12%	12%	0%
393.00	0%	0%	0%
394.00	0%	0%	0%
395.00	0%	0%	0%
396.00	0%	10%	10%
397.00	0%	0%	0%
398.00	0%	0%	0%

Schedule 3

Witness: Dane A. Watson

Comparison of Life Parameter

	Existing		Proposed		Change
Account	Curve	ASL	Curve	ASL	in ASL
364.00	N/A		S6	45	N/A
374.20	S3	42	S3	65	23
374.30	N/A		S3	65	N/A
375.00	R3	40	R5	32	-8
376.10	S3	42	S3	55	13
376.20	S3	40	S3	55	15
378.00	S3	30	S3	30	0
379.00	S4	30	S4	35	5
380.10	S6	35	S6	45	10
380.20	S4	34	S4	45	11
381.00	S3	25	R1.5	20	-5
381.10	S3	25	R1.5	20	-5
382.00	S3	34	S3	30	-4
382.10	S3	15	R2.5	20	5
383.00	S3	25	S3	30	5
384.00	S3	34	S3	30	-4
385.00	R3	30	R3	30	0
387.00	S5	30	S5	30	0
390.00	R1	40	R1	40	0
391.00	S2	19	SQ	15	-4
391.10	S2	12	SQ	10	-2
391.11	R4	11	SQ	12	1
391.12	S2	12	SQ	5	-7
391.50	S2	12	SQ	5	-7
392.00	L3	12	L2.5	12	0
392.10	L3	12	L3	6	-6
392.20	L3	12	L4	7	-5
392.30	L3	12	L3	10	-2
393.00	R2	25	SQ	25	0
394.00	S2	15	SQ	15	0
395.00	S4	25	SQ	20	-5
396.00	S3	15	SQ	15	0
397.00	R2	12	SQ	12	0
398.00	S3	15	SQ	20	5