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March 16, 2018

## **Electronic Filing**

Ms. Carlotta Stauffer, 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 filing, please find Corrected Exhibit C to the Stipulation and Settlement submitted on March 12, 2018, by FCG, the Office of Public Counsel, and the Federal Executive Agencies.

As always, please don't hesitate to let me know if you have any questions. Thank you for your assistance with this filing.

Kind regards,

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301 (850) 521-1706

cc:/ (Service List)

## SOUTHERN GAS COMPANY - FLORIDA CITY GAS COMPARISON OF DEPRECIATION ACCRUAL RATES with OPC Settlement Docket No. 20170179-GU: DEPRECIATION STUDY AT JULY 31, 2018

STORAGE PLANT		Doo	Ket No. 201/01/9-	GU: DEPRE	ECIATION STUDY AT J	ULY 31, 2018		EXHIBIT C
STORAGE PLANT			Plant					Page 1 of 2
STORAGE PLANT   364.00 LNG Plant   New   0.00   2.00%			In Service	Ex	Isting Accrual	Prop	osed Accrual	-
Section   Sect	Account	Description	7/31/2018	Rate	Amount	Rate	Amount	Difference
Section   Sect	STORAGE PLANT							
375.00 Structures & Improvements   109,201,912.12   3.00%   3,276,057.36   2.50%   2,730,047.80   (546,0.376.20 Mains, Plastic   150,016,422.85   3.10%   4,650,050.11   2.50%   3,750,410.57   (900,0.378.00 M&R Station Equipment - General   3,009,723.14   3,30%   330,080.55   2,70%   270,051.58   (60,0.380.10 Services, Plastic   14,897,871.55   6,50%   448,861.65   2,70%   334,142.53   (554,7.380.20 Services, Plastic   61,702,824.15   4,10%   2,529,815,79   2,54%   1,570,251.30   (955,8.381.00 Meters   17,890,577.91   4,90%   881,048.32   6,10%   1,098,815.25   215,7.381.10 Meters - ERTs   1,563,534.26   4,90%   76,613.18   6,10%   95,375.99   18,7.382.00 Meter   1,864,534.26   4,90%   76,613.18   6,10%   95,375.99   18,7.382.00 Meter   1,864,534.26   4,90%   314,543.06   3,10%   145,534.85   (169,6.382.10 Meter install - ERTs   4,894,672.47   6,70%   314,543.06   3,10%   145,534.85   (169,6.382.10 Meter install - ERTs   4,894,672.47   6,70%   314,543.06   3,10%   145,534.85   (169,6.382.00 Meter installar   ERTs   4,894,672.47   6,70%   314,543.06   3,10%   145,534.85   (169,6.382.00 Meter installar   ERTs   3,893,912.00   4,90%   288,308.82   3,00%   176,514.38   (111,7.384.00 House Regulator installations   2,308,976.45   3,10%   71,578.27   3,20%   73,897.25   2,335.00 Industrial M&R Station Equipment   3,045,477.79   3,30%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,30%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,00%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,00%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,00%   2,1		nt		New	0.00	2.00%		
375.00 Structures & Improvements   109,201,912.12   3.00%   3,276,057.36   2.50%   2,730,047.80   (546,0.376.20 Mains, Plastic   150,016,422.85   3.10%   4,650,050.11   2.50%   3,750,410.57   (900,0.378.00 M&R Station Equipment - General   3,009,723.14   3,30%   330,080.55   2,70%   270,051.58   (60,0.380.10 Services, Plastic   14,897,871.55   6,50%   448,861.65   2,70%   334,142.53   (554,7.380.20 Services, Plastic   61,702,824.15   4,10%   2,529,815,79   2,54%   1,570,251.30   (955,8.381.00 Meters   17,890,577.91   4,90%   881,048.32   6,10%   1,098,815.25   215,7.381.10 Meters - ERTs   1,563,534.26   4,90%   76,613.18   6,10%   95,375.99   18,7.382.00 Meter   1,864,534.26   4,90%   76,613.18   6,10%   95,375.99   18,7.382.00 Meter   1,864,534.26   4,90%   314,543.06   3,10%   145,534.85   (169,6.382.10 Meter install - ERTs   4,894,672.47   6,70%   314,543.06   3,10%   145,534.85   (169,6.382.10 Meter install - ERTs   4,894,672.47   6,70%   314,543.06   3,10%   145,534.85   (169,6.382.00 Meter installar   ERTs   4,894,672.47   6,70%   314,543.06   3,10%   145,534.85   (169,6.382.00 Meter installar   ERTs   3,893,912.00   4,90%   288,308.82   3,00%   176,514.38   (111,7.384.00 House Regulator installations   2,308,976.45   3,10%   71,578.27   3,20%   73,897.25   2,335.00 Industrial M&R Station Equipment   3,045,477.79   3,30%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,30%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,00%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,00%   27,618.70   3,00%   25,107.91   (2,5.383.00 Meter Equipment   3,045,477.79   3,00%   2,1						<del></del>		
376.10 Mains, Sleel				2 900/		2 100/		
378.20 MaRs Plastic 150,016,422.85 3.10% 4,650,509.11 2.50% 3,750,410,57 (900.57) 378.00 MaR Station Equipment - General 10,001,910.51 3.30% 99.320.86 3.50% 105,340.31 6.6.0 390.10 Services, Steel 14,597,871.55 6.50% 948,861,65 2.70% 394,142.53 (554,380.20 Services, Flastic 61,702,824.15 4.10% 2.529,916.79 2.54% 1.570,251.30 (595,9380.20 Services, Flastic 61,702,824.15 4.10% 2.529,916.79 2.54% 1.570,251.30 (595,9380.20 Services, Flastic 61,702,824.15 4.00% 76,613.18 6.10% 10,688,152.52 215,381.10 Meters - ERTS 1,583,534.26 4.90% 76,613.18 6.10% 95,375.59 18,7 382.00 Meter Installations 7,153,196.41 4.50% 222,243.84 3.57% 255,843.65 (65,6380.20 Services, Flastic 61,702,838.10 Meter Installations 7,153,196.41 4.50% 222,243.84 3.57% 255,843.65 (65,6380.20 Services, Flastic 61,702,838.10 Meter Installations 7,153,196.41 4.50% 222,243.84 3.57% 255,843.65 (65,6380.20 Services, Flastic 61,702,838.10 Meter Installations 2,308,976.45 3.10% 71,579.27 3.20% 73,887.25 2.3,385.00 Industrial M&R Station Equipment 3,045,477.79 3.30% 100,500.77 1.48% 45,185.22 (55,387.00 Other Equipment 886,530.34 3.30% 27,618.70 2.74% 10,734,508.18 (3192,65) 391.10 Computer Settware 8 Improvements 8,410,477.58 2.60% 218,672.42 2.50% 210,261.94 (6,391.10 Other Equipment 10,208,742.55 3.55% 13,917,180.77 2.74% 10,734,508.18 (3192,65) 391.10 Computer Settware 12,908,974.23 9,10% 11,747.16,55 3.30% 10,744.86 (103,231.11 Computer Settware 12,908,974.23 9,10% 11,747.16,55 3.30% 10,74,44.86 (103,231.12 Computer Hardware 660,986.99 8.30% 54,861.92 20,00% 132,197.40 77.3 391.50 Individual Equipment 12,244,132.85 11,50% 140,775.28 8.40% 102,827.16 (37,932.20) Transportation Equipment 12,244,132.85 11,50% 140,775.28 8.40% 102,827.16 (37,932.20) Transportation Equipment 3,661,962.71 5,00% 13,00% 17,443.86 (32,230.11 Transportation Equipment 3,661,962.71 5,00% 143,00% 17,443.86 (32,230.10 Transportation Equipment 3,661,962.71 5,00% 143,00% 17,443.80 (32,244,53.60) 44,00% 12,257.66 (32,244,53.60) 44,00% 12,257.66 (32,244,53.60) 44,00% 12,257.88 (33,244,53.		•	100 004 040 40		2 270 267 26		0.700.047.00	(E40 000 E0)
378.00 MAR Station Equipment - General   3,009,723.14   3,30%   99,320.66   3,50%   105,340.31   6,67379.00 MAR Station Equipment - City Gate   10,001,910.51   3,30%   330,063.05   2,70%   270,051.58   (60,030,000)   330.10 Services, Steel   14,597,871.55   6,50%   948,861.65   2,70%   394,142.53   (554,7380.20 Services, Steel   14,597,871.55   6,50%   948,861.65   2,70%   394,142.53   (554,7380.20 Services, Steel   14,597,871.55   6,50%   948,861.65   2,70%   394,142.53   (554,7380.20 Services, Steel   14,597,871.55   6,50%   948,861.65   2,70%   394,102.51   3,981.00 Meters   17,869,677.91   4,90%   881,048.32   6,10%   1,096,815.25   215,7381.10 Meters - ERTs   1,563,534.26   4,90%   76,613.18   6,10%   95,375.59   18,732.20   18,732.20   1,000 Meter Installations   7,163,196.41   4,50%   322,343.84   3,57%   255,843.65   (66,633.20)   1,000 Meter Installations   7,163,196.41   4,50%   322,343.84   3,57%   255,843.65   (66,633.20)   1,000 Meter Installations   2,308,976.45   3,10%   71,578.27   3,20%   73,887.25   2,333.00   1,000 Meter Regulator Installations   2,308,976.45   3,10%   71,578.27   3,20%   73,887.25   2,333.00   1,000 Meter Equipment   3,045,477.79   3,30%   100,500.77   1,45%   45,185.22   55,3387.00   1,000 Meter Equipment   3,045,477.79   3,30%   27,618.70   3,00%   25,107.91   (2,5 4),10								(546,009.56)
379.00 MaR Station Equipment - City Gate   10,001,910.51   3,30%   330,063.05   2,70%   270,051.58   (60.0380.10 Services, Steel   14,597,871.55   6,50%   948,861.65   2,70%   394,142.53   (554,7380.20 Services, Plastic   51,702,824.15   4,10%   2,529,815.79   2,54%   1,570,251.30   (959,8331.00 Meters   17,980,577.91   4,90%   881,048.32   6,10%   1,096,815.25   215,7381.10 Meters - ERTS   1,563,534.26   4,90%   76,613.18   6,10%   95,375.59   13,7382.00 Meter installations   7,163,198.41   4,50%   322,343.84   3,57%   255,843.65   (66,533.00 Meter installations   5,883,812.60   4,90%   288,306.82   3,00%   145,534.85   (169,133.00 Meter installations   5,883,812.60   4,90%   288,306.82   3,00%   176,514.38   (111,7334.00 House Regulator installations   2,308,976.45   3,10%   71,578.27   3,20%   73,887.25   2,3385.00 Industrial MAR Station Equipment   3,045,477.79   3,30%   100,500.77   1,48%   45,185.22   (55,387.00 Other Equipment   3,045,477.79   3,30%   27,818.70   3,00%   25,107.91   (2,587.00 Meter Equipment   3,045,477.79   3,00%   27,818.70   3,00%   25,107.91   (2,587.00 Meter Equipment   3,00%   3,00%   2,107.91   (2,587.00 Meter Equipment   3,00%   3								(900,098.54)
380.10 Services, Steel		• •			•		•	6,019.45
380.20 Services, Plastic 61,702,824.15 4.10% 2,529,815.79 2.54% 1,570,251.30 (959,531.00 Meters 17,980,577.91 4,90% 881,048.32 6.10% 1,096,815.25 215,731.00 Meters 1,780,577.91 4,90% 881,048.32 6.10% 1,096,815.25 215,731.00 Meters 1,780,575.91 18,731.00 Meters 1,780,575.59 18,731.00 Meters install ERTS 1,653,534.26 4,90% 76,613.18 6.10% 95,575.59 18,732.00 Meter installations 7,163,196.41 4,50% 322,343.84 3,57% 255,843.65 (66,633.00 Misser Regulators 5,883,812.60 4,90% 288,306.82 3,00% 176,514.38 (1117,334.00 House Regulator Installations 2,309,876.45 3,10% 71,578.27 3,20% 73,887.25 2,335.00 Industrial M&R Station Equipment 3,045,477.79 3,30% 100,500,77 1,48% 45,185.22 (55,3387.00 Other Equipment 8,369,593.34 3,30% 27,618.70 3,00% 25,107.91 (2,5387.00 Other Equipment 9,309,07,842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,876.45 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 3,55% 13,917,180.77 2,74% 10,794,508.18 (3,182,60 Misser Regulator Installations 2,209,7842.55 11,50% 11,794,716.65 8,30% 10,71444.86 (10,2,871.65 11,50% 11		• •			•	and the second s	•	(60,011.46)
381,00   Meters   17,980,577.91   4,90%   881,048.32   6.10%   1,096,815.25   215,7					· ·		•	(554,719.12)
381.10   Meters - ERTS	,	, Plastic						(959,564.49)
382,00 Meter Installations 7,163,196.41 4.50% 322,343.84 3.57% 255,843.65 (66,5 382.10 Meter Installations 4,894,672.47 6.70% 314,543.06 3.10% 145,534.85 (169,0 383.0) House Regulators 5,883,812.60 4.90% 288,308.82 3.00% 176,514.38 (111,7 384.00 House Regulator Installations 2,308,976.45 3.10% 71,578.27 3.20% 73,887.25 2.3 385.00 Industrial M&R Station Equipment 3,045,477.79 3.30% 100,500.77 1.48% 45,185.22 (55,3 387.00 Other Equipment 886,930.34 3.30% 27,618.70 3.00% 25,107.91 (2.5 Total Distribution 392,007.842.55 3.55% 13,917,180.77 2.74% 10,734,508.18 (3,182.6					· · · · · · · · · · · · · · · · · · ·			215,766.93
382.10 Meter Install - ERTS	381.10 Meters - I	ERTs	1,563,534.26	4.90%	76,613.18	6.10%	95,375.59	18,762.41
383.00   House Regulators   5,883,812.60   4,90%   288,306.82   3.00%   176,514.38   (111,7 384.00   House Regulator Installations   2,308,976.45   3.10%   71,578.27   3.20%   73,887.25   2,3 385.00   Industrial MAR Station Equipment   3,045,477.77   3.30%   100,500.77   1.48%   45,185.22   (55,5 387.00   Cither Equipment   3836,930.34   3.30%   27,618.70   3.00%   25,107.91   (2,5 5)   (2,5 5)   (2,5 6)   (2,5	382.00 Meter Ins	tallations	7,163,196.41	4.50%	322,343,84	3.57%	255,843.65	(66,500.19)
384.00 House Regulator Installations 2,309,976.45 3.10% 71,578.27 3.20% 73,887.25 2,3 385.00 Industrial M&R Station Equipment 3,045,477.79 3.30% 100,500.77 1,48% 45,185.22 (55,3 387.00 Other Equipment Total Distribution 392,007,842.55 3.55% 13,917,180.77 2,74% 10,734,508.18 (3,182.66    CENERAL PLANT	382.10 Meter Ins	tall - ERTs	4,694,672.47	6.70%	314,543.06	3.10%	145,534.85	(169,008.21)
385.00   Industrial M&R Station Equipment   3,045,477.79   3.30%   100,500.77   1.48%   45,185.22   (55,3 a) 387.00   Other Equipment   330,45,477.79   3.30%   27,618.70   3.00%   25,107.91   (2,5 a) 392,007.842.55   3.55%   13,917,180.77   2.74%   10,734,508.18   (3,182.69 a) 392.00   Structures & Improvements   8,410,477.58   2.60%   218,672.42   2.50%   210,261.94   (8,4 a) 4.00   (8,4 a)	383,00 House Re	egulators	5,883,812.60	4.90%	288,306.82	3.00%	176,514.38	(111,792.44)
387.00   Other Equipment   3836,930.34   3.30%   27,618.70   3.00%   25,107.91   (2,5	384.00 House Re	egulator installations	2,308,976.45	3.10%	71,578.27	3.20%	73,887.25	2,308.98
Total Distribution   392,007,842.55   3.55%   13,917,180.77   2.74%   10,734,598.18   (3,182.66   390.00   Structures & Improvements   8,410,477.58   2.60%   218,672.42   2.50%   210,261.94   (8,4   391.00   Office Furniture   635,483.69   7.70%   48,932.24   6.70%   42,577.41   (6,3   391.10   Software Non-Enterprise   215,218.44   8.30%   17,863.13   10.00%   21,521.84   3,6   391.11   Computer Software   12,908,974.23   9.10%   1,174,716.65   8.30%   10,714,448.66   (103,2   391.12   Computer Hardware   660,986.99   8.30%   54,861.92   20.00%   36,335.96   21,2   392.00   Transportation Equipment   1,224,132.85   11,50%   140,775.28   8.40%   102,827.16   (37,9   392.10   Trans Equip - Autos & Lt Trucks   128,094.98   11,50%   140,775.28   8.40%   102,827.16   (37,9   392.30   Trans Equip - Service Trucks   3,231,811.69   11,50%   371,688.34   12,10%   391,049.21   19,3   392.30   Trans Equip - Heavy Trucks   374,203.71   11,50%   43,033.43   4,90%   18,335.98   (24,6   393.00   Stores Equipment   644,251.65   7.20%   46,386.12   6,70%   43,164.86   (3,2   394.00   Tools,Shop,& Garage Equipment   3,661,962.71   5,00%   183,098.14   4,70%   172,112.25   (10,9   395.00   Laboratory Equipment   210,084.00   8.30%   17,436.97   6.50%   13,655.46   (3,7   397.00   Communication Equipment   240,084.09   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   44,440.90   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12,407.20   (6,2   44,409   7.50%   18,610.81   5,00%   12	385.00 Industrial	M&R Station Equipment	3,045,477.79	3.30%	100,500.77	1.48%	45,185.22	(55,315.55)
Seneral Plant   Seneral Plant Amortization True Up   Seneral Plant Amor	387.00 Other Equ	uipment	836,930.34	3.30%	27,618.70	3.00%	25,107.91	(2,510.79)
390.00   Structures & Improvements   8,410,477.58   2.60%   218,672.42   2.50%   210,261.94   (8,4)   391.00   Office Furniture   635,483.69   7.70%   48,932.24   6.70%   42,577.41   (6,3)   391.10   Software Non-Enterprise   215,218.44   8.30%   17,863.13   10.00%   21,521.84   3.6   391.11   Computer Software   12,908,974.23   9.10%   1,174,716.65   8.30%   1,071,444.86   (103,2)   391.12   Computer Hardware   660,986.99   8.30%   54,861.92   20.00%   132,197.40   77,3   391.50   Individual Equipment   181,679.78   8.30%   15,079.42   20.00%   36,335.96   21,2   392.00   Transportation Equipment   1,224,132.85   11.50%   140,775.28   8.40%   102,827.16   (37,9)   392.10   Trans Equip - Autos & Lt Trucks   128,094.98   11.50%   -   11.00%   -     392.20   Trans Equip - Furcks   3,231,811.69   11.50%   371,658.34   12.10%   391,049.21   19,3   392.30   Trans Equip - Heavy Trucks   374,203.71   11.50%   43,033.43   4.90%   18,335.98   (24,6)   393.00   Stores Equipment   644,251.65   7.20%   46,386.12   6.70%   43,164.86   (3,2)   394.10   Natural Gas Vehicle Equipment   3,661,962.71   5,00%   183,098.14   4,70%   172,112.25   (10,9)   395.00   Laboratory Equipment   210,084.00   8.30%   17,436.97   6.50%   13,655.46   (3,7)   396.00   Power Operated Equipment   609,131.08   8.30%   50,557.88   398.00   Miscellaneous Equipment   248,144.09   7.50%   18,610.81   5,00%   12,407.20   (6,2)   44,453.60   284,453.60		Total Distribution	392,007,842.55	3.55%	13,917,180.77	2.74%	10,734,508.18	(3,182,672.59)
391.00 Office Furniture 635,483.69 7.70% 48,932.24 6.70% 42,577.41 (6,3 391.10 Software Non-Enterprise 215,218.44 * 8.30% 17,863.13 10.00% 21,521.84 3,6 391.11 Computer Software 12,908,974.23 9.10% 1,174,716.65 8.30% 1,071,444.86 (103,2 391.12 Computer Hardware 660,986.99 8.30% 54,861.92 20.00% 36,335.96 21,2 391.50 Individual Equipment 181,679.79 * 8.30% 15,079.42 20.00% 36,335.96 21,2 392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8.40% 102,827.16 (37,9 392.10 Trans Equip - Autos & Lt Trucks 128,094.98 ** 11.50% - 11.00% - 392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment 210,084.00 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) General Plant Amortization True Up	GENERAL PLANT							
391.00 Office Furniture 635,483.69 7.70% 48,932.24 6.70% 42,577.41 (6,3 391.10 Software Non-Enterprise 215,218.44 * 8.30% 17,863.13 10.00% 21,521.84 3,6 391.11 Computer Software 12,908,974.23 9.10% 1,174,716.65 8.30% 1,071,444.86 (103,2 391.12 Computer Hardware 660,986.99 8.30% 54,861.92 20.00% 36,335.96 21,2 391.50 Individual Equipment 181,679.78 * 8.30% 15,079.42 20.00% 36,335.96 21,2 392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8.40% 102,827.16 (37,9 392.10 Trans Equip - Autos & Lt Trucks 128,094.98 ** 11.50% - 11.00% - 392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 6.20% - 4.00% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment 210,084.00 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) 44,453.60 284,44	390.00 Structures	s & Improvements	8,410,477,58	2,60%	218,672,42	2,50%	210,261,94	(8,410.48)
391.10 Software Non-Enterprise 215,218.44 * 8.30% 17,863.13 10.00% 21,521.84 3,6 391.11 Computer Software 12,908,974.23 9,10% 1,174,716.65 8,30% 1,071,444.86 (103,2 391.12 Computer Hardware 660,986.99 8,30% 54,861.92 20.00% 132,197.40 77,3 391.50 Individual Equipment 181,679.78 * 8,30% 15,079.42 20.00% 36,335.96 21,2 392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8,40% 102,827.16 (37,9 392.20 Trans Equip - Autos & Lt Trucks 128,094.98 ** 11.50% - 11.00% - 392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 6,20% - 4,00% - 394.00 Tools, Shop,& Garage Equipment 644,251.65 7.20% 46,386.12 6,70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5,00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment - 4,00% - 5,00% - 396.00 Power Operated Equipment 210,084.00 8,30% 17,436.97 6,50% 13,655.46 (3,7 397.00 Communication Equipment 609,131.06 8,30% 50,557.88 8,30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7,50% 18,610.81 5,00% 12,407.20 (6,2 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4	391.00 Office Ful	rniture	635.483.69	7.70%		6.70%		(6,354.84)
391.11 Computer Software  12,908,974.23 9,10% 1,174,716.65 8,30% 1,071,444.86 (103,2 391.12 Computer Hardware 660,986.99 8,30% 54,861.92 20,00% 132,197.40 77,3 391.50 Individual Equipment 181,679.78 8,30% 15,079.42 20,00% 36,335.96 21,2 392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8,40% 102,827.16 (37,9 392.20 Trans Equip - Autos & Lt Trucks 128,094.98 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4,90% 18,335.98 (24,6 393.00 Stores Equipment - 6,20% - 4,00% - 394.00 Tools,Shop,& Garage Equipment 644,251.65 7,20% 46,386.12 6,70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5,00% 183,098.14 4,70% 172,112.25 (10,9 395.00 Laboratory Equipment 210,084.00 8,30% 17,436.97 6,50% 13,655.46 (3,7) 397.00 Communication Equipment 220,088.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7,50% 18,610.81 5,00% 12,407.20 (6,2)  General Plant Amortization True Up	391.10 Software	Non-Enterprise		* 8.30%		10.00%		3,658.71
391.12 Computer Hardware 660,986.99 8.30% 54,861.92 20.00% 132,197.40 77,3 391.50 Individual Equipment 181,679.78 8.30% 15,079.42 20.00% 36,335.96 21,2 392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8.40% 102,827.16 (37,9 392.10 Trans Equip - Autos & Lt Trucks 128,094.98 11.50% - 11.00% - 392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 64.20% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) General Plant Amortization True Up		•	-		•		· ·	(103,271.79)
391.50 Individual Equipment  181,679.78 * 8.30% 15,079.42 20.00% 36,335.96 21,2 392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8.40% 102,827.16 (37,9 392.10 Trans Equip - Autos & Lt Trucks 128,094.98 ** 11.50% - 11.00% - 392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 6,20% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9) 395.00 Laboratory Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7) 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2)  General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,2)								77,335.48
392.00 Transportation Equipment 1,224,132.85 11.50% 140,775.28 8.40% 102,827.16 (37,9 392.10 Trans Equip - Autos & Lt Trucks 128,094.98 ** 11.50% - 11.00% - 392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 6.20% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7 397.00 Communication Equipment 240,084.00 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) Ceneral Plant Amortization True Up	•		=		•		=	21,256.53
392.10 Trans Equip - Autos & Lt Trucks  128,094.98 ** 11.50% - 11.00% - 391,049.21 19.3 392.20 Trans Equip - Service Trucks  3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19.3 392.30 Trans Equip - Heavy Trucks  374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6) 393.00 Stores Equipment - 6.20% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9) 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9) 395.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7) 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2)  General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,22		• •						(37,948.12)
392.20 Trans Equip - Service Trucks 3,231,811.69 11.50% 371,658.34 12.10% 391,049.21 19,3 392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 6.20% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7) 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 2,401,682.75 7.81% 2,602,903.01 201,22					140,770.20		102,027.10	(07,040.12)
392.30 Trans Equip - Heavy Trucks 374,203.71 11.50% 43,033.43 4.90% 18,335.98 (24,6 393.00 Stores Equipment - 6.20% - 4.00% - 394.00 Tools,Shop,& Garage Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,25			•		371 658 34		301 040 21	19,390,87
393.00 Stores Equipment - 6.20% - 4.00% - 394.00 Tools, Shop, & Garage Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,25	•				•		•	(24,697.44)
394.00 Tools,Shop,& Garage Equipment 644,251.65 7.20% 46,386.12 6.70% 43,164.86 (3,2 394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,9 395.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,7 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2) General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,25			374,203.71		45,055.45		10,333.80	(24,081.44)
394.10 Natural Gas Vehicle Equipment 3,661,962.71 5.00% 183,098.14 4.70% 172,112.25 (10,93,195.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,74,195.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,24,195.00 Communication True Up 284,453.60 284,44.00 Total General Plant Amortization True Up 284,453.60 284,44.00 Communication True Up 284,453.60 Communi		• •	- 644 254 65		46 206 12		42 164 06	(3,221.26)
395.00 Laboratory Equipment - 4.00% - 5.00% - 396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,74 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,24 49.14 4			•		· ·		·-	• • • • •
396.00 Power Operated Equipment 210,084.00 8.30% 17,436.97 6.50% 13,655.46 (3,74 397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,24 49.453.60 284,453.					183,098.14		172,112.25	(10,985.89)
397.00 Communication Equipment 609,131.06 8.30% 50,557.88 8.30% 50,557.88 398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2)  General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,23					. 47.400.07		-	(0.704.54)
398.00 Miscellaneous Equipment 248,144.09 7.50% 18,610.81 5.00% 12,407.20 (6,2)  General Plant Amortization True Up  Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,2:	•	• •	•		•			(3,781.51)
General Plant Amortization True Up         284,453.60         284,45           Total General         33,344,637.45         7.20%         2,401,682.75         7.81%         2,602,903.01         201,23			•		•			
Total General 33,344,637.45 7.20% 2,401,682.75 7.81% 2,602,903.01 201,23	398.00 Miscelland	eous Equipment	248,144.09	7.50%	18,610.81	5.00%	12,407.20	(6,203.60)
	Gene	eral Plant Amortization True Up					284,453.60	284,453.60
TOTAL DEDECIATED DLANT \$ 425 352 480 00 3.84% \$ 16.318.863.52 3.14% \$ 13.337.411.10 \$ /2.981.61		Total General	33,344,637.45	7.20%	2,401,682.75	7.81%	2,602,903.01	201,220.26
1017L DELITEDITIES   425,002,400.00   0.0470   4 10,010,000.02   0.1470   4 10,007,411.10   4 (2,007,411.10		TOTAL DEPRECIATED PLANT	\$ 425,352,480.00	3.84%	\$ 16,318,863.52	3.14%	\$ 13,337,411.19	\$ (2,981,452.32)

## SOUTHERN GAS COMPANY - FLORIDA CITY GAS COMPARISON OF DEPRECIATION PARAMETERS with OPC Settlement Docket No. 20170179-GU: DEPRECIATION STUDY AS OF JULY 31, 2018

•	Existing		Proj	posed	OPC Settlement	
Account Description	Curve ASL	Net Salvage	Curve ASL	Net Salvage	Curve ASL	Net Salvage
STORAGE PLANT	_					
364.00 LNG Plant	-		S4 50	0%	S4 50	0%
DISTRIBUTION PLANT						
375.00 Structures & Improvements	– R3 40	0%	R5 32	0%	R5 32	0%
376.10 Mains, Steel	S3 42	-25%	S3 55	-50%	83 55	-50%
•	S3 42	-20%	S3 55	-40%	S3 55	-40%
376.20 Mains, Plastic	S3 30	-20% 0%	S3 30	-40 <i>%</i> -5%	S3 30	-5%
378.00 M&R Station Equipment - General			S4 35	-5%	S4 35	-5%
379.00 M&R Station Equipment - City Gate	S4 30 S6 35	0% -80%	S6 45	-5% -100%	S6 45	-100%
380.10 Services, Steel				-100% -45%	54 R2.5	-45%
380.20 Services, Plastic	S4 34	-30%	S4 45			-45% -5%
381.00 Meters	S3 25	-3%	R1.5 20	-5%	R1.5 20	
381.10 Meters - ERTs	S3 25	-3%	R1.5 20	-5%	R1.5 20	-5%
382.00 Meter Installations	S3 34	-25%	S3 30	-20%	S3 34	-20%
382.10 Meter Install - ERTs	S3 15	0%	R1.5 20	0%	R1.5 20	0%
383.00 House Regulators	S3 25	-3%	S3 30	-5%	\$3 30	-5%
384.00 House Regulator Installations	S3 34	0%	<b>\$3 30</b>	0%	S3 30	0%
385.00 Industrial M&R Station Equipment	R3 30	0%	R3 30	0%	R2 37	0%
387.00 Other Equipment	<b>S</b> 5 30	0%	S5 30	0%	S5 30	0%
GENERAL PLANT	_					
390.00 Structures & Improvements	R1 40	0% '	R1 40	0%	R1 40	0%
391.00 Office Furniture	S2 19	0%	SQ 15	0%	SQ 15	0%
391.10 Software Non-Enterprise	S2 12	0%	SQ 10	0%	SQ 10	0%
391.11 Computer Software	R4 11	0%	SQ 12	0%	SQ 12	0%
391.12 Computer Hardware	S2 12	0%	SQ 5	0%	SQ 5	0%
391.50 Individual Equipment	S2 12	0%	SQ 5	0%	SQ 5	0%
392.00 Transportation Equipment	L3 12	12%	L2.5 12	12%	L2.5 12	12%
392,10 Trans Equip - Autos & Lt Trucks	L3 12	12%	L3 8	12%	L3 8	12%
392.20 Trans Equip - Service Trucks	L3 12	12%	L3 8	12%	L3 8	12%
392.30 Trans Equip - Heavy Trucks	L3 12	12%	L3 13	12%	L3 13	12%
393.00 Stores Equipment	R2 25	0%	SQ 25	0%	<b>S</b> Q 25	0%
394.00 Tools,Shop,& Garage Equipment	S2 15	0%	SQ 15	0%	SQ 15	0%
394.10 Natural Gas Vehicle Equipment			S4 20	0%	S4 20	0%
395.00 Laboratory Equipment	S4 25	0%	SQ 20	0%	SQ 20	0%
396.00 Power Operated Equipment	S3 15	0%	SQ 15	10%	SQ 15	10%
397.00 Communication Equipment	R2 12	0%	SQ 12	0%	SQ 12	0%
• •		0%	SQ 20	0%	SQ-20	0%
398.00 Miscellaneous Equipment	S3 15	0%	3Q 20	U-70	34.50	570

## **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing filing has been served by Hand Delivery and/or <u>Electronic Mail</u> this 16th day of March, 2018, upon the following:

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