

COMMISSIONERS:
ART GRAHAM, CHAIRMAN
JULIE I. BROWN
DONALD J. POLMANN
GARY F. CLARK
ANDREW GILES FAY

STATE OF FLORIDA



DIVISION OF ECONOMICS
GREG SHAFER
DIRECTOR
(850) 413-6410

Public Service Commission

July 9, 2018

Mr. Jerry Melendy, Jr.
Vice President
Sebring Gas Systems
3515 Highway 27 South
Sebring, FL. 33870-5452

Re: Staff's review of Sebring Gas System's 2017 Annual Depreciation Status Report

Mr. Melendy:

Staff has completed its initial review of Sebring Gas System's 2017 Annual Depreciation Status Report and we have a couple of questions. Please provide your response to the attached data request by August 10, 2018.

Should you have any questions, or need further information, please do not hesitate to contact me at (850) 413-6433.

Sincerely,

A handwritten signature in black ink, appearing to read "Devlin Higgins".

Devlin Higgins
Public Utilities Analyst

Attachment
cc: Office of Public Counsel

RECEIVED-FPSC
2018 JUL -9 PM 1:24
COMMISSION
CLERK

2017 ANNUAL DEPRECIATION STATUS REPORT REVIEW

Staff's First Data Request

1. Please update the depreciation rates shown on page 13 of Sebring Gas System's year-end 2017 Annual Report of Natural Gas Utilities (Annual Depreciation Status Report section), with the depreciation rates shown on page 9 of Florida Public Service Commission Order No. PSC-16-0574-PAA-GU, and re-submit any pages of the Report which are effected (flow through effects) by the rate changes.¹
2. Please verify that all year-ending 2016 and year-beginning 2017 balances shown on both Sebring's 2016 and 2017 *Analysis of Entries in Accumulated Depreciation & Amortization* reports match/are the same values. If any values do not match, please include any corrections with the re-submitted materials associated with Request No. 1.

¹ Order No. PSC-16-0574-PAA-GU, issued December 19, 2016, in Docket No. 160174-GU, In re: *Request for approval of 2016 depreciation study by Sebring Gas System, Inc.*