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STATE OF FLORIDA



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Public Service Commission

November 10, 2020

Beth Keating, Esquire
215 South Monroe Street, Suite 601
Tallahassee Florida, 32301
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STAFF'S THIRD DATA REQUEST

via e-mail

RE: Docket No. 20200191-GU - Petition for approval of amortization rate for Starnik customer information system and other software accounting adjustments, by Florida City Gas.

Dear Ms. Keating:

By this letter, the Commission staff requests that Florida City Gas (FCG) provide responses to the following data requests:

- 1) Please refer to Staff's First Data Request, No. 4b. Does the Company have any updates or edits to its answer to this question?
- 2) Please specify what the Company's request is with regard to approval of "Other Accounting Adjustments" as discussed in Paragraphs 15 and 16, on page 5 of the Petition.
- 3) Does the Company have any pending SaaS arrangements other than the Starnik CIS? If so, please describe in detail those arrangements?
- 4) Please refer to FCG's Petition, Paragraph 10. Describe the nature of the traditional software developed or obtained for internal use, and how it differs from Starnik CIS software and other cloud computing arrangements.
- 5) Please refer to FCG's response to Staff's First Data Request, No. 4(a). What is the difference between the nature of assets which would be recorded in subaccount 303.01 - Software Non-Enterprise (currently recorded in subaccount 391.10) and 303.02 - Computer Software (currently recorded in subaccount 391.11)?
- 6) If the Commission approves the proposed establishment of subaccounts 303.01 and 303.02, when does FCG intend to make the transfers to these subaccounts from subaccounts 391.10 and 391.11?

- 7) Please refer to FCG's Petition, Paragraphs 15 and 16.
- a) Why is FCG requesting that assets identified as "General Plant" accounts, currently recorded in subaccounts 391.10 – Software Non-Enterprise and 391.11 – Computer Software, including both traditional and cloud computing software, be transferred to the category of assets identified as "Intangible Plant", to be recorded as various subaccounts within account 303 – Miscellaneous Intangible Plant? Please be specific as to each subaccount.
- b) For each type of transfer discussed in Question 7(a), please explain the regulatory implications, if any, to the Company and its customers of making such transfers/recordings compared to the current recording method.

Please file all responses electronically no later than Friday, November 13, 2020, from the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form. Please feel free to call me at (850) 413-6187 if you have any questions.

Sincerely,

/s/ Shaw Stiller

Shaw Stiller
Senior Attorney

SPS/lms

cc: Office of Commission Clerk
Kurt Howard, Florida City Gas