

STATE OF FLORIDA

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DIVISION OF ECONOMICS  
JUDY HARLOW  
DIRECTOR  
(850) 413-6842

# Public Service Commission

October 6, 2021

Ms. Rosemary Barbour  
Accounting Director  
Peoples Gas System  
702 N. Franklin Street  
Tampa, FL 33602

Re: Peoples Gas System Annual Depreciation Status Report for the Year Ended Dec. 31, 2020

Dear Ms. Barbour,

Staff has completed its initial review regarding depreciation matters in Peoples Gas System's Annual Depreciation Status Report for the year ended December 31, 2020. Attached are questions resulting from our initial review. Please provide the Company's response to the attached data request by November 8, 2021.

Should you have any questions, or need further information, please do not hesitate to contact Jenny Wu at (850) 413-7005 or Cecilia Galloway at (850) 413-6922.

Sincerely,

A handwritten signature in black ink, appearing to be "JW".

Jenny Wu  
Senior Analyst  
Division of Economics

COMMISSION  
CLERK

2021 OCT -6 PM 1:11

REC'D MED-FPSC

Attachment

cc: Office of Public Counsel  
Ms. Paula Brown

**Staff's First Data Request**

1. Account 37400 – Land Distribution  
Negative \$6,174,610 was booked to this plant account as Retirement and \$6,174,610 was booked to this account as an Adjustment on the reserve side. Please explain the nature and cause for this adjustment.
  
2. Account 38000 – Service Steel  
Please explain the nature and cause for the negative \$1,631,970 Cost of Removal (COR) incurred, or approximately 409% of the retirement amount recorded in the account.
  
3. Account 38002 – Service Plastic  
Please explain the nature and cause for the negative \$2,335,017 COR incurred, or approximately 307% of the retirement amount recorded in the account.
  
4. Account 39401 – CNG Stations  
Please explain the nature and cause for the \$6,680 Reclass. booked to this account on the plant side.
  
5. Account 39205 – Vehicles over 1 Ton  
Zero dollar retirement and negative \$1,801 COR are booked to this account. Please explain the nature and cause for the recorded COR in this vehicle account.