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April 22, 2014

E-Portal

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

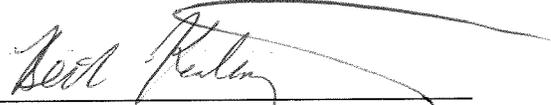
Re: Docket No. 140051-GU - 2014 depreciation study by Florida City Gas.

Dear Ms. Stauffer:

Attached for filing, please find Florida City Gas's supplemental response to Staff's First Set of Data Requests, Data Request No. 3, in the referenced docket.

Thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,



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

MEK

Florida City Gas 2014 Depreciation Study – Docket No. 140051-GU
Staff's First Set of Data Requests - Issued March 25, 2014

DR 1-03

Please provide the responses to this data request in Excel or Word format with formulas intact and unlocked, as applicable.

Rule 25-7.045(6)(g), F.A.C., requires a company to include numerical data of plant activity (gross additions, adjustments, retirements, and plant balance at end of year) as well as reserve activity (retirements, accruals for depreciation expense, salvage, cost of removal, adjustments, transfers and reclassifications and reserve balance at end of year) for each year of activity from the date of the last submitted study to the date of the present study. Please provide the above information for each account addressed in the 2014 Study.

RESPONSE

Please refer to attachment 2009 – 2013 FCG Plant & Reserve Activity and Cost of Removal.

Explanation of Columns for Plant Activity:

- | | |
|--------------------|---|
| Beginning Balance: | For 2009, this represents 2008 filed depreciation study balance. For each subsequent year, this represents the Ending Balance from the previous year. |
| Additions: | This column represents cost added to plant investment. |
| Retirements: | This column represents cost removed from plant investment due to assets that have been retired and/or reinstated. |
| Transfer in: | This column represents assets transferred in from a different FERC utility account and/or AGL subsidiary company. |
| Transfer out: | This column represents assets transferred out from a different FERC utility account and/or AGL subsidiary company. |
| Adjustments: | This column represents cost adjustments on existing assets. |

Note: The 2009 - 2013 data includes a column adjustment due to FERC reclassifications resulting from our review during the conversion from PeopleSoft to PowerPlant asset management system. These adjustments also include a summary entry to reflect transactions recorded on the general ledger and not reflected in the subsidiary ledger. These relate primarily to the timing of transactions.

- | | |
|---|--|
| Ending Balance: | This column is calculated. This is a rollforward from Beginning Balance plus activity added during the year. |
| ProForma Adjustments: | This column represents the ProForma Adjustment included in the 2014 depreciation study filing. |
| 2013 Depreciation Study Ending Balance: | This column represents the 2014 depreciation study filing. |

Explanation of Columns for Reserve Activity:

Beginning Balance:	For 2009, this represents 2008 filed depreciation study balance. For each subsequent year, this represents the Ending Balance from the previous year.
Reserve:	This column represents depreciation expense.
Retirements:	This column represents cost removed from plant investment due to assets that have been retired and/or reinstated.
Salvage:	This column represents proceeds received from the sale of an asset related to a retirement.
Transfers:	This column represents assets transferred in/out from a different FERC utility account and/or AGL subsidiary company.
Adjustments:	This column represents reserve adjustments on existing assets. Note: The 2009 - 2013 data includes a column adjustment due to FERC reclassifications resulting from our review during the conversion from PeopleSoft to PowerPlant asset management system. These adjustments also include a summary entry to reflect transactions recorded on the general ledger and not reflected in the subsidiary ledger. These relate primarily to the timing of transactions.
Ending Balance:	This column is calculated. This is a rollforward from Beginning Balance plus activity added during the year.
ProForma Adjustments:	This column represents the ProForma Adjustment included in the 2014 depreciation study filing.
2013 Depreciation Study Ending Balance:	This column represents the 2014 depreciation study filing.