

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for Review and)
Determination on the Project Construction)
and Gas Transportation Agreement By and) Docket No.: 160175-GU
Between NUI Utilities, Inc. d/b/a City Gas)
Company of Florida and Florida Crystals)
Corporation dated April 24, 2001 and)
Approval of an Interim Service Arrangement)
_____)

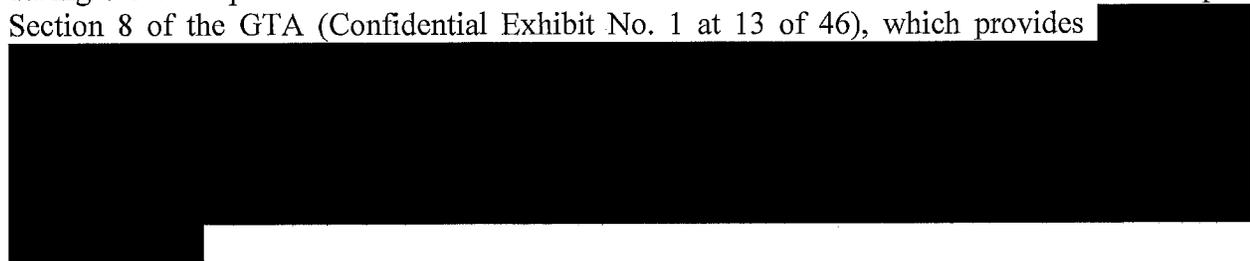
**FLORIDA CITY GAS RESPONSES TO
STAFF'S FIRST SET OF DATA REQUESTS**

Florida City Gas ("FCG" or "Company"), hereby provides its Responses to the Staff's First Set of Data Requests served on October 10, 2016.

1. *Please refer to the July 22 petition, page 6, paragraph 14, and to Confidential Exhibit No. 2 filed concurrently with the petition, cells C3 through C32.*
 - (a) *Given consideration of the values in Cells 3 through C17 and, in particular, Cells C14 through C17, please explain and provide support for why FCG believes that the values shown in Cells C18 through C32 are likely to occur.*

FCG Response:

Cells C18 through C32 reflect the maximum volume of gas that Florida Crystals may transport during the third phase or the "Extended Term" of the GTA. These numbers are based upon Section 8 of the GTA (Confidential Exhibit No. 1 at 13 of 46), which provides



While Florida Crystals may not transport _____, under the GTA FCG must reserve this level of capacity for Florida Crystals' use and therefore cannot make that capacity available to provide firm service to other customers. Thus, from a forecast standpoint, FCG must assume _____. Moreover, as is referenced in paragraph 14 of the Petition, the 2015 discussions between the parties led FCG to conclude that Florida Crystals intends to ramp up production at the Okeelanta mill and take the maximum permissible volumes, especially if there was not going to be an expansion of service to the Osceola mill. Actual transportation volumes for the last 12 months reflect multiple months where Florida Crystals moved gas at or near the maximum monthly amount.

On Confidential Exhibit No. 2, Cells C3 through C16 reflect the actual volumes that the Florida Crystals marketer delivered to the Florida City Gas distribution system from 2002 to 2015. Note, all the data on Confidential Exhibit No. 2 reflects an October to September 12-month period and not a calendar year basis. At the time that the Petition was filed, Cell C17 reflected FCG's 2016 (October 2015 to September 2016) estimated transportation volume based on recent consumption. In the updated Confidential Exhibit No. 2A discussed below, the volume in C17 reflects FCG's 2016 (October 2015-September 2016) actual transportation volume.

(b) Given the value in Cell C16, please explain the first sentence in paragraph 14 of the petition.

FCG Response:

The first sentence in paragraph 14 of the Petition referenced the fact that in November 2015, Florida Crystals exceeded [REDACTED] that applies during the Make-Up Period.

2. ***Please refer to Confidential Exhibit No. 2 to the July 22 petition. Also, please refer to Exhibit A to Florida Crystals Corporation (Crystals') September 19 Response in Opposition to FCG's Motion for Approval of Temporary Interim Service Arrangement. Please explain each of the differences between the values shown in Exhibit A to Crystals' September 19 pleading as compared to the values shown in Cells G3 through G16 in FCG's Confidential Exhibit No. 2.***

FCG Response:

Overall, the differences may be due to the fact that the information provided by FCG on Confidential Exhibit No. 2 reflects an October-September year whereas the Florida Crystals Exhibit A appears to reflect information from a calendar year basis. FCG has confirmed the actual revenues and transportation volumes billed to Florida Crystals for the period November 2001 through September 2016 in the updated Confidential Exhibit No. 2 and Confidential Exhibit No. 3 provided in response to Staff's Data Request No. 3 below, identified as Confidential Exhibit No. 2A and Confidential Exhibit No. 3A. Confidential Exhibit No. 2A reflects slightly different revenues for 2002 and 2003 than are present in Confidential Exhibit No. 2, but this does not account for the disparity in 2002 and 2003 data between the parties and FCG does not have any records that would support the Florida Crystals information. Further, since service began in 2002, and there was no pipeline in service to the Okeelanta mill prior to 2002, FCG is at a loss regarding the calendar year 2000 payment reported by Florida Crystals on its Exhibit A.

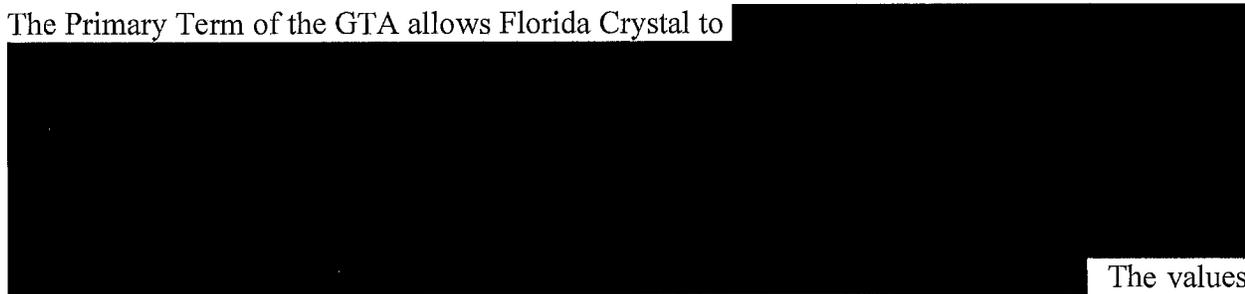
3. ***Please refer to Confidential Exhibit No. 2 to the July 22 petition. Please provide an explanation of the values shown in Cells G5 through G9 and G12 in the context of their relationship with the values shown in Cells C5 through C9 and C12. Also, please provide an explanation of the values shown in Cells G14 and G16 in the context of their relationship with the values shown in Cells C14 and C16. Please include in each of the respective discussions the effects, if applicable, of sections 9B and 9C of the confidential GTA exhibit, pages 15 and 16 of 46.***

FCG Response:

In the process of responding to these Data Requests, FCG discovered that despite its best efforts it used some incorrect data sources in preparing Confidential Exhibit No. 2 and Confidential Exhibit No. 3. On the basis of that review, and in the course of responding to several of these Data Requests, FCG has prepared updated versions of these exhibits which it is designating as Confidential Exhibit No. 2A and Confidential Exhibit No. 3A(XXXX), where (XXXX) is the specific year of the analysis, such as is requested in Data Requests Nos. 4(a) and 4(b). To the extent these revised confidential exhibits impact the Petition, FCG shall separately file any appropriate pages with the Commission Clerk's Office.

Although some of the numbers have changed in these revised exhibits, the explanation requested in this Data Request is applicable to both Confidential Exhibit No. 2 and Confidential Exhibit No. 2A.

The Primary Term of the GTA allows Florida Crystal to



The values in cells G5 through G9 and in G12 represent the revenues associated with the minimum therms charged to Florida Crystals for each of the months in those periods, even though there may have been some nominal flows in some of those months below

With respect to Cells C14 and C16, and the corresponding revenues in G14 and G16, as is discussed in FCG's Response to Staff Data Request No. 1 above, the Primary Term allows Florida Crystals to transport



4. *Please refer to Confidential Exhibit No. 2 to the July 22 petition.*
 - (a) *For the entry shown in Cell A17, please provide an exhibit similar to Confidential Exhibit No. 3 and explain the difference between the values in Cells D17 and D18.*

FCG Response:

In the process of responding to these Data Requests, FCG discovered that despite its best efforts that it used some incorrect data sources in preparing Confidential Exhibit No. 2 and Confidential Exhibit No. 3. On the basis of that review, and in the course of responding to several of these Data Requests, FCG has prepared updated versions of these exhibits which it is designating as Confidential Exhibit No. 2A and Confidential Exhibit No. 3A(XXXX), where (XXXX) is the specific year of the analysis, such as is requested in Data Requests Nos. 4(a) and 4(b).

The reasons for the differences in the values shown on the original Confidential Exhibit No. 2, Cells D17 and D18 is as follows:

1. The plant investment used to compute the 2016 revenue requirement in Cell D17 did not fully reflect the investment in East-West Pipeline in 2016 that was reflected in the investment used to compute the 2017 revenue requirement in Cell D18 (2017);
2. Incorrect factors were used to allocate the portion of the East-West Pipeline and the resulting cost required to deliver the volume of gas to Florida Crystals as provided in the GTA; and
3. Additional accumulated depreciation as the result of passage of an additional year.

In general, the explanation above with respect to the original Confidential Exhibit No. 2 applies to the revised version of this exhibit which is identified as Confidential Exhibit No. 2A. See Confidential Exhibit No. 3A(2016) that shows the calculation of the value on Confidential Exhibit No. 2A, Cell D17. Confidential Exhibit No. 3A(2017) shows the calculation of the value on Confidential Exhibit No. 2A, Cell D18.

(b) Please provide comparable information to support the values in Cells D19 through D32.

FCG Response:

In the process of responding to these Data Requests, FCG discovered that despite its best efforts that it used some incorrect data sources in preparing Confidential Exhibit No. 2 and Confidential Exhibit No. 3. On the basis of that review, and in the course of responding to several of these Data Requests, FCG has prepared updated versions of these exhibits which it is designating as Confidential Exhibit No. 2A and Confidential Exhibit No. 3A(XXXX), where (XXXX) is the specific year of the analysis requested in Data Request No. (b) that corresponds to Cells D19 through D32.

5. *Is Crystals the largest gas customer of FCG? Please provide the percentage of FCG's system sales and throughput that Crystals currently represents.*

FCG Response:

From 2002 through 2012 Florida Crystals usage represented about [REDACTED] of the FCG total system sales and total margins, and Florida Crystals was not FCG's largest customer. Starting in 2013 Florida Crystals usage [REDACTED] FCG's total system sales, which [REDACTED] in 2014 and [REDACTED] in 2015, and at that time Florida Crystals [REDACTED]. However, the correlating margins for 2013 through 2015 remained at [REDACTED] of total Florida City Gas margins. Based on the allowed usage and discount rates included the Extended Term of the GTA, the usage percentage in 2017 will [REDACTED] of total FCG system sales, which given the current customer profiles [REDACTED]

[REDACTED] Please see the various versions of Confidential Exhibit No. 3A(XXXX) provided in response to Staff Data Request No. 4(b) to compare various years.

- 6. Please identify and discuss any potentially viable bypass opportunities of which FCG is aware that might be available to Crystals. If potentially viable bypass opportunities exist, please provide, to the extent that such information is readily available, estimated costs and associated cost support for each bypass option.*

FCG Response:

FCG has been unable to locate in its records any bypass analysis information for Florida Crystals. In order to be responsive to this request, FCG had its engineering group identify and evaluate any potential bypass opportunities that may be available to Florida Crystals through a direct connect with Florida Gas Transmission ("FGT") using FCG's current cost structure for large projects. This information is provided in Confidential Attachment DR-6 to this Data Response. FCG notes that whether interconnection and bypass with FGT is feasible will depend upon various variables outside FCG's analysis including the availability of capacity on FGT's system.

- 7. Please refer to the GTA (Confidential Exhibit No. 1 to the July 22 petition), page 6 of 46. Please confirm that the facility referred to under the fourth topic heading was not built.*

FCG Response:

The Osceola Facility was constructed but FCG does not provide natural gas transportation service to this facility for Florida Crystals.

- 8. Does FCG serve any other customers via the infrastructure used to serve Crystals' Okeelanta site? If so, please provide the percentage of the total throughput transported via this infrastructure on behalf of other customers and the percentage of total capacity reserved on this infrastructure for other customers.*

FCG Response:

FCG does not serve other customers via the lateral off of the East-West Pipeline that is used to serve the Florida Crystals Okeelanta site. With respect to the overall East-West Pipeline serving Florida Crystals and other customers in the western Palm Beach County-Hendry County area, the actual throughput for the other customers using the East-West Pipeline represents [REDACTED] of

the total throughput of the East-West Pipeline flowed in the last 12 months. However, based on the total capacity of the East-West Pipeline and the [REDACTED] capacity reserved for Florida Crystals as is required by the GTA, Florida Crystals represents [REDACTED] of the total capacity on that line and [REDACTED] is currently committed to use by other customers, which presently leaves [REDACTED] available for new customers.

9. *Please refer to the confidential redacted portion of paragraph 41 on pages 17 and 18 of the July 22 petition. Also, please refer to the GTA (Confidential Exhibit No. 1), section 9A, page 13 of 46. The referenced GTA section and the redacted portion of the referenced petition paragraph identify a specific rate schedule as being the source of the rates negotiated for the GTA. The actual rate is stated on the first and third redacted lines on page 18 of the July 22 petition and in section 9A of the GTA.*

According to Commission records, the stated rate referred to above was associated with an earlier canceled version of the relevant rate schedule and is not the rate associated with the version of that rate schedule which was actually in effect as of the date of the execution of the GTA. Please explain why the rate from the rate schedule in effect as of the date of the execution of the GTA was not used given the statement in the un-redacted portion of petition paragraph 43 that: "on their face the rates for the Primary Term and the Make-Up Period have some colorable relationship to the tariff . . ."

FCG Response:

At the time the Petition was prepared, counsel used tariff pages from the 2003 rate case which appeared to be in effect at the time the GTA was executed. Based upon the tariff pages provided by the Commission Staff in connection with this Data Request, FCG would agree that none of the GTA rates have any relationship to the then applicable tariff. Based upon the correct tariff pages provided by the Commission Staff, FCG would need to modify some of the confidential language in paragraph 41. To the extent this tariff analysis impacts any confidential portions of the Petition, FCG shall separately file any appropriate pages with the Commission Clerk's Office. In addition, we would revise the first sentence of paragraph 43 to read as follows (edits shown in track changes):

While on their face the rates for the Primary Term and the Make-Up Period are materially below the rates in the then applicable have some colorable relationship to the tariff, for the even-lower Extended Term rates do not have any connection to the tariff, and FCG has not located any original economic analysis or justification for these rates.

10. *Please refer to section 10 of the confidential GTA exhibit, page 23 of 46. To date, has FCG paid any costs pursuant to section 10 of the GTA? If so, please provide a breakdown by year of the costs paid and discuss the project circumstances associated with why the costs were paid.*

FCG Response:

FCG has not paid any costs pursuant to Section 10 of the GTA.

11. Please refer to Confidential Exhibit No. 3 to the July 22 petition, page 1 of 7, Cells A26 and B26. Please provide documentation to support the value shown in Cell B26.

FCG Response:

With respect to the proposed interim rates contained in original Confidential Exhibit No. 3, they were designed to be somewhat similar to those contained in the GTA. Specifically,

[REDACTED]

Based upon the updates to original Confidential Exhibit No. 2 and original Confidential Exhibit No. 3 discussed above, FCG has had to further revise the proposed interim rates to reflect the updated cost study analysis. The new proposed interim rates are shown on Confidential Exhibit 3A(2017), at Cells A-B24, A-B25, and A-B26.

[REDACTED]

See Confidential Exhibit 3A(2017), at Cells A-B34, A-B35, and A-B36 and the associated information in Cells C37-43 and D37-43.

12. Please refer to Confidential Exhibit No. 3 to the July 22 petition, page 2 of 7. Please provide an explanation and support to show how the formula used to calculate the value in Cell C21 was derived.

FCG Response:

Cell C21 of Exhibit No. 3, Page 2 of 7, is the sum of the capacity provided to Florida Crystals during its peak month and the capacity provided to Florida Crystals during an average month. As is further discussed in response to Staff Data Request No. 1 above, under the GTA FCG is required to provide Florida Crystals the ability to transport

[REDACTED]

While today Florida Crystals may not transport [REDACTED] during every month of the year, FCG must still reserve this level of capacity for Florida Crystals' use and therefore cannot use the capacity to provide firm service to other customers. If Florida Crystals increases its operations at the mill to year round, then Florida Crystals may be in a position to take the maximum volume of therms permitted by the GTA for the Extended Term each and every month. As a result, the capacity devoted to Florida Crystals is the

[REDACTED]

This did not change in the revised exhibit, Confidential Exhibit No. 3A (2017) or any of the years analyzed. The calculation of the peak plus average is:

| | |
|---------------|------------|
| Peak Month | [REDACTED] |
| Average Month | [REDACTED] |
| Peak +Average | [REDACTED] |

13. *Please refer to Confidential Exhibit No. 3 to the July 22 petition, page 5 of 7. Please provide support to show how the values shown in Cells C9 and C11 were derived.*

FCG Response:

The 2015 Property Taxes in Cell C9 is the property tax recorded in 2015 as shown on page 23 of the Florida City Gas 2015 FERC Form II. The Net Utility Plant January 1, 2015 is the Florida City Net Utility Plant as of January 1, 2015 as shown on the Florida City Gas 2015 FERC Form II. The relevant pages from the FERC Form II that is referenced are attached as Attachment DR-13. Note that in updating Confidential Exhibit No. 3 to Confidential Exhibit No. 3A(2017), the property tax values in Cells C9 and C11 did not change. However, the Property Tax number in Cell C17 that is used on Confidential Exhibit No. 3A(2017), Page 1 of 7, Cell B10, did change because the allocation of the East-West Pipeline to Florida Crystals changed. See the discussion in response to Staff Data Request No. 8 above and compare Confidential Exhibit No. 3, Page 5 of 7, Cells C15 and C17 with Confidential Exhibit No. 3A(2017), Page 7 of 9, Cells C18 and C20. To be responsive to the Staff's Data Request, additional information was provided in Confidential Exhibit No. 3A(2017) than in the original Confidential Exhibit No. 3, so the pages do not line up exactly and formatting changes mean that the cells from the original exhibit are not always the same in the revised exhibit.

Respectfully submitted,

/s/ Floyd R. Self

Floyd R. Self, B.C.S.

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Counsel for Florida City Gas

Responses to Staff's Data Requests
Nos. 1 through 13
October 28, 2016
Confidential Exhibit No. 2A:
Revenue Requirement Study

Redacted Version:
1 Page Spreadsheet
Redacted in its Entirety

Responses to Staff's Data Requests
Nos. 1 through 13
October 28, 2016
Confidential Exhibit No. 3A:
Revenue Requirements

Redacted Version:
144 Pages Spreadsheets
Redacted in its Entirety

Responses to Staff's Data Requests
Nos. 1 through 13
October 28, 2016
Confidential Attachment DR6:
Bypass Analysis

Redacted Version:
1 Page Spreadsheet
Redacted in its Entirety

Responses to Staff's Data Requests

Nos. 1 through 13

October 28, 2016

Attachment DR13:

FERC Form II

2 Page Spreadsheet

Name of Respondent
 PIVOTAL UTILITY HOLDINGS, INC.
 D/B/A FLORIDA CITY GAS

For the Year Ended
 Dec. 31, 2015

TAXES OTHER THAN INCOME TAXES (Account 408.1)

| | Name of Taxing Authority | Real Property | Tangible Personal Property | Intangible Personal Property | FICA, SUTA, FUTA | Gross Receipts | Regulatory Assessment Fees | Environmental, Excise | Franchise | Other* | Total |
|----|---------------------------------------------------------------|---------------|----------------------------|------------------------------|------------------|----------------|----------------------------|-----------------------|-----------|---------|-----------|
| 1 | U.S. Government | | | | 537,727 | | | | | | 537,727 |
| 2 | State of Florida | | 1,734,010 | | 8,752 | 2,651,396 | 401,193 | | 1,937,671 | | 6,733,020 |
| 3 | AGL Services Company Allocation | | | | | | | | | 227,795 | 227,795 |
| 4 | Payroll Taxes Capitalized | | | | (154,778) | | | | | | (154,778) |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | Less: Charged to Construction | | | | | | | | | | |
| 16 | TOTAL Taxes Charged During Year (Lines 1-15) to Account 408.1 | | 1,734,010 | | 391,701 | 2,651,396 | 401,193 | | 1,937,671 | 227,795 | 7,343,764 |

Note: *List separately each item in excess of \$500.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below the information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustment to the account balance shown in column (f).

| Line No. | Account Subdivisions (a) | Balance Beginning of Year (b) | Amount Deferred for Year (c) | Allocations to Current Year's Income | | Adjustments (f) | Balance End of Year (g) | Average Period of Allocation to Income (h) |
|----------|--------------------------|-------------------------------|------------------------------|--------------------------------------|------------|-----------------|-------------------------|--------------------------------------------|
| | | | | Acct. No. (d) | Amount (e) | | | |
| 1 | Gas Utility | | | | | | | |
| 2 | 3% | | | | | | | |
| 3 | 4% | | | | | | | |
| 4 | 7% | | | | | | | |
| 5 | 10% | | | | | | | |
| 6 | 8% | | 1,269 | 411.4 | 1,259 | | | 10 |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | TOTAL | | 1,269 | | 1,259 | | | 10 |

Notes

| Name of Respondent: PIVOTAL UTILITY HOLDINGS, INC. D/B/A: FLORIDA CITY GAS | | For the Year Ended December 31, 2015 | | |
|----------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------|
| COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) | | | | |
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 12 | 342,371,710 | 353,922,625 (1) |
| 3 | Construction Work in Progress (107) | 21 & 17 | 13,817,008 | 23,053,496 |
| 4 | TOTAL Utility Plant Total of lines 2 and 3) | | 356,188,718 | 376,976,121 |
| 5 | (Less) Accum. Prov. for Depr., Amort., Depl. & Acq. Adj. (108, 111, 115) | 12 | 164,668,688 | 169,907,009 |
| 6 | Net Utility Plant (Total of line 4 less 5) | | 191,520,030 | 207,069,112 ← |
| 7 | Utility Plant Adjustments (116) | | | |
| 8 | Gas Stored (117.1, 117.2, 117.3, 117.4) | | | |
| 9 | OTHER PROPERTY AND INVESTMENTS | | | |
| 10 | Nonutility Property (121) | | 185,929 | 185,929 |
| 11 | (Less) Accum. Prov. for Depr. and Amort. (122) | | 104,884 | 110,680 |
| 12 | Investments in Associated Companies (123) | | | |
| 13 | Investment in Subsidiary Companies (123.1) | | | |
| 14 | Other Investments (124) | | | |
| 15 | Special Funds (125, 126, 128) | | | |
| 16 | TOTAL Other Property and Investments (Total of lines 10 through 15) | | 81,045 | 75,249 |
| 17 | CURRENT AND ACCRUED ASSETS | | | |
| 18 | Cash (131) | | | |
| 19 | Special Deposits (132-134) | | | |
| 20 | Working Funds (135) | | | |
| 21 | Temporary Cash Investments (136) | | | |
| 22 | Notes Receivable (141) | | | |
| 23 | Customer Accounts Receivable (142) | | 10,612,734 | 8,613,688 |
| 24 | Other Accounts Receivable (143) | | 156,881 | 284,242 |
| 25 | (Less) Accumulated Provision for Uncollectible Accounts-Credit (144) | | 374,320 | 539,379 |
| 26 | Notes Receivable from Associated Companies (145) | | | |
| 27 | Accounts Receivable from Associated Companies (146) | | | |
| 28 | Fuel Stock (151) | | | |
| 29 | Fuel Stock Expense Undistributed (152) | | | |
| 30 | Residuals (Electric) and Extracted Products (Gas) (153) | | | |
| 31 | Plant Material and Operating Supplies (154) | | 41,598 | 36,566 |
| 32 | Merchandise (155) | | | |
| 33 | Other Material and Supplies (156) | | | |
| 34 | Stores Expenses Undistributed (163) | | | |
| 35 | Gas Stored Underground & LNG Stored (164.1-164.3) | | 400,011 | 243,583 |
| 36 | Prepayments (165) | 18 | 379,143 | 1,304,341 (2) |
| 37 | Advances for Gas (166-167) | | | |
| 38 | Interest and Dividends Receivable (171) | | | |
| 39 | Rents Receivable (172) | | | |
| 40 | Accrued Utility Revenues (173) | | | |
| 41 | Miscellaneous Current and Accrued Assets (174) | | | |
| 42 | TOTAL Current and Accrued Assets (Total of lines 18 through 41) | | 11,216,047 | 9,943,041 |
| 43 | DEFERRED DEBITS | | | |
| 44 | Unamortized Debt Expense (181) | 21 | 155,577 | 139,620 (2) |
| 45 | Extraordinary Property Losses (182.1) | | | |
| 46 | Unrecovered Plant and Regulatory Study Costs (182.2) | | | |
| 47 | Other Regulatory Assets (182.3) | 19 | 15,765,043 | 16,334,452 |
| 48 | Preliminary Survey and Investigation Charges (Gas) (183.1, 183.2) | | | |
| 49 | Clearing Accounts (184) | | | |
| 50 | Temporary Facilities (185) | | | |
| 51 | Miscellaneous Deferred Debits (186) | | 0 | 65,604 |
| 52 | Deferred Losses from Disposition of Utility Plant. (187) | | | |
| 53 | Research, Development and Demonstration Expenditures (188) | | | |
| 54 | Unamortized Loss on Reacquired Debt (189) | 20 | 1,349,516 | 1,211,142 (2) |
| 55 | Accumulated Deferred Income Taxes (190) | 24 | 5,382,921 | 5,888,951 |
| 56 | Unrecovered Purchased Gas Costs (191) | | | |
| 57 | TOTAL Deferred Debits (Total of lines 44 through 56) | | 22,653,057 | 23,639,769 |
| 58 | TOTAL Assets and other Debits (Total of lines 6, 7, 8, 16, 42, 57) | | 225,470,179 | 240,727,171 |

Notes:

(1) Account 114 Gas Plant Acquisition Adjustments within Utility Plant and Account 182.3 Other Regulatory Assets reflect the inclusion of the acquisition adjustment and regulatory assets consistent with the December 6, 2007 Florida Public Service Commission Order in Docket No. 060657-GU related to the 2004 Acquisition.

(2) Unamortized Debt Expense (181) and Unamortized Loss on Debt Reacquired (189) revised for 2014 to include the current component for proper classification. These amounts had been included in Prepayments (165) in prior year.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been furnished by E-

Mail on this 28th day of October, 2016, to the following:

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