



SEBRING GAS SYSTEM, INC.

3515 U.S. Highway 27 South Sebring, Florida 33870-5452 863.385.0194 Fax 863.385.3423

March 16, 2020

Adam J. Teitzman, Clerk
Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0868

Dear Mr. Teitzman:

As required by Commission Order No. PSC-2020-0047-PAA-GU (“Order”), dated February 3, 2020, Sebring Gas System, Inc. (“Company”) hereby submits its report of Required Entries and Adjustments that have been made to the Company’s books and records.

The Company has, for ease of reference, listed each item consistent with the numbering system that was used in the Order.

ADJUSTMENTS TO BOOKS AND RECORDS

Review and Decision

5. Rate Base

B. Plant in Service for Projected Test Year

No adjustments to the Company’s books are required, as the Company has located the supporting documentation for Account 376.1 – Mains – Plastic and Account 380.1 – Services – Plastic, a total of \$18,226.

C. Test Year Accumulated Depreciation

No adjustments to the Company’s books are required, as the Company has located the supporting documentation for the Accumulated Depreciation associated with

Account 376.1 – Mains – Plastic, Account 380.1 – Services – Plastic and Account 392 – Transportation Equipment – Light Trucks, a total of \$4,787.

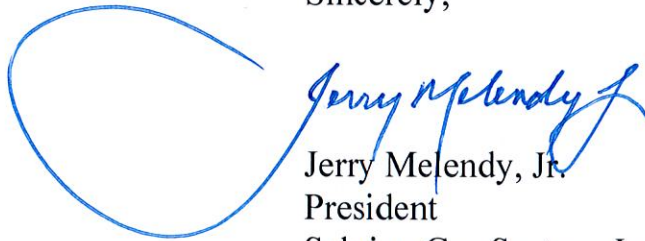
7. Net Operating Income

D. Rate Case Expense and Amortization Period

The Company has made the appropriate entries to its books and records to record the approved total Rate Case Expenses of \$151,295 in Account 186 – Deferred Rate Case Expense. This amount will be amortized over a four-year period, beginning in February 2020 and ending January 2024.

If there are any questions or comments on these adjustments to the Company's books and records, please contact me at 863-385-0194.

Sincerely,

A handwritten signature in blue ink that reads "Jerry Melendy, Jr.". The signature is stylized and includes a large, sweeping loop on the left side that extends back towards the center of the page.

Jerry Melendy, Jr.
President
Sebring Gas System, Inc.