

Writer's E-Mail Address: bkeating@gunster.com

October 2, 2019

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

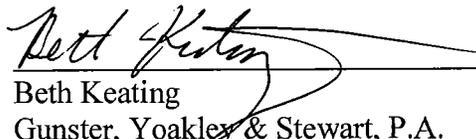
Re: Docket No. 20190083-GU: Petition for Rate Increase by Sebring Gas System, Inc.

Dear Mr. Teitzman:

Attached, for electronic filing in the above referenced matter, please find Sebring Gas System's Response to Staff Audit Report No. 2019-170-1-1.

Thank you for your assistance with this filing. As always, please do not hesitate to contact me if you have any questions whatsoever.

Sincerely,


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

MEK

ATTACHMENTS

cc:// Office of Public Counsel (Kelly/Fall-Fry)



**Sebring Gas System, Inc.
Docket No. 20190083-GU
Responses to Staff Audit Report (Audit No. 2019-170-1-1)**

In response to the Commission Staff Audit finding, Sebring offers the following:

Response to Audit Finding 1 – Depreciation Expense: With this Response, the Company is providing the additional documentation requested regarding Depreciation Expense to Commission Staff.

Response to Audit Finding 2 – Account 920: With this Response, the Company is providing the time sheets requested to Commission Staff.