

EU's Responses to Staff's Third Set of
Interrogatories, Nos. 9-11

9. All interrogatory responses are made subject to and without waiver of these General Objections. Where specific objections are raised, those specific objections are raised in addition to these General Objections.

RESPONSES TO STAFF'S THIRD INTERROGATORIES

9. In Witness Swain's direct testimony, Exhibit DDS-1, pages 11-22, please explain why the Utility did not use the half-year convention for depreciation expense in the first year in service of utility plant.

RESPONSE:

By using full year depreciation, we annualized depreciation for the determination of rates, which was our intent.

10. Rule 25-30.140(2)(a), Florida Administrative Code, states the average service life of account 361 – Collecting Sewers - Gravity is 45 years. Please explain why the Utility used an average service life of 28 years for account 361 in Exhibit DDS-1, page 12.

RESPONSE:

In Exhibit DDS-1, the Utility used an average service life of 38 years, not 28 for account 361. However, we agree that we should have used 45 years.

11. In Exhibit DDS-1, page 11, the sum of account 354 Pumping Structures says “Total 371 Pumping Equipment.” Is the amount in account 354 Pumping Structures associated with account 354 or 371?

RESPONSE:

The amount in 354 Pumping Structures is associated with account 371.

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AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF DADE)

I hereby certify that on this 29 day of October, 2021, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Deborah D. Swain, who is personally known to me, and she acknowledged before me that she provided the answers to interrogatory number(s) 9-11 from STAFF'S THIRD SET OF INTERROGATORIES TO ENVIRONMENTAL UTILITIES, LLC (NOS. 9-11) in Docket No. 20200226-SU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 29 day of October, 2021.



Notary Public
State of Florida, at Large

My Commission Expires:

