

**FPUC's Revised Responses to OPC's  
First Set of Interrogatories, Nos. 12, 15,  
18, 24, & 25**

**INTERROGATORIES**

**Depreciation**

12. Please provide all property data utilized in the depreciation study, including, but not limited to, additions, retirements, transfers, sales, adjustments, cost of removal, and salvage data.
- a. Please provide this data by account, placement, and experience year since the date of inception.
  - b. Please provide all survivors for each account as of the study date.
  - c. Please include all transaction codes and a description of each transaction code.
  - d. Please also provide a description of any production unit / group / location codes if applicable.
  - e. This data should allow for the reconstruction of the analysis and calculations performed as part of the depreciation study.
  - f. Please provide this information in Excel format with formulae intact where applicable.

**Revised Company Response:**

The revised depreciation study workbook includes all data used in determination of FPUC's proposed remaining lives, net salvage values, reserve allocations, and resultant remaining life depreciation rates. Please see attachment OPC POD 6 Item 1. Revised Exhibit PSL-2, the Revised 2023 FPUC Gas Depreciation Study Workbook. This data includes the following for each account since the last depreciation study:

- Aged retirement data;
- Plant and reserve activity with 2022 activity being projected;
- Aged motor vehicle listing;
- Average age distributions of surviving investments as of 12/31/2022;
- Net salvage data for each account; and

Interrogatory No. 12, cont.

- Prior year adjustments to be recorded in 2022.

***Respondent: Pat Lee***

Interrogatory No. 15

15. Please provide the book reserve (accumulated depreciation) balances for each account as of the depreciation study date.

**Revised Company Response:**

The estimated January 1, 2023, book reserve balance for each account is shown on Revised Schedules A-E in the workbook provided in response to OPC POD 6 Item 1. Revised Exhibit PSL-2, the Revised 2023 FPUC Gas Depreciation Study Workbook.

***Respondent: Pat Lee***

Interrogatory No. 18

18. Please specifically identify and describe any information obtained from any plant tour, field trip, or discussion with Company personnel, which would indicate that the average service lives of any life span or mass property would be shorter or longer than what is indicated by the retirement rate described by the Company's plant data.

**Revised Company Response:**

No plant tours or field trips were conducted for the Study. Actual historical activity and information obtained and used in average service life determinations is detailed in FPUC's depreciation study Revised Exhibit PSL-2.

***Respondent: Pat Lee***

24. Please provide the updated plant balances to which the approved depreciation rates in this case will be applied.

**Revised Company Response:**

FPUC has requested a January 1, 2023, implementation date for revised depreciation rates and amortization schedules. The plant balances matching this date are shown on Revised Exhibit PSL-2 attached to Ms. Lee's Revised direct testimony. See OPC POD 6 Item 1. Revised Exhibit PSL-2, the Revised 2023 Gas Depreciation Study Workbook. Plant balances for the 2023 projected test year are provided in MFR G-1 schedules, bates-stamped pages 1557 and 1558. The depreciation rates shown in MFR G-1, bates-stamped page 1560 indicate the depreciation rates as approved by the Commission that have been applied to the 2023 monthly plant balances.

***Respondent: Pat Lee***

25. Please state whether the recorded vintage years of retirement have been modified in the historical data used to conduct the depreciation study. If so, please specifically identify such modifications by account.

**Revised Company Response:**

All data modifications made in the course of the depreciation study are explained and detailed in Revised Exhibit PSL-2 attached to Ms. Lee's revised testimony, Revised Schedule G, pages 49-50, 52, 54, 56-57; Revised Schedule K, page 63; Schedule L, pages 64-69; Revised Schedule M, pages 70-91; and Revised Schedule N, pages 92-93. See Revised Exhibit PSL-2, the Revised 2023 Gas Depreciation Study Workbook.

***Respondent: Pat Lee***

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida  
Public Utilities Company, Florida Division of  
Chesapeake Utilities Corporation, Florida  
Public Utilities Company - Fort Meade, and  
Florida Public Utilities Company -  
Indiantown Division.

DOCKET NO. 20220067-GU

September 13, 2022

**DECLARATION**

I hereby certify and affirm that I sponsored the Company's REVISED responses to the CITIZENS' FIRST SET OF INTERROGATORIES (NOS. 12, 15, 18, 24 & 25) in Docket No. 20220067-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.



Pat Lee, Declarant

Dated: 9/10/2022