



Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

June 16, 2022

BY E-PORTAL

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

Re: Docket No. 20220067-GU: 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.

Dear Mr. Teitzman:

Please accept for filing in the above-referenced docket, the attached errata sheet to the Direct Testimony of Patricia Lee, as well as a corrected page 3 of her testimony, and her Exhibit PSL-4, which was inadvertently omitted from the original filing. The errata sheet, corrected page, and Exhibit PSL-4, are submitted to correct the inadvertent omission of Ms. Lee's exhibit PSL-4 from the original version filed on May 24, 2022. The errata to her testimony is submitted to clarify that Ms. Lee is sponsoring the exhibit. While Exhibit PSL-4 was referenced at page 17 of her original filed testimony, a reference to the exhibit was omitted from the response to the query regarding exhibits sponsored at page 3. The amended page of her testimony is submitted solely to correct that omission.

Sincerely,

A handwritten signature in cursive script that reads 'Beth Keating'. The signature is written in black ink and is positioned above the typed name.

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

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.

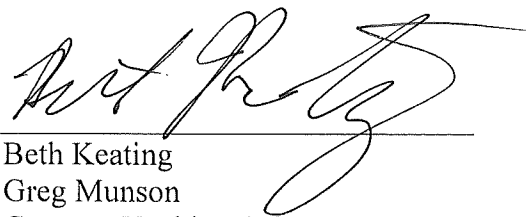
DOCKET NO. 20220067-GU

DATED: June 16, 2022

ERRATA SHEET FOR TESTIMONY OF PATRICIA LEE

| PAGE | LINE | CHANGE | REASON |
|-------------|-------------|---|------------------|
| PAGE 3 | 19 | Delete "and" before PSL-3, and insert a comma followed by "and PSL-4" after "PSL-3" | Correct omission |
| PAGE 3 | 21 | Delete "and" before "Exhibit PSL-3", and insert a comma followed by "and PSL-4 is a Comparison of Mains and Services Depreciation Rates" after "example". | Correct omission |

By:



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

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing filing has been served by Hand Delivery or electronic mail this 16th day of June, 2022, upon the following:

| | |
|---|--|
| Richard Gentry, Public Counsel Patricia Christensen Office of the Public Counsel c/o The Florida Legislature 111 West Madison St., Rm 812 Tallahassee, FL 32399-1400 Gentry.Richard@leg.state.fl.us Christensen.Patty@leg.state.fl.us | Jennifer Crawford Ryan Sandy Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 jcrawfor@psc.state.fl.us rsandy@psc.state.fl.us |
|---|--|

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

1 A. Yes, I have proffered testimony in proceedings before the Alberta Utilities
2 Commission, the Public Utilities Board of Manitoba, the Newfoundland Labrador
3 Board of Commissioners, the British Columbia Utilities Commission, and the FPSC.
4 My Curriculum Vitae as well as a list of proceedings I was either assigned, or in which
5 I presented testimony is found in Exhibit PSL-1.

6 **Q. Have you been accepted as an expert in Depreciation in any previous**
7 **proceedings?**

8 A. Yes, on multiple occasions.

9 **Q. What was your responsibility and participation in the conduct of the 2023**
10 **Depreciation Rate Study (the “Study”) for Florida Public Utilities Company?**

11 A. I was responsible for and participated in all aspects of the work performed resulting in
12 the recommendations contained in the depreciation study narrative and workbook in
13 Exhibit PSL-2.

14 **Q. What is the purpose of your direct testimony?**

15 A. The purpose of my direct testimony is to discuss and support the 2023 Study conducted
16 for FPUC’s consolidated natural gas divisions distribution, and general depreciable
17 plant assets based on plant and reserve balances estimated as of January 1, 2023.

18 **Q. Are you sponsoring any exhibits?**

19 A. Yes. Attached to my testimony are Exhibits PSL-1, PSL-2, PSL-3, and PSL-4.
20 Exhibit PSL-1 is my Curriculum Vitae, Exhibit PSL-2 is the Depreciation Study and
21 workbook, Exhibit PSL-3 is a Life Table example, and PSL-4 is a Comparison of
22 Mains and Services Depreciation Rates. To the best of my knowledge, the information
23 contained in these exhibits is true and correct.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade
2023 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY
 (Actual through 12/31/21 and Projected through 12/31/22)

Docket No.20220067-GU

COMPARISON OF DEPRECIATION RATES FOR MAINS AND SERVICES WITH AND WITHOUT RESERVE CORRECTION

Exhibit _____PSL-4

Comparison of Mains and Service Depreciation Rates

Page 1 of 1

| ACCOUNT - # / NAME | PROJECTED | PROJECTED | THEORETICAL | THEORETICAL | IMBALANCE | WLR | ARL | NET |
|---------------------------|-------------|------------|-------------|-------------|-------------|-----|---------|---------|
| | 1/1/23 | 1/1/23 | RESERVE | RESERVE | | | | |
| | INVESTMENT | RESERVE | (%) | (\$) | (\$) | (%) | (YEARS) | (%) |
| DISTRIBUTION PLANT | | | | | | | | |
| 3761 Mains - Plastic | 125,006,731 | 31,998,891 | 11.1 | 13,875,747 | 18,123,144 | 1.7 | 67.00 | (25.00) |
| 376G Mains - GRIP | 146,879,318 | 17,720,021 | 11.1 | 16,303,604 | 1,416,417 | 1.7 | 67.00 | (25.00) |
| 3801 Services - Plastic | 69,786,805 | 15,555,576 | 19.6 | 13,678,214 | 1,877,362 | 2.4 | 46.00 | (30.00) |
| 380G Services - GRIP | 48,993,831 | 3,452,806 | 19.6 | 9,602,791 | (6,149,985) | 2.4 | 46.00 | (30.00) |

| ACCOUNT - # / NAME | PROJECTED | PROJECTED | THEORETICAL | IMBALANCE | TRANSFER | RESTATE | RESTATE |
|---------------------------|-------------|------------|-------------|-------------|------------|------------|---------|
| | 1/1/23 | 1/1/23 | RESERVE | | | | |
| | INVESTMENT | RESERVE | RESERVE | (\$) | (\$) | (\$) | (%) |
| DISTRIBUTION PLANT | | | | | | | |
| | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (%) |
| 3761 Mains - Plastic | 125,006,731 | 31,998,891 | 13,875,747 | 18,123,144 | -6,149,985 | 25,848,906 | 16.02 |
| 376G Mains - GRIP | 146,879,318 | 17,720,021 | 16,303,604 | 1,416,417 | | 17,720,021 | 16.02 |
| 3801 Services - Plastic | 69,786,805 | 15,555,576 | 13,678,214 | 1,877,362 | | 15,555,576 | 21.18 |
| 380G Services - GRIP | 48,993,831 | 3,452,806 | 9,602,791 | (6,149,985) | 6,149,985 | 9,602,791 | 21.18 |

| ACCOUNT - # / NAME | AVERAGE REMAINING LIFE | NET SALVAGE | RESTATE RESERVE | DEPRECIATION | DEPRECIATION | DIFFERENCE |
|---------------------------|------------------------------|----------------|--------------------|-------------------------|----------------------|------------|
| | | | | WITH RESTATE RESERVE | WITH BOOK RESERVE | |
| | (YEARS) | (%) | (%) | (%) | (%) | (%) |
| DISTRIBUTION PLANT | | | | | | |
| 3761 Mains - Plastic | 67 | -25 | 16.02 | 1.6 | 1.6 | 0 |
| 376G Mains - GRIP | 67 | -25 | 16.02 | 1.6 | 1.6 | 0 |
| 3801 Services - Plastic | 46 | -30 | 21.18 | 2.4 | 2.5 | -0.1 |
| 380G Services - GRIP | 46 | -30 | 21.18 | 2.4 | 2.5 | -0.1 |