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STATE OF FLORIDA



DIVISION OF ECONOMICS  
JUDY HARLOW  
DIRECTOR  
(850) 413-6410

# Public Service Commission

March 10, 2023

St. Joe Natural Gas Company  
Attn: Debbie Stitt  
P.O. Box 549  
Port St. Joe, FL 32457

RECEIVED-FPSC  
2023 MAR 10 PM 12:09  
COMMISSION  
CLERK

**Re: Docket No. 20230022-GU, Petition for approval of 2022 Depreciation Study by St. Joe Natural Gas Company, Inc.**

Dear Ms. Stitt:

Staff has completed the initial review of St. Joe Natural Gas Company's current depreciation study. Attached are questions resulting from that review. Please provide your response to the attached data request by March 31, 2023.

Should you have any questions, or need further information, please do not hesitate to contact me at (850) 413-7003.

Sincerely,

/s/ Lee Smith  
Public Utilities Analyst

Attachment

cc: Charles A. Costin  
Office of Public Counsel  
Commission Clerk

**Staff's First Data Request**  
**Docket No. 20230022-GU**  
**March 9, 2023**

1. Please refer to St. Joe Natural Gas Company's (St. Joe) 2022 Depreciation Study (Petition or 2022 Study), Exhibit A, page 1, titled "6(a), 6(b) Original Depreciation Before Changes," and page 2, titled "6(a), 6(b) Proposed Depreciation." Please explain the difference between column (G) "Current Approved Depr. Rate" and column (H) "Remaining Life Rate."
2. Please refer to St. Joe's 2022 Depreciation Study, Exhibit A, page 1, titled "6(a), 6(b) Original Depreciation Before Changes," and page 2, titled "6(a), 6(b) Proposed Depreciation." Please explain how the Company calculated Column (F) "Remaining Life Years."
3. Please refer to St. Joe's 2022 Depreciation Study, Exhibit A, page 1, titled "6(a), 6(b) Original Depreciation Before Changes," and page 2 titled "6(a), 6(b) Proposed Depreciation" and page 22. Please explain why the Company is proposing an average age of 4.5 years for Account 396 – Power Operated Equipment on pages 1 and 2, when the calculation on page 22 reflects an average age of 10.7 years.
4. Please refer to St. Joe's 2022 Depreciation Study, Exhibit A, page 1, titled "6(a), 6(b) Original Depreciation Before Changes," and page 2 titled "6(a), 6(b) Proposed Depreciation." Please explain why St. Joe reflected a 47-year Average Service Life (ASL) and -25% Net Salvage value as the currently-approved values for Account 380.2 – Services – Steel on both pages.
5. Based on the Company's response to the previous question, will St. Joe's proposed values change for the ASL and Net Salvage for Account 380.2 – Services – Steel? Please explain.
6. Please refer to the Excel file titled "2022 Depreciation Study as Filed," the "Utility" tab. Please explain why the cells listed below contain hard entered numbers instead of the weighted average age formula contained in the adjacent cells. In your response, please include the source of those amounts as well.
  - a. AP 366
  - b. AP 448
  - c. AP 530
  - d. AP 652
  - e. AP 818
  - f. AP 901
  - g. AP 984
  - h. AP 1067
  - i. AP 1106
  - j. AP 1179
  - k. AP 1280
  - l. AP 1386
  - m. AP 1487
  - n. AP 1600

7. Please refer to the Excel file titled "2022 Depreciation Study as Filed," the "Utility" tab. Please explain why some cells in the AF Column (Add Balance) contain hard entered amounts, rather than only amounts linked to other cells. Please explain and provide the source for these amounts as well. This question pertains to all accounts except Accounts 374, 389, 391.3, 392, 396, and 397.