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June 1, 2023

Mr. Lee Smith
Fl Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, Fl 32399-0850

Re: Docket No 20230022-GU – New Depreciation Rates

St Joe Natural Gas Co is in agreement with staff's preliminary positions concerning 2022 Depreciation Study.

Sincerely,


Debbie Stitt, Bookkeeper