

STATE OF FLORIDA

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Public Service Commission

August 16, 2023

Beth Keating, Esq.
Gunster Law Firm
215 South Monroe Street
Suite 601
Tallahassee, Florida 32301
bkeating@gunster.com

STAFF'S DATA REQUEST
via e-mail

Re: 20230079-EI - Petition for approval of 2023 depreciation study by Florida Public Utilities Company.

Dear Ms. Keating:

By this letter, the Commission staff requests that Florida Public Utilities Company (FPUC) provide responses to the following data requests:

1. Please refer to FPUC's 2023 Depreciation Study, Exhibit A, and clarify whether Account 303.1 – Miscellaneous Intangible Plant – 15 Yrs is both a jurisdictional and an amortizable depreciation account.
2. FPUC's Petition for Approval of 20[23] Depreciation Study, page 3, indicates that the Company is "asking to establish a new subaccount 303.2 with a 20-year amortization period for its CIS system." Please clarify, with explanation, whether the requested subaccount 303.2 – Miscellaneous Intangible Plant - 20 Yrs is both a jurisdictional and an amortizable depreciation account.
3. Please refer to FPUC's 2023 Depreciation Study, page 21, the second paragraph, for the questions below:
 - a. Please elaborate on "the amount of FPUC customization associated with OMS, PowerPlan, and UI Ph3."
 - b. Please explain in detail "how other Florida utilities treat software systems."
4. Referring to FPUC's 2023 Depreciation Study, page 21, the last paragraph, please explain in detail why the proposed new subaccount 303.2 should be amortized over a period of 20 years.

5. Please refer to FPUC's 2023 Depreciation Study, filed June 26, 2023. The asterisks below the table on page 20 reference the amortization for Miscellaneous Tangible Assets being addressed in a revenue rate proceeding. Please specify which rate proceeding is being referenced on this page.
6. Please refer to the Excel spreadsheet titled, "2023 Florida Electric Depreciation Study Workbook 6-25-23." On Tab Exh I, cells F48, F73, and F93 reference a "Variance." Please explain in detail the "Variance" referenced in those three cells.

Please file all responses electronically no later than September 6, 2023, from the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form. Please feel free to call me at (850) 413-6187 if you have any questions.

Sincerely,

/s/ Shaw Stiller
Shaw Stiller
Special Counsel

SPS/crv

cc: Office of Commission Clerk