

STATE OF FLORIDA

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Public Service Commission

May 9, 2024

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
bkeating@gunster.com

STAFF'S FIRST DATA REQUEST
via e-mail

Michelle Napier
Florida Public Utilities Company
1635 Meathe Drive
West Palm Beach, FL 33411
mnapier@fpuc.com

RE: Docket No. 20240060-GU – Petition for approval to establish new regulatory subaccounts, amortization rates, and reclassification of associated investment and reserve balances, by Florida Public Utilities Company.

Dear Ms. Keating and Ms. Napier:

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

1. Please refer to the “Petition for Approval to Establish New Regulatory Subaccounts, Amortization Rates, and Reclassification of Associated Investment and Reserve Balances by Florida Public Utilities Company” (Petition) (FPUC) filed in the instant docket, Paragraph (5), for the questions below:
 - a. Please explain the entity (entities) who design each of these “highly customized software systems” that are the focus of FPUC’s Petition.
 - b. For each of the software systems that are discussed in paragraph (5), please specify its in-service date.
 - c. For each of the software systems that are discussed in paragraph (5), please identify its service life and explain how the service life was determined.

2. Please refer to the Petition, Paragraph (6), for the questions below:
 - a. Please specify all of the software systems that FPUC proposed to be recorded in its petitioned amortizable Account 3031.
 - b. Please explain in detail why FPUC believes a 15 year amortization period is appropriate for Account 3031, and list all the Commission orders in which the same amortization period was approved for a similar plant account and/or plant asset, if known.
 - c. Please elaborate on the phrase “any other system implementations having an estimated useful life of 20 years,” and specify the “other system” implementations that are referenced.
3. Please refer to the Petition, Paragraphs (5), (6), (8) and (11). Is it correct that the software systems GIS, GTS, PowerPlan and UI will be recorded in the proposed amortization account 3031, and software systems CIS and ERP will be recorded in the proposed amortization account 3032? Please explain your response.
4. Referring to the Petition, Paragraph (11), please elaborate on the phrase “traditional out-of-box” software, and explain why a 10-year amortization period is appropriate for this type of software.

Please file all responses electronically no later than **June 9, 2024** through the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form. In addition, please email the filed response to discovery-gcl@psc.state.fl.us and add this email address on the service list block associated with the PSC attorney assigned to this docket. Please feel free to call me at (850) 413- 6218 if you have any questions.

Sincerely,

/s/ Suzanne Brownless
Suzanne Brownless
Special Counsel

SBr/ds

cc: Office of Commission Clerk