

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of 2025 depreciation study and for approval to amortize reserve imbalance, by Florida City Gas.

DOCKET NO. 20250035-GU

DATED: November 25, 2025

COMMISSION STAFF'S PREHEARING STATEMENT

Pursuant to Order No. PSC-2025-0366-PCO-GU, filed October 2, 2025 and Order No. PSC-2025-0366-PCO-GU issued November 20, 2025, the Staff of the Florida Public Service Commission files its Prehearing Statement.

1. All Known Witnesses

Witness	Subject Matter	Issues #
Direct		
Edwin A. Kunkler	Florida City Gas's 2025 Depreciation Study	All

2. All Known Exhibits

Witness	Exhibit #	Title	Issue
Direct			
Edwin A.Kunkler	EAK-1	Accounts 3761 an 3762 Placement Band 1963-2020 Experience Band 2005-2020 Stub Survivor Curve	All
Edwin A.Kunkler	EAK-2	Accounts 3761 an 3762 Placement Band 1963-2020 Experience Band 2005-2020 Age vs Percent Surviving	All
Edwin A.Kunkler	EAK-3	Proposed Reserve Transfers	All
Edwin A.Kunkler	EAK-4	Depreciation Rates and Annual Expenses	All

Edwin A.Kunkler	EAK-5	Florida City Gas 2022 Depreciation Study Prepared by: Gannett Fleming	All
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3. Staff's Statement of Basic Position

Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions stated herein.

4. Staff's Position on the Issues

ISSUE 1: Should currently prescribed depreciation rates for Florida City Gas be revised?

POSITION: Staff takes no position

ISSUE 2: Based on FCG's 2025 Depreciation Study, what are the appropriate depreciation parameters (e.g., service lives, remaining life, net salvage percentage, and reserve percentage) and resulting depreciation rates for each depreciable plant account?

POSITION: Staff takes no position.

ISSUE 3: Based on the application of the depreciation parameters that the Commission has deemed appropriate to FCG's data, and the comparison of the theoretical reserves to the book reserves, what, if any, are the resulting imbalances?

POSITION: Staff takes no position.

ISSUE 4: What, if any, corrective depreciation reserve measures should be taken with respect to any imbalances identified in Issue 3?

POSITION: Staff takes no position.

ISSUE 5: What should be the implantation date for revised depreciation rates and amortization schedules?

POSITION: Staff takes no position.

ISSUE 6: Should current amortization of investment tax credits (ITCs) and flow back of excess deferred income taxes (EDITS) be revised to reflect the approved depreciation rates and amortization schedules?

POSITION: Staff takes no position.

ISSUE 7: Should the docket be closed.

POSITION: Staff takes no position.

5. Stipulated Issues

There are none.

6. Pending Motions

Staff has no pending motions at this time.

7. Pending Confidentiality Claims or Requests

There are no pending confidentiality requests.

8. Objections to Witness Qualifications as an Expert

Staff has no objections to the qualification of any witness as an expert in the field which they prefiled testimony.

9. Compliance with Order No. PSC-2025-0366-PCO-GU

Staff has complied with all requirements of the Order Establishing Procedure entered in this docket.

Respectfully submitted this 25th day of November, 2025.

/s/Jacob Imig

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that STAFF'S PREHEARING STATEMENT has been filed with
the Office of Commission Clerk and that a true copy has been furnished to the following by
electronic mail this 25th day of November, 2025:

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/s/Jacob Imig

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