

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250035-GU

PETITION FOR APPROVAL OF 2025 DEPRECIATION STUDY AND
FOR APPROVAL TO AMORTIZE RESERVE IMBALANCE, BY FLORIDA CITY GAS.

ERRATA SHEET

DIRECT TESTIMONY FILED NOVEMBER 13, 2025

WITNESS: EDWIN ANDREW KUNKLER, IV - STAFF

| <u>Page</u> | <u>Line</u> | <u>Change</u> |
|-------------|-------------|---|
| 12 | 23 | Change "\$6.9" to "\$6.8" |
| 12 | 24 | Change "\$12.3" to "\$12.4" |
| 13 | 17 | Change "\$17,311,186" to "\$17,313,823" |
| 13 | 23 | Change "\$14,186,256" to "\$14,220,865" |
| 13 | 24 | Change "17,611,364" to "\$17,600,979" |

| <u>Exhibit No.</u> | <u>Page No.</u> | <u>Change</u> |
|--------------------|-----------------|--|
| EAK-3 | 1 of 1 | Replace originally filed Exhibit EAK-3 with attached Exhibit EAK-3 |
| EAK-4 | 1 of 1 | Replace Originallyfiled Exhibit EAK-4 with attached Exhibit EAK-4 |

| Recommended Reserve Transfers (Non-Amortizable Accounts) | | | | | | |
|--|---|--------------------------|---------------------------------|---------------------|------------------------------|----------------------|
| Acct No. | Account Title | Book Reserve 1/1/2025 | Theoretical Reserve 1/1/2025 | Imbalance | Recommended Reserve Transfer | Restated Reserve |
| 3642 | Structures & Improvements | \$807 | \$717 | \$90 | | \$807 |
| 3643 | LNG Processing Terminal Equipment | \$2,464 | \$4,795 | (\$2,331) | | \$2,464 |
| 3645 | Measuring and Regulating Equip. | \$808 | \$718 | \$90 | | \$808 |
| 3646 | Compressor Station Equipment | \$1,922,731 | \$1,194,047 | \$728,684 | | \$1,922,731 |
| 3743 | Right-of-Way | \$0 | \$4,601 | (\$4,601) | | \$0 |
| 3750 | Structures & Improvements | \$8,672 | \$39,118 | (\$30,446) | | \$8,672 |
| 3761 | Mains - Plastic (Formally Acct 3762) | \$49,591,899 | \$41,145,183 | \$8,446,716 | (\$8,446,716) | \$41,145,183 |
| 3762 | Mains - Steel (Formally Acct 3761) | \$67,160,281 | \$69,435,729 | (\$2,275,448) | \$2,275,448 | \$69,435,729 |
| 3780 | Measuring and Regulating Equip. - General | \$410,733 | \$492,151 | (\$81,418) | | \$410,733 |
| 3790 | Measuring and Regulating Equip. - City Gates | \$5,689,779 | \$5,075,410 | \$614,369 | | \$5,689,779 |
| 3801 | Services - Plastic (Formally Acct 3802) | \$32,898,453 | \$31,428,582 | \$1,469,871 | | \$32,898,453 |
| 3802 | Services - Steel (Formally Acct 3801) | \$18,490,162 | \$15,969,307 | \$2,520,855 | | \$18,490,162 |
| 3810 | Meters | \$6,267,515 | \$9,351,739 | (\$3,084,224) | \$3,084,224 | \$9,351,739 |
| 3812 | Meters - ERTs (Formally Acct 3811) | \$301,699 | \$641,492 | (\$339,793) | \$339,793 | \$641,492 |
| 3820 | Meter Installations | \$256,072 | \$1,372,701 | (\$1,116,629) | \$1,116,629 | \$1,372,701 |
| 3821 | Meter Installations - ERT | (\$1,172,264) | \$5,868 | (\$1,178,132) | \$1,178,132 | \$5,868 |
| 3830 | House Regulators | \$1,225,606 | \$1,613,062 | (\$387,456) | \$387,456 | \$1,613,062 |
| 3840 | House Regulators Installations | \$432,366 | \$613,491 | (\$181,125) | \$65,034 | \$497,400 |
| 3850 | Indus. Meas. & Reg. Station Equip | \$2,309,679 | \$2,160,730 | \$148,949 | | \$2,309,679 |
| 3870 | Other Equipment | \$713,530 | \$556,798 | \$156,732 | | \$713,530 |
| 3900 | Structures & Improvements | \$2,490,539 | \$2,295,127 | \$195,412 | | \$2,490,539 |
| 3921 | Transportation - Cars (revised subaccount) | \$163,750 | \$203,248 | (\$39,498) | | \$163,750 |
| 3922 | Transportation - Light -Med. Trucks, SUVs & Vans (revised subaccount) | \$3,453,447 | \$2,530,685 | \$922,762 | | \$3,453,447 |
| 3923 | Transportation - Heavy Trucks | \$591,746 | \$556,287 | \$35,459 | | \$591,746 |
| 3924 | Transportation - Trailers (formally account 3920) | \$137,364 | \$87,623 | \$49,741 | | \$137,364 |
| 3941 | Natural Gas Vehicle Equipment | \$826,016 | \$664,662 | \$161,354 | | \$826,016 |
| 3960 | Power Operated Equipment | \$84,705 | \$97,926 | (\$13,221) | | \$84,705 |
| Totals | | \$194,258,559 | \$187,541,800 | \$6,716,759* | \$0 | \$194,258,559 |

*Reserve surplus amount identified in this exhibit is not inclusive of the \$43,469 reserve surplus attributable to FCG's amortizable accounts.

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|---|----------------------|
| *Order | PSC-2023-0177-FOF-GU |
| **Represents Depreciation Rates and Annual Expense using Remaining Life technique to address calculated reserve surplus | |
| ***Represents Depreciation Rates and Annual Expense using 2-year amortization to address calculated reserve surplus | |

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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|--|---|
| 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: December 8, 2025 |
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the Errata sheet and exhibits EAK-3 and EAK-4 of E. Andrew Kunkler on behalf of the staff of the Florida Public Service Commission was electronically filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished by electronic mail to the following on this 8th day of December, 2025

| | |
|--|--|
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/s/ Timothy Sparks
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SENIOR ATTORNEY

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