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**OPC's Responses to FPUC's First Set of  
Interrogatories, Nos. 1-5**

**INTERROGATORIES**

1. **Please refer to page 92, figure 17, and Exhibit DJG-19, page 1 of 1, of Mr. Garrett's testimony. Please explain why no Florida gas utility other than FCG and PGS are included in the peer group? Please be specific.**

**OPC Response:**

Mr. Garrett has been involved in prior applications of FCG and PGS and it is Mr. Garrett's understanding that these two utilities are relatively comparable to FPUC. Mr. Garrett did not intend for his selected peer group to be an exhaustive list of utilities comparable to FPUC.

2. **Please refer to page 92, lines 5-9 of Mr. Garrett's testimony. Mr. Garrett states that he selected the companies in his peer group "in part" because he was involved in the respective analyses. What other specific reasons support the selected companies in Mr. Garrett's peer group?**

OPC Response:

Other reasons included the relative recency of some of the cases. In addition, PNG and Liberty were considered due to their relative proximity to Florida. As compared with other regions in the U.S.

3. **Please refer to Exhibit DJG-21 of Mr. Garrett’s testimony. Please explain in detail why the average remaining lives shown in column g are not the same as those FPUC proposed for each account where there does not appear to be a disagreement in average service life or curve shape.**

OPC Response:

The average remaining lives shown in Column [8] of Exhibit DJG-21 were calculated by subtracting the ages in Column [7] from the average lives in Column [2].

4. **Please refer to Exhibit DJG-18 of Mr. Garrett’s testimony. It states that the depreciation expenses (accruals) shown are “[b]ased on depreciation rates developed in Exhibit DJG-6.” However, Exhibit DJG-6 shows DCF Results. If Mr. Garrett’s proposed depreciation rates are developed in Exhibit DJG-6, please explain in specific detail how. If Mr. Garrett’s proposed depreciations rates were not developed in Exhibit DJG-6, please explain in specific detail how they were developed.**

OPC Response:

The footnote should say “Exhibit DJG-21” instead of “Exhibit DJG-6”

5. **Please refer to Exhibit DJG-6 of Mr. Garrett’s testimony. Please explain why the companies shown in Exhibit DJG-6 are not included with those that make up Mr. Garrett’s peer group shown on Exhibit DJG-19. If this was an oversight, please provide a revised Exhibit DJG-19.**

OPC Response:

Please see the response to Question 4 above.

**AFFIDAVIT**

STATE OF OKLAHOMA

COUNTY OF OKLAHOMA

BEFORE ME, the undersigned authority, personally appeared David Garrett, who deposed and stated that he/she provided the answers to interrogatory numbers one through five from Florida Public Utilities Companies First Set of Interrogatories to the Office of Public Counsel (Nos. 1-5) in Docket No. 20220067-GU, and that the responses are true and correct to the best of his/her information and belief.

DATED this 19th day of September, 2022.

Sworn to and subscribed before me this 19th day of September, 2022.

  
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NOTARY PUBLIC



State of Oklahoma at Large

My Commission Expires: 08-07-2023