

**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

FILED: June 20, 2025

**CITIZENS' MOTION TO DISMISS**

The Citizens of the State of Florida, by and through the Office of Public Counsel (“OPC”), pursuant to Rule 28-106.204, Florida Administrative Code (F.A.C.), hereby request the Florida Public Service Commission (“FPSC” or “Commission”) to dismiss Florida City Gas’ (“FCG”) Petition for Approval of 2025 Depreciation Study and for Approval to Amortize Reserve Imbalance (“Petition”), filed on February 24, 2025, due to a lack of subject matter jurisdiction. In support, Citizens provide the following:

**I. Legal Authority**

Pursuant to Fla. R. Civ. P. 1.140(b), “any ground showing that the court lacks jurisdiction of the subject matter may be made at any time.” Additionally:

[I]f a matter is on appeal, “the test to determine loss of jurisdiction is not whether the trial court is proceeding in matters *related* to the final judgment, but rather the proper test is whether the trial court is proceeding in a matter which *affects* the subject matter on appeal.”<sup>1</sup>

**II. Background**

1. On May 31, 2022, Florida City Gas (“FCG”) filed a Petition for Approval of Rate Increase and Request for Approval of Depreciation Rates by Florida City Gas (“Petition”).
2. Along with the Petition, FCG submitted a depreciation study (“2022 Depreciation Study”)

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<sup>1</sup> *Dep't of Revenue ex rel. Simmons v. Wardlaw*, 25 So. 3d 80, 82 (4th DCA 2009) [citing *Casavan v. Land O'Lakes Realty, Inc. of Leesburg*, 526 So. 2d 215, 215-16 (Fla. 5th DCA 1988); *Bernstein v. Berrin*, 516 So. 2d 1042, 1043 (Fla. 2d DCA 1987) (emphasis in original).]

conducted by an outside expert witness, Ned Allis, Vice President of Gannett Fleming Valuation and Rate Consultants, LLC., who was retained by FCG to conduct the 2022 Depreciation Study.<sup>2</sup>

3. Separate from Mr. Allis' 2022 Depreciation Study, "the Company requested FCG witness Allis to utilize alternative depreciation parameters that the Commission could approve in lieu of those presented in the 2022 Depreciation Study to enable the use of the [Reserve Surplus Amortization Mechanism]."<sup>3</sup>
4. On June 9, 2023, the Florida Public Service Commission ("Commission") issued Order No. PSC-2023-0177-FOF-GU ("Final Order"), which, by a 2-1 vote, approved FCG's use of the Company-requested alternative depreciation parameters and the Reserve Surplus Amortization Mechanism ("RSAM") itself.
5. On pages 13-14 of the Final Order, the Commission listed the alternative depreciation parameters, by account, approved for the purpose of creating the \$52.1 million reserve surplus.<sup>4</sup> (**EXHIBIT A**)
6. FCG was authorized to utilize the RSAM to flexibly amortize \$25 million of the artificially-created reserve surplus over the course of four years, leaving \$27.1 million "on FCG's books and records until the Company files its next depreciation study."<sup>5</sup>
7. On June 23, 2023, OPC filed a motion for reconsideration of the Final Order, which the Commission denied via Order No. PSC-2023-0299-FOF-GU ("Clarifying Order").
8. OPC appealed the Commission's approval of the RSAM and RSAM-adjusted alternative

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<sup>2</sup> Document No. 03282-2022, Docket No. 20220069-G, p. 3, 5-6, *In re: Petition for rate increase by Florida City Gas.*

<sup>3</sup> Document 03279-2022, Docket No. 20220069-GU, p. 14, lines 18-20, *In re: Petition for rate increase by Florida City Gas.*

<sup>4</sup> Document No. 03276-2022, p. 11, 13-14, Docket 20220069-GU, *In re: Petition for Rate Increase by Florida City Gas.*

<sup>5</sup> PSC Order No. PSC-2023-0177-FOF-GU, Docket. No. PSC-20220069-GU, p. 17, *In re: Petition for rate increase by Florida City Gas.*

depreciation parameters in the Final Order and the Clarifying Order to the Florida Supreme Court.<sup>6</sup>

9. The Florida Supreme Court heard oral argument on December 10, 2024, and the matter remains pending before the Court as of the filing of this motion.
10. On February 24, 2025, FCG filed a petition that is the subject of this docket, which requests approval of a 2025 Depreciation Study conducted internally by FCG that purports to identify a reserve surplus of \$27.3 million.<sup>7</sup> FCG cited to Rule 25-7.045, F.A.C., in support of the petition.
11. Schedule C of FCG’s Depreciation Study compares, by account, the currently approved (yet pending appeal) depreciation rates and the proposed changes to those depreciation rates being requested by FCG in this matter. **(EXHIBIT B)**
12. On February 27, 2025, OPC filed a Motion to Hold Proceedings in Abeyance (“Motion”).<sup>8</sup>
13. On March 6, 2025, FCG responded in opposition of OPC’s Motion.<sup>9</sup>
14. On April 1, 2025, the pre-hearing officer denied OPC’s Motion and issued PSC Order No. PSC-2025-0102-PCO-GU (“Order”).
15. The pre-hearing officer held, in part, that “[b]ased on the representations of FCG in its Response, that this is a new study conducted by a different expert and in accord with previous practices, I agree that the two are sufficiently distinct and the matter shall proceed.”<sup>10</sup>
16. On April 11, 2025, OPC filed a Motion for Reconsideration of the Order, as well as a Motion

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<sup>6</sup> Florida Supreme Court Docket Nos. SC2023-0988; SC2023-1433.

<sup>7</sup> Document No. 01103-2025, PSC Docket No. 20250035-GU.

<sup>8</sup> Document No. 01166-2025, Docket No. 20250035-GU.

<sup>9</sup> Document No. 01377-2025, Docket No. 20250035-GU.

<sup>10</sup> PSC Order No. PSC-2025-0102-PCO-GU, Docket No. 20250035-GU, p. 3, *In re: Petition for approval of 2025 depreciation study and for approval to amortize reserve imbalance, by Florida City Gas.*

for Oral Argument. OPC argued in the Motion for Reconsideration, in part, that:

[I]t is indisputable that the Commission lacks jurisdiction to proceed with determining whether to change depreciation rates in this docket since doing so directly affects the very same depreciation rates currently being reviewed by the Florida Supreme Court.<sup>11</sup>

16. On June 19, 2025, Commission Staff issued a recommendation that the Commission should deny OPC's Motion for Reconsideration and Motion for Oral Argument.<sup>12</sup> Regarding OPC's argument that the Commission lacked subject matter jurisdiction at this time, Commission Staff recommended that:

Although FCG's petition for approval of the 2025 Depreciation Study is *related* to the Commission's final order that is currently on appeal, it cannot be said that a decision in the present docket would *affect* the subject matter on appeal. In other words the Commission's decision in this case would not alter any part of its prior orders.<sup>13</sup>

17. Commission Staff's recommendation on OPC's Motion for Reconsideration and Motion for Oral Argument are calendared for the July 1, 2025, Commission Agenda Conference.

18. OPC respectfully requests that this Motion to Dismiss also be added to the July 1, 2025, Agenda Conference since counsel for FCG will have been provided more than the full seven days to respond to this motion, as allowed by Rule 28-106.204, F.A.C., by the time of the Agenda Conference. Calendaring these items together will allow the Commission to adjudicate all of these inter-related matters efficiently.

### **III. Argument**

I. The Commission does not have subject-matter jurisdiction to change the previously approved RSAM-adjusted depreciation rates in this docket at this time.

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<sup>11</sup> Document No. 02777-2025, Docket No. 20250035-GU, p. 6.

<sup>12</sup> Document No. 04696-2025, Docket No. 20250035-GU.

<sup>13</sup> *Id.* at p. 7.

“[A]ny ground showing that the court lacks jurisdiction of the subject matter may be made at any time.” Fla. R. Civ. P. 1.140(b). The Commission lacks the authority, at this time, to change FCG’s RSAM-adjusted depreciation rates when the legality of the Commission’s approval of those same depreciation rates and application of Rule 25-7.045, F.A.C. is currently pending before the Florida Supreme Court. Proceeding with this docket directly affects the subject matter of the appeal in violation of Florida law.

[I]f a matter is on appeal, “the test to determine loss of jurisdiction is not whether the trial court is proceeding in matters *related* to the final judgment, but rather the proper test is whether the trial court is proceeding in a matter which *affects* the subject matter on appeal.”<sup>14</sup>

A comparison of the RSAM-adjusted depreciation rates approved in PSC Docket No. 20220069-GU (**EXHIBIT A**) to the depreciation rates proposed by FCG in Schedule C of the 2025 Depreciation Study (**EXHIBIT B**) proves that a Commission decision to change the depreciation rates in the instant docket *affects* the depreciation rates on appeal. **EXHIBIT C** consists of a modified version of **EXHIBIT B**, where the RSAM-adjusted depreciation rates on appeal, and the proposed changes to them, are highlighted. As reflected on **EXHIBIT C**, FCG is requesting that the Commission change the depreciation rates (labeled “Remaining Life Rate”) for twenty different depreciation accounts where the Commission’s approved, current depreciation rates are pending appeal. As a demonstration, the current, RSAM-adjusted depreciation rate for Account “375 Structures & Improvements” was set at 3.8% as seen on **EXHIBIT A**. As seen on **EXHIBIT B** and **EXHIBIT C**, FCG is proposing to change that RSAM-adjusted depreciation rate

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<sup>14</sup> *Dep’t of Revenue ex rel. Simmons v. Wardlaw*, 25 So. 3d 80, 82 (4th DCA 2009) [citing *Casavan v. Land O’Lakes Realty, Inc. cf Leesburg*, 526 So. 2d 215, 215-16 (Fla. 5th DCA 1988); *Bernstein v. Berrin*, 516 So. 2d 1042, 1043 (Fla. 2d DCA 1987) (emphasis in original).]

from 3.8% to 2.86%.<sup>15</sup> Despite Commission Staff's June 19, 2025 recommendation, it could not be any clearer that, "that a decision in the present docket would *affect* the subject matter on appeal," specifically the RSAM-adjusted depreciation rates. Changing the depreciation rates of the highlighted accounts on **EXHIBIT C** would affect the current, pending-appellate-review rates of those very same accounts.

## **II. Conclusion**

For the reasons stated above, OPC asks: 1) that the Commission to dismiss FCG's petition in the instant docket due to a lack of subject matter jurisdiction at this time; and 2) that this Motion to Dismiss be calendared for Commission Consideration at the July 1, 2025 Agenda Conference when the Commission will consider Commission Staff's recommendation on OPC's Motion for Reconsideration and Motion for Oral Argument. Pursuant to Rule 28-106.204(3), F.A.C., OPC has not conferred with counsel for FCG regarding this motion to dismiss.

Respectfully submitted,

Walt Trierweiler  
Public Counsel

/s/ Mary A. Wessling  
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*Attorney for the Citizens  
of the State of Florida*

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<sup>15</sup> On both **Exhibit B** and **Exhibit C**, the first note at the bottom of the table is to confirm that the rates reflected are from **Exhibit A**.

**CERTIFICATE OF SERVICE**  
**DOCKET NO. 20250035-GU**

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail on this 20<sup>th</sup> day of June, 2025, to the following:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida City Gas.

DOCKET NO. 20220069-GU  
ORDER NO. PSC-2023-0177-FOF-GU  
ISSUED: June 9, 2023

The following Commissioners participated in the disposition of this matter:

ANDREW GILES FAY, Chairman  
MIKE LA ROSA  
GABRIELLA PASSIDOMO

APPEARANCES:

CHRISTOPHER T. WRIGHT and JOEL T. BAKER, ESQUIRES, Florida Power & Light Company, 700 Universe Boulevard, Juno Beach, FL 33408-0420  
BETH KEATING, ESQUIRE, Gunster, Yoakley & Stewart, P.A., 215 South Monroe St., Suite 601, Tallahassee, FL 32301-1804  
On behalf of Florida City Gas (FCG).

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On behalf of the Citizens of the State of Florida (OPC).

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On behalf of Federal Executive Agencies (FEA).

JON C. MOYLE, JR. and KAREN PUTNAL, ESQUIRES, Moyle Law Firm, P.A., 118 North Gadsden Street, Tallahassee, Florida 32312  
On behalf of Florida Industrial Power Users Group (FIPUG).

ADRIA HARPER and TIMOTHY SPARKS, ESQUIRES, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850  
On behalf of the Florida Public Service Commission (Staff).

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399  
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Florida Public Service Commission General Counsel.

imbalance. OPC also opposed FCG's use of the RSAM-adjusted parameters, arguing the Commission lacked the authority to implement the RSAM outside of a settlement agreement.

## 2. Analysis

FCG presented testimony that both the traditional 2022 depreciation study and the RSAM adjusted parameters fell within a "range of reasonableness" when compared to the depreciation studies of other gas utilities. There was also testimony that the traditional 2022 Study parameters and OPC's proposed depreciation parameters would not result in a large enough reserve for the RSAM to function properly.

FCG also offered testimony that depreciation parameters are only estimates of what may occur in the future and therefore it is inevitable that those estimates will result in surpluses and deficits, and thus the RSAM parameters were reasonable. FCG asserted the Commission's depreciation rule, which requires gas utilities to file a depreciation study every five years, recognizes and accounts for this variability. In support of its RSAM, FCG also offered evidence that the National Association of Regulatory Utility Commissioners (NARUC) states that the true depreciation parameters only become known "after the plant has lived its entire useful life."<sup>3</sup>

Additionally, FCG asserted the RSAM-adjusted depreciation parameters are a reasonable alternative given that they are based on a similar utility in the same geographic location with similar assets. FCG witness Campbell stated that the assets and facilities on FCG's system are similar to the assets used by Peoples Gas System, and are located in similar geographic regions, making the RSAM parameters a reasonable alternative to the depreciation study. Witness Campbell further testified that the RSAM-adjusted parameters themselves are similar to those offered by OPC witness Garrett in this case, arguing this further supports their reasonableness.

## 3. Conclusion

FCG witness Campbell presented credible testimony and we find the appropriate depreciation parameters in this case are the RSAM-adjusted parameters proposed by FCG. Accordingly, we find that the appropriate depreciation parameters and resulting depreciation rates for each distribution and general plant account are those shown on Table 1 below. As a result, the appropriate amount of Depreciation and Amortization Expense for the projected test year is \$17,316,573. The resulting reserve imbalance is discussed more fully in the next section.

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<sup>3</sup> National Association of Regulatory Commissioners Public Utility Depreciation Practices, p. 189

**Table 1  
Depreciation Parameters**

Account Number	Account Title	Curve Type	Average Service Life (yrs)	Average Remaining Life (yrs)	Reserve (%)	Future Net Salvage (%)	Remaining Life Rate (%)
<b>DISTRIBUTION PLANT</b>							
375	Structures & Improvements	L0	33	31.00	9.07	0	3.8
376.1	Mains - Steel	R1.5	65	50.32	51.42	(50)	2.0
376.2	Mains - Plastic	R2	75	65.88	28.33	(33)	1.6
378	Measuring & Regulating Equip. - General	R1.5	40	36.88	13.64	(10)	2.6
379	Measuring & Regulating Equip. - City Gate	R2.5	50	40.64	28.40	(10)	2.0
380.1	Services - Steel	R0.5	52	32.15	89.49	(125)	2.5
380.2	Services - Plastic	R1.5	55	46.56	25.68	(68)	3.1
381	Meter	R2	19	12.43	30.11	3	6.9
381.1	Meters - ERT	R2	19	14.42	21.22	3	9.7
382	Meter Installations	R1	44	34.95	28.53	(25)	3.6
382.1	Meter Installations - ERT	R1	44	36.23	33.08	(25)	10.3
383	House Regulators	S1	42	33.08	24.92	0	2.3
384	House Regulators Installations	R1	47	34.93	5.16	(25)	3.4
385	Industrial Measuring & Reg. Station Equip	R3	37	17.79	60.92	(2)	2.3
387	OTHER EQUIPMENT	L2	24	18.05	20.34	0	4.4
<b>GENERAL PLANT</b>							
390	Structures & Improvements	L0	25	20.23	18.27	0	4
392	Transportation Equipment	L2	12	4.66	33.68	4	13.4
392.1	Transportation Equip. - Auto & Light Trucks	L2.5	9	4.19	63.75	11	6.0
392.2	Transportation Equip. - Service Trucks	L3	10	6.05	49.13	11	6.6
392.3	Transportation Equip. - Heavy Trucks	L2	12	6.53	45.8	4	7.7
394.1	Natural Gas Vehicle Equipment	S4	20	13.5	60.18	0	3.0

## B. Resulting Reserve Imbalances

### 1. Parties' Arguments

FCG argued that the appropriate reserve imbalance based on the RSAM-adjusted depreciation rates would be \$52.1 million. FCG explained that, under the RSAM scenario, \$25 million would be available for the Company to amortize during the 2023-2026 timeframe. FCG contended that even with the \$25 million Reserve Amount, FCG would still have to find cost savings to reach the proposed midpoint ROE.

OPC witness Garrett testified that when a reserve imbalance exists, the remaining life technique should be used to address the imbalance over the remaining life of the assets.

### 2. Analysis and Conclusion

The formula for the Theoretical Reserve, Book Investment – Future Accruals – Future Net Salvage, is provided in Rule 25-7.045(4)(k), F.A.C. FCG witness Allis also calculated a \$50.8 million theoretical reserve surplus for FCG's distribution accounts and a \$1.3 million

**CHESAPEAKE UTILITIES CORPORATION**  
**FLORIDA CITY GAS**  
**2025 NATURAL GAS DEPRECIATION STUDY**  
 As of 1/1/2025

**COMPARISON OF CURRENT AND PROPOSED DEPRECIATION RATE AND COMPONENTS**

ACCOUNT - # / NAME	CURRENT (A)	COMPANY PROPOSED				STAFF PROPOSED			
	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	RESTATED 1/1/2025 RESERVE (%)	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	RESTATED 1/1/2025 RESERVE (%)	REMAINING LIFE RATE (%)
<b>INTANGIBLE PLANT</b>									
3031 Miscellaneous Intangible Plant - 15 Yrs (formally Acct 30302)	8.30	0.0	0.00	14.00	6.67				
3032 Miscellaneous Intangible Plant - 20 Yrs	5.00	0.0	0.00	18.50	5.00				
<b>STORAGE PLANT</b>									
3642 Structures & Improvements	2.00	49.0	0.00	2.00	2.00				
3643 LNG Processing Terminal Equipment	2.00	49.0	0.00	2.00	2.00				
3645 Measuring and Regulating Equip.	2.00	49.0	0.00	2.00	2.00				
3646 Compressor Station Equipment	2.00	49.0	0.00	2.00	2.00				
<b>DISTRIBUTION PLANT</b>									
3743 Right-of-Way		44.0	0.00	41.48	1.33				
3750 Structures & Improvements	3.80	30.0	0.00	14.20	2.86				
3761 Mains - Plastic (Formally Acct 3762)	1.60	(D) 65.0	(30.00)	17.55	1.73				
3762 Mains - Steel (Formally Acct 3761)	2.00	(D) 48.0	(40.00)	36.80	2.15				
3780 Measuring and Regulating Equip. - General	2.60	33.0	(10.00)	19.25	2.75				
3790 Measuring and Regulating Equip. - City Gates	2.00	37.0	(10.00)	28.60	2.20				
3801 Services - Plastic (Formally Acct 3802)	3.10	(D) 47.0	(40.00)	20.15	2.55				
3802 Services - Steel (Formally Acct 3801)	2.50	(D) 34.0	(125.00)	97.50	3.75				
3810 Meters	6.90	12.7	(5.00)	38.33	5.25				
3812 Meters - ERTs (Formally Acct 3811)	9.70	(D) 17.0	0.00	15.00	5.00				
3820 Meter Installations	3.60	35.0	0.00	20.55	2.27				
3821 Meter Installations - ERT	10.30	43.0	0.00	2.39	2.27				
3830 House Regulators	2.30	33.0	0.00	21.46	2.38				
3840 House Regulators Installations	3.40	33.0	0.00	29.71	2.13				
3850 Indus. Meas. & Reg. Station Equip	2.30	16.8	0.00	58.00	2.50				
3870 Other Equipment	4.40	28.0	0.00	19.92	2.86				
<b>GENERAL PLANT</b>									
3900 Structures & Improvements	4.00	33.0	0.00	17.50	2.50				
3910 Office Equipment	6.70	(B) 0.0	0.00	32.17	7.14				
3912 Computer Hardware (Combines Accts 39112 and 3915)	20.00	(B) 0.0	0.00	47.00	10.00				
3913 Office Furniture (formally account 3910)	6.70	(B) 0.0	0.00	34.50	5.00				
3914 Computer Software (formally account 39111)	8.30	(B) 0.0	0.00	0.00	10.00				
3921 Transportation - Cars (revised subaccount)	6.00	(C) 3.7	10.00	62.25	7.50				
3922 Transportation - Light -Med. Trucks, SUVs & Vans (revised subaccount)	6.60	(C) 5.4	20.00	43.98	6.67				
3923 Transportation - Heavy Trucks	7.70	(C) 5.3	10.00	53.32	6.92				
3924 Transportation - Trailers (formally account 3920)	13.40	(C) 9.8	0.00	51.00	5.00				
3930 Stores Equipment	4.00	0.0	0.00	5.68	3.85				
3940 Tools, Shop & Garage Equipment	6.70	0.0	0.00	53.98	6.67				
3941 Natural Gas Vehicle Equipment	3.00	11.5	0.00	42.50	5.00				
3950 Laboratory Equipment	5.00	0.0	10.00	0.00	5.00				
3960 Power Operated Equipment	6.50	9.1	10.00	35.40	6.00				
3970 Communication Equipment	8.30	0.0	0.00	30.79	7.69				
3980 Miscellaneous Equipment	5.00	0.0	0.00	33.56	5.88				

**Notes:**

- Rates are from Table 1 of PSC Order No. PSC-2023-0177-FOF-GU, in Docket No. 20220069-GU. Some accounts were restated to reflect Chesapeake's standard natural gas subaccounts. The depreciation rates and
- (A) parameters for LNG assets in Accounts 376X, Power Op Equip in Account 3960, and Amortized General Plant Accounts 391X, 3930, 3940, 3950, 3970, and 3980 were not undated in the last study. These rates were approved by Order No. PSC-2018-0190-FOF-GU in Docket No. 20170179-GU.
- (B) Restated all Office Furniture and Equipment and Software assets based on proposed subaccounts shown on Sch H.
- (C) Restated all Transportation assets based on proposed subaccounts shown on Sch I.
- Misc. Intangibles from Account 30302 to Account 3031. Reclassified Steel Mains from Account 3761 to newly proposed account 3762. Reclassified Plastic Mains from Account 3762 to newly proposed account 3761.
- (D) Reclassified Steel Services from Account 3801 to newly proposed account 3802. Reclassified Plastic Services from Account 3802 to newly proposed account 3801. Reclassified ERTs from Meter Account 3811 to newly proposed account 3812.

**CHESAPEAKE UTILITIES CORPORATION**  
**FLORIDA CITY GAS**  
**2025 NATURAL GAS DEPRECIATION STUDY**  
 As of 1/1/2025

**COMPARISON OF CURRENT AND PROPOSED DEPRECIATION RATE AND COMPONENTS**

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3802 Services - Steel (Formally Acct 3801)	2.50 (D)	34.0	(125.00)	97.50	3.75				
3810 Meters	6.90	12.7	(5.00)	38.33	5.25				
3812 Meters - ERTs (Formally Acct 3811)	9.70 (D)	17.0	0.00	15.00	5.00				
3820 Meter Installations	3.60	35.0	0.00	20.55	2.27				
3821 Meter Installations - ERT	10.30	43.0	0.00	2.39	2.27				
3830 House Regulators	2.30	33.0	0.00	21.46	2.38				
3840 House Regulators Installations	3.40	33.0	0.00	29.71	2.13				
3850 Indus. Meas. & Reg. Station Equip	2.30	16.8	0.00	58.00	2.50				
3870 Other Equipment	4.40	28.0	0.00	19.92	2.86				
<b>GENERAL PLANT</b>									
3900 Structures & Improvements	4.00	33.0	0.00	17.50	2.50				
3910 Office Equipment	6.70 (B)	0.0	0.00	32.17	7.14				
3912 Computer Hardware (Combines Accts 39112 and 3915)	20.00 (B)	0.0	0.00	47.00	10.00				
3913 Office Furniture (formally account 3910)	6.70 (B)	0.0	0.00	34.50	5.00				
3914 Computer Software (formally account 39111)	8.30 (B)	0.0	0.00	0.00	10.00				
3921 Transportation - Cars (revised subaccount)	6.00 (C)	3.7	10.00	62.25	7.50				
3922 Transportation - Light-Med. Trucks, SUVs & Vans (revised subaccount)	6.60 (C)	5.4	20.00	43.98	6.67				
3923 Transportation - Heavy Trucks	7.70 (C)	5.3	10.00	53.32	6.92				
3924 Transportation - Trailers (formally account 3920)	13.40 (C)	9.8	0.00	51.00	5.00				
3930 Stores Equipment	4.00	0.0	0.00	5.68	3.85				
3940 Tools, Shop & Garage Equipment	6.70	0.0	0.00	53.98	6.67				
3941 Natural Gas Vehicle Equipment	3.00	11.5	0.00	42.50	5.00				
3950 Laboratory Equipment	5.00	0.0	10.00	0.00	5.00				
3960 Power Operated Equipment	6.50	9.1	10.00	35.40	6.00				
3970 Communication Equipment	8.30	0.0	0.00	30.79	7.69				
3980 Miscellaneous Equipment	5.00	0.0	0.00	33.56	5.88				

**Notes:**

- Rates are from Table 1 of PSC Order No. PSC-2023-0177-FOF-GU, in Docket No. 20220069-GU. Some accounts were restated to reflect Chesapeake's standard natural gas subaccounts. The depreciation rates and
- (A) parameters for LNG assets in Accounts 376X, Power Op Equip in Account 3960, and Amortized General Plant Accounts 391X, 3930, 3940, 3950, 3970, and 3980 were not undated in the last study. These rates were approved by Order No. PSC-2018-0190-FOF-GU in Docket No. 20170179-GU.
- (B) Restated all Office Furniture and Equipment and Software assets based on proposed subaccounts shown on Sch H.
- (C) Restated all Transportation assets based on proposed subaccounts shown on Sch I.
- Misc. Intangibles from Account 30302 to Account 3031. Reclassified Steel Mains from Account 3761 to newly proposed account 3762. Reclassified Plastic Mains from Account 3762 to newly proposed account 3761.
- (D) Reclassified Steel Services from Account 3801 to newly proposed account 3802. Reclassified Plastic Services from Account 3802 to newly proposed account 3801. Reclassified ERTs from Meter Account 3811 to newly proposed account 3812.