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December 12, 2025

**BY E-PORTAL**

Mr. Adam Teitzman, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

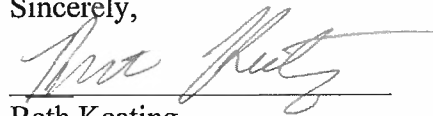
**Docket No. 20250035-GU – Petition for approval of 2025 depreciation study and for approval to amortize reserve imbalance, by Florida City Gas.**

Dear Mr. Teitzman:

Attached for electronic filing in the above-referenced docket, please find Florida City Gas's Errata Sheet to the Amended Direct Testimony of Patricia S. Lee and her Amended Exhibit PSL-2, as acknowledged at the December 11, 2025 hearing.

As always, thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,



Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
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ENCL

CC:// (certificate of service)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Florida City Gas's 2025 Depreciation Study and for Approval to Amortize Reserve Imbalance. ) Docket No.: 20250035-GU  
)  
) Filed: December 11, 2025  
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**Errata to the Amended Direct Testimony of Patricia S. Lee (November 4, 2025)**

Page 30, line 8: Change "or" to "over"

**Errata to Amended PSL-2 of Patricia S. Lee (November 4, 2025)**

Page 20, second full paragraph, strike last two sentences and insert: The Company proposes a net salvage factor of 0%.

Respectfully submitted this 11th day of December,  
2025.



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*For Florida City Gas*

and \$613,649, respectively. The average service life underlying the currently approved average remaining life is 47 years with an R1 curve shape. The current average age of the surviving investment is 19.9 years.

Retirements have been erratic at best with many years having no recorded retirements. The largest retirement during the 2021-2024 period occurred in 2021. This data does not lend meaningful statistical analysis results. Other gas companies in the State estimate the life of house regulator installations in the range of 34 years to 47 years, averaging 42 years. At this time, FCG proposes no change to the existing 47-year average service life or R1 curve shape. The R1 curve is in line with recent retirement experience.

There has been limited data for net salvage. Of the 21 years of data available, retirements occurred in only 10 years, 4 of which were in the 2021-2024 period. No net salvage was realized in any year. The currently approved net salvage factor is (25)%. ~~The Company believes continuation of this net salvage factor is appropriate. The next Study will examine future trends in this account.~~ The Company proposes a net salvage factor of 0%.

#### ACCOUNT 3850: INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

The investment in this account includes the costs of industrial measuring and regulating station equipment. The account includes meter sets for larger customers and many of the assets are similar to those in Account 378, Measuring and Regulating Station Equipment. The January 1, 2025 investment and theoretical restated reserve are \$3,740,797 and \$2,160,310, respectively.

The average service life underlying the current approved average remaining life is 37 years with an R3 curve. It is reasonable to expect similar life characteristics for this account as for Account 378. During the 2021-2024 period, only 2021 incurred any retirements. In fact, over the past 20 years, only one other year incurred small retirements. The retirement rate averaged less than 1%. It is reasonable to expect similar life characteristics for this account as for Account 378. Considering the overall lack of retirements, and continued expectations of similar life characteristics to Account 3780, FCG proposes a slight increase in average service life to 40 years and S3 mortality curve based on history and judgement. Using an average age of 24.2 years and an S3 curve results in an average remaining life of 16.9 years.

The currently approved net salvage factor is (2)%. There is limited account net salvage data, historically averaging 0%. Other gas companies in the State estimate net salvage for this investment in the range of (5)% to zero, averaging (1)%. Most gas companies estimate 0% net salvage. At this time, the Company proposes 0% net salvage. The next Study will examine future trends in this account.

#### ACCOUNT 3870: OTHER EQUIPMENT


This account includes equipment not included in other distribution accounts such as leak detector, pipe locators, pipe locators, odor meters, pressure gauges, and voltmeters. The investment and

**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of Florida City Gas's Errata to the Amended Direct Testimony of Patricia Lee and Amended Exhibit PSL-2 has been furnished by hand delivery to the following parties of record on the 11th day of December, 2025, as well as by email today:

Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:Rehwinkel.charles@leg.state.fl.us">Rehwinkel.charles@leg.state.fl.us</a>	Jacob Imig Timothy Sparks Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <a href="mailto:jimig@psc.state.fl.us">jimig@psc.state.fl.us</a> <a href="mailto:tsparks@psc.state.fl.us">tsparks@psc.state.fl.us</a>

By: \_\_\_\_\_

  
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