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June 27, 2024

E-Portal

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

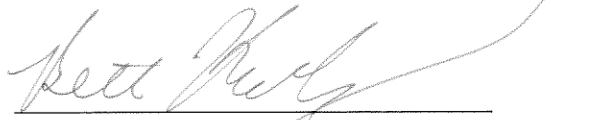
Re: Docket No. 20240060 -GU - Petition for approval to establish new regulatory subaccounts, amortization rates, and reclassification of associated investment and reserve balances, by Florida Public Utilities Company.

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please find the responses of Florida Public Utilities Company to Staff's Third Data Requests to the Company.

Thank you for your assistance with this filing.

Kind regards,



Beth Keating
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215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

Enclosure

Docket No. 20240060 -GU - Petition for approval to establish new regulatory subaccounts, amortization rates, and reclassification of associated investment and reserve balances, by Florida Public Utilities Company.

FPUC's Response to Staff's Third Data Request

1. Referring to Paragraph (5), page 5, bulleted item "PowerPlan", found in FPUC's "Petition for Approval to Establish New Regulatory Subaccounts, Amortization Rates, and Reclassification of Associated Investment and Reserve Balances by Florida Public Utilities Company," please specify the meaning of the phrase "capital month end closing.

Company's Response:

The capital month end closing refers to the monthly process of transferring the assets of completed capital projects from CWIP (1070) to Plant in Service (1010).