

December 12, 2024

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**BY E-FILING**

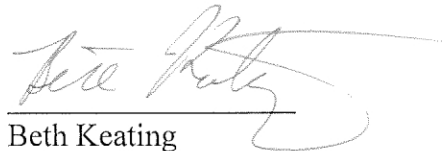
Mr. Adam Teitzman, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 20240099-EI - Petition for rate increase by Florida Public Utilities Company**

Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida Public Utilities Company, please find the Company's Responses to Staff's Seventeenth Set of Data Requests. The referenced Excel attachment is not included, but will be emailed directly to the staff and OPC.

Sincerely,



Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

Cc: (Service List)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Public Utilities Company. | DOCKET NO. 20240099-EI

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FPUC'S RESPONSES TO STAFF'S SEVENTEENTH SET OF DATA REQUESTS

1. Please refer to Florida Public Utilities Company (Company or FPUC) Minimum Filing Requirements (MFR), Schedules D-1 and B-22 (both B-22 Schedules). Please explain why the "Net Accumulated Deferred Income Taxes" balances on Schedules B-22 do not equal the "Deferred Income Tax" balance on Schedule D-1A.

**Company Response:**

**The reason the two schedules do not equal is because the B-22 schedules are based on year end balances and the D-1 and D-1A schedules are based on 13-month average balances. The allocated amount on B-22 page 2 is based on the 13-month average allocated amount. Please refer to the attached reconciliation "DR 17 Reconciliation B-3, B-22, D-1".**

2. Please refer to FPUC's MFR Schedules B-3 (2025) page 6 of 6, lines 66 & 67, and Schedule D-1a page 3 of 3, line 6. Please explain why the 13-month average balances for the Accumulated Deferred Income Taxes are different on these two schedules.

**Company Response:**

**Please refer to the attached reconciliation "DR 17 Reconciliation B-3, B-22, D-1".**

3. Please refer to FPUC's MFR Schedules B-3 (2025) page 6 of 6, line 62 and Schedule D-1a line 7. Please explain why the 13-month average balances for the Regulatory Tax Liability are different between these two schedules.

**Company Response:**

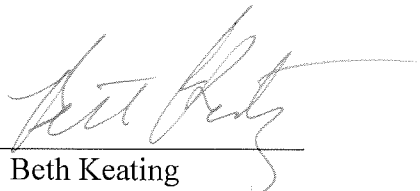
**MFR Schedule D-1a line 7 includes the allocated 13-month average amount of \$15,552 from MFR B-3A (2025) line 61 plus the 13-month average amount of \$4,432,723 from B-3 (2025) line 62. The two balances total the Regulatory Tax liability on D-1a and D-1a supplement (2025) line 7 of \$4,448,275.**

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 12th day of December, 2024:

<p>Suzanne Brownless Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <a href="mailto:sbrownle@psc.state.fl.us">sbrownle@psc.state.fl.us</a> <a href="mailto:discovery-gcl@psc.state.fl.us">discovery-gcl@psc.state.fl.us</a></p>	<p>Walt Trierweiler/P. Christensen / Charles Rehwinkel/Mary Wessling/Octavio Ponce/Austin Watrous Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:Trierweiler.Walt@leg.state.fl.us">Trierweiler.Walt@leg.state.fl.us</a> <a href="mailto:Wessling.Mary@leg.state.fl.us">Wessling.Mary@leg.state.fl.us</a> <a href="mailto:Rehwinkel.Charles@leg.state.fl.us">Rehwinkel.Charles@leg.state.fl.us</a> <a href="mailto:Christensen.patty@leg.state.fl.us">Christensen.patty@leg.state.fl.us</a> <a href="mailto:Ponce.octavio@leg.state.fl.us">Ponce.octavio@leg.state.fl.us</a> <a href="mailto:Watrous.austin@leg.state.fl.us">Watrous.austin@leg.state.fl.us</a></p>
<p>Michelle Napier Florida Public Utilities Company 1635 Meathe Drive West Palm Beach FL 33411 <a href="mailto:mnapier@fpuc.com">mnapier@fpuc.com</a></p>	

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



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