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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
MARK A. CICHETTI
DIRECTOR
(850) 413-6900

Public Service Commission

October 30, 2025

Mr. Martin Friedman
Dean Mead Law Firm
420 South Orange Avenue, Suite 700
Orlando, FL. 3280
mfriedman@deanmead.com

STAFFS THIRD DATA REQUEST VIA EMAIL

Re: Docket No. 20250084-SU - Application for staff-assisted rate case in Orange County, by Gulfstream Utility, LLC.

Dear Mr. Friedman:

Staff requests the following information to ensure the accurate treatment of the above-referenced rate case for Gulfstream Utility, LLC. (Utility) for the test year ended December 31, 2024 (the test year), unless otherwise specified. Please submit the Utility's response no later than **Friday, November 14, 2025**.

1. Utility Plant in Service: Please explain why the original cost study provided by the Utility in Docket No. 20210191-SU, that reflected plant balances totaling \$3,750,000 as of December 31, 2021, which indicated that such balances were fully depreciated, were not reflected in the Utility's books and records.

2. Bad Debt Expense: According to Gulfstream Utility's Annual Reports for the years 2022, 2023, and 2024, the Utility recorded \$0 for bad debt expense.

- a. Please confirm whether this reported amount is correct.
- b. If not, please provide the historical bad debt expense for the years 2022, 2023, and 2024.

Please refer to staff's audit report Audit Finding No. 5 for the following questions:

3. Account 730 - Contractual Services – Billing: Staff reduced this account by \$1,366 to remove the November and December 2024 charges for which no support was provided. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

4. Account 731 - Contractual Services – Professional: Staff reduced this account by \$1,279 due to a lack of supporting documentation. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

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5. Transportation: Staff reduced this account by \$310 due to a lack of supporting documentation. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

6. Miscellaneous: Staff reduced this account by \$50 due to a lack of supporting documentation. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

Please file all responses electronically via the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form (reference Docket No. 20250084-SU) and also please email the filed response to discovery-gcl@psc.state.fl. Please contact me by phone at (850) 413-6404 or by email blenberg@psc.state.fl.us if you have any questions.

Sincerely,
Brian Lenberg
s/Brian Lenberg
Public Utility Analyst

BL:lg

Cc: Office Commission Clerk (Docket No. 20250084-SU)