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# Public Service Commission

November 15, 2011

Beth Keating, Esquire  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe Street, Suite 618  
Tallahassee, FL 32301-1839

## STAFF'S FOURTH DATA REQUEST

**Re: Docket No. 110133-GU - Petition for approval of acquisition adjustment and recovery of regulatory assets, and request for consolidation of regulatory filings and records of Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation.**

Dear Ms. Keating:

By this letter, the Commission staff requests that Florida Public Utilities Company (FPUC or utility) provide responses to the following data requests.

1. Per Note D of Exhibit MK-1, Page 3 of 3, the book value of the natural gas reporting unit net assets was prepared by FPU using the general ledger information and certain internal allocations of common assets. Please provide a detailed calculation of the \$55,859,889 net asset value shown on Exhibit MK-1, Page 1 of 3.
2. Per the December 2009 Earnings Surveillance Report (ESR), the per books year end amounts for net plant in service and total rate base were \$76,774,622 and \$74,869,776, respectively. Please explain why the calculated \$55,859,889 book value of the net assets is substantially lower than the reported December 2009 ESR per books amounts for net plant in service and total rate base.
3. Is the \$55,859,889 net asset value based on a regulatory methodology, such as using straight-line depreciation, or on some other basis?

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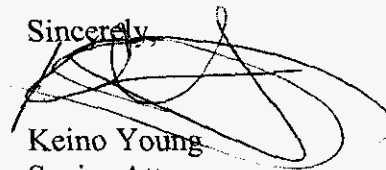
Beth Keating, Esquire

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Please file the original and five copies of the requested information by November 17, 2011, with Ms. Ann Cole, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6226 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Keino Young", written over the word "Sincerely,".

Keino Young  
Senior Attorney  
Office of the General Counsel

KY/th

cc: Office of Commission Clerk  
Division of Economic Regulations (Slemkewicz)  
Office of Public Counsel