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DIVISION OF  
ACCOUNTING AND FINANCE  
ANDREW L. MAUREY  
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# Public Service Commission

July 19, 2021

Mr. Martin S. Friedman  
KW Resort Utilities Corp.  
420 S. Orange Ave., Suite 7000  
Orlando FL 32801  
[mfriedman@deanmead.com](mailto:mfriedman@deanmead.com)

VIA EMAIL

**RE: Docket No. 20210101-WS – Request to establish a regulatory asset to recover appellate costs, by K W Resort Utilities Corp.**

Dear Mr. Friedman:

By this letter, the Commission staff requests that KW Resort Utilities Corp. (KWRU or Utility) respond to the following data request.

1. In response to item 2a of staff's first data request, the Utility provided a transaction report which reflected \$47,383 of Deferred Rate Case Expense reclassified in excess of approved amount. Please provide the corresponding journal entries related to this transaction and all other journal entries related to Rate Case Expense with NARUC account names and numbers.

Please file all responses electronically no later than July 26, 2021, at the Commission's website at [www.floridapsc.com](http://www.floridapsc.com), be selecting the Clerk's Office and Electronic Filing Web Form. Should the Utility have any question, please feel free to contact me at (850) 413-6443 or email [wthurmon@psc.state.fl.us](mailto:wthurmon@psc.state.fl.us).

Sincerely,

A handwritten signature in blue ink that reads "Wesley Thurmond".

Wesley Thurmond  
Utility Analyst

RECEIVED-FPSC  
2021 JUL 19 PM 2:18  
COMMISSION  
CLERK