

October 6, 2022

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BY E-PORTAL

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

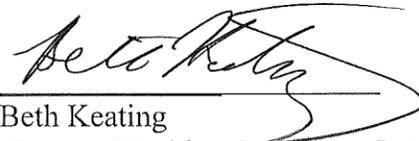
Re: Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company - Fort Meade, and Florida Public Utilities Company - Indiantown Division.

Dear Mr. Teitzman:

Attached for electronic filing, please find page 26 of Revised Exhibit PSL-2, which was inadvertently omitted from the filing made on September 9, 2022.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions.

Sincerely,



Beth Keating
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215 South Monroe St., Suite 601
Tallahassee, FL 32301
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Cc: Certificate of Service

consolidated companies were using FPUC's Uniform System of Accounts. That was not the case. Different account systems were discovered being used for the different companies. For example, Office Furniture, Account 391.0, for one company was found to be Account 391.3 for another company. This resulted in a mismatch of investment and reserve for each affected account. All companies are now using the Chesapeake Uniform System of Accounts and the account investments shown in the attached workbook reflect the corrected amounts. The book reserves shown on January 1, 2023, include the amortization of the reserve imbalance approved in the 2019 Study as well as the annual retirement of assets reaching an age equal to the average service life and the annual amortization expense. In the spirit of establishing amortizations for these accounts, FPUC proposes a true-up of the calculated reserve imbalance as shown on Revised Exhibit PSL-2, Sch E. The net imbalance of \$1.4 million is proposed to be amortized over 5 years at ~~\$289,567~~ \$288,819 each year, beginning January 1, 2023, and ending December 31, 2027.

CERTIFICATE OF SERVICE

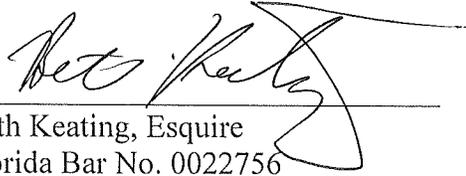
I hereby certify that a true and correct copy of the foregoing filing has been served by Electronic Mail, this 6th day of October, 2022, upon the following:

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