

STATE OF FLORIDA

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OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
CARL VINSON
DIRECTOR
(850) 413-6812

Public Service Commission

November 19, 2024

Mike Cassel
Director, Regulatory and Governmental Affairs
C/O Florida Public Utilities Company
208 Wildlight Avenue
Yulee, Florida 32097

Dear Mr. Cassel:

As you are aware, during the last cost recovery clause cycle, the Bureau of Auditing was not able to complete the audits of Florida Public Utilities Company's filings in Dockets No. 20240002-EG, 20240003-EG, and 20240004-EG.

As discussed with all of the affected parties, our plan for the coming year is to address these 2024 filings along with the company's 2025 filings in these three dockets. The scope and conduct of both audits will follow our normal practices, and schedule.

We appreciate your understanding and will work to minimize any inconvenience to your staff in completing the audits.

Sincerely;

A handwritten signature in blue ink that reads "Carl Vinson".

Carl Vinson

CC: Beth Keating