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STATE OF FLORIDA



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

June 4, 2021

Mr. Martin S. Friedman
KW Resort Utilities Corp.
420 S. Orange Ave., Suite 7000
Orlando FL 32801
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) provide responses to the following data request.

1. In its application, KWRU stated that it has already incurred \$28,987 of rate case expense associated with the appeal of Docket No. 20170141-SU. The following questions relate to this expense.
2.
 - a. Has any of that amount been expensed in the respective year it was incurred? Please provide support documentation of the accounting treatment, including, but not limited to, trial balance(s) and/or general ledger detail with journal entries referencing NARUC account names and numbers.
 - b. The invoices included in the application add up to only \$1,710. Please provide invoices for all \$28,987 of rate case expense.
3. The Utility also referenced that it expected to incur an additional estimated \$7,500 of rate case expense. Please provide a break down of this estimate, along with any updates to this amount.

Mr. Friedman

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Please file all responses electronically no later than July 10, 2021, at the Commission's website at www.floridapsc.com, by selecting the Clerk's Office and Electronic Filing Web Form. Should the Utility have any questions, please feel free to contact me at (850) 413-6443 or email wthurmon@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Wesley Thurmond", with a long, sweeping horizontal line extending to the right.

Wesley Thurmond
Accounting Analyst