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June 20, 2025

**VIA E-PORTAL**

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

**Re: Docket No. 20250057-GU –Petition for approval of tariff modification for equipment financing, by Florida Public Utilities Company.**

Dear Mr. Teitzman:

Attached for filing, please find Florida Public Utilities Company's Responses to Staff's Second Set of Data Requests.

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

Sincerely,



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Beth Keating  
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Cc:// Office of the General Counsel (Crawford, Thompson)  
Division of Economics (Pope, Barrett)

**Docket No. 20250057-GU: Petition for approval of tariff modification for equipment financing, by Florida Public Utilities Company.**

Florida Public Utilities Company's Responses to Staff's Second Set of Data Requests

- 1. Please refer to FPUC's response to Data Request No. 2.d. from Staff's First Data Requests. Describe the accounting entries that are anticipated between the third-party contractor and FPUC in the transaction(s) required for the provision of a tankless water heater to an FPUC residential customer under the proposed tariff modification. Provide an example of such accounting entries.**

Company Response

Please refer to Attachment "A" for a mock-up of the accounting entries for the payment to the third-party contractors for providing the water heater equipment and installation.

