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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,

A handwritten signature in black ink, appearing to read 'Beth Keating', written over a horizontal line.

Beth Keating
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Tallahassee, FL 32301
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MEK

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.

Accounting entries mock-up of a water heater installation under the finance program

	Miscellaneous A/R (1299-1420)	Cash / AP	Provision for Bad Debts (1225-1441)	NGCCRC (5090-908V)	Sales (O&M)/ Demo & Selling 7010-9120	Misc Service Rev (4999-4880)
1. Payment to contractor for the water heater equipment and installation	2,500.00	2,500.00				
2. To record NGCCR Customer Rebate (\$675 or \$550)	550.00			550.00		
3. Transaction fees (Lien and Admin)	74.50				74.50	
3a. Payment of transaction fees		74.50			74.50	
5. Bad debt reserve	42.56		42.56			
Subtotal	2,067.06					
6. Interest	13.90					13.90
7. Charge Customer monthly for the equipment finance program	42.99	42.99				