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April 2, 2026

VIA E-PORTAL

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

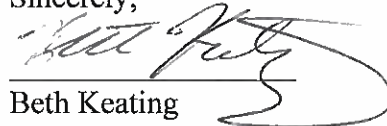
**Re: Docket No. 20240019-PU: Proposed Amendment of Rule 25-14.004,
F.A.C., Effect of Parent Debt on Federal Corporate Income Tax.**

Dear Mr. Teitzman:

Attached for filing, please find the responses of Florida Public Utilities Company to Staff's First 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,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301

**Docket No. 20240019-PU : Proposed Amendment of Rule 25-14.004, F.A.C.,
Effect of Parent Debt on Federal Corporate Income Tax.**

Florida Public Utilities Company's Response to Staff's First Set of Data Request

1. How will the draft amendments to Rule 25-14.004, Florida Administrative Code (F.A.C.), shown in the attachment to this letter, impact the company's customer rates?

Company Response:

It should have no impact or minimal impact on rates.

2. If a parent debt adjustment was made in the company's last rate case, what impact did it have on an average bill?

Company Response:

Not applicable. There was not an adjustment in the last rate case.

3. Has the company now, or in the last 10 years, been a parent company that has invested in the equity of a subsidiary company with which the company filed a consolidated tax return?

Company Response:

No.

4. Has the company now, or in the last 10 years, been a subsidiary company that files a consolidated tax return with a parent company?

Company Response:

Yes, FPUC files as part of a consolidated tax group with its parent company, Chesapeake Utilities Corporation.

5. What are the petition dates of the last 5 general base rate cases the company has filed with the Florida Public Service Commission?

Company Response:

- May 24, 2022
- December 17, 2008
- May 10, 2004
- September 23, 1994
- July 2, 1990

- a. In any of those 5 cases, was an adjustment for parent debt made to the company's income tax calculation? If so, what was the adjustment amount for each applicable case?

Company Response:

The parent debt adjustment was not made in any of those cases.

- b. For any affirmative response in question 5(a), if a parent debt adjustment had not been made, how much longer does the company believe it could have waited to bring its next rate case?

c.

Company Response:

Not applicable.

6. Does the current parent debt adjustment in Rule 25-14.004, F.A.C., adversely affect the company? If so, how?

Company Response:

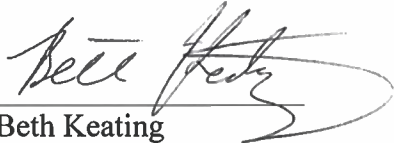
No, because it does not apply.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following this 2nd day of April, 2026:

<p>Susan Sapoznikoff Zachary Bloom Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399 SSapozni@psc.state.fl.us zbloom@psc.state.fl.us</p>	<p>J. Jeffry Wahlen/Malcolm Means/Virginia Ponder/Matt Jones Ausley Law Firm Post Office Box 391 Tallahassee, FL 32302 jwahlen@ausley.com mmeans@ausley.com mjones@ausley.com vponder@ausley.com</p>
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