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FCRU's Response to Staff's 8th
Interrogatories No. 53

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for water and wastewater service in Duval, Baker, and Nassau Counties, by First Coast Regional Utilities, Inc.	DOCKET NO. 20190168-WS DATED: January 14, 2022
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FIRST COAST REGIONAL UTILITIES, INC.'S RESPONSE TO
STAFF'S EIGHTH SET OF INTERROGATORIES TO FIRST COAST
REGIONAL UTILITIES, INC. (NO. 53)

First Coast Regional Utilities, Inc. ("First Coast"), pursuant to rule 1.340, Florida Rules of Civil Procedure, responds to Staff's Eighth Set of Interrogatories to Applicant, as follows:

INTERROGATORIES

53. If you were to calculate corresponding accumulated deferred income taxes for the plant additions reflected in Exhibit DDS-1, what would the tax depreciation rate be?

Response: First Coast has not retained a tax accountant to provide this information. However, First Coast's position is that PSC policy is not to include ADITs associated with depreciation in original certificate applications, and that there is a lack of specificity in the parameters necessary to make this onerous calculation.

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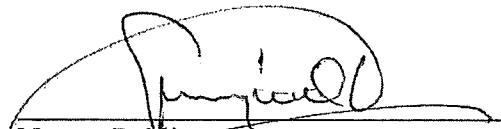
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STATE OF FLORIDA)

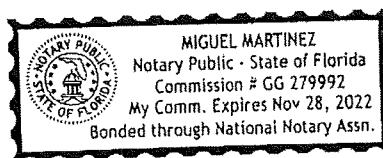
COUNTY OF MIAMI-DADE)

I hereby certify that on this 14 day of January, 2022, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Deborah D. Swain, who is personally known to me, and she acknowledged before me that she provided the answers to interrogatory number 53 from STAFF'S EIGHTH SET OF INTERROGATORIES TO FIRST COAST REGIONAL UTILITIES, INC. (NOS. 53) in Docket No. 20190168-WS, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 14 day of January, 2022.


Notary Public
State of Florida, at Large

My Commission Expires:



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In re: Application for water and wastewater
service in Duval, Baker, and Nassau Counties,
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of First Coast Regional Utilities, Inc.'s Responses to Staff's Eighth Set of Interrogatories to First Coast Regional Utilities, Inc. (Nos. 53) has been served by electronic mail to the following this 14th day of January, 2022:

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