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July 9, 2018

E-PORTAL FILING

Ms. Carlotta Stauffer, Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: Docket No. 20180061-EI – In Re: Petition for Limited Proceeding to Recovery Incremental Storm Restoration Costs by Florida Public Utilities Company.

Attached for filing, please find the Responses of Florida Public Utilities Company to the Sixth Set of Data Requests from Commission Staff.

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

Kind regards,

Beth Keating

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MEK

Cc:// Parties of Record

Docket No. 20180061-EU – Petition for limited proceeding to recover incremental storm restoration costs, by Florida Public Utilities Company.

Responses to Staff's 6th Data Request

1. For each storm cited in your petition, please provide the number of crossarms replaced.

Company Response:

No crossarms were replaced for any of the storms.

- 2. Please advise whether the replacement crossarms were capitalized.
 - a. According to FERC Account 364 (Poles, towers, and fixtures), this account shall include the cost of installed poles, towers, and appurtenant fixtures used for supporting overhead distribution conductors and service wires. "Crossarms and braces" are the third enumerated item listed for inclusion. If the replacement crossarms were not capitalized, please explain the rationale for FPUC's decision.

Company Response:

Please refer to the response to question 1.