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**FPUC's response to staff's second set of
interrogatories Nos. 29-31**

Interrogatory No. 29 (a)

29. Please refer to the May 4, 2022 testimony of Michelle D. Napier, Exhibit MDN-1. Please provide all account numbers and corresponding depreciation rates for the following projects:

a. Page 8 of 58 – South Fletcher A1A (Simmons to Amelia Island)

<u>Company Response:</u>	FERC Acct. 364 Poles	3.4%
	FERC Acct. 365 Overhead Devices/Conductors	2.8%
	FERC Acct. 368 Transformers	2.7%

Respondent – Mark Cutshaw

b. Page 20 of 58 – Transm. SPP Program Management

Company Response:

The Company used the following:

FERC Acct. 364 Poles	3.4%
FERC Acct. 365 Overhead Devices/Conductors	2.8%
FERC Acct. 368 Transformers	2.7%

However, the appropriate accounts for this project should have been

FERC Acct. 354 Towers and Fixtures	1.9%
FERC Acct. 355 Poles and Fixtures	4.5%
FERC Acct. 356 Overhead Conductors and Devices	2.3%

Respondent – Mark Cutshaw

Interrogatory No. 30(a)

30. Please refer to the May 4, 2022 testimony of P. Mark Cutshaw, pages 2-3, and the testimony of Michelle D. Napier, Exhibit MDN-1, Form 7E Capital Project Page 3 of 19 through Page 19 of 19.

a. Please list all existing assets currently being recovered through base rates that will be moved to the SPPCRC for recovery.

Company Response: The current FPUC SPP and SPPCRC submittals propose the continued recovery through base rates of existing programs, supplemented by the recovery through SPPCRC of any incremental investments above what is already within base rates. It is FPUC's long-term intent to move recovery of all storm protection programs to the SPPCRC, which the Company would anticipate addressing in its next base rate proceeding.

Respondent – Mark Cutshaw

Interrogatory No. 30(b)

- b. Please include the dollar amounts of these assets being moved and the corresponding account numbers.

Company Response: The current FPUC SPP and SPPCRC submittals propose the continued recovery through base rates of existing programs, supplemented by the recovery through SPPCRC of any incremental investments above what is already within base rates. It is FPUC's long-term intent to move recovery of all storm protection programs to the SPPCRC, which the Company would anticipate addressing in its next base rate proceeding.

Respondent – Mark Cutshaw

31. Please refer to the May 4, 2022 testimony of P. Mark Cutshaw, pages 2-3, and the testimony of Michelle D. Napier, Exhibit MDN-1, Form 7E Capital Project Page 3 of 19 through Page 19 of 19. Please explain how FPUC plans to account for the savings in depreciation expense associated with the retirement of existing assets that are currently being recovered through base rates.

Company Response: No depreciation and/or operations and maintenance expense savings were included as a reduction in expenses. The Company determined that if there were any depreciation savings, they would be offset by the change in asset life caused by the increased cost of removal.

Respondent – Mark Cutshaw

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Storm Protection Plan Cost Recovery Clause DOCKET NO. 20220010-EI

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the COMMISSION STAFF'S SECOND SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 16 – 19, 21 – 24 and 29 - 31 in Docket No. 20220010-EI. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

P. Mark
Cutshaw

Digitally signed by P.
Mark Cutshaw
Date: 2022.07.11
11:17:52 -04'00'

(P. Mark Cutshaw), Declarant

Dated: July 11, 2022