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Subject: E-filing - Docket 130151-EI
Attachments: Objections to OPC 1st ROGs.pdf

- A. Person responsible for this electronic filing:
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- B. Docket No. 130151-EI –2013 Depreciation and Dismantlement Study by Gulf Power Company
- C. Document being filed on behalf of Gulf Power Company
- D. Document consists of 6 pages.
- E. The document attached for electronic filing is Gulf Power Company's Objections to Citizens' First Interrogatories to Gulf Power (Nos. 1-65) and Request to Produce Documents (Nos. 1-33)

Thank you for your attention and assistance in this matter.

Mary E. Davis

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: 2013 depreciation and dismantlement
study by Gulf Power Company

Docket No. 130151-EI
Dated: September 12, 2013

**GULF POWER COMPANY'S OBJECTIONS TO CITIZENS' FIRST
INTERROGATORIES TO GULF POWER (NOS. 1-65) AND
REQUEST TO PRODUCE DOCUMENTS (NOS. 1-33)**

Pursuant to Fla. Admin. Code R. 28-106.206 and Rules 1.340 and 1.350 of the Florida Rules of Civil Procedure, Gulf Power Company ("Gulf") hereby serves its objections to Citizens' ("OPC") First Set of Interrogatories to Gulf Power Company (Nos. 1-65) and Citizens' First Request to Produce Documents To Gulf Power Company (Nos. 1-33) and states as follows:

GENERAL OBJECTIONS

With respect to any "Definitions" and "Instructions" in OPC's Interrogatories and Requests to Produce, Gulf objects to any definitions or instructions that are inconsistent with Gulf's discovery obligations under applicable rules. If some question arises as to Gulf's discovery obligations, Gulf will comply with applicable rules and not with any of OPC's definitions that are inconsistent with those rules.

Gulf also objects to any request that calls for information that is not within the scope of discovery under the applicable rules and law.

Gulf objects to any definition or request that seeks to encompass persons or entities other than Gulf who are not parties to this action and thus are not subject to discovery. Information regarding affiliated companies, including the Southern Company, that is directly relevant to Gulf's rate request, including information regarding transactions or cost allocations among Gulf

and its affiliated companies may be provided, upon request. Otherwise, no responses to the requests will be made on behalf of persons or entities other than Gulf.

Gulf objects to any request that calls for Gulf to perform analyses that it has not otherwise performed in support of its case and would not normally perform in the ordinary course of its business because there is no such requirement under the applicable rules and law.

Gulf generally objects to OPC's requests to the extent that they call for information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law. Gulf will provide a privilege log in accordance with the applicable law or as may be agreed to by the parties to the extent, if at all, that any request calls for the production of privileged or protected information.

In certain circumstances, Gulf may determine upon investigation and analysis that information responsive to certain requests to which objections are not otherwise asserted is confidential and proprietary and should be produced only under an appropriate confidentiality agreement and protective order, if at all. By agreeing to provide such information in response to such a request, Gulf is not waiving its right to insist upon appropriate protection of confidentiality by means of a confidentiality agreement, protective order, or the procedures otherwise provided by law or any Commission orders regarding procedures which may be issued. Gulf hereby asserts its right to require such protection of any and all information that may qualify for protection under the Florida Rules of Civil Procedure, Commission orders on procedure, and all other applicable statutes, rules and legal principles.

Gulf generally objects to OPC's interrogatories to the extent that they call for the production of documents on the ground that such a request is beyond the scope of Rule 1.340 of the Florida Rules of Civil Procedure.

By making these general objections at this time, Gulf does not waive or relinquish its right to assert additional general and specific objections to OPC's discovery at the time Gulf's response is due under the Florida Rules of Civil Procedure and any applicable Commission procedural orders.

SPECIFIC OBJECTIONS

Instruction 1 to Interrogatories. This instruction goes well beyond the rules governing discovery, and to the extent the instruction exceeds those requirements, Gulf objects.

Instruction 5 to Interrogatories. This instruction goes beyond the rules of discovery which only require a supporting affidavit. Therefore, Gulf objects.

Interrogatory 8: Gulf objects to this interrogatory on the ground that the information is not readily available and would require calculations that it does not perform in the regular course of business. Gulf further objects to the portion of the interrogatory that requires production of all underlying documentation, as it is an improper interrogatory requesting documents.

Interrogatory 10. Tab 8 of the depreciation study discloses the basis for the selection of net salvage for each account. It discloses when judgment, experience and other matters were employed. The multiple questions posed in this question are unduly redundant and burdensome. There are 25 accounts and/or subaccounts for which life and net salvage were established in the study. Therefore, subsection d. alone calls for 25 separate narratives. Then subsections a., b. and c. call for additional explanations by account regarding various degrees of judgment and experience employed regarding the same matters. These potentially hundreds of requests for

information and narratives are unduly burdensome when Tab 8 of the study already provides the basis for life and net salvage study.

Interrogatory 16. Gulf objects to the portion of the interrogatory that requires all underlying support and justification, as it is an improper interrogatory requesting documents. Gulf further objects to the remainder of this interrogatory on the ground that the information is not readily available and would require calculations that Gulf does not perform in the regular course of business.

Interrogatory 18. Gulf objects to the portion of the interrogatory that requires all underlying support and justification, as it is an improper interrogatory requesting documents.

Interrogatory 19. Gulf objects to the portion of the interrogatory that requires all underlying support and justification, as it is an improper interrogatory requesting documents. Gulf objects to the multiple 10 year requests for data by year and by account as being unduly burdensome.

Interrogatory 24. Gulf objects to the portion of the interrogatory that requires production of “a complete copy of the database,” as it is an improper interrogatory requesting documents.

Interrogatory 26. The factors considered in the selection of survivor curves are addressed, by account, in Volume 2 of the depreciation study. The over one hundred questions buried within the four identified subparts are unduly burdensome. Each subpart requires a separate response for each account – more than 100 responses. Subpart a. requires three different and distinct responses (“criteria”, “all support and justification” and “identification”) for each account – some 24 items of distinct information. Subpart b. requests two different and distinct responses by account, another 16 items of distinct information. Subpart c. requests three distinct and different responses for each account, another 24 items of distinct information. Subpart d. requires in the first sentence two distinct types of information by account, some 16 responses.

Sentence two of subpart d requests five distinct types of information provided in the responses to the first sentence. Given the existing responsive data in Volume 2 of the study, these hundreds of questions are unduly burdensome.

Interrogatory 32. Gulf objects to an interrogatory that requires production of documents.

Interrogatory 34. Gulf objects to this interrogatory as unduly burdensome. It requires Gulf to search accounting records back 60 years to identify the original life estimate, every intervening life estimate for each one of its generating units and identify all supporting justification. As it offered in seeking clarification and narrowing, Gulf will review and provide unit retirement dates used in depreciation dockets back to 2002.

Interrogatory 47. Gulf objects to the portion of this interrogatory which is an improper request for production of documents.

Interrogatory 59a. Gulf objects to this interrogatory on the ground that the information is not readily available and would require calculations that Gulf does not perform in the regular course of business.

Respectfully submitted this 12th day of September, 2013.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished electronically and via U.S. Mail this 12th day of September, 2013 to all counsel of record as indicated below:

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