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April 30, 2018

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

RE: Docket No. 20180039-EI – Consideration of the Stipulation and Settlement Agreement between Gulf Power Company, the Office of Public Counsel, Florida Industrial Power Users Group, and the Southern Alliance for Clean Energy regarding Tax Cuts and Jobs Act of 2017

Dear Ms. Stauffer:

Attached for official filing in the above-referenced docket is Gulf Power Company's Petition for Limited Scope Proceeding.

Sincerely,

A handwritten signature in blue ink that reads "Rhonda J. Alexander".

Rhonda J. Alexander  
Regulatory, Forecasting and Pricing Manager

md  
Attachments

cc: Gulf Power Company  
Jeffrey A. Stone, Esq., General Counsel  
Beggs & Lane  
Russell Badders, Esq.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the Stipulation and Settlement Agreement between Gulf Power Company and the Office of Public Counsel, the Florida Industrial Power Users Group, and the Southern Alliance for Clean Energy regarding the Tax Cuts and Jobs Act of 2017.

Docket No. 20180039-EI

Filed: April 30, 2018

**PETITION FOR LIMITED SCOPE PROCEEDING**

Gulf Power Company (“Gulf” or the “Company”), by and through its undersigned attorneys, and pursuant to the provisions of Chapter 366, Florida Statutes, respectfully petitions the Florida Public Service Commission (“Commission”) to initiate a limited scope proceeding consistent with Paragraph 13 of the Stipulation and Settlement Agreement (“SSA”) between Gulf and the Office of Public Counsel (“OPC”), the Florida Industrial Power Users Group (“FIPUG”), and the Southern Alliance for Clean Energy (“SACE”) regarding the Tax Cuts and Jobs Act of 2017 (“TCJA”) approved by the Commission in Order No. PSC-2018-0180-FOF-EI, issued on April 12, 2018, in Docket No. 20180039-EI.

In support of this petition, the Company respectfully states:

**PRELIMINARY INFORMATION**

1. Gulf is a Florida corporation with its headquarters located at 500 Bayfront Parkway, Pensacola, Florida. The Company is an investor-owned electric utility operating under the jurisdiction of this Commission pursuant to the provisions of Chapter 366, Florida Statutes. The mailing address for the Company at its headquarters is One Energy Place, Pensacola, Florida 32520, and its telephone number is (850) 444-6111.

2. Notices and communications with respect to this petition and docket should be

addressed to:

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One Energy Place  
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32520-0780  
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(850) 432-2451  
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3. The agency affected by this petition is the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.

4. This is a petition seeking agency action, and the facts, rules and statutes that warrant such action are set forth herein. This Petition seeks to initiate proceedings that may involve disputed issues of material fact. This case does not involve reversal or modification of an agency decision or an agency's proposed action. Therefore, paragraph (c) and portions of paragraphs (e), (f) and (g) of Rule 28-106.201(2), F.A.C., are not applicable to this Petition. It is not known which, if any, of the material facts set forth in the body of this Petition, may be disputed by others planning to participate in the proceeding initiated by this Petition. All other requirements for petitions filed under Rule 25-106.201, F.A.C., have been met in the body of this Petition.

## STATUS REPORT

5. The Florida Public Service Commission approved the Stipulation and Settlement Agreement between Gulf and the Office of Public Counsel, the Florida Industrial Power Users Group, and the Southern Alliance for Clean Energy (collectively the “Parties”) regarding the Tax Cuts and Jobs Act of 2017 in Order No. PSC-2018-0180-FOF-EI, issued on April 12, 2018, in Docket No. 20180039-EI. The SSA resolved all TCJA impacts on Gulf except for the quantification and appropriate disposition of the excess “protected” deferred income taxes which, pursuant to Paragraph 13 of the SSA, were preserved for either a future settlement or determination in a limited scope proceeding. At this time, the Parties to the SSA have not reached a settlement on the quantification and appropriate disposition of the excess “protected” deferred income taxes.

6. In Order No. PSC-2018-0180-FOF-EI, the Commission ordered that Docket No. 20180039-EI shall remain open for disposition of the issue of protected excess deferred income taxes. Paragraph 13 of the SSA requires the filing of either a settlement or initiation of a limited scope proceeding by May 1, 2018. Through the opening and continuation of Docket No. 20180039-EI, it is Gulf’s belief that the limited scope proceeding has already been initiated by the Commission; however, Gulf submits this petition in an abundance of caution to meet the intent of Paragraph 13 of the SSA.

7. Gulf hereby requests the Commission, through a limited scope proceeding in Docket No. 20180039-EI, to resolve the following two issues:

- A. What is the amount of Gulf’s “protected” excess deferred income taxes created by the Tax Cuts and Jobs Act?
- B. What is the appropriate disposition of the amounts identified in Issue A?

8. Gulf has conferred with the Parties and OPC concurs only with the initiation of the limited scope proceeding. FIPUG and SACE take no position on this petition at this time.

WHEREFORE, Gulf Power Company respectfully petitions the Florida Public Service Commission to:

- (1) hold a limited scope proceeding to address the quantification and appropriate disposition of the excess “protected” deferred income taxes created by the Tax Cuts and Jobs Act;
- (2) grant to the Company such other and further relief as the Commission may find to be reasonable and proper pursuant to the authority granted to the Commission under Chapter 366 of the Florida Statutes.

Respectfully submitted this 30th day of April, 2018.



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**Attorney for Gulf Power Company**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Consideration of the stipulation and settlement )  
agreement between Gulf Power Company, the Office )  
of Public Counsel, Florida Industrial Power Users )  
Group, and Southern Alliance for Clean Energy )  
regarding the Tax Cuts and Jobs Act of 2017 )

Docket No.: 20180039-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by electronic mail this 30th day of April, 2018 to the following:

Office of Public Counsel  
J. R. Kelly  
Charles J. Rehwinkel  
Public Counsel  
c/o The Florida Legislature  
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