

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition to establish a generic docket to investigate and adjust rates for 2018 tax savings, by Office of Public Counsel.

DOCKET NO. 20180013-PU  
ORDER NO. PSC-2019-0397-PCO-PU  
ISSUED: October 2, 2019

**ORDER ESTABLISHING PROCEDURE**

**I. Case Background**

The Tax Cuts and Jobs Act of 2017 (TCJA) was signed into law on December 22, 2017 and became effective for the taxable year beginning January 1, 2018. On January 9, 2018, the Office of Public Counsel (OPC) filed a “Petition to Establish Generic Docket to Investigate and Adjust Rates for 2018 Tax Savings.” On February 6, 2018, in Order No. PSC-2018-0104-PCO-PU,<sup>1</sup> the Florida Public Service Commission (Commission) established jurisdiction over utilities’ tax savings if such a date was not contained in an applicable settlement agreement. Subsequently, the Commission opened separate dockets to address the tax savings for electric and natural gas utilities. At this time, all electric and natural gas utilities tax savings dockets have been considered by the Commission. The instant docket addresses tax savings associated with water and wastewater (WAW) utilities.

On August 22, 2019, Order No. PSC-2019-0350-PAA-PU was issued which addressed the WAW utilities that had income taxes included in their revenue requirement and had filed 2018 annual reports. Upon review of the 13 WAW utilities that had filed annual reports, all, including Utilities Inc. of Florida (UIF), were either earning within or below their allowed rate of return. That being the case, none of the 13 WAW utilities reviewed were required to reduce their base rates to account for the reduction in the federal corporate income tax rate.

OPC filed a timely protest of Order No. PSC-2019-0350-PAA-PU of the Commission’s decision regarding UIF only. OPC argues that the Commission improperly relied upon UIF’s figures in its annual report, an “unaudited self-report,” which could not be accurate since UIF was given a rate increase of \$5.2 million in September of 2017, just six months prior to filing the annual report. OPC has requested an evidentiary hearing to address “any reasonably and necessarily related legal, policy and fact issues” associated with the Commission’s determination that UIF’s base rates should not be reduced to reflect this tax “windfall.” This Order sets forth the procedural requirements for all parties to this docket. Jurisdiction over these matters is vested in the Commission through several provisions of Chapter 367, Florida Statutes (F.S.) including Sections 367.011, 367.081, and 367.121, F.S.

This Order is issued pursuant to the authority granted by Rule 28-106.211, Florida Administrative Code (F.A.C.), which provides that the presiding officer before whom a case is pending may issue any orders necessary to effectuate discovery, prevent delay, and promote the just, speedy, and inexpensive determination of all aspects of the case.

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<sup>1</sup>Order No. PSC-2018-0104-PCO-PU, issued February 6, 2018 in Docket No. 20180013-PU, *In re: Petition to establish a generic docket to investigate and adjust rates for 2018 tax savings, by Office of Public Counsel.*

## **II. General Filing Procedures**

Filings pertaining to this docket must comply with Rule 28-106.104, F.A.C. Filing may be accomplished electronically as provided in the Commission's Statement of Agency Organization and Operation and the E-Filing Requirements link, posted on our website, [www.floridapsc.com](http://www.floridapsc.com). If filing via mail, hand delivery, or courier service, the filing should be addressed to:

Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

The Commission strongly encourages electronic filing, which is available from the Commission's Home Page under the Clerk's Office menu and Electronic Filing web form. The filing party is responsible for ensuring that no information protected by privacy or confidentiality laws is contained in any electronic document. To the extent possible, when making an electronic filing, an electronic copy of all filings shall also be provided to parties and Commission staff in Microsoft Word format and all schedules shall be provided in Microsoft Excel format with formulas intact and unlocked.

## **III. Tentative List of Issues**

A list of the issues identified thus far in this proceeding is attached hereto as Appendix A. The scope of this proceeding will be based upon these issues as well as other issues raised by the parties up to and during the Prehearing Conference, unless modified by the Commission.

## **IV. Prefiled Testimony and Exhibits**

Each party shall file all testimony and exhibits that it intends to sponsor, pursuant to the schedule set forth in Section IX of this Order. Testimony and exhibits may be filed electronically. If filing paper copies, an original and 15 copies of all testimony and exhibits shall be filed with the Office of Commission Clerk by 5:00 p.m. on the date due. A copy of all prefiled testimony and exhibits shall be served electronically or by regular mail, overnight mail, or hand delivery to all other parties and staff no later than the date filed with the Commission. Failure of a party to timely prefile exhibits and testimony from any witness in accordance with the foregoing requirements may bar admission of such exhibits and testimony.

The dimensions of each page of testimony shall be 8 ½ x 11 inches. Each page shall be consecutively numbered and double spaced, with 25 numbered lines per page and left margins of at least 1.25 inches. If filing paper copies of the testimony, all pages shall be filed on white, unglossed, three-holed paper and shall be unbound and without tabs.

Each exhibit sponsored by a witness in support of his or her prefiled testimony shall be:

- (1) Attached to that witness' testimony when filed;
- (2) If filing paper copies, on three-holed paper, unbound, and without tabs;
- (3) Sequentially numbered beginning with 1 (any exhibits attached to subsequently filed testimony of the same witness shall continue the sequential numbering system);
- (4) Identified in the upper right-hand corner of each page by the docket number, a brief title, and the witness' initials followed by the exhibit's number; and
- (5) Paginated by showing in the upper right-hand corner of each page the page number followed by the total number of pages in the exhibit.

An example of the information to appear in the upper right-hand corner of the exhibit is as follows:

Docket No. 20012345-EI  
Foreign Coal Shipments to Port of Tampa  
Exhibit BLW-1, Page 1 of 2

After an opportunity for opposing parties to object to introduction of the exhibits and to cross-examine the witness sponsoring them, exhibits may be offered into evidence at the hearing.

## **V. Discovery Procedures**

### **A. General Requirements**

Discovery shall be conducted in accordance with the provisions of Chapter 120, Florida Statutes (F.S.), and the relevant provisions of Chapter 367, F.S., Rules 25-22, 25-40, and 28-106, F.A.C., and the Florida Rules of Civil Procedure (as applicable), as modified herein or as may be subsequently modified by the Prehearing Officer.

Unless subsequently modified by the Prehearing Officer, the following shall apply:

- (1) Discovery shall be completed by February 11, 2020.
- (2) Discovery requests and responses shall be served by e-mail, hand delivery, or overnight mail, and electronic service is encouraged. Discovery served via e-mail shall be limited to 5 MB per attachment, shall indicate how many e-mails are being sent related to the discovery (such as 1 of 6 e-mails), and shall be numbered sequentially. Documents provided in response to a document request may be provided via a CD, DVD, or flash drive if not served electronically.
- (3) Each electronic discovery response shall be given a separate electronic file name that is no longer than 60 characters.
- (4) Sets of interrogatories, requests for admissions, requests for production of documents, or other forms of discovery shall be numbered sequentially in order to facilitate identification.

- (5) Within each set, discovery requests shall be numbered sequentially, and any discovery requests in subsequent sets shall continue the sequential numbering system.
- (6) Discovery responses shall be served within 30 days (inclusive of mailing) of receipt of the discovery request. For discovery requests made prior to the filing of the utility's rebuttal testimony, discovery responses shall be served within 30 days (inclusive of mailing) of receipt of the discovery request. For discovery requests related to matters addressed in the utility's rebuttal testimony, discovery responses shall be served within 10 days of receipt of the discovery request.
- (7) Each page of every document produced pursuant to requests for production of documents shall be identified individually through the use of a Bates Stamp or other equivalent method of sequential identification. Parties should number produced documents in an unbroken sequence through the final hearing.
- (8) Copies, whether hard copies or electronic, of discovery requests and responses shall be served on all parties and Commission staff. In addition, copies of all responses to requests for production of documents shall be provided to the Commission staff at its Tallahassee office unless otherwise agreed.
- (9) Parties shall file in the Commission Clerk's Office a notice of service of any interrogatories or requests for production of documents propounded and associated responses in this docket, giving the date of service and the name of the party to whom the discovery was directed.

Unless subsequently modified by the Prehearing Officer, the following shall apply:

- (1) Interrogatories, including all subparts, shall be limited to 300.
- (2) Requests for production of documents, including all subparts, shall be limited to 300.
- (3) Requests for admissions, including all subparts, shall be limited to 100.

When a discovery request is served and the respondent intends to seek clarification of any portion of the discovery request, the respondent shall request such clarification within 10 days of service of the discovery request. For discovery requests served after the date for rebuttal testimony, such clarification must be requested within 3 days. This procedure is intended to reduce delay in resolving discovery disputes.

**B. Confidential Information Provided Pursuant to Discovery**

Any information provided to the Commission staff pursuant to a discovery request by the staff or any other person and for which proprietary confidential business information status is requested pursuant to Section 367.156, F.S., and Rule 25-22.006, F.A.C., shall be treated by the Commission as confidential. The information shall be exempt from Section 119.07(1), F.S., pending a formal ruling on such request by the Commission or pending return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been made a part of the evidentiary record in this proceeding, it shall

be returned to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of this proceeding, it shall be returned to the person providing the information within the time period set forth in Section 367.156, F.S. The Commission may determine that continued possession of the information is necessary for the Commission to conduct its business.

Redacted versions of confidential filings may be served electronically, but in no instance may confidential information be electronically submitted. If the redacted version is served electronically, the confidential information (which may be on a CD, DVD, or flash drive) shall be filed with the Commission Clerk via hand-delivery, U.S. Mail, or overnight mail on the day that the redacted version was served via e-mail.

When a person provides information that it maintains as proprietary confidential business information to the Office of Public Counsel pursuant to a discovery request by the Office of Public Counsel or any other party, that party may request a temporary protective order pursuant to Rule 25-22.006(6)(c), F.A.C., exempting the information from Section 119.07(1), F.S.

When a party other than the Commission staff or the Office of Public Counsel requests information through discovery that the respondent maintains as proprietary confidential business information, or when such a party would otherwise be entitled to copies of such information requested by other parties through discovery (e.g., interrogatory responses), that party and respondent shall endeavor in good faith to reach agreement that will allow for the exchange of such information on reasonable terms, as set forth in Rule 25-22.006(7)(b), F.A.C.

## **VI. Prehearing Procedures**

### **A. Prehearing Statements**

All parties in this docket and the Commission staff shall file a Prehearing Statement pursuant to the schedule set forth in Section IX of this Order. Each Prehearing Statement shall be filed with the Office of Commission Clerk by 5:00 p.m. on the date due. A copy, whether paper or electronic, of the Prehearing Statement shall be served on all other parties and staff no later than the date it is filed with the Commission.

Each party's Prehearing Statement shall set forth the following information in the sequence listed below:

- (1) The name of all known witnesses whose testimony has been prefiled or who may be called by the party, along with subject matter of each such witness' testimony and the corresponding issue numbers in the following format:

## All Known Witnesses:

<b>Witness</b>	<b>Subject Matter</b>	<b>Issue #</b>
<b>Direct</b>		
John Smith	Subject . . .	1, 3-5

- (2) A description of all prefiled exhibits and other exhibits that may be used by the party in presenting its direct case (including individual components of a composite exhibit) and the witness sponsoring each in the following format:

## All Known Exhibits:

<b>Witness</b>	<b>Proffered By</b>	<b>Exhibit No.</b>	<b>Description</b>	<b>Issue #</b>
<b>Direct</b>				
John Smith	Party/Utility Name	ABC-1	Title .....	1, 3-5

- (3) A statement of the party's basic position in the proceeding;
- (4) A statement of each question of fact, question of law, and policy question that the party considers at issue, along with the party's position on each issue, and, where applicable, the names of the party's witness(es) who will address each issue. Parties who wish to maintain "no position at this time" on any particular issue or issues should refer to the requirements of subsection C, below;
- (5) A statement of issues to which the parties have stipulated;
- (6) A statement of all pending motions or other matters the party seeks action upon;
- (7) A statement identifying the party's pending requests or claims for confidentiality;
- (8) Any objections to a witness' qualifications as an expert. The objection shall identify each witness the party wishes to voir dire as well as state with specificity the portions of that witness's prefiled testimony, by page and line number, and/or exhibits, by page and line number, to which the party objects. Failure to specifically identify the portions of the prefiled testimony or exhibits to which the party objects will result in restriction of a party's ability to conduct voir dire absent a showing of good cause at the time the witness is offered for cross-examination at hearing;
- (9) A request for sequestration of witnesses, so any such request may be resolved by the Prehearing Officer prior to the hearing. Failure to make such a request shall constitute a waiver of the right to request sequestration of witnesses absent a showing of good cause; and

- (10) A statement as to any requirement set forth in this order that cannot be complied with, and the reasons therefore.

Failure of a party to timely file a Prehearing Statement shall be a waiver of any issue not raised by other parties or by the Commission. In addition, such failure shall preclude the party from presenting testimony in support of its position on each such issue.

B. Attendance at Prehearing Conference

Pursuant to Rule 28-106.209, F.A.C., a Prehearing Conference will be held on February 18, 2020, at the Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee, Florida. Unless excused by the Prehearing Officer for good cause shown, each party (or designated representative) shall personally appear at the Prehearing Conference. Failure of a party (or that party's representative) to appear shall constitute waiver of that party's issues and positions, and that party may be dismissed from the proceeding.

C. Waiver of Issues

Any issue not raised by a party either before or during the Prehearing Conference shall be waived by that party, except for good cause shown. A party seeking to raise a new issue after the Prehearing Conference shall address each of the following:

- (1) Whether the party was unable to identify the issue because of the complexity of the matter;
- (2) Whether discovery or other prehearing procedures were not adequate to fully develop the issue;
- (3) Whether due diligence was exercised to obtain facts touching on the issue;
- (4) Whether information obtained subsequent to the Prehearing Conference was not previously available to enable the party to identify the issue; and
- (5) Whether introduction of the issue would not be to the prejudice or surprise of any party.

Specific reference shall be made to the information received and how it enabled the party to identify the issue.

Unless a matter is not at issue for that party, each party shall take a position on each issue by the time of the Prehearing Conference or by such later time as may be permitted by the Prehearing Officer. If a party is unable through diligence and good faith efforts to take a position on a matter at issue for that party, it shall explicitly state in its Prehearing Statement why it cannot take a position. If the Prehearing Officer finds that the party has acted diligently and in good faith to take a position, and further finds that the party's failure to take a position will not prejudice other parties or confuse the proceeding, the party may maintain "no position at this time" prior to hearing and thereafter identify its position in a post-hearing statement of issues. In the absence of such a finding by the Prehearing Officer, the party shall have waived the entire

issue, and the party's position shall be shown as "no position" in the Prehearing Order. A party who takes no position on an issue by the time of the Prehearing Conference, or by such later time as may be permitted by the Prehearing Officer, waives its opportunity to conduct cross-examination on the issue as well as file a post-hearing brief on the issue. Commission staff may take "no position at this time" or a similar position on any issue without having to make the showing described above and without waiver of cross-examination.

D. Motions to Strike Prefiled Testimony and Exhibits

Motions to strike any portion of the prefiled testimony and related portions of exhibits of any witness shall be made in writing no later than the Prehearing Conference. Motions to strike any portion of prefiled testimony and related portions of exhibits at hearing shall be considered untimely, absent good cause shown.

E. Demonstrative Exhibits

If a party wishes to use a demonstrative exhibit or other demonstrative tools at hearing, such materials must be identified by the time of the Prehearing Conference.

F. Official Recognition

Parties seeking official recognition of materials pursuant to Section 120.569(2)(i), F.S., shall notify all other parties and Commission staff in writing no later than two business days prior to the first scheduled hearing date. Such notification shall identify all materials for which the party seeks official recognition, and such materials shall be provided along with the notification.

G. Use of Depositions at Hearing

Absent agreement by all parties concerning the introduction of depositions into the record at the hearing, any party wishing to introduce all or part of a deposition at hearing for any purpose other than impeachment, must file a Notice of Intent to Use Deposition no later than the last day to conduct discovery in this docket as set forth in Section IX of this Order. The Notice shall include the following information for each deposition:

- (1) Name of witness deposed;
- (2) Date deposition was taken; and
- (3) Page and line numbers of each deposition the party seeks to introduce, when available.

Objection(s) to the entry into the record of a deposition or portion thereof at hearing for purposes other than impeachment must be made in writing within three days of filing a Notice of Intent to use Deposition for resolution by the Prehearing Officer.

## **VII. Hearing Procedures**

### **A. Attendance at Hearing**

Unless excused by the Presiding Officer for good cause shown, each party (or designated representative) shall personally appear at the hearing. Failure of a party, or that party's representative, to appear shall constitute waiver of that party's issues, and that party may be dismissed from the proceeding.

Likewise, all witnesses are expected to be present at the hearing unless excused by the Presiding Officer upon the staff attorney's confirmation prior to the hearing date of the following:

- (1) All parties agree that the witness will not be needed for cross examination.
- (2) All Commissioners assigned to the panel do not have questions for the witness.

In the event a witness is excused in this manner, his or her testimony may be entered into the record as though read following the Commission's approval of the proposed stipulation of that witness's testimony.

### **B. Cross-Examination**

The parties shall avoid duplicative or repetitious cross-examination. Further, friendly cross-examination will not be allowed. Cross-examination shall be limited to witnesses whose testimony is adverse to the party desiring to cross-examine. Any party conducting what appears to be a friendly cross-examination of a witness should be prepared to indicate why that witness's direct testimony is adverse to its interests.

During cross-examination, if a witness (or their counsel) responds (or objects) to a relevant question by referring the question to another party witness, the counsel who is sponsoring the current witness shall confirm the identity of the appropriate party witness who can more fully address the question.

### **C. Use of Confidential Information at Hearing**

It is the policy of this Commission that all Commission hearings be open to the public at all times. The Commission also recognizes its obligation pursuant to Section 367.156, F.S., to protect proprietary confidential business information from disclosure outside the proceeding. Therefore, any party wishing to use at the hearing any proprietary confidential business information, as that term is defined in Section 367.156, F.S., shall adhere to the following:

- (1) When confidential information is used in the hearing that has not been filed as prefiled testimony or prefiled exhibits, parties must have copies for the Commissioners, necessary staff, and the court reporter, in red envelopes clearly marked with the nature of the contents. Any party wishing to examine the

confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.

- (2) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise confidentiality. Therefore, confidential information should be presented by written exhibit when reasonably possible.

At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the court reporter shall be retained in the Office of Commission Clerk's confidential files. If such information is admitted into the evidentiary record at hearing and is not otherwise subject to a request for confidentiality filed with the Commission, the source of the information must file a request for confidential classification of the information within 21 days of the conclusion of the hearing, as set forth in Rule 25-22.006(8)(b), F.A.C., if continued confidentiality of the information is to be maintained.

#### **VIII. Post-Hearing Procedures**

If the Commission (or assigned panel) does not render a bench decision at the hearing, it may allow each party to file a post-hearing statement of issues and positions pursuant to the schedule set forth in Section IX of this Order. In such event, a summary of each position of no more than 75 words, set off with asterisks, shall be included in that statement. If a party's position has not changed since the issuance of the Prehearing Order, the post-hearing statement may simply restate the prehearing position. However, the position must be reduced to no more than 75 words. If a post-hearing statement is required and a party fails to file in conformance with Rule 28-106.215, F.A.C., that party shall have waived all issues and may be dismissed from the proceeding.

Further, pursuant to Rule 28-106.215, F.A.C., a party's proposed findings of fact and conclusions of law, if any, statement of issues and positions, and brief, shall together total no more than 40 pages and shall be filed at the same time, unless modified by the Presiding Officer.

#### **IX. Controlling Dates**

The following dates have been established to govern the key activities of this case:

- |  |                  |
|--|------------------|
| (1) Utility's testimony and exhibits       | November 4, 2019 |
| (2) Intervenors' testimony and exhibits    | January 7, 2020  |
| (3) Staff's testimony and exhibits, if any | January 7, 2020  |
| (4) Rebuttal testimony and exhibits        | January 21, 2020 |

- |                           |                   |
|---------------------------|-------------------|
| (5) Prehearing Statements | February 4, 2020  |
| (6) Discovery deadline    | February 11, 2020 |
| (7) Prehearing Conference | February 18, 2020 |
| (8) Hearing               | March 3-4, 2020   |
| (9) Briefs                | March 18, 2020    |

In addition, all parties should be on notice that the Prehearing Officer may exercise the discretion to schedule additional Prehearing Conferences or meetings of the parties as deemed appropriate. Such meetings will be properly noticed to afford the parties an opportunity to attend.

Based upon the foregoing, it is

ORDERED by Commissioner Gary F. Clark, as Prehearing Officer, that the provisions of this Order shall govern this proceeding unless modified by the Commission.

By ORDER of Commissioner Gary F. Clark, as Prehearing Officer, this 2nd day of October, 2019.



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GARY F. CLARK  
Commissioner and Prehearing Officer  
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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

SBr

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and

time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

DOCKET NO. 20180013-PU  
GENERIC TAX DOCKET  
PRELIMINARY STAFF ISSUE LIST

- ISSUE 1:** What is the tax expense for the tax year 2018 at a 21 percent federal corporate tax rate?
- ISSUE 2:** What is the tax expense for the tax year 2018 at a 35 percent federal corporate tax rate?
- ISSUE 3:** What is the NOI for the tax year 2018 at a 21 percent federal corporate tax rate?
- ISSUE 4:** What is the NOI for the tax year 2018 at a 35 percent federal corporate tax rate?
- ISSUE 5:** What is the capital structure for the tax year 2018 at a 21 percent federal corporate tax rate?
- ISSUE 6:** What is the capital structure for the tax year 2018 at a 35 percent federal corporate tax rate?
- ISSUE 7:** What is the jurisdictional adjusted base revenue requirement for the tax year 2018 using a 21 percent federal corporate tax rate?
- ISSUE 8:** What is the jurisdictional adjusted base revenue requirement for the tax year 2018 using a 35 percent federal corporate tax rate?
- ISSUE 9:** What is the annual jurisdictional adjusted base revenue requirement increase/decrease due to the enactment of the Tax Cuts and Jobs Act of 2017 for the tax year 2018?
- ISSUE 10:** Were “protected excess deferred taxes” for 2018 using a 21 percent federal corporate tax rate appropriately calculated?
- ISSUE 11:** Were “unprotected excess deferred taxes” for 2018 using a 21 percent federal corporate tax rate appropriately calculated?
- ISSUE 12:** Were Accumulated Deferred Income Taxes (ADIT) for 2018 appropriately calculated?
- ISSUE 13:** Are classifications of the excess ADIT between “protected” and “unprotected” appropriate?
- ISSUE 14:** How should unprotected excess ADITs be flowed back to UIF customers?
- ISSUE 15:** How should protected excess ADITs be flowed back to UIF customers?

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**ISSUE 16:** How should the savings associated with the Tax Cuts and Jobs Act of 2017 be treated?

**ISSUE 17:** Should this docket be closed?