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STATE OF FLORIDA



DIVISION OF ECONOMICS
JAMES W. DEAN
DIRECTOR
(850) 413-6410

Public Service Commission

July 5, 2013

Robert L. McGee, Jr.
One Energy Place
Pensacola, Florida 32520-0780

RECEIVED - FPSC
13 JUL - 8 PM 3: 35
COMMISSION
CLERK

Re: Docket 130151-EI 2013 Depreciation and Dismantlement Studies by Gulf Power Company.

Dear Mr. McGee:

Florida Public Service Commission staff is in the process of reviewing the depreciation and dismantlement study filed by Gulf Power Company in the above referenced docket. As a result some questions and concerns have arisen which are enclosed with this letter.

Please provide your responses by July 12, 2013. Please email the resulting Excel files to staff as soon as possible. If there are any questions, please contact Jenny Wu at (850) 413-7005 or Paul Stallcup at (850) 413-6441.

Sincerely,

A handwritten signature in black ink, appearing to be "JW".

Jenny Wu
Economic Analyst
Division of Economics

Attachment

cc: Office of the Commission Clerk
General Counsel (Klancke)
Office of Public Counsel
Division of Economics (Dean, Shafer, Stallcup)

General

1. Please refer to Tab 10 Plant Investment Activity 2009 to 2013 for the following questions:
 - a. For year 2012, please explain why Gulf did not use the actual numbers but using the budget numbers instead.
 - b. Please provide five copies of the Plant In Service schedules for 2012 with the actual 2012 numbers for all the accounts, which should be reconciled with what Gulf presented in its Depreciation Status Report field in May 1, 2013.
 - c. Please provide five copies of the Electric Plant In Service schedules for 2013 Budget, with the 2013 First of Year Balance equal to the actual 2012 End of Year Balance, for all the accounts.
 - d. Please also provide the schedules discussed in 1b and 1c in an Excel formatted file with all the formulas and links intact and unlocked.
2. Please refer to Tab 11 Depreciation Reserve Activity 2009 to 2013 for the following questions:
 - a. For year 2012, please explain why Gulf did not use the actual numbers but using the budget numbers instead.
 - b. Please provide five copies of the Accumulated Provisions For Depreciation And Amortization schedules for 2012 with the actual 2012 numbers for all the accounts, which should be reconciled with what Gulf presented in its Depreciation Status Report field in May 1, 2013.
 - c. Please provide five copies of the Accumulated Provisions For Depreciation And Amortization schedules for 2013 Budget, with the 2013 First of Year Balance equal to the actual 2012 End of Year Balance, for all the accounts.
 - d. Please also provide the schedules discussed in 2b and 2c in an Excel formatted file with all the formulas and links intact and unlocked.
3. Please refer to Tab 7 Parameter Schedules:
 - a. Please provide the actual January 1, 2013, Plant Balance for all the accounts in the format consistent with the fourth column in Tab 7.
 - b. Please update all the schedules contained in Tab 7 based on your responses to all the questions above.
 - c. Please also provide the schedules discussed in 3a and 3b in an Excel formatted file with all the formulas and links intact and unlocked.