Robert L. McGee, Jr.
Regulatory & Pricing Manager

One Energy Place
Pensacola, Florida 32520-0780

Tel 850.444.6530
Fax 850.444.6026
RLMCGEE@southernco.com

GULF POWER
A SOUTHERN COMPANY

October 4, 2016

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

RE: Docket No. 160007-EI

Dear Ms. Stauffer:

Attached is the Prehearing Statement of Gulf Power Company to be filed in the above-referenced docket. Pursuant to the Order Establishing Procedure, a copy of this Prehearing Statement prepared using Microsoft Word is being provided to Commission staff and all parties.

Sincerely,

Robert L. McGee, Jr.
Regulatory and Pricing Manager

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Attachments

cc: Beggs & Lane
Jeffrey A. Stone, Esq.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause	)	Docket No. 160007-EI
	)	Date Filed: October 4, 2016
	)	

PREHEARING STATEMENT OF GULF POWER COMPANY

Gulf Power Company, ("Gulf Power", "Gulf", or "the Company"), by and through its undersigned attorneys and, pursuant to Order No. PSC-16-0103-PCO-EI, issued March 11, 2016 (as amended) establishing the prehearing procedure in this docket, files this prehearing statement, saying:

A. APPEARANCES

JEFFREY A. STONE, Esquire, RUSSELL A. BADDERS, Esquire and STEVEN R. GRIFFIN Esquire, of Beggs & Lane, P.O. Box 12950, Pensacola, FL 32591-2950
On behalf of Gulf Power Company.

B. WITNESSES All witnesses known at this time, who may be called by Gulf Power Company, along with the subject matter and issue numbers which will be covered by the witness' testimony, are as follows:

Witness (Direct)	Subject Matter	Issues
1. R. M. Markey[1] (Gulf)	Environmental compliance activities (True-Ups and Projection); Scherer 3; Plant Scholz CCR Unit Closure project	1, 2, 3, 9B, 9C, 9D, 9F
2. C. S. Boyett (Gulf)	Environmental compliance cost recovery calculations (True-Ups and Projection); Scherer 3; Plant Scholz CCR Unit Closure project	1, 2, 3, 4, 5, 6, 7, 8, 9C, 9D, 9E, 9G, 10
3. J. T. Deason (Gulf)	Scherer 3; Plant Scholz CCR Unit Closure project	9A, 9B, 9C, 9F

[1] Witness R. M. Markey adopts the prefiled direct true-up testimony of James O. Vick filed on April 1, 2016.

4. J. A. Burleson (Gulf)	Scherer 3	9A, 9B, 9C
5. X. Liu (Gulf)	Scherer 3	9A, 9C

C. EXHIBITS

Exhibit Number	**Witness**	**Description**
(CSB-1)	Boyett	Calculation of Final True-up 1/15 – 12/15
(CSB-2)	Boyett	Calculation of Estimated True-up 1/16 – 12/16
(CSB-3)	Boyett	Calculation of Projection 1/17 – 12/17
(RMM-1)	Markey	Schedule 5P - Description and Progress Report of Environmental Compliance Activities and Projects
(RMM-2)	Markey	Schedule 1 – Plant Scherer Existing Air Quality Compliance Projects; Georgia Multipollutant Control for Electric Utility Steam Generating Units; Plant Scherer Title V permit; Plant Scherer NPDES permit; Plant Scholz NPDES permit; Plant Scholz NPDES permit modification; Plant Scholz closure plan approval
(JTD-1)	Deason	Curriculum Vitae
(JTD-2)	Deason	Reference Compendium
(JAB-1)	Burleson	Chronology of Key Planning Regulatory Events

D. STATEMENT OF BASIC POSITION

Gulf Power Company's Statement of Basic Position:

It is the basic position of Gulf Power Company that the environmental cost recovery factors proposed by the Company present the best estimate of Gulf's environmental compliance costs recoverable through the Environmental Cost Recovery Clause (ECRC) for the period January 2017 through December 2017, including the true-up calculations and other adjustments allowed by the Commission.

E. STATEMENT OF ISSUES AND POSITIONS

Generic Environmental Cost Recovery Issues

ISSUE 1: What are the final environmental cost recovery true-up amounts for the period January 2015 through December 2015?

GULF: Over recovery of $3,061,120. (Markey, Boyett)

ISSUE 2: What are the actual/estimated environmental cost recovery true-up amounts for the period January 2016 through December 2016?

GULF: Over recovery of $7,840,455. (Markey, Boyett)

ISSUE 3: What are the projected environmental cost recovery amounts for the period January 2017 through December 2017?

GULF: $218,646,595. (Markey, Boyett)

ISSUE 4: What are the environmental cost recovery amounts, including true-up amounts, and revenue taxes for the period January 2017 through December 2017?

GULF: $207,894,596. (Boyett)

ISSUE 5: What depreciation rates should be used to develop the depreciation expense included in the total environmental cost recovery amounts for the period January 2017 through December 2017?

GULF: The depreciation rates used to calculate the depreciation expense should be the rates that are in effect during the period the allowed capital investment is in service. (Boyett)

ISSUE 6: What are the appropriate jurisdictional separation factors for the projected period January 2017 through December 2017?

GULF: The demand jurisdictional separation factor is 97.21125%. Energy jurisdictional separation factors are calculated each month based on retail KWH sales as a percentage of projected total territorial KWH sales. (Boyett)

ISSUE 7: What are the appropriate environmental cost recovery factors for the period January 2017 through December 2017 for each rate group?

GULF: See table below: (Boyett)

RATE CLASS	ENVIRONMENTAL COST RECOVERY FACTORS ¢/KWH
RS, RSVP, RSTOU	2.158
GS	1.988
GSD, GSDT, GSTOU	1.761
LP, LPT	1.549
PX, PXT, RTP, SBS	1.480
OS-I/II	0.580
OSIII	1.383

ISSUE 8: What should be the effective date of the new environmental cost recovery factors for billing purposes?

GULF: The new environmental cost recovery factors should be effective beginning with the first billing cycle for January 2017 and thereafter through the last billing cycle for December 2017. The first billing cycle may start before January 1, 2017, and the last cycle may be read after December 31, 2017, so that each customer is billed for twelve months regardless of when the adjustment factor became effective. (Boyett)

F. COMPANY-SPECIFIC ISSUES

Gulf Power Company

The inclusion of Issues 9A-9E below was agreed to by the parties at the issue identification meeting on September 28, 2016. At that issue identification meeting, Staff informed the parties that the Staff prefers to carve out and defer all of the Scherer 3 issues into the expected Gulf Power rate case in Docket No. 160186-EI. Staff stated that Gulf would be allowed to recover all of its environmental compliance costs for Scherer 3 that are included in the Company's proposed 2017 ECRC rates pending ultimate resolution of carved out and deferred issues in the rate case. If the resolution of the Scherer 3 issues were to result in an over-recovery of costs through the ECRC mechanism, such over-recovery would be addressed as a credit to customers with interest through the normal true-up process.

At the issue identification meeting, Gulf agreed to provide (and on October 1, 2016, provided) the wording below for an alternative Issue 9A and related stipulation in the ECRC docket that would allow the carve out and deferral consistent with Staff's guidance. This wording and the proposed alternative Issue 9A (which replaces Issues 9A through 9E below) follows Gulf's positions on the agreed to Issues 9A through 9E.

ISSUE 9A: Are any costs associated with Gulf's 25% ownership interest in Scherer Unit 3 recoverable from Gulf's retail customers?

GULF: Yes. In the late 1970s and early 1980s, the Commission approved Gulf's purchase of an ownership interest in generating units at Plant Scherer Unit 3 (Scherer 3) as the cost effective substitute for generation under construction at Caryville pursuant to the 1976 site certification order of the Governor and Cabinet under the Florida Electrical Power Plant Siting Act (PPSA). Pursuant to the PPSA, the Florida Public Service Commission (Commission or FPSC) participated in the site certification proceeding as a party and provided the report ultimately relied on by the Governor and Cabinet confirming that the generating units at Caryville were needed for meeting the service needs of Gulf's customers in Northwest Florida. When the Commission approved Gulf's purchase of what ultimately became the Company's undivided 25% ownership share of Scherer 3, it specifically acknowledged the significant economic benefit that Scherer provided for Gulf's customers compared to the generation being developed for Gulf's customers at Caryville. At the time, the immediate issue was authorization for Gulf to recover the cancellation charges at Caryville. The Commission authorized recovery, but directed that the revenues collected for these cancellation charges be held "subject to refund" pending execution and consummation of the purchase contract to acquire the interest in Scherer. Thus, Gulf's acquisition of Scherer 3 was compelled by orders of the Commission.

At the same time that the Commission approved Gulf's acquisition of Scherer as the cost-effective substitute for generation under development at Caryville, the Commission encouraged Gulf to commit Scherer3 to long-term off-system sales. The explicit purpose of encouraging these interim off-system sales was to delay the need for Gulf's retail customers to support the investment and expenses associated with Scherer 3. When encouraging Gulf to make these wholesale power sales, the Commission acknowledged that the investment would come back to serve Gulf's retail customers in the future at a depreciated cost.

Gulf successfully contracted for interim off-system sales such that varying amounts of Gulf's ownership in Scherer 3 were temporarily committed to off-system sales through a series of long-term wholesale contracts from 1987 through 2015. These contracts were initiated in 1984 and committed almost all of Scherer 3 to such sales through 1995, when 100% of Gulf's ownership became committed to such sales. This commitment of 100% of Scherer 3 to such sales continued through the end of 2015. The last three contracts for these off-system sales (executed in 2004 for sales to begin in 2010) began expiring at the end of 2015, with one contract expiring December 31, 2015, the next expiring May 31, 2016 and the last set to expire December 31, 2019.

Beginning in January 2016, for the first time in the history of Scherer 3, a majority of Gulf's ownership interest in the unit resumed its original intended role of serving Gulf's retail customers, yet is not reflected in current retail rates. As of June 1, 2016, 76% of Gulf's ownership in Scherer 3 is now serving retail customers. The remaining 24% is committed to one remaining wholesale contract with a term ending December 31, 2019.

During the period that Gulf's ownership of Scherer has been committed to interim long-term off system sales, the Company has retired seven of its older and smaller fossil-fired generation units. Between 2003 and 2006, Gulf retired Crist Units 1, 2 and 3 representing approximately 94 megawatts of generating capacity (Generation Maximum Nameplate capacity as reflected in Gulf's Ten Year Site Plan filings). Between April 2014 and April 2016, Gulf retired its two oldest coal-fired generation units (Scholz 1 and 2) and the two coal-fired units at Plant Smith (Smith 1 and 2), representing approximately 397 megawatts of generating capacity. Gulf's Scherer Unit 3 is effectively the long-term replacement for approximately 45 percent of this retired generation (approximately 223 megawatts replacing approximately 491 megawatts measured on a Generation Maximum Nameplate basis).

Gulf is seeking to phase in retail rate recovery by splitting the Scherer 3 revenue requirements between (a) environmental compliance activities and investment recoverable through the ECRC and (b) the remaining expenses and investment related revenue requirements recoverable through base rates.

a. The environmental compliance investment and expenses identified for recovery through the ECRC mechanism should be included in 2017 ECRC rates and represent approximately 40% of retail revenue requirements for Scherer 3.

b. The remaining 60% of retail revenue requirements for Scherer 3 will be addressed for recovery in new base rates to start at the end of Gulf's current base rate freeze expiring at the end of June 2017.

The approval of ECRC recovery beginning with rates effective January 2017 will mitigate the adverse impact on Gulf's earnings caused by the base rate freeze that is part of the stipulation that resolved Gulf's rate case in 2013 and allow Gulf to honor its commitment not to seek a change in its base rates to be effective prior to July 2017. The investment and expenses identified for recovery through the ECRC are for the same types of environmental compliance activities that are presently being recovered through the ECRC mechanism for Gulf's other generating plants.

Only 76% of Gulf's overall revenue requirements related to Scherer 3 would be recovered through a combination of ECRC and base rates through 2019. The balance would continue to be supported by wholesale revenues under the one remaining long-term off-system power sale agreement. Beginning in 2020, the full revenue requirements of Gulf's ownership interest in Scherer would be in the retail jurisdiction. (Burleson, Deason, Liu)

ISSUE 9B: Do Gulf's proposed environmental activities compliance costs associated with Scherer 3 qualify for recovery through the Environmental Cost Recovery Clause?

GULF: Yes. The environmental compliance costs associated with Scherer 3 identified in the testimony and exhibits of Gulf's witnesses meet the criteria for cost recovery through the ECRC mechanism as set forth in Section 366.8255, Florida Statutes (the ECRC enabling statute) and the Commission's prior orders. There is no dispute that (a) all of the environmental compliance investment and expenses for Scherer 3 identified by Gulf for recovery through the ECRC mechanism were incurred after April 13, 1993 (the effective date of the ECRC enabling statute); (b) all such costs are for activities that are legally required to comply with a governmentally imposed environmental regulation that was created, became effective, or whose effect was triggered after 1990, which was the last test year in which any portion of Gulf's investment in Scherer 3 was considered in setting Gulf's base rates; and (c) none of the environmental compliance investment and expenses for Scherer 3 identified by Gulf for recovery through the ECRC mechanism are currently being recovered by Gulf through base rates or some other cost recovery mechanism. The identified environmental compliance investments and expenses are substantially the same as the corresponding investments and expenses at Gulf's other generating plants, all of which are currently being recovered through the ECRC mechanism. (Burleson, Deason, Markey)

ISSUE 9C: Should any costs associated with Gulf's 25% ownership interest in Scherer Unit 3 be recovered through the Environmental Cost Recovery Clause?

GULF: Yes. For all of the reasons set forth in Gulf's position on Issue 9A and Issue 9B, Gulf's identified environmental compliance investments and expenses related to Scherer 3 as set forth in the testimony and exhibits of Gulf's witnesses should be recovered through the ECRC mechanism unless and until such investments and expenses are incorporated in Gulf's base rates. The Florida legislature established the ECRC mechanism for the recovery of environmental compliance costs separate and apart from base rates to remove regulatory lag for environmental compliance costs. All of the identified Scherer 3 costs fall within existing approved programs and are substantially the same as the corresponding investments and expenses at Gulf's other generating plants. Gulf should not be denied recovery of environmental compliance costs that are not currently being recovered through base rates or through any other recovery mechanism. (Boyett, Burleson, Deason, Liu, Markey)

ISSUE 9D: What is the level of reasonable costs, if any, incurred by Gulf associated with Scherer 3 that may be recovered through the Environmental Cost Recovery Clause?

GULF: $2,626,661 of O&M expense ($963,913 estimated/actual true-up for 2016 and $1,662,748 projected for 2017) and $22,695,829 of capital investment recoverable costs ($10,296,496 estimated/actual true-up for 2016 and $12,399,333 projected for 2017. (Boyett, Markey)

ISSUE 9E: If found under Issues 9A through 9D to qualify for recovery, how should reasonable costs, if any, associated with environmental activities for Gulf's Scherer 3 be allocated to the rate classes?

GULF: Capital costs for Scherer 3 environmental compliance activities should be allocated to the rate classes on an average 12-MCP demand and 1/13th energy basis. O&M costs associated with the Air Quality Compliance, Air Emission Fees, and Emission Monitoring programs should be allocated to the rate classes on energy. O&M costs associated with the Coal Combustion Residuals, General Water Quality, Lead and Copper, and General Solid and Hazardous Waste programs should be allocated to the rate classes on demand. (Boyett)

Carve out and deferral of Scherer Unit 3 issue

ISSUE 9A[2]: Should all issues related to Gulf's recovery of its identified environmental compliance investment and expenses associated with Gulf's 25% ownership interest in Scherer Unit 3 be carved out and deferred for resolution in Gulf's rate case pending in Docket No. 160186-EI?

Stipulation: Yes. In order to preserve the relative positions of the parties pending the final decision in Docket No. 160186-EI, and in recognition that all other issues for Gulf in this ECRC proceeding are not contested by any party, Gulf may recover in its 2017 ECRC factors $2,626,661 of O&M expense ($963,913 estimated/actual true-up for 2016 and $1,662,748 projected for 2017) and $22,695,829 of capital investment recoverable costs ($10,296,496 estimated/actual true-up for 2016 and $12,399,333 projected for 2017) for environmental compliance activities associated with that portion of Gulf's 25% ownership interest in Scherer Unit 3 serving retail customers since January 1, 2016. Accordingly, Gulf's proposed 2017 cost recovery rates in the ECRC mechanism are approved, without change. The portion attributable to Scherer 3, however, is subject to future true-up as set forth below.

Qualification for ECRC Recovery. There is no dispute that (a) all of the environmental compliance investment and expenses for Scherer Unit 3 identified

[2] This is the alternate version of Issue 9A circulated by Gulf on October 1, 2016 and accepted by Staff on October 3, 2016.

by Gulf for recovery through the ECRC mechanism were incurred after April 13, 1993 (the effective date of the ECRC enabling statute); (b) all such costs are for activities that are legally required to comply with a governmentally imposed environmental regulation that was created, became effective, or whose effect was triggered after 1990, which was the last test year in which any portion of Gulf's investment in Scherer Unit 3 was considered in setting Gulf's base rates; and (c) none of the environmental compliance investment and expenses for Scherer Unit 3 identified by Gulf for recovery through the ECRC mechanism are currently being recovered by Gulf through base rates or some other cost recovery mechanism. Therefore, subject to the ultimate ruling on the issue of whether any of the costs associated with the ongoing ownership and operation of Scherer 3 are recoverable from Gulf's retail customers (the "threshold issue"), these costs qualify for recovery through the ECRC. These costs remain subject to a potential Commission determination to roll them into base rates on a prospective basis in accordance with the ECRC enabling statute.

Admission of Testimony and Exhibits. The testimony and exhibits of Gulf witnesses Boyett, Burleson, Deason, Liu, Markey and Vick shall be inserted into the record of this proceeding, without objection, as a basis for recovery of all costs identified therein, including the environmental compliance costs associated with Scherer Unit 3, through the ECRC mechanism. That testimony shall also be admitted in Docket No. 160186-EI, subject to appropriate cross-examination, as a basis for Gulf's positions on the carved out and deferred issues and any position that Gulf takes with respect to base rate recovery of Scherer Unit 3 environmental costs.

Eligibility for Base Rate Recovery. In the event Gulf prevails on the threshold issue, the Commission retains the authority to determine whether recovery of the Scherer 3 environmental compliance costs on a prospective basis shall continue through the ECRC or shall be included in base rates. The fact that these costs are not included in the 2017 test year revenue requirements requested through the petition, minimum filing requirements, testimony and exhibits submitted by Gulf in Docket No. 160186-EI, and are not included in the proposed base rates filed in that docket, shall not disqualify the annualized amount of such costs from being considered or incorporated in the base rates established in Docket No. 160186-EI. The statutory time frames otherwise applicable to Docket No. 160186-EI shall not be affected by consideration of the deferred issues in that docket, the potential for base rate recovery of those costs, or Gulf's submission of supplemental information necessary to identify the annualized test year amount of Scherer 3 investment and expenses to be included in the ultimate determination of prospective base rates.

Future True-up. In the event that Gulf prevails on the threshold issue, and the Commission decides that any portion of the Scherer Unit 3 environmental compliance costs should be recovered prospectively through base rates established in Docket 160186-EI rather than through the ECRC mechanism, then the portion of the environmental compliance costs included in prospective base rate recovery shall be excluded from the actual expenditures addressed through the ECRC mechanism beginning with the effective date of the new base rates. Any over-recovery through the ECRC mechanism that results from such prospective base rate recovery shall be credited to customers with interest in accordance with and through the normal true-up mechanism associated with the ECRC.

In the event that Gulf does not ultimately prevail on the threshold issue, the amounts related to Scherer 3 collected through the 2017 cost recovery rates in the ECRC mechanism will be credited to customers with interest, in accordance with and through the normal true-up mechanism associated with the ECRC.

Plant Scholz CCR Unit Closure Project

ISSUE 9F[3]: Should Gulf be allowed to recover, through the ECRC, prudently incurred costs associated with its Plant Scholz CCR Unit Closure project?

GULF: Yes. The Plant Scholz CCR Unit Closure project meets the criteria for cost recovery set forth in Section 366.8255, Florida Statutes and the Commission's Order No. PSC-94-0044-FOF-EI. This project is necessary for Gulf to meet new legally mandated requirements under a governmentally imposed environmental regulation. These new legal requirements are found in the National Pollutant Discharge Elimination System (NPDES) renewal permit for Plant Scholz (FL0002283-005) issued by the Florida Department of Environmental Protection (FDEP) on October 20, 2015 and in the draft NPDES permit modification issued on August 25, 2016. NPDES permit FL0002283-005 requires closure of the existing on-site ash pond at Plant Scholz during the 2015-2020 permit cycle. Pursuant to the permit, Gulf was required to submit a closure plan to the FDEP for its review and approval. After completion of engineering design work, the Plant Scholz closure plan was submitted to FDEP on May 26, 2016, and Gulf received approval of the closure plan on August 26, 2016. The Plant Scholz closure plan requires the construction of an industrial wastewater pond, a groundwater cut-off wall, a wastewater treatment system, a stormwater management system, removing the coal combustion residuals (CCR) material from portions of the pond, transferring CCR material upland to a dry stack area primarily within the footprint of pond, and installing new groundwater monitoring wells at Plant Scholz. The costs for this activity are $845,000 O&M expenses for 2016 and $26,191,933 O&M expenses for 2017. These costs are not recovered through any other cost recovery mechanism or through base rates. (Deason, Markey)

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[3] Staff Issue 9B, based on Staff's adoption of Gulf's proposed alternate Issue 9A designed to facilitate carve out and deferral of the Scherer 3 issues to Docket No. 160186-EI. If the proposed stipulation to carve out and defer the issues is accepted by the Commission, this issue becomes Issue 9B.

ISSUE 9G[4]: How should costs associated with Gulf's Plant Scholz CCR Unit Closure project be allocated to the rate classes?

GULF: The Plant Scholz CCR Unit Closure project should be allocated to the rate classes on a demand basis. (Boyett)

G. TARIFF APPROVAL

ISSUE 10: Should the Commission approve revised tariffs reflecting the environmental cost recovery amounts and environmental cost recovery factors determined to be appropriate in this proceeding?

GULF: Yes. The Commission should approve revised tariffs reflecting the environmental cost recovery amounts and environmental cost recovery factors determined to be appropriate in this proceeding. The Commission should direct staff to verify that the revised tariffs are consistent with the Commission's decision. (Boyett)

H. STIPULATED ISSUES

GULF: Yet to be determined. As noted above, Gulf has proposed language related to alternate Issue 9A that would facilitate carve out and deferral of the Scherer 3 issues to Docket No. 160186-EI. Gulf is also willing to stipulate that the testimony of all witnesses whom no one wishes to cross examine be inserted into the record as though read, cross examination be waived, and the witness's attendance at the hearing be excused.

I. PENDING MOTIONS

GULF: NONE.

J. PENDING CONFIDENTIALITY REQUEST

1. Request for confidentiality filed on June 29, 2015, relating to certain items in response to Staff's first request for Production of Documents (POD) (No.1) (DN 03999-15)

[4] Staff Issue 9C, based on Staff's adoption of Gulf's proposed alternate Issue 9A designed to facilitate carve out and deferral of the Scherer 3 issues to Docket No. 160186-EI. If the proposed stipulation to carve out and defer the issues is accepted by the Commission, this issue becomes Issue 9C.

K. OTHER MATTERS

GULF: Notice of Intent to Seek Official Recognition filed on September 26, 2016. (DN 07797-16)

To the best knowledge of counsel, Gulf has complied with all requirements set forth in the orders on procedure and/or the Commission rules governing this prehearing statement. If other issues are raised for determination at the hearings set for November 2-4, 2016, Gulf respectfully requests an opportunity to submit additional statements of position and, if necessary, file additional testimony.

Dated this 4th day of October, 2016.

Respectfully submitted,

Russell A. Badders

JEFFREY A. STONE
Florida Bar No. 0325953
jas@beggslane.com
RUSSELL A. BADDERS
Florida Bar No. 0007455
rab@beggslane.com
STEVEN R. GRIFFIN
Florida Bar No. 0627569
srg@beggslane.com
Beggs & Lane
P. O. Box 12950
Pensacola, FL 32591-2950
(850) 432-2451
Attorneys for Gulf Power Company

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: **Environmental Cost Recovery Clause**)

Docket No.: **160007-EI**

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by electronic mail this 4th day of October, 2016 to the following:

Ausley Law Firm
James D. Beasley
J. Jeffry Wahlen
Ashley M. Daniels
Post Office Box 391
Tallahassee, FL 32302
jbeasley@ausley.com
adaniels@ausley.com
jwahlen@ausley.com

PCS Phosphate – White Springs
c/o Stone Mattheis Xenopoulos & Brew, P.C.
James W. Brew/Laura A. Wynn
Eighth Floor, West Tower
1025 Thomas Jefferson St, NW
Washington, DC 20007
jbrew@smxblaw.com
law@smxblaw.com

Florida Power & Light Company
Kenneth Hoffman
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1858
Ken.Hoffman@fpl.com

Florida Industrial Power Users Group
c/o Moyle Law Firm
Jon C. Moyle, Jr.
118 North Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com

Florida Power & Light Company
John T. Butler
Maria J. Moncada
700 Universe Boulevard
Juno Beach, FL 33408-0420
John.Butler@fpl.com
Maria.moncada@fpl.com

Hopping Green & Sams
Gary V. Perko
P. O. Box 6526
Tallahassee, FL 32314
gperko@hgslaw.com

Office of Public Counsel
J. Kelly/C. Rehwinkel/P. Christensen
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
Christensen.patty@leg.state.fl.us
KELLY.JR@leg.state.fl.us
Sayler.erik@leg.state.fl.us

Duke Energy Florida, Inc.
Matthew R. Bernier
Cameron Cooper
106 East College Avenue, Suite 800
Tallahassee, FL 32301
Matthew.bernier@duke-energy.com
Cameron.Cooper@duke-energy.com

Duke Energy Florida, Inc.
John T. Burnett
Dianne M. Triplett
299 First Avenue North
St. Petersburg, FL 33701
Dianne.triplett@duke-energy.com
John.burnett@duke-energy.com

Tampa Electric Company
Ms. Paula K. Brown, Manager
Regulatory Coordination
P. O. Box 111
Tampa, FL 33601-0111
Regdept@tecoenergy.com

Office of the General Counsel
Charles Murphy
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850
cmurphy@psc.state.fl.us
DLynn@psc.state.fl.us

JEFFREY A. STONE
Florida Bar No. 325953
jas@beggslane.com
RUSSELL A. BADDERS
Florida Bar No. 007455
rab@beggslane.com
STEVEN R. GRIFFIN
Florida Bar No. 0627569
srg@beggslane.com
BEGGS & LANE
P. O. Box 12950
Pensacola FL 32591-2950
(850) 432-2451
Attorneys for Gulf Power