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November 14, 2016

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

Re: Docket No. 160186-EI

Dear Ms. Stauffer:

Attached herein is Gulf Power Company's Objections to Citizens' First Request to Produce Documents (Nos. 1-73) submitted by electronic mail in the above-referenced docket.

Sincerely,

A handwritten signature in blue ink that reads "Robert L. McGee, Jr.".

Robert L. McGee, Jr.
Regulatory and Pricing Manager

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Attachments

cc: Beggs & Lane
Jeffrey A. Stone, Esq.
Gunster Law Firm
Charles A. Guyton, Esq.
Richard A. Melson, Esq.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for rate increase by Gulf
Power Company.

Docket No. 160186-EI
Dated: November 14, 2016

**GULF POWER COMPANY'S OBJECTIONS TO CITIZENS' FIRST REQUEST
FOR PRODUCTION OF DOCUMENTS (NOS. 1-73)**

Pursuant to Fla. Admin. Code R. 28-106.206, Rule 1.350 of the Florida Rules of Civil Procedure, and the Order Establishing Procedure in this matter, Gulf Power Company ("Gulf Power," "Gulf," or the "Company") hereby serves its objections to Florida Citizens' ("OPC") First Request for Production of Documents (Nos. 1-73, and respectively, and together "the Requests") and states as follows:

GENERAL OBJECTIONS

With respect to any "Definitions" and "Instructions" in OPC's Requests for Production, 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 documents to be produced from the files of Gulf's counsel in this matter because such documents are privileged and are otherwise not within the scope of discovery under the applicable rules and law. Furthermore, 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. Records of affiliated companies, including The Southern Company, that are directly relevant to Gulf's rate request, including records 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 also objects to OPC's request that

Gulf provide documents in a specific electronic format. Gulf will produce electronic data in its native format. Non-electronic documents will be scanned and produced in PDF format. However, Gulf objects to OPC's request to produce documents in an OCR searchable format on the grounds that doing so would be unduly burdensome and otherwise beyond Gulf's discovery obligations under applicable law. Furthermore, Gulf objects to any request that calls for Gulf to create documents that it otherwise does not have because there is no such requirement under the applicable rules and law.

Additionally, Gulf generally objects to OPC's Requests to the extent that they call for documents 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 document request calls for the production of privileged or protected documents.

Further, in certain circumstances, Gulf may determine upon investigation and analysis that documents responsive to certain requests to which objections are not otherwise asserted are 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 in the Order Establishing Procedure. 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, the Order Establishing Procedure, and all other applicable statutes, rules and legal principles.

Gulf generally objects to OPC's Requests for Production to the extent that they call for the production of "all" documents of any nature, including every copy of every document responsive to the requests. Gulf will make a good faith, reasonably diligent attempt to identify and obtain responsive documents when no objection has been asserted to the production of such documents, but it is not practicable or even possible to identify, obtain, and produce "all" documents. In addition, Gulf reserves the right to supplement any of its responses to OPC's Request for Production if Gulf cannot produce documents immediately due to their magnitude and the work required to aggregate them, or if Gulf later discovers additional responsive documents in the course of this proceeding.

Gulf generally objects to each Request to the extent that it calls for information that is not relevant to this case. Where practical, Gulf has made efforts to redact irrelevant information with a notation regarding the nature of the redaction.

SPECIFIC OBJECTIONS

Request 33: Gulf objects to OPC's Request Number 33 to the extent the request calls for Gulf to obtain documents from other parties (i.e., The Southern Company) that are not within Gulf Power's possession, custody or control. Additionally, to the extent the request seeks information regarding entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence. Furthermore, Gulf objects to the request for documents "addressing matters that impact Gulf Power Company" because the term "impact" is vague and ambiguous in the context of this document request. Without waiving the foregoing objection, Gulf Power is

producing those portions of affiliated documents which specifically mention Gulf Power and/or are clearly relevant to Gulf Power's operations.

Request 35: Gulf objects to OPC's Request Number 35 to the extent the request calls for Gulf to obtain documents from other parties (i.e., Southern Company) that are not within Gulf Power's possession, custody or control. Additionally, to the extent the request seeks information regarding entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence. Furthermore, Gulf objects to the request for documents "addressing matters that impact Gulf Power Company" because the term "impact" is vague and ambiguous in the context of this document request. Without waiving the foregoing objection, Gulf Power is producing those portions of affiliated documents which specifically mention Gulf Power and/or are clearly relevant to Gulf Power's operations.

Request 44: Gulf objects to OPC's Request Number 44 to the extent that it directs Gulf to "explain all assumptions and calculations used." This directive is in the nature of an interrogatory and exceeds Gulf's obligation under Rule 1.350 to produce responsive documents.

Request 45: Gulf objects to providing agreements for services whose costs are recovered through a cost recovery clause on the grounds that such documents are not relevant to the subject matter of this proceeding and are not reasonably calculated to lead to the discovery of admissible evidence.

Request 49: Gulf objects to OPC's Request Number 49 to the extent that it directs Gulf to "identify" certain documents and materials. This directive is in the nature of an interrogatory and exceeds Gulf's obligation under Rule 1.350 to produce responsive documents.

Request 56: Gulf objects to OPC's Request Number 56 to the extent that the requests call for Gulf to obtain documents from other parties (i.e., The Southern Company) that are not within Gulf Power's possession, custody or control. Additionally, as the requests relate to entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding these objections, as a courtesy, Gulf will provide information relating to The Southern Company to the extent that such information is otherwise publicly available.

Request 57: Gulf objects to OPC's Request Number 57 to the extent that the request calls for Gulf to obtain documents from other parties (i.e., The Southern Company) that are not within Gulf Power's possession, custody or control. Additionally, as the request relates to entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding these objections, as a courtesy, Gulf will provide information relating to The Southern Company to the extent that such information is otherwise publicly available.

Request 58: Gulf objects to OPC's Request Number 58 to the extent that the request calls for Gulf to obtain documents from other parties (i.e., The Southern Company) that are not within Gulf Power's possession, custody or control. Additionally, as the request relates to entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding these objections, as a courtesy, Gulf will provide information relating to The Southern Company to the extent that such information is otherwise publicly available.

Request 59: Gulf objects to OPC's Request Number 59 to the extent that the request calls for Gulf to obtain documents from other parties (i.e., The Southern Company) that are not within

Gulf Power's possession, custody or control. Additionally, as the request relates to entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence. Notwithstanding these objections, as a courtesy, Gulf will provide information relating to The Southern Company to the extent that such information is otherwise publicly available.

Request 60: Gulf objects to OPC's Request Number 60 to the extent that it calls for production of correspondence unrelated to Gulf Power and/or that is not within Gulf Power's possession, custody or control. As the request relates to entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence.

Request 62: Gulf objects to OPC's Request Number 62 to the extent it calls for documents regarding utility subsidiaries of Southern Company other than Gulf, except to the extent such documents are publicly available. Such non-publicly available documents, if they exist, are not in the possession, custody or control of Gulf and do not relate to transactions between Gulf and any of its affiliates. Further, the production of such documents, if they exist, is not reasonably calculated to lead to the discovery of admissible evidence.

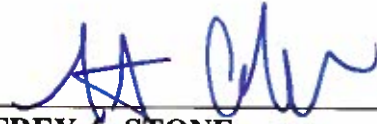
Request 63: Gulf objects to OPC's Request Number 63 to the extent that it directs Gulf to develop an "index" which may not otherwise exist. This directive exceeds Gulf's obligation under Rule 1.350 to produce responsive documents.

Request 65: Gulf objects to OPC's Request Number 65 to the extent that it directs Gulf to develop an "index" which may not otherwise exist. This directive exceeds Gulf's obligation under Rule 1.350 to produce responsive documents.

Request 69: Gulf objects to OPC's Request Number 69 to the extent that it directs Gulf to "(1) list all cases in which Dr. Vander Weide has recommended an adjustment to the return on equity to account for the difference between the book value and the market value of the capital structures of a utility and a proxy group; (2) list all cases in which a regulatory commission has accepted and made a return on equity adjustment to account for the difference between the book value and the market value of the capital structures of a utility and a proxy group." This directive is in the nature of an interrogatory and exceeds Gulf's obligation under Rule 1.350 to produce responsive documents.

Request 71: Gulf objects to OPC's Request Number 71 to the extent that it directs Gulf to "list the credit ratings for Southern Company and Gulf Power by S&P and Moody's." This directive is in the nature of an interrogatory and exceeds Gulf's obligation under Rule 1.350 to produce responsive documents. Gulf further objects to this request to the extent it calls for Gulf to obtain information and/or documents from other parties (i.e., The Southern Company) that are not within Gulf Power's possession, custody or control. Additionally, as the requests relate to entities other than Gulf, Gulf objects because the data requested is not relevant to this case, has no bearing on this proceeding, and is not reasonably calculated to lead to the discovery of admissible evidence.

Respectfully submitted this 14th day of November, 2016.

A handwritten signature in blue ink, appearing to be 'A. Stone', written over a horizontal line.

JEFFREY A. STONE

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RUSSELL A. BADDERS

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Petition for Increase in Rates)
By Gulf Power Company)
)

Docket No.: 160186-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by electronic mail this 14th day of November, 2016 to the following:

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