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Gulf's response to Staff's First Set of
Interrogatories Nos. 1-4

Gulf Power Company
Docket No: 20210007-EI Gulf
Staffs 1st Set INTs
Interrogatory No: 1

QUESTION:

Please refer to GPC's witness Hume's direct testimony filed April 1, 2021, Exhibit RLH-1 – Appendix 1, page 43 of 55, Form 42-8A and GPC's witness Markey's direct testimony filed April 1, 2020, Exhibit RLH-1 – Appendix 1, page 34 of 46, Schedule 8A. Form 42-8A, page 43 of 55 does not reflect the End of Period CWIP - Non-Interest Bearing indicated on Schedule 8A, page 34 of 46; instead Form 42-8A, page 43 of 55 reflects a total of \$0 (Line 4). Please indicate the appropriate amount for End of Period CWIP - Non-Interest Bearing that should be reflected on Form 42-8A.

RESPONSE:

In Gulf's 2020 Actual/Estimated filing, the schedules reported an end of period CWIP balance for Program 427 of \$396,465. However, during the transition to FPL's automated system, it was discovered in August 2020 that the CWIP balance was incorrectly assigned to program 427. This error was corrected in January 2020, and the CWIP balance of \$396,465 was moved to Program 425. The End of Period CWIP balance for Program 427 is \$0 as filed in the 2020 Final True-up Filing.

Gulf Power Company
Docket No: 20210007-EI Gulf
Staffs 1st Set INTs
Interrogatory No: 2

QUESTION:

For the following questions, please refer to GPC's witness Hume's direct testimony filed April 1, 2021, Exhibit RLH-1 – Appendix 1.

Please refer to Exhibit RLH-1, page 43 of 55, Form 42-8A. Please explain the Crist Closed Ash Landfill Reg Asset (Line 5) calculation of 2,401,279 for Actual January.

RESPONSE:

As discussed in Witness Hume's 2020 Final True-up testimony, filed on April 1, 2021, expenditures associated with the Crist Closed Ash Landfill ("Crist CAL") project were moved to deferred FERC 182 regulatory asset accounts beginning January 2020. Costs associated with the Crist CAL project were recorded to regulatory asset accounts and will be amortized to expense since the costs are not associated with an operating asset that will incur future benefit.

The \$2,401,279 represents the accumulation of the expenditures as of January 2020 for the Crist CAL project. This project was approved by Order No. PSC-2019-0500-FOF-EI issued November 22, 2019.

Gulf Power Company
Docket No: 20210007-EI Gulf
Staffs 1st Set INTs
Interrogatory No: 3

QUESTION:

For the following questions, please refer to GPC's witness Hume's direct testimony filed April 1, 2021, Exhibit RLH-1 – Appendix 1.

Please refer to Exhibit RLH-1, page 44 of 55, Form 42-8A. Please explain the Less: Accumulated Depreciation (Line 3) calculation of 37,389,070 for Actual June.

RESPONSE:

The Accumulated Depreciation calculation for June 2020 is as follows:

Prior month accumulated depreciation	\$ (34,830,255)
- depreciation expense	\$ 59,639
- dismantlement expense	\$ 54,861
+ other	\$ 100,903
+ retirements	\$ 0
- adjustment	\$ 2,545,219
Ending balance accumulated depreciation	\$ (37,389,070)

Gulf Power Company
Docket No: 20210007-EI Gulf
Staffs 1st Set INTs
Interrogatory No: 4

QUESTION:

For the following questions, please refer to GPC's witness Hume's direct testimony filed April 1, 2021, Exhibit RLH-1 – Appendix 1.

Please refer to Exhibit RLH-1, page 44 of 55, Form 42-8A. Please explain the Less: Accumulated Depreciation (Line 3) calculation of 34,523,627 for Actual December.

RESPONSE:

The Accumulated Depreciation calculation for December 2020 is as follows:

Prior month accumulated depreciation	\$ (36,241,342)
- depreciation expense	\$ 62,417
- dismantlement expense	\$ 54,861
+ other	\$ 1,834,416
+ retirements	\$ 0
- adjustment	\$ (577)
Ending balance accumulated depreciation	\$ (34,523,627)