

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 Florida Public Utilities Company - Gas.

DOCKET NO. 20180051-GU

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Indiantown Division.

DOCKET NO. 20180052-GU

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Fort Meade Division.

DOCKET NO. 20180053-GU

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Division of Chesapeake Utilities Corporation.

DOCKET NO. 20180054-GU  
ORDER NO. PSC-2018-0412-PCO-GU  
ISSUED: August 20, 2018

SECOND ORDER REVISING ORDER ESTABLISHING PROCEDURE

The Florida Public Service Commission opened Docket Nos. 20180051-GU, 20180052-GU, 20180053-GU, and 20180054-GU on February 23, 2018, to consider the tax impacts affecting Florida Public Utilities Company – Gas, Florida Public Utilities Company – Indiantown Division, Florida Public Utilities Company – Fort Meade Division, and Florida Division of Chesapeake Utilities Corporation (FPUC/CFG or Utilities), respectively, as a result of the passage of the Tax Cuts and Jobs Act of 2017. Order Nos. PSC-2018-0213-PCO-GU, PSC-2018-0214-PCO-GU, PSC-2018-0215-PCO-GU, and PSC-2018-0216-PCO-GU, were issued on April 25, 2018, in which controlling dates were set for filing testimony, exhibits, and discovery. Order Nos. PSC-2018-0274-PCO-GU, PSC-2018-0275-PCO-GU, PSC-2018-0276-PCO-GU, and PSC-2018-0277-PCO-GU, were issued on May 31, 2018, in which the discovery procedures and controlling dates were modified.

On August 17, 2018, FPUC/CFG and the Office of Public Counsel (OPC) filed a Joint Motion to Amend Procedural Schedule and to Accept Revised/Supplemental Testimony (Motion), requesting that the dates established within Docket Nos. 20180051-GU, 20180052-GU, 20180053-GU, and 20180054-GU, be amended to allow FPUC/CFG to file revised and supplemental testimony and to extend the remaining testimony due dates.

In their Motion, the parties assert that the Utilities’ testimony should be revised to reflect FPUC/CFG’s revised position pertaining to the classification of Accumulated Deferred Income Taxes associated with the cost of removal/negative net salvage as being within the “protected”

class. The Utilities further assert, with no objection from OPC, that supplemental testimony is necessary to address issues pertaining to a Private Letter Ruling from the Internal Revenue Service (PLR) and a mechanism, if any, to recover the costs associated with seeking a PLR. Additionally, the parties agree that the remaining testimony dates should be amended to allow sufficient time to review and respond to the Utilities' revised and supplemental testimony.

The Utilities filed their initial testimony and exhibits by June 1, 2018. Upon review and consideration of the Motion, the remaining controlling dates in Section VIII of Order Nos. PSC-2018-0213-PCO-GU, PSC-2018-0214-PCO-GU, PSC-2018-0215-PCO-GU, and PSC-2018-0216-PCO-GU are set forth below. Each date followed by an asterisk (\*) is modified by this Order.

(2)	Utility Revised/Supplemental Testimony and Exhibits	August 27, 2018*
(3)	Intervenor Testimony and Exhibits, if any	September 17, 2018*
(4)	Staff Testimony and Exhibits, if any	September 17, 2018*
(5)	Rebuttal Testimony, if any	October 17, 2018*
(6)	Prehearing Statements	October 22, 2018
(7)	Last Day to Conduct Discovery	November 5, 2018
(8)	Prehearing Conference	November 5, 2018
(9)	Hearing	November 27-30, 2018
(10)	Post-Hearing Statements of Issues and Positions, and Briefs, if any	December 28, 2019

Based on the foregoing, it is hereby

ORDERED by Commissioner Julie I. Brown, as Prehearing Officer, that the controlling dates for Docket Nos. 20180051-GU, 20180052-GU, 20180053-GU, and 20180054-GU, shall be modified as stated in the body of this Order. It is further

ORDERED that all other provisions of the procedural orders and prior modifications thereto for Docket Nos. 20180051-GU, 20180052-GU, 20180053-GU, and 20180054-GU, not inconsistent with this order are hereby reaffirmed in all other respects.

ORDER NO. PSC-2018-0412-PCO-GU

DOCKET NOS. 20180051-GU, 20180052-GU, 20180053-GU, 20180054-GU

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By ORDER of Commissioner Julie I. Brown, as Prehearing Officer, this 20th day of August, 2018.



JULIE I. BROWN

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.

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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.