

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20180048-EI  
ORDER NO. PSC-2018-0471-PCO-EI  
ISSUED: September 21, 2018

SECOND ORDER REVISING ORDER ESTABLISHING PROCEDURE

The Florida Public Service Commission (Commission) opened Docket No. 20180048-EI on February 21, 2018, to consider the tax impacts affecting Florida Public Utilities Company (FPUC) as a result of the passage of the Tax Cuts and Jobs Act of 2017. The Order Establishing Procedure, Order No. PSC-2018-0211-PCO-EI, was issued on April 25, 2018, in which controlling dates were set for filing testimony, exhibits, and discovery. The First Order Revising Order Establishing Procedure, Order No. PSC-2018-0280-PCO-EI, was issued on June 1, 2018, in which the discovery procedures and controlling dates were modified. The Office of Public Counsel (OPC) has intervened in this docket.

On September 19, 2018, FPUC and OPC (collectively, Parties) filed a Joint Motion to Amend Procedural Schedule and to Accept Revised/Supplemental Testimony (Motion), requesting that the dates established within Docket No. 20180048-EI, be amended to allow FPUC to file revised and supplemental testimony and also to extend the dates currently established for Intervenor Testimony.

In their Motion, the Parties assert that FPUC's testimony should be revised to reflect its 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. FPUC further asserts, 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 FPUC's revised and supplemental testimony.

Upon review and consideration of the Motion, the remaining controlling dates in Section VIII of Order No. PSC-2018-0211-PCO-EI, as revised by Order No. PSC-2018-0280-PCO-EI, are set forth below. Each date followed by an asterisk (\*) is modified by this Order.

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|-----|---|---------------------|
| (1) | Utility Revised/Supplemental Testimony and Exhibits | September 21, 2018* |
| (2) | Intervenor Testimony and Exhibits, if any           | October 19, 2018*   |
| (3) | Staff Testimony and Exhibits, if any                | October 23, 2018    |
| (4) | Rebuttal Testimony, if any                          | December 11, 2018   |


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|-----|--|--------------------|
| (5) | Prehearing Statements  | January 7, 2019    |
| (6) | Last Day to Conduct Discovery  | January 23, 2019   |
| (7) | Prehearing Conference  | January 23, 2019   |
| (8) | Hearing  | February 5-8, 2019 |
| (9) | Post-Hearing Statements of Issues and Positions,<br>and Briefs, if any | March 8, 2019      |

Based on the foregoing, it is hereby

ORDERED by Commissioner Julie I. Brown, as Prehearing Officer, that the controlling dates for Docket No. 20180048-EI, 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 No. 20180048-EI, not inconsistent with this order are hereby reaffirmed in all other respects.

By ORDER of Commissioner Julie I. Brown, as Prehearing Officer, this 21st day of September, 2018.



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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.

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.