

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Gulf Power Company)	DOCKET NO. 880360-EI
for Refund of Tax Savings Revenues)	
Pursuant to Rule 25-14.003, F.A.C.)	ORDER NO. 23887
_____)	ISSUED: 12-17-90

The following Commissioners participated in the disposition of this matter:

MICHAEL MCK. WILSON, Chairman
 THOMAS M. BEARD
 BETTY EASLEY
 GERALD L. GUNTER
 FRANK S. MESSERSMITH

ORDER REQUIRING ADDITIONAL REFUND

BY THE COMMISSION:

On March 1, 1988, pursuant to Rule 25-14.003, Florida Administrative Code, Gulf Power Company filed a petition in which it proposed to refund to its customers \$1,143,211 of its 1987 tax savings. In Order No. 19158 we approved the refund proposal, pending a complete review of Gulf's calculations and underlying data. Beginning in May, 1988, Gulf refunded \$1,027,867.98 in the form of billing credits. An additional \$120,885 was refunded as an adjustment in the October, 1988 fuel filing. Thus, Gulf's refund totalled \$1,148,752.98, including interest of \$12,610.

An evidentiary hearing was held in this docket on December 2, 1988, after which the Commission issued Amendatory Order No. 20969-A, which instructed Gulf to refund an additional \$312,760, plus interest of \$90,958 through December 31, 1988, for a total of \$403,718. In a report filed on November 15, 1989, Gulf stated that a refund of \$338,104.87 had been made by a credit on customers' bills through September, 1989, and that a one-time adjustment of \$65,613.13 had been made in Gulf's October, 1989 fuel filing to complete the refund. The report also stated that there were no unclaimed refunds. However, no additional interest was paid beyond \$90,958, which was only calculated through December 31, 1988.

A review by Staff revealed an unrefunded balance of \$7,068.02, which Gulf refunded through an adjustment in its February, 1990 fuel filing. No additional interest was paid on this amount. However, Order No. 20969-A required that Gulf pay interest according to Rule 25-6.109(4)(a), Florida Administrative Code, which states that interest is to be paid until the refund is posted

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to the customer's account. Additional interest in the amount of \$14,610.95 should therefore be paid on the amounts refunded after December 31, 1988. We find that the refund should be made through an adjustment in the utility's next fuel filing in Docket No. 910001-EI.

It is therefore

ORDERED by the Florida Public Service Commission that Gulf Power Company shall refund the sum of \$14,610.95 to its customers through an adjustment in the utility's next fuel filing in Docket No. 910001-EI. It is further

ORDERED that this docket be closed after verification of the refund of the additional interest ordered herein.

By ORDER of the Florida Public Service Commission, this 17th
day of DECEMBER, 1990.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), 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.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of

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this order in the form prescribed by Rule 25-22.060, 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 sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.