

Docket No. <u>050381-EI</u> Date Docketed: <u>05/31/2005</u> Title: 2005 Dismantlement Study by Gulf Power Company.

Company: Gulf Power Company

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PSC/CCA015-C (Rev. 01/03)

Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

* COMPLETED EVENTS

Approved:

Date:

FPSG-COMMISSION CLERK



Docket No. $\underline{050381\text{-EI}}$ Date Docketed: $\underline{05/31/2005}$ Title: Depreciation and dismantlement study at December 31, 2005, by Gulf Power Company.

Company: Gulf Power Company

	Expiration:								
ast Day to Suspend:									
Referred to:	CCA	CMP	(ECR)	FLL	GCL	MMS	PIF	RCA	SCR

("()" indicates OPR)

Staff Assignments Staff Assignments Staff Assignments For WPDATES CONTACT THE RECORDS SECTION: (850) 413-6770	Section 2 - OPR	Completes and returns to		<u>Schedule</u>	
Staff Assignments			WARNING: THIS SCHEDULE IS AN INTERNAL PLANNING DOCUMEN	T	
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Due Dates Due		Staff Assignments	FOR UPDATES CONTACT THE RECORDS SECTION: (850) 413-6770		
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2. Company Response to Initial Review NONE 10/03/2005 3. Staff Report NONE 11/03/2005 4. Company Response to Staff Report NONE 11/03/2005 5. Staff Recommendation NONE 01/26/2006 6. Agenda NONE 02/27/2006 7. PAA Order - Close if NO Protest NONE 02/27/2006 9. Close Docket NONE 03/28/2006 9. Close Docket NONE 03/28/2006 10. OCRS 11. 13.			1. Initial Review	NONE	08/30/2005
3. Staff Report NONE 11/03/2005				NONE	10/03/2005
Company Response to Staff Report NONE 12/05/2005				NONE	11/03/2005
Staff Recommendation				NONE	12/05/2005
Commended assignments for hearing and/or deciding this case: Commission X Commission Panel And				NONE	01/26/2006
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<u>Section 3 - Chairman Completes</u>

Assignments are as follows:

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Where panels are assigned the senior Commissioner is Panel Chairman:

the identical panel decides the case.

Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

Approved: Date:

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Docket No. 050381-EI Date Docketed: 05/31/2005 Title: Depreciation and dismantlement study at December 31, 2005, by

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Company: Gulf Power Company

M Haff, P Lester A Maurey, J McRoy J Sickel 2. Company Response to Initial Review 10/03/2005 11/18/2005 3. Staff Report 11/03/2005 11/18/2005 4. Company Response to Staff Report 12/05/2005 12/19/2005 5. Staff Recommendation 5. Agenda 6. Agenda 7. PAA Order - Close if No Protest SAME 02/27/2006	Official Filing	Date:		Expiratio	n: _						
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Section 3 - Chairman Completes

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Approved: Date:

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Prehearing Officer

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Where panels are assigned the senior Commissioner is Panel Chairman: the identical panel decides the case.

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Where panels are assigned the senior Commissioner is Panel Chairman: the identical panel decides the case.

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Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

Approved: BB/RND
Date: Pending 10/2/05

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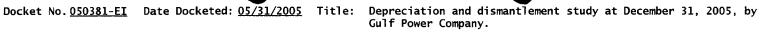
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Company: Gulf Power Company

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Docket No. 050381-EI Date Docketed: 05/31/2005 Title: Depreciation and dismantlement study at December 31, 2005, by Gulf Power Company.

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02/27/2006

Date:

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X Exam

- Hearing Officer(s)

Commissioners

Prehearing Officer

Commissioners ADM

ED DS AR CT TW

X

Where panels are assigned the senior Commissioner is Panel Chairman: the identical panel decides the case.

Hrg

Staff

Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

Approved: Date:

10/17/2006

Case Assignment and Scheduling Record

Section 1 - Bureau of Records Completes

Desiret No. 000201 FT Deta Desireted 05/21/



Docket No. <u>050381-EI</u> Date Docketed: <u>05/31/2005</u> Title: Depreciation and dismantlement study at December 31, 2005, by Gulf Power Company.

Company: Gulf Power Company

Official Filing					E	xpiratio	on:										
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Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

PSC/CCA015-C (Rev. 01/03)

the identical panel decides the case.

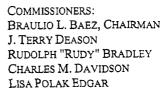
Where panels are assigned the senior Commissioner is Panel Chairman:

* COMPLETED EVENTS

Approved:

Date:

STATE OF FLORIDA





DIVISION OF THE COMMISSION CLERK & ADMINISTRATIVE SERVICES
BLANCA S. BAYÓ, DIRECTOR
(850) 413-6770 (CLERK)
(850) 413-6330 (ADMIN)

Aublic Service Commission

June 1, 2005

Linda G. Malone, Assistant Secretary and Assistant Treasurer Gulf Power Company One Energy Place Pensacola, Florida 32520-0786

Re: Docket No. 050381-EI

Dear Ms. Malone:

This will acknowledge receipt of the 2005 Dismantlement Study by Gulf Power Company, which was filed in this office on May 31, 2005, and assigned the above-referenced docket number. Appropriate staff members will be advised.

Mediation may be available to resolve any dispute in this docket. If mediation is conducted, it does not affect a substantially interested person's right to an administrative hearing. For more information, contact the Office of General Counsel at (850) 413-6248 or FAX (850) 413-7180.

Bureau of Records

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Internet E-mail: contact@psc.state.fl.us

PSC-COMPHISSION OF FI

Matilda Sanders

75C-06-0348-PAA-E1

From:

Patti Zellner

Sent:

Monday, April 24, 2006 1:53 PM

To: Subject: CCA - Orders / Notices Order / Notice Submitted

Date and Time:

4/24/2006 1:53:00 PM

Docket Number: Filename / Path: 050381-EI

050381PAA.mcb.doc

8

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NOTICE OF PROPOSED AGENCY ACTION ORDER APPROVING DEPRECIATION RATES AND DISMANTLEMENT ACCRUALS FOR 2006

Marguerite Lockard

PSC-06-0423-CO-EI

Andrea Cowart From:

Sent:

Friday, May 19, 2006 8:50 AM CCA - Orders / Notices; Martha Brown To:

Order / Notice Submitted Subject:

5/19/2006 8:50:00 AM Date and Time:

Docket Number: 050381-EI

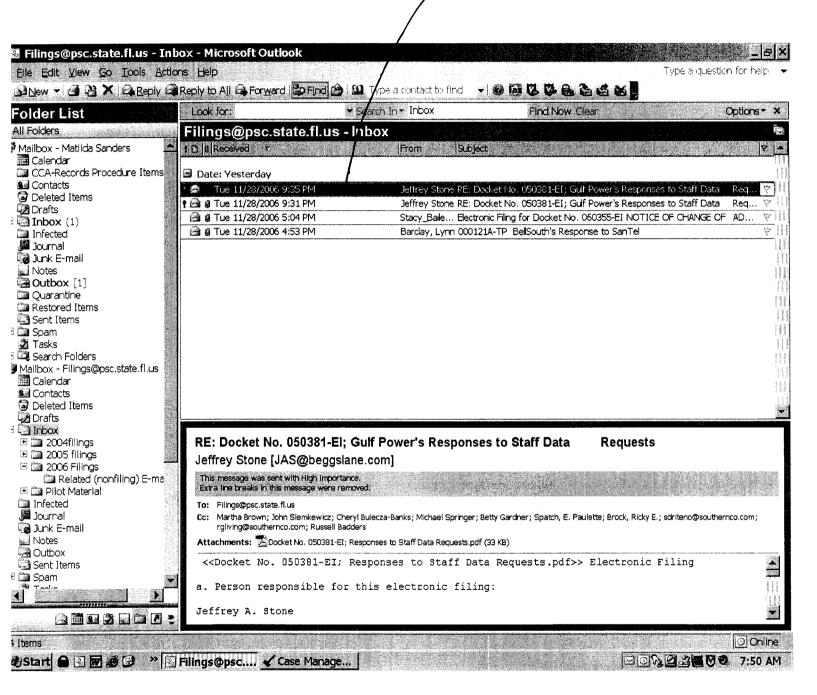
Filename / Path: 050381CO.mcb.doc



CONSUMMATING ORDER

CORRESPONDENCE

DUPLICATE



11/29

Matilda Sanders

From: Sent: Jeffrey Stone [JAS@beggslane.com] Tuesday, November 28, 2006 9:29 PM

To:

Filings@psc.state.fl.us

Cc:

Martha Brown; John Slemkewicz; Cheryl Bulecza-Banks; Michael Springer; Betty Gardner; Spatch, E.

Paulette; Brock, Ricky E.; sdriteno@southernco.com; rgliving@southernco.com; Russell Badders

RE: Docket No. 050381-EI; Gulf Power's Responses to Staff Data Requests

Importance:

Subject:

High

Attachments:

Docket No. 050381-EI; Responses to Staff Data Requests.pdf



Docket No. 81-EI; Respor

<<Docket No. 050381-EI; Responses to Staff Data Requests.pdf>> Electronic Filing

a. Person responsible for this electronic filing:

Jeffrey A. Stone Beggs & Lane 501 Commendencia Street Pensacola, FL 32502 (850) 432-2451 jas@beggslane.com

- b. Docket No. 050381-EI
- c. Document is being filed on behalf of Gulf Power Company.
- d. There is a total of 7 pages.
- e. The document attached for electronic filing is Gulf Power Company's correspondence to Betty Gardner with responses to Staff's Data Request.

(See attached file: Docket No. 050381-EI; Responses to Staff Data Requests.pdf)

Jeffrey Stone

From:

Brock, Ricky E. [REBROCK@southernco.com]

Sent:

Tuesday, November 28, 2006 8:09 PM

To:

Betty Gardner

Cc:

Spatch, E. Paulette; John Slemkewicz; Cheryl Bulecza-Banks; Michael Springer; Jeffrey

Stone

Subject:

RE: Gulf Power Company - Amended Depreciation Study-Docket No. 050381-EI

Importance:

High



Depreciation Study Staff 11-27...

Betty,

Attached are the responses to the questions posed in your e-mail below. These will also be filed with the Clerk this evening.

Ricky Brock

----Original Message----

From: Betty Gardner [mailto:BGARDNER@PSC.STATE.FL.US]

Sent: Monday, November 27, 2006 4:23 PM

To: Brock, Ricky E.

Cc: Spatch, E. Paulette; John Slemkewicz; Cheryl Bulecza-Banks; Michael Springer

Subject: Gulf Power Company -Amended Depreciation Study-Docket No.

050381-EI

Upon further review of your November 9 responses to the initial review and the amended depreciation study, the following questions must be clarified:

- (1) Plant Crist Unit 1 had no plant investment and was reported as retired for the 2005 depreciation study, but the amended study shows an investment in the amount of \$2,202,603. Please provide a detailed explanation why the dollars are being presented in this modified study for Crist Unit 1.
- (2) The currently approved depreciation study show negative net salvages for Plant Crist and Smith as 7 and 4 percent, respectively. Please provide a detailed explanation why the company chose negative 10 and 5 percent net salvage for Plant Crist and Smith, respectively. Please provide any supporting calculations or documentation.

 (3) For the November 9 responses to the initial review, item no. 2, page
- 2 of 2 listed the combined cycle units under Southern electric system. Please provide the approved depreciation order or docket number issued by the regulatory entity for each of the provided units. (This request was previously made orally to the company.)

Please call me on Tuesday, November 28 at (850-413-6742), so we can discuss an appropriate response time to the above questions and the fossil dismantlement spreadsheet provided by Michael Springer. Thanking you in advance.

Staff 11/27/06 Request Docket No. 050381-EI GULF POWER COMPANY November 28, 2006 Item No. 1 Page 1 of 3

1. Plant Crist Unit 1 had no plant investment and was reported as retired for the 2005 depreciation study, but the amended study shows an investment in the amount of \$2,202,603. Please provide a detailed explanation why the dollars are being presented in this modified study for Crist Unit 1.

ANSWER:

In order to adequately address this question, some background information is necessary.

On August 28, 2002, Gulf Power entered into an agreement with the Florida Department of Environmental Protection (FDEP) to ensure that Gulf's Plant Crist would make necessary NOx emission reductions to support the Pensacola Metropolitan Planning Area's compliance with the eight hour ozone ambient air quality standard. The compliance activities associated with the FDEP agreement are recoverable costs through the Environmental Cost Recovery Clause (ECRC) pursuant to F.S. 366.8255(1)(d). At the time of the FDEP agreement, Crist Units 1, 2 and 3 were each scheduled to be retired by Gulf in 2011. As a result of the FDEP agreement, Crist Units 1, 2 and 3 were each required to be retired earlier than otherwise planned by Gulf (Crist Unit 1 was to be retired within 120 days of receiving an order from the FPSC authorizing Gulf to recover the costs of compliance with the FDEP agreement through the ECRC while Crist Unit 2 and Crist Unit 3 were each to be retired on or before May 1. 2006). This early retirement was initially addressed by the Commission in Order No. PSC-02-1396-PAA-El issued on October 9, 2002. In that order, the Commission initially directed Gulf to file a new depreciation study within 90 days of the issuance of the related consummating order. The new depreciation study was to reflect the actual retirement dates of Crist Units 1, 2 and 3. The resulting incremental depreciation expense associated with the new retirement schedule would be recovered through the ECRC.

Subsequent to the effective date of Order No. PSC-02-1396-PAA-EI, Gulf filed supplemental testimony in Docket No. 020007-EI to implement that portion of the Order that approved recovery through the ECRC of the incremental costs associated with the new retirement schedule. As noted in the testimony of Ms. Susan Ritenour, the estimated impact on the ECRC for 2003 was in excess of \$466,000. As an alternative, Gulf proposed that it be allowed to depreciate/amortize the remaining undepreciated balance of Crist Units 1, 2 and 3 at the time of their actual retirement through the otherwise scheduled retirement date for these units in 2011. This alternative treatment would result in no incremental increase in depreciation/amortization expense related to the early retirement of Crist Units 1, 2 and 3 and consequently no incremental increase to the ECRC factors as a result of the early retirement. This alternative treatment was adopted by a stipulation approved by the

Staff 11/27/06 Request Docket No. 050381-EI GULF POWER COMPANY November 28, 2006 Item No. 1 Page 2 of 3

Commission in Docket No. 020007-EI. The stipulation was presented in the prehearing order (PSC-02-1590-PHO-EI at pages 22-23) and ultimately approved in the final order (Order No. PSC-02-1735-FOF-EI at pages 4 through 6). The language from the final order approving the stipulation is set forth in its entirety below:

III. STIPULATED COMPANY-SPECIFIC ENVIRONMENTAL COST RECOVERY ISSUES

We approve as reasonable the company-specific stipulations listed below.

B. Gulf Power Company

1. Allocation of the costs projected for 2003 associated with the implementation of the Ozone Agreement between Gulf and the Department of Environmental Protection

This issue has been rendered moot by the stipulation for Gulf Issue 2, below.

2. Implementation of Order No. PSC-02-1396-PAA-EI to allow Gulf to recover incremental depreciation expense for the revised depreciation schedule of Crist Units 1, 2 and 3 through the Environmental Cost Recovery Clause

The Commission's directives in Order No. PSC-02-1396-PAA-EI should be modified to allow Gulf to depreciate/amortize Crist Units 1, 2, and 3 to reflect a December 31, 2011, retirement date for the units. This change means that there will be no incremental increase in depreciation/amortization expense resulting from the early retirement of Crist Units 1, 2, and 3 and consequently no impact on the ECRC. This stipulation is in substitution for the directives set forth in Order No. PSC-02-1396-PAA-EI that require Gulf to (1) revise the depreciation schedule for Crist Units 1-3 to reflect retirements on or before December 31, 2006, and (2) to submit a new depreciation study for the entire Crist Plant within 90 days of the

Staff 11/27/06 Request Docket No. 050381-EI GULF POWER COMPANY November 28, 2006 Item No. 1 Page 3 of 3

Consummating Order in Docket No. 020943-EI. As a result of the Commission's approval of this stipulation, Gulf will no longer be required to submit a new depreciation study for the entire Crist Plant within 90 days of the Consummating Order in Docket No. 020943-EI, and Gulf will be required to reflect the December 31, 2011, retirement date for Crist Units 1, 2, and 3 as the scheduled date to complete the depreciation or amortization of net unrecovered assets for Crist Units 1, 2, and 3 in all future depreciation studies filed by Gulf through 2011 as required pursuant to Rule 25-6.0436(8)(a).

Plant Crist Unit 1 was properly reported as retired in the 2005 depreciation study since it had been retired in 2003 as required by the agreement with FDEP. In order to comply with the stipulation quoted above from Order No. PSC-02-1735-FOF-EI, the then remaining undepreciated investment in Crist Unit 1 of \$2,203,603 was included in the total of \$513,893,670 shown as invested in Plant Crist in the 2005 study. This data was included at the bottom of the parameter file along with adjusted totals for Crist plant. The amended 2005 study moved this Crist Unit 1 data under the Crist plant section of the parameter file.

In order to comply with the FDEP agreement, Crist Units 2 and 3 were retired on April 30, 2006. These units are properly reported as retired in the amended 2005 study since they had retired since the original 2005 study. Once again, in order to comply with the stipulation quoted above from Order No. PSC-02-1735-FOF-EI, the remaining undepreciated investment in Crist Unit 2 of \$2,757,609 and Crist Unit 3 of \$5,731,471 has been included along with the previously identified remaining undepreciated investment in Crist Unit 1 in the total of \$540,774,334 shown as invested in Plant Crist in the amended 2005 study.

Staff 11/27/06 Request Docket No. 050381-EI GULF POWER COMPANY November 28, 2006 Item No. 2 Page 1 of 1

2. The currently approved depreciation study show negative net salvages for Plant Crist and Smith as 7 and 4 percent, respectively. Please provide detailed explanation why the company chose negative 10 and 5 percent net salvage for Plant Crist and Smith, respectively. Please provide any supporting calculations or documentation.

ANSWER:

Gulf's amended study shows an increase in the cost of removal (negative salvage). This is a direct result of recognizing a longer unit life. While Gulf's study did not increase the investment in the section 7 parameter file, the longer unit lives generated more removal cost for the additional interim retirements. This was discussed in the response to Item No. 5 of Staff's Initial Review Request. The following table shows the difference between the original and amended studies.

Ar	nended 2005	Depreciation St	udy	Original 2005 Depreciation Study					
	Removal	Investment	COR Rate		Removal	Investment	COR Rate		
Crist	49,431,69 7	513,896,67 0	10%	Crist	34,474,79 4	513,896,67 0	7%		
Smith	7,721,560	143,108,53 0	5%	Smith	5,266,450	143,108,53 0	4%		

Staff 11/27/06 Request Docket No. 050381-EI GULF POWER COMPANY November 28, 2006 Item No. 3 Page 1 of 2

3. For the November 9 responses to the initial review, item no. 2, page 2 of 2 listed the combined cycle units under Southern electric system. Please provide the approved depreciation order or docket number issued by the regulatory entity for each of the provided units.

ANSWER:

Alabama Power Company (APC) combined cycle units (Washington County Cogen, GE Cogen, Barry Units 6 and 7, and Theodore Cogen) were included in the Company's last depreciation study dated October 31, 2004, with 40 year lives. The depreciation study does not require approval by the Alabama Public Service Commission (APSC). The APSC has adopted a Rate Stabilization and Equalization plan (Rate RSE) that provides for periodic annual adjustments based upon the Company's earned return on end-of-period retail common equity. The APSC has also approved a rate mechanism that provides for adjustments to recognize the placing of new generating facilities in retail service and for the recovery of retail costs associated with certificated purchased power agreements (Rate CNP). APC filed for recovery under their Rates RSE and CNP on February 13, 2006, with the APSC in Docket Nos. 18117 and 18416. In this filing, 40 year lives were used for the above listed combined cycle units in the calculation of depreciation expense for the 12 months ended December 31, 2005. APC's depreciation study using the 40 year lives was also filed with the Federal Energy Regulatory Commission (FERC) on May 26, 2005 in Docket No. ER05-1042-000. FERC accepted for filing APC's depreciation rates with the requested effective date of April 1, 2005.

Georgia Power Company's (GPC's) last depreciation study filed with the Georgia Public Service Commission (GPSC) was prepared as of December 31, 2003. GPC combined cycle units, McIntosh 10 and 11, were placed in service after the filing of this study; therefore, these units were not included. However, in GPC's 2004 rate case, Docket No. 18300-U, the depreciation expense for these units based on 35-year service lives was included in the calculation of revenue requirements for their test year ending July 31, 2005. The inclusion of the depreciation expense for these units is shown in Exhibit RH-12 of the direct testimony of GPC witness Ron Hinson filed on July 1, 2004. Also, in GPSC Staff Data Request No STF-SK-1, GPC responded to question no. 13 regarding how

Staff 11/27/06 Request Docket No. 050381-EI GULF POWER COMPANY November 28, 2006 Item No. 3 Page 2 of 2

they proposed to depreciate the McIntosh combined cycle units as follows: "35 year service life was assumed based on similar facilities in operations in the Southern System." Also, the 35 year life for the McIntosh combined cycle units was entered into evidence during the rate case hearing on September 20, 2004, while GPC witness Ron Hinson was being cross-examined by the GPSC staff attorney. The final order in Docket No. 18300-U dated December 21, 2004, was silent as to the depreciable lives for these units and there was no adjustment to depreciation expense for these units, indicating the Commission's approval of the 35 year life for each unit as filed by GPC.

Mississippi Power Company (MPC) combined cycle units, Daniel 3 and 4, are leased units and are not owned by MPC. The Mississippi Public Service Commission (MPSC) approved this lease on October 17, 2000, in Docket No. 2000-UA-0627. An analysis provided to the MPSC staff assumed a 35 year life for these units for purposes of financing comparisons. The Company's retail base rates are set under the Performance Evaluation Plan (PEP), a rate plan approved by the MPSC annually. The lease payments for Daniel Units 3 and 4 are included in MPC's 2005 PEP filing dated March 13, 2006, in Docket No. 2003-UN-0898.

The remaining combined cycle units are owned by Southern Company's unregulated subsidiary, Southern Power. Southern Power is not required to obtain regulatory approval for the depreciable lives of their generating units.

Matilda Sanders

PSC-07-0012-PAA-EI

From:

Pauline Evans

Sent:

Tuesday, January 02, 2007 10:39 AM

To: Subject: CCA - Orders / Notices Order / Notice Submitted

10

Date and Time:

1/2/2007 10:37:00 AM

Docket Number:

050381-EI

Filename / Path:

050381order.12.19.06.mcb.doc

Hach's order

NOTICE OF PROPOSED AGENCY ACTION ORDER APPROVING REVISED DEPRECIATION RATES AND FOSSIL DISMANTLEMENT ACCRUALS FOR 2007

Pauline Evans
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850
850-413-6195
pevans@psc.state.fl.us

10

Matilda Sanders

PSC-07-0081-CO-E1

2

From:

Pauline Evans

Sent:

Monday, January 29, 2007 9:33 AM

To:

CCA - Orders / Notices

Subject:

Order / Notice Submitted

Date and Time:

1/29/2007 9:32:00 AM

Docket Number:

050381-EI

Filename / Path:

050381.co.mcb.doc

CONSUMMATING ORDER

Pauline Evans Office of the General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd Tallahassee, FL 32399-0850 850-413-6195 pevans@psc.state.fl.us

