

Docket Nos. 160186-EI & 160170-EI					
Comprehensive Exhibit List for Entry into Hearing Record					
March 20, 2017					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1	Staff	Exhibit List	Comprehensive Exhibit List		<i>Stipulated</i> ✓
Service Hearing Exhibits – (Pensacola, FL – January 26, 2017)					
2	Gulf Power Company	Service Hearing Exhibit #2	Gulf Power Affidavit with Attachments <i>[Bates Nos. 00001-00019]</i>		<i>Stipulated</i> ✓
3	Consumers Union	Service Hearing Exhibit #3	Baker Composite-Consumer Report <i>[Bates Nos. 00020-00037]</i>		<i>Stipulated</i> ✓
4	William Ribbing	Service Hearing Exhibit #4	Ribbing Exhibit <i>[Bates Nos. 00038-00098]</i>		<i>Stipulated</i> ✓
5	Sierra Club	Service Hearing Exhibit #5	Sierra Club Declarations-Composite <i>[Bates Nos. 00099-00117]</i>		<i>Stipulated</i> ✓
Service Hearing Exhibits – (Panama City, FL – January 27, 2017)					
	None				
GULF POWER COMPANY – (DIRECT)					
<i>*Jarl T. Young will adopt the direct testimony and exhibits of Bentina C. Terry by letter filed on February 7, 2017 (FPSC DN #01559-17).</i>					
6	Various		Minimum Filing Requirement (MFR) Schedules - Sections A, B, C, D, E and F (CONFIDENTIAL DN. 08165-16)		<i>Stipulated</i> ✓

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7	J. T. Young (Adopting the prefiled direct testimony of B. C. Terry)	BCT-1	MFR responsibility; Customer Value Benchmark Results; Customer Accounts Expense; Customer Service and Information Expense; Sales Expense; Test Year Benchmark vs. 2017 Budget; Service Fees; Gulf's FPSC Complaint Activity 2002-2015	1, 6, 7, 22, 26, 53, 60, 68, 93, 94	<i>Stipulated</i> ✓
8	W. E. Smith	WES-1	MFR responsibility; Map of Wind Field Standards; Vaisala's National Lightning Detection Network Cloud-to-Ground Lightning 2005-2014; Transmission Capital Additions Budget; Transmission O&M Budget; Distribution Capital Additions Budget; Corporate General Plant Budget; Distribution O&M Budget; Distribution Reliability 2012-2015; Transmission Reliability 2012-2015	6, 7, 23, 60	<i>Stipulated</i> ✓
9	M. L. Burroughs	MLB-1	MFR responsibility; Owned and Operated or Jointly Owned Generating Capacity; Power Purchase Agreements; Annual EFOR; Peak Season EFOR; Gulf EFOR Compared to Peer Group; 2013-2015 Major Production Non-ECRC Capital Additions; 2016 Non-ECRC Production Capital Additions Budget; 2017 Non-ECRC Production Capital Additions Budget; Benchmark Comparison; Production O&M Expense Budget; Smith Unit 3 Benchmark and Average Historical and Forecast O&M Expenses; Natural Gas Inventory	6, 7, 27, 31-34, 37, 56, 60	<i>Stipulated</i> ✓
10	J. A. Burleson	JAB-1	Joint Exhibit with J. T. Deason. Chronology of Key Planning and Regulatory Events Regarding Gulf's Purchase and Ownership in Scherer 3	19	<i>Stipulated</i> ✓

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11	J. A. Burleson	JAB-2	1976 Certification of Gulf's Caryville Site under Florida Electrical Power Plant Siting Act (PPSA)	19	<i>Stipulated</i> ✓
12	J. T. Deason	JTD-1	Curriculum Vitae	19	<i>Stipulated</i> ✓
13	J. T. Deason	JTD-2	Reference Compendium of Documents Related to Gulf's Acquisition of Scherer 3	19	<i>Stipulated</i> ✓
14	J. T. Deason	JAB-1	Co-Sponsored with J.A. Burleson-Chronology of Key Planning and Regulatory Events Regarding Gulf's Purchase and Ownership in Scherer 3	19	<i>Stipulated</i> ✓
15	X. Liu	XL-1	MFR responsibility; Base Retail ROE; Retail Energy Sales 2012-2017; 2017 Test Year Revenue Request; Residential and Commercial Use Per Customer; Equity Percentages and Return on Equity for Florida Investor-Owned Utilities; Parent Debt Adjustment Rule; Gulf Dividends Compared to Southern Company Capital Contributions 2003-2017	2, 19, 45-47, 77	<i>Stipulated</i> ✓
16	J. K. Park	JKP-1	MFR responsibility; Residential Use per Customer and Customer Growth Trends; Commercial Use per Customer and Customer Growth Trends; Residential Regression Model-Predicted vs. Actual and Statistics; Small Commercial Regression Model-Predicted vs. Actual and Statistics; Large Commercial Regression Model-Predicted vs. Actual and Statistics	3-6	<i>Stipulated</i> ✓

17	J. J. Mason	JJM-1	MFR responsibility; Financial Planning Process Chart; Budget Process; 2017 Test Year Capital Additions Budget by Function; 2017 Test Year Operation and Maintenance Expense by Function; Financial Model Flowchart; Gulf Power Company Balance Sheet December 2016 through December 2017; Gulf Power Company Income Statement for Twelve Months Ending December 31, 2017; Gulf Power Company Utility Plant Balances for the Periods Ended December 2016 through December 2017	6	<i>Stipulated</i> ✓
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18	J. H. Vander Weide	JVW-1	Summary of Discounted Cash Flow Analysis for Electric Utilities; Comparison of the DCF Expected Return on an Investment in Electric Utilities to the Interest Rate on Moody's A-Rated Utility Bonds; Comparative Returns on S&P 500 Stock Index and Moody's A-Rated Bonds 1937—2016; Comparative Returns on S&P Utility Stock Index and Moody's A-Rated Bonds 1937—2016; Using the Arithmetic Mean to Estimate the Cost of Equity Capital; Calculation of Capital Asset Pricing Model Cost of Equity Using an Historical Risk Premium; Comparison of Risk Premiums on S&P 500 and S&P Utilities 1937 – 2016; Calculation of Capital Asset Pricing Model Cost of Equity Using an Historical Risk Premium and a 0.90 Utility Beta; Calculation of Capital Asset Pricing Model Cost of Equity Using DCF Estimate of the Expected Rate of Return on the Market Portfolio; Calculation of Cost of Equity Required for the Company to Have the Same Weighted Average Cost of Capital as Comparable Electric Utilities	46	<i>Stipulated</i> ✓
19	J. H. Vander Weide	JVW-2	Qualifications of James H. Vander Weide; Derivation of the Quarterly DCF Model; Adjusting for Flotation Costs in Determining a Public Utility's Allowed Rate of Return on Equity; Ex Ante Risk Premium Method; Ex Post Risk Premium Method	46	<i>Stipulated</i> ✓
20	D. A. Watson	DAW-1	Gulf Power's 2016 Depreciation Study filed on September 20, 2016 in Docket No. 160170-EI	8-13	<i>Stipulated</i> ✓

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21	D. A. Watson	DAW-2	Comparison of Annual Depreciation Accrual Expense; Interim Net Salvage; Comparison of Net Salvage Percentages; Proposed Interim Retirement Ratios, Comparison of Life Parameters	8-13	<i>Stipulated</i> ✓
22	D. A. Watson	DAW-3	Previous Testimony	8-13	<i>Stipulated</i> ✓
23	S. P. Harris	SPH-1	Selected Charts from the CoreLogic Storm Study	64, 65	<i>Stipulated</i> ✓
24	S. P. Harris	SPH-2	Revised 2016 Hurricane Loss and Reserve Performance Analysis filed on April 8, 2016	64, 65	<i>Stipulated</i> ✓
25	J. M. Garvie	JMG-1	Total Compensation Mix between Base and At-Risk Pay; Base Salary and Total Compensation to Market Median; Willis Towers Watson Memorandum on Audit of Gulf Power Company's Compensation Programs; Willis Towers Watson Comparison of Employer-Paid Benefit Value; Aon Hewitt Comparison of Employer-Paid Benefit Value	36, 59-63	<i>Stipulated</i> ✓
26	J. J. Hodnett	JJH-1	MFR responsibility; Administrative and General (A&G) O&M; A&G Benchmark Variance; Non-Hurricane Charges to Property Damage Reserve 2011 – August 2016; Depreciation and Dismantlement; Gulf Power's 2016 Dismantlement Study filed July 14, 2016	6, 13, 15-18, 29, 39, 40, 60 64-67, 72, 74-76, 78	<i>Stipulated</i> ✓

27	S. D. Ritenour	SDR-1	MFR responsibility; 13-Month Average Rate Base; 13-Month Average Working Capital; Net Operating Income; Fuel Revenues and Expenses; Purchase Power Capacity Cost Recovery Clause Revenues and Expenses; Energy Conservation Cost Recovery Clause Revenues and Expenses; Environmental Cost Recovery Clause Revenues and Expenses; Smith 1 and 2 Investment Amortization; Deferred Return on Transmission Investment Amortization; FPSC Assessment Fees; Income Tax Adjustments; Interest Synchronization Adjustment; 13-Month Average Jurisdictional Cost of Capital; Proration of Accumulated Deferred Income Taxes Activity Associated with Book/Tax Depreciation; FPSC Adjusted Achieved Rate of Return and Return on Common Equity; Calculation of Revenue Deficiency; Revenue Expansion Factor and NOI Multiplier; Operation and Maintenance Expenses Benchmark Variance by Function; Benchmark Year Recoverable Operation and Maintenance Expenses by Function; Operation and Maintenance Expenses 2017 Test Year Adjustments by Function; Hiring Lag; General Plant Capital Additions for the Prior Year ended 12/31/2016 and the Test Year	2, 14, 20, 21, 24, 25, 28-32, 34-44, 47-52, 60, 67, 73, 74, 78-82, 101	<i>Stipulated</i> ✓
	S. D. Ritenour (cont.)	SDR-1	ended 12/31/2017; Investment and Net Operating Income Associated with Scherer 3 Off-System Sales for the period ended December 31, 2017	2, 14, 20, 21, 24, 25, 28-32, 34-44, 47-52, 60, 67, 73, 74, 78-82, 101	<i>Stipulated</i> ✓

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28	R. L. McGee	RLM-1	Residential Rates Summary- Current/Proposed; Graphic Representation of Rate Structures and Their Relationships to Costs; Bill Variability; Residential Customer Load Factors; Blank and Gegax Methodology; Bill Comparison; Low Income Rider Credit	88-91,102-104	<i>Stipulated</i> ✓
29	J. N. Floyd	JNF-1	Insulation Improvement Program; HVAC Efficiency Improvement Program; Annual Energy and Demand Savings of New/Modified Residential DSM Programs; Critical Peak Option (CPO) Program	102-105	<i>Stipulated</i> ✓
30	M. T. O'Sheasy	MTO-1	MFR responsibility; Illustration of Simple Distribution Network; MDS Customer/Demand Percentages by FERC Account	83-86	<i>Stipulated</i> ✓
31	M. T. O'Sheasy	MTO-2	Analysis and Results of Cost of Service Study	83-86	<i>Stipulated</i> ✓
32	L. P. Evans	LPE-1	MFR responsibility; Allocation of Revenue Increase; Proposed Tariff Sheets	87, 89-100, 105	<i>Stipulated</i> ✓
THE OFFICE OF PUBLIC COUNSEL – (DIRECT)					
33	James R. Dauphinais	JRD-1	Composite Exhibit Discovery Responses (CONFIDENTIAL DN. 00863- 17)	19, 20	<i>Stipulated</i> ✓
34	Roxie McCullar	RMM-1	Proposed Depreciation Rates and Annual Accrual	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
35	Roxie McCullar	RMM-2	Impact on Revenue Requirement	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
36	Roxie McCullar	RMM-3	Remaining Life for Account 365.00 **Corrected**	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
37	Roxie McCullar	RMM-4	Remaining Life for Account 369.10	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
38	Roxie McCullar	RMM-5	Pages 2-4 of Appendix E-1 to Depreciation Rate Study	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
39	Roxie McCullar	RMM-6	Corrected IRR Calculation for Accounts 312, 314, and 315	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓

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40	Roxie McCullar	RMM-7	Pages 11 and 12 of Appendix E-2 to Depreciation Rate Study	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
41	Roxie McCullar	RMM-8	Schedule C-29 from Docket No. 110138-EI	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
42	Roxie McCullar	RMM-9	Selected Pages from 2008 Q4 FERC Form No. 1	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
43	Roxie McCullar	RMM-10	Corrected Net Salvage for Account 390	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
44	Roxie McCullar	RMM-11	Selected Pages from Public Utility Depreciation Practices	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
45	Roxie McCullar	RMM-12	FERC USOA Sections Referenced	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
46	Roxie McCullar	RMM-13	Discovery Responses Referenced	8, 9, 10, 11, 13, 18, 29, 74	<i>Stipulated</i> ✓
47	Donna Ramas	DMR-1	Qualifications of Donna Ramas (CONFIDENTIAL DN. 01389-17)	1, 6, 19, 22, 23, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 52, 53, 59, 60, 61, 63, 64, 68, 72, 73, 74, 75, 78, 79 80, 82	<i>Stipulated</i> ✓
48	Donna Ramas	DMR-2	OPC Revenue Requirement Exhibits (CONFIDENTIAL DN. 01389-17)	1, 6, 19, 22, 23, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 52, 53, 59, 60, 61, 63, 64, 68, 72, 73, 74, 75, 78, 79 80, 82	<i>Stipulated</i> ✓

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49	Donna Ramas	DMR-3	Composite Exhibit: Discovery and Other References (CONFIDENTIAL DN. 01389-17)	1, 6, 19, 22, 23, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 52, 53, 59, 60, 61, 63, 64, 68, 72, 73, 74, 75, 78, 79 80, 82	<i>Stipulated</i> ✓
50	J. Randall Woolridge	JRW-1	Recommended Cost of Capital	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
51	J. Randall Woolridge	JRW-2	Interest Rates	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
52	J. Randall Woolridge	JRW-3	Public Utility Bond Yields	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
53	J. Randall Woolridge	JRW-4	Summary Financial Statistics for Proxy Groups	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
54	J. Randall Woolridge	JRW-5	Capital Structure Ratios and Debt Cost Rates	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
55	J. Randall Woolridge	JRW-6	The Relationship Between Estimated ROE and Market-to-Book Ratios	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
56	J. Randall Woolridge	JRW-7	Utility Capital Cost Indicators	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
57	J. Randall Woolridge	JRW-8	Industry Average Betas	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
58	J. Randall Woolridge	JRW-9	DCF Model	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
59	J. Randall Woolridge	JRW-10	DCF Study	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
60	J. Randall Woolridge	JRW-11	CAPM Study	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
61	J. Randall Woolridge	JRW-12	Gulf Power's Proposed Cost of Capital	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
62	J. Randall Woolridge	JRW-13	Gulf Power Company's ROE Results	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓

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63	J. Randall Woolridge	JRW-14	GDP and S&P 500 Growth Rates	39, 40, 41, 42, 43, 44, 45, 46, 47	<i>Stipulated</i> ✓
64	J. Randall Woolridge		Deposition Transcript of J. Randall Woolridge, taken on March 2, 2017		<i>Stipulated</i> ✓
FEDERAL EXECUTIVE AGENCIES – (DIRECT)					
65	Michael P. Gorman	APP A	Qualifications of Michael P. Gorman	39-47	<i>Stipulated</i> ✓
66	Michael P. Gorman	MPG-1	Rate of Return (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
67	Michael P. Gorman	MPG-2	Valuation Metrics (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
68	Michael P. Gorman	MPG-3	Gulf's Capital Structure, Standard & Poor's Credit Metrics, and Rate of Return (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
69	Michael P. Gorman	MPG-4	Proxy Group (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
70	Michael P. Gorman	MPG-5	Consensus Analysts' Growth Rates (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
71	Michael P. Gorman	MPG-6	Constant Growth DCF Model (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
72	Michael P. Gorman	MPG-7	Payout Ratios (CONFIDENTIAL DN 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
73	Michael P. Gorman	MPG-8	Sustainable Growth Rate (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
74	Michael P. Gorman	MPG-9	Constant Growth DCF Model (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓

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75	Michael P. Gorman	MPG-10	Electricity Sales Are Linked to US Economic Growth (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
76	Michael P. Gorman	MPG-11	Multi-Stage Growth DCF Model (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
77	Michael P. Gorman	MPG-13	Equity Risk Premium - Treasury Bond (CONFIDENTIAL DN 01114-17)	39-47	<i>Stipulated</i> ✓
78	Michael P. Gorman	MPG-12	Common Stock Market/Book Ratio	39-47	<i>Stipulated</i> ✓
79	Michael P. Gorman	MPG-14	Equity Risk Premium - Utility Bond (CONFIDENTIAL DN 01114-17)	39-47	<i>Stipulated</i> ✓
80	Michael P. Gorman	MPG-15	Bond Yield Spreads (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
81	Michael P. Gorman	MPG-16	Treasury and Utility Bond Yields (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
82	Michael P. Gorman	MPG-17	Value Line Beta (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
83	Michael P. Gorman	MPG-18	CAPM Return (CONFIDENTIAL DN 01114-17)	39-47	<i>Stipulated</i> ✓
84	Michael P. Gorman	MPG-19	Standard & Poor's Credit Metrics (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
85	Michael P. Gorman	MPG-20	Vander Weide DCF (CONFIDENTIAL DN. 01114-17)	39-47	<i>Stipulated</i> ✓
86	Michael P. Gorman	MPG-21	Accuracy of Interest Rate (CONFIDENTIAL DN. 01114-17) Workpapers Only	39-47	<i>Stipulated</i> ✓
87	Michael P. Gorman		Deposition Transcript of Michael P. Gorman, taken on February 27, 2017.		<i>Stipulated</i> ✓
88	Brian C. Andrews	APP A	Qualifications of Brian C. Andrews	8-18	<i>Stipulated</i> ✓
89	Brian C. Andrews	BCA-1	BCA Depreciation Study	8-18	<i>Stipulated</i> ✓

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90	Brian C. Andrews	BCA-2	Simulated Plant Record Analysis	8-18	<i>Stipulated</i> ✓
91	Amanda M. Alderson	APP A	Qualifications of Amanda M. Alderson	83-87	<i>Stipulated</i> ✓
92	Amanda M. Alderson	AMA-1	Gulf Power System Peaks	83-87	<i>Stipulated</i> ✓
93	Amanda M. Alderson	AMA-2	Southern Company System Peaks	83-87	<i>Stipulated</i> ✓
94	Amanda M. Alderson	AMA-3	Alternative COSS Results (CONFIDENTIAL DN. 01114-17)	83-87	<i>Stipulated</i> ✓
95	Amanda M. Alderson	AMA-4	Load Research and Allocator Data	83-87	<i>Stipulated</i> ✓
LEAGUE OF WOMEN VOTERS OF FLORIDA & SOUTHERN ALLIANCE FOR CLEAN ENERGY – (DIRECT)					
96	Karl Rábago	KRR-1	Resume of Karl Rábago	85-91, 95-97	<i>Stipulated</i> ✓
97	Karl Rábago	KRR-2	Table of Previous Testimony by Karl Rábago	85-91, 95-97	<i>Stipulated</i> ✓
98	Karl Rábago	KRR-3	Principles of Public Utility Rates, by James C. Bonbright	85-91, 95-97	<i>Stipulated</i> ✓
99	Karl Rábago	KRR-4	The Specter of Straight Fixed/Variable Rate Designs and the Exercise of Monopoly Power, by Jim Lazar	85-91, 95-97	<i>Stipulated</i> ✓
100	Karl Rábago	KRR-5	What's so Great about Fixed Charges? By Severin Borenstein	85-91, 95-97	<i>Stipulated</i> ✓
101	Karl Rábago	KRR-6	Residential Rates	85-91, 95-97	<i>Stipulated</i> ✓
102	Karl Rábago	KRR-7	Order in Illinois Commerce Commission Docket 14-0224	85-91, 95-97	<i>Stipulated</i> ✓
103	Karl Rábago	KRR-8	Disruptive Challenges: Financial Implications and Strategic Responses to a Changing Retail Electric Business, by Peter Kind	85-91, 95-97	<i>Stipulated</i> ✓

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104	Karl Rábago	KRR-9	Pathway to a 21st Century Electric Utility, by Peter Kind	85-91, 95-97	<i>Stipulated</i> ✓
105	Karl Rábago	KRR-10	Caught in a Fix, prepared for Consumers Union	85-91, 95-97	<i>Stipulated</i> ✓
106	Karl Rábago	KRR-11	Gulf Response to Staff POD 30, Docket No. 160186-EI	85-91, 95-97	<i>Stipulated</i> ✓
107	Karl Rábago	KRR-12	Utility Rate Design: How Mandatory Monthly Customer Fees Cause Disproportionate Harm, U.S. Region: FL, by National Consumer Law Center	85-91, 95-97	<i>Stipulated</i> ✓
108	Karl Rábago	KRR-13	Gulf 2013 Annual FEECA Program Progress Report	85-91, 95-97	<i>Stipulated</i> ✓
109	Karl Rábago	KRR-14	Gulf 2015 Annual FEECA Program Progress Report	85-91, 95-97	<i>Stipulated</i> ✓
SIERRA CLUB – (DIRECT)					
110	Jeffrey Loiter	JML-1	Resume of Jeffrey M. Loiter.	88-91, 95-97	<i>Stipulated</i> ✓
111	Jeffrey Loiter	JML-2	Sponsors of the Center for Public Utilities, New Mexico State University	88-91, 95-97	<i>Stipulated</i> ✓
112	Jeffrey Loiter	JML-3	Lazar, J., <i>Use Great Caution in Design of Residential Demand Charges, Natural Gas & Electricity</i> , Vol. 32, Issue 7 (Feb. 2016).	88-91, 95-97	<i>Stipulated</i> ✓
113	Jeffrey Loiter	JML-4	Whited, M. et al, <i>Caught in a Fix: The Problem with Fixed Charges for Electricity</i> , (Feb. 2016).	88-91, 95-97	<i>Stipulated</i> ✓
114	Jeffrey Loiter	JML-5	Southern Environmental Law Center, <i>A Troubling Trend in Rate Design: Proposed Rate Design Alternatives to Harmful Fixed Charges</i> (Dec. 2015).	88-91, 95-97	<i>Stipulated</i> ✓

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115	Jeffrey Loiter	JML-6	Ros, A. J., <i>An Econometric Assessment of Electricity Demand in the United States using Panel Data and the Impact of Retail Competition on Prices</i> , NERA Economic Consulting (June 2015)	88-91, 95-97	Stipulated ✓
116	Jeffrey Loiter	JML-7	Paul, A. et al, <i>A Partial Adjustment Model of U.S. Electricity Demand by Region, Season, and Sector, Resources for the Future Discussion Paper</i> , RFF DP 08-50 (Apr. 2009).	88-91, 95-97	Stipulated ✓
117	Jeffrey Loiter	JML-8	McGee, R., <i>Gulf Power Company's 2015 Annual FEECA Program Progress Report</i> (Mar. 2016).	88-91, 95-97	Stipulated ✓
118	Jeffrey Loiter	JML-9	Washington Utilities and Transportation Commission, <i>Order 08 Final Order Rejecting Tariff Sheets, Resolving Contested Issues, Authorizing And Requiring Compliance Filings</i> , issued March 25, 2015, in Dockets UE-140762, UE-140617, UE-131384 and UE-140094.	88-91, 95-97	Stipulated ✓
119	Jeffrey Loiter	JML-10	Missouri Public Service Commission, Report and Order, issued April 29, 2015, in Case No. ER-2014-0258, <i>In the Matter of Union Electric Company, d/b/a Ameren Missouri's Tariff to Increase Revenues for Electric Service</i> .	88-91, 95-97	Stipulated ✓
120	Jeffrey Loiter	JML-11	National Consumer Law Center, <i>Utility Rate Design: How Mandatory Monthly Customer Fees Cause Disproportionate Harm</i> (2015) (prepared using data sourced from the U.S. Energy Information Administration's Residential Energy Consumption Survey, 2009).	88-91, 95-97	Stipulated ✓

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121	Jeffrey Loiter	JML-12	Minnesota Public Utilities Commission, <i>Findings of Fact, Conclusions, and Order</i> , issued May 8, 2015, in Docket No. E-002/GR 13-868, In re: Application of Northern States Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota.	88-91, 95-97	<i>Stipulated</i> ✓
122	Jeffrey Loiter	JML-13	United States Department of Agriculture, <i>Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2014</i> , Report No. SNAP-15-CHAR (Dec. 2015).	88-91, 95-97	<i>Stipulated</i> ✓
123	Jeffrey Loiter	JML-14	United States Department of Agriculture, <i>Supplemental Nutrition Assistance Program FY 2016 Income Eligibility Standards</i> (Sept. 2015).	88-91, 95-97	<i>Stipulated</i> ✓
124	Jeffrey Loiter	JML-15	Florida Public Service Commission, <i>2016 Facts & Figures of the Florida Utility Industry</i> (April 2016).	88-91, 95-97	<i>Stipulated</i> ✓
125	Jeffrey Loiter		Deposition Transcript of Jeffery Loiter, taken on February 23, 2017		<i>Stipulated</i> ✓
126	Philip Mosenthal	PHM-1	Resume of Philip H. Mosenthal.	19-20	<i>Stipulated</i> ✓
127	Philip Mosenthal	PHM-2	OPC Interrogatory No. 130.	19-20	<i>Stipulated</i> ✓
128	Philip Mosenthal	PHM-3	Staff Interrogatory No. 64.	19-20	<i>Stipulated</i> ✓
129	Philip Mosenthal	PHM-4	OPC Interrogatory 174.	19-20	<i>Stipulated</i> ✓
130	Philip Mosenthal	PHM-5	<i>Sierra Club, Inc. et. al v. Richard E. Dunn</i> , CV #: 2017CV284719, Petition for Writ of Mandamus (Jan. 12, 2017).	19-20	<i>Stipulated</i> ✓

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131	Philip Mosenthal	PHM-6	Marcy, Cara. "Renewable generation capacity expected to account for most 2016 capacity additions." U.S. Energy Information Administration, Jan. 2017,	19-20	<i>Stipulated</i> ✓
132	Philip Mosenthal	PHM-7	Utility-Scale Solar 2014: An Empirical Analysis of Project Cost, Performance, and Pricing Trends in the United States (Sept. 2015).	19-20	<i>Stipulated</i> ✓
133	Philip Mosenthal	PHM-8	Utility-Scale Solar 2015: An Empirical Analysis of Project Cost, Performance, and Pricing Trends in the United States (Aug. 2016).	19-20	<i>Stipulated</i> ✓
134	Philip Mosenthal	PHM-9	2015 Wind Technologies Market Report, (Aug. 2016).	19-20	<i>Stipulated</i> ✓
135	Philip Mosenthal	PHM-10	Georgia Power Company Stipulation.	19-20	<i>Stipulated</i> ✓
WAL-MART STORES EAST, LP'S AND SAM'S EAST, INC.'S – (DIRECT)					
136	Steve W. Chriss	SWC-1	Witness Qualifications Statement	46, 52	<i>Stipulated</i> ✓
137	Steve W. Chriss	SWC-2	Estimated Impact of Gulf's Proposed Increase in ROE from 10.25 Percent to 11.0 Percent	46, 52	<i>Stipulated</i> ✓
138	Steve W. Chriss	SWC-3	Calculation of Proposed Test Year Jurisdictional Revenues Collected Through Base Rates	46, 52	<i>Stipulated</i> ✓
139	Steve W. Chriss	SWC-4	Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2014 to 2016	46, 52	<i>Stipulated</i> ✓
140	Steve W. Chriss	SWC-5	Estimated Revenue Requirement Impact of Difference in ROE Between 9.81 Percent and 11.0 Percent	46, 52	<i>Stipulated</i> ✓
STAFF – (DIRECT)					
141	Donna D. Brown	DDB-1	Auditor's Report – Rate Case	19-82	<i>Stipulated</i> ✓

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142	Judy G. Harlow	JGH-1	Historic Residential Base Charge	3, 88, 89, 90, 91, 102, 103, 104	<i>Stipulated</i> ✓
143	Judy G. Harlow	JGH-2	Typical Residential Electric Bill— IOUs	3, 88, 89, 90, 91, 102, 103, 104	<i>Stipulated</i> ✓
144	Judy G. Harlow	JGH-3	Typical Residential Electric Bill— Municipals	3, 88, 89, 90, 91, 102, 103, 104	<i>Stipulated</i> ✓
145	Judy G. Harlow	JGH-4	Typical Residential Electric Bill— Cooperatives	3, 88, 89, 90, 91, 102, 103, 104	<i>Stipulated</i> ✓
146	Judy G. Harlow	JGH-5	Gulf Bill Comparison	3, 88, 89, 90, 91, 102, 103, 104	<i>Stipulated</i> ✓
147	Judy G. Harlow	JGH-6	Impact of Proposed Residential Rate Structure	3, 88, 89, 90, 91, 102, 103, 104	<i>Stipulated</i> ✓
148	Rhonda L. Hicks	RLH-1	Summary of Customer Complaints received by Commission	7	<i>Stipulated</i> ✓
149	Park (3-8)		GULF's Responses to Staff's First Set of Interrogatories, Nos. 3-8 <i>[Bates Nos. 00118-00126]</i>	3-5	<i>Stipulated</i> ✓
150	Liu (15) Young (16) Hodnett (17, 18, 25-27) Young (19-24, 30-34) Young/Smith (28) Young/Ritenour (29) Ritenour/Hodnett (36-37)		GULF's Responses to Staff's Second Set of Interrogatories, Nos. 15, 16-34, 36-37 <i>[Bates Nos. 00127-00154]</i>	1, 2, 13, 22, 39 53	<i>Stipulated</i> ✓

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151	Smith (39- 42, 44-49, 56-59, 73-85) Young (50-55) Harris (60, 61) Hodnett (63) Burleson (64, 68) Burleson/Liu (65) Burleson/Ritenour (67) Burroughs (70, 71) Burroughs/Ritenour (72) Floyd (89, 90, 92, 93, 96)		GULF's Responses to Staff's Third Set of Interrogatories, Nos. 39-42, 44-61, 63, 64, 65, 67, 68, 70-72, 73- 85, 89, 90, 92, 93, 96 (See additional files contained on Staff Hearing Exhibit USB for Nos. 57, 58, 61, 64, 85, 96) <i>[Bates Nos. 00155-00220]</i>	7, 19, 31, 23, 54, 55, 64, 65, 102-105	<i>Stipulated</i> ✓
152	Burroughs (97)		GULF's Responses to Staff's Third Set of Interrogatories, No. 97 (CONFIDENTIAL DN. 09261-16) <i>[Bates Nos. 00221-00221]</i>	31	<i>Stipulated</i> ✓
153	Park (99-115) Mason (125-128)		GULF's Responses to Staff's Fourth Set of Interrogatories, Nos. 99-115, 125-128 <i>[Bates Nos. 00222-00248]</i>	3-6	<i>Stipulated</i> ✓

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154	<p>Hodnett (129, 130, 141, 142, 188-193) Hodnett/ Ritenour (131, 132, 147-149, 152) Watson (133-140, 156-187) Young/ Ritenour (143, 153) Burroughs/ Ritenour (144) Smith/ Ritenour (145) Young/ Ritenour (146) Ritenour (150, 151, 154, 155, 220-226) Evans (194-201, 205- 213) McGee (202-204) Floyd (214-218) Ritenour/ Mason (219) Young (227-228)</p>		<p>GULF's Responses to Staff's Fifth Set of Interrogatories, Nos. 129-187, 188-193, 194-218, 219-228 (See additional files contained on Staff Hearing Exhibit USB for Nos. 220, 221, 222, 225) <i>[Bates Nos. 00249-00376]</i></p>	<p>8-18, 28, 29, 40, 42, 43, 68, 74, 89, 90, 92, 98, 105</p>	<p><i>Stipulated</i> ✓</p>
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155	Mason (229, 234-236) Burroughs (230, 268-277) Mason/Park (231) Mason/Liu (232, 233) Watson (237-267)		GULF's Responses to Staff's Sixth Set of Interrogatories, Nos. 229-236, 237-267, 268-277 <i>[Bates Nos. 00377-00449]</i>	6, 8-12, 14, 28, 29, 34, 74,	<i>Stipulated</i> ✓
156	Burroughs (278-284, 295) Burluson (296) Smith (286-293, 298-299) Ritenour (294) Park (300, 301) Evans (302, 303, 314, 323-324) McGee (312, 313, 313a, 315-322, 325) Floyd (304, 308, 309)		GULF's Responses to Staff's Seventh Set of Interrogatories, Nos. 278-284, 286-294, 295, 296, 298-299, 300-303, 304, 308, 309, 312-325, including 313a <i>[Bates Nos. 00450-00507]</i>	3, 4, 19, 23, 57, 58, 88 -91, 102-105,	<i>Stipulated</i> ✓
157	Burroughs (330-335)		GULF's Responses to Staff's Eighth Set of Interrogatories, Nos. 330-335 <i>[Bates Nos. 00508-00517]</i>	33	<i>Stipulated</i> ✓
158	Young (337-344) Evans (345, 346)		GULF's Responses to Staff's Ninth Set of Interrogatories, Nos. 337-346 <i>[Bates Nos. 00518-00530]</i>	93, 94, 99-100	<i>Stipulated</i> ✓

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159	Watson (347, 352-357) Hodnett (348-350, 358-360) Burroughs (351)		GULF's Responses to Staff's Tenth Set of Interrogatories, Nos. 347-360 <i>[Bates Nos. 00531-00558]</i>	8-12, 28, 29, 74	<i>Stipulated</i> ✓
160	Park (361-362) McGee (363) Hodnett (364-367, 369-371, 374) Harris (368, 372-373) Smith (375) Burleson (378) Burroughs (379-381)		GULF's Responses to Staff's Eleventh Set of Interrogatories, Nos. 361-375, 378-381 <i>[Bates Nos. 00559-00590]</i>	3, 19, 31, 55, 64, 65, 89-90	<i>Stipulated</i> ✓
161	Burleson (376, 377)		GULF's Responses to Staff's Eleventh Set of Interrogatories, No. 376, 377 (CONFIDENTIAL DN. 03100-17) (See additional files contained on Staff Hearing Exhibit USB for No. 376, 377) <i>[Bates Nos. 00591-00591]</i>	19	<i>Stipulated</i> ✓
162	Ritenour (382-388) Hodnett (389, 390, 406) Mason/Park (399, 400) Mason/Liu (401, 403) Mason (402, 404, 405) Evans (407-409) Mason (398)		GULF's Responses to Staff's Twelfth Set of Interrogatories, Nos. 382-388, 389-390, 398-409 <i>[Bates Nos. 00592-00618]</i>	6, 48, 50, 66, 67, 89-90	<i>Stipulated</i> ✓

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163	<p>Burroughs (410-412, 415, 416) Burroughs/ Markey (414, 417) Floyd (419, 422-423) Smith (421) Ritenour (424, 425, 427-430) Burleson (431, 432, 435) Hodnett (426, 436- 451, 457-458) Young (453, 456, 459, 460-462, 465) Young/ Ritenour (452, 454-455, 463-464, 475, 476) McGee (468-469) Evans (466, 467, 470-474) Young (493-494) Vander Weide (495- 498) Liu (499-500) Mason (501, 503-508) Mason/ Ritenour (502) Park (509-526)</p>		<p>GULF's Responses to Staff's Thirteenth Set of Interrogatories, Nos. 410-412, 414-417, 419, 421-423, 424-430, 431, 432, 435, 436-451, 452-465, 466-474, 475, 476, 493-494, 495-500, 501-508, 509-526 (Including amended responses to 438) (See additional files contained on Staff Hearing Exhibit USB for No. 523) <i>[Bates Nos. 00619-00747]</i></p>	1, 3, 6, 8, 9-19, 22, 23, 26, 28, 29, 31, 34, 35, 45, 46, 53, 56-58, 68, 74, 87-90, 102-105	<i>Stipulated</i> ✓
164	<p>Burroughs (413, 418)</p>		<p>GULF's Responses to Staff's Thirteenth Set of Interrogatories, No. 413, 418 (CONFIDENTIAL DN. 02304-17) (See additional files contained on Staff Hearing Exhibit USB for Nos. 413, 418) <i>[Bates Nos. 00748-00748]</i></p>	31	<i>Stipulated</i> ✓

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165	O'Sheasy (531-535) Evans (536-538, 544) McGee (541-543, 545) Young/ Ritenour (546-547) Hodnett (548-550, 555-557) Young (551)		GULF's Responses to Staff's Fourteenth Set of Interrogatories, Nos. 531-538, 541-545, 546 -547, 548-551, 555-557 <i>[Bates Nos. 00749-00773]</i>	7, 26, 64, 65, 66, 72, 84-86, 88-90, 91, 96-97	<i>Stipulated</i> ✓
166	Watson (558-579) Hodnett (580-584, 593) Harris (590-592) Park (594)		GULF's Responses to Staff's Fifteenth Set of Interrogatories Nos. 558-584, 590 -593, 594 (Including revised responses to 594) (See additional files contained on Staff Hearing Exhibit USB for No. 560, 566, 569, 593) <i>[Bates Nos. 00774-00817]</i>	3, 9-12, 18, 28-29, 64, 65, 74	<i>Stipulated</i> ✓
167	Liu (8) Young (9, 11-13) Hodnett/ Young (10)		GULF's Responses to Staff's Second Production of Documents, Nos. 8-13 (See additional files contained on Staff Hearing Exhibit USB for No. 9, 10, 13) <i>[Bates Nos. 00818-00825]</i>	1, 2, 13, 22, 53	<i>Stipulated</i> ✓
168	Young (12)		GULF's Responses to Staff's Second Production of Documents, No. 12 (CONFIDENTIAL DN. 00818-17) <i>[Bates Nos. 00826-00826]</i>	1, 22, 53	<i>Stipulated</i> ✓
169	Smith (20-21)		GULF's Responses to Staff's Third Production of Documents, 20, 21 (CONFIDENTIAL DN. 09261-16) <i>[Bates Nos. 00827-00827]</i>	23	<i>Stipulated</i> ✓
170	Smith (14) Young (16) Park (27)		GULF's Responses to Staff's Third Production of Documents, Nos. 14, 16, 27 (See additional files contained on Staff Hearing Exhibit USB for No. 14, 16) <i>[Bates Nos. 00828-00832]</i>	3-4, 7, 55	<i>Stipulated</i> ✓

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171	Park (28 -30) McGee (31)		GULF's Responses to Staff's Fourth Production of Documents, Nos. 28 – 31 (See additional files contained on Staff Hearing Exhibit USB for No. 30, 31) [Bates Nos. 00833-00838]	3, 88	Stipulated ✓
172	Hodnett (32-36) Evans (37, 38)		GULF's Responses to Staff's Fifth Production of Documents, Nos. 32-36, 37-38 (See additional files contained on Staff Hearing Exhibit USB for No. 33, 34, 36, 37) [Bates Nos. 00839-00847]	15-18, 28, 29, 74, 89-90	Stipulated ✓
173	Mason (45, 48) Mason/Park (44, 46, 47)		GULF's Responses to Staff's Sixth Production of Documents, Nos. 44-48 (See additional files contained on Staff Hearing Exhibit USB for No. 44, 45, 47, 48) [Bates Nos. 00848-00854]	6	Stipulated ✓
174	Burleson (53-58) McGee (63)		GULF's Responses to Staff's Seventh Production of Documents, Nos. 53-58, 63 (See additional files contained on Staff Hearing Exhibit USB for No. 53, 54, 55, 56, 57, 58, 63) [Bates Nos. 00855-00864]	19, 88	Stipulated ✓
175	Burroughs (50-51) Smith (52)		Gulf's response to Staff's Seventh Production of Documents, No. 50-52 (CONFIDENTIAL DN. 09521-16) [Bates Nos. 00865-00865]	14, 23	Stipulated ✓
176	Evans (64)		GULF's Responses to Staff's Eighth Production of Documents, No. 64 (See additional files contained on Staff Hearing Exhibit USB for No. 64) [Bates Nos. 00866-00868]	99-100	Stipulated ✓
177	Watson (65-66)		GULF's Responses to Staff's Ninth Production of Documents, Nos. 65-66 (See additional files contained on Staff Hearing Exhibit USB for No. 65, 66) [Bates Nos. 00869-00872]	9	Stipulated ✓

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178	Hodnett (71)		GULF's Responses to Staff's Eleventh Production of Documents, No. 71 (CONFIDENTIAL DN. 02173-17). (See additional files contained on Staff Hearing Exhibit USB for No. 71) <i>[Bates Nos. 00873-00875]</i>	66	<i>Stipulated</i> ✓
179	Hodnett (72)		GULF's Responses to Staff's Eleventh Production of Documents, No. 72 (See additional files contained on Staff Hearing Exhibit USB for No. 72) <i>[Bates Nos. 00876-00878]</i>	67	<i>Stipulated</i> ✓
180	Burroughs (73) Watson (76) Hodnett (77) Young/ Ritenour (78, 80, 81) Young (79, 82) McGee (83-88) Young (90) Mason/ Ritenour (94) Mason(95-96) McGee/Park (97) Park (98-104)		GULF's Responses to Staff's Twelfth Production of Documents, Nos.73, 76-88, 90, 94-96, 97-104 (Including supplemental responses to 97) (See additional files contained on Staff Hearing Exhibit USB for No. 76, 78, 83, 84, 90, 94, 97, 98, 99, 100, 103) <i>[Bates Nos. 00879-00906]</i>	1, 3, 6, 9, 11, 13, 15-18, 22, 28, 29, 31, 53, 68, 74, 88	<i>Stipulated</i> ✓
181	Hodnett (108-110) McGee (112-113)		GULF's Responses to Staff's Thirteenth Production of Documents, Nos. 108-110, 112-113 (See additional files contained on Staff Hearing Exhibit USB for No. 109, 112, 113) <i>[Bates Nos. 00907-00913]</i>	72, 88-90, 91	<i>Stipulated</i> ✓
182	Watson (114-123, 125-126) Watson/ Hodnett (124) Park (127)		GULF's Responses to Staff's Fourteenth Production of Documents, Nos. 114-126, 127 (See additional files contained on Staff Hearing Exhibit USB for No. 116, 118, 121, 123, 124, 125) <i>[Bates Nos. 00914-00931]</i>	3, 9-12, 28, 29, 74	<i>Stipulated</i> ✓

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183	Garvie (3-5, 10-12, 13-15) Ritenour (6, 7, 9) Garvie/ Ritenour (1, 2) Hodnett (16, 17,25, 29)		GULF's Responses to OPC's First Set of Interrogatories, Nos. 1-7, 9-17, 25, 29 [Bates Nos. 00932-01008]	39, 60, 61, 63, 72	Stipulated ✓
184	Burroughs (1, 9) Watson/ Hodnett (2-3, 11-13) Watson (4-8) Hodnett/ Watson (10) Hodnett (14-18)		GULF's Responses to OPC's First Set of Interrogatories, Nos. 1-18 -Docket No. 160170-EI [Bates Nos. 01009-01034]	9-12, 15-18, 28, 29, 74	Stipulated ✓
185	Young (42, 46) Burroughs/ Ritenour (47) Ritenour (48, 49, 53-54) Ritenour/ Hodnett (50) Burroughs (51) Park (56-62) Hodnett (52, 55, 67-69, 71) Harris (70) Young(74)		GULF's Responses to OPC's Second Set of Interrogatories, Nos. 42, 46, 47-49, 50-55, 56-62, 67-71, 74 (Including supplemental response to 42) [Bates Nos. 01035-01076]	3-5, 9, 26, 30, 60, 63, 64, 65, 68, 69, 70	Stipulated ✓
186	Hodnett (73)		GULF's Responses to OPC's Second Set of Interrogatories, No. 73 (CONFIDENTIAL DN. 09100-16 & 03102-17) [Bates Nos. 01077-01077]	72	Stipulated ✓
187	Hodnett (19, 21) Burroughs (20)		GULF's Responses to OPC's Second Set of Interrogatories, Nos. 19-21 Docket No. 160170-EI [Bates Nos. 01078-01084]	9-12, 28, 29, 74	Stipulated ✓

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188	Liu (75, 76,77) Smith (82-89, 110-113) Burroughs (90, 93-97,105-109, 118, 119, 120 125, 126) Hodnett (78- 79, 98, 99, 101) Garvie (102) Ritenour (114, 124) Ritenour/ Hodnett (115) Burroughs/ Smith/Young (116) Burroughs/ Ritenour (117) Burleson (128) Burleson/Liu (130)		GULF's Responses to OPC's Third Set of Interrogatories, Nos. 75-79, 82-90, 93-97, 98-99, 101- 102, 105-120, 124-126, 128, 130 (including revised response to 105) <i>[Bates Nos. 01085-01176]</i>	3, 19, 23, 27, 28, 30, 31, 33, 39, 46, 54, 55, 56, 58, 61, 72	<i>Stipulated</i> ✓
189	Mason Burroughs Smith (81)		GULF's Responses to OPC's Third Set of Interrogatories, No. 81 (CONFIDENTIAL DN. 02876-17) <i>[Bates Nos. 01177-01177]</i>	23, 28, 30	<i>Stipulated</i> ✓
190	Hodnett (22- 24)		GULF's Responses to OPC's Third Set of Interrogatories, Nos. (22-24) Docket No. 160170-EI <i>[Bates Nos. 01178-01183]</i>	9-10	<i>Stipulated</i> ✓
191	Hodnett (131, 132, 134, 136- 140, 144, 145) Ritenour/ Hodnett (133) Ritenour (135) Watson (141- 143) Vander Weide (149) Liu (150)		GULF's Responses to OPC's Fourth Set of Interrogatories, Nos. 131-145, 149-150 (see additional files contained on Staff Hearing Exhibit USB for No. 133) <i>[Bates Nos. 01184-01213]</i>	9-13, 15-18, 28, 29, 46, 74,	<i>Stipulated</i> ✓

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192	Mason (158) Garvie (161)		GULF's Responses to OPC's Fifth Set of Interrogatories, Nos. 158, 161 <i>[Bates Nos. 001214-01220]</i>	6, 63	<i>Stipulated</i> ✓
193	Watson (169) Burleson (173, 176) Liu (177) Young/ Hodnett (183) Ritenour/ Hodnett (185-186) Hodnett (162-168, 180, 187)		GULF's Responses to OPC's Sixth Set of Interrogatories, Nos. 162 – 169, 173, 176, 177, 180, 183, 185-186, 187 <i>[Bates Nos. 01221-01242]</i>	10-12, 19, 64, 65, 68, 72	<i>Stipulated</i> ✓
194	Hodnett (189-190)		GULF's Responses to OPC's Seventh Interrogatories, Nos. 189 – 190 <i>[Bates Nos. 01243-01247]</i>	10-12	<i>Stipulated</i> ✓
195	Liu (191-192)		GULF's Responses to OPC's Eighth Interrogatories, Nos. 191-192 <i>[Bates Nos. 01248-01253]</i>	19, 20	<i>Stipulated</i> ✓
196	Watson (194) Hodnett (195, 216) Burroughs (196)		GULF's Responses to OPC's Ninth Interrogatories, Nos. 194-196, 216 <i>[Bates Nos. 01254-01259]</i>	10, 64, 65	<i>Stipulated</i> ✓
197	Ritenour (205)		GULF's Responses to OPC's Ninth Interrogatories, Nos. 205 (CONFIDENTIAL DN. 03525-17) <i>[Bates Nos. 01260-01260]</i>	60	<i>Stipulated</i> ✓
198	Mason (14, 18) Garvie (26, 31) Ritenour (57) Liu (58, 70, 71) Vander Weide (63, 72, 73)		GULF's Responses to OPC's First Production of Documents, Nos. 14, 18, 26, 31, 57, 58, 63, 70-73 (including supplemental responses to 71) (See additional files contained on Staff Hearing Exhibit USB for No. 14, 18, 26, 57, 63, 70, 71, 72) <i>[Bates Nos. 01261-01275]</i>	6, 27, 43, 45, 46, 59, 63	<i>Stipulated</i> ✓

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199	Hodnett (44)		GULF's Responses to OPC's First Production of Documents, No. 44 (CONFIDENTIAL DN. 03102-17) [Bates Nos. 01276-01276]	72	Stipulated ✓
200	Hodnett (1, 2, 13-19) Burroughs (3) Watson (4-12)		GULF's Responses to OPC's First Production of Documents, Nos. 1-19 Docket No. 160170-EI (See additional files contained on Staff Hearing Exhibit USB for No. 1, 2, 3, 4, 5, 8, 9, 10, 11, 12, 13) [Bates Nos. 01277-01297]	28, 29, 74	Stipulated ✓
201	Harris (82, 85) Hodnett (78-79) Smith (87)		GULF's Responses to OPC's Second Production of Documents, Nos. 78 -79, 82, 85, 87 (See additional files contained on Staff Hearing Exhibit USB for No. 78, 79, 82, 85) [Bates Nos. 01298-01304]	9, 28, 29, 64, 65, 74	Stipulated ✓
202	Smith (88) Burroughs (90, 91) Burleson (96)		GULF's Responses to OPC's Third Production of Documents, Nos. 88, 90, 91, 96 (CONFIDENTIAL DN. 02876-17) (See additional files contained on Staff Hearing Exhibit USB for No. 90) [Bates Nos. 01305-01306]	19, 31	Stipulated ✓
203	Burroughs (89, 92-95)		GULF's Responses to OPC's Third Production of Documents, Nos. 89, 92-95 [Bates Nos. 01307-01313]	31, 33	Stipulated ✓
204	Hodnett (101-109)		GULF's Responses to OPC's Fourth Production of Documents, Nos. 101 – 109 (See additional files contained on Staff Hearing Exhibit USB for No. 101, 102, 103, 106, 108, 109) [Bates Nos. 01314-01325]	9-10, 15-18, 28, 29, 74	Stipulated ✓
205	Garvie (116)		GULF's Responses to OPC's Fifth Production of Documents, No. 116 (CONFIDENTIAL DN. 03102-17) [Bates Nos. 01326-01326]	63	Stipulated ✓

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206	Hodnett (118-120, 132) Watson (121) Burroughs (128) Burleson (130)		GULF's Responses to OPC's Sixth Production of Documents, Nos. 118 – 121, 128, 130, 132 (See additional files contained on Staff Hearing Exhibit USB for No. 118, 121, 128) [Bates Nos. 01327-01336]	10, 19, 72	Stipulated ✓
207	Burleson (129)		GULF's Responses to OPC's Sixth Production of Documents, No. 129 (CONFIDENTIAL DN. 01798-17) [Bates Nos. 01337-01337]	19	Stipulated ✓
208	Hodnett (131)		GULF's Responses to OPC's Sixth Production of Documents, No. 131 (CONFIDENTIAL DN. 03102-17) [Bates Nos. 01338-01338]	72	Stipulated ✓
209	Hodnett (133)		GULF's Responses to OPC's Seventh Production of Documents, No. 133 [Bates Nos. 01339-01343]	10	Stipulated ✓
210	Burleson (144)		GULF's Responses to OPC's Eighth Production of Documents, Nos. 144 (See additional files contained on Staff Hearing Exhibit USB for No. 144) [Bates Nos. 01344-01346]	19	Stipulated ✓
211	Watson (1) Hodnett (2-3)		GULF's Responses to FEA's First Set of Interrogatories, Nos. 1 – 3 [Bates Nos. 01347-01352]	10	Stipulated ✓
212	Liu (18-19)		GULF's Responses to FEA's Second Production of Documents, Nos. 18-19 [Bates Nos. 01353-01356]	46	Stipulated ✓
213	O'Sheasy (11-13, 28) Evans (14, 17) McGee (15, 16, 18-23, 24-27)		GULF's Responses to SACE / LWVF's Second Set of Interrogatories, Nos. 11-28 [Bates Nos. 01357-01377]	88, 91	Stipulated ✓
214	Evans (30-31) McGee (32-33)		GULF's Responses to SACE / LWVF's Fourth Set of Interrogatories, Nos. 30-33 [Bates Nos. 01378-01384]	88, 91	Stipulated ✓

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215	McGee (34, 36-48) Evans (35)		GULF's Responses to SACE / LWVF's Fifth Set of Interrogatories, Nos. 34-48 <i>[Bates Nos. 01385-01402]</i>	88-91	<i>Stipulated</i> ✓
216	McGee (49-59)		GULF's Responses to SACE / LWVF's Sixth Set of Interrogatories, Nos. 49-59 <i>[Bates Nos. 01403-01416]</i>	88-91	<i>Stipulated</i> ✓
217	McGee (16-30) Park (31) O'Sheasy (32)		GULF's Responses to SACE / LWVF's Second Production of Documents, Nos. 16-32 (See additional files contained on Staff Hearing Exhibit USB for No. 31) <i>[Bates Nos. 01417-01433]</i>	88, 91	<i>Stipulated</i> ✓
218	Evans (34) McGee (35)		GULF's Responses to SACE / LWVF's Fourth Production of Documents, Nos. 34-35 <i>[Bates Nos. 01434-01437]</i>	88, 91	<i>Stipulated</i> ✓
219	McGee (36) Evans (37-40)		GULF's Responses to SACE / LWVF's Fifth Production of Documents, Nos. 36-40 (See additional files contained on Staff Hearing Exhibit USB for No. 39) <i>[Bates Nos. 01438-01444]</i>	88, 91	<i>Stipulated</i> ✓
220	McGee (41, 43, 45-47, 49, 51) Evans (42, 44)		GULF's Responses to SACE / LWVF's Sixth Production of Documents, Nos. 41-47, 49, 51 (See additional files contained on Staff Hearing Exhibit USB for No. 42, 47) <i>[Bates Nos. 01445-01455]</i>	88-91	<i>Stipulated</i> ✓
221	Young (1) Floyd (2, 13, 14) Smith (7) Evans (8) McGee (9-10)		GULF's Responses to Sierra Club's First Set of Interrogatories, Nos. 1, 2, 7-10, 13, 14 <i>[Bates Nos. 01456-01467]</i>	88-90, 99, 100, 105	<i>Stipulated</i> ✓
222	Floyd/McGee (23) McGee (26)		GULF's Responses to Sierra Club's Second Set of Interrogatories, Nos. 23, 26 <i>[Bates Nos. 01468-01471]</i>	89, 90	<i>Stipulated</i> ✓
223	Young/Floyd (1) Evans(2)		GULF's Responses to Sierra Club's First Production of Documents, Nos. 1-2 (See additional files contained on Staff Hearing Exhibit USB for No. 1) <i>[Bates Nos. 01472-01475]</i>	88-90, 99-100, 105	<i>Stipulated</i> ✓

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224	Young/Floyd (3) Evans (5)		GULF's Responses to Sierra Club's Second Production of Documents, Nos. 3, 5 (See additional files contained on Staff Hearing Exhibit USB for No. 5) [Bates Nos. 01476-01479]	88-91	<i>Stipulated</i> ✓
225	Andrews (1-2) Gorman (3-4)		FEA's Responses to Staff's First Set of Interrogatories, Nos. 1-4 [Bates Nos. 01480-01508]	10, 46	<i>Stipulated</i> ✓
226	Gorman (1)		FEA's Responses to Staff's First Production of Documents, No. 1 [Bates Nos. 01509-01512]	46	<i>Stipulated</i> ✓
227	McCullar (1)		OPC's Responses to Staff's First Set of Interrogatories, No. 1 [Bates Nos. 01513-01517]	9	<i>Stipulated</i> ✓
228	McCullar (1) Woolridge (2) Ramas (3)		OPC's Responses to Staff's First Production of Documents, Nos. 1, 2, 3 [Bates Nos. 01518-01522]	6, 9-10, 28-29, 46, 74	<i>Stipulated</i> ✓
229	Young		Follow-up to Gulf Power Service Hearings (Document No. 02629-17) [Bates Nos. 01523-01530]	7	<i>Stipulated</i> ✓
GULF POWER COMPANY – (REBUTTAL)					
230	J. A. Burleson	JAB-3	Gulf 2003 Integrated Resource Plan Incremental Additions; Comparative Analysis of Scherer 3 and Replacement CT	19	<i>Stipulated</i> ✓
231	J. A. Burleson	JAB-4	Clarification and Correction of Intervenor Statements	19	<i>Stipulated</i> ✓
232	X. Liu	XL-2	Corporate and Base Retail Return on Equity (2002 to June 2017)	19, 36, 45-47, 59, 60	<i>Stipulated</i> ✓
233	D. A. Watson	DAW-4	Revised Appendices to Depreciation Rate Study	8-13	<i>Stipulated</i> ✓
234	D. A. Watson	DAW-5	Simulated Plant Record Analysis for Distribution Account 364 - Poles, Towers and Fixtures	8-13	<i>Stipulated</i> ✓
235	D. A. Watson	DAW-6	Simulated Plant Record Analysis for Distribution Account 364 - Poles, Towers and Fixtures	8-13	<i>Stipulated</i> ✓

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236	D. A. Watson	DAW-7	Simulated Plant Record Analysis for Distribution Account 365 - Overhead Conductors and Devices	8-13	<i>Stipulated</i> ✓
237	D. A. Watson	DAW-8	Simulated Plant Record Analysis for Distribution Account 369.1 – Overhead Services	8-13	<i>Stipulated</i> ✓
238	D. A. Watson	DAW-9	Retirements, Gross Salvage, and Cost of Removal for Account 390 - Structures and Improvements (Pace Blvd. Building)	8-13	<i>Stipulated</i> ✓
239	S. P. Harris	SPH-3	Comparison of \$3.5 Million vs. \$8.9 Million Annual Storm Accrual	64, 65	<i>Stipulated</i> ✓
240	J. H. Vander Weide	JVW-3	Research Literature that Studies the Efficacy of Analysts' Earnings Forecasts	46	<i>Stipulated</i> ✓
241	J. H. Vander Weide		Deposition Transcript of Dr. James H. Vander Weide, taken on February 27, 2017		<i>Stipulated</i> ✓
242	L. P. Evans	LPE-2	Rate Schedule ECC Cost Recovery Clause Energy Conservation	87	<i>Stipulated</i> ✓
243	R. L. McGee, Jr	RLM-2	Residential Rate Structure and Clause Effects on Solar PV Payback; Advisory Council for the Center for Public Utilities; Effect of Customers Choosing Optional RSD Rate; Factors to Consider in Implementing the Advanced Pricing Package	3, 88-91, 102-104	<i>Stipulated</i> ✓
244	J. M. Garvie	JMG-2	January 24, 2017, Aon Pension Cost Letter; Gulf Tax-Qualified Pension Plan Scenarios	36, 59-61, 63	<i>Stipulated</i> ✓
245	S. D. Ritenour	SDR-2	Vacancy Analysis; Additional Pension Funding; Smart Energy Center	26, 27, 36, 60, 61, 74	<i>Stipulated</i> ✓
246	J. J. Hodnett	JJH-2	SCS Cost Decreases due to 2016 Southern Company Mergers and Acquisitions	64, 65, 72	<i>Stipulated</i> ✓

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247	R. M. Markey	RMM-3	Late-Filed Exhibit No.3 to the Deposition of Michael Burroughs (Redacted); North Escambia Preliminary Well Field Location (Confidential); North Escambia Summary of PS&I Costs (CONFIDENTIAL DN. 01618-17) ** Corrected**	31, 32	<i>Stipulated</i> ✓
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HEARING EXHIBITS

Exhibit Number	Witness	Party	Description	Moved In/Due Date of Late Filed
248		Staff	List of Proposed Stipulations	<i>Stipulated</i> ✓

HEARING EXHIBITS 4/4/17

Exhibit Number	Witness	Party	Description	Moved In/Due Date of Late Filed
249		Staff	List of Proposed Stipulation	4/4/17
250		Staff	GPC responses to staff's inquiries on Stipulation and Settlement Agreement	4/4/17

EXHIBIT NO. 249

DOCKET NO.: 160186-EI and 160170-EI

WITNESS:

PARTY: Gulf, OPC and FIPUG

DESCRIPTION: Stipulation and Settlement Agreement entered into by Gulf Power Company, the Office of Public Counsel and the Florida Industrial Power Users Group

DOCUMENT(S): Stipulation and Settlement Agreement

PROFFERED BY: Commission Staff

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 160186-EI EXHIBIT: 249
PARTY: Commission Staff
DESCRIPTION: Stipulation and Settlement Agreement

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Gulf Power Company.

Docket No. 160186-EI

In re: Petition for approval of 2016 depreciation and dismantlement studies, approval of proposed depreciation rates and annual dismantlement accruals and Plant Smith Units 1 and 2 regulatory asset amortization, by Gulf Power Company.

Docket No. 160170-EI

Filed: March 20, 2017

STIPULATION AND SETTLEMENT AGREEMENT

WHEREAS, Gulf Power Company (“Gulf” or the “Company”) and the Citizens of Florida through the Office of Public Counsel (“OPC”) have signed this Stipulation and Settlement Agreement (the “Agreement”; unless the context clearly requires otherwise, the term “Party” or “Parties” means a signatory to this Agreement whether or not specifically named above); and

WHEREAS, on December 19, 2013, in Docket No. 130140-EI, the Commission issued its order approving the 2013 Stipulation and Settlement Agreement between Gulf, OPC, the Florida Industrial Power Users Group (“FIPUG”), the Federal Executive Agencies (“FEA”), and Wal-Mart Stores East, LP and Sam's East, Inc. (“Walmart”) that resolved Gulf’s then-pending general rate case proceeding and related depreciation rates filing; and

WHEREAS, on July 14, 2016, pursuant to the terms of the 2013 Settlement Agreement, Gulf filed a Petition for approval of its 2016 Depreciation Study, 2016 Dismantlement Study, proposed depreciation rates and annual dismantlement accrual amounts, and the Plant Smith Units 1 and 2 regulatory asset amortization, pursuant to Rules 25-6.0436 and 25-6.04364, Florida Administrative Code (F.A.C), and subsequently Gulf filed a corrected 2016 Depreciation Study on September 20, 2016; and

WHEREAS, on August 12, 2016, Gulf Power filed a test year letter, as required by Rule 25-6.140, F.A.C., notifying the Commission of its intent to file a petition between October 11 and October 28, 2016, for an increase in rates effective 2017, and subsequently on October 12, 2016, pursuant to the provisions of Chapter 366, Florida Statutes (F.S.), and Rules 25-6.0425 and 25-6.043, F.A.C., Gulf filed its Minimum Filing Requirements (MFRs) and testimony formally initiating a retail base rate review proceeding; and

WHEREAS, on November 9, 2016, the Commission consolidated Dockets 160186-EI and 160170-EI (collectively, “the Consolidated Proceedings”); and

WHEREAS, on November 22, 2016, the Commission ordered that the threshold issue identified in the Environmental Cost Recovery Clause (ECRC) docket related to Gulf’s recovery in retail rates of its identified environmental compliance investment and expenses associated with Gulf’s ownership interest in Scherer Unit 3 would be deferred for resolution in the instant docket; and

WHEREAS, the petitioner and intervening parties in the Consolidated Proceedings filed voluminous prepared testimony with accompanying exhibits and conducted extensive discovery; and

WHEREAS, the Consolidated Proceedings are scheduled for a five-day technical hearing starting March 20, 2017, involving testimony of 19 Gulf direct witnesses, 11 intervenor witnesses, 3 staff witnesses and 15 Gulf rebuttal witnesses, numerous exhibits and other materials; and

WHEREAS, the Parties to this Agreement have undertaken to resolve the issues raised in the Consolidated Proceedings so as to maintain a degree of reasonableness, stability and predictability with respect to Gulf’s base rates and charges; and

WHEREAS, the Parties have entered into this Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes, as applicable, and as a part of the negotiated exchange of consideration among the Parties to this Agreement, each has agreed to concessions to the others with the expectation that all provisions of the Agreement will be enforced by the Commission as to all matters addressed herein with respect to all Parties, upon acceptance of the Agreement as provided herein and upon approval in the public interest;

NOW THEREFORE, in consideration of the foregoing and the covenants contained herein, the Parties hereby stipulate and agree:

1. This Agreement will become effective after Commission approval, and the rate changes agreed to herein shall be effective July 1, 2017 (the "Implementation Date") and shall be applied to meter readings beginning with cycle one for July 2017, regardless of the actual date the cycle one meter readings occur, and continue until Gulf's base rates are next reset in a general base rate proceeding, except as otherwise provided in this agreement.
2. Except as set forth in this Agreement, the Parties agree that adjustments to rate base, net operating income and cost of capital set forth in Gulf's MFR Schedules B-2, C-1, C-3 and D1a, as revised by identified adjustments agreed to in the rebuttal testimony of Gulf's Witness Ritenour, shall be deemed approved solely for accounting and regulatory reporting purposes, and the accounting for those adjustments will not be challenged for purposes of Gulf's Earnings Surveillance Reports or clause filings during the period from the date of approval of this Agreement until the conclusion of Gulf's next base rate proceeding.

3. (a) Gulf's authorized rate of return on common equity ("ROE") shall continue to be a range of 9.25% to 11.25% with a mid-point of 10.25%, all as originally established by the Commission in Order No. PSC-12-0179-FOF-EI, and shall be used for all purposes. All rates, including those established in clause proceedings, shall be set using this mid-point ROE.

(b) Until the conclusion of Gulf's next general base rate proceeding, Gulf will be deemed to have an equity ratio not greater than 52.5% for all retail regulatory purposes, including earnings surveillance reporting, any interim rate determinations and the calculation of revenue requirements for capital investment recovered through cost recovery clauses. The Parties recognize that Gulf's actual equity ratio may vary to some degree from the above target equity ratio from month to month and that such normal variations shall not be cause for a deviation from the deemed equity ratio for retail regulatory purposes set forth in this paragraph.
4. Gulf agrees to record a one-time write down of \$32.5 million related to the Scherer 3 plant balance, resulting in a permanent reduction in that amount to the depreciable production plant balance. This resolves the issue of the inclusion of all of Gulf's investment in Unit 3 of Plant Scherer in retail rates as provided in paragraph 5 below.
5. Beginning on the Implementation Date, Gulf's rates will be adjusted to provide an overall net customer impact of approximately \$54.29 million as provided in subparagraphs (a) and (b) below (\$61.99 million less an estimated revenue credit of approximately \$7.7 million to be provided to customers through the Purchased Power Capacity Clause ("PPCC")). The total base rate increase (\$56 million from subparagraph (a) plus \$5.99 million from subparagraph (b) below for a total of \$61.99 million) will be applied to rates

using the rate design filed in Gulf's rate case, except that residential rate design shall continue to be as provided in the 2013 Settlement.

(a) With regard to the matters raised in Gulf's petition in Docket No. 160186-EI (based in part on recovery through rates of the 76% of Scherer Unit 3 that was formerly covered by revenues from two long-term off system power purchase and sale agreements that expired December 31, 2015 and May 31, 2016), Gulf's base rates will be adjusted to provide \$56 million in additional annual revenues to Gulf (before consideration of the incremental base rate increase of \$5.99 million and corresponding revenue credit through the PPCC as described in subparagraph 5(b)).

(b) In addition to the 76% of Scherer Unit 3 that was formerly covered by revenues from long-term off system power purchase and sales agreements addressed in the preceding subparagraph, in order to provide retail customers with the net revenue benefit stemming from the remaining 24% of Scherer Unit 3 that remains committed to a long-term off system power purchase and sale agreement with Flint EMC, Gulf shall also be entitled to recover from retail customers the full revenue requirements associated with the remaining 24% of Scherer Unit 3 through an incremental increase to its base rates and recovery through the ECRC of the non-base rate portion beginning on the Implementation Date. Recovery through the ECRC will be fully offset by that portion of the revenues from Flint EMC pursuant to such contract equivalent to the retail revenue requirement so recovered such that there will be no net revenue impact on retail customers through the ECRC for the 24% of Scherer Unit 3 committed to Flint EMC until the revenues from Flint EMC cease at the end of the current term of the contract with Flint EMC or any extension or successor thereto. Also on the Implementation Date, Gulf's base rates shall

be increased by an additional increment of \$5.99 million on an annual basis. The retail customers shall thereupon be entitled to full credit through the PPCC of all remaining Flint EMC revenues (for purposes of this agreement estimated to be approximately \$7.7 million on an annual basis for 2017 but differing amounts may result depending on the revenues remaining after covering the ECRC cost recovery for the 24% of Scherer Unit 3 as provided above). In no event will any portion of the revenue requirement associated with this 24% of Scherer Unit 3 be reflected simultaneously in both base rates and a clause.

6. Federal Corporate Income Tax Law Change Implications.

Federal corporate income tax changes (Tax Reform) can take many forms, including changes to tax rates, changes to deductibility of certain costs, and immediate expensing for certain other costs. Additionally, tax law requires that excess deferred income taxes that are created as a result of a tax rate change be returned to the customers utilizing a specific method over a specific period of time. If Tax Reform is enacted before Gulf's next general base rate proceeding, then within 60 days of the later of either the enactment of such modifications or the effective date of such modifications, Gulf will identify the revenue requirement impacts and, utilizing deferral accounting as permitted by the Commission, defer the identified revenue requirement impacts to a regulatory asset or regulatory liability to be considered for prospective application in a change to base rates through a limited scope proceeding before the Commission that is confined to consideration and adjustment of base rates to address the ongoing net operating income impact on Gulf's revenue requirements and any deferred regulatory asset or regulatory liability resulting from the tax reform in accordance with this paragraph. For purposes of

determining the prospective adjustment to base rates based on the net operating income effect of any change in the income tax rate, there will be an assumed impact of \$1.3 million per each percentage point of income tax rate included in the resulting rates that are based on the base rate revenue increase authorized in this Agreement. In any hearing conducted pursuant to this paragraph, any party may introduce evidence to overcome such assumption, and such evidence may include, without limitation, changes in the deduction eligibility (under the tax code and regulations) for certain categories of costs, etc. If the identified revenue requirement impacts are not material, rather than initiate a limited scope proceeding under this paragraph, the deferred regulatory asset or regulatory liability may instead be addressed in the Company's next general base rate proceeding. To the extent that such deferred regulatory asset or regulatory liability is addressed through a limited scope proceeding as provided for in this paragraph, such proceeding shall not be construed as a general base rate proceeding for purposes of any other provision in this Agreement.

7. Storm Damage.

(a) Nothing in this Agreement shall preclude Gulf Power from petitioning the Commission to seek recovery of costs associated with any (1) tropical systems named by the National Hurricane Center or its successor or (2) other catastrophic storm events causing damage to Gulf's generation, transmission or distribution system in the aggregate dollar amount of at least 75% of the property damage reserve balance on April 1, 2017, without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings. Consistent with the rate design methods approved in this agreement, the Parties agree that recovery of storm costs from customers under

this paragraph 7 will begin, on an interim basis, sixty days following the filing of a cost recovery petition and tariff sheets with the Commission and will be based on a 12-month recovery period if the storm costs do not exceed \$4.00/1,000 kWh on monthly residential customer bills. In the event the storm costs exceed that level, any additional costs in excess of \$4.00/1,000 kWh may be recovered in a subsequent year or years as determined by the Commission. All storm related costs subject to recovery under this paragraph 7 shall be calculated and disposed of pursuant to Commission Rule 25-6.0143, F.A.C. and will be limited to: (i) costs resulting from a tropical system named by the National Hurricane Center or its successor or other catastrophic storms creating significant damage to Gulf's generation, transmission or distribution systems such as tornados or ice storms in the aggregate dollar amount of at least 75% of the property damage reserve balance on April 1, 2017; (ii) the estimate of incremental storm restoration costs above the level of storm reserve prior to the storm; and (iii) the replenishment of the storm reserve to the level as of December 31, 2016. The Parties to this Agreement are not precluded from participating in any such proceedings and opposing the amount of Gulf Power's claimed costs or whether the proposed recovery is consistent with this paragraph 7, but the Parties cannot oppose the mechanism agreed to herein.

(b) The Parties agree that the \$4.00/1,000 kWh cap in this paragraph 7 shall apply in aggregate for a calendar year for the purpose of the recovery set forth in 7(a) above; provided, however, that Gulf may petition the Commission to allow Gulf to increase the initial 12 month recovery at rates greater than \$4.00/1,000 kWh, or for a period longer than 12 months, in the event Gulf incurs in excess of \$100 million of storm recovery costs that qualify for recovery in a given calendar year, inclusive of the amount needed to

replenish the storm reserve to the level that existed as of December 31, 2016. All Parties reserve their right to oppose such a petition.

(c) Any proceeding to recover costs under this paragraph 7 shall not be a vehicle for a “rate case” type inquiry concerning the expenses, investment, or financial results of operations of the Company and shall not apply any form of earnings test or measure or consider previous or current base rate earnings.

(d) Gulf further will be authorized, at its discretion, to suspend its current authorized property damage reserve accrual during any period from the approval of this Agreement until the conclusion of Gulf’s next general base rate proceeding or until the balance in Gulf’s property damage reserve falls below \$0, whichever shall first occur.

(e) The provisions of this paragraph 7 shall remain in effect and shall continue in effect at least until the Company’s base rates are next reset by the Commission in a general base rate proceeding.

8. (a) Effective with bills rendered based upon meter readings taken on and after cycle one for July 2017, Gulf shall be authorized to increase its base rates and service charges by an amount that is intended to generate the additional annual base rate revenues set forth in this Agreement, based on the projected 2017 test year billing determinants set forth in Schedules E-13c and E-13d of Gulf’s 2017 MFRs filed with the 2016 Rate Petition. The specific rate design shall be completed by Gulf and the resulting rate schedules submitted to the Commission within 20 days following the final approval of this Agreement. The Parties desire that such Commission review and approval take place at the earliest practical date; however, it is the intent of the Parties that the foregoing submission of conforming proposed rate schedules to the Commission for its review and approval shall

occur in time to allow the Commission to complete its review and approval not later than the Special Commission Conference – Rates currently scheduled for May 31, 2017, in order to allow the resulting new rates to take effect with bills rendered on meter readings for billing cycle one for July 2017.

(b) As part of the negotiated exchange of consideration among the parties to this Agreement, Gulf shall be entitled to recover an amount equal to the customer credits provided under the Critical Peak Option through the energy conservation cost recovery (“ECCR”) clause. It is agreed that the appropriate level of credits is an issue in Demand-Side Management (“DSM”) proceedings.

(c) The following proposed tariff sheet changes originally filed shall be implemented either as filed, as modified to implement the Category 1 and Category 2 stipulations previously reached in the case, or as modified to conform to the terms of this Agreement:

Tariff Sheet Summary

Sheet No.	Disposition
ii	Keep XLBIR, remove Advanced Pricing Package (APP) [RSD, RSDT, CAP]
3.2	Keep original
3.3	Keep original
4.9	As filed
4.10	As filed
4.11	As filed
6.2	Keep XLBIR, remove Advanced Pricing Package (APP) [RSD, RSDT, CAP]
6.3	Adjust to revenue requirements
6.5	Adjust to revenue requirements
6.7	Adjust to revenue requirements
6.8	Adjust to revenue requirements
6.10	Adjust to revenue requirements
6.11	Adjust to revenue requirements
6.13	Adjust to revenue requirements
6.16	Adjust to revenue requirements and conform to Issue 100 (OS mods)
6.16.1	Adjust to revenue requirements and conform to Issue 100 (OS mods)
6.17	Adjust to revenue requirements and conform to Issue 100 (OS mods)
6.18	Adjust to revenue requirements and conform to Issue 100 (OS mods)
6.19	Adjust to revenue requirements and conform to Issue 100 (OS mods)
6.20	Adjust to revenue requirements

Sheet No.	Disposition
6.21	Adjust to revenue requirements and conform to Issue 100 (OS mods)
6.23	Adjust to revenue requirements
6.32	Keep original
6.35	Conform to stipulation
6.38	LPT CPO demand charge and credit will be moved to ECCR clause and held at current levels until addressed in the November 2017 ECCR clause hearings.
6.42	Adjust to revenue requirements
6.46	Adjust to revenue requirements and conform to Issue 92 (CPO GSdT)
6.47	As filed
6.48	Adjust to revenue requirements and conform to Issue 92 (CPO GSdT)
6.49	Adjust to revenue requirements
6.50	Adjust to revenue requirements and conform to Issue 105 (CPO LPT)
6.52	Adjust to revenue requirements and conform to Issue 105 (CPO LPT)
6.53	Adjust to revenue requirements
6.54	Adjust to revenue requirements
6.59	Adjust to revenue requirements
6.62	Adjust to revenue requirements
6.76	Adjust to revenue requirements
6.92	As filed
6.93	As filed
6.94	As filed
6.95	As filed
6.96	As filed
6.97	As filed
6.98	Adjust to revenue requirements
6.103	As filed
6.104	As filed
6.105	Delete
6.106	Delete
6.107	Delete
6.108	Delete
6.109	Delete
6.110	Delete
6.111	Delete
6.112	Delete
7.13	Adjust to revenue requirements and conform to Issue 100 (OS mods)
7.13.1	Adjust to revenue requirements and conform to Issue 100 (OS mods)
7.14	Conform to Issue 100 (OS mods)
7.15	Adjust to revenue requirements
7.23	As filed
7.23.1	As filed
7.45	Adjust to revenue requirements and conform to Issue 100 (OS mods)
7.47	As filed
7.55	Adjust to revenue requirements and conform to Issue 100 (OS mods)
9.6	As filed

9. Effective on the Implementation Date, the level of Gulf's annual dismantlement accrual shall be as proposed by Gulf in its petitions, testimony and exhibits in the Consolidated Proceedings.
10. Except as otherwise provided in this Agreement, Gulf's new depreciation rates resulting from the stipulations previously reached on Issues 9 through 12 in the Consolidated Proceedings shall become effective January 1, 2018, and the depreciation rates in effect as of January 1, 2017, shall remain in effect through December 31, 2017. Gulf shall be allowed to begin applying the new depreciation rate for electric vehicle charging facilities as proposed in Gulf's position on Issue 13 whenever it first places such facilities in service pursuant to the pilot program established pursuant to paragraph 12 of this Agreement. For purposes of Rules 25-6.0436 and 25-6.04364, F.A.C., pursuant to which depreciation and dismantlement studies are generally filed at least once every four years, Gulf shall not be required to file a new depreciation study or dismantlement study for new depreciation rates or dismantlement accrual rates to be effective prior to January 1, 2022.
11. The amortization of the regulatory asset that is comprised of the deferred return on the transmission projects as provided for in the 2013 Settlement Agreement shall be spread over a period of 40 years commencing January 1, 2018. The amortization for the Smith Unit 1 and Unit 2 Regulatory Asset shall be spread over a period of 15 years beginning January 1, 2018.
12. Gulf's proposal to provide electric vehicle charging stations allowed on a revenue neutral basis as filed shall be approved as a pilot program for the lesser of five years or the time when Gulf initiates a separate proceeding for approval of a permanent electric vehicle

charging station offering. The Commission shall reserve the ability to make a determination about the appropriate regulatory treatment for the offering at such time, and there would be no presumption of correctness about how it is being treated in Docket 160186-EI. Gulf would include EV costs and revenues in surveillance reports but exclude them for calculating interim rates.

13. Gulf will be entitled to establish a regulatory asset for the deferral of all incurred costs associated with the actual filing, discovery and all other activities associated with the conduct of the Consolidated Proceedings. The annual amortization of the costs in this regulatory asset (1) shall not be less than the amortization of rate case expense provided for in Order No. PSC-12-0179-FOF-EI and (2) shall not be required to begin sooner than January 1, 2018. The Company shall be authorized to amortize additional amounts from time to time at its sole discretion. In any event the entire amount shall either be fully amortized or deemed recovered for purposes of prospective changes to Gulf's base rates by December 31, 2021. To the extent Gulf initiates a general base rate proceeding for an increase in base rates to be effective January 1, 2019, or sooner, and if such case results in an increase to Gulf's base rates, any remaining unamortized costs under this paragraph shall be recorded below the line. No part of the deferred or unamortized costs shall be considered in determining interim rates in conjunction with a general base rate case.
14. Gulf's request to include its North Escambia site in rate base as "property held for future use" shall be deemed withdrawn. Nothing about this withdrawal shall preclude Gulf from seeking recovery of the property in a future general base rate proceeding.
15. Gulf agrees to continue its existing moratorium against executing new financial hedges for natural gas until January 1, 2021. Gulf shall be prohibited from filing a petition and

proposed risk management plan with the Commission to address natural gas financial hedging to begin executing new financial hedges before January 1, 2021.

16. In Gulf's next general base rate proceeding, Gulf will submit a cost of service study that continues to apply the Minimum Distribution System ("MDS") methodology as used by Gulf in its Docket No. 110138-EI, Docket No. 130140-EI and proposed in Docket No. 160186-EI.
17. With regard to any new environmental law or regulation that imposes incremental compliance requirements potentially affecting the continued operation of Gulf's four generating units at Plant Crist, Gulf will follow the process outlined in the stipulation approved in Order No. PSC-07-0721-S-EI as set forth below. Before Gulf commits to add any significant capital investment in equipment or components designed to achieve compliance with the new law or regulation, Gulf agrees to make a supplementary filing in the ECRC docket that will identify the timing of the planned implementation and estimates regarding the costs for such new capital equipment or components prior to incorporating such equipment or components in the normal projection or true-up filings that will impact the cost recovery factors applied to customer bills under the ECRC. It is the intent of the Stipulating Parties that such supplementary filing initiate a period during which all parties to the ECRC may submit requests for discovery in connection with the supplementary filing in order to determine whether there is any objection to any such components with regard to the reasonableness or prudence of the proposed action and, subsequently, to file notice regarding any such resulting objections, all to occur under time limits similar to what has been afforded as a result of the stipulation approved by the

Commission as set forth at page 9 of Order No. PSC-06-0972-FOF-EI subsequently reaffirmed and approved by Order No. PSC-07-0721-S-EI.

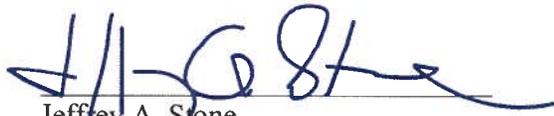
18. Gulf shall be permitted to implement its proposed modifications to the Critical Peak Option for the Large Power Time of Use (LPT) rate schedule as outlined in Issue 105 and the testimony of Gulf Witnesses Floyd and Evans. Gulf shall be entitled to recover the credits provided to customers electing the Critical Peak Option through the ECCR clause. The appropriate level of such credits is an issue in DSM proceedings.
19. Gulf agrees that within 6 months of the final approval of this Agreement, the Company will develop and file for Commission review and approval an additional rate schedule designed to offer an interruptible rate option for customers otherwise eligible to take service under rate schedules LP/LPT or PX/PXT. Gulf shall be entitled to recover the interruptible demand credits provided to customers on the new optional interruptible rate schedule through the ECCR clause. The appropriate level of such credits is an issue in DSM proceedings. This new optional interruptible rate schedule is intended as an alternative to any other applicable rate schedule including, without limitation, the LPT with Critical Peak Option (i.e. a customer cannot be on both rates at the same time).
20. No Party to this Agreement will request, support, or seek to impose a change in the application of any provision hereof.
21. The provisions of this Agreement are contingent on approval of this Agreement in its entirety by the Commission without modification. The Parties agree that approval of this Agreement is in the public interest. The Parties further agree that they will support this Agreement and will not request or support any order, relief, outcome, or result in conflict with the terms of this Agreement in any administrative or judicial proceeding relating to,

reviewing, or challenging the establishment, approval, adoption, or implementation of this Agreement or the subject matter hereof. No party will assert in any proceeding before the Commission or any court that this Agreement or any of the terms in the Agreement shall have any precedential value, except to enforce the provisions of this Agreement. Approval of this Agreement in its entirety will resolve all matters and issues in Docket Nos. 160186-EI, 160170-EI, and any Gulf specific issues deferred to the Consolidated Proceeding from Docket No. 160007-EI pursuant to and in accordance with Section 120.57(4), Florida Statutes. This docket will be closed effective on the date the Commission Order approving this Agreement is final, and no Party shall seek appellate review of any order issued in these Dockets.

22. This Agreement is dated as of March 20, 2017. It may be executed in counterpart originals, and a scanned .pdf copy of an original signature shall be deemed an original. Any person or entity that executes a signature page to this Agreement shall become and be deemed a Party with the full range of rights and responsibilities provided hereunder, notwithstanding that such person or entity is not listed in the first recital above and executes the signature page subsequent to the date of this Agreement, it being expressly understood that the addition of any such additional Party (or Parties) shall not disturb or diminish the benefits of this Agreement to any current Party.

In Witness Whereof, the Parties evidence their acceptance and agreement with the provisions of this Agreement by their signature on one of the following pages.

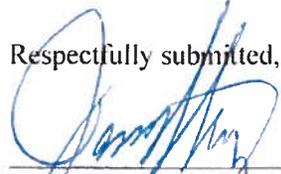
Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'J.A. Stone', written over a horizontal line.

Jeffrey A. Stone
Florida Bar No. 325953
Beggs & Lane, RLLP
501 Commendencia Street
Pensacola, Florida 32502
(850) 432-2451

General Counsel for Gulf Power Company

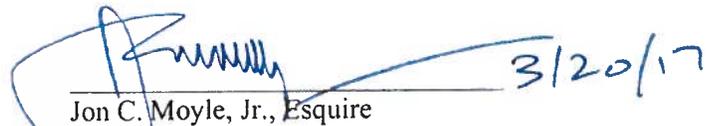
Respectfully submitted,



J. R. Kelly, Public Counsel
Charles J. Rehwinkel, Deputy Public Counsel
Stephanie A. Morse, Associate Public Counsel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
Office of Public Counsel

Attorneys for the Citizens of Florida

Respectfully submitted,

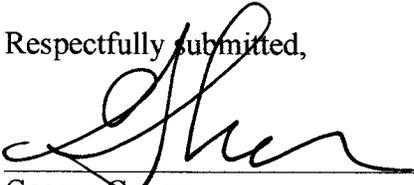
A handwritten signature in blue ink, which appears to be "Jon C. Moyle, Jr.", is written over a horizontal line. To the right of the signature, the date "3/20/17" is handwritten in blue ink.

Jon C. Moyle, Jr., Esquire
Karen A. Putnal, Esquire
Moyle Law Firm, P.A.
The Perkins House
118 North Gadsden Street
Tallahassee, FL 32301

Attorneys for the Florida Industrial Power Users Group (FIPUG)

The undersigned party hereby joins all aspects of the Stipulation and Settlement Agreement dated March 20, 2017 (with corrected page 11) (see FPSC DN 03681-17 and DN 03713-17).

Respectfully submitted,



Date: April 3, 2017

George Cavros
Southern Alliance for Clean Energy
120 E. Oakland Park Blvd., Suite 105
Fort Lauderdale, FL 33334
(954) 295-5714 (tel)
(866) 924-2824 (fax)

On Behalf of Southern Alliance for Clean Energy (SACE)

EXHIBIT NO. 250

DOCKET NO.: 160186-EI and 160170-EI

WITNESS:

PARTY: Gulf

DESCRIPTION: Gulf Power Company's responses to questions and request for information by Commission Staff during the Informal Meeting held on March 21, 2017, regarding the Stipulation and Settlement Agreement.

DOCUMENT(S): Gulf Responses to Staff Inquiries on Stipulation and Settlement Agreement

PROFFERED BY: Commission Staff

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 160186-EI EXHIBIT: 250
PARTY: Commission Staff
DESCRIPTION: GPC Responses to Staff's
Inquiries on Stipulation and Settlement



Robert L. McGee, Jr.
Regulatory & Pricing Manager

One Energy Place
Pensacola, FL 32520-0780
850 444 6530 tel
850 444 6026 fax
rimcgee@southernco.com

March 29, 2017

Mr. Tom Ballinger, Director
Division of Engineering
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Staff's Inquiries to Gulf; Docket 160186-EI

Dear Mr. Ballinger:

Attached please find Gulf's response to questions from Commission Staff, requested during the informal meeting held on March 21, 2017.

Sincerely,

A handwritten signature in blue ink that reads "Robert L. McGee, Jr." in a cursive style.

Robert L. McGee, Jr.
Regulatory and Pricing Manager

md

Attachments

cc w/att: Beggs & Lane
Jeffrey A. Stone, Esq.
Florida Public Service Commission
Mr. Andrew Maurey, Director, Division of Accounting and Finance
Mr. Gregory Shafer, Director, Division of Economics
Ms. Kelley Corbari, Senior Attorney, Office of General Counsel

Mr. Tom Ballinger, Director
March 29, 2017
Page 2

Office of Public Counsel

Stephanie A. Morse
JR Kelly

Federal Executive Agencies

Thomas Jernigan
Maj. Andrew Unsicker
Capt. Lanny Zieman
Capt. Natalie Cepak
Ebony Payton

Southern Alliance for Clean Energy

Bradley Marshall
Alisa Coe

Florida Industrial Power Users Group

Jon C. Moyle, Jr.
Karen Putnal

Gardner Law Firm / Florida Retail Federation

Robert Scheffel Wright
John LaVia, III

Sierra Club

Diana Csank
Lane Johnson

Gunster Law Firm

Charles A. Guyton
Richard Melson

1. Request for an itemization of differences between Stipulation and Settlement Agreement and the Category 1 and Category 2 stipulations approved by the Commission on March 20, 2017.

Gulf Response: The following issues that were the subject of the Category 1 and Category 2 stipulations approved by the Commission on March 20, 2017 have been modified by the terms of the Stipulation and Settlement Agreement between Gulf, OPC and FIPUG that is pending before the Commission (the modifications for each affected issue are detailed below the following list):

- Issue 14 – effective date for beginning the amortization of the Smith Unit 1 & Unit 2 Regulatory Asset
- Issue 18 – effective date for revised depreciation rates, etc.
- Issue 98 – transformer ownership discounts
- Issue 99 – lighting charges
- Issues 102-104 – deferred issues rendered moot and therefore dropped rather than deferred

ISSUE 14: What is the appropriate recovery period for the regulatory asset related to the retirement of Plant Smith Units 1 and 2 approved in Docket No. 160039-EI?

Approved Category 1 or 2 Stipulation: The regulatory asset related to the retirement of Plant Smith Units 1 and 2 approved in Docket No. 160039-EI should be amortized over 15 years commencing with the date new rates become effective.

ISSUE 18: What should be the implementation date for revised depreciation rates, capital recovery schedules, dismantlement accruals, and amortization schedules?

Approved Category 1 or 2 Stipulation: The implementation date should coincide with the effective date of the base rates set in this docket.

Stipulation and Settlement Agreement:

Paragraph 10 - New depreciation rates will be implemented January 1, 2018, and the depreciation rates in effect as of January 1, 2017, shall remain in effect through December 31, 2017.

Paragraph 11 - The amortization of the regulatory asset for the deferred return on the transmission projects as provided for in the 2013 Settlement Agreement and the

amortization of the regulatory asset related to the retirement of Plant Smith Units 1 and 2 will begin on January 1, 2018.

ISSUE 98: What are the appropriate transformer ownership discounts?

Approved Category 1 or 2 Stipulation: The appropriate transformer ownership credits are shown below, and were developed using the Commission’s approved methodology.

Rate Schedule	Voltage Discount (\$/mo/kw)
GSD, GSDT	(\$ 0.36) Primary Voltage Level
LP, LPT	(\$ 0.48) Primary Voltage Level (\$ 0.72) Transmission Voltage Level
PX, PXT	(\$ 0.18) Transmission Voltage Level
SBS Contract Level	
100 – 499 kW	(\$ 0.06) Primary Voltage Level
500 – 7,499 kW	(\$ 0.06) Primary Voltage Level (\$ 0.07) Transmission Voltage Level
above 7,499 kW	(\$ 0.08) Transmission Voltage Level

Stipulation and Settlement Agreement:

Paragraphs 5 & 8a – Given the base rate revenue increase set forth in the Agreement, the transformer ownership credits will change as part of the Company’s rate design, and the resulting rate schedules will be submitted to the Commission.

ISSUE 99: What are the appropriate lighting charges?

Approved Category 1 or 2 Stipulation: The appropriate charges for the outdoor service (OS) are those shown in the Rate Schedule OS found in Schedule 3 of Exhibit LPE-1, attached to the testimony of Gulf Witness Evans.

Stipulation and Settlement Agreement:

Paragraphs 5 & 8(a) – Given the base rate revenue increase set forth in the Agreement, Rate Schedule OS will change as part of the Company's rate design and the resulting rate schedule will be submitted to the Commission.

ISSUE 102: Should the Commission approve Gulf's proposed modifications to the existing residential HVAC Improvement program in its Demand-Side Management Plan? (Moot if Issue 88 is not approved)

ISSUE 103: Should the Commission approve Gulf's proposed modifications to the existing Residential Building Efficiency program in its Demand-Side Management Plan? (Moot if Issue 88 is not approved)

ISSUE 104: Should the Commission approve Gulf's proposed new residential Insulation Improvement program to be added to its Demand-Side Management Plan? (Moot if Issue 88 is not approved)

Approved Category 1 or 2 Stipulations: The consideration of Issues 102-104 will be deferred to a future proceeding. The testimony filed in this docket related to Issues 102-104 will not be entered into the record, or relied upon, without being subject to cross-examination in any future proceeding addressing these issues.

Stipulation and Settlement Agreement:

Paragraph 5 – Given that the residential rate design shall continue to be as provided in the 2013 Settlement, Issues 102 through 104 have been dropped rather than deferred to a future proceeding.

2. Request for an example of an adjustment that would be made at the end of the year if the common equity ratio is above 52.5% as provided for in Paragraph 3(b) of the Stipulation and Settlement Agreement.

Gulf Response: In the event that the December earnings surveillance report results in a common equity ratio above the 52.5% that is provided for in paragraph 3(b) of the Stipulation and Settlement Agreement, Gulf will make a pro forma adjustment in the surveillance report to reduce common equity in the calculation of the jurisdictional capital structure in an amount necessary to reach a 52.5% equity ratio. Pro forma adjustments to increase long-term debt, short-term debt and preference stock will be made on a pro rata basis in a total amount equal to the adjustment to common equity. The pro rata calculation will be based on the relationship between jurisdictional adjusted long-term debt, short-term debt and preference stock prior to the pro forma adjustments.

The example on the next page illustrates the pro forma adjustments and is based on the capital structure filed in Docket 160186-EI, which reflects a common equity ratio of 53.1% as shown in the first two columns at the bottom of the page. A reduction of \$17 million to common equity would be required to achieve a 52.5% common equity ratio in this example. The offsetting adjustments would be made to the other investor sources of capital (long term debt, short-term debt and preference stock) using the same ratios that jurisdictional adjusted long-term debt, short-term debt and preference stock bear to one another prior to the adjustment. The red text in the spreadsheet in Column 6 shows the pro forma adjustments necessary to achieve the target common equity ratio. Additionally, the calculation of the equity ratio of 52.5% is shown in red below the capital structure.

3. Request for approximate amount of Scherer-related investment to be included in rate base as a result of the settlement agreement (i.e., 100% of non-environmental investment with a \$32.5 million write-down).

Gulf Response:

**Gulf Power Company
Scherer Unit 3 - Net Utility Plant**
\$000s

	Total Scherer 3, net of AROs ⁽¹⁾	Less: Investment to be Reflected in ECRC ⁽¹⁾⁽²⁾	Less: One-Time Write Down ⁽³⁾	Net Included in Base Retail Rate Base
Plant-in-Service	386,458	(183,727)	(32,500)	170,231
Accumulated Depreciation and Amortization	(139,101)	22,894	-	(116,208)
Net Plant-in-Service	247,357	(160,833)	(32,500)	54,023
Construction Work-in-Progress	10,678	(1,754)	-	8,924
Plant Acquisition Adjustment	1,222	-	-	1,222
Net Utility Plant	259,257	(162,587)	(32,500)	64,170

(1) Current Month Ending Balances - February 2017

(2) Investment to be Reflected in ECRC:

Scherer 3 Environmental PIS - 76%	139,632
Scherer 3 Environmental PIS - Converted to 100%	183,727
Scherer 3 Environmental A/D - 76%	17,399
Scherer 3 Environmental A/D - Converted to 100%	22,894
Scherer 3 Environmental CWIP - 76%	1,333
Scherer 3 Environmental CWIP - Converted to 100%	1,754

(3) Paragraph 4 of Stipulation and Settlement Agreement

4. Request for the Scherer 3 journal entries that will be required for the \$32.5 million permanent reduction.

Gulf Response:

<u>Property Accounting Entries</u>	Debit	Credit
Expense/Loss	\$32.5 million	
Plant in Service		\$32.5 million

<u>Tax Accounting Entries</u>	Debit	Credit
Accumulated Deferred Income Taxes	\$13.0 million	
Accrued Income Taxes		\$ 0.4 million
Tax Expense (Benefit)		12.0 million
Regulatory Asset – ASC 740		0.6 million

5. Request for clarification of what the term “aggregate” means in Paragraph 7 of the Stipulation and Settlement Agreement

Gulf Response: In the Stipulation and Settlement Agreement, the term “aggregate” in Paragraph 7 will mean any other catastrophic event or combination of other catastrophic events (i.e. events other than those named as tropical systems by the National Hurricane Center), occurring after approval of the Stipulation and Settlement Agreement that equal or exceed 75% of the Property Damage Reserve balance at April 1, 2017.

6. Request for the Storm Reserve balance as of April 1, 2017.

Gulf Response: The Property Damage Reserve balance as of April 1, 2017, is estimated to be \$41,000,000. The actual amount will be provided to the Commission Staff via a letter on or before April 14, 2017.

7. Request for the impact to the Property Damage Reserve and storm cost recovery of various hypothetical scenarios given Paragraph 7 of the Stipulation and Settlement Agreement.

Gulf Response:

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6
Storm Reserve on 12/31/2016	41,000,000	41,000,000	41,000,000	41,000,000	41,000,000	41,000,000
Storm Reserve on 4/1/2017	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Storm reserve prior to the Storm	43,000,000	43,000,000	22,000,000	43,000,000	24,000,000	24,000,000
Damage from Named Tropical Storms	20,000,000	0	24,000,000	20,000,000	0	0
Damage from Other Catastrophic Events	29,400,000	34,400,000	0	34,400,000	29,400,000	33,600,000
Resultant Storm Reserve	-6,400,000	8,600,000	-2,000,000	-11,400,000	-5,400,000	-9,600,000
Storm Cost Recovery Amount (\$)	18,000,000	32,400,000	43,000,000	52,400,000	0	50,600,000
Storm Cost Recovery Amount (\$/1,000 kWh Residential)	\$1.63	\$2.94	\$3.90	\$4.00*	\$0.00	\$4.00*

* indicates a scenario in which Gulf would seek permission to extend the surcharge for more than 12 months

8. Request for clarification of paragraph 10 of the Stipulation and Settlement Agreement which speaks to the filing of Gulf's next depreciation/dismantlement studies and the timeframe within which Gulf expects to file the studies with the FPSC for approval.

Gulf Response: Paragraph 10 - The next depreciation and dismantlement study will be filed by June 30, 2021, with new depreciation rates and dismantlement accruals proposed to be effective January 1, 2022. Gulf's data submitted with the study, to the extent it involves estimates, will either be stated as of the end of the period immediately prior to the proposed effective date of new depreciation rates or Gulf will seek a ruling that any such perceived requirement be waived.

9. Request for reporting details for Electric Vehicle Charging Pilot Program.

Gulf Response:

Gulf Power Electric Vehicle Charging Pilot Program Report Details

Gulf Power can report on the following elements on an annual basis in support of the Company's electric vehicle (EV) charging pilot program. These elements will be incorporated into a document that will be provided annually as an addendum to Gulf's Annual Depreciation Status Report (ADSR). The objective of providing documentation is to ensure Commission staff has regular information regarding the extent of Gulf's success with its EV charging pilot program, including the dollar amounts expended and generated.

Financial Report Elements

Annual and monthly revenue by customer class and in total

Annual and monthly expenses by customer class and in the following categories:

- Depreciation expense (consistent with the Annual Depreciation Status Report)
- Operation and Maintenance (O&M) expense to include expenses such as EV charger maintenance, supplies, supervision, etc.
- Sales Expense to include expenses such as marketing, demonstration, sales supervision, etc.
- Administrative and General (A&G) expense to include expenses such as administrative salaries/benefits, property/liability insurance, etc.
- Contract/Third Party expense to include expenses such as installation expenses, network charges, etc.
- Taxes (federal, state, property)
- Other
- Total Expense

Return

Net Income

Confirmation that Account 371 detail in ADSR is all EV charger related; if different, quantification of the EV charger amounts

EV Charger Report Elements

Number and type of chargers installed, by customer class and by month

Number of customers for whom chargers are installed by customer class and by month

Incremental MWH's sold (estimated) for networked chargers and other available EV
Charger data¹

¹ Gulf intends to consult with each customer and recommend chargers and network providers that best meet their needs. Ultimately, each customer will decide which charger to install. To that end, some customers may choose chargers without network providers, in which case Gulf will not have kWh information. Gulf will provide, to the extent that a customer chooses a networked charger and to the extent that the information is available from the selected network provider, incremental kWhs for the networked chargers installed as part of this pilot. Additionally, Gulf may provide other pertinent EV charger data as available. The availability and consistency of such data may vary depending on the charger type and network provider selected by the customer.

10. Request for timing of when a final amount of rate case expenses for Docket No. 160186-EI and Docket No. 160170-EI will be available.

Gulf Response: The Company will provide the final amount of expenses incurred for Docket No. 160186-EI and Docket No. 160170-EI to Commission Staff via letter on or before September 29, 2017.