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May 7, 2018

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20180039-EI

Dear Ms. Stauffer:

Attached herein is Gulf Power Company's Objections to Citizens' Second Set of Interrogatories (Nos. 7-20) submitted by electronic mail in the above-referenced docket.

Sincerely,

A handwritten signature in blue ink that reads "Rhonda J. Alexander".

Rhonda J. Alexander
Regulatory, Forecasting and Pricing Manager

md

Attachments

cc: Gulf Power Company
Jeffrey A. Stone, Esq., General Counsel
Beggs & Lane
Russell Badders, Esq.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the Stipulation and Settlement Agreement between Gulf Power Company and the Office of Public Counsel, the Florida Industrial Power Users Group, and the Southern Alliance for Clean Energy regarding the Tax Cuts and Jobs Act of 2017.

Docket No. 20180039-EI

Filed: May 7, 2018

GULF POWER COMPANY'S OBJECTIONS TO CITIZENS' SECOND INTERROGATORIES TO GULF POWER (NOS. 7-20)

Pursuant to Fla. Admin. Code R. 28-106.206, Rule 1.340 of the Florida Rules of Civil Procedure, Gulf Power Company ("Gulf") hereby serves its objections to the Office of Public Counsel ("OPC") for Citizens' Second Interrogatories to Gulf Power Company (Nos. 7-20, and respectively, and together "the Requests") and states as follows:

GENERAL OBJECTIONS

With respect to any "Definitions" and "Instructions" in OPC's Interrogatories, Gulf objects to any definitions or instructions that are inconsistent with Gulf's discovery obligations under applicable rules. If some question arises as to Gulf's discovery obligations, Gulf will comply with applicable rules and not with any of OPC's definitions that are inconsistent with those rules. Gulf also objects to any request that calls for information that is not within the scope of discovery under the applicable rules and law. Furthermore, Gulf objects to any definition or request that seeks to encompass persons or entities other than Gulf who are not parties to this action and thus are not subject to discovery. No responses to the requests will be made on behalf of persons or entities other than Gulf. Gulf objects to any request that calls for Gulf to perform analyses that it has not otherwise performed in support of its case and would not normally

perform in the ordinary course of its business because there is no such requirement under the applicable rules and law.

Additionally, Gulf generally objects to OPC's requests to the extent that they call for information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law. Gulf will provide a privilege log in accordance with the applicable law or as may be agreed to by the parties to the extent, if at all, that any request calls for the production of privileged or protected information.

Further, in certain circumstances, Gulf may determine upon investigation and analysis that information responsive to certain requests to which objections are not otherwise asserted is confidential and proprietary and should be produced only under an appropriate confidentiality agreement, if at all. By agreeing to provide such information in response to such a request, Gulf is not waiving its right to insist upon appropriate protection of confidentiality by means of a confidentiality agreement, protective order, or the procedures otherwise provided by law or in the Order Establishing Procedure. Gulf hereby asserts its right to require such protection of any and all information that may qualify for protection under the Florida Rules of Civil Procedure and all other applicable statutes, rules and legal principles.

Gulf generally objects to OPC's interrogatories to the extent that they call for the production of documents on the ground that such a request is beyond the scope of Rule 1.340 of the Florida Rules of Civil Procedure.

SPECIFIC OBJECTIONS

Interrogatory 15: Gulf objects to this interrogatory on the ground that it seeks information which is not relevant and which is not reasonably calculated to lead to the discovery of admissible evidence. The Florida Public Service Commission approved the Stipulation and Settlement Agreement (“SSA”) between Gulf and the Office of Public Counsel, the Florida Industrial Power Users Group, and the Southern Alliance for Clean Energy (collectively the “Parties”) regarding the Tax Cuts and Jobs Act of 2017 in Order No. PSC-2018-0180-FOF-EI, issued on April 12, 2018, in Docket No. 20180039-EI. The SSA resolved all TCJA impacts on Gulf except for the quantification and appropriate disposition of the excess “protected” deferred income taxes. The request seeks information on matters that have been fully resolved by the SSA. The requested information does not have any bearing on the quantification and/or appropriate disposition of the excess “protected” deferred income taxes in this docket.

Interrogatory 17: Gulf objects to this interrogatory on the ground that it seeks information which is not relevant and which is not reasonably calculated to lead to the discovery of admissible evidence. The Florida Public Service Commission approved the Stipulation and Settlement Agreement (“SSA”) between Gulf and the Office of Public Counsel, the Florida Industrial Power Users Group, and the Southern Alliance for Clean Energy (collectively the “Parties”) regarding the Tax Cuts and Jobs Act of 2017 in Order No. PSC-2018-0180-FOF-EI, issued on April 12, 2018, in Docket No. 20180039-EI. The SSA resolved all TCJA impacts on Gulf except for the quantification and appropriate disposition of the excess “protected” deferred income taxes. The request seeks information on matters that have been fully resolved by the

SSA. The requested information does not have any bearing on the quantification and/or appropriate disposition of the excess “protected” deferred income taxes in this docket.

Respectfully submitted this 7th day of May 2018.



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Attorneys for Gulf Power Company

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Consideration of the stipulation and settlement)
agreement between Gulf Power Company, the Office)
of Public Counsel, Florida Industrial Power Users)
Group, and Southern Alliance for Clean Energy)
regarding the Tax Cuts and Jobs Act of 2017)

Docket No.: 20180039-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by electronic mail this 7th day of May, 2018 to the following:

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