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# Public Service Commission

September 7, 2018

**STAFF'S SECOND DATA REQUEST**  
[jastone@southernco.com](mailto:jastone@southernco.com)

Jeffrey A. Stone, Esq.  
Vice President, General Counsel & Corporate Secretary  
Gulf Power Company  
One Energy Place  
Pensacola, Florida 32520-0100

**Re: Docket No. 20180039-EI - Docket to consider Stipulation and Settlement Agreement between Gulf Power Company and Office of Public Counsel, Florida Industrial Power Users Group and the Southern Alliance for Clean Energy regarding Tax Cuts and Jobs Act of 2017.**

Dear Mr. Stone:

By this letter the Commission staff requests that Gulf Power Company (Gulf) provide responses to the following data requests:

1. What is the total amount of protected excess deferred taxes, expressed on both a system and jurisdictional basis, assumed in the Stipulation and Settlement Agreement filed on August 29, 2018?
2. Please provide the excel spreadsheet, with formulas intact, that shows how the total amount of protected excess deferred taxes was calculated.
3. How long is the amortization period associated with the \$9.6 million base rate reduction related to the flow back of protected excess deferred taxes?
4. On page 2 of the Stipulation and Settlement Agreement filed on August 29, 2018, provision 3 (b) discusses the establishment of a "2018 Tax Refund Reserve" for the 2018 protected excess deferred taxes, including true ups through December 31, 2018, to be refunded through the fuel cost recovery clause in 2019. If the Agreement is approved, please discuss in detail how the parties anticipate provision 3 (b) will work.
5. With regard to the 2018 Tax Refund Reserve, approximately when in 2019 do the parties anticipate the refund will be made through the fuel cost recovery clause?

6. Based on information known today, what is the approximate total amount of the 2018 Tax Refund Reserve?

Please file all responses electronically no later than September 14, 2018, on the Commission's website at [www.floridapsc.com](http://www.floridapsc.com) by selecting the Clerk's Office tab and Electronic Filing Web Form. Please contact me at (850) 413-6218 if you have any questions.

Very truly yours,

*/s/ Suzanne Brownless*

Suzanne Brownless  
Special Counsel

cc: Office of Commission Clerk