



Russell Badders  
Vice President, Associate General Counsel

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FPSC - COMMISSION CLERK

June 1, 2020

Mr. Adam Teitzman, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee FL 32399-0850

**RE: Petition for Approval of Amortization Rate for Customer Account  
Management System, By Gulf Power Company, Docket No. 20200059-EI**

Dear Mr. Teitzman:

Attached for filing, please find Gulf Power Company's amended response to Staff's First Data Request (No. 4). The Company's prior response to this data request misstated the accounting entries associated with the Customer Account Management System amortization. If you have any questions regarding this filing, please contact me at (850) 444-6550.

Respectfully Submitted,

A handwritten signature in blue ink that reads 'Russell A. Badders'.

Russell Badders  
Vice President & Associate General Counsel  
Gulf Power Company

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Attachment

**QUESTION:**

Assuming Gulf's petition approval, please identify any accounting entries or adjustments that may be necessary resulting from Gulf's decision to petition for a new depreciation rate for the CAMS software and to reflect the retirement of CSS.

**RESPONSE:**

Assuming the 20-year recovery period is approved in June 2020 Gulf will adjust the amortization expense recorded in February through May of 2020. This adjustment will result in a credit to account 404, Amortization of Limited-Term Electric Plant, and a debit to account 111, Accumulated Provision for Amortization of Electric Utility Plant, of \$1.9MM. The CSS software was retired in a previous period. Gulf amortized the CSS software over a 7-year period and as part of normal practice retired the CSS software at the end of this period.