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Subject: Docket No. 110138-EI.
Attachments: 11.16.11 FIPUG Revised Prehearing Statement.pdf

In accordance with the electronic filing procedures of the Florida Public Service Commission, the following filing is made:

- a. The name, address, telephone number and email for the person responsible for the filing is:
- Vicki Gordon Kaufman
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- b. This filing is made in Docket No. 110138-EI.
- c. The document is filed on behalf of Florida Industrial Power Users Group.
- d. The total pages in the document are 17 pages.
- e. The attached document is The Florida Industrial Power Users Group's Revised Prehearing Statement.

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11/16/2011

DOCUMENT NUMBER 08417 NOV 16 11 08
 FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Gulf Power Company.

Docket No. 110138-EI

Filed: November 16, 2011

**THE FLORIDA INDUSTRIAL POWER USERS GROUP'S
REVISED PREHEARING STATEMENT**

The Florida Industrial Power Users Group (FIPUG), pursuant to Order No. PSC-11-0307-PCO-EI, files its Prehearing Statement.

A. APPEARANCES:

VICKI GORDON KAUFMAN
JON MOYLE, JR.
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118 North Gadsden Street
Tallahassee, FL 32312

Attorneys for the Florida Industrial Power Users Group

B. WITNESSES:

<u>Witness</u>	<u>Subject Matter</u>	<u>Issue #</u>
Jeffry Pollock	Economic conditions, storm reserve, cost of service	27, 76, 106-108

All witnesses listed by other parties in this proceeding.

C. EXHIBITS:

<u>Exhibit</u>	<u>Witness</u>	<u>Description</u>
JP-1	Jeffry Pollock	Increase in Electricity Costs Since Gulf's Last Rate Case
JP-2	Jeffry Pollock	BAI Surveys of Electricity Costs
JP-3	Jeffry Pollock	Unemployment Rate In Gulf's Service Area

JP-4	Jeffry Pollock	Excerpts From the NARUC Electric Cost Allocation Manual
JP-5	Jeffry Pollock	Utilities that Classify a Portion of their Distribution Network Investment as Customer-Related
JP-6	Jeffry Pollock	Charges to the Storm Reserve: 2006 through June 2011

All exhibits listed by other parties in this proceeding.

D. STATEMENT OF BASIC POSITION:

In this case, Gulf Power is seeking an increase of \$93.5 million, close to a 21% base rate increase. In these difficult economic times, such an increase is excessive. The Commission should closely review each increase sought by Gulf, including but not limited to O & M expense, salary and benefit compensation, and inclusion of questionable parcels in land in rate base. It should further view with great skepticism Gulf's request for a 11.7% ROE – such a request is far out of line with current economic conditions. In particular, Gulf's industrial rates are not competitive as they rank among the highest of major investor-owned utilities in the southeast.

As to Gulf's request for an increase in the storm accrual fund, such an increase is unnecessary. It is based on the inclusion of inappropriate storms and fails to recognize that Gulf may come to this Commission, who will act swiftly, in the event of a storm event.

FIPUG supports Gulf's cost of service methodology as one that appropriately allocates costs among rate classes. Additionally, FIPUG supports use of the Minimum Distribution System (MDS) because it appropriately classifies distribution network investment.

E. STATEMENT OF ISSUES AND POSITIONS:

Legal

Issue 1: Does Section 366.93, Florida Statutes, support Gulf's proposal to include the 4,000 acre Escambia Site and the costs of associated evaluations in Plant Held for Future Use as nuclear site selection costs?

FIPUG Position: No. Gulf's proposal to include the 4,000 acre Escambia site and the cost of associated evaluations in Plant Held for Future Use as a nuclear site does not meet the criteria in section 366.93, Florida Statutes.

Test Period and Forecasting

Issue 2: Is Gulf's projected test period of the 12 months ending December 31, 2012 appropriate?

FIPUG Position: No position at this time.

Issue 3: Are Gulf's forecasts of Customers, KWH, and KW by Rate Class and Revenue Class, for the 2012 projected test year appropriate?

FIPUG Position: No position at this time.

Issue 4: Are Gulf's estimated revenues from sales of electricity by rate class at present rates for the projected 2012 test year appropriate?

FIPUG Position: No position at this time.

Issue 5: What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the test year budget?

FIPUG Position: No position at this time.

Issue 6: Is Gulf's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate?

FIPUG Position: No position at this time.

Quality of Service

Issue 7: Is the quality and reliability of electric service provided by Gulf adequate?

FIPUG Position: No position at this time.

Rate Base

Issue 8: Should the capitalized items currently approved for recovery through the Environmental Cost Recovery Clause be included in rate base for Gulf?

FIPUG Position: Yes. All capitalized items currently approved for recovery through the Environmental Cost Recovery Clause should be moved to rate base. Gulf should be required to clearly itemize such items so that they may be moved to rate base.

Issue 9: Should the Plant Crist Units 6 and 7 Turbine Upgrade Project be included in rate base and recovered through base rates, rather than through the Environmental Cost Recovery Clause? If so, what is the appropriate amount, if any, be included in rate base and recovered through base rates?

FIPUG Position: The Crist Units 6 and 7 Turbine Upgrade Project should be included in rate base and recovered through base rates rather than in the Environmental Cost Recovery Clause. Such recovery should be based on traditional ratemaking principles, including application of a 1/13th average.

Issue 10: Has Gulf made the appropriate adjustments to remove all non-utility activities from plant in service, accumulated depreciation and working capital?

FIPUG Position: No position at this time.

Issue 11: Should the capital cost of the Perdido renewable landfill gas facility 1 and 2 be permitted in Gulf's rate base?

FIPUG Position: No.

Issue 12: How much, if any, of Gulf's Incentive Compensation expenses should be included as a capitalized item in rate base?

FIPUG Position: Agree with OPC.

Issue 13: Should Smart Grid Investment Grant Program Projects be included in Plant in Service?

FIPUG Position: No. Agree with OPC.

Issue 14: What amount of Transmission Infrastructure Replacement Projects should be included in Transmission Plant in Service?

FIPUG Position: Agree with OPC.

Issue 15: What amount of Distribution Plant in Service should be included in rate base?

FIPUG Position: Agree with OPC.

Issue 16: Should the wireless systems that are the subject of Southern Company Services (SCS) work orders be included in rate base?

FIPUG Position: No. Agree with OPC.

Issue 17: Should the SouthernLINC Charges that are the subjects of SCS work orders be included in rate base?

FIPUG Position: No. Agree with OPC.

Issue 18: Is Gulf's requested level of Plant in Service in the amount of \$2,612,073,000 (\$2,668,525,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Issue 19: What are the appropriate depreciation parameters and resulting depreciation rate for AMI Meters (Account 370)?

FIPUG Position: No position at this time.

Issue 20: Should a capital recovery schedule be established for non-AMI meters (Account 370)? If yes, what is the appropriate capital recovery schedule?

FIPUG Position: No position at this time.

Issue 21: Is Gulf's requested level of Accumulated Depreciation in the amount of \$1,179,823,000 (\$1,207,513,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Issue 22: Is Gulf's requested Construction Work in Progress in the amount of \$60,912,000 (\$62,617,000 system) for the 2012 projected test year appropriate?

FIPUG Position: No. Agree with OPC.

Issue 23: Should an adjustment be made to Plant Held for Future Use for the Caryville plant site?

FIPUG Position: Yes.

Issue 24: Should the North Escambia Nuclear County plant site and associated costs identified by Gulf be included in Plant Held for Future Use? If not, should Gulf be permitted to continue to accrue AFUDC on the site?

FIPUG Position: No. Agree with OPC.

Issue 25: Is Gulf's requested level of Property Held for Future Use in the amount of \$32,233,000 (\$33,352,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Issue 26: Should any adjustments be made to Gulf's fuel inventories?

FIPUG Position: No position at this time.

Issue 27: Should any adjustment be made to Gulf's requested storm damage reserve, annual accrual of \$6,539,091 (\$6,800,000 system), and target level range of \$52,000,000 to \$98,000,000?

FIPUG Position: Yes. The Commission should not approve any increase in Gulf's annual storm accrual because Gulf's proposal is not based on historical charges to the storm reserve and fails to account for storm hardening measures.

Issue 28: Should unamortized rate case expense be included in Working Capital?

FIPUG Position: No. Agree with OPC.

Issue 29: Should the net over-recovery/under-recovery of fuel, capacity, conservation, and environmental cost recovery clause expenses be included in the calculation of the working capital allowance?

FIPUG Position: Agree with OPC.

Issue 30: Is Gulf's requested level of Working Capital in the amount of \$150,609,000 (\$155,044,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Issue 31: Is Gulf's requested rate base in the amount of \$1,676,004,000 (\$1,712,025,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Cost of Capital

Issue 32: What is the appropriate amount of accumulated deferred taxes to include in the capital structure?

FIPUG Position: Agree with OPC.

Issue 33: What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure?

FIPUG Position: Agree with OPC.

Issue 34: What is the appropriate cost rate for preferred stock for the 2012 projected test year?

FIPUG Position: 6.40%.

Issue 35: What is the appropriate cost rate for short-term debt for the 2012 projected test year?

FIPUG Position: 0.35%.

Issue 36: What is the appropriate cost rate for long-term debt for the 2012 projected test year?

FIPUG Position: 4.98%.

Issue 37: What is the appropriate return on equity (ROE) to use in establishing Gulf's revenue requirement?

FIPUG Position: No higher than 9.25%.

Issue 38: What is the appropriate weighted average cost of capital including the proper components, amounts and cost rates associated with the capital structure?

FIPUG Position: 5.89%.

Net Operating Income

Issue 39: Is Gulf compensated adequately by the non-regulated affiliates for the benefits, if any, they derive from their association with Gulf Power? If not, what measures should the Commission implement?

FIPUG Position: No.

Issue 40: Should an adjustment be made to increase operating revenues by \$1,500,000 for a 2 percent compensation payment from non-regulated companies?

FIPUG Position: Yes.

Issue 41: Should an adjustment be made to increase test year revenue for Gulf's non-utility activities?

FIPUG Position: Yes. Agree with OPC.

Issue 42: Is Gulf's projected level of Total Operating Revenues in the amount of \$481,909,000 (\$499,311,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Issue 43: Has Gulf made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause?

FIPUG Position: No position at this time.

Issue 44: Has Gulf made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Conservation Cost Recovery Clause?

FIPUG Position: No position at this time.

Issue 45: Has Gulf made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause?

FIPUG Position: No position at this time.

Issue 46: Has Gulf made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause?

FIPUG Position: No position at this time.

Issue 47: Has Gulf made the appropriate adjustments to remove all non-utility activities from net operating income?

FIPUG Position: No position at this time.

Issue 48: Should adjustments be made to the expenses allocated or charged to Gulf as a result of transactions with affiliates?

FIPUG Position: Yes. Agree with OPC.

Issue 49: Should adjustments be made to expenses to allocate SCS costs to Southern Renewable Energy?

FIPUG Position: Yes. Agree with OPC.

Issue 50: **DROPPED**

Issue 51: Should adjustments be made to the allocation factors used to allocate SCS costs to Gulf?

FIPUG Position: Yes. Agree with OPC.

Issue 52: Should the Commission remove costs from the 2012 test year for costs associated with SouthernLINC?

FIPUG Position: Yes. Agree with OPC.

Issue 53: Should the costs related to Work Order 466909, associated with a system-wide asset management system, be removed from operating expenses?

FIPUG Position: Yes. Agree with OPC.

Issue 54: DROPPED

Issue 55: Did Gulf adequately document and justify the costs associated with Work Orders 46EZBL, 46IDMU, 46LRBL, 47VSES, 47VSTB, 47VSTH, 47VSZ1, and 47VSZ5? If not, should the costs related to these work orders be removed from operating expenses?

FIPUG Position: No. Agree with OPC.

Issue 56: Should the costs related to Work Order 471701, associated with a Securities and Exchange Commission inquiry, be removed from operating expenses?

FIPUG Position: Yes. Agree with OPC.

Issue 57: Should the Commission adjust operating expenses for the costs related to Work Order 473401, related to a benefit's review that does not appear to occur annually?

FIPUG Position: Yes. Agree with OPC.

Issue 58: Should the costs related to Work Order 49SWCS, related to a customer summit that is only held every other year, be removed from operating expenses?

FIPUG Position: Yes. Agree with OPC.

Issue 59: Should the costs related to Work Order 4Q51RC and a formerly CWIP classified Work Order 4QPA01, be removed from operating expenses?

FIPUG Position: Yes. Agree with OPC.

Issue 60: Should operating expenses be adjusted to remove public relations expenses charged by SCS?

FIPUG Position: Yes. Agree with OPC.

Issue 61: Should operating expenses be adjusted to remove legal expenses in Work Orders 473ECO and 473ECS charged by SCS?

FIPUG Position: Yes. Agree with OPC.

Issue 62: Should operating expenses be adjusted to remove aircraft expenses in Work Orders 486030 charged by SCS?

FIPUG Position: Yes. Agree with OPC.

Issue 63: Should any adjustments be made to expenses related to use of corporate leased aircraft?

FIPUG Position: Yes. All costs for leased aircraft should be removed.

Issue 64: Should operating expenses be adjusted to remove investor relations expenses related to Work Order 471501 charged by SCS?

FIPUG Position: Yes. Agree with OPC.

Issue 65: What is the appropriate amount of advertising expenses for the 2012 projected test year?

FIPUG Position: Agree with OPC.

Issue 66: Should interest on deferred compensation be included in operating expenses?

FIPUG Position: No. Agree with OPC.

Issue 67: Should SCS Early Retirement Costs be included in operating expenses?

FIPUG Position: No. Agree with OPC.

Issue 68: Should Executive Financial Planning Expenses be included in operating expenses?

FIPUG Position: No. Agree with OPC.

Issue 69: Are Gulf's proposed increases to average salaries for Gulf appropriate?

FIPUG Position: No. Agree with OPC.

Issue 70: Are Gulf's proposed increases in employee positions for Gulf appropriate?

FIPUG Position: No. Agree with OPC.

Issue 71: How much, if any, of Gulf's proposed Incentive Compensation expenses should be included in operating expenses?

FIPUG Position: All incentive compensation in the test year should be disallowed.

Issue 72: What is the appropriate amount of allowance for employee benefit expense?

FIPUG Position: Agree with OPC.

Issue 73: What is the appropriate amount of Other Post Employment Benefits Expense for the 2012 projected test year?

FIPUG Position: Agree with OPC.

Issue 74: What is the appropriate amount of Gulf's requested level of Salaries and Employee Benefits for the 2012 projected test year? (Fallout Issue)

FIPUG Position: Agree with OPC.

Issue 75: What is the appropriate amount of Pension Expense for the 2012 projected test year?

FIPUG Position: No position at this time.

Issue 76: What is the appropriate amount of the accrual for storm damage for the 2012 projected test year?

FIPUG Position: The accrual should not be increased.

Issue 77: Should an adjustment be made to remove Gulf's requested Director's & Officer's Liability Insurance expense?

FIPUG Position: Yes. Agree with OPC.

Issue 78: What is the appropriate amount of the accrual for the Injuries & Damages reserve for the 2012 projected test year?

FIPUG Position: No position at this time.

Issue 79: What is the appropriate amount of Gulf's tree trimming expense for the 2012 projected test year?

FIPUG Position: Agree with OPC.

Issue 80: What is the appropriate amount of Gulf's pole inspection expense for the 2012 projected test year?

FIPUG Position: Agree with OPC.

Issue 81: What is the appropriate amount of Gulf's transmission inspection expense for the 2012 projected test year?

FIPUG Position: Agree with OPC.

Issue 82: Should an adjustment be made to O&M expenses to normalize the number of scheduled outages Gulf has included in the 2012 projected test year?

FIPUG Position: No position at this time.

Issue 83: Are there any productivity improvements that should be reflected as an adjustment to Gulf's proposed O&M expenses? If so, what is the appropriate amount of such adjustment?

FIPUG Position: No position at this time.

Issue 84: What is the appropriate amount of production plant O&M expense?

FIPUG Position: Agree with OPC.

Issue 85: What is the appropriate amount of Gulf's transmission O&M expense?

FIPUG Position: No position at this time.

Issue 86: What is the appropriate amount of Gulf's distribution O&M expense?

FIPUG Position: No position at this time.

Issue 87: What is the appropriate amount of Gulf's office supplies and expenses for the 2012 projected test year?

FIPUG Position: No position at this time.

Issue 88: What is the appropriate amount of Rate Case Expense for the 2012 projected test year?

FIPUG Position: No position at this time.

Issue 89: What is the appropriate amount of uncollectible expense for the 2012 projected test year?

FIPUG Position: Agree with OPC.

Issue 90: Is Gulf's requested level of O&M Expense in the amount of \$282,731,000 (\$288,474,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No.. Agree with OPC.

Issue 91: What is the appropriate amount of depreciation and fossil dismantlement expense for the 2012 projected test year?

FIPUG Position: No position at this time.

Issue 92: Is Gulf's requested level of Depreciation and Amortization Expense in the amount of \$87,804,000 (\$89,613,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Issue 93: What is the appropriate amount of Taxes Other Than Income Taxes for the 2012 projected test year? (Fallout Issue)

FIPUG Position: Agree with OPC.

Issue 94: Is it appropriate to make a parent debt adjustment per Rule 25-14.004, Florida Administrative Code?

FIPUG Position: Yes.

Issue 95: What is the appropriate amount of Income Tax expense for the 2012 projected test year? (Fallout Issue)

FIPUG Position: This is a fall out calculation after a decision on the substantive issues.

Issue 96: Is Gulf's requested level of Total Operating Expenses in the amount of \$420,954,000 (\$432,449,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: Agree with OPC.

Issue 97: Is Gulf's projected Net Operating Income in the amount of \$60,955,000 (\$66,862,000 system) for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Revenue Requirements

Issue 98: What is the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates for Gulf?

FIPUG Position: Agree with OPC.

Issue 99: Is Gulf's requested annual operating revenue increase of \$93,504,000 for the 2012 projected test year appropriate? (Fallout Issue)

FIPUG Position: No. Agree with OPC.

Cost of Service and Rate Design

Issue 100: Should Gulf's proposal to eliminate the Interruptible Standby Service (ISS) rate schedule be approved?

FIPUG Position: No position at this time.

Issue 101: Should Gulf's proposal to modify the Residential Service Variable Pricing (RSVP) rate schedule to use the Energy Conservation Cost Recovery Clause to achieve the price differentials among the pricing tiers be approved?

FIPUG Position: No position at this time.

Issue 102: Should the minimum kW usage level to qualify for the GSD rate be increased from 20 kW to 25 kW?

FIPUG Position: No position at this time.

Issue 103: Should Gulf's new critical peak pricing option for customers taking service on the commercial time-of-use rates GSDT and LPT be approved?

FIPUG Position: No position at this time.

Issue 104: Should the minimum kW demand to qualify for the Real Time Pricing (RTP) rate schedule be reduced from 2,000 kW to 500 kW?

FIPUG Position: No position at this time.

Issue 105: Should the minimum kW demand for new load to qualify for the Commercial/Industrial Service Rider (CISR) be reduced from 1,000 kW to 500 kW?

FIPUG Position: No position at this time.

Issue 106: What is the appropriate cost of service methodology to be used in designing Gulf's rates?

FIPUG Position: The appropriate cost of service methodology is the 12CP/1/13th methodology proposed by Gulf.

Issue 107: What is the appropriate treatment of distribution costs within the cost of service study?

FIPUG Position: Distribution costs should be treated according to the Minimum Distribution System approach (MDS) proposed by Gulf and used by many other states. This approach more appropriately allocates costs to the cost causers.

Issue 108: If a revenue increase is granted, how should it be allocated among the customer classes?

FIPUG Position: A revenue increase, if any, should be allocated using the 12CP / 1/13th methodology incorporating MDS.

Issue 109: What are the appropriate customer charges and should Gulf's proposal to rename the customer charge "Base Charge" be approved?

FIPUG Position: No position at this time.

Issue 110: What are the appropriate demand charges?

FIPUG Position: No position at this time.

Issue 111: What are the appropriate energy charges?

FIPUG Position: No position at this time.

Issue 112: What are the appropriate charges for the outdoor service (OS) lighting rate schedules?

FIPUG Position: No position at this time.

Issue 113: Should Gulf's proposal to adjust annually existing lighting fixtures prices be approved?

FIPUG Position: No position at this time.

Issue 114: What are the appropriate charges under the Standby and Supplementary Service (SBS) rate schedule?

FIPUG Position: No position at this time.

Issue 115: What are the appropriate transformer ownership discounts?

FIPUG Position: No position at this time.

Issue 116: What is the appropriate minimum monthly bill demand charges under the PX and PXT rate schedules?

FIPUG Position: No position at this time.

Other Issues

Issue 117: Should any of the \$38,549,000 interim rate increase granted by Order No. PSC-11-0382-PCO-EI be refunded to the ratepayers?

FIPUG Position: No position at this time.

Issue 118: Should Gulf be required to file, within 60 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?

FIPUG Position: Yes.

Issue 119: Should this docket be closed?

FIPUG Position: No position at this time.

F. STIPULATED ISSUES:

None at this time.

G. PENDING MOTIONS:

None at this time.

H. STATEMENT OF PARTY'S PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY:

None.

I. OBJECTIONS TO QUALIFICATION OF WITNESSES AS AN EXPERT:

None at this time.

J. STATEMENT OF COMPLIANCE WITH ORDER ESTABLISHING PROCEDURE:

There are no requirements of the Order Establishing Procedure with which the Florida Industrial Power Users Group cannot comply at this time.

s/ Vicki Gordon Kaufman

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of The Florida Industrial Power Users Group's Revised Prehearing Statement has been furnished by Electronic Mail and United States Mail this 16th day of November 2011, to the following:

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