BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re:	Petition for rate increase by Gulf)	DOCKET NO. 160186-EI
	Power Company)	
)	

SOUTHERN ALLIANCE FOR CLEAN ENERGY'S AND LEAGUE OF WOMEN VOTERS OF FLORIDA'S COMMENTS REGARDING PROPOSED ISSUES

The Southern Alliance for Clean Energy ("SACE") and League of Women Voters of Florida ("LWVF"), by and through their undersigned counsel, and pursuant to Order No. PSC-16-0473-PCO-EI, Order Establishing Procedure, hereby submit their comments on the Office of Public Counsel's, Florida Industrial Power Users Group's, and Walmart's proposed additional issues.

OFFICE OF PUBLIC COUNSEL'S PROPOSED ISSUE

New Issue:

In the event federal legislation is passed and signed into law between now and a reasonable period after new base rates become effective that results in a change in the corporate income tax rate to which Gulf is subject, or changes in the depreciation allowance for tax purposes associated with plant additions incorporated in test year rate base, what adjustments or provisions, if any, should the Commission make to address such changes? Should the Order in this case require a limited reopening within a reasonable period after new base rates become effective to address income tax expense as well as the accumulated deferred income taxes in the capital structure in the event such legislation is passed that would impact Gulf's revenue requirements?

Comments:

SACE and LWVF support the inclusion of this issue. Given the potential changes to the tax rate, the Commission should consider this issue in order to prevent a potential windfall for Gulf's shareholders.

FLORIDA INDUSTRIAL POWER USERS GROUP'S PROPOSED ISSUE

New Issue: What need exists, if any, for Scherer Unit 3 to serve Gulf's retail customers?

Comments: SACE and LWVF support the inclusion of this issue. SACE and LWVF contend

that the Commission never issued an order approving of the purchase of Scherer Unit 3, and certainly never granted a need determination for that unit. Before being allowed to recover additional rates from its customers, Gulf should prove

that Scherer Unit 3 is needed to serve its retail customers.

WALMART'S PROPOSED ISSUE

New Issue: Should the Commission require Gulf to initiate a stakeholder process involving

Gulf and its customers with the purpose of collaboratively developing additional energy supply options for Gulf and its customers, with particular emphasis on

renewable energy measures and initiatives?

Comments: SACE and LWVF support the inclusion of this issue. If the Commission were to

require such a process, such a process would be beneficial to interested customers

and other parties.

Respectfully submitted this 1st day of March, 2017.

/s/Bradley Marshall

Bradley Marshall

Florida Bar No. 0098008

Alisa Coe

Florida Bar No. 10187

Earthjustice

111 S. Martin Luther King Jr. Blvd.

Tallahassee, Florida 32301

(850) 681-0031

(850) 681-0020 (facsimile)

bmarshall@earthjustice.org

acoe@earthjustice.org

Counsel for Intervenors Southern Alliance

for Clean Energy & League of Women

Voters of Florida

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy and correct copy of the foregoing was served on this $\underline{1st}$ day of March, 2017, via electronic mail on:

Biana Lherisson Kelley Corbari Stephanie Cuello Theresa Tan Florida Public Service Commission Office of the General Counsel 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 blheriss@psc.state.fl.us kcorbari@psc.state.fl.us	Thomas Jernigan Lanny Zieman Ebony Payton Andrew Unsicker Natalie Cepak 139 Barnes Dr., Suite 1 Tyndall Air Force Base, FL 32403 Thomas.Jernigan.3@us.af.mil Lanny.Zieman.1@us.af.mil Ebony.Payton.ctr@us.af.mil
scuello@psc.state.fl.us ltan@psc.state.fl.us	Andrew.Unsicker@us.af.mil Natalie.Cepak.2@us.af.mil
Jeffrey A. Stone Russell A. Badders Steven R. Griffin Beggs & Lane 501 Commendencia St. Pensacola, FL 32576-2950 jas@beggslane.com rab@beggslane.com srg@beggslane.com	J.R. Kelly Stephanie A. Morse Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 kelly.jr@leg.state.fl.us morse.stephanie@leg.state.fl.us
Robert L. McGee, Jr. Gulf Power Company One Energy Place Pensacola, FL 32520-0780 rlmcgee@southernco.com	Charles A. Guyton Gunster, Yoakley & Stewart, P.A. 215 S. Monroe St., Suite 618 Tallahassee, FL 32301 cguyton@gunster.com
Jon C. Moyle, Jr. Karen A. Putnal Moyle Law Firm, P.A. 118 North Gadsden St. Tallahassee, FL 32301 jmoyle@moylelaw.com kputnal@moylelaw.com	Robert Scheffel Wright John T. LaVia, III Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A. 1300 Thomaswood Dr. Tallahassee, FL 32308 jlavia@gbwlegal.com schef@gbwlegal.com

Diana Csank	Lane Johnson
Sierra Club	1722 Newton St. NW
50 F. St. NW, 8th Floor	Washington, DC 20010
Washington, DC 20001	ljohnsonlawoffice@gmail.com
diana.csank@sierraclub.org	

/s/ Bradley Marshall Bradley Marshall, Attorney