


MACFARLANE FERGUSON & McMULLEN

ATTORNEYS & COUNSELORS AT LAW EST. 1884

One Tampa City Center, Suite 2000
201 N. Franklin Street
P.O. Box 1531 (33601)
Tampa, FL 33602
813.273.4200 Fax: 813.273.4396

WWW.MFMLEGAL.COM
EMAIL: INFO@MFMLEGAL.COM

625 Court Street, Suite 200
P.O. Box 1669 (33757)
Clearwater, FL 33756
727.441.8966 Fax: 727.442.8470

April 23, 2018

VIA E-PORTAL FILING

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

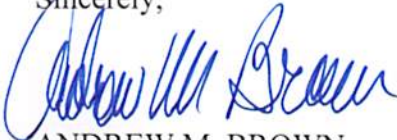
**Re: Docket No. 20180044-GU – Consideration of the tax impacts associated
with Tax Cuts and Jobs Act of 2017 for Peoples Gas System**

Dear Ms. Stauffer:

Attached for electronic filing with the Commission on behalf of Peoples Gas System, please find Peoples' Response to Citizens' First Request for Production of Documents (Nos. 1-5).

We appreciate your usual assistance.

Sincerely,


ANDREW M. BROWN

AWjr/a
Attachment

cc: J.R. Kelly, Esquire
Virginia Ponder, Esquire
Erik L. Sayler, Esquire
Kandi M. Floyd
Carlos Aldazabal

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated)
with Tax Cuts and Jobs Act of 2017 for Peoples)
Gas System.)
_____)

Docket No. 20180044-GU

Filed: 4-23-2018

**PEOPLES GAS SYSTEM'S RESPONSE TO CITIZENS'
FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 1-5)**

Peoples Gas System ("Peoples" or the "Company") submits the following Response to Citizens' First Request for Production of Documents (Nos. 1-5), and says, with respect to the correspondingly numbered categories of the request:

1. Please provide a copy of any journal entries recorded in 2017 that were to reflect the impact of from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.

Response: Documents responsive to this category of the request have been provided to the Office of Public Counsel.

2. Please provide a copy of any journal entries recorded in 2018 that were to reflect the impact of from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017 and explain why they were recorded in 2018 instead of 2017.

Response: Peoples has no documents responsive to this category of the request.

3. Please provide all workpapers the Company has that would show any calculations in determining the excess deferred income taxes resulting from the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.

Response: Documents responsive to this category of the request have been provided to the Office of Public Counsel.

4. Please provide all workpapers the Company has that would show any calculations in determining the excess income taxes in base rates and how the flowback of those rates were determined as a result of the Tax Cuts and Jobs Act (TCJA) that was signed into law by President Trump on December 22, 2017.

Response: Documents responsive to this category of the request have been provided to the Office of Public Counsel.

5. Please provide a copy of any internally prepared documents the Company has that discuss the impact of the Tax Cuts and Jobs Act (TCJA), that discusses how the change should be accounted for, and/or that discusses any proposed ratemaking treatment.

Response: Documents responsive to this category of the request have been provided to the Office of Public Counsel.

DATED this 23rd day of April, 2018.

Respectfully submitted,



ANDREW M. BROWN

Phone: (813) 273-4209

E-mail: ab@macfar.com

ANSLEY WATSON, JR.

Phone: (813) 273-4321

E-mail: aw@macfar.com

Macfarlane Ferguson & McMullen

P. O. Box 1531

Tampa, Florida 33601-1531

Fax: (813) 273-4396

Attorneys for Peoples Gas System

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the forgoing Response and the requested documents have been furnished by electronic mail this 23rd day of April, 2018, to J.R. Kelly, Esquire, Virginia Ponder, Esquire, and Erik L. Saylor, Esquire, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison St., Room 812, Tallahassee, Florida 32399-1400, and to Suzanne Brownless, Esquire, Office of General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.



Andrew M. Brown