

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
ORDER NO. PSC-2018-0407-PHO-GU
ISSUED: August 16, 2018

PREHEARING ORDER

Pursuant to Notice and in accordance with Rule 28-106.209, Florida Administrative Code (F.A.C.), a Prehearing Conference was held on August 6, 2018, in Tallahassee, Florida, before Commissioner Julie I. Brown, as Prehearing Officer.

APPEARANCES:

ANDREW BROWN and ANSLEY WATSON JR., ESQUIRES, P.O. Box 1531,
Tampa, Florida 33601
On behalf of Peoples Gas System (Peoples Gas).

JON C. MOYLE and KAREN A. PUTNAL, ESQUIRES, 118 North Gadsden
Street, Tallahassee, Florida 32301
On behalf of Florida Industrial Power Users Group (FIPUG).

J. R. KELLY, Public Counsel, CHARLES J. REHWINKEL, Deputy Public
Counsel, and VIRGINIA PONDER, ESQUIRES, Office of Public Counsel, c/o
The Florida Legislature, 111 East Madison Street, Room 812, Tallahassee, Florida
32399-9330
On behalf of the OFFICE OF PUBLIC COUNSEL (OPC).

WALT TRIERWEILER and KURT SCHRADER, ESQUIRES, Florida Public
Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-
0850
On behalf of the Florida Public Service Commission (Staff).

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public
Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-
0850
Advisor to the Florida Public Service Commission.

KEITH HETRICK, ESQUIRE, General Counsel, Florida Public Service
Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
Florida Public Service Commission General Counsel

PREHEARING ORDER

I. CASE BACKGROUND

On February 21, 2018, the Florida Public Service Commission opened Docket No. 20180044-GU to consider the tax impacts on Peoples Gas System (Peoples Gas) due to the passage of the Tax Cuts and Jobs Act of 2017. By Order No. PSC-2018-0212-PCO-GU, the Order Establishing Procedure, issued April 25, 2018, the schedule and procedure were set. On May 24, 2018, a First Order Establishing Procedure, Order No. PSC-2018-0260-PCO-GU, was issued to revise certain controlling dates. On May 31, 2018, Peoples Gas filed its petition for limited proceeding. The Office of Public Counsel (OPC) and the Florida Industrial Power Users Group (FIPUG) intervened.

At the Prehearing Conference held on August 6, 2018, the parties indicated they had agreed to proposed stipulations on Issues 1-5, 8-18, 19 and 21. The parties also indicated that they were working towards a settlement on the remaining four unresolved issues. On August 8, 2018, Peoples Gas, OPC, and FIPUG (the signatories) filed a joint motion seeking Commission approval of their Settlement Agreement proposing resolution of the remaining four issues. The Settlement Agreement also proposed changes to depreciation rates and recording of additional manufacturing gas plant expense that are outside the scope of this proceeding. A separate order, Order No. PSC-2018-0405-PCO-GU, was issued on August 14, 2018, to address the new issues.

In order to provide those who may be substantially affected by the new matters contained within the Settlement Agreement, the final hearing originally scheduled to begin on August 20, 2018, shall be continued to September 12, 2018.

II. CONDUCT OF PROCEEDINGS

Pursuant to Rule 28-106.211, F.A.C., this Prehearing Order is issued to prevent delay and to promote the just, speedy, and inexpensive determination of all aspects of this case.

III. JURISDICTION

This Commission is vested with jurisdiction over the subject matter by the provisions of Chapter 366, Florida Statutes (F.S.). This hearing will be governed by said Chapter and Chapters 25-6, 25-22, and 28-106, F.A.C., as well as any other applicable provisions of law.

IV. PROCEDURE FOR HANDLING CONFIDENTIAL INFORMATION

Information for which proprietary confidential business information status is requested pursuant to Section 366.093, F.S., and Rule 25-22.006, F.A.C., shall be treated by the

Commission as confidential. The information shall be exempt from Section 119.07(1), F.S., pending a formal ruling on such request by the Commission or pending return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been made a part of the evidentiary record in this proceeding, it shall be returned to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of this proceeding, it shall be returned to the person providing the information within the time period set forth in Section 366.093, F.S. The Commission may determine that continued possession of the information is necessary for the Commission to conduct its business.

While it is the policy of this Commission for all Commission hearings be open to the public at all times, the Commission also recognizes its obligation pursuant to Section 366.093, F.S., to protect proprietary confidential business information from disclosure outside the proceeding. Therefore, any party wishing to use any proprietary confidential business information, as that term is defined in Section 366.093, F.S., at the hearing shall adhere to the following:

- (1) When confidential information is used in the hearing that has not been filed as prefiled testimony or prefiled exhibits, parties must have copies for the Commissioners, necessary staff, and the court reporter, in red envelopes clearly marked with the nature of the contents and with the confidential information highlighted. Any party wishing to examine the confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.
- (2) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise confidentiality. Therefore, confidential information should be presented by written exhibit when reasonably possible.

At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the court reporter shall be retained in the Office of Commission Clerk's confidential files. If such material is admitted into the evidentiary record at hearing and is not otherwise subject to a request for confidential classification filed with the Commission, the source of the information must file a request for confidential classification of the information within 21 days of the conclusion of the hearing, as set forth in Rule 25-22.006(8)(b), F.A.C., if continued confidentiality of the information is to be maintained.

V. PREFILED TESTIMONY AND EXHIBITS; WITNESSES

Testimony of all witnesses to be sponsored by the parties has been prefiled and will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and associated exhibits. All testimony remains subject to timely and

appropriate objections. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. Each witness will have the opportunity to orally summarize his or her testimony at the time he or she takes the stand, which shall be limited to three minutes.

Witnesses are reminded that, on cross-examination, responses to questions calling for a simple yes or no answer shall be so answered first, after which the witness may explain his or her answer. After all parties and Staff have had the opportunity to cross-examine the witness, the exhibit may be moved into the record. All other exhibits may be similarly identified and entered into the record at the appropriate time during the hearing.

The Commission frequently administers the testimonial oath to more than one witness at a time. Therefore, when a witness takes the stand to testify, the attorney calling the witness is directed to ask the witness to affirm whether he or she has been sworn.

The parties shall avoid duplicative or repetitious cross-examination. Further, friendly cross-examination will not be allowed. Cross-examination shall be limited to witnesses whose testimony is adverse to the party desiring to cross-examine. Any party conducting what appears to be a friendly cross-examination of a witness should be prepared to indicate why that witness's direct testimony is adverse to its interests.

VI. ORDER OF WITNESSES

Each witness whose name is followed by a plus sign (+) will present direct and rebuttal testimony together. There is a proposed excusal from the hearing pending for all witnesses.

<u>Witness</u>	<u>Proffered By</u>	<u>Issues #</u>
<u>Direct</u>		
Alan D. Felsenthal	Peoples Gas	2, 3, 4, 5, 9, 10
Valerie Strickland	Peoples Gas	1, 2, 3, 4, 5, 8, 9, 10
Jeffrey S. Chronister+	Peoples Gas	1, 6, 7, 8 and 11 - 20
Ralph Smith	OPC	1 - 18, 20
<u>Rebuttal</u>		
Jeffrey S. Chronister+	Peoples Gas	1, 6, 7, 8 and 11 - 20

VII. BASIC POSITIONS

Peoples Gas: The Commission should accept and approve the stipulations on the issues that have been stipulated by the parties, and accept and approve, without change, the Settlement Agreement by and among Peoples Gas, OPC and FIPUG, filed August 8, 2018, which will resolve the remaining issues and is in the public interest.

FIPUG: Given the proposed prompt and transparent steps to provide Peoples' customers, including FIPUG members, the financial benefit of the 2017 federal tax reform legislation, FIPUG supports the proposed Settlement Agreement and urges the Commission to accept it.

OPC: OPC agrees with Peoples Gas' basic position. Furthermore, this Settlement Agreement allows the flow back of all tax benefits, as a result of the 2017 Tax Cuts and Jobs Act, to the customers of Peoples Gas. OPC believes the Settlement Agreement is in the public interest and in the best interests of customers, and urges the Commission to approve the Settlement Agreement in its entirety.

STAFF: Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions stated herein.

VIII. ISSUES AND POSITIONS

ISSUE 1: PROPOSED STIPULATION – See Section X.

ISSUE 2: PROPOSED STIPULATION – See Section X.

ISSUE 3: PROPOSED STIPULATION – See Section X.

ISSUE 4: PROPOSED STIPULATION – See Section X.

ISSUE 5: PROPOSED STIPULATION – See Section X.

ISSUE 6: Should Peoples Gas seek a private letter ruling from the IRS regarding its classification of the excess ADIT relating to cost of removal/negative net salvage as unprotected”?

Peoples Gas: Peoples Gas does not object to, and through its affiliate Tampa Electric, is willing to seek a PLR from the IRS regarding its classification of the excess AD IT relating to cost of removal/negative net salvage as unprotected.

OPC: Yes, as outlined in the testimony of the Citizens' Witness Ralph Smith.

STAFF: Staff has no position pending evidence adduced at hearing.

ISSUE 7: **If Peoples Gas seeks a private letter ruling and the IRS rules therein (or in another private letter ruling) that the excess ADIT relating to cost of removal/negative net salvage is to be treated as "protected", what process should be followed for the reclassification?**

Peoples Gas: If Peoples Gas or its affiliate, Tampa Electric, receives a private letter ruling ("PLR,") from the IRS ruling that the excess ADIT relating to cost of removal/negative net salvage is to be treated as protected, then a reclassification should be made in the company's books and records and flow back amounts should be trued-up based on the ruling. In addition, the company should further adjust base rates to reflect the 2018 revenue requirement impact by filing a petition for a limited scope proceeding (or stipulated among all parties in lieu thereof) to adjust base rates within 60 days of the determination in the PLR; and to the extent that the amount would cause the company to earn below its authorized range, the company should adjust base rates for any associated 2018 revenue requirement difference from February 6, 2018 to the effective date of the further rate change through a cost recovery clause.

OPC: If Peoples Gas receives a private letter ruling ("PLR") from the IRS ruling that the excess ADIT relating to cost of removal/negative net salvage is to be treated as protected, then a reclassification should be made in the company's books and records and flow back amounts should be trued-up based on the ruling. In addition, the company should further adjust base rates to reflect the 2018 revenue requirement impact by filing a petition for a limited scope proceeding (or stipulated among all parties in lieu thereof) to adjust base rates within 60 days of the determination in the PLR and shall refund the associated 2018 revenue requirement difference from February 6, 2018, to the effective date of the further rate change through the conservation cost recovery clause.

STAFF: Staff has no position pending evidence adduced at hearing.

ISSUE 8: **PROPOSED STIPULATION – See Section X.**

ISSUE 9: **PROPOSED STIPULATION – See Section X.**

ISSUE 10: **PROPOSED STIPULATION – See Section X.**

ISSUE 11: **PROPOSED STIPULATION – See Section X.**

ISSUE 12: **PROPOSED STIPULATION – See Section X.**

ISSUE 13: **PROPOSED STIPULATION – See Section X.**

ISSUE 14: PROPOSED STIPULATION – See Section X.

ISSUE 15: PROPOSED STIPULATION – See Section X.

ISSUE 16: PROPOSED STIPULATION – See Section X.

ISSUE 17: PROPOSED STIPULATION – See Section X.

ISSUE 18: What amount of the 2018 forecasted annual revenue requirement decrease attributable to the TCJA should be used to make a permanent base rate adjustment and when should those new base rates become effective?

Peoples Gas: The Commission should not require a refund to reflect the impacts of the TCJA from February 6, 2018 through December 31, 2018. Even with the impacts of the TCJA, Peoples Gas is expected to operate within its allowed ROE range for 2018; therefore, a refund for 2018 is unwarranted. For 2019, in light of the company's forecasted financial results for future years and the impact that the loss of bonus tax depreciation is expected to have on Peoples Gas capital structure, the company believes the Commission should approve an annual revenue requirement reduction to reflect the TCJA tax rate reduction, from 35 percent to 21 percent of \$4.1 million, which is the revenue requirement reduction needed to reduce the company's forecasted 2019 return on equity to the midpoint of its authorized range.

OPC: The Citizens have found no errors with Peoples Gas' calculation of \$11.6 million as the 2018 forecasted annual revenue requirement decrease attributable to the TCJA to be used to make a permanent base rate adjustment. The new base rate charges should become effective within sixty (60) days of the Commission's decision in this docket.

STAFF: Staff has no position pending evidence adduced at hearing.

ISSUE 19: PROPOSED STIPULATION – See Section X.

ISSUE 20: What amount of 2018 revenues held subject to refund should be refunded to customers to reflect the impact of TCJA, in what manner and on what time schedule?

Peoples Gas: No revenues should be refunded to customers for 2018.

OPC: The excess revenues collected from January 1, 2018, until the time the permanent base rate reduction is made should be refunded. This amount should be consistent with Peoples Gas' calculations for NOI and the excess accumulated deferred income taxes.

STAFF: Staff has no position pending evidence adduced at hearing.

ISSUE 21: **PROPOSED STIPULATION** – See Section X.

IX. EXHIBIT LIST

<u>Witness</u>	<u>Proffered By</u>		<u>Description</u>
			<u>Direct</u>
Alan D. Felsenthal	PEOPLES GAS	ADF-1	Document No. 1 -Depreciation Timing Difference Example, Document No. 2 – ARAM Illustration
Valerie Strickland	PEOPLES GAS	VS-1	Document No. 1 -MFR C-21 With and Without Tax Reform, Document No. 2 -Estimated Excess AD IT as of December 31, 2017, Document No. 3 -Revised Estimate of Excess AD IT, Document No. 4 - 2018 Tax Expense Under the TCJA
Jeffrey S. Chronister	PEOPLES GAS	JSC-1	Document No. 1- 2018 Forecasted Earnings Surveillance Report as filed on March 15, 2018, Document No. 2 -2018 Forecasted Earnings Surveillance Report updated for Effect of TCJA, Document No. 3 -Calculation of Annual Revenue Requirement Amount, Document No.4- Calculation of 2018 Rate Base Change, Document No. 5 - Calculation of 2018 Overall Rate of Return Change, Document No. 6 - Calculation of February 6, 2018 through December 31,2018 TCJA Amount
Ralph Smith	OPC		Qualifications of Ralph Smith

Parties and Staff reserve the right to identify additional exhibits for the purpose of cross-examination.

X. PROPOSED STIPULATIONS

As noted below, the parties have proposed stipulations to Issues 1-5, 8-17, 19, and 21.

TYPE 1

ISSUE 1: In the absence of an approved agreement addressing the impact of federal tax reform, was it reasonable for Peoples Gas to use its 2018 forecasted earnings surveillance report filed on March 15, 2018 to calculate the impact of the Tax Cuts and Jobs Act of 2017 ("TCJA")?

STIPULATION: Yes. The 2018 Forecasted Earnings Surveillance Report as filed on March 15, 2018 should be used to calculate the annual impact of the TCJA on income tax expense and the Company's revenue requirement.

ISSUE 2: Were "protected excess deferred taxes" for 2018 using a 21 percent corporate tax rate appropriately calculated and flowed back?

STIPULATION: Yes. The amount of protected ADIT as of December 31, 2017 is \$87.0 million; however, the flow back has yet to occur. Excess protected ADIT amounts were properly reflected in the calculation of 2018 income tax expense using the average rate assumption method in accordance with the Internal Revenue Code.

ISSUE 3: Were "unprotected excess deferred taxes" for 2018 using a 21 percent corporate tax rate appropriately calculated and flowed back?

STIPULATION: Yes. The amount of unprotected excess ADIT as of December 31, 2017 is an excess tax deficiency of \$17.9 million and should be reduced ratably over a ten-year period; however, the flow back has yet to occur. The amount to be reflected in the calculation of income tax expense for 2018 is approximately \$1.8 million.

ISSUE 4: Were Accumulated Deferred Income Taxes (ADIT) appropriately calculated?

STIPULATION: Yes. Peoples Gas identified the book-tax differences that would be impacted by the TCJA, then calculated income tax expense to remeasure ADIT balances at the new applicable corporate rate, 21 percent. All excess deferred taxes, the difference between the new rate and 35 percent, were reclassified as a regulatory asset or liability which will be included in the FPSC adjusted capital structure.

ISSUE 5: Are Peoples Gas's classifications of the excess ADIT between "protected" and "unprotected" appropriate?

STIPULATION : Yes. As described in witness Felsenthal's testimony, PricewaterhouseCoopers has tested and verified the Company's classification of excess ADIT and its calculation of the impact of the TCJA.

ISSUE 8: Were appropriate adjustments made to Peoples Gas's cast iron/bare steel replacement rider for the impact of the TCJA for the tax year 2018?

STIPULATION: Yes. Adjustments to the cast iron/bare steel replacement rider were made to consider the impact of the TCJA for the tax year 2018.

ISSUE 9: What is the forecasted tax expense for Peoples Gas's for the tax year 2018 at a 21 percent corporate tax rate?

STIPULATION: The forecasted tax expense under the TCJA, for the tax year 2018 at a corporate tax rate of 21 percent for Peoples Gas is \$17.3 million, a reduction in forecasted tax expense of \$9.6 million when compared to tax expense without tax reform.

ISSUE 10: What is the forecasted tax expense for Peoples Gas for the tax year 2018 at a 35 percent corporate tax rate?

STIPULATION: The forecasted tax expense without tax reform for the tax year 2018 at a corporate tax rate of 35 percent for Peoples Gas is \$26.9 million.

ISSUE 11: What is the forecasted NOI for the tax year 2018 at a 21 percent corporate tax rate?

STIPULATION: The forecasted FPSC adjusted 13-month average NOI for 2018 adjusted for the effects of the TCJA (21 percent tax rate) is \$61.9 million.

ISSUE 12: What is the forecasted NOI for the tax year 2018 at a 35 percent corporate tax rate?

STIPULATION: The forecasted FPSC adjusted 13-month average NOI for 2018 using the normal budget process on a pre-TCJA basis (35 percent tax rate) is \$53.0 million.

ISSUE 13: What is the forecasted capital structure for the tax year 2018 at a 21 percent corporate tax rate?

STIPULATION: The average, mid-range, forecasted capital structure for the tax year 2018, under the TCJA at a 21 percent corporate tax rate on an FPSC adjusted basis is as follows:

	Adjusted Retail (\$000)	Ratio (%) (%)	Cost Rate (%)	Weighted Cost (%)
Long Term Debt	241,612	27.10	5.03	1.36
Short Term Debt	59,859	6.71	2.36	0.16
Residential Deposits	6,555	0.74	2.00	0.01
Commercial Deposits	18,150	2.04	3.00	0.06
Inactive Deposits	375	0.04		
Common Equity	373,494	41.89	10.75	4.50
Deferred Income Taxes	191,512	21.48		
Total	891,557	100.00		6.09

ISSUE 14: What is the annual forecasted capital structure for the tax year 2018 at a 35 percent corporate tax rate.

STIPULATION: The average, mid-range, forecasted capital structure for the tax year 2018, under the TCJA at a 35 percent corporate tax rate on an FPSC adjusted basis is as follows:

	Adjusted Retail (\$000)	Ratio (%) (%)	Cost Rate (%)	Weighted Cost (%)
Long Term Debt	241,237	27.00	5.03	1.36
Short Term Debt	55,041	6.16	2.36	0.15
Residential Deposits	6,555	0.73	2.00	0.01
Commercial Deposits	18,150	2.03	3.00	0.06
Inactive Deposits	375	0.04		
Common Equity	371,490	41.58	10.75	4.47
Deferred Income Taxes	200,581	22.45		
Total	893,429	100.00		6.05

ISSUE 15: What is the forecasted annual revenue requirement for Peoples Gas for the tax year 2018 using a 21 percent corporate tax rate?

STIPULATION: The forecasted 13-month average NOI for Peoples Gas for the tax year 2018 using a 21 percent corporate tax rate is \$61.9 million, and the application of the 0.74655 tax gross-up factor results in a revenue requirement of \$82.9 million.

ISSUE 16: What is the forecasted annual revenue requirement for Peoples Gas for the tax year 2018 using a 35 percent corporate tax rate?

STIPULATION: The forecasted 13-month average NOI for Peoples Gas for the tax year 2018 using a 35 percent corporate tax rate is \$53.0 million, and the application of the 0.74655 tax gross-up factor results in a revenue requirement of \$70.9 million.

ISSUE 17: What is the forecasted annual revenue requirement decrease attributable to the TCJA for 2018?

STIPULATION: The full year annual revenue requirement decrease attributable to the TCJA for 2018, net of the rate base and overall rate of return impact is \$11,599,038.

ISSUE 19: What process should the Commission use to approve the revised tariffs necessary to make the permanent base rate adjustment specified above?

STIPULATION: The Commission should direct Peoples Gas to submit proposed 2019 revised tariff sheets reflecting the approved revenue requirement decrease for administrative approval by Staff.

ISSUE 21: Should this docket be closed?

STIPULATION: The docket should remain open to consider feedback from the IRS through the PLR to ensure that the determination as to the treatment of certain excess deferred tax balances is proper.

XI. PENDING MOTIONS

There is a pending Joint Motion Seeking Commission Approval of Settlement Agreement, filed August 8, 2018.

XII. PENDING CONFIDENTIALITY MATTERS

There are no pending confidentiality matters at this time.

XIII. POST-HEARING PROCEDURES

If no bench decision is made, each party shall file a post-hearing statement of issues and positions. A summary of each position set off with asterisks, shall be included in that statement. If a party's position has not changed since the issuance of this Prehearing Order, the post-hearing statement may simply restate the prehearing position. If a party fails to file a post-hearing statement, that party shall have waived all issues and may be dismissed from the proceeding.

Pursuant to Rule 28-106.215, F.A.C., a party's proposed findings of fact and conclusions of law, if any, statement of issues and positions, and brief, shall together total no more than 40 pages and shall be filed at the same time.

XIV. RULINGS

Opening statements, if any, shall not exceed 5 minutes per party.

It is therefore, hereby

ORDERED by Commissioner Julie I. Brown, as Prehearing Officer, that this Prehearing Order shall govern the conduct of these proceedings as set forth above unless modified by the Commission.

By ORDER of Commissioner Julie I. Brown, as Prehearing Officer, this 17th day of August, 2018.



JULIE I. BROWN

Commissioner and Prehearing Officer
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

WLT

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.