

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Power & Light Company

Docket No: 20180046-EI

Date: January 10, 2019

**FLORIDA POWER & LIGHT COMPANY'S
NOTICE OF WITNESS SUBJECT MATTER EXPERTISE**

Florida Power & Light Company ("FPL") hereby files this Notice of Expert Witness Subject Matter Expertise in response to the objection set forth in Section 8 of the Florida Industrial Power Users Group's ("FIPUG") prehearing statement filed January 7, 2019. FIPUG lodges an objection to "any expert witness not designated as an expert and expressly offered as an expert witness, with areas of expertise identified." FIPUG's oft-repeated objection once again has no merit. Commissioner Brown's Prehearing Order permits "objections to a witness' qualifications as an expert" but requires that any such objection point to specific portions of the testimony or exhibits (by page and line numbers) to which the party objects. FIPUG's objection fails on all counts. Order No. PSC-2018-0209-PCO-EI, at p. 6. FIPUG states no objection to FPL witness Scott Bores' qualifications as set forth in Mr. Bores' prefiled testimony nor does it refer to any specific pages and line numbers of his testimony or exhibits. Under the Order Establishing Procedure, there is no basis for objecting to a witness based on a failure to designate that witness as an expert. FIPUG provides no legal basis for its objection. Indeed, to the extent FIPUG relies on the Florida Evidence Code, the Florida Supreme Court confirmed in *Florida Industrial Power Users Group v. Graham*, 209 So. 3d 1142 (Fla. 2017) that the Commission is not required to apply the Florida Evidence Code in an administrative proceeding governed by Chapter 120.

FPL believes that its prehearing statement and the prefiled testimony of FPL witness Scott Bores provides adequate notice of his area of expertise. Nonetheless, as further clarification, FPL proffers this notice as an affirmative statement that Mr. Bores is an expert in the areas of finance and accounting through his knowledge, skill, education, training and experience. For purposes of this proceeding, witness Bores is an expert in on the subject matters of Issue Nos. 1-17: calculation of the financial impact resulting from the Tax Cuts and Jobs Act of 2017 for the year 2018; limitations of FPL's PowerPlan software with respect to isolation of cost of removal and thus the impracticality of amortizing cost of removal separately from negative net salvage; and use of reserve amortization in order to avoid FPL's need for a Hurricane Irma interim storm charge. If required by the Chairman, Mr. Bores is prepared to confirm the statements of expertise in this notice when he takes the stand.

Respectfully submitted this 10th day of January 2019.

Maria J. Moncada
Senior Attorney
maria.moncada@fpl.com
John T. Butler
john.butler@fpl.com
Attorneys for Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408
(561) 304-5795
(561) 691-7135 (fax)

By: s/ Maria J. Moncada
Maria J. Moncada
Florida Bar No. 0773301

CERTIFICATE OF SERVICE
Docket No. 20180046-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished
by electronic service on this 10th day of January 2019 to the following:

Suzanne Brownless
Johana Nieves
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
sbrownle@psc.state.fl.us
jnieves@psc.state.fl.us

Jon C. Moyle, Jr., Esq.
Karen A. Putnal
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, FL 32301
jmoyle@moylslaw.com
kputnal@moylslaw.com
**Attorneys for Florida Industrial Power
Users Group**

Robert Scheffel Wright
John T. LaVia
Gardner Law Firm
1300 Thomaswood Drive
Tallahassee FL 32308
(850) 385-0070
(850) 385-5416
jlavia@gbwlegal.com
schef@gbwlegal.com
Attorneys for Florida Retail Federation

J. R. Kelly
Patricia Ann Christensen
Charles Rehwinkel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison St., Room 812
Tallahassee, FL 32399-1400
kelly.jr@leg.state.fl.us
christensen.patty@leg.state.fl.us
rehwinkel.charles@leg.state.fl.us

Maj. Andrew J. Unsicker
Capt. Joshua D. Yanov
Capt. Robert Friedman
Thomas Jernigan
Ebony Payton
TSgt. Ryan Moore
139 Barnes Drive, Suite 1
Tyndall AFB FL 32403
(850) 283-6347
andrew.unsicker@us.af.mil
joshua.yanov@us.af.mil
robert.friedman.5@us.af.mil
lanny.zieman.1@us.af.mil
thomas.jernigan.3@us.af.mil
ebony.payton.ctr@us.af.mil
ryan.moore.5@us.af.mil
**Attorneys for Federal Executive
Agencies**

By: s/ Maria J. Moncada
Maria J. Moncada
Florida Bar No. 0773301