

Docket No. 20180049-EI  
Florida Power & Light Company (FPL)  
Petition by FPL for Evaluation of Storm Restoration Costs Related to Hurricane Irma.

**Witness: Direct Testimony of Debra M. Dobiac,**  
Appearing on Behalf of the Staff of the Florida Public Service Commission

Date Filed: January 16, 2019

1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                                   **COMMISSION STAFF**

3                                   **DIRECT TESTIMONY OF DEBRA M. DOBIAC**

4                                   **DOCKET NO. 20180049-EI**

5                                   **JANUARY 16, 2019**

6 **Q.     Please state your name and business address.**

7 A.     My name is Debra M. Dobiac. My business address is 2540 Shumard Oak Boulevard,  
8 Tallahassee, Florida, 32399.

9 **Q.     By who are you presently employed?**

10 A.    I am employed by the Florida Public Service Commission (FPSC or Commission) in the  
11 Office of Auditing and Performance Analysis. I have been employed by the Commission since  
12 January 2008.

13 **Q.     Please describe your current responsibilities.**

14 A.    Currently, I am a Public Utility Analyst with the responsibilities of managing regulated  
15 utility financial audits. I am also responsible for creating audit work programs to meet a specific  
16 audit purpose.

17 **Q.     Briefly review your educational and professional background.**

18 A.    I graduated with honors from Lakeland College in 1993 and have a Bachelor of Arts  
19 degree in accounting. Prior to my work at the Commission, I worked for six years in internal  
20 auditing at the Kohler Company and First American Title Insurance Company. I also have  
21 approximately 12 years of experience as an accounting manager and controller.

22 **Q.     Have you presented testimony before this Commission or any other regulatory**  
23 **agency?**

24 A.    Yes. I testified in the Aqua Utilities Florida, Inc. Rate Case, Docket No. 20080121-WS,  
25 the Water Management Services, Inc. Rate Case, Docket No. 20110200-WU, and the Utilities,

1 Inc. of Florida Rate Case, Docket No. 20160101-WS. I also provided testimony for the Water  
2 Management Services, Inc. Rate Case, Docket No. 20100104-WU, the Gulf Power Company  
3 Rate Cases, Docket Nos. 20110138-EI and 20130140-EI, the Gulf Power Company Hedging  
4 Activities, Docket Nos. 20130001-EI and 20140001-EI, the Florida Power & Light Company  
5 Hedging Activities, Docket No. 20180001-EI, and the Florida Public Utilities Company's  
6 Limited Proceeding to recover incremental Storm Restoration Costs, Docket No. 20180061-EI.

7 **Q. What is the purpose of your testimony today?**

8 A. The purpose of my testimony is to sponsor the staff auditor's report issued on December  
9 6, 2018, which addresses Florida Power & Light Company's (FPL or Utility) petition for  
10 evaluation of storm restoration costs related to Hurricane Irma. This report is filed with my  
11 testimony and is identified as Exhibit DMD-1.

12 **Q. Was this report prepared by you or under your direction?**

13 A. Yes, it was prepared under my direction.

14 **Q. Please describe the work you performed.**

15 A. I have separated the work performed into several categories.

16 Payroll, Overtime, and Related Costs

17 We determined regular payroll, overtime, and related costs from Account 186 –  
18 Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration  
19 costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts  
20 to payroll records. No exceptions were noted.

21 Contractors

22 We determined contractor costs from Account 186 – Miscellaneous Deferred Debits by  
23 function and reconciled the balances to the storm restoration costs filing. We selected a  
24 judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices,  
25 or contracts. No exceptions were noted.

1 Line Clearing

2 We determined line clearing costs from Account 186 – Miscellaneous Deferred Debits by  
3 function and reconciled the balances to the storm restoration costs filing. We selected a  
4 judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices,  
5 or contracts. No exceptions were noted.

6 Vehicle and Fuel

7 We determined vehicle and fuel costs from Account 186 – Miscellaneous Deferred  
8 Debits by function and reconciled the balances to the storm restoration costs filing. We selected  
9 a judgmental sample of costs for detail testing and traced the amounts to source documents. No  
10 exceptions were noted.

11 Materials and Supplies

12 We determined materials and supplies from Account 186 – Miscellaneous Deferred  
13 Debits by function and reconciled the balances to the storm restoration costs filing. We selected  
14 a judgmental sample of costs for detail testing and traced the amounts to purchase orders,  
15 invoices, or inventory records. No exceptions were noted.

16 Logistics

17 We determined logistics costs from Account 186 – Miscellaneous Deferred Debits by  
18 function and reconciled the balances to the storm restoration costs filing. We selected a  
19 judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices,  
20 or employee expense reports. No exceptions were noted.

21 Other Costs

22 We determined other costs from Account 186 – Miscellaneous Deferred Debits by  
23 function and reconciled the balances to the storm restoration costs filing. We selected a  
24 judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices,  
25 or contracts. No exceptions were noted.

1 Capitalizable Costs

2 We determined capitalizable costs from Account 186 – Miscellaneous Deferred Debits by  
3 function and reconciled the balances to the storm restoration costs filing. We requested a  
4 detailed description of the capitalizable costs, and tested these costs to determine if the Utility  
5 included for recovery only those costs that are allowed as per Rule 6.0143(1)(d), Florida  
6 Administrative Code (F.A.C.). No exceptions were noted.

7 Third-Party Reimbursements

8 We determined third-party reimbursements from Account 186 – Miscellaneous Deferred  
9 Debits by function and reconciled the balances to the storm restoration costs filing. We  
10 requested a detailed description of the third-party reimbursements, and tested these costs to  
11 determine if the Utility included for recovery only those costs that are allowed as per Rule 25-  
12 6.0143 (1)(b), F.A.C. No exceptions were noted.

13 Below-the-Line Costs

14 We determined below-the-line costs from Account 186 – Miscellaneous Deferred Debits  
15 by function and reconciled the balances to the storm restoration costs filing. We requested a  
16 detailed description of the below-the-line costs, and tested these costs to determine if the Utility  
17 included for recovery only those costs that are allowed as per Rule 25-6.0143 (1)(b), F.A.C. No  
18 exceptions were noted.

19 Non-Incremental Costs

20 We determined non-incremental costs from Account 186 – Miscellaneous Deferred  
21 Debits by function and reconciled the balances to the storm restoration costs filing. We selected  
22 a sample of costs to test and noted that FPL is not seeking any incremental recovery for the storm  
23 costs through either a surcharge or depletion of the storm reserve and stated that the Incremental  
24 Cost and Capitalization Approach (ICCA) methodology is not applicable to the Hurricane Irma  
25 storm restoration costs. FPL provided the ICCA adjustments on Exhibit KF-2 for informational

1 purposes only and to facilitate the review of the storm restoration costs. We determined the  
2 Utility calculated the ICCA adjustments as allowed by Rule 25-6.0143, F.A.C. No exceptions  
3 were noted.

4 Jurisdictional Factors

5 We determined that FPL used the jurisdictional factors calculated for 2018 in its filing.  
6 We verified the calculation using support documentation provided by the Utility. No further  
7 work was performed.

8 Accounts Payable Procedures

9 According to the Utility, the storm Accounts Payable Policy is no different than FPL's  
10 standard practices for recording and approving accounts payable. The storm-related policies and  
11 procedures work in conjunction with the standard operating accounts payable procedures. These  
12 policies define what items are actually recoverable during a storm event, which agree with Rule  
13 25-6.0143, F.A.C. These policies also state the approval process from staging sites to the  
14 assigned plant accountant through accounts payable processing, which includes staff and  
15 management approval levels. Based on our review of the storm related activity, no exceptions  
16 were noted.

17 **Q. Please review the findings in this report.**

18 A. There were no findings.

19 **Q. Does that conclude your testimony?**

20 A. Yes, it does.

21  
22  
23  
24  
25

State of Florida



**Public Service Commission**

Office of Auditing and Performance Analysis  
Bureau of Auditing  
Tallahassee District Office

**Auditor's Report**

Florida Power & Light  
Storm Recovery Cost Audit – Hurricane Irma

**As of May 31, 2018**

Docket No. 20180049-EI  
Audit Control No. 2018-278-1-1  
**November 30, 2018**

Handwritten signature of Debra Dobiac in black ink.

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Debra Dobiac  
Audit Manager

Handwritten signature of George Simmons in black ink.

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George Simmons  
Audit Staff

Handwritten signature of Thomas Wolff in blue ink.

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Thomas Wolff  
Audit Staff

Handwritten signature of Marisa N. Glover in blue ink.

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Marisa N. Glover  
Reviewer

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## Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated October 4, 2018. We have applied these procedures to the attached schedules prepared by Florida Power & Light in support of its filing for storm recovery costs in Docket No. 20180049-EI.

The report is intended only for internal Commission use.

## Objectives and Procedures

### **General**

#### Definition

FPL or Utility refers to Florida Power & Light.

#### Background

On August 31, 2018, FPL filed a petition to facilitate an evaluation of Hurricane Irma storm costs. According to the petition, FPL incurred \$1,378,404,895 in storm restoration costs and follow-up work related to Hurricane Irma. After deducting Hurricane Irma related capital, third-party reimbursements, and below-the-line costs, the remaining total amounted to \$1,270,014,570, which was charged to operation and maintenance expense. As outlined in FPL's Petition for Review of Florida Power & Light Company's Proposed Treatment of Tax Impacts Associated with Tax Cuts and Jobs Act of 2017 in Docket No. 20180046-EI, FPL is not seeking to establish a charge for the recovery of these costs, but plans to offset this expense through savings from the Tax Cuts and Jobs Act of 2017.

### **Expense**

#### Payroll, Overtime, and Related Costs

**Objectives:** The objectives were to determine whether regular payroll, overtime, and related costs were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined regular payroll, overtime, and related costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to payroll records. No exceptions were noted.

#### Contractors

**Objectives:** The objectives were to determine whether contractor costs were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined contractor costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

#### Line Clearing

**Objectives:** The objectives were to determine whether line clearing costs were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined line clearing costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

#### Vehicle and Fuel

**Objectives:** The objectives were to determine whether vehicle and fuel costs were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined vehicle and fuel costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to source documents. No exceptions were noted.

#### Materials and Supplies

**Objectives:** The objectives were to determine whether materials and supplies were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined materials and supplies from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices, or inventory records. No exceptions were noted.

#### Logistics

**Objectives:** The objectives were to determine whether logistics costs were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined logistics costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices, or employee expense reports. No exceptions were noted.

#### Other Costs

**Objectives:** The objectives were to determine whether other costs were properly stated, recorded in the period incurred, and related to Hurricane Irma.

**Procedures:** We determined other costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

## Other

### Capitalizable Costs

**Objectives:** The objectives were to determine whether the capitalizable costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1)(d), Florida Administrative Code (F.A.C.).

**Procedures:** We determined capitalizable costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of the capitalizable costs, and tested these costs to determine if the Utility included for recovery only those costs that are allowed by the applicable Rule. No exceptions were noted.

### Third-Party Reimbursements

**Objectives:** The objective was to determine whether third-party reimbursement costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143 (1)(b), F.A.C.

**Procedures:** We determined third-party reimbursements from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of the third-party reimbursements, and tested these costs to determine if the Utility included for recovery only those costs that are allowed by the applicable Rule. No exceptions were noted.

### Below-the-Line Costs

**Objectives:** The objective was to determine whether below-the-line costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143 (1)(b), F.A.C.

**Procedures:** We determined below-the-line costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of the below-the-line costs, and tested these costs to determine if the Utility included for recovery only those costs that are allowed by the applicable Rule. No exceptions were noted.

### Non-Incremental Costs

**Objectives:** The objective was to determine whether non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143, F.A.C.

**Procedures:** We determined non-incremental costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a sample of costs to test and noted that FPL is not seeking any incremental recovery for the storm costs through either a surcharge or depletion of the storm reserve and stated that the ICCA methodology is not applicable to the Hurricane Irma storm restoration costs. FPL provided the ICCA adjustments on Exhibit KF-2 for informational purposes only and to facilitate the review

of the storm restoration costs. We determined the Utility calculated the ICCA adjustments as allowed by Rule 25-6.0143, F.A.C. No exceptions were noted.

#### Jurisdictional Factors

**Objectives:** The objective was to determine the jurisdictional factors used by the Utility.

**Procedures:** We determined that FPL used the jurisdictional factors calculated for 2018 in its filing. We verified the calculation using support documentation provided by the Utility. No further work was performed.

#### Accounts Payable Procedures

**Objectives:** The objective was to determine whether storm preparation and restoration efforts for approving and processing accounts payable vary from standard practices for approving and processing accounts payable.

**Procedures:** According to the Utility, the storm Accounts Payable Policy is no different than FPL's standard practices for recording and approving accounts payable. The storm related policies and procedures work in conjunction with the standard operating accounts payable procedures. These policies define what items are actually recoverable during a storm event, which agree with Rule 25-6.0143, F.A.C. These policies also state the approval process from staging sites to the assigned plant accountant through accounts payable processing, which includes staff and management approval levels. Based on our review of the storm related activity, no exceptions were noted.

**Audit Findings**

**None**

## Exhibits

### Exhibit 1: FPL's Hurricane Irma Final Storm Restoration Costs

**Florida Power & Light Company**  
**Hurricane Irma Final Storm Restoration Costs**  
**through May 31, 2018**  
**(\$000s)**

LINE NO.	Storm Costs By Function (A)						Total (7)
	Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)	
1	<b>Storm Restoration Costs</b>						
2							
3	\$520	\$513	\$1,656	\$12,333	\$1,231	\$501	\$16,753
4	970	2,305	2,372	29,490	1,946	1,579	38,663
5	9,777	21,187	20,984	769,381	3,003	755	825,088
6	0	0	1,120	138,788	0	0	139,908
7	96	0	401	23,366	13	1	23,876
8	542	1,357	7,384	35,181	628	214	45,305
9	21	213	798	271,303	144	517	272,996
10	190	225	1,018	4,971	7,755	1,657	15,817
11							
12	<b>Less: Capitalizable Costs (E)</b>						
13	\$0	\$0	\$458	\$5,389	\$0	\$0	\$5,847
14	0	6,300	5,511	60,384	208	0	72,404
15	0	0	6,538	21,632	22	204	28,397
16	0	0	47	874	0	0	921
17	0	0	0	-2,440	0	0	-2,440
18	\$0	\$6,300	\$12,554	\$85,839	\$230	\$204	\$105,128
19							
20	0	0	0	2,440	0	0	2,440
21							
22	0	0	0	0	822	0	822
23							
24	\$12,116	\$19,501	\$23,177	\$1,196,534	\$13,667	\$5,019	\$1,270,014

**Notes:**

(A) Storm costs are as of May 31, 2018. Totals may not add due to rounding.

(B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Real Estate, Marketing and Communications, Energy Marketing & Trading and Legal departments.

(C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in Legal but is supporting Distribution during storm restoration would charge their time to Distribution.

(D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.

(E) Includes capital associated with follow-up work. See KF-1, page 2 for additional breakout of follow-up work associated with the Transmission and Distribution functions.

(F) Reimbursement from AT&T for net poles replaced by FPL during restoration as a result of the storm.

## Exhibit 2: FPL's Hurricane Irma Incremental Cost and Capitalization Approach Adjustments

Florida Power & Light Company  
 Hurricane Irma Incremental Cost and Capitalization Approach Adjustments  
 through May 31, 2018  
 (\$000s)

LINE NO.	Storm Costs By Function(A)						Total (7)	
	Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)		
1	<b>Storm Restoration Costs</b>							
2		\$520	\$513	\$1,656	\$12,333	\$1,231	\$501	\$16,753
3		970	2,305	2,372	29,490	1,946	1,579	38,663
4		9,777	21,187	20,984	769,381	3,003	755	825,088
5		0	0	1,120	138,788	0	0	139,908
6		96	0	401	23,366	13	1	23,876
7		542	1,357	7,384	35,181	628	214	45,305
8		21	213	798	271,303	144	517	272,996
9		190	225	1,018	4,971	7,755	1,657	15,817
10	Total Storm Related Restoration Costs	\$12,116	\$25,801	\$35,731	\$1,284,813	\$14,720	\$5,223	\$1,378,405
11								
12	<b>Less: Capitalizable Costs (E)</b>							
13		\$0	\$0	\$458	\$5,389	\$0	\$0	\$5,847
14		0	6,300	5,511	60,384	208	0	72,404
15		0	0	6,538	21,632	22	204	28,397
16		0	0	47	874	0	0	921
17		0	0	0	-2,440	0	0	-2,440
18	Total Capitalizable Costs	\$0	\$6,300	\$12,554	\$85,839	\$230	\$204	\$105,128
19								
20	Less: Third-Party Reimbursements (F)	0	0	0	2,440	0	0	2,440
21								
22	Less: Below-the-Line/Thank You Ads	0	0	0	0	822	0	822
23								
24	Total Storm Restoration Costs Charged to Base O&M	\$12,116	\$19,501	\$23,177	\$1,196,534	\$13,667	\$5,019	\$1,270,014
25								
26	<b>Less: ICCA Adjustments</b>							
27		\$587	\$179	\$709	\$2,215	\$1,802	\$1,260	\$6,752
28	Line Clearing:							
29	Vegetation Management	0	0	0	5,080	0	0	5,080
30	Vehicle & Fuel:							
31	Vehicle Utilization	0	0	354	3,837	0	0	4,192
32	Fuel	0	0	0	133	0	0	133
33	Other							
34	Legal Claims	0	0	0	244	0	0	244
35	Employee Assistance and Childcare	0	0	0	0	811	123	934
36	Total ICCA Adjustments	\$587	\$179	\$1,063	\$11,509	\$2,613	\$1,383	\$17,335
37								
38	<b>Incremental Storm Losses</b>							
39	Regular Payroll and Related Costs	\$-67	\$333	\$489	\$4,729	\$-571	\$-760	\$4,153
40	Overtime Payroll and Related Costs	970	2,305	2,372	29,490	1,946	1,579	38,663
41	Contractors	9,777	14,887	15,473	708,997	2,795	755	752,684
42	Line Clearing	0	0	1,120	133,708	0	0	134,828
43	Vehicle & Fuel	96	0	46	19,396	13	1	19,552
44	Materials & Supplies	542	1,357	846	13,549	606	9	16,908
45	Logistics	21	213	798	271,303	144	517	272,996
46	Other	190	225	971	3,854	6,122	1,534	12,896
47	Total Incremental Storm Losses	\$11,530	\$19,322	\$22,114	\$1,185,025	\$11,054	\$3,636	\$1,252,680
48								
49	Jurisdictional Factor (H)	0.9513	0.9335	0.9028	0.9999	0.9682	1.0000	
50								
51	Retail Recoverable Incremental Costs	\$ 10,968	\$ 18,037	\$ 19,964	\$ 1,184,867	\$ 10,703	\$ 3,636	\$ 1,248,174

**Notes:**

- (A) Storm costs are as of May 31, 2018. Totals may not add due to rounding.
- (B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Real Estate, Marketing and Communications, Energy Marketing & Trading and Legal departments.
- (C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in Legal but is supporting Distribution during storm restoration would charge their time to Distribution.
- (D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.
- (E) Includes capital associated with follow-up work. See KF-1, page 2 for additional breakout of follow-up work associated with the Transmission and Distribution functions.
- (F) Reimbursement from AT&T for net poles replaced by FPL during restoration as a result of the storm.
- (G) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit.
- (H) Jurisdictional Factors are based on factors approved in Docket No. 160021-EI.



BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Evaluation of storm restoration costs for  
Florida Power & Light Company related to  
Hurricane Irma.

DOCKET NO. 20180049-EI

DATED: January 16, 2019

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the testimony of Debra M. Dobiac on behalf of the staff of the Florida Public Service Commission was electronically filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished by electronic mail to the following on this 16th day of January, 2019.

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