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April 24, 2020

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20190156-EI - Petition for a limited proceeding to recover incremental storm restoration costs, capital costs, revenue reduction for permanently lost customers, and regulatory assets related to Hurricane Michael, by Florida Public Utilities Company.
Docket No. 20190174-EI - Petition for approval of 2019 depreciation study by Florida Public Utilities Company

Dear Mr. Teitzman:

Enclosed for electronic filing in the above-referenced dockets, please find the Exhibit PSL-2 of FPUC Witness Patricia Lee, which was inadvertently omitted from the Company's electronic filing made yesterday. My apologies for any inconvenience caused.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions or concerns.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

**PATRICIA S. LEE
CURRICULUM VITAE**

QUALIFIED BY

Over 30 years of experience in reviewing and analyzing the assets of public utility companies in the electric, gas, telecommunications, and water and wastewater industries for the Florida Public Service Commission. Technical understanding of plant and equipment of telecommunications, electric, gas, and water and wastewater industries coupled with valuation, depreciation, and accounting knowledge of federal regulatory procedures and regulations.

PROFESSIONAL EXPERIENCE

03/2012 – Present

BCRI Inc. and Self

- Responsibilities include reviewing depreciation studies and basic data, and advising clients concerning recommended depreciation lives, net salvage values, resultant depreciation rates, reserve imbalances, and depreciation methods, procedures, and techniques.
- Specific regulatory experience providing expert testimony on depreciation matters includes:
 - For Industrial Customers of Newfoundland and Labrador Hydro in the 2012 Newfoundland and Labrador Hydro Depreciation Methodology Review providing written testimony and support in the negotiated agreement.
 - For the Florida Public Utilities Electric Division, provided expert consultation and support preparing the company's depreciation study filed with the Florida Public Service Commission in 2015, including in the agreement on appropriate life and salvage parameters, reserve position, and resultant depreciation rates.
 - For the Manitoba Industrial Power Users Group in the 2015 – 2016 Manitoba Hydro General Rate Application providing written and oral testimony.
 - For the Office of the Utilities Consumer Advocate of Alberta in the Altalink Management Ltd. 2017 – 2018 General Tariff Application providing analysis, issue identification and support in negotiated settlement process. In the ATCO Pipelines 2017 – 2018 General Rate Application provided written evidence. For the Office of the Utilities Consumer Advocate of Alberta in the Altalink Management Ltd. 2019 – 2021 General Tariff Application providing written evidence and oral testimony.
 - For the Florida Public Utilities Consolidated Gas Divisions, provided expert consultation and support preparing the company's 2018 depreciation study filed with the Florida Public Service Commission.

11/78 – 09/2011

FLORIDA PUBLIC SERVICE COMMISSION, Tallahassee, FL

Proficient in the application of principles of statistics, probability, engineering finance as related to the design of depreciation rates for utilities. Responsibilities included:

Technical

- Reviewed and analyzed depreciation rates and the capital recovery positions of Florida regulated utilities.
- Reviewed and analyzed the valuation of assets in a competitive market.
- Investigated and evaluated various valuation and depreciation methods and concepts, for example, age life, Equal Life Group, Fisher-Pry, net plant weighting, amortizations and capital recovery schedules.
- Developed use of engineering planning (short-term and long-range) as a tool in the determination of remaining life and/or capital recovery schedules.
- Determined the prudence of technologically driven change-outs of public utility assets.
- Assisted in the development of Commission rules regarding depreciation study requirements and review cycles for electric, gas, telecommunications and water and wastewater utilities.
- Investigated and developed Commission staff advisory guidelines regarding the allocation of overhead costs between capital and expense.

- Assisted in the development of Commission rules regarding stratification of depreciable plant for determination of life and salvage for gas, electric, and telecommunications companies.
- Assisted in the determination of the appropriate treatment for removal and disposal costs associated with gas service lines, nuclear decommissioning and dismantlement of fossil-fueled generating plants.
- Participated on the Tangible Personal Property Guidelines Industry/Government Task Force (Florida Department of Revenue), specifically with the development of the Life Expectancy Guidelines.
- Investigated issues arising with increasing competition in telecommunications and electric generation companies.
- Reviewed and analyzed cost studies for the purpose of determining unbundled network element prices and universal service cost levels for telecommunications companies as well as the appropriate nuclear decommissioning and fossil dismantlement annual accrual levels for electric companies.

Communication

- Prepared and presented oral and written Commission staff recommendations involving valuation and capital recovery matters in Commission depreciation and revenue rate proceedings.
- Served as Commission staff expert witness involving capital recovery matters.
- Served as member of the Comment Committee for the National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Depreciation. Prepared comments for NARUC regarding various reports and orders issued by the Federal Communications Commission in the matter of simplification of the depreciation prescription process for telecommunications companies.
- Interfaced with staff of Federal agencies and other State Commissions, consulting firms, regulated and non-regulated companies and municipalities, and within the Commission.
- Presented depreciation accounting training at the 1993 - 1998 NARUC Annual Regulatory Studies Program - Michigan State University.
- Conducted depositions and cross examination of depreciation witnesses as a Class B Practitioner.
- Made oral presentations to the Society of Depreciation Professionals and the United States Telephone Association regarding various telecommunications, electric, and gas issues.
- Co-authored Public Utility Depreciation Practices, published August, 1996.
- Co-authored Florida Commission staff depreciation training manual.
- Conducted Commission in-house depreciation training.

EDUCATION

B.S., Mathematics, APPALACHIAN STATE UNIVERSITY - Boone, North Carolina, 1970

AFFILIATIONS

Society of Depreciation Professionals member

Chair and Vice Chairperson - NARUC Staff Subcommittee on Depreciation

1998 Chair of Ethics & Standards Committee, 1997 Past President, 1996 President, 1995 Vice President, 1994 Treasurer - Society of Depreciation Professionals

Faculty Member - NARUC Annual Regulatory Studies Program; 1993-1998

President, National Conference of Regulatory Utility Commission Engineers

UTILITY PROCEEDINGS
IN WHICH PAT LEE PARTICIPATED OR
PRESENTED TESTIMONY AT THE FLORIDA PUBLIC SERVICE COMMISSION

2011

Docket 110233 -- Petition for approval of 2011 Depreciation Study by Sebring Gas Systems, Inc.

Docket 110207 -- 2011 depreciation study by Florida Public Utilities Company.

Docket 110131 -- Petition for approval of 2011 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company.

2010

Docket 100461 -- Petition for approval of nuclear decommissioning cost study, by Progress Energy Florida, Inc.

Docket 100458 -- Petition for approval of 2010 nuclear decommissioning study, by Florida Power & Light Company.

Docket 100368 -- Request for approval to initiate depreciation of a Landfill Gas to Energy Facility in Escambia County by Gulf Power Company.

Docket 100136 -- Petition for approval of an accounting order to record a depreciation expense credit, by Progress Energy Florida, Inc.

2009

Docket 090403 -- Request for approval to begin depreciating West County Energy Center Units 1 and 2 combined cycle units using whole life depreciation rates currently approved for Martin Power Plant Unit 4, by Florida Power & Light Company.

Docket 090319 -- Depreciation and dismantlement study at December 31, 2009, by Gulf Power Company.

Docket 090144 -- Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc.

Docket 090130 -- 2009 depreciation and dismantlement study by Florida Power & Light Company.

Docket 090125 -- Petition for increase in rates by Florida Division of Chesapeake Utilities Corporation.

Docket 090079 -- Petition for increase in rates by Progress Energy Florida, Inc.

2008

Docket 080677 -- Petition for increase in rates by Florida Power & Light Company.

Docket 080548 -- 2008 depreciation study by Florida Public Utilities Company.

Docket 080366 -- Petition for rate increase by Florida Public Utilities Company.

Docket 080317 -- Petition for rate increase by Tampa Electric Company.

2007

Docket 070736 -- Petition by Intrado Communications, Inc. for arbitration of certain rates, terms, and conditions for interconnection and related arrangements with BellSouth Telecommunications, Inc. d/b/a AT&T Florida, pursuant to Section 252(b) of the Communications Act of 1934, as amended, and Sections 120.80(13), 120.57(1), 364.15, 364.16, 364.161, and 364.162, F.S., and Rule 28-106.201, F.A.C.

Docket 070699 -- Petition by Intrado Communications, Inc. for arbitration of certain rates, terms, and conditions for interconnection and related arrangements with Embarq Florida, Inc., pursuant to Section 252(b) of the Communications Act of 1934, as amended, and Section 364.162, F.S.

Docket 070671 -- Petition for approval to eliminate intraLATA toll customer contact protocols, by Verizon Florida LLC.

Docket 070646 -- Petition for approval to revise customer contact protocol by BellSouth Telecommunications, Inc. d/b/a AT&T Florida.

Docket 070552 -- Petition and complaint for expedited proceeding or, alternatively, petition and complaint or petition for declaratory statement, by MetroPCS Florida, LLC, requiring BellSouth Telecommunications, Inc. d/b/a AT&T Florida d/b/a AT&T Southeast; TDS Telecom d/b/a TDS Telecom/Quincy Telephone; Windstream Florida, Inc.; Northeast Florida Telephone Company d/b/a NEFCOM; GTC, Inc. d/b/a GT Com; Smart City Telecommunications, LLC d/b/a Smart City Telecom; ITS Telecommunications Systems, Inc.; and Frontier Communications of the South, LLC, to submit agreements for transit services provided by AT&T Florida for approval.

Docket 070408 -- Petition by Neutral Tandem, Inc. and Neutral Tandem-Florida, LLC for resolution of interconnection dispute with Level 3 Communications, LLC, and request for expedited resolution.

Docket 070295 -- Request for approval of traffic termination agreement between Neutral Tandem-Arizona, LLC, Neutral Tandem-Colorado, LLC, Neutral Tandem-Florida, LLC, Neutral Tandem-Georgia, LLC, Neutral Tandem-Maryland, LLC, Neutral Tandem-Nevada, LLC, Neutral Tandem-South Carolina, LLC, Neutral Tandem-Tennessee, LLC, Neutral Tandem-Texas, LLC, Neutral Tandem-Virginia, LLC, Neutral Tandem-Washington, D.C., LLC, and Xspedius Management Co. Switched Services, LLC, Xspedius Management Co. of D.C., LLC, and Xspedius Management Co. of Virginia, LLC.

Docket 070295 -- Request for approval of traffic termination agreement between Neutral Tandem-Arizona, LLC, Neutral Tandem-Colorado, LLC, Neutral Tandem-Florida, LLC, Neutral Tandem-Georgia, LLC, Neutral Tandem-Maryland, LLC, Neutral Tandem-Nevada, LLC, Neutral Tandem-South Carolina, LLC, Neutral Tandem-Tennessee, LLC, Neutral Tandem-Texas, LLC, Neutral Tandem-Virginia, LLC, Neutral Tandem-Washington, D.C., LLC, and Xspedius Management Co. Switched Services, LLC, Xspedius Management Co. of D.C., LLC, and Xspedius Management Co. of Virginia, LLC.

Docket 070127 -- Petition for interconnection with Level 3 Communications and request for expedited resolution, by Neutral Tandem, Inc.

2006

Docket 060767 -- Petition of MCimetro Access Transmission Services LLC d/b/a Verizon Access Transmission Services for arbitration of disputes arising from negotiation of interconnection agreement with Embarq Florida, Inc.

Docket 060644 -- Petition to recover 2005 tropical system related costs and expenses, by Embarq Florida, Inc.

Docket 060598 -- Petition to recover 2005 tropical system related costs and expenses, by BellSouth Telecommunications, Inc.

Docket 060479 -- Petition by Verizon Florida Inc. for resolution of dispute with XO Communications Services, Inc. concerning non-UNE transport facilities retained at UNE prices.²

Docket 060296 -- Referral by the Circuit Court of Baker County, Florida to determine whether or not Southeastern Services, Inc. is legally responsible for payment to Northeast Florida Telephone for originating intrastate access charges under Northeast Florida Telephone's Public Service Commission approved tariff for the long distance calls provided by Southeastern Services, Inc. as alleged in the Amended Complaint.

Docket 060083 -- Complaint of Northeast Florida Telephone Company d/b/a NEFCOM against Southeastern Services, Inc. for alleged failure to pay intrastate access charges pursuant to NEFCOM's tariffs, and for alleged violation of Section 364.16(3)(a), F.S.

2005

Docket 050419 -- Petition by MCimetro Access Transmission Services LLC d/b/a Verizon Access Transmission Services for arbitration of certain terms and conditions of proposed interconnection agreement with BellSouth Telecommunications, Inc.

Docket 050297 -- Emergency petition by Saturn Telecom Services Inc. d/b/a STS Telecom to require BellSouth Telecommunications, Inc. to allow additional lines and locations to STS's embedded base, and for expedited relief.

Docket 050172 -- Emergency petition of Ganoco, Inc. d/b/a American Dial Tone, Inc. for Commission order directing Verizon Florida Inc. to continue to accept new unbundled network element orders pending completion of negotiations required by "change of law" provisions of interconnection agreement in order to address the FCC's recent Triennial Review Remand Order (TRRO).

Docket 050119 -- Joint petition by TDS Telecom d/b/a TDS Telecom/Quincy Telephone; ALLTEL Florida, Inc.; Northeast Florida Telephone Company d/b/a NEFCOM; GTC, Inc. d/b/a GT Com; Smart City Telecommunications, LLC d/b/a Smart City Telecom; ITS Telecommunications Systems, Inc.; and Frontier Communications of the South, LLC ["Joint Petitioners"] objecting to and requesting suspension and cancellation of proposed transit traffic service tariff filed by BellSouth Telecommunications, Inc.

Docket 050059 -- Petition to reform unbundled network element (UNE) cost of capital and depreciation inputs to comply with Federal Communications Commission's guidance in Triennial Review Order, by Verizon Florida Inc.

2004

Docket 041338 -- Joint petition by ITCADeltaCom Communications, Inc. d/b/a ITCADeltaCom d/b/a Grapevine; Birch Telecom of the South, Inc. d/b/a Birch Telecom and d/b/a Birch; DIECA Communications, Inc. d/b/a Covad Communications Company; Florida Digital Network, Inc.; LecStar Telecom, Inc.; MCI Communications, Inc.; and Network Telephone Corporation ("Joint CLECs") for generic proceeding to set rates, terms, and conditions for hot cuts and batch hot cuts for UNE-P to UNE-L conversions and for retail to UNE-L conversions in BellSouth Telecommunications, Inc. service area.

Docket 041269 -- Petition to establish generic docket to consider amendments to interconnection agreements resulting from changes in law, by BellSouth Telecommunications, Inc.

Docket 040927 -- Complaint of Saturn Telecommunications Services, Inc. d/b/a STS Telecom against BellSouth Telecommunications, Inc. for declaratory relief regarding BellSouth's request for amendment pursuant to "change of law" provision of interconnect agreement.

Docket 040530 -- Petition for expedited ruling requiring BellSouth Telecommunications, Inc. and Verizon Florida Inc. to file for review and approval any agreements with CLECs concerning resale, interconnection, or unbundled network elements, by Florida Competitive Carriers Association, AT&T Communications of the Southern States, LLC d/b/a AT&T, MCimetro Access Transmissions Services LLC, and MCI WorldCom Communications, Inc.

Docket 040520 Emergency petition seeking order requiring BellSouth Telecommunications, Inc. and Verizon Florida Inc. to continue to honor existing interconnection obligations, by the Florida Competitive Carriers Association, AT&T Communications of the Southern States, LLC, MCimetro Access Transmission Services, LLC, and MCI WorldCom Communications, Inc.

Docket 040489 -- Emergency complaint seeking order requiring BellSouth Telecommunications, Inc. and Verizon Florida Inc. to continue to honor existing interconnection obligations, by XO Florida, Inc. and Allegiance Telecom of Florida, Inc. (collectively, Joint CLECs).

Docket 040156 -- Petition for arbitration of amendment to interconnection agreements with certain competitive local exchange carriers and commercial mobile radio service providers in Florida by Verizon Florida Inc.

2003

Docket 031125 -- Complaint against BellSouth Telecommunications, Inc. for alleged overbilling and discontinuance of service, and petition for emergency order restoring service, by IDS Telecom LLC.

Docket 031047 -- Request for approval of interconnection agreement between Sprint-Florida, Incorporated, KMC Telecom III LLC, KMC Telecom V, Inc. and KMC Data LLC.

Docket 030852 -- Implementation of requirements arising from Federal Communications Commission's triennial UNE review: Location-Specific Review for DS 1, DS3 and Dark Fiber Loops, and Route-Specific Review for DS 1, DS3 and Dark Fiber Transport.

Docket 030851 -- Implementation of requirements arising from Federal Communications Commission's triennial UNE review: Local Circuit Switching for Mass Market Customers.

Docket 030715 -- Proposed amendment of Rule 25-30.140, F.A.C., Depreciation.

Docket 030714 -- Proposed adoption of Rule 25-6.04364, F.A.C., Electric Utilities Dismantlement Studies.

Docket 030558 -- Request for approval of revised fossil dismantlement studies by Florida Power & Light Company.

Docket 030512 -- Request for approval to begin depreciating Fort Myers Combustion Turbines 3A and 3B using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4, by Florida Power & Light Company.

Docket 030409 -- Petition for approval of 2003 depreciation study by Tampa Electric Company.

Docket 030222 -- Request for approval of change in depreciation rates to be implemented as of 10/1/03, by City Gas Company of Florida.

Docket 030139 -- Request for approval to begin depreciating Sanford Unit No. 4 using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4, by Florida Power & Light Company.

Docket 030048 -- 2003 depreciation study for Indiantown Gas Company.

2002

Docket 021014 -- Petition for approval to amortize gain on sale of property by Florida Public Utilities Company.

Docket 020943 -- Petition for approval of Agreement for Purpose of Ensuring Compliance with Ozone Ambient Air Quality Standards between Gulf Power Company and Florida Department of Environmental Protection pursuant to Section 366.8255(1)(d)7, F.S., for purposes of cost recovery of related expenditures and expenses through environmental cost recovery clause.

Docket 020853 -- 2002 depreciation filing by Florida Public Utilities Company.

Docket 020726 -- Petition for approval of new environmental program for cost recovery through environmental cost recovery clause by Tampa Electric Company.

Docket 020648 -- Petition for approval of environmental cost recovery of St. Lucie Turtle Net Project for period of 4/15/02 through 12/31/02 by Florida Power & Light Company.

Docket 020566 -- Petition for approval of recovery schedule for two Gannon Station generating units, effective January 1, 2002, by Tampa Electric Company.

Docket 020340 -- Request by Florida Public Utilities Company for depreciation rates to reflect acquisition of Atlantic Utilities, a Florida Division of Southern Union Company d/b/a South Florida Natural Gas.

Docket 020332 -- Request for approval to begin depreciating Sanford Unit No. 5, using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4 and Common, and expand Ft. Myers depreciation rates to include heat recovery steam generators (HRSGs), effective with in-service date of unit, by Florida Power & Light Company.

Docket 020304 -- 2002 depreciation filing by Florida Division of Chesapeake Utilities Corporation.

2001

Docket 011595 -- Request for depreciation rates for new accounts, by Indiantown Gas Company.

Docket 010949 -- Request for rate increase by Gulf Power Company.

Docket O 10906 -- Request for approval of depreciation study for five-year period 1996 through 2000 by Sebring Gas System, Inc.

Docket 010789 -- 2001 Depreciation and Dismantling Study by Gulf Power Company.

Docket 010669 -- Request for approval of implementation date of January 1, 2002, for new depreciation rates for Marianna Electric Division by Florida Public Utilities Company.

Docket 010668 -- Petition for approval of recovery schedule for three generating units, effective January 1, 2001, by Tampa Electric Company.

Docket O 10383 -- Application for approval of new depreciation rates by Tampa Electric Company d/b/a Peoples Gas System.

Docket 010261 -- Petition by Florida Power & Light Company for waiver of certain requirements of Rule 25-6.0436, F.A.C., as they apply to filing of depreciation study.

Docket O 10107 -- Request for approval to begin depreciating Martin Simple Cycle Expansion Project by use of Whole Life Depreciation Rates currently approved for Martin Power Plant, Unit No. 4 and Common effective with in-service dates of units, by Florida Power & Light Company.

Docket 010031 -- 2000 Fossil Dismantlement Cost Study by Florida Power Corporation.

2000

Docket 001835 -- Petition for approval of revised annual accrual for nuclear decommissioning costs by Florida Power Corporation.

Docket 001608 -- Petition for approval of depreciation rates for new plant subaccounts by Florida Power Corporation.

Docket 001447 -- Request for rate increase by St. Joe Natural Gas Company, Inc.

Docket 001437 -- Request by Florida Power & Light Company for approval to begin depreciating Ft. Myers Power Plant using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4.

Docket 001148 -- Review of the retail rates of Florida Power & Light Company.

Docket 000824 -- Review of Florida Power Corporation's earnings, including effects of proposed acquisition of Florida Power Corporation by Carolina Power & Light.

Docket 000686 -- Revised depreciation study for Gannon Station by Tampa Electric Company.

Docket 000543 -- Proposed Rule 25-6.04365, F.A.C., Nuclear Decommissioning.

Docket 000518 -- Revised depreciation study for Sanford Site by Florida Power & Light Company.

Docket 000108 -- Request for rate increase by Florida Division of Chesapeake Utilities Corporation.

1999

Docket 991931 -- Determination of appropriate method of recovery for the last core of nuclear fuel for Florida Power & Light Company and Florida Power Corporation.

Docket 990947 -- Petition for a full revenue requirements rate case for Gulf Power Company by the Citizens of the State of Florida.

Docket 990707 -- Proposed amendments to Rule 25-6.0142, F.A.C., Uniform Retirement Units for Electric Utilities.

Docket 990649B -- Investigation into pricing of unbundled network elements (Sprint/Verizon track).

Docket 990649A -- Investigation into pricing of unbundled network elements (BellSouth track).

Docket 990529 -- Petition for 1999 depreciation study by Tampa Electric Company.

Docket 990324 -- Disposition of Florida Power & Light Company's accumulated amortization pursuant to Order PSC-96-0461-FOF-EI.

Docket 990321 -- Petition of ACI Corp. d/b/a Accelerated Connections, Inc. for generic investigation to ensure that BellSouth Telecommunications, Inc., Sprint-Florida, Incorporated, and GTE Florida Incorporated comply with obligation to provide alternative local exchange carriers with flexible, timely, and cost-efficient physical collocation.

Docket 990302 -- Depreciation study by Florida Public Utilities Company.

Docket 990229 -- Depreciation study by City Gas Company of Florida.

Docket 990067 -- Petition by The Citizens of the State of Florida for a full revenue requirements rate case for Florida Power & Light Company.

1998

Docket 981834 -- Petition of Competitive Carriers for Commission action to support local competition in BellSouth Telecommunications, Inc.'s service territory.

Docket 981390 -- Investigation into the equity ratio and return on equity of Florida Power & Light Company.

Docket 981246 -- Petition by Florida Power & Light Company for approval of annual accrual for Turkey Point and St. Lucie nuclear decommissioning unit costs.

Docket 981166 -- Request for approval of revised fossil dismantlement expense accruals, effective 1/1/99, by Florida Power & Light Company.

Docket 980845 -- 1998 Depreciation Study by Indiantown Gas Company.

Docket 980733 -- Discovery related to study on fair and reasonable rates and on relationships among costs and charges associated with certain telecommunications services provided by local exchange companies (LECs), as required by Chapter 98-277, Laws of Florida.

Docket 980723 -- Petition for approval of accounting methodology for Year 2000 costs by City Gas Company of Florida.

Docket 980700 -- 1997 depreciation study by Atlantic Utilities, a Florida Division of Southern Union Company d/b/a South Florida Natural Gas.

Docket 980696 -- Determination of the cost of basic local telecommunications service, pursuant to Section 364.025, Florida Statutes.

Docket 980583 -- 1998 depreciation study by Florida Public Utilities Company, Fernandina Beach Division.

Docket 980366 -- Request by Gulf Power Company for approval to initiate amortization of a cogeneration facility projected to be placed in service in April 1998.

Docket 980103 -- 1997 depreciation study by St. Joe Natural Gas Company, Inc.

Docket 980000A -- UNDOCKETED SPECIAL PROJECT: Fair and Reasonable Residential Basic Local Telecommunications Rates.

1997

Docket 971660 -- 1997 depreciation study by Florida Power & Light Company.

Docket 971608 -- Petition of AmeriSteel Corporation for limited proceeding to reduce Florida Power & Light Company's annual revenues by \$440 million.

Docket 971570 -- 1997 depreciation study by Florida Power Corporation.

Docket 971495 -- Request for approval of capital recovery schedules by Northeast Florida Telephone Company, Inc.

Docket 971396 -- Investigation of 1996 earnings of Northeast Florida Telephone Company, Inc.

Docket 970785 -- Depreciation studies by Florida Power & Light Company for specific (steam) generation sites.

Docket 970643 -- 1997 depreciation filing by Gulf Power Company.

Docket 970537 -- 1997 depreciation study by Florida Public Utilities Company, Marianna Division.

Docket 970428 -- 1996 depreciation filing by Florida Division of Chesapeake Utilities Corporation.

Docket 970410 -- Proposal to extend plan for recording of certain expenses for years 1998 and 1999 for Florida Power & Light Company.

1996

Docket 961515 -- Proposed amendment of Rule 25-6.0142, F.A.C., Uniform Retirement Units for Electric Utilities.

Docket 961230 -- Petition by MCI Telecommunications Corporation for arbitration with United Telephone Company of Florida and Central Telephone Company of Florida concerning interconnection rates, terms, and conditions, pursuant to the Federal Telecommunications Act of 1996.

Docket 960847 -- Petition by AT&T Communications of the Southern States, Inc. for arbitration of certain terms and conditions of a proposed agreement with GTE Florida Incorporated concerning interconnection and resale under the Telecommunications Act of 1996.

Docket 960833 -- Petition by AT&T Communications of the Southern States, Inc. for arbitration of certain terms and conditions of a proposed agreement with BellSouth Telecommunications, Inc. concerning interconnection and resale under the Telecommunications Act of 1996.

Docket 960797 -- 1996 depreciation study of Indiantown Telephone System, Inc.

Docket 960794 -- Request for approval of remaining life rates by Quincy Telephone Company.

Docket 960788 -- 1996 depreciation study by Frontier Communications of the South, Inc.

Docket 960775 -- 1996 depreciation filing by Sebring Gas System, Inc.

Docket 960715 -- Proposed amendment of Rules 25-4.0174, F.A.C., Uniform System and Classification of Accounts - Depreciation, and 25-4.0175, F.A.C., Depreciation; and Repeal of Rule 25-4.176, F.A.C., Recovery Schedules.

Docket 960527 -- Request for approval of site specific depreciation studies by Florida Power & Light Company.

Docket 960409 -- Prudence review to determine regulatory treatment of Tampa Electric Company's Polk Unit.

Docket 960404 -- Application for approval of new depreciation rates by Peoples Gas System, Inc.

1995

Docket 951433 -- Petition for approval of special accounting treatment of expenditures related to Hurricane Erin and Hurricane Opal by Gulf Power Company.

Docket 951167 -- Petition for authorization to increase the annual storm fund accrual commencing January 1, 1995 to \$20.3 million; to add approximately \$51.3 million of recoveries for damage due to Hurricane Andrew and the March 1993 Storm; and to re-establish the storm reserve for the costs of Hurricane Erin by increasing the storm reserve and charging to expense approximately \$5.3 million, by Florida Power & Light Company.

Docket 951069 -- Petition and complaint of Harris Corporation against BellSouth Telecommunications, Inc. concerning complex inside wiring.

Docket 950948 -- Proposed amendment of Rule 25-30.140, F.A.C., Depreciation.

Docket 950887 -- Request for approval of 1995 Depreciation Study by ALLTEL Florida, Inc.

Docket 950776 -- Request for approval of 1995 Depreciation Study by West Florida Natural Gas Company.

Docket 950696 -- Determination of Funding for Universal Service and Carrier of Last Resort Responsibilities.

Docket 950640 -- Triennial depreciation study for approval by Northeast Florida Telephone Company, Inc.

Docket 950506 -- Application to amortize depreciation reserve imbalance and to change depreciation rates and schedules by BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company.

Docket 950499 -- Petition for approval of 1995 Depreciation Study by Tampa Electric Company.

Docket 950381 -- Request for approval of depreciation rates for newly established accounts by Sebring Gas System, Inc.

Docket 950344 -- Petition to implement triennial depreciation represcription by GTE Florida Incorporated.

Docket 950283 -- Investigation into 1994 earnings of United Telephone Company of Florida.

Docket 950270 -- Petition for approval of accounting treatment for funds expended on Lake Tarpon-Kathleen transmission line by Florida Power Corporation.

Docket 950213 -- Petition for approval of recovery schedule for energy management system by Tampa Electric Company.

Docket 950071 -- Modified Minimum Filing Requirements in compliance with Section 366.06(3)(a), F.S., by Florida Power & Light Company.

1994

Docket 941352 -- Petition for approval of increase in accrual for nuclear decommissioning costs by FLORIDA POWER CORPORATION.

Docket 941350 -- Petition for increase in annual accrual for Turkey Point and St. Lucie Nuclear Unit Decommissioning Costs by FLORIDA POWER & LIGHT COMPANY.

Docket 941343 -- Request for approval of Fossil Dismantlement Studies by FLORIDA POWER & LIGHT COMPANY.

Docket 941317 -- Petition for approval of 1995 depreciation rates for Martin Units 3 and 4 by FLORIDA POWER & LIGHT COMPANY.

Docket 941229 -- Request for approval of 1994 Depreciation Study by UNITED TELEPHONE COMPANY OF FLORIDA and CENTRAL TELEPHONE COMPANY OF FLORIDA.

Docket 941023 -- Petition to recover Operator Systems investment by GTE FLORIDA INCORPORATED.

Docket 940826 -- Request for approval of capital recovery requirements by INDIANTOWN TELEPHONE SYSTEM, INC.

Docket 940580 -- Request for approval of 1993 depreciation study for Fernandina Beach Division of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 940374 -- Request for approval of 1993 depreciation study by FLORIDA PUBLIC UTILITIES COMPANY.

Docket 940353 -- Request for change in depreciation rate effective 10/1/94 by ST. JOSEPH TELEPHONE & TELEGRAPH COMPANY.

Docket 940284 -- Request to prescribe depreciation rate for the new plant account by WEST FLORIDA NATURAL GAS COMPANY.

Docket 940165 -- Request to amortize the negative depreciation reserve for the Sanderson Digital Remote Switch in 1993 by NORTHEAST FLORIDA TELEPHONE COMPANY, INC.

Docket 940161 -- 1994 Depreciation Study of CITY GAS COMPANY OF FLORIDA.

1993

Docket 931231 -- Request for approval of change in depreciation rates by FLORIDA POWER & LIGHT COMPANY.

Docket 931217 -- Request for approval of depreciation rates for Martin Power Plant Units 3 and 4 by FLORIDA POWER & LIGHT COMPANY.

Docket 931150 -- Petition to approve an amortization period for acquisition adjustment associated with purchase of Sebring Utilities Commission electric system by FLORIDA POWER CORPORATION.

Docket 931142 -- Request for approval of 1993 depreciation study by FLORIDA POWER CORPORATION.

Docket 930611 -- Investigation into deferral of implementation of any change to methodology used in establishing current depreciation, dismantlement, and decommissioning rates in FLORIDA POWER & LIGHT COMPANY's next general base rate proceeding.

Docket 930566 -- Request for approval to begin depreciating Ft. Lauderdale Power Plant, Units 4 & 5, using Whole Life Depreciation Rates approved for Putnam Power Plant effective with in-service dates of units by FLORIDA POWER & LIGHT COMPANY.

Docket 930453 -- Depreciation study as of 12/31/92 for Marianna Electric Division of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 930230 -- 1993 Depreciation Study of VISTA-UNITED TELECOMMUNICATIONS.

Docket 930221 -- 1993 Depreciation Study of GULF POWER COMPANY.

Docket 930170 -- 1993 Depreciation Study of GULF TELEPHONE COMPANY.

Docket 930063 -- 1992 Depreciation Study for INDIANTOWN GAS COMPANY.

1992

Docket 921337 -- Request for review of five-year comprehensive study of depreciable property for period ending 12/31/92 by ST. JOE NATURAL GAS COMPANY, INC.

Docket 921278 -- Review of capital recovery requirements of INDIANTOWN TELEPHONE SYSTEM, INC.

Docket 920618 -- Depreciation study for Big Bend Station and Gannon Station by TAMPA ELECTRIC COMPANY.

Docket 920589 -- Triennial depreciation study for 1989, 1990, and 1991 for NORTHEAST FLORIDA TELEPHONE COMPANY, INC.

Docket 920389 -- Request for approval of depreciation rates and a dismantlement accrual for Scherer Unit 4 by FLORIDA POWER & LIGHT COMPANY.

Docket 920385 -- Application to change depreciation rates and schedules effective 1/1/92 by BELLSOUTH TELECOMMUNICATIONS, INC. d/b/a SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY.

Docket 920324 -- Application for a rate increase by TAMPA ELECTRIC COMPANY.

Docket 920284 -- Petition to implement Triennial Depreciation Represcription by GTE FLORIDA INCORPORATED.

Docket 920096 -- Petition to reverse the transfer of reserve account surpluses required by Order No. 23957 and to represcribe depreciation rates based on the revised account balances, by FLORIDA POWER CORPORATION.

1991

Docket 911229 -- 1991 Depreciation Study of GULF POWER COMPANY.

Docket 911199 -- Petition to prescribe depreciation rates for new plant accounts by FLORIDA POWER CORPORATION.

Docket 911101 -- Request for consolidated depreciation rates by CITY GAS COMPANY OF FLORIDA.

Docket 910988 -- Petition requesting special reserve amortizations by GTE FLORIDA INCORPORATED.

Docket 910981 -- Nuclear Decommissioning Cost Studies by FLORIDA POWER CORPORATION and FLORIDA POWER & LIGHT COMPANY.

Docket 910747 -- Proposed revision to Rules 25-4.0175, 25-6.0436, and 25-7.045, F.A.C., Depreciation for Telephone, Electric, and Gas Utilities.

Docket 910725 -- 1991 Depreciation Study for UNITED TELEPHONE COMPANY OF FLORIDA.

Docket 910686 -- Petition for approval of 1991 Depreciation Study by TAMPA ELECTRIC COMPANY.

Docket 910319 -- Application for New Depreciation Rates by PEOPLES GAS SYSTEM INC.

Docket 910154 -- Petition of FLORIDA POWER CORPORATION for a limited proceed- ing to consider their request for an increase in revenues to offset any additional depreciation expense that the Commission might approve related to fossil plant dismantlement costs.

Docket 910081 -- 1991 Depreciation Study for FLORIDA POWER & LIGHT COMPANY.

1990

Docket 901001 -- Request for change in depreciation rates for Putnam and St. Johns River Power Park generating stations by FLORIDA POWER & LIGHT COMPANY.

Docket 900794 -- Request for approval of change in depreciation rates for Martin and Turkey Point generating sites, to become effective 1/1/91, by FLORIDA POWER & LIGHT COMPANY.

Docket 900607 -- 1991 Depreciation Study for Fernandina Beach electric division of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 900605 -- Petition for approval to implement triennial depreciation rescription by GTE FLORIDA INCORPORATED.

Docket 900600 -- 1990 Depreciation Study of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 900599 -- 1990 Depreciation Study of GULF TELEPHONE COMPANY.

Docket 900597 -- 1990 Depreciation Study of WEST FLORIDA NATURAL GAS COMPANY.

Docket 900555 -- 1990 Depreciation and Decommissioning Studies for Manatee Power Plant, Riviera Power Plant and Sanford Power Plant of FLORIDA POWER & LIGHT COMPANY.

Docket 900495 -- Request for change in depreciation rates for Fort Myers Power Plant by FLORIDA POWER & LIGHT COMPANY.

Docket 900348 -- Petition for approval of depreciation rates for Energy Management System by TAMPA ELECTRIC COMPANY.

Docket 900164 -- Request for change in depreciation rates for Fort Lauderdale and Port Everglades Power Plants by FLORIDA POWER & LIGHT COMPANY.

Docket 900163 -- Request for approval to recover cost to decommission facilities at Palatka Generating Site by FLORIDA POWER & LIGHT COMPANY.

Docket 900162 1990 Depreciation Study for VISTA-UNITED TELECOMMUNICATIONS.

Docket 900057 -- Proposed revisions to Rule 25-6.0142, F.A.C., pertaining to Uniform Retirement Units for Electric Utilities.

1989

Docket 891373 -- INDIANTOWN TELEPHONE SYSTEM, INC. - 1990 Depreciation Study.

Docket 891370 -- ST. JOSEPH TELEPHONE AND TELEGRAPH COMPANY - 1990 Depreciation Study.

Docket 891154 -- Request by FLORIDA POWER & LIGHT COMPANY for approval of depreciation rates for St. Johns River Coal Terminal.

Docket 891115 -- SOUTHLAND TELEPHONE COMPANY - 1989 depreciation study.

Docket 891098 -- Request by FLORIDA POWER & LIGHT COMPANY for change in depreciation rates for Cape Canaveral generating station.

Docket 891050 -- FLORALA TELEPHONE COMPANY - 1989 depreciation study.

Docket 891026 -- Request by ALLTEL FLORIDA, INC. for new depreciation rates.

Docket 890788 -- NORTHEAST FLORIDA TELEPHONE COMPANY, INC. - 1989 Depreciation Study.

Docket 890725 -- FLORIDA PUBLIC UTILITIES COMPANY, Marianna Electric Division - 1989 Depreciation Study.

Docket 890256 -- Review of SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY's capital recovery position.

Docket 890186 -- Investigation of the ratemaking and accounting treatment for the dismantlement of fossil-fueled generating stations.

1988

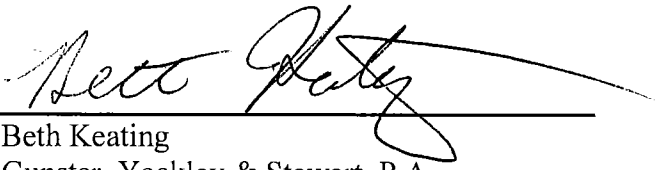
Docket 881543 -- CENTRAL TELEPHONE COMPANY OF FLORIDA - 1988 Depreciation Study.

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of Exhibit PSL-2 of FPUC's Witness Patricia Lee, have been served by Electronic Mail this 24th day of April, 2020, upon the following:

<p>Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee, FL 32097 mcassel@fpuc.com</p>	<p>Ashley Weisenfeld Rachael Dziechciarz Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 aweisenf@psc.state.fl.us rdziechc@psc.state.fl.us</p>
	<p>Office of Public Counsel J.R. Kelly/Patricia Christensen/Mireille Fall-Fry c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Kelly.jr@leg.state.fl.us christensen.patty@leg.state.fl.us fall-fry.mireille@leg.state.fl.us</p>

By: _____



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