

Writer's E-Mail Address: [bkeating@gunster.com](mailto:bkeating@gunster.com)

August 17, 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.**

Dear Mr. Teitzman:

Attached for electronic filing, please find FPUC's Prehearing Statement in the referenced docket.

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

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: 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. 20190156-EI

In re: Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO. 20190155-EI

In re: Petition for approval of 2019 depreciation study by Florida Public Utilities Company.

DOCKET NO. 20190174-EI

DATED: August 17, 2020

**FLORIDA PUBLIC UTILITIES COMPANY'S**

**PREHEARING STATEMENT**

In accordance with the Order Establishing Procedure for this Docket, Order No. PSC-2020-0121-PCO-EI, issued April 21, 2020, as modified by Order No. PSC-2020-0174-PCO-EI, issued June 2, 2020, Florida Public Utilities Company ("FPUC," or "Company") hereby files its Prehearing Statement.

**A. APPEARANCES**

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706  
On behalf of Florida Public Utilities Company

**B. WITNESSES AND EXHIBITS**

i. All Known Witnesses

<u>Witness</u>	<u>Subject</u>	<u>Issue</u>
<b><u>DIRECT</u></b>		
Michael Cassel <sup>1</sup>	Impacts of Hurricane Dorian and Michael on FPUC and the Company's restoration efforts	Issues 1, 7-9, 11, 13, 14
Michelle Napier <sup>2</sup>	Calculations of the costs and financial impacts to FPUC, and the requested regulatory assets	Issues 1-13
P. Mark Cutshaw <sup>3</sup>	Hurricane response and restoration processes and costs to FPUC	Issues 2, 3, and 5
Patricia S. Lee <sup>4</sup>	FPUC's 2019 Depreciation Study	Issues 15, 16, and 17
<b><u>REBUTTAL</u></b>		
Michael Cassel <sup>5</sup>	Rebuttal of Helmuth Schultz's testimony addressing FPUC's requested recovery mechanism	Issues 1, 7-9, and 11-13
Michelle Napier <sup>6</sup>	Rebuttal of Helmuth Schultz's testimony addressing FPUC's calculation of recoverable costs and investments and addressing assertions of double recovery	Issues 1, 2, 5, 6, 7, and 10-12
Mark Cutshaw <sup>7</sup>	Rebuttal of Helmuth Schultz's testimony regarding Operations and Maintenance Costs and Contractor Rates	Issues 2, 5 and 9

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<sup>1</sup> March 11, 2020

<sup>2</sup> March 11, 2020

<sup>3</sup> March 11, 2020

<sup>4</sup> May 8, 2020 (corrected filing)

<sup>5</sup> July 27, 2020

<sup>6</sup> July 27, 2020

<sup>7</sup> July 29, 2020 (Corrected Confidential)

<u>Witness</u>	<u>Subject</u>	<u>Issue</u>
Patricia Lee (Depreciation) <sup>8</sup>	Rebuttal of David Garrett's testimony regarding Average Service Lives and the Florida peer group	Issue 15
Patricia Lee (Storm) <sup>9</sup>	Rebuttal of Helmuth Schultz's testimony regarding accounting and calculation of depreciation asset	Issue 10

ii. All Known Exhibits

<u>Witness</u>	<u>Exhibit</u>	<u>Title</u>	<u>Issue</u>
<u>Direct</u>			
Cassel	MC-1	Storm Video - Video of Hurricane Michael Damage to System and Surrounding Area	1-7, 11 and 12
Napier	MDN-1	Revised Schedules A-1, B-1 through B-3, C-1 and C-2, D1a and D1b	Issues 1-12
	MDN-2	Distribution of Revenue Requirement	Issues 1-12
	MDN-3	Present and Proposed Rates	Issues 1-12
	MDN-4	Storm Cost Recovery for Incremental Expenses	Issues 1-12
	MDN-5	Regulatory Asset for Lost Customers	Issues 1-12
	MDN-6	Regulatory Asset for Expenses Not Recovered in Base Rates	Issues 1-12

<sup>8</sup> June 26, 2020

<sup>9</sup> July 27, 2020

<u>Witness</u>	<u>Exhibit</u>	<u>Title</u>	<u>Issue</u>
	MDN-7	Regulatory Asset for the Negative Component of the Accumulated Depreciation Reserve	Issues 1-12
	MDN-8	Dorian Incremental Expenses Included in MDN-4	Issues 1-12
	MDN-9	Estimated First Year Revenue Requirements and Distribution of Revenue Requirements - Schedules A-1, B-1 through B-3, C-1 and C-2, D1a and D1b	Issues 12 and 13
	MDN-10	Comparison of Typical Residential Bill using the Alternative Scenarios	Issues 12 and 13
Lee	PSL-1	Depreciation Study and Narrative Workbook	Issues 15, 16, and 17
	PSL-2	Curriculum Vitae	Issues 15, 16, and 17
	PSL-3	Life Table Example	Issues 15, 16, and 17
<b><u>Rebuttal</u></b>			
Lee (Depreciation)	PSL-4	Comparison of Current and Proposed Depreciation Rates Including OPC Witness Garrett's recommendations	Issues 15, 16, and 17

<u>Witness</u>	<u>Exhibit</u>	<u>Title</u>	<u>Issue</u>
	PSL-5	OPC's Witness David Garrett's Response to FPUC's Interrogatory 15	Issues 15, 16, and 17
Cutshaw	PMC-1 (Confidential)	Contractor Rates	Issues 2, 5 and 9
	PMC-2	Tree Damage	Issues 2, 5 and 9
Napier	MDN-11	Calculation to Remove NBV	Issues 1, 2, 5, 6, 7, and 10-12
	MDN-12	Estimated First Year Revenue Requirements (adjusted)	Issues 1, 2, 5, 6, 7, and 10-12
	MDN-13	September 2019 Surveillance Report	Issues 1, 2, 5, 6, 7, and 10-12
Lee (Storm)	PSL-6	Calculation of Adjustment of Depreciation Asset	Issue 10

### C. STATEMENT OF BASIC POSITION

#### FPUC's Statement of Basic Position

FPUC: Hurricane Michael was the strongest storm to ever make landfall in Northwest Florida and the fourth strongest to make landfall in the continental U.S. based on wind speed. As a result, the damage sustained across the Company's Northwest Division necessitated repairs to nearly 75% of the system, including a complete rebuild of approximately 10% - 12% of the Company's system. FPUC required the assistance of an unprecedented level of outside resources. At one point in time, FPUC had 1,155 additional contract employees working to clear debris and restore power. Less than a year later, Hurricane Dorian developed from a tropical wave on August 24, 2019, over

the Central Atlantic. Ultimately, it did not make landfall in Florida, but FPUC's Northeast Division sustained tropical storm force winds, as well as a limited number of outages. Although damage from Dorian was limited, the Company nonetheless incurred incremental storm costs associated with its preparations for the storm.

In contrast, the impact of Hurricane Michael upon FPUC and its customers was of historic proportions. The damage caused by Hurricane Michael to the Company's system overall was severe, as demonstrated on Revised Exhibit MC-1, so much so that substantial sections of the system required installation of new equipment. The recovery effort necessary to restore service to FPUC's Northwest Division was a massive, coordinated effort, which resulted in the Company restoring its system to such that, by November 1, 2018, it was able to provide service to almost 100% of customers able to receive service.

The Company incurred significant costs in its effort to restore its system to the point where it could again provide safe and reliable service to those customers in the Northwest Division that could take service. The area was, however, devastated, and many customers, including businesses, were unable to restore their homes to a point where they could receive service for quite some time, if at all.

The Company's Storm Reserve is depleted and a mechanism was approved in Docket No. 20180061-EI to replenish the reserve over time. As such, following these most recent hurricanes, the Company was faced with determining another means to recover its losses. Given the impact of Hurricane Michael on the overall community and FPUC's relatively small customer base, the Company realized early on that recovery of its storm costs through a traditional storm surcharge mechanism would create a financial

hardship for its already burdened customer base in the Northwest Division. Moreover, it would not adequately address the Company's losses and investments necessitated by the extensive and expedited recovery process.

The Company considered filing a full rate case, but rejected this option because the preparation and process associated with a full rate case would have significantly delayed FPUC's request and thus its ability to receive relief. Moreover, it would have compounded the already significant costs anticipated to be allocated to the Company's ratepayers. The Company therefore has proposed an alternative approach that utilizes the Commission's Limited Proceeding process, as well as the establishment of four regulatory assets. The Company proposes that these regulatory assets be established and amortization recovered through base rates, along with the Company's Hurricane Michael-related capital additions, which are currently in the Company's rate base, but are not earning a return. This approach mitigates the immediate financial impact to FPUC's customers, while also avoiding the possibility of further financial impacts to the Company and preserving the Company's right to a reasonable opportunity to earn a fair return on its investment consistent with Chapter 366, Florida Statutes.

In total, Hurricane Michael and Hurricane Dorian cost FPUC \$69,317,683. Of this amount, \$20,003,327 is associated with capital additions to FPUC's rate base net of retirements. The Company is requesting permission to establish a regulatory asset in the amount of \$41,337,758, which reflects the Company's incremental storm costs usually recovered through the storm reserve ("Storm Cost" regulatory asset). The Company also seeks to establish and recover the amortization of a regulatory asset in the amount of \$7,976,598, which relates to the cost of removal and unrecovered depreciation associated

with the premature retirement of some of FPUC's distribution plant as a result of Hurricane Michael ("Accumulated Depreciation" regulatory asset). In addition, the Company is seeking to establish and recover the amortization of two additional regulatory assets that address the Company's significant losses as a result of Hurricane Michael: 1) \$504,448 for a separate regulatory asset for expenses that were anticipated in base rates, but not recovered due to the loss of customers from the system for an extended period of time ("Lost Customer" regulatory asset); and 2) an additional \$984,283 for a regulatory asset for normal Operations and Maintenance (O&M) expenses not recovered in base rates in the last quarter of 2018 ("Unrecovered O&M" regulatory asset). FPUC additionally requests recovery of amortization of the Storm Cost regulatory asset, as well as the Accumulated Depreciation regulatory asset over a period of 10 years, and recovery of the two smaller regulatory assets over a 5-year period. The additional revenue requirement is \$11,737,977, but the Company expects this would be reduced significantly at the end of the 10-year amortization period associated with the two largest regulatory assets. The Company therefore seeks approval of this incremental increase in its annual revenue requirement and authorization from the Commission to file tariffs reflecting the appropriate allocation of this amount across FPUC's various rate classes.

The Commission should also approve the Company's Depreciation Study. Plant and reserve activity for FPUC since the last depreciation study indicate a need to revise life and salvage values and resultant remaining life depreciation rates. FPUC emphasizes that the estimated January 1, 2020 reserve for each affected account is reflective of moving the unrecovered costs of removal and depreciation expense to the Accumulated Depreciation regulatory asset. If the Accumulated Depreciation regulatory asset request

is not approved by the Commission, adjustments should be made to address these non-life related costs. The recommended rates with reserve allocations and amortizations applied to estimated plant balances and depreciation reserve balances as of January 1, 2020 result in a decrease in an annual depreciation expenses of approximately \$380,000.

**D. FPUC's POSITION ON THE ISSUES**

**ISSUE 1:** In undertaking storm-recovery activities associated with Hurricanes Michael and Dorian, were the total payroll expenses FPUC requested for storm recovery reasonable and prudent, in incurrence and amount? If not, what amount should be approved?

**FPUC:** Yes. FPUC's total incremental payroll expense associated with Hurricanes Michael and Dorian in the amount of \$1,027,763 was reasonably and prudently incurred in storm recovery activities and should be approved for recovery. This amount reflects the total incremental payroll amount, portions of which are allocated to the accumulated depreciation regulatory asset and to plant. The amount of \$609,752 is the amount allocated to the Company's proposed Storm Cost regulatory asset. The requested payroll amount should not be adjusted to remove compensation paid under the Company's Inclement Weather Exempt Employee Compensation Policy ("IWP") or IPP bonus. While FPUC is not seeking recovery pursuant to Rule 25-6.0143, F.A.C. (Storm Reserve Rule), even if the Storm Reserve Rule is deemed applicable, the Commission has already determined in Docket No. 20180061-EI that recovery of IWP payments is allowable under the rule. (Cassel, Napier)

**ISSUE 2:** In undertaking storm-recovery activities associated with Hurricanes Michael and Dorian, were the contractor costs FPUC included for storm recovery reasonable and prudent, in incurrence and amount? If not, what amount should be approved?

**FPUC**: Yes, the contractor costs and rates paid by FPUC for storm-recovery activities were reasonably and prudently incurred by FPUC for storm-recovery activities. Rates and total costs should be considered on a case-by-case basis and considered within the context of the utility and the storm-recovery efforts encountered. Given the contextual circumstances of FPUC's storm recovery efforts following the devastation of Hurricane Michael and the repairs following Hurricane Dorian, the total amount of \$57,147,169 is appropriate for contractor costs and should be approved for purposes of calculating FPUC's recovery. This amount is allocated to Plant, the proposed Storm Cost regulatory asset, and the proposed Accumulated Depreciation regulatory asset. (Napier, Cutshaw)

**ISSUE 3:** In connection with the restoration of service associated with Hurricanes Michael and Dorian, were the vehicle and fuel costs FPUC included for storm recovery reasonable and prudent, in incurrence and amount? If not, what amount should be approved?

**FPUC**: Yes, the vehicle and fuel costs in the amount of \$1,475,235 were reasonably and prudently incurred, and paid, by FPUC for service restoration efforts associated with storm-related electric power outages affecting FPUC's customers, and should therefore be approved for recovery without adjustment. (Napier, Cutshaw)

**ISSUE 4:** In connection with the restoration of service associated with Hurricanes Michael and Dorian, were the material and supply costs FPUC included for storm recovery reasonable and prudent, in incurrence and amount? If not, what amount should be approved?

**FPUC**: Yes, the material and supply costs in the amount of \$4,813,193 were reasonably and prudently incurred, and paid, by FPUC for service restoration efforts associated with storm-related electric power outages affecting FPUC's customers. These costs are not

associated with replenishment of the Company's supplies or inventories. This amount is allocated to Plant and the proposed Storm Cost regulatory asset. (Napier)

**ISSUE 5:** In connection with the restoration of service associated with Hurricanes Michael and Dorian, were the logistic costs FPUC included for storm recovery reasonable and prudent, in incurrence and amount? If not, what amount should be approved?

**FPUC:** Yes, the logistics costs in the amount of \$1,754,780 were reasonably and prudently incurred and paid, by FPUC for service restoration efforts associated with storm-related electric power outages affecting FPUC's customers, and should therefore be approved for recovery without adjustment. (Napier, Cutshaw)

**ISSUE 6:** In connection with the restoration of service associated with Hurricanes Michael and Dorian, were the equipment rental costs FPUC included in storm recovery reasonable and prudent, in incurrence and amount? If not, what amount should be approved?

**FPUC:** Yes, the equipment rental costs in the amount of \$232,334 were reasonably and prudently incurred and paid, by FPUC for service restoration efforts associated with storm-related electric power outages affecting FPUC's customers, and should therefore be approved for recovery without adjustment. (Napier)

**ISSUE 7:** Should the Commission approve FPUC's request to create a regulatory asset related to incremental storm costs?

**FPUC:** Yes, the Commission should allow the Company to establish and recover this regulatory asset. The amount of \$41,337,758 reflects incremental expenses that were reasonably and prudently incurred in accordance with Rule 25-6.0143 (1)(e), and paid, by

FPUC for service restoration efforts associated with storm-related electric power outages affecting FPUC's customers. As such, a Storm Cost regulatory asset should be established in the identified amount and amortized over a 10-year period. (Napier, Cassel)

**ISSUE 8:** Should the Commission approve FPUC's request to create a regulatory asset related to revenues not collected and costs not properly allocated as a result of a reduction in customers in the last two months of 2018 and all of 2019?

**FPUC:** Yes, the Commission should allow the Company to establish and recover this regulatory asset. The costs associated with "Lost Customers" in the amount of \$504,448 reflects expenses that were anticipated in base rates, but not recovered as result of customers remaining disconnected from FPUC's system for an extended period of time. As such, these amounts should be approved for recovery without adjustment. As such, a Lost Customer regulatory asset should be established in the identified amount and amortized over a 5-year period. (Napier, Cassel)

**ISSUE 9:** Should the Commission approve FPUC's request to create a regulatory asset related to normal expenses included in the Company's current base rates but, as a result of Hurricane Michael, that FPUC asserts was unrecovered?

**FPUC:** Yes, the Commission should allow the Company to establish and recover this regulatory asset. The category of costs identified as "Normal Expenses Not Recovered in Base Rates" in the amount of \$984,283 reflects expenses that were anticipated in base rates, but not recovered as result of the storm outages and the temporary suspension of billing. The Commission has previously determined in Order No. PSC-2019-0114-FOF-TP that these types of unrecovered expenses do not equate to lost revenues, and since FPUC is not seeking recovery through the storm reserve, Rule 25-6.0143 F.A.C. does not

apply to bar recovery. As such, an Unrecovered O&M regulatory asset should be established in the identified amount and amortized over a 5-year period. (Napier, Cassel)

**ISSUE 10:** Should the Commission approve FPUC's request to create a regulatory asset related to the negative component of the accumulated depreciation reserve caused by assets retired prematurely due to Hurricane Michael and removal costs associated with those retirements?

**FPUC:** Yes, the Commission should allow the Company to establish and recover this regulatory asset. The category of costs identified as "Regulatory Asset for Negative Component of Accumulated Depreciation" in the revised amount of \$7,976,598, shown on Exhibit MDN-12, reflects the impact on depreciation expense and accumulated depreciation resulting from the premature retirement of equipment and facilities and associated net salvage costs as a result of Hurricane Michael. These are incremental costs that would not otherwise have been incurred but for the extensive damage caused by Hurricane Michael. As such, an Accumulated Depreciation regulatory asset should be established in the identified amount and amortized over a 10-year period. (Napier, Lee)

**ISSUE 11:** What is the appropriate carrying charge or rate of return, if any, to be applied to the reasonable and prudent amount of storm-related restoration costs that FPUC is entitled to recover?

**FPUC:** Given the unique and substantial damage incurred, resulting expenses and necessary investments to restore service to FPUC's customers, recovery through base rates is appropriate, as is the application of an appropriate carrying charge that will allow the Company to earn an appropriate return. The appropriate carrying charge is the Weighted Average Cost of Capital of 6.27%. Application of the short-term cost of debt rate is inappropriate for the amortization period requested given that the amount of debt

incurred approaches four times the Company's pre-Hurricane Michael investment in the Northwest Division. (Cassel, Napier)

**ISSUE 12:** What is the reasonable and prudent amount of storm-related costs FPUC is entitled to recover?

**FPUC:** The total, adjusted amount of the requested regulatory assets is \$50,803,081. The 13-month average of these regulatory assets is \$48,188,496. When combined with the 13-month average of \$17,638,089 in capital additions adjusted for retirements necessitated by the event, the results in a total rate base amount of \$65,826,586, which correlates to an additional annual revenue requirement of \$11,737,977. (Napier)

**ISSUE 13:** Should the Commission approve FPUC's proposed tariff and associated charge as filed associated with Hurricanes Michael and Dorian? If not, should FPUC be required to file tariffs and charges in conformance with the Commission determination in this matter?

**FPUC:** FPUC's tariffs should be updated to reflect the changes that the Company has acknowledged in the testimony of witnesses Napier and Lee need to be made. Thereafter, the Commission should approve FPUC's tariffs as being consistent with the public interest. (Napier, Cassel)

**ISSUE 14:** If applicable, how should any under-recovery or over-recovery collected from the interim rate approved by the Commission effective January 2020 be handled?

**FPUC:** Any over or under-recovery should be handled by way of a true-up rate, which applies interest at the commercial paper rate to the over or under-recovered amount. Any true-up rate calculation should be allocated consistent with the Company's current, Commission-approved cost allocation methodology. FPUC suggests that consideration be

given to applying any over-recovery as a credit to the Company's Storm Reserve. In the alternative, efficient options to consider would include applying any over-recovery to reduce the revenue requirement approved in this proceeding, or applying any over-recovery as a credit to the Fuel Clause to reduce the Company's 2021 Fuel Cost Recovery Factor. (Cassel)

**ISSUE 15:** What are the appropriate depreciation parameters, resulting rates, amortization schedules, and reserve allocations?

**FPUC:**

The appropriate depreciation parameters, resulting rates, amortization schedules, and reserve allocations are those set forth in Exhibit PSL-1, sponsored by FPUC witness Patricia Lee, FPUC's Depreciations Study Narrative and Workbook, in Schedules 1 through 5. (Lee)

**ISSUE 16:** What should be the implementation date for newly authorized depreciation rates and amortization schedules?

**FPUC:** The implementation date for the new rates and amortization schedules should be January 1, 2020. (Lee)

**ISSUE 17:** Should the current amortization and flow back of accumulated deferred income taxes be revised to reflect the approved depreciation rates and amortization schedules?

**FPUC:** Yes. (Lee)

**ISSUE 18:** Should these dockets be closed?

**FPUC**: This docket should remain open until FPUC's costs are finalized and any over or under-recovery has been determined. Thereafter, the docket should be closed after the appropriate appellate period has concluded.

e. Stipulated Issues

While not a party to stipulations at this time, the FPUC believes that it may be possible to reach a stipulation on some or all issues prior to hearing.

f. Pending Motions

FPUC has no pending motions at this time.

g. Pending Confidentiality Claims or Requests

The following Requests for Confidential Classification are pending:

FPUC's Request for confidential treatment of [DN 04073-2020] portions of the rebuttal testimony of P. Mark Cutshaw and Exhibit PMC-1 and motion for protective order, filed July 27, 2020.

FPUC's Request for confidential treatment of [DN 03945-2020] portions of the direct testimony of OPC Witness Helmuth W. Schultz and Exhibits HSW-2 and HSW-5, filed July 21, 2020.

h. Objections to Witness Qualifications as an Expert

FPUC has no objections to any witnesses' qualifications at this time.

i. Compliance with Order No. PSC-2020-0121-PCO-EI

FPUC has complied with all requirements of the Order Establishing Procedure entered in this docket, as well as the subsequent order issued modifying that Order.

RESPECTFULLY SUBMITTED this 17th day of August, 2020.

BY: 

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

*Attorneys for Florida Public Utilities Company*

**CERTIFICATE OF SERVICE**

I hereby certify that true and correct copies of the foregoing has been served by Electronic Mail this 17th day of August, 2020, upon the following:

<p>Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee, FL 32097 <a href="mailto:mcassel@fpuc.com">mcassel@fpuc.com</a></p>	<p>Ashley Weisenfeld Rachael Dziechciarz Bianca Lherisson Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 <a href="mailto:aweisnf@psc.state.fl.us">aweisnf@psc.state.fl.us</a> <a href="mailto:rdziehc@psc.state.fl.us">rdziehc@psc.state.fl.us</a> <a href="mailto:blheriss@psc.state.fl.us">blheriss@psc.state.fl.us</a></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 <a href="mailto:Kelly.jr@leg.state.fl.us">Kelly.jr@leg.state.fl.us</a> <a href="mailto:christensen.patty@leg.state.fl.us">christensen.patty@leg.state.fl.us</a> <a href="mailto:fall-fry.mireille@leg.state.fl.us">fall-fry.mireille@leg.state.fl.us</a></p>

By: \_\_\_\_\_



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