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July 27, 2026

-VIA ELECTRONIC FILING-

Adam Teitzman
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20260007-EI

Dear Mr. Teitzman:

Attached for electronic filing in the above docket is the prepared testimony of Florida Power & Light Company ("FPL") witness Michael Sole. This testimony is submitted in support of FPL's Petition for Approval of Environmental Cost Recovery Clause Actual/Estimated True-Up for 2026 and New Environmental Projects.

Please feel free to contact me with any questions regarding this filing.

Sincerely,

s/ Joel T. Baker

Joel T. Baker
Fla. Bar No. 0108202

Attachments

cc: Counsel for Parties of Record (w/ attachments)

Florida Power & Light Company

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CERTIFICATE OF SERVICE

Docket No. 20260007-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished
by electronic service on this 27th day of July 2026 to the following:

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s/ Joel T. Baker
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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **FLORIDA POWER & LIGHT COMPANY**

3 **TESTIMONY OF MICHAEL SOLE**

4 **DOCKET NO. 20260007- EI**

5 **JULY 27, 2026**

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

8 A. My name is Michael Sole and my business address is 700 Universe Boulevard, Juno
9 Beach, Florida 33408.

10 **Q. By whom are you employed and in what capacity?**

11 A. I am employed by NextEra Energy, Inc. as Vice President of Environmental Services.

12 **Q. Have you previously filed testimony in this Environmental Cost Recovery Clause**
13 **(ECRC) docket?**

14 A. Yes.

15 **Q. What is the purpose of your testimony?**

16 A. The purpose of my testimony is to explain the reasons for significant variances in costs
17 associated with operation and maintenance (O&M) expenses and capital investments
18 included in FPL's ECRC actual/estimated true-up for the period of January 2026
19 through December 2026. This is based on five months of actual data and seven months
20 of estimated data. Additionally, my testimony presents for Commission review and
21 approval FPL's request for recovery through the ECRC of two new environmental
22 projects: (i) the Per- and Polyfluoroalkyl Substances (PFAS) Project (PFAS Project) and
23 (ii) the Eagle Permit Compliance Project.

1 **VARIANCE EXPLANATIONS**

2 **Q. How do the actual/estimated project O&M and capital revenue requirements for**
3 **January 2026 through December 2026 compare with original projections for the**
4 **same period?**

5 A. Form 42-4E shows that the variance in total project O&M was \$3,132,624, or 5.34%,
6 lower than projected, and Form 42-6E shows that the variance in total revenue
7 requirements associated with the project capital investments (depreciation,
8 amortization, income taxes and return on capital investments) was \$128,249, or 0.03%,
9 higher than projected. Individual project variances are provided on Forms 42-4E and
10 42-6E. Revenue requirements for each capital project for the period January 2026
11 through December 2026 are provided on Form 42-8E. The calculation of revenue
12 requirements is sponsored by FPL witness Richard L. Hume.

13 **Q. Please explain the reasons for the significant variances in O&M expenses and**
14 **capital revenue requirements associated with existing ECRC projects.**

15 A. The significant variances in FPL's 2026 actual/estimated O&M expenses and capital
16 revenue requirements from original projections are associated with the following
17 projects:

18
19 **O&M Variance Explanations**

20 **Project 3. Continuous Emission Monitoring Systems**

21 Project expenses are estimated to be \$1,130,051, or 25.41%, higher than projected. The
22 variance is primarily due to Gulf Clean Energy Center nitrogen oxide (NO_x) analyzer
23 upgrades that began in 2025 carrying over into 2026.

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Project 11. Air Quality Compliance

Project expenses are estimated to be \$6,022,909, or 36.44%, higher than projected. The variance is primarily due to costs associated with Plant Daniel and Plant Scherer. For Plant Daniel, certain air quality compliance costs were not identified at the time of FPL’s 2026 projection filing. For Plant Scherer, O&M expenses associated with FPL’s ownership were higher than projected due to higher-than-forecasted run times resulting in higher consumable and maintenance costs.

Project 37. DeSoto Next Generation Solar Energy Center

Project expenses are estimated to be \$1,276,156, or 10.69%, lower than projected. The variance is primarily due to transitioning from corrective maintenance to capital replacement of aging inverters and other components at the site. A higher-than-projected number of inverters were replaced rather than repaired due to their age and condition, resulting in lower O&M costs.

Project 38. Space Coast Next Generation Solar Energy Center

Project expenses are estimated to be \$378,525, or 70.76%, higher than projected. The variance is primarily due to the need to replace a higher than forecasted number of inverter and photovoltaic field components, leading to additional O&M costs.

Project 41. Manatee Temporary Heating System

Project expenses are estimated to be \$1,231,542, or 2,135.10%, higher than projected. The variance is primarily attributable to unanticipated cold-weather events that

1 required two facilities to implement measures under their Manatee Protection Plans. At
2 Plant Fort Myers, an outage required the plant to rent auxiliary heaters to maintain
3 required water temperatures. Cape Canaveral Energy Center deferred maintenance
4 activities to repair leaks in the potable water and reverse osmosis systems to ensure
5 continued plant operation for manatee protection purposes, significantly increasing
6 potable water consumption and related costs. In addition, Riviera Beach Energy Center
7 now forecasts the rental of auxiliary heaters to support compliance with manatee
8 temperature requirements later this year.

9

10 **Project 42. Turkey Point Cooling Canal Monitoring Plan**

11 Project expenses are estimated to be \$6,335,386, or 18.60%, lower than projected. The
12 variance is primarily attributable to a revised sediment maintenance strategy and lower-
13 than-anticipated contractor support costs resulting from the increased use of in-house
14 personnel to perform project activities.

15

16 **Project 50. Steam Electric Effluent Guidelines Revised Rules**

17 Project expenses are estimated to be \$9,808,578, or 16.17%, lower than projected. The
18 variance is primarily due to the U.S. Environmental Protection Agency (EPA)
19 finalizing the “Effluent Limitations Guidelines and Standards for the Steam Electric
20 Power Generating Point Source Category – Deadline Extensions” on December 31,
21 2025. This allowed the Plant Scherer Effluent Limitations Guidelines compliance
22 project to move startup costs from 2026 to 2027.

23

1 **Project 54. Coal Combustion Residuals**

2 Project expenses are estimated to be \$9,386,801, or 23.91%, lower than projected. The
3 variance is primarily due to the EPA finalizing the “Hazardous and Solid Waste
4 Management System: Disposal of Coal Combustion Residuals from Electric Utilities;
5 CCR Management Unit Deadline Extension Rule” on February 9, 2026, which deferred
6 the deadlines for work originally forecasted to be completed in 2026. Specifically,
7 several engineering reports were pushed out two years and expedited groundwater
8 monitoring originally scheduled to start in 2026 will now start in late 2027.

9

10 **Project 427. General Water Quality**

11 Project expenses are estimated to be \$910,071, or 12.29%, lower than projected. The
12 variance is due primarily to labor costs being lower than forecasted.

13

14 **Project 430. General Solid and Hazardous Waste**

15 Project expenses are estimated to be \$1,074,274, or 12.55%, higher than projected. The
16 variance is due primarily to a higher-than-projected number of non-polychlorinated
17 biphenyls (non-PCB) mineral oil leaks associated with substations in the areas of
18 Pensacola and Panama City.

19

20 **Capital Variance Explanations**

21 **Project 34. St. Lucie Cooling Water System Inspection and Maintenance**

1 Project revenue requirements are estimated to be \$1,271,347, or 21.38%, lower than
2 projected. The variance is due primarily to delays in constructing the turtle test tank,
3 which postponed project activities and extended the overall project schedule.
4

5 **Project 123. Protected Species Project**

6 Project revenue requirements are estimated to be \$103,711, or 37.82%, lower than
7 projected. The variance is due primarily to delays in project construction resulting from
8 structural issues identified in a seawall adjacent to the planned sawfish wall. Repairs
9 to the seawall are required before construction of the sawfish wall can move forward,
10 resulting in the deferral of project expenditures.

11 **Q. Do the total O&M variance amounts included in Form 42-4E include costs**
12 **associated with FPL's proposed new ECRC projects?**

13 A. Yes. Form 42-4E reflects costs associated with two new ECRC projects FPL is now
14 proposing, which were not included or known at the time of its Projection filing. In the
15 next section of my testimony, I will describe the nature of the new proposed projects
16 and their estimated costs.
17

18 **NEW ENVIRONMENTAL PROJECTS**

19 **Q. Please identify the new environmental projects for which FPL requests**
20 **Commission review and approval for cost recovery through the ECRC.**

21 A. FPL requests Commission review and approval for recovery through the ECRC of the
22 two new environmental projects I mentioned previously: (1) the PFAS Project and (2)
23 the Eagle Permit Compliance Project.

1

2

PFAS Project

3 **Q. Please identify the environmental law or regulation requiring the PFAS Project.**

4 A. The purpose of this new project is to facilitate compliance with the EPA's PFAS testing
5 requirements set forth in 40 C.F.R. Parts 141 and 142, which established enforceable
6 drinking water standards for six PFAS compounds, as well as the AFFF control
7 requirements set forth in Sections 376.911 and 403.086 of the Florida Statutes, which
8 took effect on July 1, 2026.

9 **Q. Please describe the relevant EPA PFAS regulations.**

10 A. EPA's final PFAS National Primary Drinking Water Regulation (codified in 40 C.F.R.
11 Parts 141 and 142) establishes enforceable drinking water standards for six PFAS
12 compounds (perfluorooctanoic acid, perfluorooctane sulfonic acid, perfluorohexane
13 sulfonic acid, perfluorononanoic acid, hexafluoropropylene oxide dimer acid, and
14 perfluorobutane sulfonic acid). These regulations establish PFAS compound limits in
15 drinking water and testing requirements. Public water systems must complete two
16 rounds of sampling by April 2027 and be in compliance with established limits by April
17 26, 2029.

18 **Q. When must FPL be in compliance with the PFAS drinking water standards?**

19 A. Initial monitoring and sampling required by the rule must be completed by April 2027
20 and compliance with the new standard is required by 2029. Ongoing monitoring is also
21 required each year thereafter.

22 **Q. Please describe the requirements that would apply in the event that samples**
23 **exceed the regulatory PFAS limits?**

1 If, as determined through required testing, PFAS concentrations in drinking water
2 exceed the applicable regulatory limits, actions to reach compliance must be made.
3 Examples of such actions include the modification of potable water treatment systems
4 or implementation of alternative potable water sources.

5 **Q. Please describe the applicable AFFF control requirements under Florida law.**

6 A. Florida Statutes Sections 376.911 and 403.086 establish a phased prohibition on the
7 use and possession of PFAS in aqueous film-forming foam (AFFF). The laws restrict
8 the use of PFAS-containing AFFF except in limited circumstances. The law further
9 phases out possession of PFAS-containing AFFF and, with limited exceptions,
10 prohibits possession after July 1, 2029.

11 **Q. How do these restrictions on PFAS-containing AFFF impact FPL?**

12 A. PFAS-containing AFFF is commonly found in certain fire suppression systems,
13 including the systems located in FPL facilities. Accordingly, FPL must identify and
14 replace PFAS-containing AFFF fire suppression systems at affected facilities and
15 ensure compliance with the law's phase-out requirements.

16 **Q. Please summarize the activities FPL needs to complete to be in compliance with**
17 **the applicable PFAS standards.**

18 A. The PFAS Project will support required PFAS sampling and compliance activities for
19 FPL's public drinking water systems and the replacement of PFAS-containing AFFF
20 systems at certain FPL facilities. To comply with EPA's final PFAS regulations, FPL
21 must conduct PFAS sampling and monitoring at affected drinking water systems to
22 comply with federal drinking water regulations. Where necessary, FPL must
23 implement mechanisms to achieve compliance, such as the modification of potable

1 water treatment systems or implementation of alternative potable water sources to meet
2 applicable PFAS maximum contaminant levels.

3

4 To comply with Florida Statutes Sections 376.911 and 403.086, FPL must replace
5 PFAS-containing AFFF fire suppression systems at affected facilities such that it will
6 comply with Florida's phased prohibition on the possession and use of PFAS-
7 containing AFFF.

8 **Q. What is the estimated O&M expense associated with the proposed PFAS Project**
9 **that FPL is requesting to recover through the ECRC, and what are the main**
10 **drivers?**

11 A. For 2026, FPL estimates it will incur \$12,000 in O&M expenses. Thereafter, FPL
12 estimates annual O&M expenses of approximately \$48,000. These costs include PFAS
13 sampling, laboratory analysis, monitoring, reporting, and maintenance expenses
14 associated with new or upgraded potable water treatment systems.

15 **Q. Does FPL expect to incur any capital costs associated with the proposed PFAS**
16 **project?**

17 A. Yes, but none in 2026. The need to comply with the federal drinking water standards
18 is dependent on the results of sampling to be completed by April 2027. FPL has already
19 initiated PFAS sampling activities to assess compliance obligations, though it does not
20 seek recovery through the Environmental Cost Recovery Clause for any costs incurred
21 prior to the date of this filing. These preliminary sampling activities indicate a possible
22 need to implement compliance activities to adhere to the standards, which could require
23 capital costs to be incurred in 2028 for Plant Lansing Smith and Manatee Plant. To

1 comply with state laws governing PFAS-containing AFFF, FPL expects to incur
2 approximately \$1.6 to \$2 million in capital costs by 2028 for AFFF replacement
3 projects at several plants and terminals.

4 **Q. Please describe the measures FPL is taking to ensure that costs of the PFAS**
5 **Project are reasonable and prudently incurred.**

6 A. FPL is evaluating each affected facility individually to determine the most cost-
7 effective means of complying with applicable federal and state PFAS requirements.
8 FPL will implement only those treatment system upgrades, alternative water supply
9 solutions, or AFFF replacements necessary to satisfy regulatory requirements. FPL
10 will continue to evaluate the scope of compliance activities and costs as additional
11 sampling results become available.

12 **Q. Did FPL anticipate that it would need to perform these activities at the time that**
13 **it prepared the Minimum Filing Requirements (MFR) for its 2025 rate case?**

14 A. No. Although the rulemaking for PFAS drinking water regulations was finalized in
15 2024, the rules were subsequently challenged in federal court, with the EPA requesting
16 the U.S. Court of Appeals for the District of Columbia Circuit to vacate portions of the
17 rule. In January 2026, the D.C. Circuit Court denied the EPA's request to vacate,
18 thereby requiring public drinking water facilities to move forward with sampling. FPL
19 prepared the MFRs for its 2025 rate case well before the federal PFAS regulations
20 became effective this year. Additionally, the state law phasing out the use of AFFF
21 was not enacted until July of 2026.

22 **Q. Is FPL recovering through any other mechanism the costs for the PFAS Project**
23 **for which it is petitioning for ECRC recovery?**

1 A. No.

2 **Q. Could additional activities be required under the PFAS Project?**

3 A. Yes. Additional activities may be required as PFAS sampling results are received, or
4 as compliance obligations are further defined by regulatory agencies. Accordingly, the
5 scope of the project may expand to include additional testing, treatment system
6 modifications, alternative water supply measures, or replacement activities necessary
7 to comply with future regulatory requirements.

8

9 **Eagle Permit Compliance Project**

10 **Q. Please briefly describe FPL's proposed Eagle Permit Compliance Project.**

11 A. The purpose of this new project is to facilitate compliance with the U.S. Fish and
12 Wildlife Service's (USFWS) Eagle General Permit requirements established under the
13 Bald and Golden Eagle Protection Act and the implementing regulations set forth in 50
14 C.F.R. §§ 22.210 and 22.260. Under the Act and regulations, FPL can obtain and
15 maintain an Eagle General Permit, which provides authorization for certain incidental
16 eagle takes associated with operation of electric utility infrastructure, if it implements
17 measures designed to reduce the risk of eagle injury and mortality.

18 **Q. Please describe what activities related to the Eagle Permit Compliance Project**
19 **FPL needs to complete.**

20 A. To obtain and maintain an Eagle General Permit, FPL must develop and implement
21 compliance measures required by the permit's standard conditions. These activities
22 include updating FPL's Avian Protection Plan, updating avian habitat risk models,
23 identifying and establishing a baseline inventory of eagle-risk poles, developing

1 proactive and reactive retrofit strategies, implementing data collection and quality
2 assurance processes, enhancing project-design systems to track avian-safe construction
3 standards, conducting permit compliance monitoring, and supporting required audits
4 and reporting. The project also includes activities associated with collision monitoring
5 and permit administration.

6 **Q. What is the estimated O&M expense associated with the proposed Eagle Permit**
7 **Compliance Project that FPL is requesting to recover through the ECRC?**

8 A. FPL estimates initial O&M expenses of approximately \$70,000 in 2026. It
9 preliminarily estimates about \$261,000 will be incurred in 2027 and approximately
10 \$70,000 in annual costs thereafter. These costs include consulting services, contractor
11 support, monitoring activities, data management, compliance tracking, quality
12 assurance activities, and permit-related reporting.

13 **Q. What are the main drivers of O&M expenses for the Eagle Permit Compliance**
14 **Project?**

15 A. The primary O&M cost drivers include updating the avian habitat risk model, revising
16 FPL's Avian Protection Plan, conducting data collection and field validation activities,
17 developing baseline eagle-risk pole inventories, maintaining permit compliance and
18 quality assurance programs, performing collision monitoring, obtaining the Eagle
19 General Permit, and supporting ongoing compliance reporting and auditing
20 requirements.

21 **Q. Is FPL requesting ECRC recovery of capital costs associated with the proposed**
22 **Eagle Permit Compliance Project?**

1 A. Not at this time. Currently, proactive and reactive avian protection retrofit activities
2 are addressed through FPL's existing Power Delivery infrastructure programs,
3 including projects undertaken as part of FPL's Storm Protection Plan (SPP). However,
4 if future compliance obligations cannot be satisfied through infrastructure programs
5 recovered through other mechanisms, additional Eagle Permit-specific capital
6 investments may be required and FPL would seek the Commission's approval for
7 recovery of those investments through the ECRC at the appropriate time.

8 **Q. How will FPL segregate costs associated with proactive and reactive avian**
9 **protection retrofit activities that are addressed through existing Power Delivery**
10 **infrastructure programs from Eagle Permit compliance costs?**

11 A. FPL is carefully tracking Eagle Permit compliance costs separately from costs
12 associated with infrastructure replacement and hardening projects. The costs currently
13 included in the proposed Eagle Permit Compliance Project are limited to permit-related
14 activities such as modeling, planning, compliance management, monitoring, data
15 collection, quality assurance, and reporting.

16
17 If FPL later determines that dedicated Eagle Permit retrofit projects are necessary to
18 satisfy permit requirements beyond those achieved through existing infrastructure
19 programs, those costs would be separately identified and evaluated to ensure that they
20 are not recovered through any other cost recovery mechanism. FPL would seek future
21 ECRC recovery only for incremental Eagle Permit-specific costs that are not otherwise
22 recovered through another Commission-approved mechanism. In addition, FPL's

1 project accounting practices allow costs to be assigned to specific projects and recovery
2 mechanisms to prevent duplicate recovery of the same expense.

3 **Q. Please describe the measures FPL is taking to ensure that costs of the proposed**
4 **Eagle Permit Compliance Project are reasonable and prudently incurred.**

5 A. FPL is conducting detailed evaluations of existing avian protection measures, using
6 data-driven assessments to establish baseline conditions, coordinating with contractors
7 and consultants to develop cost estimates, and implementing only those compliance
8 measures necessary to satisfy permit requirements. In addition, FPL is utilizing
9 existing operational and project-design systems to minimize incremental compliance
10 costs.

11 **Q. Did FPL know it would need to perform this scope of activities at the time that it**
12 **prepared the MFRs for its 2025 rate case?**

13 A. No. When the USFWS revised the eagle incidental take permitting program in April
14 2024, it recognized that utilities would need time to evaluate the new requirements and
15 determine how to comply with them. Accordingly, the rule provided utilities that did
16 not already have a proactive retrofit strategy with a three-year period to develop one.
17 *See* 89 Fed. Reg. 9,925 (Feb. 12, 2024). FPL used that period to assess the operational,
18 compliance, and financial implications of obtaining an Eagle General Permit, evaluate
19 whether its existing avian protection programs could satisfy the permit requirements,
20 and monitor implementation of the new permitting program by other utilities. As a
21 result, when FPL prepared the MFRs for its 2025 rate case, it had not yet determined
22 that obtaining a permit and undertaking the associated compliance measures would be

1 necessary, and those costs therefore were not reflected in the budget used to establish
2 current base rates.

3 **Q. Is FPL recovering through any other mechanism the costs for the Eagle Permit**
4 **Compliance Project for which it is petitioning for ECRC recovery?**

5 A. No. As I described above, existing avian protection activities funded through
6 operational budgets and infrastructure improvement programs are not the subject of
7 this petition. FPL proposes to recover through ECRC only incremental costs associated
8 with obtaining and complying with the Eagle General Permit requirements.

9 **Q. Could additional activities be required under the Eagle Permit Compliance**
10 **Project?**

11 A. Yes. Additional activities may be required as FPL completes its baseline eagle-risk
12 pole assessment, gains operational experience under the permit, receives guidance from
13 the USFWS, or determines that existing infrastructure programs are insufficient to
14 satisfy future proactive retrofit requirements. If those circumstances occur, FPL may
15 need to implement additional retrofit, monitoring, mitigation, or compliance measures
16 to maintain permit compliance.

17 **Q. Does this conclude your testimony?**

18 A. Yes.