

**FLORIDA PUBLIC SERVICE COMMISSION**  
**EXHIBIT INDEX**

FILED 5/18/2021  
DOCUMENT NO. 04140-2021  
FPSC - COMMISSION CLERK

**FOR THE HEARING DATED 05/04/2021 IN DOCKET 20200172-EI**

1.	Comprehensive Exhibit List	4
2.	Satellite View of Hurricane Dorian.	8
3.	National Hurricane Center's 5-day Forecast Track for Hurricane Dorian on August 29 and 30, 2019.	9
4.	National Hurricane Center's 5-day Forecast Track for Hurricane Dorian on September 2, 2019.	11
5.	FPL's T&D Hurricane Dorian Restoration Costs.	12
6.	Hurricane Dorian Incremental Cost and Capitalization Approach Adjustments as of May 31, 2020.	13
7.	Example Travel Log for Hurricane Dorian Line and Vegetation Contractors.	14
8.	Materials Provided with FPL's June 29, 2020 Notice of Filing. Confidential DN. 03409-2020	16
9.	Resume of Lane Kollen.	17
10.	OPC's Second Set of Interrogatories No. 37.	55
11.	OPC's First Set of Interrogatories No. 7 and OPC's Second Set of Interrogatories No. 44.	57

12.	OPC's First Set of Interrogatories No. 10.	59
13.	OPC's First Set of Production of Documents No. 22 and Report.	60
14.	OPC's First Set of Production of Documents No. 20.	114
15.	OPC's First Set of Interrogatories No. 21	115
16.	OPC's First Set of Interrogatories No. 18.	116
17.	OPC's First Request for Production of Documents No. 15. CONFIDENTIAL DN. 13266-2020	118
18.	OPC's First Set of Interrogatories No. 35.	119
19.	OPC's First Set of Interrogatories No. 36.	120
20.	OPC's First Set of Production of Documents No. 15 Storm Service Pages. CONFIDENTIAL DN. 13266-2020	121
21.	OPC's First Set of Production of Documents No. 15 BHI Pages. CONFIDENTIAL DN. 13266-2020	122
22.	OPC's First Set of Production of Documents No. 15 Pike Engineering Pages. CONFIDENTIAL DN. 13266-2020	123
23.	OPC's Second Set of Interrogatories Nos. 39 and 40. CONFIDENTIAL DN. 13266-2020	124



24.	Hurricane Dorian Incremental Cost and Capitalization Approach Adjustments as of December 31, 2020.	125
25.	FPL's responses to Staff's First set of Interrogatories Nos.1, 3-9. (No. 6 has an attachment) [Bates No. 00001-00012]	126
26.	FPL's responses to OPC's First set of Interrogatories Nos. 1-18, 20, 23, 25-27, 30, 35. (Nos. 11, 18, 20 have attachments) [Bates No. 00013-00038]	138
27.	FPL's responses to OPC's First set of Production of Documents Nos. 9, 10, 15, 22, 24, 31. (Nos. 10, 22 have attachments) (No. 15 is amended) Confidential DN. 1168-2020 (9, 24, 31) Confidential DN. 11658-2020 (15 – amended) [Bates No. 00039-00044]	164
28.	FPL's responses to OPC's Second set of Interrogatories Nos. 37-43, 45, 46. Confidential DN. 13007-2020 (38-43, 46) [Bates No. 00045-00052]	170
29.	FPL's responses to OPC's Second set of Production of Documents Nos. 32,34 Confidential DN. 13007-2020 (32, 34) [Bates No. 00053-00056]	178
30.	Joint Motion to Approve Stipulation and Settlement Agreement. DN. 02861-2021 [Bates No. 00057-00069]	182

<b><u>Docket No. 20200172-EI</u></b> <b>Comprehensive Exhibit List for Entry into Hearing Record</b> <b>May 4, 2021</b>					
<b>EXH #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Issue Nos.</b>	<b>Entered</b>
<b>STAFF</b>					
1		Exhibit List	Comprehensive Exhibit List		
<b>FLORIDA POWER &amp; LIGHT COMPANY – DIRECT</b>					
2	Manuel B. Miranda	MBM-1	Satellite View of Hurricane Dorian.	8,9	
3	Manuel B. Miranda	MBM-2	National Hurricane Center's 5-day Forecast Track for Hurricane Dorian on August 29 and 30, 2019.	8,9	
4	Manuel B. Miranda	MBM-3	National Hurricane Center's 5-day Forecast Track for Hurricane Dorian on September 2, 2019.	8,9	
5	Manuel B. Miranda	MBM-4	FPL's T&D Hurricane Dorian Restoration Costs.	8,9	
6	David Hughes	DH-1	Hurricane Dorian Incremental Cost and Capitalization Approach Adjustments as of May 31, 2020.	1-11	
7	Clare Gerard	CLG-1	Example Travel Log for Hurricane Dorian Line and Vegetation Contractors.		
8	Clare Gerard / David Hughes	DH-1 (8)	Materials Provided with FPL's June 29, 2020 Notice of Filing.  <b>Confidential DN. 03409-2020</b>	1-11	
<b>OFFICE OF PUBLIC COUNSEL – DIRECT</b>					
9	Lane Kollen	LK-1	Resume of Lane Kollen.		

EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
10	Lane Kollen	LK-2	OPC's Second Set of Interrogatories No. 37.	2,3	
11	Lane Kollen	LK-3	OPC's First Set of Interrogatories No. 7 and OPC's Second Set of Interrogatories No. 44.	4	
12	Lane Kollen	LK-4	OPC's First Set of Interrogatories No. 10.	7	
13	Lane Kollen	LK-5	OPC's First Set of Production of Documents No. 22 and Report.	9, OPC Issue 2, OPC Issue 3	
14	Lane Kollen	LK-6	OPC's First Set of Production of Documents No. 20.	9	
15	Lane Kollen	LK-7	OPC's First Set of Interrogatories No. 21	10	
16	Lane Kollen	LK-8	OPC's First Set of Interrogatories No. 18.	4	
17	Lane Kollen	LK-9	OPC's First Request for Production of Documents No. 15.  <b>CONFIDENTIAL DN. 13266-2020</b>	4	
18	Lane Kollen	LK-10	OPC's First Set of Interrogatories No. 35.	2	
19	Lane Kollen	LK-11	OPC's First Set of Interrogatories No. 36.	4	
20	Lane Kollen	LK-12	OPC's First Set of Production of Documents No. 15 Storm Service Pages.  <b>CONFIDENTIAL DN. 13266-2020</b>	4	
21	Lane Kollen	LK-13	OPC's First Set of Production of Documents No. 15 BHI Pages.	4	

EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
			<b>CONFIDENTIAL DN. 13266-2020</b>		
22	Lane Kollen	LK-14	OPC's First Set of Production of Documents No. 15 Pike Engineering Pages.  <b>CONFIDENTIAL DN. 13266-2020</b>	4	
23	Lane Kollen	LK-15	OPC's Second Set of Interrogatories Nos. 39 and 40.  <b>CONFIDENTIAL DN. 13266-2020</b>	4	
<b>FLORIDA POWER &amp; LIGHT COMPANY – REBUTTAL</b>					
24	David Hughes	DH-2	Hurricane Dorian Incremental Cost and Capitalization Approach Adjustments as of December 31, 2020.	1-11	
<b>STAFF HEARING EXHIBITS</b>					
25	Allain (1,3,4-6) Hughes (6) Gerard (7,8)	Staff Exhibit 25	FPL's responses to Staff's First set of Interrogatories Nos.1, 3-9.  (No. 6 has an attachment)  <i>[Bates No. 00001-00012]</i>		
26	Allain (1-3,11-17, 23, 26, 30, 35) Hughes (6-11, 18, 20, 23, 26, 27) Gerard (4, 5, 25, 27)	Staff Exhibit 26	FPL's responses to OPC's First set of Interrogatories Nos. 1-18, 20, 23, 25-27, 30, 35.  (Nos. 11, 18, 20 have attachments)  <i>[Bates No. 00013-00038]</i>		
27		Staff Exhibit 27	FPL's responses to OPC's First set of Production of		

EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
			<p>Documents Nos. 9, 10, 15, 22, 24, 31.</p> <p>(Nos. 10, 22 have attachments) (No. 15 is amended)</p> <p><b>Confidential DN. 1168-2020 (9, 24, 31)</b></p> <p><b>Confidential DN. 11658-2020 (15 – amended)</b></p> <p><i>[Bates No. 00039-00044]</i></p>		
28	Allain (38-40) Hughes (37, 45) Gerard (41-43, 46)	Staff Exhibit 28	<p>FPL's responses to OPC's Second set of Interrogatories Nos. 37-43, 45, 46.</p> <p><b>Confidential DN. 13007-2020 (38-43, 46)</b></p> <p><i>[Bates No. 00045-00052]</i></p>		
29		Staff Exhibit 29	<p>FPL's responses to OPC's Second set of Production of Documents Nos. 32,34</p> <p><b>Confidential DN. 13007-2020 (32, 34)</b></p> <p><i>[Bates No. 00053-00056]</i></p>		
30		Staff Exhibit 30	<p>Joint Motion to Approve Stipulation and Settlement Agreement. DN. 02861-2021</p> <p><i>[Bates No. 00057-00069]</i></p>		

Satellite View of Hurricane Dorian  
Exhibit MBM-1, Page 1 of 1

**Satellite View of Hurricane Dorian on September 1, 2019**



National Hurricane Center's 5-day Forecast Track  
for Hurricane Dorian on August 29 and 30, 2019  
Exhibit MBM-2, Page 1 of 2

**National Hurricane Center's 5-day Forecast Track for Hurricane Dorian –  
Thursday, August 29, 2019**





National Hurricane Center's 5-day Forecast Track  
for Hurricane Dorian on August 29 and 30, 2019  
Exhibit MBM-2, Page 2 of 2

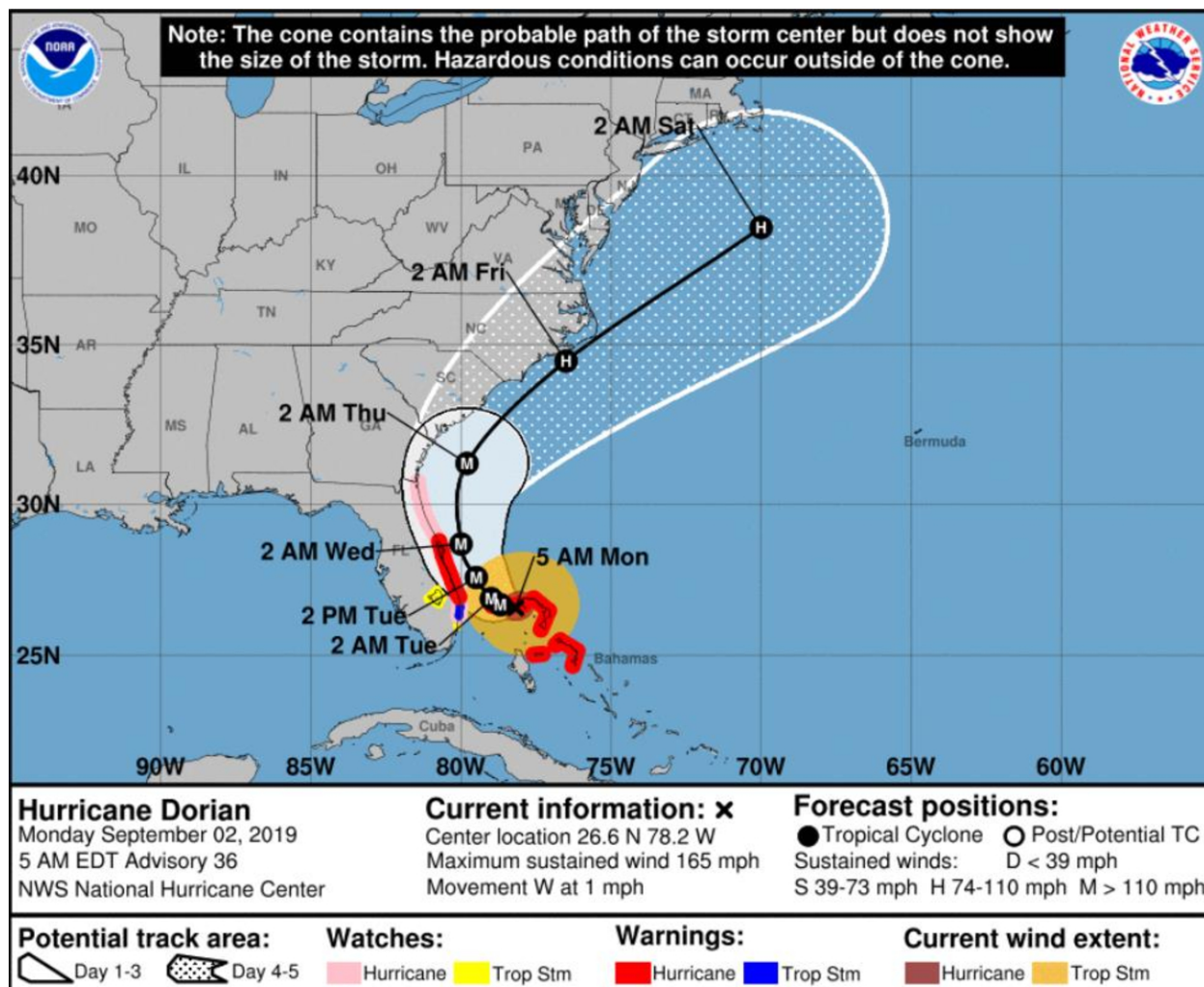
National Hurricane Center's 5-day Forecast Track for Hurricane Dorian –  
Friday, August 30, 2019





National Hurricane Center's 5-day Forecast Track  
for Hurricane Dorian on September 2, 2019  
Exhibit MBM-3, Page 1 of 1

**National Hurricane Center's 5-day Forecast Track for Hurricane Dorian –  
Monday, September 2, 2019**



## FPL's T&D Hurricane Dorian Restoration Costs (A) (\$000s)

*Storm Costs as of May 31, 2020*

	<b>Transmission</b>	<b>Distribution</b>	<b>Total T&amp;D (D)</b>	<b>% (D)</b>
Regular Payroll and Related Costs (B)	\$318	\$1,982	\$2,300	1%
Overtime Payroll and Related Costs (B)	\$766	\$6,393	\$7,158	3%
Contractors (C)	\$170	\$183,302	\$183,472	79%
Vehicle & Fuel	\$86	\$8,653	\$8,738	4%
Materials & Supplies	\$168	\$698	\$866	0%
Logistics	\$40	\$28,755	\$28,795	12%
Other	\$36	\$2,245	\$2,281	1%
<b>Total (D)</b>	<b>\$1,584</b>	<b>\$232,028</b>	<b>\$233,611</b>	<b>100.0%</b>

(A) Includes costs associated with follow up work

(B) Represents total payroll charged to business unit (function) being supported - see DH-1 footnote (C )

(C) Includes line clearing - \$0 for Transmission and \$32,880 for Distribution

(D) Totals might not add due to rounding

Florida Power & Light Company  
Hurricane Dorian Incremental Cost and Capitalization Approach Adjustments  
as of May 31, 2020  
(\$000s)

LINE NO.	Storm Costs By Function(A)						Total (7)
	Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)	
1	<u>Storm Restoration Costs</u>						
2	Regular Payroll and Related Costs (C)	\$110	\$192	\$318	\$1,982	\$293	\$2,952
3	Overtime Payroll and Related Costs (C)	270	959	766	6,393	681	9,257
4	Contractors	135	1,116	170	150,422	1,110	153,063
5	Line Clearing	0	0	0	32,880	0	32,880
6	Vehicle & Fuel	0	4	86	8,653	4	8,747
7	Materials & Supplies	7	62	168	698	2	967
8	Logistics	102	456	40	28,755	144	29,501
9	Other (D)	16	111	36	2,245	737	3,197
10	Total Storm Related Restoration Costs	\$641	\$2,900	\$1,584	\$232,028	\$2,971	\$240,564
11							
12	<u>Less: Capitalizable Costs</u>						
13	Regular Payroll and Related Costs	\$0	\$0	\$0	\$4	\$0	\$4
14	Contractors	0	0	0	153	0	153
15	Materials & Supplies	0	0	0	64	0	64
16	Other	0	0	0	8	0	8
17	Third-Party Reimbursements (E)	0	0	0	-19	0	-19
18	Total Capitalizable Costs	\$0	\$0	\$0	\$209	\$0	\$209
19							
20	Less: Third-Party Reimbursements (E)	0	0	0	19	0	19
21							
22	Less: Below-the-Line/Thank You Ads	0	0	0	0	0	0
23							
24	Total Storm Restoration Costs Charged to Base O&M	\$641	\$2,900	\$1,584	\$231,800	\$2,971	\$240,336
25							
26	<u>Less: ICCA Adjustments</u>						
27	Regular Payroll and Related Costs (F)	\$79	\$181	\$61	\$431	\$230	\$1,065
28	Line Clearing:						
29	Vegetation Management	0	0	0	0	0	0
30	Vehicle & Fuel:						
31	Vehicle Utilization	0	15	86	706	1	808
32	Fuel	0	0	0	75	0	75
33	Other						
35	Legal Claims	0	0	0	0	0	0
36	Employee Assistance and Childcare	0	0	0	0	28	28
37	Total ICCA Adjustments	\$79	\$196	\$146	\$1,212	\$259	\$1,976
38							
39	<u>Incremental Storm Losses</u>						
40	Regular Payroll and Related Costs (C) (F)	\$31	\$12	\$257	\$1,547	\$63	\$1,883
41	Overtime Payroll and Related Costs	270	959	766	6,393	681	9,257
42	Contractors	135	1,116	170	150,269	1,110	152,911
43	Line Clearing	0	0	0	32,880	0	32,880
44	Vehicle & Fuel	0	-11	0	7,871	3	7,864
45	Materials & Supplies	7	62	168	635	2	903
46	Logistics	102	456	40	28,755	144	29,501
47	Other	16	111	36	2,237	709	3,162
48	Total Incremental Storm Losses	\$561	\$2,704	\$1,437	\$230,588	\$2,711	\$238,360
49							
50	Jurisdictional Factor (G)	0.9513	0.9335	0.9028	0.9999	0.9682	1.0000
51							
52	Retail Recoverable Incremental Costs	\$534	\$2,525	\$1,298	\$230,557	\$2,625	\$237,896

Notes:

(A) Storm costs are as of May 31, 2020. Totals may not add due to rounding.

(B) General plant function reflects restoration costs associated with FPL's Human Resources, Corporate and External Affairs, Energy Marketing & Trading, Information Technology, Real Estate, Marketing and Communications, General Counsel, Regulatory Affairs, Internal Audit and Strategy, Policy & Business.

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

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

(E) Reimbursement due from AT&T for 6 poles replaced by FPL during restoration as a result of the storm.

(F) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit, which may not be the business unit that the employee supported during the storm. Therefore, in the example in Note (C) above, if the Legal employee had payroll which cannot be charged to the Storm Reserve, that amount would be charged to Legal (General) whereas the recoverable portion of their time would remain in Distribution.

(G) Jurisdictional Factors are based on factors approved in Docket No. 160021-EI.

Example Travel Log for Hurricane Dorian Line and Vegetation Contractors  
Exhibit CLG-1, Page 1 of 2

Travel Team	# of Miles Traveled	Reason Code	CF Comments (if any)	FPL/Contractor	Sending Site	Receiving Site
ExampleMA001	312	Traffic		Example Company	MA	PA
ExampleMA001	757	Traveled >500 miles per 16 hours		Example Company	PA	GA
ExampleMA001	346	Traveled >500 miles per 16 hours	TC notes state arrived at staging site at 11:00am	Example Company	GA	CF1
ExampleMA001	N/A	N/A - Not mobilizing/demobilizing		Example Company	CF1	WB1
ExampleMA001	304	Traveled >500 miles per 16 hours		Example Company	WB1	FL
ExampleMA001	653	Traveled >500 miles per 16 hours		Example Company	FL	VA
ExampleMA001	611	Traveled >500 miles per 16 hours		Example Company	VA	MA
ExampleMA002	312	Time Sheet adjustment due to Pace of Travel	1. Hanson Mass to Scranton, PA (Hotel receipts) 2. 312/15.5 = 20.13 mph	Example Company	MA	PA
ExampleMA002	757	Traveled >500 miles per 16 hours	Scranton, PA to Augusta, GA (Hotel receipts)	Example Company	PA	GA
ExampleMA002	346	Traveled >500 miles per 16 hours		Example Company	GA	CF1
ExampleMA002	N/A	N/A - Not mobilizing/demobilizing		Example Company	CF1	WB1
ExampleMA002	304	Time Sheet adjustment due to Pace of Travel	304/5 = 60.80 mph	Example Company	WB1	FL
ExampleMA002	653	Traveled >500 miles per 16 hours		Example Company	FL	VA
ExampleMA002	611	Traveled >500 miles per 16 hours		Example Company	VA	MA

Example Travel Log for Hurricane Dorian Line and Vegetation Contractors  
Exhibit CLG-1, Page 2 of 2

Travel Order Notes	Start Date	Check-in Date	Team Notes	Version
Hanson*13:30*Straton*22:00**Stopping in Straton PA tonight. Experiencing traffic. Got to PA on time.	08/30/19 01:30PM	08/31/19 06:44AM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
Straton*06:00*Augusta*23:30**Bunked in Straton. Hit the road from Straton to Augusta on 8/31/19 at 06:00.	08/31/19 06:00AM	09/01/19 08:23AM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
Augusta*04:30*Daytona*11:00**Left Augusta early.	09/01/19 04:30AM	09/01/19 02:28PM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
null	09/01/19 03:00PM	09/02/19 06:26AM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
West Palm Beach*16:30*Jacksonville*22:30**	09/03/19 04:30PM	09/04/19 06:49AM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
Jacksonville*06:00*Staunton*22:00**	09/04/19 06:00AM	09/05/19 09:53AM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
Staunton*06:00*Hanson*21:00**	09/05/19 06:00AM	09/05/19 09:26PM	John Doe is the main contact at 123-456-7890 Jane Doe is the team lead.	
Hanson Mass*07:00*Harrisburgh*22:30*n/a*Will start again @ 6:00am tomorrow	08/30/19 06:00AM	08/31/19 07:02AM	Note, 18 field workers	
Harrisburg*06:00*Augusta*22:00**Crew on the road at 8/31/19 06:00. Aiming for Augusta GA. Arrived to Augusta at 22:00. Had some truck issues.	08/31/19 06:00AM	09/01/19 08:15AM	Note, 18 field workers	
Augusta*04:30*Daytona*11:00**	09/01/19 04:30AM	09/01/19 02:15PM	Note, 18 field workers	
null	09/01/19 03:00PM	09/01/19 09:13PM	Note, 18 field workers	
West Palm Beach*16:30*Jacksonville*21:30**	09/03/19 04:30PM	09/04/19 07:30AM	Note, 18 field workers	
Jacksonville*06:00*Staunton*22:00**	09/04/19 06:00AM	09/05/19 09:53AM	Note, 18 field workers	
Staunton*06:00*Hanson*21:00**	09/05/19 06:00AM	09/05/19 09:26PM	Note, 18 field workers	



# CONFIDENTIAL

## **EDUCATION**

**University of Toledo, BBA**  
Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

## **PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

## **PROFESSIONAL AFFILIATIONS**

**American Institute of Certified Public Accountants**

**Georgia Society of Certified Public Accountants**

**Institute of Management Accountants**

**Society of Depreciation Professionals**

Mr. Kollen has more than forty years of utility industry experience in the financial, rate, tax, and planning areas. He specializes in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition and diversification. Mr. Kollen has expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

## **EXPERIENCE**

**1986 to  
Present:**

**J. Kennedy and Associates, Inc.:** Vice President and Principal. Responsible for utility stranded cost analysis, revenue requirements analysis, cash flow projections and solvency, financial and cash effects of traditional and nontraditional ratemaking, and research, speaking and writing on the effects of tax law changes. Testimony before Connecticut, Florida, Georgia, Indiana, Louisiana, Kentucky, Maine, Maryland, Minnesota, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, West Virginia and Wisconsin state regulatory commissions and the Federal Energy Regulatory Commission.

**1983 to  
1986:**

**Energy Management Associates:** Lead Consultant.  
Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

**1976 to  
1983:**

**The Toledo Edison Company:** Planning Supervisor.  
Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

Rate phase-ins.  
Construction project cancellations and write-offs.  
Construction project delays.  
Capacity swaps.  
Financing alternatives.  
Competitive pricing for off-system sales.  
Sale/leasebacks.



**CLIENTS SERVED**

**Industrial Companies and Groups**

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
CF&I Steel, L.P.	Occidental Chemical Corporation
Climax Molybdenum Company	Ohio Energy Group
Connecticut Industrial Energy Consumers	Ohio Industrial Energy Consumers
ELCON	Ohio Manufacturers Association
Enron Gas Pipeline Company	Philadelphia Area Industrial Energy
Florida Industrial Power Users Group	Users Group
Gallatin Steel	PSI Industrial Group
General Electric Company	Smith Cogeneration
GPU Industrial Intervenors	Taconite Intervenors (Minnesota)
Indiana Industrial Group	West Penn Power Industrial Intervenors
Industrial Consumers for	West Virginia Energy Users Group
Fair Utility Rates - Indiana	Westvaco Corporation
Industrial Energy Consumers - Ohio	
Kentucky Industrial Utility Customers, Inc.	
Kimberly-Clark Company	

**Regulatory Commissions and  
Government Agencies**

Cities in Texas-New Mexico Power Company's Service Territory  
Cities in AEP Texas Central Company's Service Territory  
Cities in AEP Texas North Company's Service Territory  
Florida Office of Public Counsel  
Georgia Public Service Commission Staff  
Gulf Coast Coalition of Cities  
Indiana Office of Utility Regulatory Counsel  
Kentucky Office of the Attorney General  
Louisiana Public Service Commission  
Louisiana Public Service Commission Staff  
Maine Office of Public Advocate  
New York State Energy Office  
North Carolina Department of Justice  
Ohio Office of Consumer Counsel  
South Carolina Office of Regulatory Staff

Texas Office of Public Utility Counsel

**Utilities**

Allegheny Power System  
Atlantic City Electric Company  
Carolina Power & Light Company  
Cleveland Electric Illuminating Company  
Delmarva Power & Light Company  
Duquesne Light Company  
General Public Utilities  
Georgia Power Company  
Middle South Services  
Nevada Power Company  
Niagara Mohawk Power Corporation

Otter Tail Power Company  
Pacific Gas & Electric Company  
Public Service Electric & Gas  
Public Service of Oklahoma  
Rochester Gas and Electric  
Savannah Electric & Power Company  
Seminole Electric Cooperative  
Southern California Edison  
Talquin Electric Cooperative  
Tampa Electric  
Texas Utilities  
Toledo Edison Company

Date	Case	Jurisdiction	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Rebuttal	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
8/87	9885	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR-87-223	MN	Taconite Intervenor	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.

Date	Case	Jurisdiction	Party	Utility	Subject
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.

Date	Case	Jurisdiction	Party	Utility	Subject
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 <sup>th</sup> Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.

Date	Case	Jurisdiction	Party	Utility	Subject
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenor	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8469	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenor	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.

Date	Case	Jurisdiction	Party	Utility	Subject
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.



Date	Case	Jurisdic.	Party	Utility	Subject
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.

Date	Case	Jurisdiction	Party	Utility	Subject
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.

Date	Case	Jurisdiction	Party	Utility	Subject
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.

Date	Case	Jurisdiction	Party	Utility	Subject
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.

Date	Case	Jurisdiction	Party	Utility	Subject
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.

Date	Case	Jurisdiction	Party	Utility	Subject
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWPECO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.

Date	Case	Jurisdiction	Party	Utility	Subject
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.

Date	Case	Jurisdic.	Party	Utility	Subject
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.



Date	Case	Jurisdiction	Party	Utility	Subject
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P., and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.

Date	Case	Jurisdct.	Party	Utility	Subject
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.

Date	Case	Jurisdiction	Party	Utility	Subject
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and \$199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and \$199 deduction, margins on allowances used for AEP systemsales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rateincrease.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider, Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.

Date	Case	Jurisdiction	Party	Utility	Subject
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.

Date	Case	Jurisdct.	Party	Utility	Subject
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.

Date	Case	Jurisdiction	Party	Utility	Subject
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.

Date	Case	Jurisdic.	Party	Utility	Subject
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.

Date	Case	Jurisdiction	Party	Utility	Subject
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct-Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U-20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.



Date	Case	Jurisdiction	Party	Utility	Subject
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal  Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.

Date	Case	Jurisdct.	Party	Utility	Subject
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy	EAI depreciation rates.
04/11	Cross-Answering			Arkansas, Inc.	

Date	Case	Jurisd.	Party	Utility	Subject
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.

Date	Case	Jurisdiction	Party	Utility	Subject
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.

Date	Case	Jurisdct.	Party	Utility	Subject
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.,  Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.

Date	Case	Jurisdicht.	Party	Utility	Subject
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.

Date	Case	Jurisdict.	Party	Utility	Subject
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15 09/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.

Date	Case	Jurisdict.	Party	Utility	Subject
12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15	6680-CE-176 Direct, Surrebuttal, Supplemental	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
01/16	Rebuttal				
03/16	EL01-88 Remand	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	Direct				
04/16	Answering				
05/16	Cross-Answering				
06/16	Rebuttal				
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.



Date	Case	Jurisdiction	Party	Utility	Subject
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	Public Service Commission of West Virginia Charleston	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.

Date	Case	Jurisdct.	Party	Utility	Subject
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment/loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU Direct Supplemental Direct	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
09/18	2017-370-E Direct	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.

Date	Case	Jurisdiction	Party	Utility	Subject
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17 Direct Surrebuttal and Cross- Answering	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19					
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Semptra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.

Date	Case	Jurisdiction	Party	Utility	Subject
07/20 09/20	PUR-2020-00015 Direct Surrebuttal	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
07/20 09/20	2019-226-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AML, grid modernization rider.
11/20	2020-125-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.

QUESTION:

Payroll. Refer to the response to OPC INT 1-35 that reads in part as follows:

"FPL calculated the amount of regular payroll expense that would have been incurred in the absence of the storm (i.e., the non-incremental payroll expense) by using the monthly budgeted amount of payroll expense for the year in which Hurricane Dorian occurred. This budgeted amount of regular payroll was the Company's normal, day-to-day regular payroll O&M expense that normally would be charged to and recovered through FPL's base rates."

- a. Please provide the budgeted amount of overtime payroll considered to be the Company's normal, day-to-day overtime payroll O&M expense that normally would be charged to and recovered through FPL's base rates that would have been incurred in the absence of the storm (i.e., the non-incremental overtime payroll expense).
- b. Refer to the previous question. Please explain why the Company did not perform a similar incremental overtime payroll expense calculation in its filing based on budgeted overtime payroll amounts similar to the one performed related to regular payroll O&M expense.
- c. Please provide the payroll expense budgeted for 2019 and provide that amount broken down by FERC account number between O&M expense recovered through base rates, capital, O&M expense recovered through various clauses, and all other.

RESPONSE:

- a. FPL has filed an objection to OPC's Second Set of Interrogatories No. 37, subpart a, on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(f)1., F.A.C., specifies that "Base rate recoverable regular payroll and regular payroll-related costs for utility managerial and non-managerial personnel" are "the types of storm related costs prohibited from being charged to the reserve under the ICCA methodology..." Notwithstanding and without waiver of this objection, FPL provides the following response.

The base rates in effect for 2019 were the result of a full comprehensive, blackbox settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve this settled revenue requirement, not the as-filed revenue requirement.

Notwithstanding and without waiver of FPL's objection, see Attachment No. 1 to this response for the Customer Service overtime budget used to determine the adjustment related to Call Center costs required by Rule, 25-6.0143(1)(f)(7), F.A.C. Note that for Hurricane Dorian, all Customer Service overtime payroll incurred was incremental. For the months of August and September 2019 combined, non-storm actuals of \$685k exceeded the monthly budget for those two months. In accordance with Rule 25-6.0143, F.A.C., due to this excess in overtime when compared to budgeted amounts for Customer Service, all overtime payroll costs incurred for Hurricane Dorian were considered allowable costs.

- b. Hurricane Dorian was a qualifying storm event for which the associated overtime payroll was neither budgeted nor planned. As a result, any and all such overtime payroll is by definition incremental. But for the storm, FPL would not have incurred this overtime payroll expense. Rule 25-6.0143(e)(8), F.A.C., recognizes that these costs qualify to be charged to the storm reserve, though in this case FPL is simply seeking a prudence determination for these overtime costs. In the case of Hurricane Dorian, FPL charged costs that normally would have been charged to the storm reserve to base O&M.
- c. See Attachment No. 2 for the September 2019 payroll budget for O&M and Capital, used to determine the adjustment related to payroll costs in accordance with Rule 25-6.0143(1)(f)(1), F.A.C. With respect to the remainder of this interrogatory, FPL objects as the interrogatory seeks information which is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence. Additionally, the interrogatory is vague, ambiguous, and overbroad to the extent that it seeks information unrelated to this case, specifically including but not limited to information related to "various clauses, and all other."

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20200172-EI EXHIBIT: 11

PARTY: LK-3

DESCRIPTION: OPC's First Set of Interrogatories No. 7 and OPC's Second Set of Interrogatories No. 44.

QUESTION:

Embedded Line Contractors. Refer to the Confidential HSPM DH-1 Support File and further to worksheet tab 3(b) which shows the Company's ICCA calculation pertaining to line clearing costs. Please identify similar information associated with embedded line contractors providing day-to-day service for each of the years 2016-2019, excluding any costs that were capitalized or deferred and included in storm recovery requests. s

RESPONSE:

FPL has filed an objection to OPC's First Set of Interrogatories No.7 on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)1., F.A.C., specifies that "additional contract labor hired for storm restoration activities" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental contract labor costs for line contractors.

Notwithstanding and without waiver of this objection, FPL responds as follows. FPL does not track embedded line contractors at the requested level of detail. Embedded line contractors are recorded to the same GL account as non-embedded line contractors and cannot be identified as embedded vs. non-embedded.

QUESTION:

Refer to the response to INT 1-7. Please provide the information requested for line contractor expense for each of the years 2016-2019, excluding any storm costs that were charged to base expense in those years.

RESPONSE:

FPL has filed an objection to OPC's First Set of Interrogatories No.7 on the basis that the request seeks information which is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)1., F.A.C., specifies that "additional contract labor hired for storm restoration activities" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental contract labor costs for line contractors. For the same reasons, FPL objects to OPC's Second Interrogatories No. 44.

Notwithstanding and without waiver of its objection, FPL responds as follows: FPL does not track line contractor expenses at the requested level of detail. Line contractors are recorded to the same GL account as all other contractor expenses and therefore FPL cannot identify line contractors versus non-line contractor.



QUESTION:

Materials and Supplies. Refer to the Confidential HSPM DH-1 Support File and further to worksheet tab 3(b) which shows the ICCA methodology calculation pertaining to line clearing costs. Please identify similar information associated with materials and supplies for each of the years 2016-2019, excluding any costs that were capitalized or deferred and included in storm recovery requests.

RESPONSE:

FPL has filed an objection to OPC's First Set of Interrogatories No. 10 on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)7., F.A.C., specifies that "Materials and supplies used to repair and restore service and facilities to pre-storm condition, such as poles, transformers, meters, light fixtures, wire, and other electrical equipment, excluding those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental costs for materials and supplies.

Notwithstanding and without waiver of this objection, FPL provides the following response.

See the below table for transmission & distribution non-storm, non-capital, Materials and Supplies expense for September for each of the years 2016-2019.

	<b>September 2016</b>	<b>September 2017</b>	<b>September 2018</b>	<b>3 year average</b>	<b>September 2019</b>
Materials & Supplies	\$1,007,835	\$751,194	\$763,819	\$840,950	\$1,232,224

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 20200172-EI EXHIBIT: 13  
PARTY: LK-5  
DESCRIPTION: OPC's First Set of Production of Documents No. 22 and Report.

QUESTION:

Storm Hardening Studies. Please provide any assessment and/or study performed by, on behalf of, or at the direction of the Company that documents, analyzes, or identifies damage due to Hurricane Dorian that occurred to infrastructure where storm hardening work had not yet been performed.

RESPONSE:

Please see attached file "Dorian Report Final.pdf".

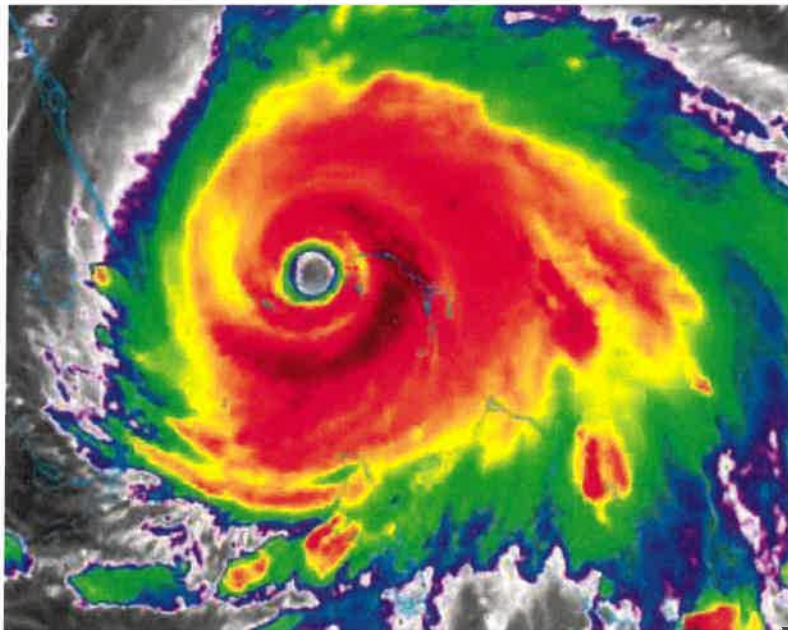
# Power Delivery Performance

---

## Hurricane Dorian

**Storm Date: September 3, 2019**

**Report Date: May 8, 2020**



## Table of Contents

1. General .....	4
Executive Summary .....	5
Hurricane Dorian Quick Stats .....	7
Storm Characteristics and Weather .....	9
Storm Surge and Flooding .....	10
Rainfall .....	12
Forecasts and Warning Critique .....	13
Winds and Pressure .....	13
Pre-Landfall Storm Paths .....	14
Actual Storm Paths .....	18
2. Transmission and Substation Performance .....	20
Transmission Line Performance .....	21
Substation Performance .....	22
Case Study: St. Augustine Substation AquaDam .....	23
3. Distribution Performance .....	27
Pole Performance .....	28
Pole Damage Details and Type of Pole Damage .....	29
Case Study: Pole Analysis .....	30
Feeder Performance .....	36
Hardened Feeder vs non-Hardened Feeder Performance .....	37
Lateral Performance .....	38
Storm Secure Lateral Undergrounding Program .....	39
Distribution Transformer Performance .....	40
Pad-Mounted Switch Performance .....	40
4. Smart Grid .....	41
AFS (Automated Feeder Switch) Performance .....	42
ALS (Automated Lateral Switch) Performance .....	43
5. Vegetation .....	44
Pre-Storm Activities .....	44

CI related to Vegetation .....	45
Vegetation TCMS Tickets.....	45
Case Study: Change Detection in Vegetation using LiDAR.....	46
Vegetation Pictures .....	47
6. Other (Staging Site Pictures).....	48
Forensics.....	49
Hardening Programs (Feeder and PIP).....	51
Definitions / Acronyms .....	52

## General

This is the Power Delivery Performance Report for Hurricane Dorian. The purpose of this report is to give an overview of the performance and generalized assessment of the system with specific case studies describing conditions, damage, and system performance.



Daytona Speedway Staging Site



## Executive Summary

On Monday September 2, 2019, Hurricane Dorian winds started to impact the Florida coastline as it intensified to a Category 5 sitting over the Bahama Islands. After spending two days over the Bahama islands Hurricane Dorian turned north with hurricane force winds impacting the coastline from Palm Beach County to the state of Georgia. Dorian impacted all 35 counties across the 27,000 square miles of FPL's service territory affecting 185K customers. Hurricane Dorian caused limbs and trees to break in addition to some flooding which impacted the area.

Hurricane Dorian was the strongest hurricane in modern records for the Northwestern Bahamas and the 48 hour pre-landfall predictive models included a direct hit for the state of Florida. The timing of the north / northwest turn was very critical in determining how close Dorian would get to the Florida peninsula and based on the size of Hurricane Dorian and the projected path toward Florida. FPL prepared by staging several crews throughout the state to support the restoration efforts for this potentially catastrophic storm.

Based on the movement of the storm and the investments to the FPL Grid since 2006, the winds effectively did not challenge the structural integrity of the system. During Hurricane Dorian, Transmission and Distribution Hardening and Smart Grid worked together to reduce the customer interruptions, severity, amount of damage, and improved situational awareness.



Hurricane Dorian started as a tropical wave before escalating into a Category 5 hurricane (Credit: Weather.com)

## Executive Summary (Continued)

**Results:** 60.9% (112.5K) of customers restored in one day, 100% (184.6K) in three days (impacted). Average customer outage was 78 minutes. This was a three day event, but according to the Carver data, we did not have any customers out longer than 24 hours, so essentially 100% of the customers were restored within one day.

**FPL Transmission System and Substations** performed well in Dorian with no significant damage to the BES (Bulk Electric System). FPL experienced 0 pole failures and 3 line sections out. In addition, there was no substations out or major substation equipment damages. Protective relay systems and breakers were called on to clear 5 relay events with 0 mis-operations (0%). This is well below the 8% NERC average.

**FPL Distribution System** performed well in Dorian and demonstrated that the investments in the Distribution Feeder Hardening Program, Pole Inspection Program (PIP) and Smart Grid are providing benefits. The system performed as designed and greatly helped to reduce severe damage, duration of restoration and provided the ability for the grid to self- heal. These investments were key to the speed of storm restoration.

Distribution pole damage was primarily due to vegetation falling into FPL poles or lines with 5 out of the 8 (67%) poles down. In addition, there were no feeder poles down primarily due to the hardening efforts and the inspections of the non-hardened poles. 38% (3 out of 8) of poles down were ATT.

Underground Feeders experienced no outages. Overhead Hardened Feeders performed significantly better than non-Hardened Feeders; however, non-Hardening feeders still benefitted from the Pole Inspection Program (PIP) which has resulted in the replacement of over 87,000 poles and reinforcement of over nearly 57,000 poles since the inspection program began in 2006.

Underground Laterals performed 10.6X better than Overhead Laterals with vegetation (41% of Trouble Tickets) being the leading cause of Overhead Lateral outages. FPL's next step for grid hardening, Storm Secure Lateral Undergrounding program, which began in 2018, experienced no outages.

Smart Grid provided benefits with AFS (Automated Feeder Switches) Self-Healing operations avoiding 37K Customer Interruptions.



## Hurricane Dorian Quick Stats

### Meteorology

- Dorian did not make landfall, however it did bring hurricane force winds up the east coast and feeder bands that impacted the remaining FPL area from Monday September 2, 2019 through Wednesday September 5, 2019.

### Vegetation

- 24% of CI was due to Vegetation
- 28% of all tickets restored required Vegetation work
- 11 feeder outages were due to vegetation

### Distribution System Performance

- **Feeders Out                      74**
  - UG                                      0
  - Hardened                            22
  - Non-Hardened                      52
  - Hardened Feeders performed 1.76 times better than non-Hardened Feeders
  - There were no UG Feeder Outages
- **Laterals Out                      789**
  - OH                                      706
  - UG                                      83
  - Underground Laterals performed 10.7X better than Overhead Laterals
  - There were no outages on Storm Secure UG Lateral Hardening program
- **Distribution Transformers**
  - Single phase UG Transformers performed 1.5X better than OH Transformers
- **Poles Down \***
  - Hardened Feeder                      0
  - Non-Hardened Feeder              0
  - Lateral, Service, Telephone      8
  - \* Poles replaced to restore power*
- **Smart Grid**
  - Automatic Feeders Switch (AFS) teams avoided 37K Customer Interruptions

### **Transmission and Substation System Performance**

- Transmission Out 3 line sections
- Transmission Poles Down 0
- Substations Out 0

### **Other**

- Injuries OSHA 1
- Forensics Teams Deployed 42 personnel (trans., sub, dist.)

### **Customer Outages**

- Average customer outage was 78 minutes
- Peak sustained outages was 11,349 / 0.23% of total customer base
- Total outages
  - 162,390 customers were affected at least once.
  - 184,626 customers were impacted with multiple outages.

### **Carver Tracking**

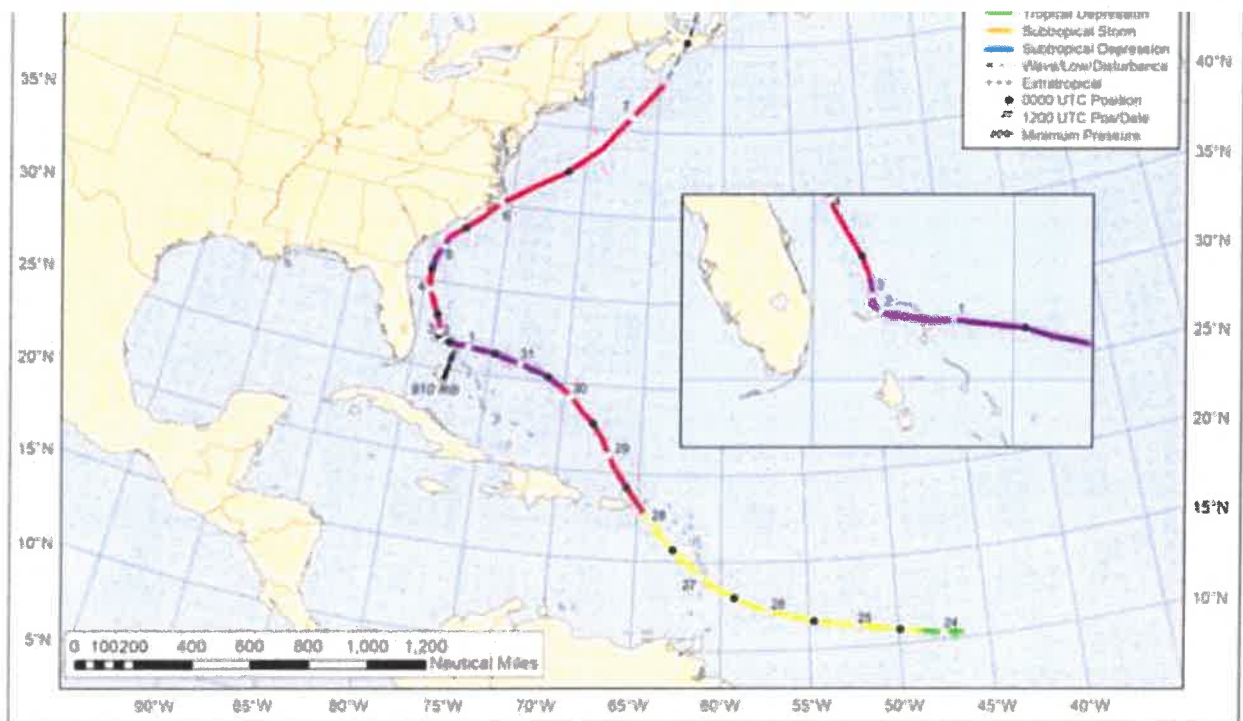
- Start All Areas 9/2/19 @ 12AM
- Stop (Dade, Broward, Palm Beach) 9/4/19 @ 6AM
- Stop (West) 9/4/19 @ 7AM
- Stop (North) 9/5/19 @ 12AM

## Storm Characteristics and Weather

Hurricane Dorian reached Category 5 intensity on September 1 with maximum sustained winds of 185 mph. Hurricane Dorian made landfall in Elbow Cay, Bahamas and again on Grand Bahama several hours later with feeder bands affecting the entire state of Florida. On September 2, Hurricane Dorian stalled just north of Grand Bahama, still as a Category 5, for about a day and then on September 3 began to move slowly towards the north-northwest impacting the Florida east coast. On September 5 Hurricane Dorian continued up the eastern US coast exiting the FPL and Florida territory. Summarized from <https://www.weather.gov/mhx/Dorian2019>

Hurricane Dorian was the strongest hurricane in modern records for the northwestern Bahamas and the 48 hour pre-landfall projected path included a direct hit for the state of Florida. The timing of the northwest or north turn was very critical in determining how close Dorian would get to the Florida peninsula on Tuesday and Wednesday. Based on the size and the multiple projected paths into Florida, FPL prepared by staging several crews to support the restoration efforts. (Source NHC Report)

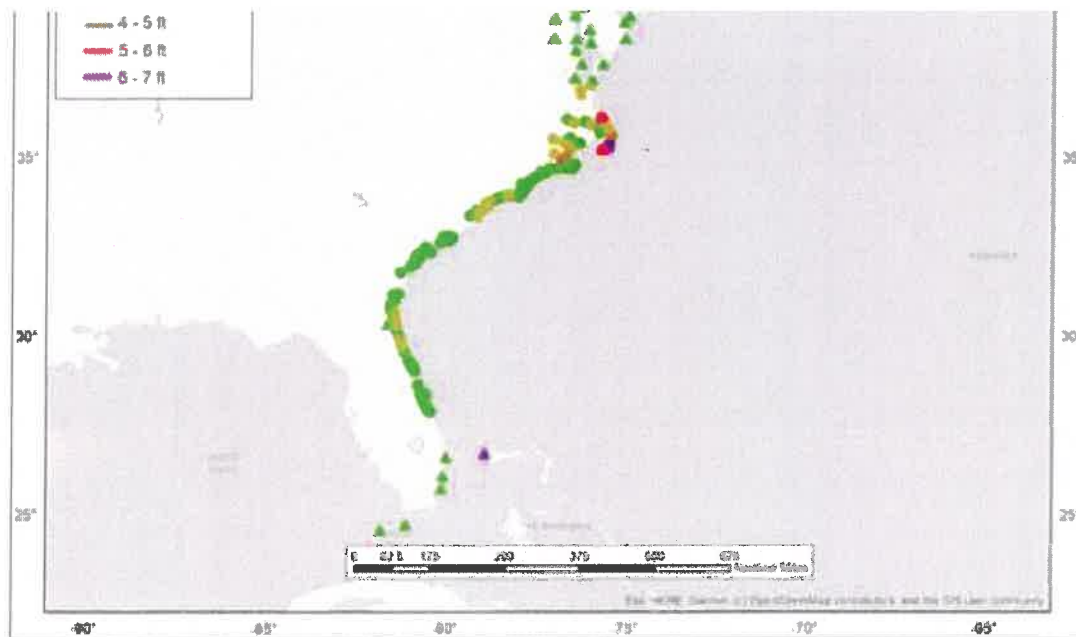
### Actual Storm Path



Best track positions for Hurricane Dorian, 24 August – 7 September 2019 (Source NHC)

## Storm Surge and Flooding

- Storm surge warnings ultimately extended from Lantana, Florida north to Virginia. Based on NOS tide gauge and USGS pressure sensor data, at least 3 ft of inundation (which NHC uses as a first-cut threshold for the storm surge watch/warning) occurred within some parts of the warning area, particularly portions of northeastern Florida. Although a sizeable portion of the Storm Surge Warning area did not verify, the issuance of the watch and warning was justified given that a slight westward deviation of Dorian's track, or an expansion of its wind field, would have caused significant storm surge flooding to occur along a larger proportion of the coast. The first storm surge forecast for a portion of the U.S. east coast was issued at 1500 UTC 1 September and called for maximum inundation heights of 4 to 7 ft above ground level between Jupiter Inlet and the Volusia/Brevard County Line in Florida. (Source NHC Report)
- Storm surge flooding occurred along portions of the southeastern United States coast from Florida to Virginia. In Florida, inundation heights of 1 to 3 ft above ground level were observed, although a few USGS sensors along the northeastern coast of Florida measured peak water levels slightly over 3 ft MHHW (Fig. 9). A sensor at Jacksonville Beach, Florida, measured a wavefiltered water level of 3.6 ft MHHW. The highest levels sampled by a tide gauge were at Fernandina Beach, Florida, where the NOS instrument measured a storm surge of 4.25 ft above normal tide levels and a storm tide of 2.6 ft MHHW. (Source NHC Report)



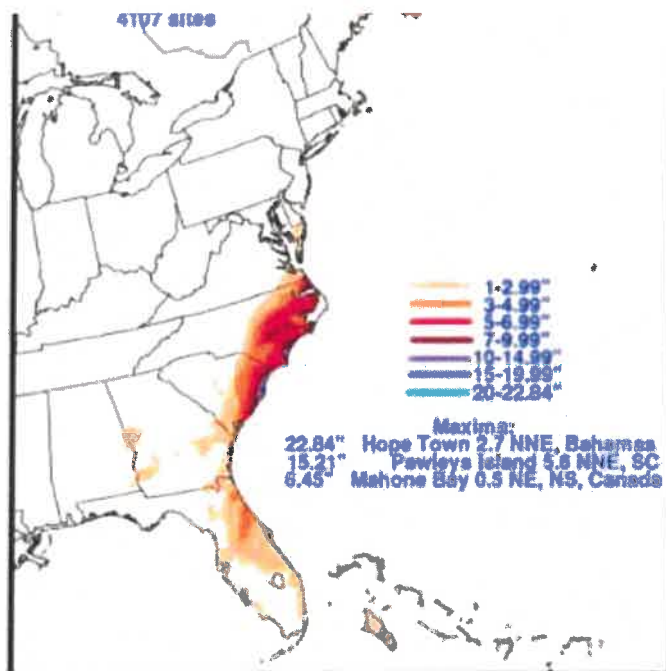
Tide gauge and USGS storm tide pressure sensor measurements from the east coast of the United States and the Bahamas from Hurricane Dorian, converted to feet above Mean Higher High Water, which is used as a proxy for inundation. (Source NHC Report)

**Storm Surge and Flooding (Pictures)**



## Rainfall

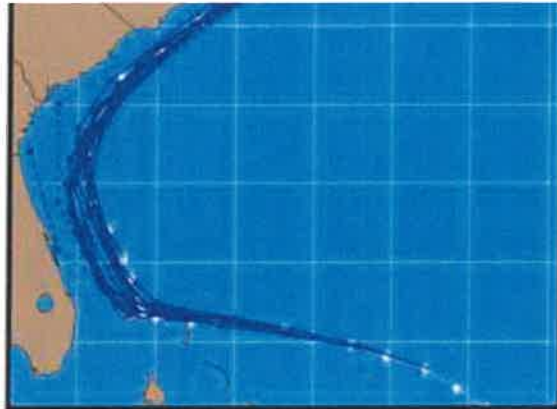
- Hurricane Dorian rainfall analysis (inches) during the period 31 August to 9 September 2019, which includes the extratropical phase. Graphic courtesy of the NOAA Weather Prediction Center.





### Forecasts and Warning Critique

- Several NHC forecasts issued on 28–30 August brought the center of Dorian over the Florida peninsula. However, subsequent NHC forecasts turned Dorian northward east of Florida. This resulted in low track forecast errors during a time when many models still indicated a landfall in Florida. (Source NHC Report)



Selected official track forecasts (blue lines, with 0, 12, 24, 36, 48, 72, 96, and 120 h positions indicated) for Hurricane Dorian from 0000 UTC 31 August to 0000 UTC 4 September 2019. The best track is given by the white line with positions shown at 6 h intervals. (Source NHC Report)

### Winds and Pressure

- Dorian's center remained offshore the coast of eastern Florida, tropical-storm-force winds occurred north of Broward County, because the hurricane's wind field had expanded considerably by then. The highest observed surface wind speed was a 60-kt gust measured at New Smyrna Beach, Florida, around 0640 UTC 4 September. Some higher gusts were observed, but those occurred at elevated stations. (Source NHC Report)
- Feeder bands impacted the entire state of Florida.

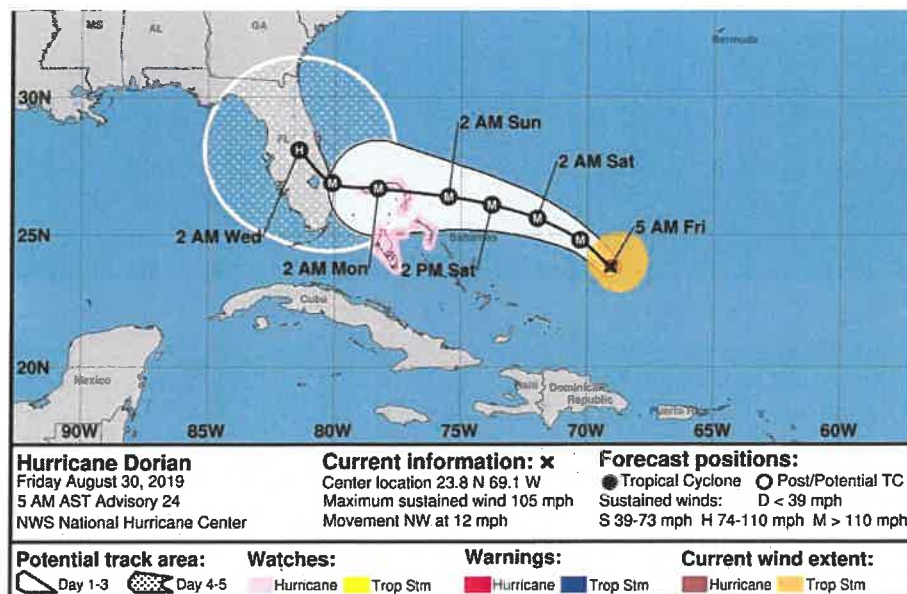
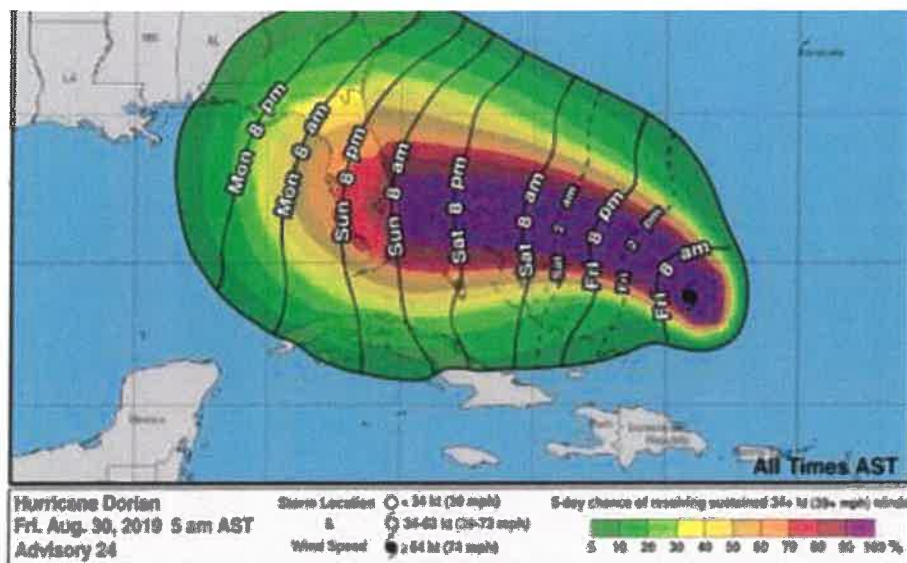


Hurricane Dorian's outer bands are testing Florida as the storm moves northward along the U.S. coastline.  
NOAA/NASA/STAR/CEC/SEAP

## Pre-Landfall Storm Path

### 72 Hour Pre-Landfall

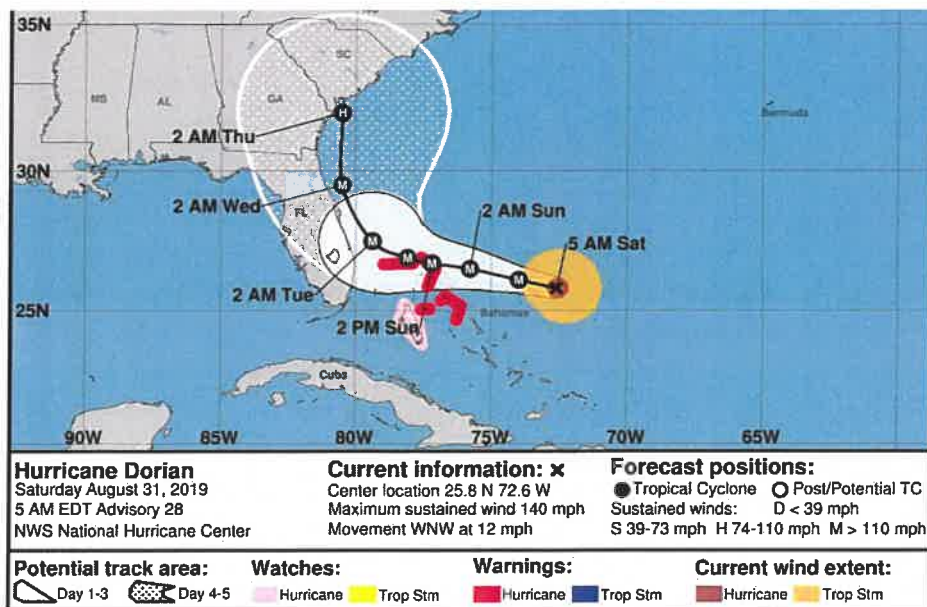
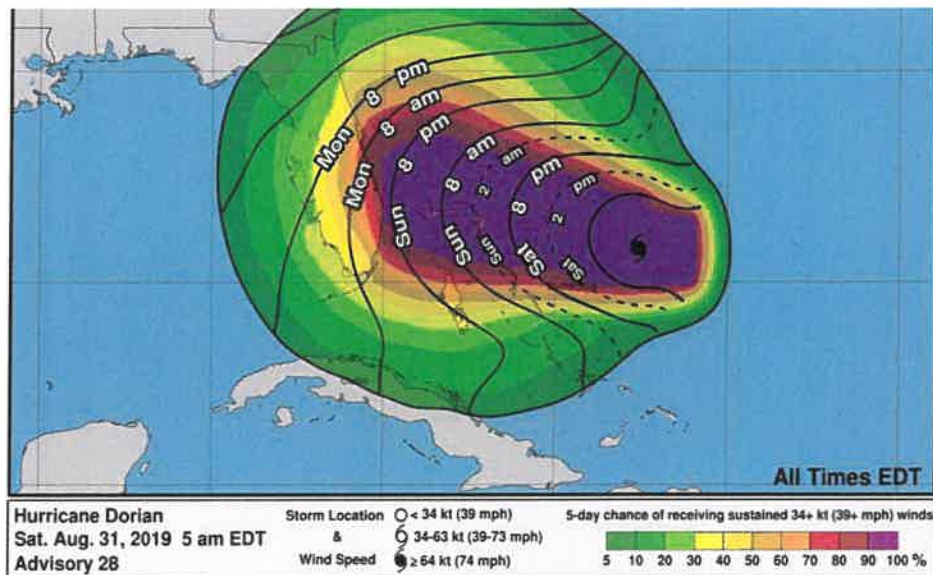
- NHC Track 8/30/2019 5:00AM Advisory





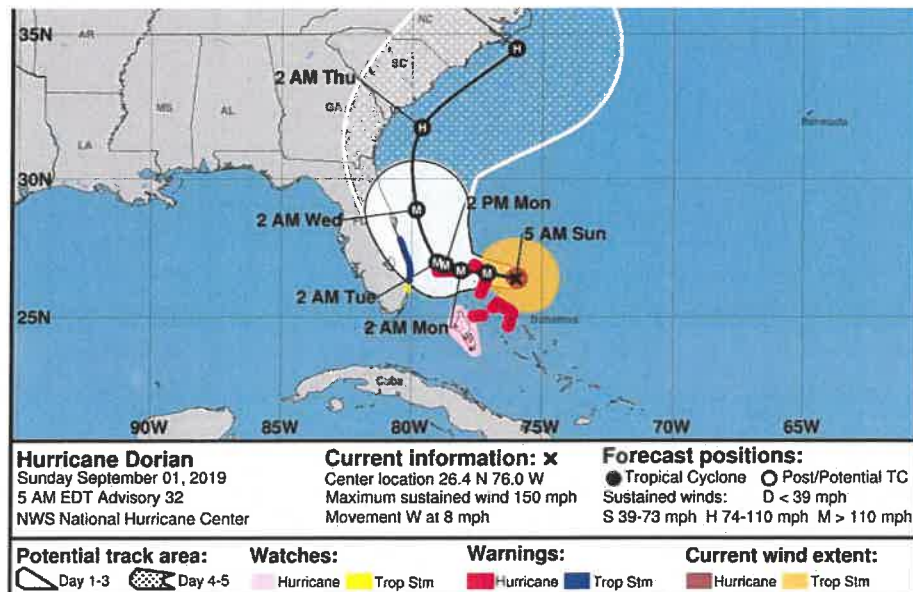
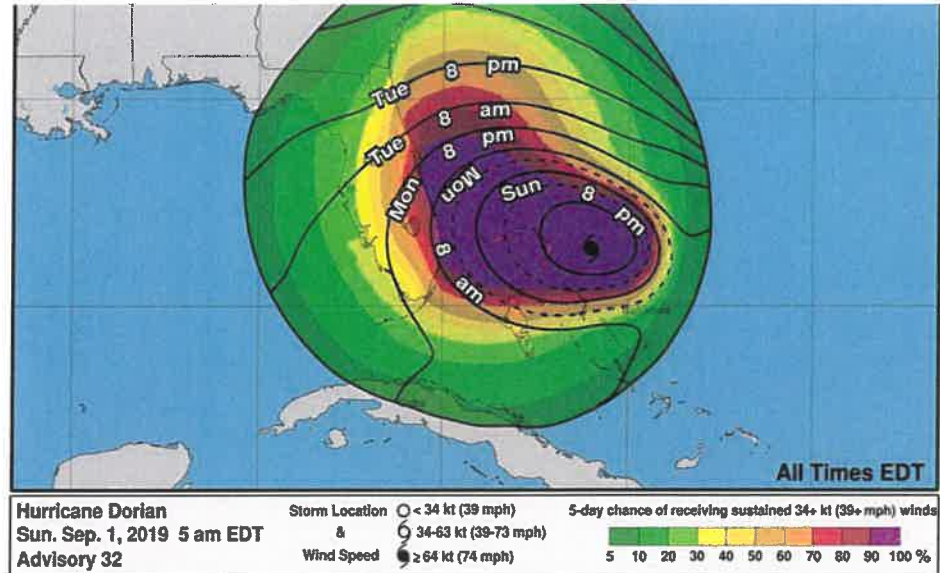
## 48 Hour Pre-Landfall

- NHC 8/31/2019 5:00AM Advisory



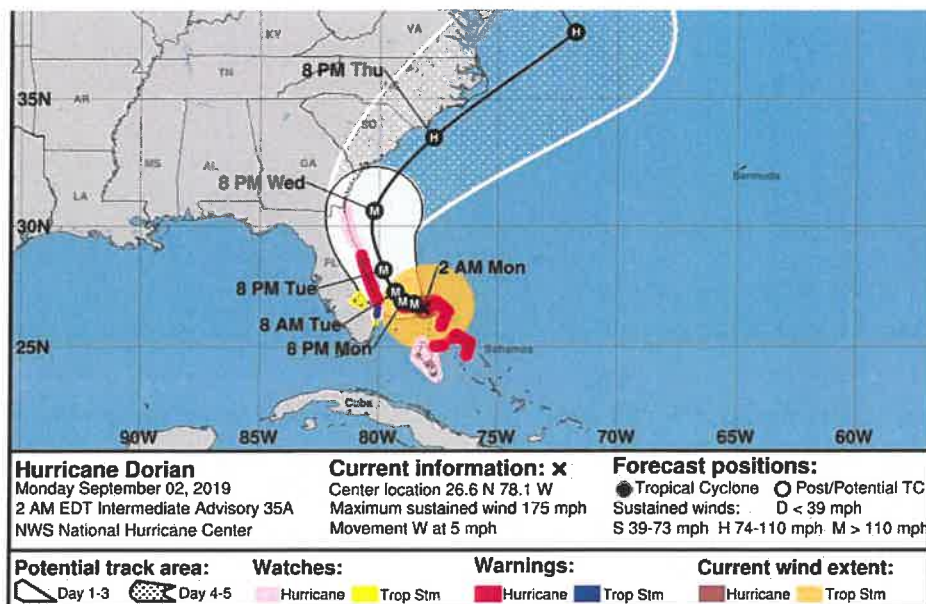
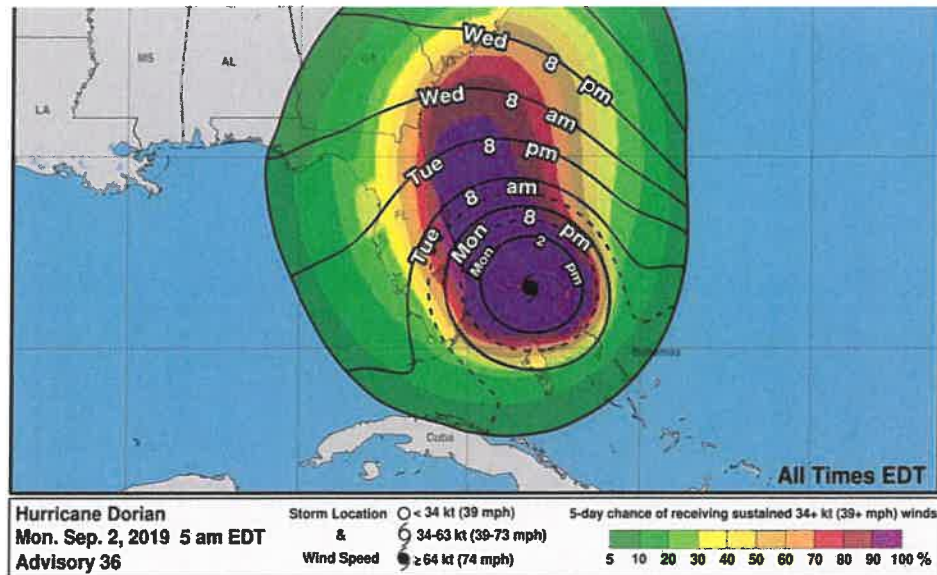
## 24 Hour Pre-Landfall

- NHC 9/1/2019 5:00AM Advisory

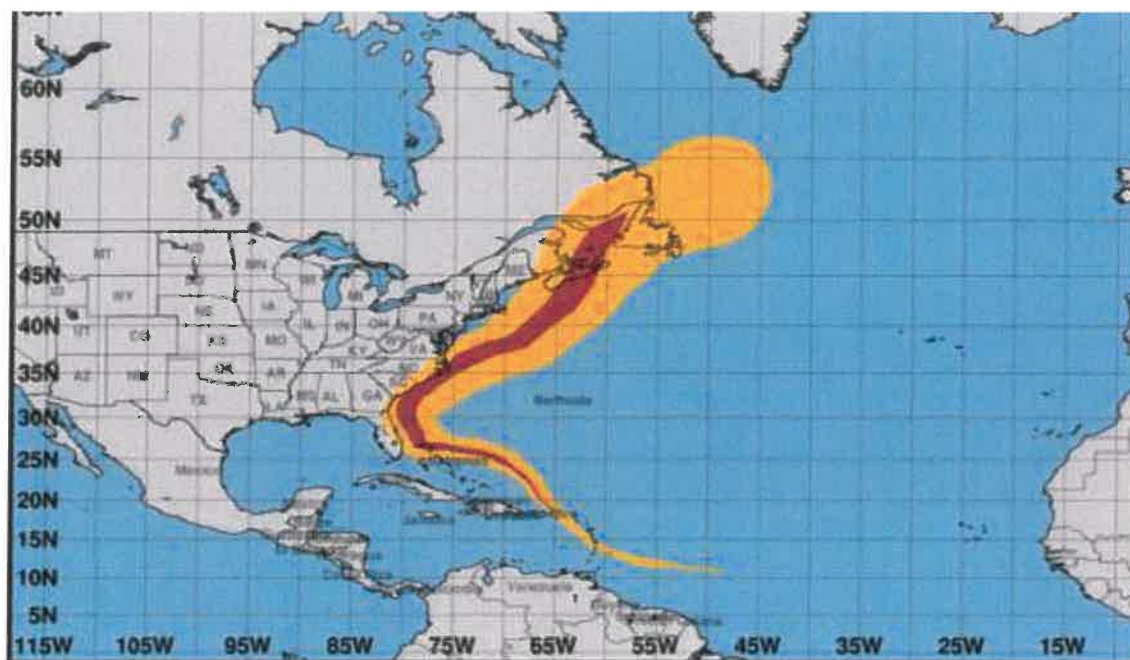


## Final Hour Pre-Landfall

- NHC 9/2/2019 2:00AM Advisory



**Actual Storm Path (Source: NHC)**

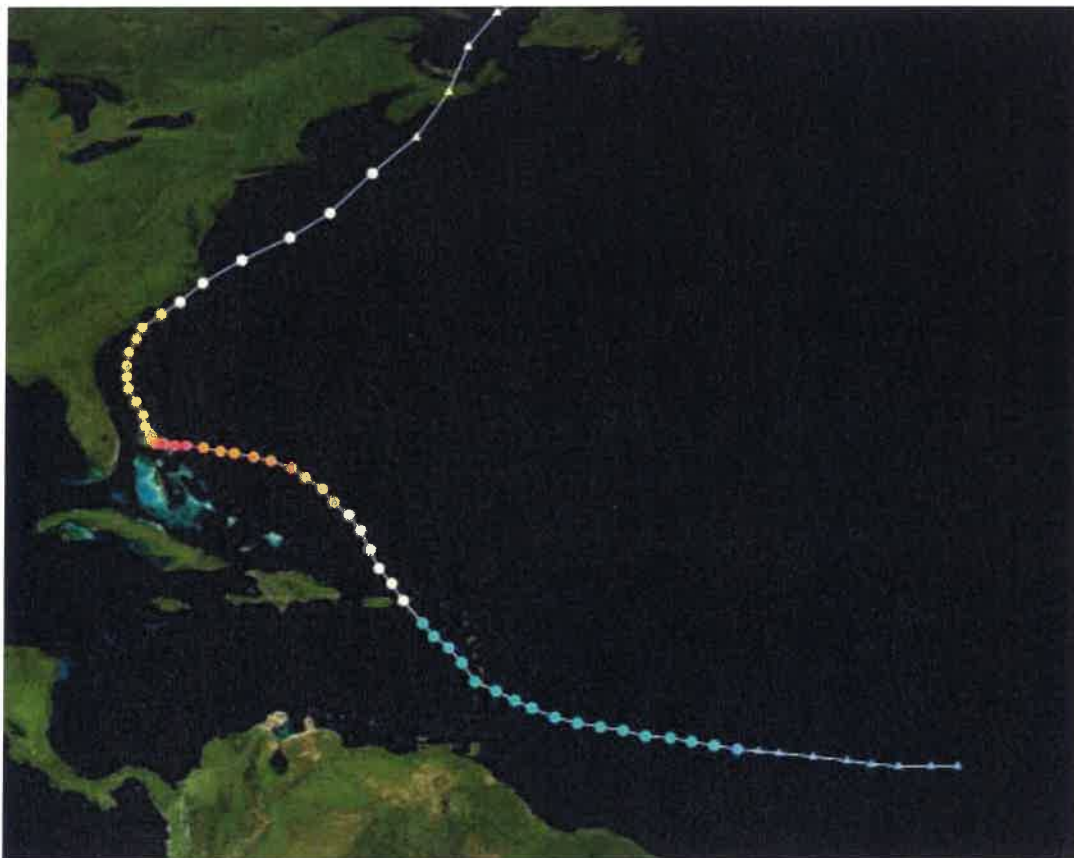




## Actual Storm Path

### Saffir–Simpson scale

Category	Wind speeds (for 1-minute maximum sustained winds)			
	m/s	knots (kn)	mph	km/h
Five	≥ 70 m/s	≥ 137 kn	≥ 157 mph	≥ 252 km/h
Four	58–70 m/s	113–136 kn	130–156 mph	209–251 km/h
Three	50–58 m/s	96–112 kn	111–129 mph	178–208 km/h
Two	43–49 m/s	83–95 kn	96–110 mph	154–177 km/h
One	33–42 m/s	64–82 kn	74–95 mph	119–153 km/h
Tropical storm	18–32 m/s	34–63 kn	39–73 mph	63–118 km/h
Tropical depression	≤ 17 m/s	≤ 33 kn	≤ 38 mph	≤ 62 km/h



## **Transmission and Substation Performance**

### **Summary**

Overall, the Transmission System performed well during the storm event. Conductor damage was minimal.

**Transmission poles down: 0**

**Transmission lines out: 0**

**Transmission line sections out: 3**

- Voltage class: 115kV

**Substations out: 0**

#### **Protection System Performance:**

- There were 5 transmission relay events and 0 mis-operation for a 0% mis-operation rate (NERC goal is 8.0%, FPL 12 month average is 6%)
- Calculation based on NERC PRC-004

#### **Major Equipment Damage:**

##### **Transmission Lines and Substations**

- No major equipment damage identified

##### **Distribution Substations**

- No major equipment damage identified

## Transmission Line Performance

Overall Transmission Performance was good during the storm event. Conductor damage was minimal. Approximately 45% of lines were patrolled after the storm. The boundaries of the storm included Central and North Management Areas.

### Transmission System Performance

- 5 out of 235 Transmission lines experienced 5 Relay Operations
- 3 out of 486 Line Sections out

### Damage / Component Failures

- 0 poles down
- 2 spans with phases down
- 1 OHGW failures
- 0 spans replaced

### Line Events

Transmission Line	Line Section	Cause	Structure
Deland - Putnam 115kV	Como Tap – Crescent City	Debris - Spanish moss at structure	64G5
Cape Canaveral - South Cape 115kV	Courtenay – South Cape	OHGW down due to corrosion at the pole bond connection	91F12
Laurderdale-McArthur 138kV	All	Bird Streamer <i>Momentary</i>	9T2A
Andytown – Nobhill 230 kV	All	Palm Frond blew into feeder 6262 and flashed up into transmission <i>Momentary</i>	85S9 to 85S10
Millcreek - St Johns #2 115kV	Gator – St Augustine	Conductor down	115H10

## Substation Performance

Overall Substation Performance was good during the storm event. All events that included an entire substation were identified as momentaries.

- 0 Distribution Substations of 622 total Substations were out
- 5 BES Relay Operations with 0 relay mis-operations (0% mis-operations)
- 0 Major Equipment Damage
- No flooded substations
  - St. Augustine incorporated the AquaDam which performed as expected.
- No substation communications were completely lost. The following outages did occur:
  - TELCO: 6 stations
  - Wireless: 8 stations
  - Both wired and wireless: 0 stations
- System protection operated as expected.
- No stations experienced battery loss due to extended outage.
- No mobile equipment was deployed.

### Post Storm Events

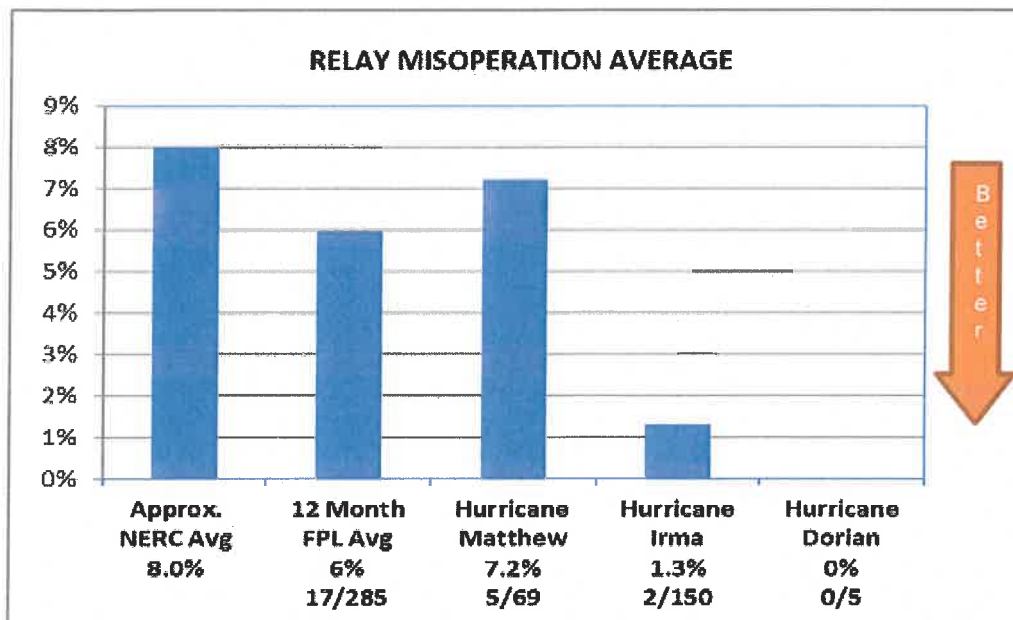
- No significant post storm events to date

### Protective Relay Performance

- A Relay Mis-operation is a failure to trip or tripping unnecessarily further defined by NERC PRC-004
- Relay Misoperation Comparisons is shown below

### Relay Misoperation Details

- No Mis-operations occurred





### Case Study - St. Augustine AquaDam

What is the AquaDam?

- The AquaDam is a temporary water-filled barrier which can control and divert water. It consists of two flexible watertight inner tubes, side by side, contained within a woven outer sleeve. The inner tubes are filled with water, giving form to the AquaDam, and creating a temporary, highly-effective water barrier.
- Installation time for water-filled AquaDam mainly depends on available pumping power. Most AquaDams are installed in a single day and removal is similar. AquaDams can be guided through turns, to conform to nearly any designed path alignment.
- The AquaDam was designed to conform to all the requirements of the Clean Water Act. By eliminating the use of dirt/earth fill material, the potential for earth fill discharges into the waterway is dramatically reduced, if not eliminated. (Source: [www.AquaDam.net](http://www.AquaDam.net))

The AquaDam installed for Dorian prevented storm surge from entering yard.

- St. Augustine has experienced three significant storm surge events in the last four years.
- The AquaDam maximum protection level 7.6FT.
- Surge levels would have likely not caused equipment damage without the AquaDam.



St. Augustine AquaDam Pre-Storm

### Case Study - St. Augustine AquaDam (Continued)

- Table to the right identifies key NAVD88 elevations
- The below table compares the last three major storms affecting the St. Augustine Substation.

Description / Event	NAVD88 Elevations
FEMA 100 Year Flood	8.0 ft
<b>AquaDam</b>	<b>7.6 ft</b>
Other Yard Equip. Cabinets	~7.3 ft
<b>Hurricane Matthew Surge</b>	<b>~7.0 ft</b>
<b>Hurricane Irma Surge</b>	<b>~6.7 ft</b>
Motor Operator Cabinets	~6.1 ft
Yard Flood Warning Alarm	5.7 ft
<b>Hurricane Dorian Surge</b>	<b>~5.1 ft</b>
Avg. Yard Grade	~4.5 ft
Avg. Grade Outside Yard	~4.4 ft
Typical Sea level	0 to 3 ft

	Hurricane Matthew	Hurricane Irma	Hurricane Dorian
Date	10/7/2016	9/11/2017	9/04/2019
Warning Flood Alarmed		12:26 AM	
Flood Alarm		1:00 AM	
Storm Surge NAVD 88	~7.0 Feet	~6.7 Feet	5.1 Feet
Surge Level above Yard	~33 inches	~30 inches	~12 inches
Equipment Damaged/ Replaced	Four Switch Cabinets	Feeder Breaker, One Switch Cabinet	No Damage

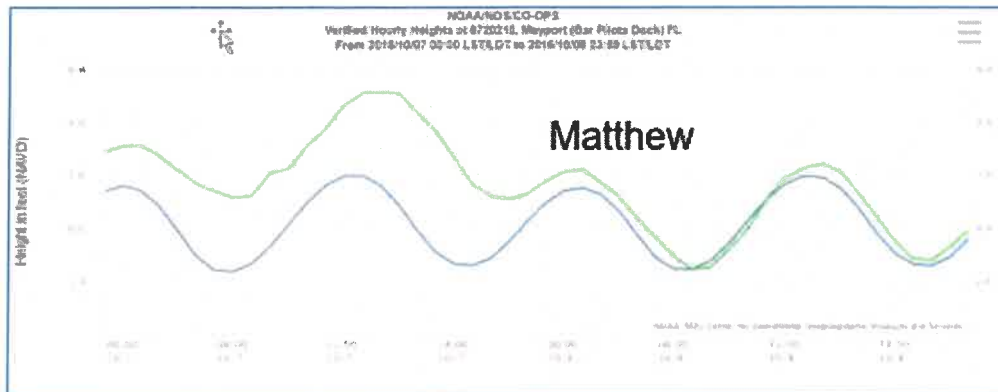


AquaDam held back storm surge and an interior pump kept rain from accumulating

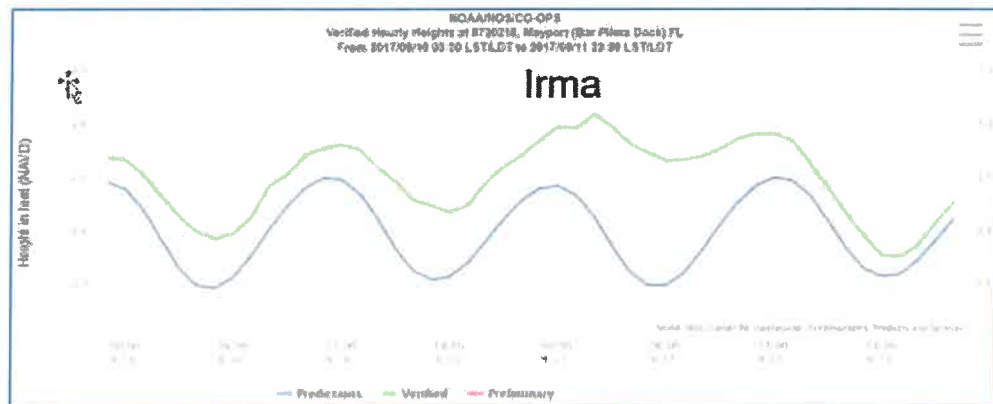
## Case Study - St. Augustine AquaDam (Continued)

### Actual Storm Surge at Jacksonville

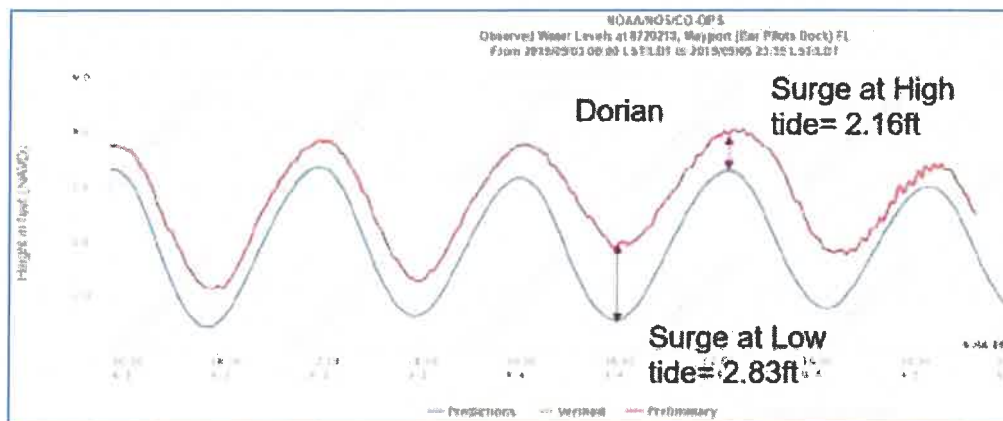
- Less than 50 miles from St. Augustine
- 3' storm surge at Jacksonville and 5' storm surge at St. Augustine
- Flood waters recede in about 6 hours



Hurricane Matthew surge hit just after high tide as tides were starting to go down



Hurricane Irma surge hit just after high tide as tides were starting to go down



Hurricane Dorian maximum storm surge occurred at low tide which minimized worst case surge

### Case Study - St. Augustine AquaDam (Continued)



St. Augustine AquaDam during hurricane at high tide



St. Augustine AquaDam during hurricane at high tide

## Distribution Performance

Distribution System performed well in Dorian and demonstrated the investments in the Distribution Hardening Program, Pole Inspection Program (PIP) and Smart Grid have helped to reduce the number and severity of outages during Hurricane Dorian. This was key to improved speed of restoration.

### Pole Down Summary

- Hardened Feeder 0
- Non-Hardened Feeder 0
- Lateral, Service, Telephone 8

### Feeder Summary

	Affected	% Affected
• <b>Feeders Out</b>	<b>76</b>	<b>2%</b>
○ UG	0	0%
○ Hardened	21	2%
○ Non-Hardened	55	3%
<i>Excludes outages caused by Transmission and Substation</i>		

- No Hardened Feeder Poles down out of 175,576 poles on 1198 Hardened Feeders
- Hardened Feeders performed 1.76 times better than non-Hardened Feeders
- The primary objective of hardening is to reduce restoration times by minimizing the number of pole failures during extreme wind weather events.

### Lateral Summary

	Affected	% Affected
• <b>Laterals Out</b>	<b>789</b>	<b>0.41%</b>
○ OH	706	0.82%
○ UG	83	0.08%

- Underground Laterals perform 10.7X times better than Overhead Laterals.
- Vegetation is the leading cause of Overhead Lateral outages
- No Hardened Laterals experienced an outage.
- Excludes outages caused by Feeder, Substation or Transmission outages

### Smart Grid Summary

- Self-Healing AFS (Automated Feeder Switch) operations avoided 37K Customer Interruptions (CI) during the storm.



## Pole Performance

Distribution Poles performed well in Dorian. Hardened poles performed better than non-Hardened poles. The investments in the distribution hardening program, pole inspection program (PIP) and smart grid have helped reduce the number and severity of outages during storm events. The severity of damage was minimized and the speed of restoration was faster due to the efforts of the hardening programs that FPL has employed. Pole damage was primarily due to vegetation.

- 0 Hardened Feeder polesdown
- 8 Total poles replaced to restore power
  - 3 ATT Poles
  - 5 FPL Poles

### Hardening Pole Programs

- Storm Hardening Plan:
  - Hardened 175,576 poles
- Pole Inspection Program:
  - Replaced 87,246 poles
  - Reinforced 57,595 poles

Region	FPL Concrete	FPL Wood	FPL Total	Third Party	Total	Broken Poles in TCMS	Pole Failure Rate
Broward	24,732	78,218	102,951	46,206	149,157	2	0.0013%
Dade	28,057	122,638	150,695	60,961	211,656	1	0.0005%
East	20,601	137,992	158,593	42,719	201,312	-	0.0000%
North*	23,986	442,589	466,575	75,113	541,688	5	0.0009%
West	13,560	307,824	321,384	7,000	328,384	-	0.0000%
<b>Total</b>	<b>107,064</b>	<b>1,082,593</b>	<b>1,189,657</b>	<b>231,999</b>	<b>1,432,196</b>	<b>8</b>	<b>0.0006%</b>

\*includes Vero Beach

Distribution Pole Failure %			
Pole Type	Failures	Total # of Poles	Failure Rate
Hardened Feeders	0	175,576	0%
non-Hardened Feeder	0	245,424 **	0%
3 <sup>rd</sup> Party*	3	232,000	0.0004%
Lateral / Service	5	779,196 **	0.0006%
Overall	8	1,432,196	0.0006%

\* 3<sup>rd</sup> Party Poles replaced by FPL

\*\* Estimated

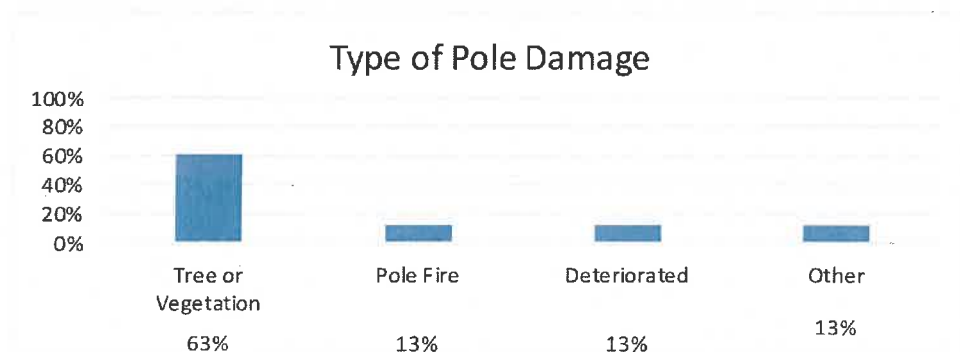
### Pole Damage Details

- No Hardened Feeder Pole down
- 3 ATT poles down
  - 2 vegetation and 1 deteriorated pole failure
- 5 FPL poles down
  - 3 vegetation, 1 pole fire, and 1 no cause identified
- Vegetation was the primary cause for pole damage

### Pole Damage Details from TCMS and Other Sources

FDR#	Sub	MA	FPL or ATT	TT#	Date	LLN#/FPL ID	Detail Comments of outage
803038	TROPICAL	WD	ATT	666	9/2/2019	8-6253-9852	Deteriorated AT&T pole - West Dade - need replace badly broken tx pole..40/3 pole.. 1 phs lat..tx 50 kv 7620/13 strt 120/240 tx..oil spill crew.. 1/p/s broken ptp.. rs open pull off lat. r/o 1431 sw 93 ct.. pole & tx r/o 1320 sw 92 pl.. no truck access.. RS Interruption Category Code- OCA
704463	FASHION	NB	FPL	247	9/3/2019	8-8090-0428	Pole broke 5' from the top just above the transformer. Pics on sharepoint site. Per the ticket comments wire was against pole and caught the pole on fire
706465	HOLMBERG	NB	ATT	1241	9/3/2019	8-7093-5593	Tree took out lateral and broke pole. Need to get pole location downstream of TLN 8-7093-5593-0-7
404132	SATELLITE	BV	ATT	1674	9/3/2019	268117844	Trees took out lateral conductor and pole, rear of 290 Ocean Spay Ave at FPL ID# 268117844
105832	ELKTON	NF	FPL	1235	9/4/2019	3-4451-8546	Trees took out lateral and broke dead end 40'/4 pole at tln# 3-4451-8546-0-1
105832	ELKTON	NF	FPL	1449	9/4/2019	3-4848-8397	TCMS details - 7 poles s/o packing house need tree to clear so line crew can repl 40/4 corner pole /2 phase's & neut / & put up 2 spans #2 al pri & neut / access / abandon 2 pot bank does not need to be put back up
?	?	?	FPL	NA	?	?	No cause identified (Pictures from Crew)
104832	Taylor	CF	FPL	255	9/4/2019	?	Tree took out lateral and broke pole.

### Type of Pole Damage



## Case Study – Pole Analysis

### Details

- FPL
- Tree / Vegetation
- TT# 255 on 9/4/19
- CF / Taylor / 104832 (Daytona)





## Case Study – Pole Analysis

### Details

- FPL
- No cause identified (Other)
- No Ticket information (Pictures from Crew)
- St. Augustine on 9/4/19



## Case Study – Pole Analysis

### Details

- FPL
- Tree / Vegetation
- TT# 1449
- NF / Elkton / 105832 (St. Augustine)



## Case Study – Pole Analysis

### Details

- FPL
- Tree fell on line breaking pole
- TT# 1235
- NF / Elkton / 105832 (St. Augustine)



## Case Study – Pole Analysis

### Details

- FPL
- Vegetation(Palm Frond) wrapped around stinger and caused a polefire
- TT# 247
- NB / Fashion / 704463 (Pompano / Ft.Lauderdale)



## Case Study – Pole Analysis

### Details

- ATT
- Tree fell into lateral and broke pole
- TT# 1241
- NB / Holmberg / 706465 (Parkland / Boca Raton)
- No pictures were taken due to quick restoration and cleanup.



## Case Study – Pole Analysis

### Details

- ATT
- Deteriorated
- TT# 666
- WD / Tropical / 803038  
(Miami)



## Case Study – Pole Analysis

### Details

- ATT
- Tree fell into lateral and broke pole
- TT# 1674
- BV / Satellite / 404132 (Melbourne / Cape Canaveral)



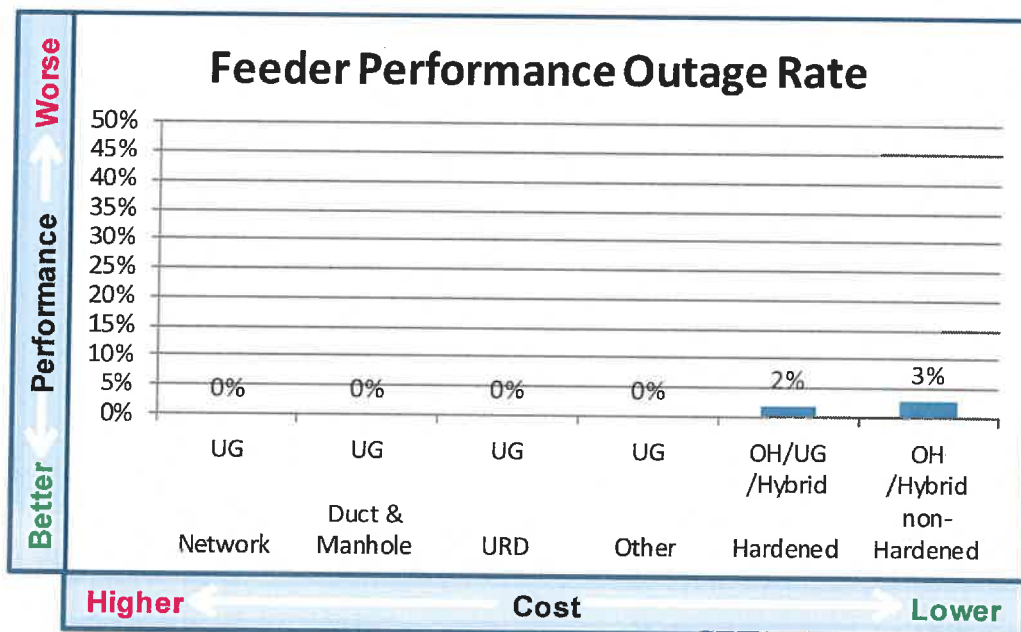
## Feeder Performance

- Underground Feeders performed better than Overhead Feeders.

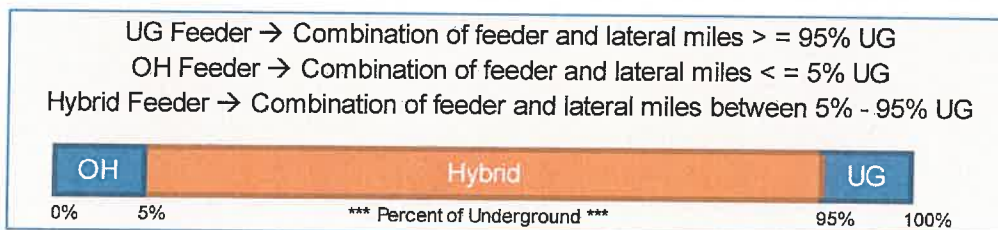
### Feeder Performance by Feeder Type

- Excludes Transmission and Substation Outages
- OH Hardened Feeder includes OH-to-UG conversions as a part of Hardening
- Data based on Adjusted Carver Report, 9-5-19 @ 6AM

Feeder	Type	Affected	Population	% Affected
UG	Network	0	11	0%
UG	Duct / Manhole	0	331	0%
UG	Other	0	136	0%
UG	URD	0	79	0%
OH / UG / Hybrid	Hardened	22	1198	2%
OH / Hybrid	non-Hardened	52	1721	3%
Total		74	3,476	2%



### Definition of Purely Overhead (OH), Purely Underground(UG) and Hybrid Feeders



### Hardened vs non-Hardened Feeder Performance

- Hardened Feeders make up 35% of the Feeder population.
- No feeder poles were broken or down during this event.
- Hardened Feeders performed 1.64 times better than non-Hardened Feeders
- Forensic teams inspected 21 Hardened Feeders experiencing an outage
- Data based on Adjusted Carver Report, 9-5-19 @ 6AM

Hardened Feeder Performance Ratio	=	$\frac{\text{Number of Non-Hardened Feeders Out*}}{\text{Total Number of Non-Hardened Feeders}}$	to	$\frac{\text{Number of Hardened Feeders Out*}}{\text{Total Number of Hardened Feeders}}$
* Affected = Feeders out at least one time				

$$\frac{52 / 1,721}{22 / 1,198} = \frac{3\%}{2\%} = 1.64 \text{ X Better}$$

### Feeder Outage Causes

- Data based on TCMS tickets
- Vegetation accounted for 19% of the feeder tickets
- Due to the large number of resources available during this storm restoration was performed quickly and additional cause analysis was unable to be performed.

Cause Code	Count of Tickets	Percentage
188 - Equip Failed OH	24	27%
2,6,14 - Hurricane/Storm	22	25%
20, 21 - Vegetation	17	19%
190 - Unknown	8	9%
197 - Other	8	9%
200 - Transmission related	5	6%
Balance of outages	5	6%
Total	89	100%

Feeder Outages by Area		
Area	Hardened	nonHardened
North (NF, CF, BV)	13	19
East (TC, WB, BR)	7	23
South (NB,CB,SB,ND,CD,WD,SD)	2	8
West (TB,MS,NA)	0	2



## Lateral Performance

- Underground Laterals performed better than Overhead Laterals.
- While UG Laterals make up 56% of the Lateral population, UG Laterals sustained less outages accounting for only 0.08% of the Laterals out.
- Based on the assessment of outage performance UG Laterals performed 10.7 times better than OH Laterals.
- Lateral outages do not include outages caused by Feeder, Substation or Transmission
- Storm Control Laterals (SCL) were not created for this event
- Data based on Adjusted Carver Report, 9-5-19 @ 6AM

Laterals Out	Affected	Population	% Affected
OH	706	86,047	0.82%
UG	83	108,255	0.08%
Total	789	194,302	0.41%

$$\frac{706 / 86,047}{83 / 108,255} = \frac{0.82\%}{0.08\%} = 10.7$$

**Underground Laterals performed 10.7 X better than Overhead Laterals**

UG Lateral Performance Ratio	=	$\frac{\text{Number of OHLaterals Out*}}{\text{Total Number ofOH Laterals}}$	to	$\frac{\text{Number UGLaterals Out*}}{\text{Total Number ofUG Laterals}}$
* Affected = Laterals out at least one time				

## Lateral Outage Causes

- Data based on TCMS tickets
- Vegetation accounted for 41% of the lateral tickets
- Due to the large number of resources available during this storm restoration was performed quickly and additional cause analysis was unable to be performed.

Cause Code	Count of Tickets	Percentage
20,21,25 - Vegetation	318	41%
2,6,14 - Hurricane/Storm	155	20%
197 - Other	139	18%
188 - Equip Failed OH	88	11%
190 - Unknown	27	4%
Balance of Outages	43	6%
<b>Total</b>	<b>770</b>	<b>100%</b>



## Storm Secure Lateral Undergrounding Program

- No Laterals that have been Hardened experienced an outage.

Side	NU	IVES	806733	87268336410	Miami Gardens	0.09	0.15
East/North	TC	ADAMS	408461	65874402803	St. Lucie	0.92	3.08
East/North	TC	ADAMS	408461	65874411519	St. Lucie	0.95	3.08
East/North	BR	ATLANTIC	403231	87797866309	Boca Raton	0.37	1.64
East/North	BR	HILLSBORO	404733	87895343609	Boca Raton	0.56	0.63
East/North	BR	HILLSBORO	404736	88095571204	Boca Raton	0.05	0.21
East/North	TC	OLYMPIA	401762	67649207405W	Martin	0.19	0.89
East/North	TC	OLYMPIA	401764	67351874001	Martin	0.53	0.59
East/North	TC	PORT SEWALL	404933	67255685001	Martin	0.21	0.68
West	MS	TUTTLE	504532	51768423396	Sarasota	0.19	0.52
West	NA	ALLIGATOR	503566	76782883501	Collier	0.23	0.73
West	MS	PAYNE	502834	51370975802	Sarasota	0.18	0.38
West	MS	PROCTOR	505166	52163301703	Sarasota	0.27	0.79
West	NA	NAPLES	501239	76280874902	Naples	0.09	0.12

## Distribution Transformer and Padmounted Switch Performance

Single phase pad mount transformers performed 1.5 times better than aerial transformers. Although pad mount transformers usually perform 3 to 4 times better than aerial transformers under storm conditions, this was not the case for this storm due to the following:

- Storm did not make landfall and produced less wind (less impact to aerial transformers)
- Off-shore storm still produced rain and surge (affecting pad mount transformers)

### Transformer Analytics

- There are over 938,147 distribution transformers in service
- Based on ISC (Integrated Supply Chain) issued material
- UG performed 1.5X better than OH transformers
  - $(0.009/0.006)=1.5X$
  - 58 of 621,288 aerial transformers = 0.009 % failure rate
  - 16 of 267,803 single phase pads = 0.006 % failure rate
  - 3 of 49,056 three phase pads

### Transformer Interruptions

- Source Carver file 9/19 @ 6am and AMG

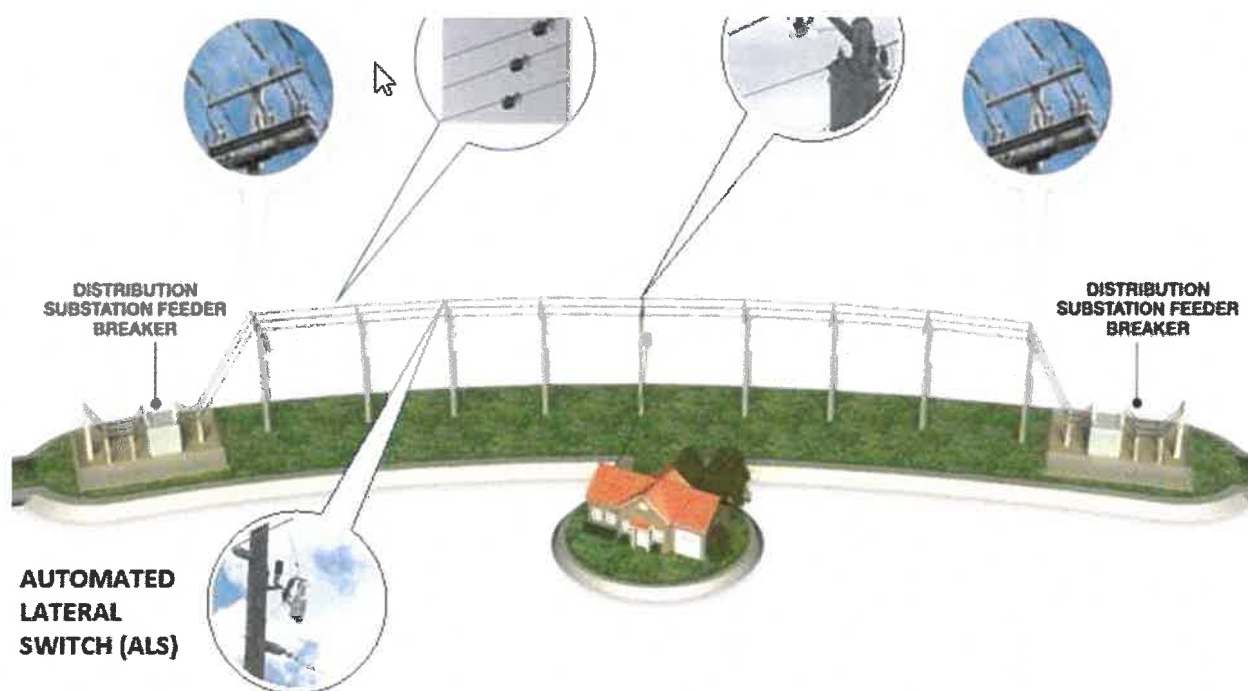
	TX Total	OH TX	UG TX
Interruptions	1,355	1,299	56
# of TX	938,147	621,288	316,859
% Interruptions	0.1%	0.2%	0.02%

### Pad Mounted Switches

- There was no pad-mount switch failures related to the storm
- This information is based on teams reviewing trouble tickets, materials that were issued, and reports from the areas
- No failed switches were sent to the Reliability Assurance Center for RCA (Root Cause Analysis)

## Smart Grid

- In 2014, FPL began to accelerate its expansion of Smart Grid Devices.
- By incorporating Smart Grid strategy it allows our feeders to prevent and mitigate outages, in addition to speeding up restoration efforts.
- Installation of more than 114,000 intelligent devices have been completed.
- Over 5 million smart meters have been installed to residential and business customers.



## AFS (Automated Feeder Switch)

Automatic Feeder Switches (AFS) isolate, transfer load, interrupt faults and have pulse close capabilities. They automatically reroute electricity to reduce the amount of customers affected when an adverse condition affects the power lines.



### AFS Performance:

- 37K Customer Interruptions (CI) avoided during the storm

### AFS Availability

- AFS units may become disabled or show "Offline/Not Available" due to:
  - **Natural causes: 28 units**
    - Lost communications due to loss of power
    - Damage to switches
    - Switches reconfigured in the field
    - Initial assessments did not indicate any AFS being visually damaged
    - 63 AFS to be field checked identifying any AFS failures.
  - **Planned: 0 units**
    - Storm process which disables AFS team operations for winds greater than 74mph.
    - Disabling of "Normal Open" switches in those areas to avoid automatic throw-over to alternate feeder.

### AFS Team Success Rate

- Success Rate indicates self-healing from primary circuits to backup circuit
- Data does not include feeders as AFS feeders if they have only an "01" AFS or only a "NO" AFS (a.k.a. Support Feeder)
- Due to the low number of tickets it is normal to have 0% and 100% success rates

CB	0	1348	0	1	0%
NB	2590	1325	2	2	100%
☺ Dade	632	4941	1	3	33%
CD	0	2321	0	1	0%
ND	0	2049	0	1	0%
SD	632	571	1	1	100%
☺ East	16027	24449	14	21	67%
BR	3210	3084	3	3	100%
TC	9910	10813	8	11	73%
WB	2907	10552	3	7	43%
☺ North	16767	27669	17	26	65%
BV	1139	4619	2	4	50%
CF	7994	11666	6	10	60%
NF	7634	11384	9	12	75%
West	1197	710	1	1	100%
MS	1197	710	1	1	100%
Grand Total	37213	60442	35	54	65%

## ALS (Automated Lateral Switch)

Automatic Lateral Switches (ALS) clear temporary faults, provides enhanced protection and coordination. During storm events with extreme winds for extended period of time, ALS performance is similar to a fuse.



### ALS Forensics

- 379 laterals were patrolled
  - 20% (75) locations were missing at least one ALS unit
  - Based on 417 ALS tickets

### ALS vs non-ALS lateral Performance

OH ALS Performance	
Count of <b>NON-ALS Laterals</b>	26,321
Number of Outages	355
Percent Outage	1.3%
Count of <b>ALS Laterals</b>	54,679
Number of Outages	417
Percent Outage	0.8%

## Vegetation

- Vegetation on laterals was the leading cause of Customer Interruptions (CI)
- Vegetation pre-sweeps minimized CIF feeder outages
- Branches growing and blowing into secondary conductors created most of the tree work
- There were 3252 pre-staged Vegetation crews from outside FPL

### Pre-storm Activities

- FPL was preparing for a Category 3 event
- 4452 vegetation line clearing personnel were deployed pre-storm
- Pre-storm sweeps to clear CIF (Critical Infrastructure Feeders) of vegetation were completed over 3684 miles within 3 days.
- Vegetation that was cleared included high risk trees (new dead or leaning), palms, bamboo, vines, or fast growing vegetation (cycle busters)

	# Feeders	Total Miles	Miles Swept	%
Dade	236	516	516	100%
East	304	936	877	94%
North	225	1402	1402	100%
West	133	889	889	100%
Grand Total	898	3743	3684	98%



### CI related to Vegetation

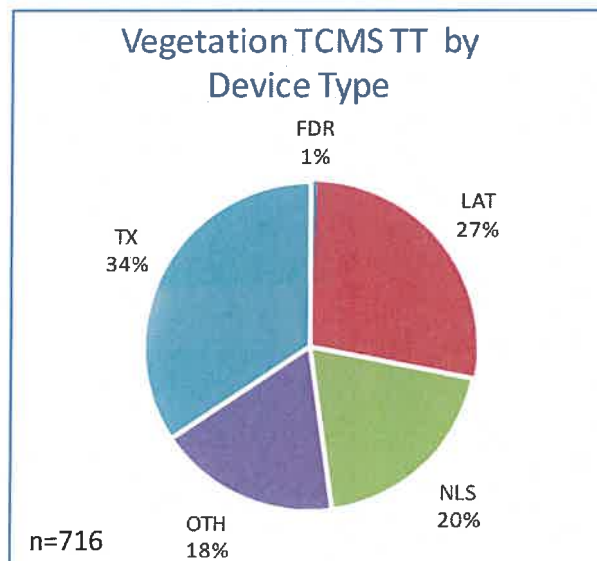
- 24% of CI (Customer Interruptions) was VEG cause codes (42,678 tcms /180,337 Carver)
  - 4% was due to Vines (1,752/42,678)
  - 96% was due to Trees and other vegetation (40,926/42,678)
- TCMS tickets issued from 9/2/19 to 9/4/19

### 11 Tree related Feeder Outages (all in North Region)

- 9 were Non –preventable from trees outside the Right of way.
- 2 were Palm related

### Vegetation TCMS Trouble Tickets (TT)

- 28% of all TT restored needed Tree Work (849/2,976)
- Tickets to vegetation crews during restoration
  - 72% were secondary or service wire
  - 28% were Lateral or Feeder
- Legend
  - Other – location ticket not called in by customer and FPL created TCMS ticket
  - NLS – No Loss of Service
  - FDR – Feeder
  - LAT – Lateral
  - TX – Transformer, Secondary, Service





### Case Study: Change Detection in Vegetation using LiDAR

The use of Drones began in Hurricane IRMA capturing pictures and videos. In this storm, the innovation team and Vegetation piloted the use of Drones and lidar to compare pre and post storm imagery. One of the goals for this storm was to determine processing time after the storm, which on average was 6 hours per feeder. This pilot was completed on two feeders and the results of the pilot are noted below.

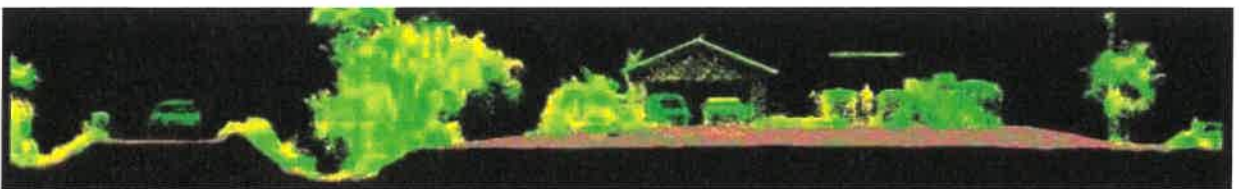
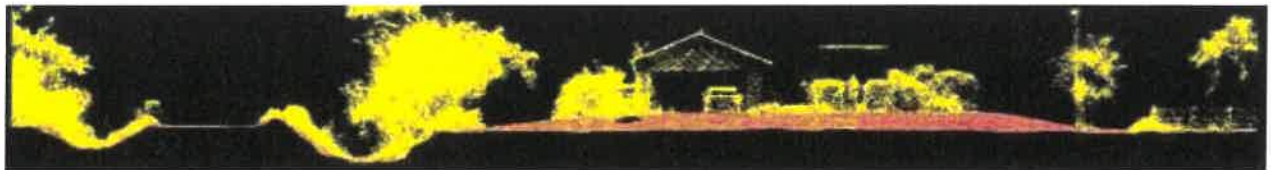
#### Vero Feeder

- No changes were found with broken poles or vegetation.

#### Edgewater Feeder

- No changes were found with broken poles or vegetation.

Below is an example of pre and post storm imagery:





## Vegetation Pictures





## Staging Sites



Lake City staging site



St. Lucie Fairgrounds staging site



St. Augustine staging site



Daytona Speedway staging site



Jacksonville staging site

## Forensics

### Data Collection Findings / Number of Patrols

- Forensic (ESDA data collection ) 10 Findings / 21 Patrols
- ALS Patrol (Findings reported back to team lead) 75 Findings / 379 Patrols
  - ALS (Automated Lateral Switch) identified ALS damaged and missing units

### Background and Philosophy

FPL's Storm Forensic Organization was formed after the 2004-2005 active storm seasons to help evaluate Distribution infrastructure performance during extreme wind weather events. The data collected serves to meet FPL commitments to the FPSC which include annual summary reporting of infrastructure performance during hurricane events.

The field forensic teams were created to investigate affected areas and collect damage information to analyze performance of:

- Hardened Feeders
- Overhead Feeders
- Overhead vs. Underground Laterals

Note: Forensic investigations exclude locations under safety, property damage or other special investigation teams

### Dorian Activation

Based on the projected path and intensity of Hurricane Dorian the Forensics Team was pre-activated, but not pre-positioned. As the storm approached Florida and turned North up the coast, the teams were deployed as conditions improved and were acceptable to begin patrol.

### ESDA

Since communications were not down, FPL incorporated the use of the ESDA (Emergency Storm Damage Assessment) App on their smart device to collect data on the impacted Hardened Feeders. All Hardened Feeders affected, that were not related to substation or transmission outages, were patrolled using ESDA

### Hardened Feeders

The primary objective of hardening is to reduce restoration times by minimizing the number of pole failures during extreme wind weather events. Pole failures typically lead to extended restoration times and longer outages. As a result, FPL forensic investigators use pole failure rates as the primary measurement criteria to evaluate performance of Hardened vs. non-Hardened Feeders within the impacted areas. Feeder field forensic data was collected to conduct root cause analysis and failure mode of previously Hardened Feeders that locked out during the storm. All calculations are based on field data collected from ESDA patrols.

## Overhead Feeders

Investigation of selected Overhead Feeders impacted by extreme wind events is an annual reporting requirement to the FPSC. Inspection locations are defined based on selected routes within the path of the storm. The objective of inspections is to collect sample data on selected Feeder locations in order to evaluate infrastructure performance during extreme wind events. Field data from ESDA patrols, TCMS and other sources will be utilized.

## Overhead vs. Underground Performance

The investigation and performance of Overhead vs. Underground infrastructure during extreme wind events is an annual reporting requirement to the FPSC. Forensic investigators examine selected Underground or Overhead Lateral facilities that were affected within the path of the storm. The objective of these inspections is to collect sample data from Overhead or Underground damage locations in order to evaluate and compare infrastructure performance of Overhead and Underground facilities during extreme wind event. Field data from ESDA patrols, TCMS and other sources will be utilized.

## Defining Storm Affected Areas

The emergency preparedness department performs the storm tracking activities from forecast to actual storm path. This information is available to the GIS group Technology Coordinator and is used to identify the storm affected area. Prior to a storm event, the Forensic Leads and the Technology Coordinator will be in close contact to execute the below plan based on the latest possible forecast or pre-storm plan. After the storm has passed, the Forensics Team executes the pre-storm plan unless the actual event was significantly different, at which time a new plan based on the actual storm path will be developed.

### Dorian affected FPL's entire service area including:

#### Southeast Areas:

Central Dade	North Dade	South Dade
West Dade	Central Broward	North Broward
South Broward	Boca Raton	West Palm

#### North Management Areas:

Treasure Coast	Brevard	Central Florida
North Florida		

#### West Management Areas:

Manasota	Naples	Toledo Blade
----------	--------	--------------

## Distribution Hardening Programs

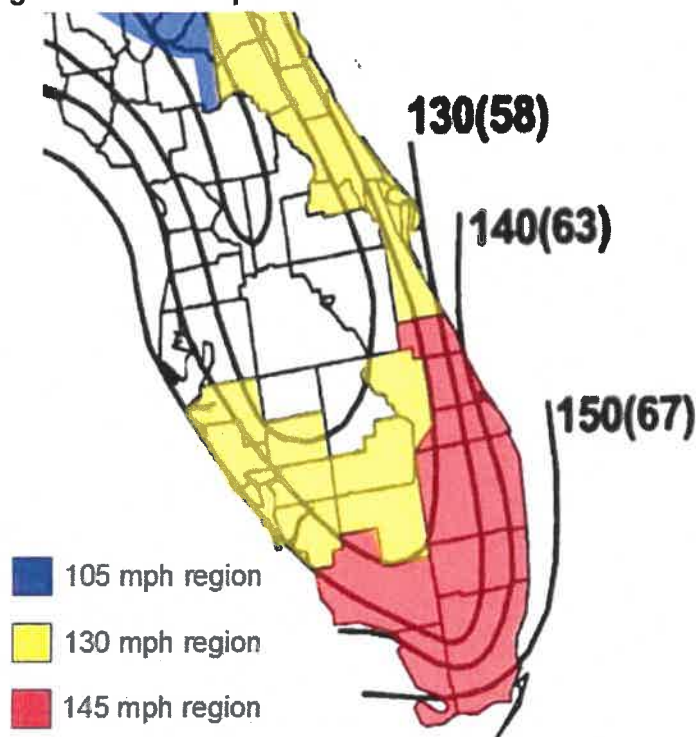
### Storm Hardening Plan

- The Storm Hardening Plan started in 2006 and FPL has:
  - Hardened 170K poles through August 2019
- FPL's Storm Hardening Plan is filed with the PSC

### PIP (Pole Inspection Program)

- The Pole Inspection Program started in 2006 and FPL has:
  - Replaced 87,246 through August 2019
  - Reinforced 57,595 through August 2019
- FPL's Pole Inspection Program is filed with the PSC.

### Distribution Design Gust Wind Speeds



## General Definitions / Acronyms

**Affected** - include only one interruption per device (for feeder, lateral, transformer, etc) if the device goes out multiple times

**ALS** – Automated Lateral Switch

**AFS** – Automated Feeder Switch

**Broken or Downed Pole** – Cannot carry electricity

**Customers Affected** - Customers that experienced an outage

**CI** - Customers Impacted which are customers that may have gone out more than once or nested outages.

**CI Avoided** – Customer Interruptions Avoided

**CMH** – Construction Man Hours (Labor)

**DA** – Distribution Automation

**D&A** – Design and Applications which coordinate the forensic operations and forensic patrols

**ESDA** - Electric Storm Damage Assessment is a mobile app and primary tool that facilitated the collection and characterization of the major types of damage on the Distribution system.

**Hybrid Feeder** - Combination of Feeder and Lateral miles between 5% - 95% UG

**Interruptions** - Total number of customer outages

**Mean Higher High Water (MHHW)** – An average of higher high water heights over time. Numbers are reported as the value above that regions value.

**NHC** – National Hurricane Center

**NOS** – National Ocean Service

**OH Feeder** - Combination of Feeder and Lateral miles  $\leq 5\%$  UG

**RCA** – Root Cause Analysis

**TCMS** – Trouble Call Management System

**UG Feeder** - Combination of Feeder and Lateral miles  $\geq 95\%$  UG





QUESTION:

Standby. Refer to the Direct Testimony of Mr. Miranda at page 22 referring to the 184,000 customers for which FPL restored power. Please provide any documents that summarize the number of service restorations by service territory.

RESPONSE:

Please refer to FPL's response for OPC's 1st Production of Documents Request, No. 10, which preliminarily indicated that approximately 162,000 [unique] customers lost power. FPL Witness Miranda's Direct Testimony indicates that more than 184,000 outages were experienced by customers (some more than one outage during the event).



QUESTION:

Capitalized Cost. Refer to the Confidential DH-1 Support File at worksheet tab 2(a) which shows the summary of Capitalized Cost associated with Hurricane Dorian. Footnote 1 indicates that unitization for the "follow-up" costs have not yet been completed. Please provide all documents used to complete that unitization when it is completed.

RESPONSE:

Refer to FPL's response to OPC's First Set of Interrogatories No. 20 for unitized follow-up costs as of May 31, 2020.

QUESTION:

Mutual Assistance Companies. Refer to the Confidential HSPM DH-1 Support File and the Excel files pertaining to all line and line-clearing contractors provided as part of the Company's filing.

- a. Please confirm that there are no costs included in Exhibit DH-1 pertaining to mutual assistance companies. If not confirmed, please indicate the location and amounts of all such costs summarized or otherwise included in Exhibit DH-1.
- b. Please completely explain all reasons there are no costs included in Exhibit DH-1 pertaining to mutual assistance companies

RESPONSE:

- a. Mutual Assistance costs are included in the Contractor line 4 of Exhibit DH-1, GL Detail tab on HSPM DH-1 Support File. Refer to Attachment No. 1 of this response for the mutual assistance costs for Hurricane Dorian included on DH-1.
- b. See response to subpart (a).

													Amount		BUSINESS UNIT		Function	Type of W
Transaction Descript	Resp. cost c	Resp. cost cntr descr	Account	Account Descr	Order	Order Descr	Document-PC	Document-Ref	Vendor	Vendor Descr	Time:	Posting date	Document T	Document Type D	AUG 2019-	MAY 2020		
Non-PO Invoices	640168	Distribution Storm-00	5751700	OUTSIDE SVCS: Contractor T&D Substations	S01400000309	Storm Mobilization/Demobilization-DORIAN	#	1900630535	#	Not assigned	5/29/2020	2M	Site AP Invoice		1,512,494.15	Distribution	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751700	OUTSIDE SVCS: Contractor T&D Substations	S01400000809	Storm Mobilization/Demobilization-DORIAN	#	1900630536	#	Not assigned	5/29/2020	2M	Site AP Invoice		114,602.52	Distribution	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623067	#	Not assigned	3/22/2020	2M	Site AP Invoice		938,235.29	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623070	#	Not assigned	3/31/2020	2M	Site AP Invoice		2,604,502.48	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623071	#	Not assigned	3/27/2020	2M	Site AP Invoice		996,355.64	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623084	#	Not assigned	3/27/2020	2M	Site AP Invoice		323,499.75	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623088	#	Not assigned	3/27/2020	2M	Site AP Invoice		201,045.99	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623558	#	Not assigned	3/31/2020	2M	Site AP Invoice		599,735.93	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623567	#	Not assigned	3/31/2020	2M	Site AP Invoice		1,199,361.79	DISTRIBUTION	Distribution	Restorati
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900625500	#	Not assigned	4/15/2020	2M	Site AP Invoice		447,753.40	DISTRIBUTION	Distribution	Restorati

# CONFIDENTIAL

QUESTION:

Payroll. Refer to the Confidential DH-1 Support File at worksheet tab 3(a) which shows the calculation of incremental payroll expense. Please explain the method and procedure by which the incremental and non-incremental amounts were determined.

RESPONSE:

FPL calculated the amount of regular payroll expense that would have been incurred in the absence of the storm (i.e., the non-incremental payroll expense) by using the monthly budgeted amount of payroll expense for the year in which Hurricane Dorian occurred. This budgeted amount of regular payroll was the Company's normal, day-to-day regular payroll O&M expense that normally would be charged to and recovered through FPL's base rates.

In order to determine the regular payroll non-incremental amounts, regular Hurricane Dorian payroll charges were analyzed to determine the normal recoverability of these charges. A summary of payroll costs incurred was obtained and grouped by the employee's normal cost center. For these cost centers, the monthly budget breakdown was obtained to determine how these charges would have normally been recovered (i.e., % O&M, % Capital, % Clause). The allocations were then applied by cost center to determine the adjustment needed to remove those costs that would have otherwise been recovered through base rates.

Additionally, the applicable portion of applied payroll loadings and applied pension & welfare were also adjusted to properly remove payroll-related costs that would have normally been recovered through base rates.

QUESTION:

Accruals. Refer to the Confidential DH-1 Support File at worksheet tab Accrual Support which shows \$3.143 million in accounts payable accruals as of May 2020. Please provide the current status of estimated accruals, including the current status of disputes, and how that impacts the requested amount.

RESPONSE:

Estimated accruals as of the end of September 2020 are \$3.6 million. As of the end of September 2020, there remain pending disputes (line and vegetation), requesting approximately \$5.8 million in adjustments.

# CONFIDENTIAL

# CONFIDENTIAL



# CONFIDENTIAL

# CONFIDENTIAL

**Florida Power & Light Company**  
**Hurricane Dorian Incremental Cost and Capitalization Approach Adjustments**  
**as of December 31, 2020**  
**(\$000s)**

			Storm Costs By Function (A)						
LINE NO.			Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)	Total (7)
1	<u>Storm Restoration Costs</u>								
2	Regular Payroll and Related Costs (C)		\$110	\$192	\$318	\$2,115	\$293	\$56	\$3,085
3	Overtime Payroll and Related Costs (C)		270	959	766	6,389	681	188	9,253
4	Contractors		135	1,153	213	151,048	1,110	94	153,752
5	Line Clearing		0	0	0	32,884	0	0	32,884
6	Vehicle & Fuel		0	4	86	8,653	4	0	8,747
7	Materials & Supplies		7	62	168	700	2	30	968
8	Logistics		102	456	40	28,755	144	4	29,501
9	Other (D)		16	111	36	2,245	737	68	3,213
10	Total Storm Related Restoration Costs	Sum of Lines 2 - 9	\$641	\$2,937	\$1,626	\$232,787	\$2,971	\$441	\$241,402
11									
12	<u>Less: Capitalizable Costs</u>								
13	Regular Payroll and Related Costs		\$0	\$0	\$0	\$4	\$0	\$0	\$4
14	Contractors		0	0	0	153	0	0	153
15	Materials & Supplies		0	0	0	64	0	30	93
16	Other		0	0	0	8	0	0	8
17	Third-Party Reimbursements (E)		0	0	0	-19	0	0	-19
18	Total Capitalizable Costs	Sum of Lines 13 - 17	\$0	\$0	\$0	\$209	\$0	\$30	\$238
19									
20	Less: Third-Party Reimbursements (E)		0	0	0	19	0	0	19
21									
22	Less: Below-the-Line/Thank You Ads		0	0	0	0	0	0	0
23									
24	Total Storm Restoration Costs Charged to Base O&M	Lines 10 - 18 - 20 - 22	\$641	\$2,937	\$1,626	\$232,559	\$2,971	\$411	\$241,145
25									
26	<u>Less: ICCA Adjustments</u>								
27	Regular Payroll and Related Costs (F)		\$79	\$181	\$61	\$474	\$230	\$83	\$1,108
28	Line Clearing:								
29	Vegetation Management		0	0	0	0	0	0	0
30	Vehicle & Fuel:								
31	Vehicle Utilization		0	15	86	706	1	0	808
32	Fuel		0	0	0	75	0	0	75
33	Other								
35	Legal Claims		0	0	0	0	0	0	0
36	Employee Assistance and Childcare		0	0	0	0	28	0	28
37	Total ICCA Adjustments	Sum of Lines 27 - 36	\$79	\$196	\$146	\$1,255	\$259	\$83	\$2,019
38									
39	<u>Incremental Storm Losses</u>								
40	Regular Payroll and Related Costs (C)(F)	Lines 2 - 13 - 27	\$31	\$12	\$257	\$1,637	\$63	-\$27	\$1,973
41	Overtime Payroll and Related Costs	Line 3	270	959	766	6,389	681	188	9,253
42	Contractors	Lines 4 - 14	135	1,153	213	150,895	1,110	94	153,599
43	Line Clearing	Lines 5 - 29	0	0	0	32,884	0	0	32,884
44	Vehicle & Fuel	Lines 6 - 31 - 32	0	-11	0	7,872	3	0	7,864
45	Materials & Supplies	Lines 7 - 15	7	62	168	636	2	0	875
46	Logistics	Line 8	102	456	40	28,755	144	4	29,501
47	Other	Line 9 - 16 - 22 - 35 - 36	16	111	36	2,237	709	68	3,178
48	Total Incremental Storm Losses	Sum of Lines 43 - 50	\$561	\$2,741	\$1,480	\$231,304	\$2,711	\$328	\$239,126
49									
50	Jurisdictional Factor (G)		0.9513	0.9335	0.9028	0.9999	0.9682	1.0000	
51									
52	Retail Recoverable Incremental Costs	Line 48*50	\$534	\$2,559	\$1,336	\$231,274	\$2,625	\$328	\$238,656

**Notes:**

(A) Storm costs are as of December 31, 2020. Totals may not add due to rounding.

(B) General plant function reflects restoration costs associated with FPL's Human Resources, Corporate and External Affairs, Energy Marketing & Trading, Information Technology, Real Estate, Marketing and Communications, General Counsel, Regulatory Affairs, Internal Audit and Strategy, Policy & Business.

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

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

(E) Reimbursement due from AT&T for 6 poles replaced by FPL during restoration as a result of the storm.

(F) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit, which may not be the business unit that the employee supported during the storm. Therefore, in the example in Note (C) above, if the Legal employee had payroll which cannot be charged to the Storm Reserve, that amount would be charged to Legal (General) whereas the recoverable portion of their time would remain in Distribution.

(G) Jurisdictional Factors are based on factors approved in Docket No. 160021-EI.

25

FPL's responses to Staff's First set of  
Interrogatories Nos.1, 3-9.

(No.6 has an attachment)

QUESTION:

Please refer to page 8, lines 19 through 20. Please indicate whether or not a “dry run” exercise was conducted prior to Hurricane Dorian. If so, please provide the date it was conducted.

RESPONSE:

Yes. FPL conducted a corporate-wide “dry run” from April 29 to May 3 of 2019, as well as full-scale staging site exercises on May 13-16, 2019.

QUESTION:

Please refer to page 10, lines 1 through 16. Please explain how FPL determines when it is safe to begin restoration processes.

RESPONSE:

The restoration process cannot begin until conditions allow for the safe operation of bucket trucks and other specialized equipment. These conditions include wind speeds below 35 mph, safe access to the location where equipment needs to be repaired, and the absence of other conditions which might place the safety of personnel at risk (e.g., flooded areas).

**QUESTION:**

Please refer to page 17, lines 7 through 8. Please explain how FPL's internal logistics support capabilities were exceeded.

**RESPONSE:**

FPL has a segment of its internal business units that serve as logistics support during normal blue-sky and gray-sky conditions, but during a storm event additional support capabilities are required to perform functions such as catering and establishing on-site tents/shelter, which are integral to FPL's process of setting up staging sites. During Hurricane Dorian, FPL employed its established process to acquire resources to supplement its internal logistics support at staging sites, which included resources to assist with: on-site tents/shelter, catering, and transportation (buses). This practice is consistent with how FPL has previously deployed logistics support in successful storm restoration events.



QUESTION:

Please refer to page 24, lines 13 through 18. Did FPL personnel conduct any line clearing?

RESPONSE:

FPL line crews may perform some minor line clearing while inspecting lines pre-storm, with a particular focus on lines leading to critical infrastructure facilities. However, with reference to page 24, lines 13 through 18, the line clearing/tree trimming work, and the associated costs, were all related to external vendors contracted to perform line clearing services in connection with Hurricane Dorian.

**QUESTION:**

Please refer to page 25, lines 12 through 14. Please identify what “other miscellaneous items” includes. As part of this response, please provide a category for all items above \$10,000.

**RESPONSE:**

Costs reflected in the “Other” cost category represent miscellaneous costs including the following: contractors, affiliate payroll and related overheads from affiliate personnel directly supporting storm preparations (e.g., securing critical equipment, storm riders, etc.) and restoration to pre-storm status, as well as freight, meals and travel (i.e., employee expenses), office supplies, telecommunications and security. In addition, note that because the cost categories do not exist in FPL’s general ledger and are used for storm reporting purposes only, costs that may be classified as “Other” in one function may be classified in a different category for another function, depending on the nature and relative materiality of the cost.

Of the \$3.197 million shown on Exhibit DH-1, line 9, and supporting detail on tab 1(h) of the DH-1 support file, items over \$10,000 accounted for \$2.443 million of Other costs. Please see Attachment No. 1 to this response, which includes costs categories for any “Other” costs over \$10,000 sorted by function and type.

**QUESTION:**

Please refer to page 8, lines 11 through 13. Please explain how FPL determined when to release crews to demobilize.

- a. Please indicate when FPL began to release crews to demobilize.

**RESPONSE:**

FPL began the crew release process on September 3, 2019. The initial crew releases were based on the storm's path northward after stalling east of West Palm Beach and devastating the Bahamas for over 27 hours at Category 5 strength. Additional releases occurred on September 4, 2019 and September 5, 2019 as Dorian's path continued northward, paralleling the east coast of Florida. A Hurricane Warning issued by the NHC was in effect for portions of Florida from September 1 into September 4, which, along with the path of the storm, factored into FPL's decision to release contractor crews in multiple phases as the storm's potential impact to FPL's service territory evolved.

**QUESTION:**

Please refer to page 17, lines 12 through 21. Please indicate whether or not there was a formal process for approving exceptions. If so, please describe this process in detail. If not, please explain why not.

**RESPONSE:**

Yes, FPL employed a formal process for approving exceptions. The process for approving exceptions begins in “the field”. FPL field employees, trained on the specifics of contractor statements of work and certain provisions within the Hurricane Irma Stipulation and Settlement, would contemporaneously document exceptions to those agreements, where they were appropriate. Consistent with this process, FPL Witness Gerard’s Direct Testimony on Pg. 5, lines 12 through 16, describes the FPL Storm Approver’s responsibilities, which included, “approving expenses, including exceptions to the contractor agreements, where appropriate.” Witness Gerard also describes the training provided to those individuals who were approving exceptions on Pg. 6, lines 7 through 21 of her testimony.

During the invoice review process, exceptions were reviewed under the same rigorous processes described by FPL Witness Gerard’s Direct Testimony on Pg. 7, lines 14-22 through Pg. 8, lines 1-6. If a contractor invoiced for time and/or expenses outside the scope of the statement of work and/or certain provisions of the Hurricane Irma Stipulation and Settlement, the Cost Finalization team as part of their detailed review of invoices, would confirm that there was a documented reason why the transaction was deemed appropriate, which could include:

- A written and signed consent from the FPL Storm Approver on the timesheet; or
- Documentation from the FPL Storm Approver to the contractor clearly stating that the exception was allowed; or
- A subsequent communication from the FPL Storm Approver acknowledging that the exception was approved and why it was deemed appropriate.

QUESTION:

Please refer to page 19, lines 14 through 16. Please indicate when FPL projects that the iStormed app will be ready for use.

RESPONSE:

The iStormed App has been ready for use during the 2020 Hurricane Season and was utilized during Hurricane Isaias that impacted FPL in Q3 2020.

**DECLARATION**

I sponsored the answers to Interrogatory Nos. 8-9 from Staff's First Set of Interrogatories to Florida Power & Light in Docket No. 20200172-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

  
\_\_\_\_\_  
Clare Gerard

Date: 10-8-2020

**DECLARATION**

I sponsored the answers to Interrogatory Nos. 2, and 6 from Staff's First Set of Interrogatories to Florida Power & Light in Docket No. 20200172-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

  
\_\_\_\_\_  
David Hughes

Date: 10/10/2020

**DECLARATION**

I sponsored the answers to Interrogatory Nos. 1, 3-5, and 7 from Staff's First Set of Interrogatories to Florida Power & Light in Docket No. 20200172-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



---

Thomas Allain

Date: 10/7/2020



26

**FPL's responses to OPC's First set of Interrogatories Nos.  
1-18, 20, 23, 25-27, 30, 35.**

**(Nos. 11, 18, 20 have attachments)**

QUESTION:

Logistics. For Hurricane Dorian restoration work, identify and describe all costs that the Company considers logistics costs.

RESPONSE:

The costs categorized as logistics relate to the establishment and operation of storm restoration sites, and support employees who are working on storm restoration, and all attendant services to house, feed, and provide for the needs of the workers performing restoration services. Logistics costs include costs for lodging including hotels, mobile sleepers, cots in tents and fixed facilities, meals (whether at the staging sites, in the field, or elsewhere), buses, on-site medical care, laundry services, material transportation, security, site equipment, salvage, environmental (site repairs), ice, water, RV, golf cart, and site safety equipment (cones, traffic signs), and sanitation services (toilets and hand-wash stations). Turn-key vendors provide many of the services and equipment noted, in addition to logistics labor to support the site. The invoices and costs are managed by personnel in FPL's supply chain organization that perform a logistics function during storms.

The majority of logistics expenses are tied to pre-established contracts that are competitively bid. In addition, with an understanding that not all scenarios are foreseen, contracts/agreements are established as needed during a named storm event.

Acquisition of lodging (hotels) is determined at time of event based on the resources working or traveling to a particular area each day and the availability of hotel rooms in that area. With respect to availability, it is important to note that FPL is potentially competing with evacuees while attempting to secure lodging as close as possible to staging sites. Contracts are negotiated based on demand and location by a pre-established 3<sup>rd</sup> party lodging provider. Alternative lodging (e.g., mobile sleepers, cots) is determined based on pre-established contracts that are competitively bid.

QUESTION:

Logistics. For Hurricane Dorian restoration work, identify and describe the Company's policies for contractors with respect to fueling, meals and lodging while working in-territory on restoration activities.

RESPONSE:

The Company's policies for contractors with respect to fueling, meals and lodging while working in-territory on restoration activities are based on processes as provided in Paragraph 13 of the Commission-approved Hurricane Irma Settlement Agreement (Docket No. 20180049-EI) and the contractor's statement of work.

**QUESTION:**

Mobilization/Demobilization. For Hurricane Dorian restoration activities, describe in detail the Company policy for determining whether mobilization/demobilization travel time is considered reasonable, why that policy should be considered reasonable, and whether the Company (or any other entity) has performed a study supporting that policy. Identify any documents containing any of that policy.

**RESPONSE:**

The Company's policy for determining whether mobilization/demobilization travel time is considered reasonable is based on closely monitoring the travel time of storm crews to and from FPL's territory, as well as FPL's significant experience traveling to assist other utilities following storm events. Paragraphs 9 through 11 of the Commission-approved Hurricane Irma Settlement Agreement (Docket No. 20180049-EI) describe the policy.

The policy itself should be considered reasonable for several reasons. First and foremost, the policy is based on the significant experiences of FPL, both as the recipient and provider of restoration resources in advance of, in connection with, and following storm events. Additionally, the reasonableness of the policy is further supported by the fact that OPC agreed to the provisions in paragraphs 9 through 11 of the Hurricane Irma Settlement Agreement, and the Commission approved the Stipulation and Settlement in the Hurricane Irma proceeding (Docket No. 20180049-EI) and found the settlement to be in the public interest. (ORDER NO. PSC-2020-0104-PAA-EI)

To facilitate the implementation of this policy, FPL employs Travel Coordinators as part of its storm response and restoration efforts. As FPL Witness Gerard describes in her pre-filed Direct Testimony, "FPL relied upon information gathered by its Travel Coordinators as the most reliable data to monitor travel time and expenses during mobilization and demobilization." Reliance upon this process is further described in more detail in FPL Witness Gerard's pre-filed Direct Testimony.

FPL has not conducted a formal "study" supporting the policy that was agreed to by OPC and approved by the Commission. The Company has actual experience in tracking hundreds of crews during the numerous storms that have impacted FPL's territory over the years, and the hundreds of times FPL has travelled out of its service territory to assist other utilities following storm events. In arriving at its policy, FPL considered a number of factors affecting pace of travel, including but not limited to: the speed with which a convoy of utility vehicles (as opposed to passenger cars) can reasonably travel; the use of engine rev limiters/governors that limit the speed the vehicles may travel; breakdowns; the time needed for repairs; normal and storm-related traffic congestion; road work construction; accidents; stops for meals and other personal needs; ingress and egress to and from highways at the beginning and end of the travel day; adverse weather conditions; and any number of other conditions that can be encountered as crews travel to and from FPL's service territory.

QUESTION:

Mobilization/Demobilization. For Hurricane Dorian restoration work, provide a summary of the amount of line contractor costs and the amount of line clearing costs, by cost category and by contractor, included in the respective totals requested for recovery that were incurred for mobilization and demobilization. If the information is not available, explain why it is not available and how the Company was able to verify the billing for mobilization and demobilization.

RESPONSE:

See Confidential Vendor Flat File(s) as provided with the Notice of Filing submitted on June 29, 2020. -- Vendor Rate Sheet tab.

**QUESTION:**

Standby. For Hurricane Dorian, identify the costs specifically incurred for standby time of line contractors and/or line clearing contractors once mobilized. If this information is not available, explain the following: why the Company does not analyze these costs, how the company mitigates standby time, and how the Company supports the position that all the costs requested are reasonable.

**RESPONSE:**

Please see Confidential Vendor Flat File(s) as provided with the Notice of Filing submitted on June 29, 2020. Standby time, where it occurred and was approved, is noted in the Confidential Vendor Flat File(s), in the tab labeled "Output" under the "Internal Comments" column.

**QUESTION:**

Embedded Line Contractors. Please identify the amount of annual expense associated with embedded line contractors providing day-to-day service that was included in base rates in effect during 2019. Identify the source of this expense amount, e.g., rate filing schedule and/or workpapers.

**RESPONSE:**

The base rates in effect for 2019 were the result of a full comprehensive, black box settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve this settled revenue requirement, not the as-filed revenue requirement. Although the base rates charged to customers under the 2016 Settlement are fixed, the 2016 Settlement agreement did not fix or otherwise specify the amount attributable to embedded line contractors to be charged to base rates in any given year. The actual amount of embedded line contractor expense to be charged to base rates can and does fluctuate from year to year – meaning the amount of embedded line contractors charged to base rates in one year could be the same, more, or less than the amount charged to base rates in prior or subsequent years. However, these fluctuations do not alter the fixed base rates charged to customers under the 2016 Settlement.

**QUESTION:**

Embedded Line Contractors. Refer to the Confidential HSPM DH-1 Support File and further to worksheet tab 3(b) which shows the Company's ICCA calculation pertaining to line clearing costs. Please identify similar information associated with embedded line contractors providing day-to-day service for each of the years 2016-2019, excluding any costs that were capitalized or deferred and included in storm recovery requests. s

**RESPONSE:**

FPL has filed an objection to OPC's First Set of Interrogatories No.7 on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)1., F.A.C., specifies that "additional contract labor hired for storm restoration activities" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental contract labor costs for line contractors.

Notwithstanding and without waiver of this objection, FPL responds as follows. FPL does not track embedded line contractors at the requested level of detail. Embedded line contractors are recorded to the same GL account as non-embedded line contractors and cannot be identified as embedded vs. non-embedded.



**QUESTION:**

Embedded Vegetation Management Contractors. Please identify the amount of annual expense associated with embedded vegetation management contractors providing day-to-day services that was included in base rates in effect during 2019. Identify the source of this expense amount, e.g., rate filing schedule and/or workpapers.

**RESPONSE:**

The base rates in effect for 2019 were the result of a full comprehensive, black box settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve this settled revenue requirement, not the as-filed revenue requirement.

Although the base rates charged to customers under the 2016 Settlement are fixed, the 2016 Settlement agreement did not fix or otherwise specify the amount attributable to embedded vegetation management contractor expense to be charged to base rates in any given year. The actual amount of embedded vegetation management contractor expense to be charged to base rates can and does fluctuate from year to year – meaning the amount of embedded vegetation management contractors charged to base rates in one year could be the same, more, or less than the amount charged to base rates in prior or subsequent years. However, these fluctuations do not alter the fixed base rates charged to customers under the 2016 Settlement.

**QUESTION:**

Materials and Supplies. Please identify the amount of annual expense associated with materials and supplies that was included in base rates in effect during 2019. Identify the source of this expense amount, e.g., rate filing schedule and/or workpapers.

**RESPONSE:**

The base rates in effect for 2019 were the result of a full comprehensive, black box settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve this settled revenue requirement, not the as-filed revenue requirement. Although the base rates charged to customers under the 2016 Settlement are fixed, the 2016 Settlement agreement did not fix or otherwise specify the base rate amount attributable to Material and Supplies. The actual amount of Material and Supplies to be charged to base rates can and does fluctuate from year to year – meaning the amount of Material and Supplies charged to base rates in one year could be the same, more, or less than the amount charged to base rates in prior or subsequent years. However, these fluctuations do not alter the fixed base rates charged to customers under the 2016 Settlement.

**QUESTION:**

Materials and Supplies. Refer to the Confidential HSPM DH-1 Support File and further to worksheet tab 3(b) which shows the ICCA methodology calculation pertaining to line clearing costs. Please identify similar information associated with materials and supplies for each of the years 2016-2019, excluding any costs that were capitalized or deferred and included in storm recovery requests.

**RESPONSE:**

FPL has filed an objection to OPC's First Set of Interrogatories No. 10 on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)7., F.A.C., specifies that "Materials and supplies used to repair and restore service and facilities to pre-storm condition, such as poles, transformers, meters, light fixtures, wire, and other electrical equipment, excluding those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental costs for materials and supplies.

Notwithstanding and without waiver of this objection, FPL provides the following response.

See the below table for transmission & distribution non-storm, non-capital, Materials and Supplies expense for September for each of the years 2016-2019.

	<b>September 2016</b>	<b>September 2017</b>	<b>September 2018</b>	<b>3 year average</b>	<b>September 2019</b>
Materials & Supplies	\$1,007,835	\$751,194	\$763,819	\$840,950	\$1,232,224

QUESTION:

Line Contractors. Refer to the Confidential Excel files appearing to pertain only to all line contractors provided as part of the Company's filing. Refer also to the Confidential HSPM DH-1 Support File, specifically to worksheet tab 1(c) which provides the summary of all contractor costs.

- a. Confirm that the Excel files provided with the filing pertained only to line contractors.
- b. Please provide a breakdown of all costs, by vendor and in total, that the Company considers to be line contractors.
- c. Provide the same information for all vendors included in HSPM DH-1 Support File on worksheet tab 1(c), including all other types of contractors.
- d. For each type of contractor that is not considered to be a line contractor, please provide a brief description of the services provided.

RESPONSE:

- a. The Excel files pertain to both line clearing and line contractors. See Attachment 1 to this response, which identifies which of the previously provided Confidential Vendor Flat File(s), as provided with the Notice of Filing submitted on June 29, 2020, are for line clearing or line contractors.
- b. Please refer to tabs labeled "Output" in the Confidential Vendor Flat File(s) provided with the Notice of Filing submitted on June 29, 2020.
- c. See tab 1(d) of Confidential HSPM DH-1 Support File for a breakdown of costs by vendor and in total of line contractors included on line 5 of Exhibit DH-1. The line contractors included on tab 1(d) of Confidential HSPM DH-1 Support File are not included on worksheet tab 1(c), which includes non-vegetation management and line contractor costs, such as mutual assistance.
- d. The Confidential Vendor Flat File(s) as provided are comprised of the following types of vendors:
  - Line Contractor – electrical contractors capable of restoring electric service to our customers following an event.
  - Line Clearing – vegetation management contractor capable of trimming/pruning as part of an effort to restore electric service to our customers following an event.

**QUESTION:**

Line Contractors. Refer to the Confidential Excel files pertaining to all line contractors provided as part of the Company's filing, specifically to the worksheet tab Vendor Rate Sheet on each.

- a. Please completely explain all reasons each line contractor vendor was allowed to charge one straight-time rate or one overtime rate for all employees with such rate not differentiated on the basis of the employee's position and/or the level of expertise of the individual employee (*e.g.* foreman vs apprentice).
- b. Please describe how the rates per hour were determined and/or set.
- c. Completely explain the Company's method for deriving the individual hourly rates for the line contractor vendors. In your description, include information about any equipment charges and any other overhead components that may be included in the hourly rates.

**RESPONSE:**

- a. FPL contracts with line contractors are based on blended hourly rates for all classifications of personnel and standard equipment for performance of work.
- b. All known potential overhead line contractors throughout the nation are sent a Request for Proposal (RFP) bid package and asked to provide blended hourly rates for all classifications of personnel that will be performing work. These rates (straight time, overtime, mobilization straight time, and mobilization overtime) are reviewed with Power Delivery along with other factors such as safety performance/rating and the distance to mobilize to Florida. Bids are compared to each other and compared against existing rates for contracts already in place. Typically, three-year contracts are established to lock in pricing. Every effort is made to keep pricing as close to market as possible. In cases where pricing is higher than market, contracts may still be established/awarded and only called upon where more cost affordable options are not available.

Our contractors are made aware that their pricing will have an impact on the resource acquisition process, and how quickly we engage their organization, if at all. Therefore, our contractors are incentivized to provide the lowest rate possible.

- c. Please see FPL's response to OPC's 1st Set of Interrogatories, No. 12.b., regarding the derivation of individual hourly rates for line contractor vendors. Hourly rates are a blended composition for labor and standard equipment necessary to perform scope of work.

**QUESTION:**

Line Contractors. Refer to the Confidential Excel files pertaining to all line contractors provided as part of the Company's filing, specifically to the worksheet tab Vendor Rate Sheet on each. Completely explain all reasons most of the line contractors were allowed to charge higher hourly rates for mobilization/demobilization than for actual restoration and follow-up work.

**RESPONSE:**

Mobilization/demobilization hourly rates and straight and overtime labor rates are subject to market-based contractual agreements. Mobilization has the same cost basis as restoration work, plus it is inclusive of fuel and overheads (e.g., mileage, insurance, maintenance) related to mobilizing vehicles and equipment.

Please also see FPL's response to OPC's 1st Set of Interrogatories No. 12.b.

**QUESTION:**

Line Contractors. Describe and completely explain all measures the Company takes to determine that line contractor rates are reasonable and comparable from contractor to contractor.

**RESPONSE:**

Measures taken by the Company to determine that line contractor rates are reasonable and comparable from contractor to contractor start with competitive bidding on pre-established contracts. Because contractors are not able to see bids submitted by other contractors, there is a resulting range of agreed rates considered reasonable in light of the nature of the work and the circumstances under which those resources may be called upon to provide support. Due to the unpredictable nature of storms and resource requirements, and in order to ensure the customer receives the best value, contractors are generally prioritized by rates (low to high) during the resource acquisition process, although a number of factors may and do impact the order in which resources are acquired.

Please also see FPL's response to OPC's 1st Set of Interrogatories No. 12.b.

**QUESTION:**

Line Contractors. Describe and completely explain all measures the Company took to determine that line contractor rates it agreed to for Hurricane Dorian restoration work are reasonable and/or comparable to rates other utilities are being charged under the similar emergency conditions. If the Company does not take such measures, explain why not.

**RESPONSE:**

Measures taken to determine that line contractor rates the Company agreed to for Hurricane Dorian restoration work are reasonable include relying on our competitive bidding process. Our contractors are made aware their pricing will have an impact on the resource acquisition process, and how quickly we engage their organization, if at all. Therefore, our contractors are incentivized to provide the lowest rate possible.

FPL does not have access to the confidential information regarding the rates charged to or paid by other utilities for storm restoration work.

Please also see FPL's response to OPC's 1st Set of Interrogatories No. 12.b.



**QUESTION:**

Contractor Rates. Describe any differences in contractor rates (line contractors and/or vegetation management contractors) that depend on whether the contractor is performing embedded and/or day-to-day services as opposed to performing storm restoration services. Specifically identify relevant contract provisions.

**RESPONSE:**

Embedded contractors are paid for “day-to-day services” pursuant to their contracts for blue-sky work. The Storm Statement of Work goes into effect when contractors are mobilized for storm. At that time, the "Emergency Restoration Statement of Work" goes into effect. At that time Storm Rates apply to both embedded and non-embedded contractors. The Emergency Restoration Statement of Work states, at pages 10 through 12, that “this rate consists of two separate price structures which are mobilization/demobilization and working/standby.”

As indicated on Page 23 of the Vegetation Management Storm Restoration Handbook, produced in response to OPC’s First Request for Production No. 24, which includes the following statement: “embedded FPL suppliers will be notified that they are to work under their storm contracts.”

Please also see Confidential Vendor Flat File(s) provided with the Notice of Filing submitted on June 29, 2020, and refer to the tab, “Vendor Rate Sheet”.

**QUESTION:**

Contractor Rates. Describe any differences in contractor rates (line contractors and/or vegetation management contractors) that depend on the type or extent of the storm restoration services, *e.g.*, the intensity of the storm. Specifically identify relevant contract provisions.

**RESPONSE:**

Contractor rates are not dependent on, and do not vary, based on the type or the extent of the storm or the storm restoration services (e.g., the intensity of the storm).

**QUESTION:**

Mutual Assistance Companies. Refer to the Confidential HSPM DH-1 Support File and the Excel files pertaining to all line and line-clearing contractors provided as part of the Company's filing.

- a. Please confirm that there are no costs included in Exhibit DH-1 pertaining to mutual assistance companies. If not confirmed, please indicate the location and amounts of all such costs summarized or otherwise included in Exhibit DH-1.
- b. Please completely explain all reasons there are no costs included in Exhibit DH-1 pertaining to mutual assistance companies

**RESPONSE:**

- a. Mutual Assistance costs are included in the Contractor line 4 of Exhibit DH-1, GL Detail tab on HSPM DH-1 Support File. Refer to Attachment No. 1 of this response for the mutual assistance costs for Hurricane Dorian included on DH-1.
- b. See response to subpart (a).

QUESTION:

Capitalized Cost. Refer to the Confidential DH-1 Support File at worksheet tab 2(a) which shows the summary of Capitalized Cost associated with Hurricane Dorian. Please provide a breakdown by service territory of the restoration capital units reflected.

RESPONSE:

Refer to Attachment No. 1 to this request for a listing of capital cost by county and management area.

**QUESTION:**

Restoration vs Follow-Up. Provide a summary that distinguishes costs included in the Company's request broken down between "restoration" costs and "follow-up" costs. Provide in electronic format with all formulas intact. If the costs are distinguished by date, please explain.

**RESPONSE:**

Please use the filter function on Column R, "Type of Work", on the "GL Detail" tab of the Confidential DH-1 Support File worksheet for breakdown of restoration and follow-up work.

QUESTION:

Line Contractors. For Hurricane Dorian restoration work, identify, by vendor, the date the line contractor crews were mobilized, the number of crews mobilized, and the date the crews were demobilized.

RESPONSE:

Please see Confidential Vendor Flat File(s) provided with the Notice of Filing submitted on June 29, 2020, and refer to the tabs labeled "Output". Refer also to FPL's response to OPC 1<sup>st</sup> Set of Interrogatories, No. 11, Attachment No. 1, which identifies which of the previously provided Flat Files are for line clearing and which are for line contractors.

QUESTION:

Other. Refer to the Confidential DH-1 Support File at worksheet tab 2(a) which shows a summary breakdown of 'other costs' associated with Hurricane Dorian. Identify the type of costs included in the 'other costs' requested in this docket, and explain all reasons costs were recorded in each month after September 2019.

RESPONSE:

FPL interprets this question as referring to Confidential DH-1 Support File at worksheet tab 1(h) which shows a summary breakdown of "other costs" associated with Hurricane Dorian.

Costs reflected in the "Other" cost category represent miscellaneous costs including outside services, affiliate payroll and related overheads from affiliate personnel directly supporting storm preparations (i.e., securing critical equipment, storm riders, etc.) and restoration to pre-storm status, as well as freight, meals, telecommunications and security. Note that these cost categories do not exist in FPL's general ledger and are used for storm reporting purposes only. In addition, some costs that may be classified as "Other" in one function may be classified in a different category for another function, depending on the nature and relative materiality of the cost.

Please see tab 1(h) on the Confidential DH-1 Support File for a summary of Other costs by function and type.

The costs recorded to the ledger after September 2019 represent costs for invoices which were reviewed, processed and finalized months after the storm occurred.

**QUESTION:**

Other. Refer to the Confidential DH-1 Support File specifically worksheet tab GL Detail at cell rows 33488-33689, 33892-33935, 34326-34362, 34482-34626, 34772-34811, 34852-34856, and 34862-34864 which shows a large number of invoices recorded for a particular vendor that were recorded in several months after September 2019. Please describe what these costs represent and how they were reflected on Exhibit DH-1.

**RESPONSE:**

These are costs associated with the Cost Finalization team described in FPL witness Gerard's Direct Testimony filed on June 29, 2020. They are reflected on line 4, column 4 of Exhibit DH-1 as Distribution Contractor costs.



**QUESTION:**

Payroll. Refer to the Confidential DH-1 Support File at worksheet tab 1(b) which shows a summary breakdown of payroll costs associated with Hurricane Dorian. Explain all reasons payroll costs, both regular and overtime, were recorded in each of the months after September 2019. Describe to what extent these amounts were removed as part of the ICCA adjustment.

**RESPONSE:**

The costs incurred after September 2019 are costs associated with the Cost Finalization team described in FPL's response to OPC's 1st Set of Interrogatories, No. 27, operational follow-up work as described on pages 25-26 of FPL Witness Miranda's Direct Testimony filed on June 29, 2020, and timesheet corrections/payroll entries.

These costs were analyzed as part of the ICCA adjustment, using the same methodology described in FPL's response to OPC's 1<sup>st</sup> Set of Interrogatories, No. 35.

**QUESTION:**

Payroll. Refer to the Confidential DH-1 Support File at worksheet tab 3(a) which shows the calculation of incremental payroll expense. Please explain the method and procedure by which the incremental and non-incremental amounts were determined.

**RESPONSE:**

FPL calculated the amount of regular payroll expense that would have been incurred in the absence of the storm (i.e., the non-incremental payroll expense) by using the monthly budgeted amount of payroll expense for the year in which Hurricane Dorian occurred. This budgeted amount of regular payroll was the Company's normal, day-to-day regular payroll O&M expense that normally would be charged to and recovered through FPL's base rates.

In order to determine the regular payroll non-incremental amounts, regular Hurricane Dorian payroll charges were analyzed to determine the normal recoverability of these charges. A summary of payroll costs incurred was obtained and grouped by the employee's normal cost center. For these cost centers, the monthly budget breakdown was obtained to determine how these charges would have normally been recovered (i.e., % O&M, % Capital, % Clause). The allocations were then applied by cost center to determine the adjustment needed to remove those costs that would have otherwise been recovered through base rates.

Additionally, the applicable portion of applied payroll loadings and applied pension & welfare were also adjusted to properly remove payroll-related costs that would have normally been recovered through base rates.

27

FPL's responses to OPC's First set of Production of Documents Nos.9, 10, 15, 22, 24, 31.

(Nos. 10, 22 have attachments)  
(No. 15 is amended)

**Confidential DN. 1168-2020**  
**(9, 24, 31)**

**Confidential DN. 11658-2020**  
**(15 – amended)**

3. Incremental Costs and Capitalized Costs. Refer to the Direct Testimony of Mr. Hughes at 12. Please provide all accounting policies and procedures that address FPL use of “a combined simple average of hourly internal Company and embedded contractor rates that are the type normally incurred in the absence of a storm to determine the amount of costs to capitalize to plant, property, and equipment along with the materials and other costs,” including, but not limited to, all Hurricane Dorian specific storm accounting policies and procedures, if any.
4. Incremental Costs and Capitalized Costs. Please provide all storm *procurement* policies and procedures that address the *procurement* of resources related to FPL’s response to Hurricane Dorian and/or the related restoration work, including, but not limited to, all Hurricane Dorian specific storm *procurement* communications to employees and/or vendors, if any.
5. Embedded Line Contractors. Please provide all records identified in or responsive to Interrogatory No. 6 in OPC’s First Set of Interrogatories to FPL in this docket.
6. Embedded Vegetation Management Contractors. Please provide all records identified in or responsive to Interrogatory No. 8 in OPC’s First Set of Interrogatories to FPL in this docket.
7. Materials and Supplies. Please provide all records identified in or responsive to Interrogatory No. 9 in OPC’s First Set of Interrogatories to FPL in this docket.
8. Line Contractors. Please provide representative examples of any correspondence between FPL and the contractors in regards to the procedure to charge one rate for all contractor employee positions/level of expertise, as referenced in Interrogatory No. 12 in OPC’s First Set of Interrogatories to FPL in this docket.
9. Contracts. Please provide all contracts, including any non-final drafts, between FPL and each contractor (line, line clearing, other), any other utilities, and/or any other vendors. The responsive documents should include applicable rate sheets related to FPL’s response to Hurricane Dorian and/or to the related restoration work.

10. Mobilization/Demobilization. Please provide any document that identifies, or contains details of, any of FPL's service territories into which crews were mobilized in which Hurricane Dorian damage occurred, including dates of all damages.
11. Mobilization/Demobilization. Please provide any document that identifies, or contains details of, any of FPL's service territories into which crews were mobilized that did not sustain damages from Hurricane Dorian.
12. Mobilization/Demobilization. Please provide all studies performed by, on behalf of, or at the direction of the Company that support the travel time benchmark utilized in determining whether travel time related to FPL's response to Hurricane Dorian and/or the related restoration work was reasonable.
13. Mobilization/Demobilization. Please provide all documents related to any analysis performed by, on behalf of, or at the direction of the Company that identifies the amount of mobilization or demobilization time billed, identifies the amount of mobilization or demobilization time paid, and supports the reasonableness of these hours and costs incurred to respond to Hurricane Dorian and/or the related restoration work.
14. Mobilization/Demobilization. Please provide all communications between the Company, its employees, its agents, or its representatives and any contractor or line clearing crews during mobilization or demobilization related to FPL's response to Hurricane Dorian and/or the related restoration work.
15. Invoice Support. Please provide each invoice over \$10,000 for any contractor (line, line clearing, and other), any other utilities, and/or any other vendors (for both capitalized and expensed costs) related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested. Please provide the responsive documents in a separate electronic file folder for each contractor/vendor.
16. Employee Expenses. Please provide all expense reports or invoices and supporting documents for reimbursement of non-FPL employee expenses that individually exceed

\$1,000 related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested.

17. P-Card Expenses. Please provide all supporting documents for any P-Card (purchase card) and/or credit card charges that exceed \$1,000 for any individual employee related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested.
18. Standby. Please provide any document related to any analysis performed by, on behalf of, or at the direction of the Company that identifies the amount of standby time billed, identifies the amount of standby time paid, and supports the fact that such costs were reasonable as related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested.
19. Standby. Please provide FPL's list of all service territories served in Florida in September 2019, as well as a map of those service territories on a state of Florida map.
20. Standby. Refer to the Direct Testimony of Mr. Miranda at page 22 referring to the 184,000 customers for which FPL restored power. Please provide any documents that summarize the number of service restorations by service territory.
21. Storm Hardening Studies. Please provide any assessment and/or study performed by, on behalf of, or at the direction of the Company that documents, analyzes, or estimates the amount of storm cost savings the Company was able to achieve because of the storm hardening program work performed prior to Hurricane Dorian.
22. Storm Hardening Studies. Please provide any assessment and/or study performed by, on behalf of, or at the direction of the Company that documents, analyzes, or identifies damage due to Hurricane Dorian that occurred to infrastructure where storm hardening work had not yet been performed.

23. Contractors. Please provide any analysis that contains a comparison between or among contractor rates for specific work or types of work to assess the reasonableness of the rates charged and costs incurred, including, but not limited to, the Hurricane Dorian restoration work.
24. Contractor Rates. Please provide all documents identified in or responsive to Interrogatory No. 16 in the OPC First Set of Interrogatories to FPL in this docket.
25. Contractor Rates. Please provide all documents identified in or responsive to Interrogatory No. 17 in the OPC First Set of Interrogatories to FPL in this docket.
26. Mutual Assistance Companies. Please provide representative examples of any correspondence with potential mutual assistance companies regarding the need or lack of need for their services related to Hurricane Dorian.
27. Capitalized Costs. Please provide all documents calculating the “follow-up” capitalized amount referenced in Interrogatory No. 22 in the OPC First Set of Interrogatories to FPL in this docket, or related in any way to how the amount was calculated,
28. Restoration vs. Follow-Up. Please provide any documents used to answer or referenced in the response to Interrogatory No. 23 in the OPC First Set of Interrogatories to FPL in this docket.
29. Payroll. Please provide all documents identified in or responsive to Interrogatory No. 33 in the OPC First Set of Interrogatories to FPL in this docket.
30. Payroll. Please provide all documents identified in or responsive to Interrogatory No. 34 in the OPC First Set of Interrogatories to FPL in this docket.
31. Storm Costs. Please provide any review and/or analysis of Hurricane Dorian storm costs performed to determine whether charges were appropriate, reasonable, and/or in compliance with contracts related to the response to Hurricane Dorian and related restoration work. This includes, but is not limited to, review and/or audit programs and/or procedures, checklists, electronic spreadsheets and file folders documenting the

Company's review and/or Internal Audit procedures performed and/or compliance with contract terms and other review criteria.

Respectfully submitted,

J. R. Kelly  
Public Counsel

s/ Thomas A. (Tad) David  
Thomas A. (Tad) David  
Associate Public Counsel

Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison Street  
Room 812  
Tallahassee, FL 32399-1400

Attorneys for the Citizens  
of the State of Florida



28

FPL's responses to OPC's Second set of Interrogatories  
Nos.37-43, 45, 46.

**Confidential DN. 13007-2020 (38-43, 46)**

QUESTION:

Payroll. Refer to the response to OPC INT 1-35 that reads in part as follows:

"FPL calculated the amount of regular payroll expense that would have been incurred in the absence of the storm (i.e., the non-incremental payroll expense) by using the monthly budgeted amount of payroll expense for the year in which Hurricane Dorian occurred. This budgeted amount of regular payroll was the Company's normal, day-to-day regular payroll O&M expense that normally would be charged to and recovered through FPL's base rates."

- a. Please provide the budgeted amount of overtime payroll considered to be the Company's normal, day-to-day overtime payroll O&M expense that normally would be charged to and recovered through FPL's base rates that would have been incurred in the absence of the storm (i.e., the non-incremental overtime payroll expense).
- b. Refer to the previous question. Please explain why the Company did not perform a similar incremental overtime payroll expense calculation in its filing based on budgeted overtime payroll amounts similar to the one performed related to regular payroll O&M expense.
- c. Please provide the payroll expense budgeted for 2019 and provide that amount broken down by FERC account number between O&M expense recovered through base rates, capital, O&M expense recovered through various clauses, and all other.

RESPONSE:

- a. FPL has filed an objection to OPC's Second Set of Interrogatories No. 37, subpart a, on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(f)1., F.A.C., specifies that "Base rate recoverable regular payroll and regular payroll-related costs for utility managerial and non-managerial personnel" are "the types of storm related costs prohibited from being charged to the reserve under the ICCA methodology..." Notwithstanding and without waiver of this objection, FPL provides the following response.

The base rates in effect for 2019 were the result of a full comprehensive, blackbox settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve this settled revenue requirement, not the as-filed revenue requirement.

Notwithstanding and without waiver of FPL's objection, see Attachment No. 1 to this response for the Customer Service overtime budget used to determine the adjustment related to Call Center costs required by Rule, 25-6.0143(1)(f)(7), F.A.C. Note that for Hurricane Dorian, all Customer Service overtime payroll incurred was incremental. For the months of August and September 2019 combined, non-storm actuals of \$685k exceeded the monthly budget for those two months. In accordance with Rule 25-6.0143, F.A.C., due to this excess in overtime when compared to budgeted amounts for Customer Service, all overtime payroll costs incurred for Hurricane Dorian were considered allowable costs.

- b. Hurricane Dorian was a qualifying storm event for which the associated overtime payroll was neither budgeted nor planned. As a result, any and all such overtime payroll is by definition incremental. But for the storm, FPL would not have incurred this overtime payroll expense. Rule 25-6.0143(e)(8), F.A.C., recognizes that these costs qualify to be charged to the storm reserve, though in this case FPL is simply seeking a prudence determination for these overtime costs. In the case of Hurricane Dorian, FPL charged costs that normally would have been charged to the storm reserve to base O&M.
- c. See Attachment No. 2 for the September 2019 payroll budget for O&M and Capital, used to determine the adjustment related to payroll costs in accordance with Rule 25-6.0143(1)(f)(1), F.A.C. With respect to the remainder of this interrogatory, FPL objects as the interrogatory seeks information which is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence. Additionally, the interrogatory is vague, ambiguous, and overbroad to the extent that it seeks information unrelated to this case, specifically including but not limited to information related to "various clauses, and all other."

QUESTION:

Mutual Assistance - Refer to the attachment response to OPC INT 1-18 which provides invoice details for 7 different mutual assistance companies for which costs were charged to FPL. For each separate company identified in that response, please indicate whether that company actually traveled all the way to their FPL territory destination and performed restoration work or whether they were turned around prior to arrival.

RESPONSE:

Decisions to secure assistance for storm restoration events must be made in a timely manner, with the best information available at the time. Key factors in these decisions are the weather forecasts of the National Hurricane Center (NHC), which typically carry a high degree of uncertainty, and always are subject to change. But, in addition to the forecasted size, track, and intensity of a particular storm, procurement decisions also are made in consideration of several factors, including but not limited to cost, safety risks, and potential hardships caused by extended power restoration efforts. These decisions are made on the best information available at the time.

The forecasted timing of Hurricane Dorian's impact on FPL's service territory was delayed as the storm stalled in its path. Crews that had already arrived in FPL's territory would have engaged in preparations such as safety briefings, familiarization with FPL design standards, gathering of materials, etc., but might not have actually engaged in storm restoration work before being released.

Refer to confidential document "MU Travel – Dorian [Confidential]" that was included as part of FPL's amended response OPC's 1st Set of PODs, No. 26 (filed on October 30, 2020) for travel information for these mutual assistance companies.

**QUESTION:**

Refer to Exhibit DH-1 line 7, materials and supplies, and the response to INT 1-10. Indicate whether the total shown on Exhibit DH-1 line 7 in the "Total" column is included or excluded from the amount for September 2019 shown in the response to INT 1-10.

**RESPONSE:**


Amounts reflected on OPC's 1<sup>st</sup> Set of Interrogatories, No. 10, are the total Materials and Supplies ("M&S") charged to base during the periods noted. The total M&S reflected on line 7 of Exhibit DH-1 does not include the amount for September 2019 shown in the response to OPC's 1<sup>st</sup> Set of Interrogatories No. 10 since the amount is not related to Hurricane Dorian.

The total shown on Exhibit DH-1 line 7 in the "Total" column (i.e., \$8,747,000) is excluded from the amount for September 2019 (i.e., \$1,232,224) shown in the response to OPC's First Set of Interrogatories, No. 10. The total shown on Exhibit DH-1 line 7 in the "Total" column (i.e., \$8,747,000) is incremental to the September 2019 Materials and Supplies costs of \$1,232,224 charged to base.

**DECLARATION**

I sponsored the answers to Interrogatory Nos. 41, 42, 43, and 46 from OPC's Second Set of Interrogatories to Florida Power & Light in Docket No. 20200172-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



\_\_\_\_\_  
Clare Gerard

Date: \_\_\_\_\_

**DECLARATION**

I sponsored the answers to Interrogatory Nos. 37, 44, and 45 from OPC's Second Set of Interrogatories to Florida Power & Light in Docket No. 20200172-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.


  
\_\_\_\_\_  
David Hughes

Date: 11/24/2020

**DECLARATION**

I sponsored the answers to Interrogatory Nos. 38-39, and 40 from OPC's Second Set of Interrogatories to Florida Power & Light in Docket No. 20200172-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



---

Thomas Allain

Date: 11/23/2020



29

**FPL's responses to OPC's Second set of Production of  
Documents Nos.32,34**

**Confidential DN. 13007-2020 (32, 34)**

**QUESTION:****Copies of Contracts - Regarding missing vendor rate pages in vendor contracts provided in OPC POD 1-9**

The contract copy support provided in the Confidential response to OPC POD 1-9 did not include documentation of appropriate rates per hour to be charged for some vendors as reflected on the vendor rate sheets included in the Confidential Vendor Flat files. In most cases, the rates per hour sheets for 2019 appear to be missing from the contract pages. In other cases, the rates in the contracts do not appear to match those included in the Confidential Vendor Flat files. The contract copies for the vendors notated below should be supplemented to include pages showing the contract rates matching those charged by the vendor. If the Company believes the appropriate pages were supplied for each vendor listed below, please provide citation to the contract filename and Bates page numbers for reference. If no proof of the charged rate is available, please explain.

Contract Number 4600018177 for Infratech Corporation [Bates 010392-010477].

Contract Number 4600013532 for The Hydaker Wheatlake Company [Bates 002951-002955].

Contract Number 4600018176 for Henkles and McCoy Inc. [Bates 010306-010391].

Contract Number 4600015693 for Great Southwestern Construction Inc. [Bates 005216-005238].

Contract Number 4600017345 for The Robert Henry Corporation [Bates 002746-002833].

Contract Number 4600021398 for SPE Utility Contractors FD LLC [Bates 016952-017018]. The straight time rates charged do not match those in the contract, while the overtime rates charged do match those in the contract.

Contract Number 4600015089 for Valiant Power Group Inc. [Bates 003309-003313].

Contract Number 4600014547 for William E. Groves Construction Inc. [Bates 003051-003055].

Contract Number 4600015225 for JW Didado Electric LLC [Bates 012502-012524].

Contract Number 4600018181 for JCR Construction Company Inc. [Bates 010478-010563].

Contract Number 4600016881 for Penn Line Service Inc. [Bates 014428-014499].

Contract Number 4600016879 for Xylem Inc. [Bates 009639-009662].

Contract Number 4600015917 for Wampole Miller Brothers [Bates 005384-005405].

Contract Number 4600018185 for Mohawk Electric Inc. [Bates 002213-002297].

Contract Number 4600017018 for Halter Tree Service Inc. [Bates 014809-014876].

Contract Number 4600017396 for Northeast Service Inc. - Horton Tree Service [Bates 015251-015316]. Labor rates are included in the contract file but there are no equipment rates listed.

Contract Number 4600016877 for Lewis Tree Service – Embedded and Non-Embedded [Bates 002604-002674].

RESPONSE:

Attached please find the following responsive documents, all of which are confidential:

- “Confidential CTR 4600018177 - Infratech”
- 
- “Confidential CTR 4600013532 - Hydaker Wheatlake”
- 
- “Confidential CTR 4600018176 - Henkles and McCoy”
- 
- “Confidential CTR 4600015693 - Great Southwestern”
- 
- “Confidential CTR 4600017345 - Robert Henry”
- 
- “Confidential CTR 4600021398 - SPE Utility”
- 
- “Confidential CTR 4600015089 - Valiant Power Group”
- 
- “Confidential CTR 4600014547 - William E. Groves”
- 
- “Confidential CTR 4600015225 - JW Didado Electric
- 
- “Confidential CTR 4600018181 - JCR Construction
- 
- “Confidential CTR 4600016881 - Penn Line Service
- 
- “Confidential CTR 4600016879 - Xylem”
- 
- “Confidential CTR 4600015917 - Wampole Miller”
- 
- “Confidential CTR 4600018185 - Mohawk Electric”
- 
- “Confidential CTR 4600017018 - Halter Tree Service”
- 
- “Confidential CTR 4600017396 - Northeast”
- 
- “Confidential CTR 4600016877 - Lewis Tree Service (non-embedded)”
- 
- “Confidential CTR 4600016333 - Lewis Tree Service (embedded)”

QUESTION:

**Copies of Contracts – Contract File Could Not Be Opened Due to Error in File in OPC POD 1-9**

The contract copy support provided in the Confidential response to OPC POD 1-9 for the following contracts could not be opened due to an error. The response should be supplemented to include a copy of this contract in a file that could be opened.

Contract Number 4600018184 for MP Systems.

Contract Number 4600017377 for The Davey Tree Expert.

RESPONSE:

Attached are the following responsive documents, which are confidential:

- “Confidential CTR 4600018184 - MP Systems”
- “Confidential CTR 4600017377 - Davey Tree Expert”

30

**Joint Motion to Approve Stipulation  
and Settlement Agreement.  
DN. 02861-2021**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for evaluation of Hurricane  
Dorian storm costs, by Florida Power & Light  
Company.

Docket No: 20200172-EI  
Date: March 15, 2021

**JOINT MOTION OF THE OFFICE OF PUBLIC COUNSEL  
AND FLORIDA POWER & LIGHT COMPANY TO  
APPROVE STIPULATION AND SETTLEMENT AGREEMENT**

Pursuant to Rule 28-106.204(1), Florida Administrative Code (“F.A.C.”), the Office of Public Counsel (“OPC”) and Florida Power & Light Company (“FPL”), by and through their respective undersigned counsel, hereby file this Joint Motion to Approve Stipulation and Settlement Agreement (“Joint Motion”) and request that the Florida Public Service Commission (“Commission”) review and approve the Stipulation and Settlement Agreement (“Agreement”) provided as Attachment A to this Joint Motion as a full and complete resolution of all matters related to the above-captioned matter in accordance with Section 120.57(4), Florida Statutes, and to enter a final order reflecting such approval to effectuate implementation of the Agreement. In support of this motion, OPC and FPL jointly state as follows:

1. On June 29, 2020, FPL filed a petition with the Commission requesting that the Commission find that FPL’s activities taken in response to Hurricane Dorian were prudent and that the related Hurricane Dorian costs incurred by FPL were reasonable. FPL’s petition was accompanied by the supporting testimony and exhibits of witnesses Manuel B. Miranda, David Hughes, and Clare Gerard.

2. Along with its June 29, 2020 petition, FPL filed with the Commission a notice of filing (“Notice of Filing”) of confidential sortable spreadsheets that support FPL’s Hurricane Dorian storm restoration costs. The confidential searchable spreadsheets contain data documenting the receipt, review, adjustment where appropriate, and payment of Hurricane Dorian costs incurred for line contractors and vegetation contractors, as well as the additional information

identified in paragraph 16 of the Hurricane Irma Stipulation and Settlement, which was approved by the Commission in Order No. PSC-2019-0319-S-EI, Docket No. 20180049-EI. FPL's testimony and exhibits, together with the information included on the confidential sortable spreadsheets, support all of FPL's Hurricane Dorian incremental storm-related costs subject to the Commission's prudence review in this proceeding.

3. OPC filed its notice of intervention on June 30, 2020, and later, on December 8, 2020, filed the direct testimony and exhibits of OPC witness Lane Kollen.

4. On January 12, 2021, FPL filed the rebuttal testimony and exhibits of Manuel B. Miranda, David Hughes, and Clare Gerard.

5. OPC and FPL have engaged in extensive discovery throughout this proceeding. In addition to the documents made available through the Notice of Filing, FPL has provided to OPC in discovery thousands of pages of documents related to FPL's Hurricane Dorian restoration efforts. Through this process, OPC thoroughly reviewed and evaluated FPL's Hurricane Dorian storm restoration costs.

6. OPC and FPL engaged in negotiations for the purpose of reaching a comprehensive stipulation and settlement of all issues pending in the docket. These negotiations have culminated in the Agreement attached hereto as Attachment A.

7. OPC and FPL request that the direct testimony and exhibits of FPL witnesses Manuel B. Miranda, David Hughes and Clare Gerard and OPC witness Lane Kollen, and the rebuttal testimony and exhibits of FPL witnesses Manuel B. Miranda, David Hughes and Clare Gerard be entered into the record. Where applicable, confidential classification shall be maintained as determined by the Commission, Commission rules or applicable provisions of Chapter 366, Florida Statutes.

8. The Signatories to the Agreement request that, following the Commission's review of this Joint Motion and the Agreement, the Commission grant the Joint Motion and approve the Agreement in order to allow for orderly implementation thereof and to provide certainty to the parties and their respective constituents and customers with respect to the outcome of the proceedings.

9. The Commission has a "long history of encouraging settlements, giving great weight and deference to settlements, and enforcing them in the spirit in which they were reached by the parties." *In Re: Florida Power & Light Company*, Docket No. 20050045-EI, Order No. PSC-2005-0902-S-EI (FPSC Sept. 14, 2005). The proper standard for the Commission's approval of a settlement agreement is whether it is in the public interest. *Sierra Club v. Brown*, 243 So.3d 903, 910-913 (Fla. 2018) (citing *Citizens of State v. FPSC*, 146 So.3d 1143, 1164 (Fla. 2014)).

10. The Florida Supreme Court has explained that the "determination of what is in the public interest rests exclusively with the Commission." *Citizens*, 146 So.3d at 1173. The Commission has broad discretion in deciding what is in the public interest and may consider a variety of factors in reaching its decision. See *In Re: The Woodlands of Lake Placid L.P.*, Docket No. 20030102-WS, Order No. PSC-2004-1162-FOF-WS, p. 7, (FPSC Nov. 22, 2004); *In Re: Petition for approval of plan to bring generating units into compliance with the Clean Air Act by Gulf Power Company*, Docket No. 19921155-EI, Order No. PSC-1993-1376-FOF-EI, p. 15, (FPSC Sept. 20, 2003). However, the Commission is not required to resolve the merits of every issue independently. *Sierra Club*, 243 So.3d at 913 (citing *Citizens*, 146 So.3d at 1153). Rather, a "determination of public interest requires a case-specific analysis based on consideration of the proposed settlement taken as a whole." *In re: Petition for Rate Increase by Gulf Power Co.*, Docket No. 20160186-EI, Order No. PSC-2017-0178-S-EI, p. 6, (FPSC May 16, 2017).



11. In this case, after an extensive review and evaluation of FPL's Hurricane Dorian costs and activities, OPC and FPL entered into the Agreement which addresses issues raised during the course of the proceeding. The Agreement represents a reasonable and mutually agreeable compromise of competing positions and fully resolves all issues raised in this docket.

12. Considered as a whole, the Agreement fairly and reasonably balances the interests of FPL's customers and FPL. Approving the Agreement is consistent with the Commission's long-standing policy of encouraging the settlement of contested proceedings in a manner that benefits the customers of utilities subject to the Commission's regulatory jurisdiction. Accordingly, OPC and FPL submit that the Agreement is in the public interest, and respectfully request that the Commission review and approve the Agreement in its entirety and without modification.

WHEREFORE, for the reasons stated above, the OPC and FPL jointly and respectfully request that the Florida Public Service Commission approve the Stipulation and Settlement Agreement provided as Attachment A to this Joint Motion.

Respectfully submitted this 15th day of March, 2021.

By: s/ **Kenneth M. Rubin**  
Kenneth M. Rubin  
Assistant General Counsel  
Fla. Bar No. 349038  
Ken.Rubin@fpl.com  
Joel T. Baker  
Principal Attorney  
Fla. Bar No. 108202  
Joel.Baker@fpl.com  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, Florida 33408-0420  
Phone: 561-691-2512  
Fax: 561-691-7135  
*Attorneys for Florida Power & Light Company*

By: s/ **Richard Gentry**  
Richard Gentry  
Public Counsel  
Fla. Bar No. 210730  
Gentry.richard@leg.state.fl.us  
Patricia A. Christensen  
Associate Public Counsel  
Fla. Bar No. 989789  
Christensen.patty@leg.state.fl.us  
Anastacia Pirrello  
Associate Public Counsel  
Fla. Bar No. 1024839  
Pirrello.anastacia@leg.state.fl.us  
Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison Street, Room 812  
Tallahassee, Florida 32399-1400  
(850) 488-9330

**CERTIFICATE OF SERVICE**  
**Docket No. 20200172-EI**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by electronic mail this 15th day of March, 2021 to the following:

Florida Public Service Commission  
Office of General Counsel  
Jennifer Crawford  
Shaw Stiller  
Suzanne Brownless  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850  
jcrawfor@psc.state.fl.us  
sstiller@psc.state.fl.us  
sbrownle@psc.state.fl.us

Florida Power & Light Company  
Kenneth M. Rubin/Joel T. Baker  
700 Universe Boulevard  
Juno Beach FL 33408-0412  
Ken.Rubin@fpl.com  
Joel.Baker@fpl.com

Richard Gentry  
Patricia A. Christensen  
Anastacia Pirrello  
Office of Public Counsel  
111 W. Madison Street, Room 812  
Tallahassee, Florida 32399  
Gentry.richard@leg.state.fl.us  
Christensen.patty@leg.state.fl.us  
Pirrello.anastacia@leg.state.fl.us

Florida Power & Light Company  
Kenneth A. Hoffman  
134 W. Jefferson Street  
Tallahassee FL 32301  
Kenneth.Hoffman@fpl.com

By: s/ **Kenneth M. Rubin**  
Kenneth M. Rubin, Assistant General Counsel  
Florida Power & Light Company

By: s/ **Richard Gentry**  
Richard Gentry, Public Counsel  
Office of Public Counsel

Attachment "A"

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for evaluation of Hurricane Dorian  
storm costs by Florida Power & Light Company.

Docket No. 20200172-EI

Filed: March 9, 2021

**STIPULATION AND SETTLEMENT**

WHEREAS, Florida Power & Light Company ("FPL" or the "Company") and Citizens through the Office of Public Counsel ("OPC") have signed this Stipulation and Settlement (the "Agreement"; unless the context clearly requires otherwise, the term "Party" or "Parties" means a signatory to this Agreement); and

WHEREAS, Dorian formed on August 24, 2019, from a tropical wave in the Central Atlantic, and gradually strengthened as it moved toward the Lesser Antilles, becoming a hurricane on August 28, 2019; and

WHEREAS, the National Hurricane Center's forecasts issued on August 28, 2019 brought the center of Hurricane Dorian over the Florida peninsula as a major hurricane; and

WHEREAS, on August 28, 2019, Governor Ron DeSantis declared a state of emergency in all 67 Florida counties; and

WHEREAS, on August 29, 2019, FPL activated its Command Center and began actively mobilizing a restoration workforce of employees and contractors, began to open staging sites, and started to pre-position crews in the areas of FPL's service territory anticipated to be hardest hit by Hurricane Dorian; and

WHEREAS, on August 30, 2019, the National Hurricane Center forecast projected Hurricane Dorian to make landfall in South Florida, including the most populous counties in FPL's service territory, which would have caused potentially catastrophic results; and

WHEREAS, on August 31, 2019, after rapid intensification, Dorian became a Category 4 hurricane; and

WHEREAS, on September 1, 2019, Hurricane Dorian reached Category 5 intensity, with maximum sustained winds of 185 mph and a minimum central pressure of 910 mb (26.87 in Hg), while making landfall in Elbow Cay, Bahamas, followed by a second landfall on Grand Bahama several hours later, causing massive destruction and devastation in the Bahamas; and

WHEREAS, Hurricane Dorian's outer bands began to directly impact FPL's service territory on September 1, 2019. Its impacts continued through the morning hours of September 5, 2019 as Dorian's path essentially paralleled the east coast of Florida as it traveled north; and

WHEREAS, even a slight deviation to the left of the official forecast would have brought Hurricane Dorian's core and dangerous winds near or over the Florida east coast; and

WHEREAS, Florida remained within the National Hurricane Center forecasted cone of uncertainty from August 26, 2019 until September 2, 2019, and a Hurricane Warning issued by the National Hurricane Center was in effect for portions of Florida's east coast from September 1 into September 4, 2019; and

WHEREAS, Hurricane Dorian was the fourth named storm, second hurricane, and first major hurricane of the 2019 hurricane season; and

WHEREAS, Hurricane Dorian threatened FPL's service territory as a major hurricane (Category 3 or higher), but ultimately did not make landfall. Notwithstanding this fact, FPL had to prepare for a powerful storm that was projected to make landfall in FPL's service territory; and

WHEREAS, FPL restored service to more than 184,000 customers. Toppled trees, vegetation outside of FPL's trim zone, and wind-blown debris were the leading causes of outages. On average, customers' outages were restored in just over an hour and no outage exceeded more than 24 hours; and

WHEREAS, FPL incurred \$241.4 million in storm related costs, but did not implement a storm surcharge or deplete the storm reserve, and instead expensed all costs after removing below the line costs, third party reimbursements, and capitalizable costs; and

WHEREAS, after removing below the line costs, third party reimbursements, and capitalizable costs, FPL's costs that would otherwise be recoverable through the implementation of a storm surcharge and depletion of the storm reserve totaled \$238.8 million; and

WHEREAS, on June 29, 2020, FPL petitioned the Commission for evaluation of storm restoration costs related to Hurricane Dorian, and filed the direct testimony and exhibits of FPL witnesses Manuel B. Miranda, David Hughes, and Clare Gerard in support of the requested evaluation; and

WHEREAS, on June 29, 2020, FPL filed more than 100 confidential line and vegetation contractor flat files with detailed invoice-related information (e.g., crew timesheet and expenses,



documentation of exceptions, adjustments, etc.), and a compilation of confidential data exported from the REDi system providing certain contractor travel information; and

WHEREAS, OPC intervened in this docket and, on December 8, 2020, filed the direct testimony and exhibits of OPC Witness Lane Kollen in support of OPC's position; and

WHEREAS, on January 12, 2021, FPL filed the rebuttal testimony and exhibits of FPL witnesses Manuel B. Miranda, David Hughes, and Clare Gerard; and

WHEREAS, the Parties engaged in significant discovery including the production of documents and interrogatories; and

WHEREAS, the Parties to this Agreement have undertaken to resolve the issues raised in this docket; and

WHEREAS, the Parties agree that no FPL Hurricane Dorian storm related costs were imprudently incurred; and

WHEREAS, the Parties have entered into this Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes, as applicable, and as a part of the negotiated exchange of consideration among the Parties to this Agreement each has agreed to concessions to the other with the expectation that all provisions of the Agreement will be enforced by the Commission as to all matters addressed herein with respect to the Parties, regardless of whether a court ultimately determines such matters to reflect Commission policy, upon acceptance of the Agreement as provided herein and upon approval by the Commission in the public interest;

NOW THEREFORE, in consideration of the foregoing and the covenants contained herein, the Parties hereby stipulate and agree:

FINANCIAL TERMS

1. This Agreement will become effective on the date of the Final Order in Docket No. 20200172-EI (the “Implementation Date”).
2. FPL will treat \$5 million of incremental storm restoration costs as non-incremental costs recognized as base Operations & Maintenance expense.
3. FPL will reduce the overall Reserve Amount (as defined in Section 12 of the 2016 Rate Case Settlement Agreement in Docket No. 20160021-EI) available for amortization by \$5 million.

OTHER PROVISIONS

4. Nothing in the Agreement will have precedential value.
5. The direct testimony and exhibits of FPL witnesses Manuel B. Miranda, David Hughes, and Clare Gerard and OPC Witness Lane Kollen, and the rebuttal testimony and exhibits of FPL witnesses Manuel B. Miranda, David Hughes, and Clare Gerard shall be entered into the record. Where applicable, confidential classification shall be maintained as determined by the Commission, Commission rules or applicable provisions of Chapter 366, Florida Statutes.
6. The provisions of the Agreement are contingent upon approval by the Commission in its entirety without modification. No Party agrees, concedes or waives any position with respect to any of the issues identified in the Prehearing Order and this Agreement does not specifically address any such issue. The Parties will support approval of the Agreement

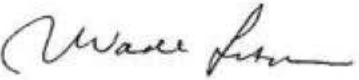
and will not request or support any order, relief, outcome or result in conflict with it. No Party to the Agreement will request, support or seek to impose a change to any provision of the Agreement. Approval of the Agreement in its entirety will resolve all matters and issues in this docket. This docket will be closed effective on the date that the Commission Order approving this Agreement is final, and no Party to the Agreement shall seek appellate review of any order issued in this docket.

7. The Parties agree that approval of the Agreement is in the public interest.
8. This Agreement may be executed in counterpart originals, and a scanned .pdf copy of an original signature shall be deemed an original. Any person or entity that executes a signature page to this Agreement shall become and be deemed a Party with the full range of rights and responsibilities provided hereunder.

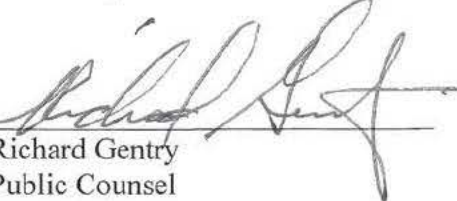


In Witness Whereof, the Parties evidence their acceptance and agreement with the provisions of this Agreement by their signature.

FLORIDA POWER & LIGHT COMPANY  
R. Wade Litchfield, Esq.  
700 Universe Boulevard  
Juno Beach, Florida 33408

By:   
\_\_\_\_\_  
R. Wade Litchfield  
Vice President and General Counsel

OFFICE OF PUBLIC COUNSEL  
Richard Gentry, Esq.  
The Florida Legislature  
111 West Madison Street  
Room 812  
Tallahassee, Florida 32399-1400

By:   
\_\_\_\_\_  
Richard Gentry  
Public Counsel