

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost
Recovery Clause.

DOCKET NO. 970007-EI
ORDER NO. PSC-97-0977-PHO-EI
ISSUED: August 13, 1997

Pursuant to Notice, a Prehearing Conference was held on Monday, August 4, 1997, in Tallahassee, Florida, before Chairman Julia L. Johnson, as Prehearing Officer.

APPEARANCES:

MATTHEW M. CHILDS, Esquire, Steel Hector & Davis, LLP, 215 South Monroe Street, Suite 601, Tallahassee, Florida 32301
On behalf of Florida Power & Light Company (FPL).

JEFFREY A. STONE, Esquire, and RUSSELL A. BADDERS, Esquire, Beggs & Lane, Post Office Box 12950, Pensacola, Florida 32576
On behalf of Gulf Power Company (Gulf).

LEE L. WILLIS, Esquire, and JAMES D. BEASLEY, Esquire, Ausley & McMullen, Post Office Box 391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company (TECO).

JOSEPH A. MCGLOTHLIN, Esquire, and VICKI GORDON KAUFMAN, Esquire, McWhirter Reeves McGlothlin Davidson Rief & Bakas, P.A., 117 South Gadsden Street, Tallahassee, Florida 32301
On behalf of the Florida Industrial Power Users Group (FIPUG).

STEVE BURGESS, Esquire, Office of Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399
On behalf of the Citizens of Florida (OPC).

LESLIE J. PAUGH, Esquire, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
On behalf of the Commission Staff (Staff).

PREHEARING ORDER

I. CASE BACKGROUND

As part of the Commission's continuing fuel and energy conservation cost and environmental cost recovery proceedings, a

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FPL-RECORDS/REPORTING

hearing is set for August 14 - 15, 1997, in this docket and in Docket No. 970001-EI. The hearing will address the issues set forth in the body of this prehearing order.

II. PROCEDURE FOR HANDLING CONFIDENTIAL INFORMATION

A. Any information provided pursuant to a discovery request for which proprietary confidential business information status is requested shall be treated by the Commission and the parties as confidential. The information shall be exempt from Section 119.07(1), Florida Statutes, pending a formal ruling on such request by the Commission, or upon the return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been used in the proceeding, it shall be returned expeditiously to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of the proceeding, it shall be returned to the person providing the information within the time periods set forth in Section 366.093(2), Florida Statutes.

B. It is the policy of the Florida Public Service Commission that all Commission hearings be open to the public at all times. The Commission also recognizes its obligation pursuant to Section 366.093, Florida Statutes, to protect proprietary confidential business information from disclosure outside the proceeding.

In the event it becomes necessary to use confidential information during the hearing, the following procedures will be observed:

- 1) Any party wishing to use any proprietary confidential business information, as that term is defined in Section 366.093, Florida Statutes, shall notify the Prehearing Officer and all parties of record by the time of the Prehearing Conference, or if not known at that time, no later than seven (7) days prior to the beginning of the hearing. The notice shall include a procedure to assure that the confidential nature of the information is preserved as required by statute.
- 2) Failure of any party to comply with 1) above shall be grounds to deny the party the opportunity to present evidence which is proprietary confidential business information.

- 3) When confidential information is used in the hearing, parties must have copies for the Commissioners, necessary staff, and the Court Reporter, in envelopes clearly marked with the nature of the contents. Any party wishing to examine the confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.
- 4) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise the confidential information. Therefore, confidential information should be presented by written exhibit when reasonably possible to do so.
- 5) At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the Court Reporter shall be retained in the Division of Records and Reporting's confidential files.

Post-hearing procedures

Rule 25-22.056(3), Florida Administrative Code, requires each party to file a post-hearing statement of issues and positions. A summary of each position of no more than 50 words, set off with asterisks, shall be included in that statement. If a party's position has not changed since the issuance of the prehearing order, the post-hearing statement may simply restate the prehearing position; however, if the prehearing position is longer than 50 words, it must be reduced to no more than 50 words. The rule also provides that if a party fails to file a post-hearing statement in conformance with the rule, that party shall have waived all issues and may be dismissed from the proceeding.

A party's proposed findings of fact and conclusions of law, if any, statement of issues and positions, and brief, shall together total no more than 60 pages, and shall be filed at the same time. The prehearing officer may modify the page limit for good cause shown. Please see Rule 25-22.056, Florida Administrative Code, for other requirements pertaining to post-hearing filings.

III. PREFILED TESTIMONY AND EXHIBITS; WITNESSES

Testimony of all witnesses to be sponsored by the parties has been prefiled. All testimony which has been prefiled in this case will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and associated exhibits. All testimony remains subject to appropriate objections. Each witness will have the opportunity to orally summarize his or her testimony at the time he or she takes the stand. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. After all parties and staff have had the opportunity to object and cross-examine, the exhibit may be moved into the record. All other exhibits may be similarly identified and entered into the record at the appropriate time during the hearing.

Witnesses are reminded that, on cross-examination, responses to questions calling for a simple yes or no answer shall be so answered first, after which the witness may explain his or her answer.

The Commission frequently administers the testimonial oath to more than one witness at a time. Therefore, when a witness takes the stand to testify, the attorney calling the witness is directed to ask the witness to affirm whether he or she has been sworn.

IV. ORDER OF WITNESSES

Witnesses whose names are preceded by an asterisk (*) have been excused. The parties have stipulated that the testimony of those witnesses will be inserted into the record as though read, and cross-examination will be waived. The parties have also stipulated that all exhibits submitted with those witnesses' testimony shall be identified as shown in Section VII of this Prehearing Order and admitted into the record.

<u>Witness</u>	<u>Appearing For</u>	<u>Issue #</u>
<u>Direct</u>		
K.M. Dubin	FPL	1 - 8, 9A
R.R. Labauve	FPL	1 - 8, 9

<u>Witness</u>	<u>Appearing For</u>	<u>Issue #</u>
* J.O. Vick	Gulf	1, 2, 4, 10, 10B - 10D
* S.D. Cranmer	Gulf	1 - 8, 10A
* K.A. Branick	TECO	1A, 2A, 3A, 4A, 5 - 8, 11, 11A, 11B, 11C

V. BASIC POSITIONS

FPL: None necessary.

Gulf: It is the basic position of Gulf Power Company that the proposed environmental cost recovery factors present the best estimate of Gulf's cost for its environmental compliance activities for the period October 1997 through September 1998, including the true-up calculations and other adjustments allowed by the Commission.

TECO: The Commission should approve Tampa Electric's calculation of its environmental cost recovery final true-up for the period October 1996 through March 1997, its actual true-up amount for the period April 1997 through September 1997, and its projected ECRC revenue requirement and ECRC cost recovery factors for the period October 1997 through March 1998.

FIPUG: No position.

OPC: No position.

STAFF: Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions.

VI. ISSUES AND POSITIONS

Generic Environmental Cost Recovery Issues

STIPULATED

ISSUE 1: What are the appropriate final environmental cost recovery true-up amounts for the period ending September 30, 1996?

POSITION: FPL: \$69,606 overrecovery.

GULF: \$525,673 overrecovery.

STIPULATED

ISSUE 1A: What are the appropriate final environmental cost recovery true-up amounts for the period ending March 31, 1997?

POSITION: TECO: \$156,449 overrecovery.

ISSUE 2: What are the estimated environmental cost recovery true-up amounts for the period October 1996 through September 1997?

POSITIONS

FPL: \$2,285,342 underrecovery for the period including interest. (Dubin)

Gulf: Agree with staff.

FIPUG: No position.

OPC: No position.

STAFF: FPL: No position at this time pending resolution of company-specific issue 9.

GULF: \$88,687 overrecovery.

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STIPULATED

ISSUE 2A: What are the estimated environmental cost recovery true-up amounts for the period April 1997 through September 1997?

POSITION: TECO: \$843,546 underrecovery.

ISSUE 3: What are the total environmental cost recovery true-up amounts to be collected during the period October 1997 through September 1998?

POSITIONS

FPL: \$2,215,736 net underrecovery. (Dubin)

Gulf: Agree with staff.

FIPUG: No position.

OPC: No position.

STAFF: FPL: No position at this time pending resolution of company specific issue 9.

GULF: \$614,360 overrecovery.

STIPULATED

ISSUE 3A: What are the total environmental cost recovery true-up amounts to be collected during the period October 1997 through March 1998?

POSITION: TECO: \$687,097 net underrecovery.

ISSUE 4: What are the appropriate projected environmental cost recovery amounts for the period October 1997 through September 1998?

POSITIONS

FPL: The appropriate projected environmental cost recovery amount to be collected during the period is \$22,964,468.

This amount consists of \$20,385,084 of projected environmental compliance cost for the period net of the prior period underrecovery and adjusted for taxes. (Dubin)

Gulf: Agree with staff.

FIPUG: No position.

OPC: No position.

STAFF: FPL: No position at this time pending resolution of company-specific issue 9.

GULF: \$11,291,801.

STIPULATED

ISSUE 4A: What are the appropriate projected environmental cost recovery amounts for the period October 1997 through March 1998?

POSITION: TECO: \$3,837,658.

STIPULATED

ISSUE 5: What should be the effective date of the new environmental cost recovery factors for billing purposes?

POSITION: FPL: The factor should be effective beginning with the specified environmental cost recovery cycle and thereafter for the period October 1997 through September 1998. Billing cycles may start before October 1, 1997, and the last cycle may be read after September 30, 1998, so that each customer is billed for twelve months regardless of when the adjustment factor became effective.

GULF: The factor should be effective beginning with the specified environmental cost recovery cycle and thereafter for the period October 1997 through September 1998. Billing cycles may start before October 1, 1997, and the last cycle may be read after September 30, 1998, so that each customer is billed for twelve months

regardless of when the adjustment factor became effective.

TECO: The factor should be effective beginning with the specified environmental cost recovery cycle and thereafter for the period October 1997 through March 1998. Billing cycles may start before October 1, 1997, and the last cycle may be read after March 31, 1998, so that each customer is billed for six months regardless of when the adjustment factor became effective.

STIPULATED

ISSUE 6: What depreciation rates should be used to develop the depreciation expense included in the total environmental cost recovery true-up amounts to be collected during the period beginning October 1997?

POSITION: The depreciation rates used to calculate the depreciation expense should be the rates that are in effect during the period the allowed capital investment is in service.

STIPULATED

ISSUE 7: How should the newly proposed environmental costs be allocated to the rate classes?

POSITION: FPL: The O&M costs associated with substation pollution discharge prevention and removal should be allocated based on the non-coincident peak demands of each class.

GULF: The costs of the Above Ground Storage Tank Integrity Inspections and Secondary Containment Upgrades should be allocated on a 100% demand basis.

ISSUE 8: What are the appropriate Environmental Cost Recovery Factors for the period beginning October 1997 for each rate group?

POSITIONS

<u>FPL:</u>	<u>Rate Class</u>	<u>Environmental Recovery Factor (\$/KWH)</u>
	RS1	0.00031
	GS1	0.00029
	GSD1	0.00026
	OS2	0.00073
	GSLD1/CS1	0.00025
	GSLD2/CS2	0.00024
	GSLD3/CS3	0.00016
	ISST1D	0.00053
	SST1T	0.00022
	SST1D	0.00025
	CILC D/CILC G	0.00023
	CILC T	0.00015
	MET	0.00028
	OL1/SL1	0.00022
	SL2	0.00021

(Dubin)

Gulf: Agree with staff.

TECO: Agree with staff.

FIPUG: No position.

OPC: No position.

STAFF: FPL: No position at this time pending resolution of company-specific issue 9.

GULF:

RATE CLASS	ENVIRONMENTAL COST RECOVERY FACTORS ¢/KWH
RS, RST	0.138
GS, GST	0.136
GSD, GSdT	0.118
LP, LPT	0.111
PX, PXT, RTP	0.101
OSI, OSII	0.082
OSIII	0.107
OSIV	0.154
SBS	0.112

TECO:

Rate Class	Environmental Cost Recovery Factors ¢/KWH
RS, RST	.054
GS, GST, TS	.054
GSD, GSdT	.054
GSLD, GSLDT, SBF, SBFT	.053
IS1, IST1, SBI1, IS3, IS3T, SBI3	.052
SL/OL	.054

Company - Specific Environmental Cost Recovery Issues

Florida Power & Light Company

ISSUE 9: Should the Commission approve Florida Power & Light Company's request for recovery of costs of the Substation Pollutant Discharge Prevention and Removal Project through the Environmental Cost Recovery Clause?

POSITIONS

FPL: Yes. The Substation Remediation Project is the prevention and removal of pollutant discharges at FPL substations. This project is necessary in order to prevent and address pollution discharging. The total projected Operating & Maintenance cost for this project is \$16.7 million. FPL is requesting to recover \$1.6 million for the period July 1997 through September 1997 and include this amount in the calculation of the environmental cost recovery factors for the period October 1997 through September 1998. FPL believes the cost of this project is reasonable in amount, prudently incurred and not otherwise being recovered by FPL. (Labauve)

FIPUG: No position.

OPC: No position.

STAFF: Yes. The amounts projected for this project should be adjusted downward by the level of ongoing O&M expense which FPL has historically experienced for substation transformer gasket replacement, substation soil contamination remediation, and the painting of substation transformers. The level of historical expenses for these ongoing O&M activities is assumed to be in base rates. Therefore, an adjustment is required to avoid double recovery.

STIPULATED

ISSUE 9A: Has Florida Power & Light Company correctly calculated the Return on Average Net Investment for each of the projects?

POSITION: Yes. In its revised June projection filing, the Company made the appropriate corrections to its cost of capital rates.

On a going forward basis, the Company has agreed to use the current year's March cost of capital rates for both the debt and equity components to be reported in the twelve month projection period. For the twelve month reprojection period, the Company has agreed to use the prior year's June cost of capital rates for both the debt and equity components. For the twelve month final true-up period, the Company has agreed to use the same cost of capital components as used in the reprojection period.

The appropriate cost of capital rates are reported on a 13-month average, FPSC adjusted basis as filed in the monthly Earnings Surveillance Reports filed with the Commission. The relative ratios of capital components are consistent with the capital structure approved in the Company's last rate case in Order Nos. 13537 and 13948 (Docket No. 830465-EI).

Gulf Power Company

STIPULATED

ISSUE 10: Should the Commission approve Gulf Power Company's request to recover the cost of Above Ground Storage Tank Integrity Inspections and Secondary Containment Upgrades through the Environmental Cost Recovery Clause?

POSITION: Yes. This activity includes installation of secondary containment facilities, cathodic protection upgrades, and inspection of existing field-erected oil storage tank systems. This activity is a requirement of Chapter 62-762.520(1) of the Florida Administrative Code, enacted on March 12, 1991. All expenses requested for recovery were projected for the period beginning

October 1, 1997, with a compliance deadline of December 31, 1999. Based on analysis of Gulf's responses to Staff's Third Set of Interrogatories, we believe the scope of the activity and projected amounts are reasonable. Gulf maintains that the costs of this project are not presently recovered in base rates or any other recovery mechanism. We believe these are new environmental compliance costs which were not included in Gulf's 1990 rate case test year. Therefore, the project and prudently incurred costs are appropriate for recovery through the Environmental Cost Recovery Clause.

STIPULATED
ISSUE 10A:

Is it appropriate for Gulf Power to earn a return through the Environmental Cost Recovery Clause on the 10% retainage on invoices from construction vendors to ensure contract performance?

POSITION:

Yes, to the extent that the company practices retainage of 10% on specific projects in the Environmental Cost Recovery Clause.

STIPULATED
ISSUE 10B:

Should an adjustment be made for the recording error made in SO₂ Allowances as reported in Audit Disclosure No. 2 of the Florida Public Service Commission's Environmental Compliance Cost Adjustment Audit Report for the Period Ended September 30, 1996?

POSITION:

No. The error was due to inappropriate allocation of Plant Daniel's SO₂ Allowances. The company has already made correcting entries for the error.

STIPULATED
ISSUE 10C:

Should legal expenses incurred to assure compliance with revisions to Clean Air Act Amendment Title V provisions be recovered through the Environmental Cost Recovery Clause?

POSITION:

Yes. Legal expenses directly associated with environmental compliance activities approved by the Commission that are incurred in order to comply with "environmental laws or regulations," as defined by Florida Statutes, Chapter 366.8255, should be recovered through the Environmental Cost Recovery Clause. As stated in Order No. PSC-96-1171-FOF-EI dated September 18, 1996, "However, the Commission will continue to examine each such expenditure on a case-by-case basis in order to determine the prudence of its recovery through the clause."

STIPULATED
ISSUE 10D:

Should an adjustment be made for the O&M expenses reported in Audit Disclosure No. 4 of the Florida Public Service Commission's Environmental Compliance Cost Adjustment Audit Report for the Period Ended September 30, 1996?

POSITION:

No. It is staff's understanding that the company has made correcting entries, including any applicable interest, for these O&M expense items in June and July 1997.

In Order No PSC-95-0384-FOF-EI dated March 21, 1995, the Commission approved "...only the meal costs incurred for an employee's own consumption while traveling on environmental cost recovery clause business" for recovery through the Environmental Cost Recovery Clause. In addition, the company agreed in a letter dated February 2, 1995 (Staff Composite Exhibit for Gulf) to establish a policy not to recover these types of costs through the clause. Audit Disclosure No. 4 shows that meal costs were among the O&M items

included for recovery and later adjusted by the company.

Tampa Electric Company

STIPULATED

ISSUE 11:

What adjustment for SO₂ Allowances, if any, should be made to Tampa Electric Company's Environmental Cost Recovery Factor as a result of the Commission's decision in Docket No. 970171-EU?

POSITION:

This issue should be deferred to a subsequent Environmental Cost Recovery Clause hearing in order to implement the Commission's vote in Docket No. 970171-EU accordingly.

STIPULATED

ISSUE 11A:

Should an adjustment be made for the expensing of a packing tower through the Environmental Cost Recovery Clause in 1996 which was purchased and charged to an inventory account in 1992 as reported in Audit Disclosure No. 1 of the Florida Public Service Commission's Environmental Compliance Cost Adjustment Audit Report for the period ended March 31, 1997?

POSITION:

No. The packing tower is a consumable item that is held in inventory until used. It should be treated in the same manner as fuel inventory and expense. Fuel is placed in an inventory account until it is consumed, at which time the fuel costs are expensed through the fuel cost recovery clause. Therefore, as packing towers are consumed, the cost of that packing tower is appropriately expensed through the Environmental Cost Recovery Clause.

STIPULATED

ISSUE 11B:

Should a portion of gypsum sales revenue be allocated to the Environmental Cost Recovery Clause based on the allocated cost of limestone?

POSITION:

No. As stated in Audit Disclosure No. 2 of the Florida Public Service Commission's Environmental Compliance Cost Adjustment Audit Report for the period ended March 31, 1997, gypsum sales revenues are not currently allocated to the ECRC. Gypsum is a by-product of the limestone used in the scrubbing operation for SO₂ removal. Revenues generated from the sale of gypsum, as well as the corresponding O&M costs of the scrubbing process, have historically been included in the calculation of base rates. Provided these O&M costs (with the exception of consumables) associated with the scrubbing process are not recovered through the ECRC, the corresponding revenues likewise should not be recovered through the ECRC.

STIPULATED
ISSUE 11C:

Should Tampa Electric Company be allowed to recover payroll charges associated with modifications and expansions to employee workload due to the Big Bend Unit 3 Flue Gas Desulfurization Integration Project through the Environmental Cost Recovery Clause?

POSITION:

No. As stated in Audit Disclosure No. 3 of the Florida Public Service Commission's Environmental Compliance Cost Adjustment Audit Report for the period ended March 31, 1997, most of the employees whose payrolls are included in the Environmental Cost Recovery Clause were employed by the utility as of the last rate case in substantially the same capacity as their current position. The company stated that no new positions were created for this project. Allowing these payroll charges to be included in the ECRC constitutes double recovery. Therefore, TECO should remove these payroll charges, including any applicable interest, from the Big Bend Unit 3 Flue Gas Desulfurization Integration Project cost recovery request. Staff will continue to review payroll expenses on a case-by-case basis.

VII. EXHIBIT LIST

Witnesses whose names are preceded by an asterisk (*) have been excused. The parties have stipulated that all exhibits submitted with those witnesses' testimony shall be identified as shown in Section VII of this Prehearing Order and admitted into the record.

<u>Witness</u>	<u>Proffered By</u>	<u>I.D. No.</u>	<u>Description</u>
Dubin	FPL	<u>(KMD - 1)</u>	Environmental Cost Recovery True-Up Period April 1996 - September 1996 Commission Forms 42-1A through 42-8A
Dubin Labauve	FPL	<u>(KMD - 2)</u>	A p p e n d i x I/Environmental Cost Recovery Projections October 1997 - September 1998 Commission Forms 42-1P through 42-7P
Dubin Labauve	FPL	<u>(KMD - 3)</u>	A p p e n d i x I I Environmental Cost R e c o v e r y Estimated/Actual Period October 1996 - September 1997 Commission Forms 42-1E through 42-8E
* Cranmer	Gulf	<u>(SDC - 1)</u>	Schedules 1A - 8A (4/96 - 9/96)
* Cranmer	Gulf	<u>(SCD - 2)</u>	Schedules 42-1P through 42-7P (10/97 - 9/98); 42-1E through 42-8E (10/96 - 9/97)
* Vick	Gulf	<u>(JOV - 1)</u>	Gulf's responses to Staff's 3rd Set of Interrogatories

<u>Witness</u>	<u>Proffered By</u>	<u>I.D. No.</u>	<u>Description</u>
* Branick	TECO	<u> </u> (KAB - 1)	Final true-up Environmental Cost Recovery, Commission Forms 42-1A through 42- 8A for the period October 1996 through March 1997
* Branick	TECO	<u> </u> (KAB - 1)	Final true-up Environment Cost Recovery, Commission Forms 42-1P through 42- 79 for the period April through September 1997 and 42-1E through 42-8E for the period October 1997 through March 1998
Cross examination of witness Cranmer	Staff	<u> </u> (Staff-1)	Composite exhibit for Gulf Power Company
Cross examination of witness Branick		<u> </u> (Staff-2)	Composite exhibit for Tampa Electric Company

Parties and Staff reserve the right to identify additional exhibits for the purpose of cross-examination.

VIII. PROPOSED STIPULATIONS

All parties are willing to stipulate that the testimony of all witnesses whom no one wishes to cross examine be inserted into the record as though read, cross examination be waived, and the witness's attendance at the hearing be excused.

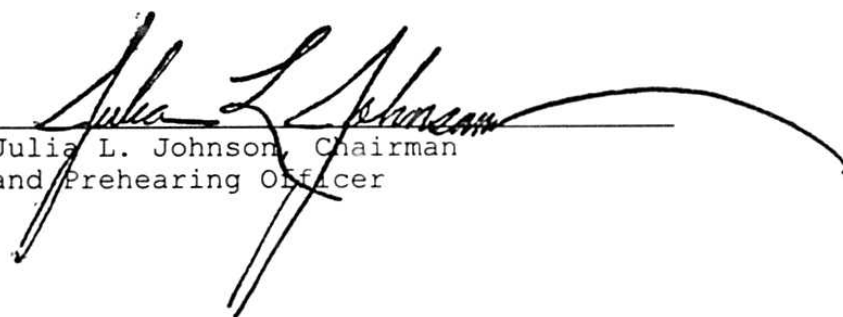
IX. PENDING MOTIONS

There are no pending motions at this time.

It is therefore,

ORDERED by Chairman Julia L. Johnson, as Prehearing Officer, that this Prehearing Order shall govern the conduct of these proceedings as set forth above unless modified by the Commission.

By ORDER of Chairman Julia L. Johnson, as Prehearing Officer, this 13th day of August, 1997.



Julia L. Johnson, Chairman
and Prehearing Officer

(S E A L)

LJP

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

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hearing or judicial review will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code, if issued by a Prehearing Officer; (2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or (3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.