

Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

October 14, 2015

E-PORTAL/ELECTRONIC FILING

Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

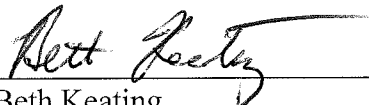
**Re: Docket No. 150001-EI: Fuel and Purchased Power Cost Recovery Clause with
Generating Performance Incentive Factor**

Dear Ms. Stauffer:

Attached for filing, please find Florida Public Utilities Company's Notice of Witnesses' Subject Matter Expertise.

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

Sincerely,



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

MEK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery
clause with generating performance incentive
factor.

DOCKET NO. 150001-EI

DATED: October 14, 2015

**FLORIDA PUBLIC UTILITIES COMPANY'S NOTICE OF WITNESSES'
SUBJECT MATTER EXPERTISE**

Florida Public Utilities Company ("FPUC" or "Company"), by and through its undersigned counsel, hereby files this Notice of Subject Matter Expertise in response to the Florida Industrial Power Users Group's ("FIPUG") objections set forth at Section H of FIPUG's Prehearing Statement, filed October 9, 2015. While FPUC believes that the expertise of its witnesses has been clearly set forth in the prefiled testimony, as well as its Prehearing Statement, the Company hereby submits this Notice to further clarify and affirmatively state the areas of expertise of its witnesses in this proceeding.

1. Curtis D. Young is qualified as an expert by virtue of his experience, education, knowledge and training. He holds a B.B.A. in accounting from Pace University and has been employed by FPUC since 2001. He will testify as an expert with regard to Issues 4A, 4B, 10, 11, 12, 19, 20, 21, 22, 23, and 35. His expertise is in the areas of regulatory accounting, particularly as it relates to the costs of fuel and purchased power. He is experienced in the calculation of the Company's fuel adjustment factors, consistent with the Commission's criteria and schedules, as well as all aspects of cost recovery rate reconciliations, revenue reporting, and fuel and purchased power cost projections. In addition, he is experienced and knowledgeable with regard to what costs have been historically recovered by the Company through fuel. He is also knowledgeable and experienced with regard to the establishment of the appropriate

effective date for the fuel adjustment cost recovery factors and the tariff approval process.

2. P. Mark Cutshaw is a qualified expert by virtue of his knowledge, education, experience and training. He holds a B.S. from Auburn University in electrical engineering and has been employed in the electric utility industry since 1982. He will testify as an expert with regard to Issues 4A and 4B. Having been with the Company for over 24 years, he has experience with all aspects of reliability and power purchases of the Company, as well as knowledge of the purpose and scope of the proposed interconnection project, as well as other projects under consideration by the Company relating to wholesale power purchases. He is also knowledgeable with regard to the extent of capital projects in the Company's base rates and experienced in the development of cost of service studies and rate design.

FPUC's witnesses will be prepared to confirm these representations of expertise when they take the stand.

RESPECTFULLY SUBMITTED this 14th day of October, 2015.



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

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing, along with electronic copies of this Notice of Witnesses' Subject Matter Expertise, has been furnished by Electronic Mail to the following parties of record this 14th day of October, 2015:

Suzanne Brownless Martha Barrera Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 Sbrownle@PSC.STATE.FL.US	James D. Beasley/J. Jeffry Wahlen/Ashley Daniels Ausley Law Firm Post Office Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com adaniels@ausley.com
Jeffrey Stone/Russell Badders/Steven Griffin Beggs & Lane P.O. Box 12950 Pensacola, FL 32591-2950 srg@beggslane.com	James W. Brew/Owen Kopon Stone Matheis Xenopoulos & Brew, PC Eighth Floor, West Tower 1025 Thomas Jefferson Street, NW Washington, DC 20007 jbrew@smxblaw.com
John T. Butler Maria Moncada Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420 John.Butler@fpl.com	Kenneth Hoffman Florida Power & Light Company 215 South Monroe Street, Suite 810 Tallahassee, FL 32301 Ken.Hoffman@fpl.com
Ms. Paula K. Brown Tampa Electric Company Regulatory Affairs P.O. Box 111 Tampa, FL 33601-0111 Regdept@tecoenergy.com	Florida Industrial Users Power Group Jon C. Moyle, Jr. Moyle Law Firm 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com
Mike Cassel Florida Public Utilities Company 1750 SW 14th Street, Suite 200 Fernandina Beach, FL 32034 mcassel@fpuc.com	Florida Retail Federation Robert Scheffel Wright/John T. LaVia Gardner Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308 schef@gbwlegal.com

Robert L. McGee, Jr. Gulf Power Company One Energy Place Pensacola, FL 32520 rlmcgee@southernco.com	J.R. Kelly/P. Christensen/C. Rehwinkel/ Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 Kelly.JR@leg.state.fl.us Christensen.patty@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us
Matthew Bernier Duke Energy 106 East College Avenue, Suite 800 Tallahassee, FL 32301 Matthew.Bernier@duke-energy.com	Dianne M. Triplett Duke Energy 299 First Avenue North St. Petersburg, FL 33701 Dianne.Triplett@duke-energy.com
Raoul G. Cantero, III, Esq. White & Case, LLP Southeast Financial Center, Suite 4900 200 South Biscayne Boulevard Miami, FL 33131-2352 rcantero@whitecase.com	Andrew Maurey Michael Barrett Division of Accounting and Finance Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 mbarrett@psc.state.fl.us amaurey@psc.state.fl.us

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