

Docket No. 160009-EI: Nuclear Cost Recovery Clause  
Duke Energy Florida, LLC  
Crystal River Unit 3 Power Uprate and Levy Units 1 & 2

Witness: **Direct Testimony of Ronald A. Mavrides,**  
Appearing on behalf of the staff of the Florida Public Service Commission

Date Filed: June 16, 2016

1                                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2   **COMMISSION STAFF**

3   **DIRECT TESTIMONY OF RONALD A. MAVRIDES**

4   **DOCKET NO. 160009-EI**

5   **June 16, 2016**

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

7 A.     My name is Ronald A. Mavrides. My business address is 1313 N. Tampa Street,  
8 Suite 220, Tampa, Florida 33602.

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

10 A.    I am employed by the Florida Public Service Commission (FPSC or Commission)  
11 as a Public Utility Analyst II in the Office of Auditing and Performance Analysis.

12 **Q.     Briefly review your educational and professional background.**

13 A.    I received a Bachelor of Science Degree in accounting from the University of  
14 Central Florida in 1990. I am also a Certified Internal Auditor, Certified Government  
15 Auditing Professional and a Certified Management Accountant. I have been employed by  
16 the FPSC since October 2007.

17 **Q.     Please describe your current responsibilities.**

18 A.    My responsibilities consist of planning and conducting utility audits of manual  
19 and automated accounting systems for historical and forecasted data.

20 **Q.     Have you previously presented testimony before this Commission?**

21 A.    Yes. I filed testimony in the Fuel and Purchased Power Cost Recovery Clause  
22 Docket Nos. 090001-EI and 110001-EI and I filed testimony in the Nuclear Cost  
23 Recovery Clause Docket Nos. 140009-EI and 150009-EI.

24 **Q.     What is the purpose of your testimony today?**

25 A.    The purpose of my testimony is to sponsor two staff audit reports of Duke Energy

1 Florida, LLC (DEF or Utility) which address the Utility's filings in Docket 160009-EI,  
2 Nuclear Cost Recovery Clause (NCRC) for costs associated with its Nuclear units. The  
3 first audit report was issued June 9, 2016, and addressed the costs for Crystal River Unit 3  
4 (CR3) as of December 31, 2015. This audit report is filed with my testimony and is  
5 identified as Exhibit RAM-1. The second audit report was also issued on June 9, 2016,  
6 and addressed the costs as of December 31, 2015, for Levy Nuclear Units 1 & 2 (Levy 1  
7 & 2). This audit report is filed with my testimony and is identified as Exhibit RAM-2.

8 **Q. Were these audits prepared by you or under your direction?**

9 A. Yes, both audits were prepared by me or under my direction.

10 **Q. Please describe the work in the first audit addressing the costs for Crystal**  
11 **River Unit 3.**

12 A. Our overall objective was to verify that the Utility's 2015 NCRC filings for  
13 Crystal River Unit 3 in Docket No. 160009-EI are consistent with and in compliance with  
14 Section 366.93, Florida Statutes, and Rule 25-6.0423, Florida Administrative Code. We  
15 performed the following procedures to satisfy the overall objective.

16 Construction Work in Progress (CWIP)

17 We reconciled the company's transaction details to the general ledger and filing. We  
18 judgmentally selected transactions from the transaction details and tested them for: 1)  
19 Compliance with contracts, 2) Correct paid amounts, and 3) Correct recording periods.

20 Recovery

21 We traced the amount collected on Exhibit TGF-2 to the 2014 NCRC jurisdictional  
22 amount approved in Order No. PSC-14-0701-FOF-EI and to the Capacity Cost Recovery  
23 Clause in Docket No. 160001-EI. We verified that the Utility used the Commission  
24 approved factor to bill the customers.

25 Expense

1 We judgmentally selected costs from the transaction details and reviewed them for the  
2 proper period and amounts, and that they are allowable NCRC costs. For costs that are  
3 for a service or product that is under contract, we: 1) traced the invoiced cost to the  
4 construction contract of other type of original source document, 2) ensured that the  
5 amounts billed are for actual services or materials received, and 3) investigated all prior  
6 billing adjustments and job order changes to the contract(s). We sorted the transaction  
7 detail listings by Operation and Maintenance expense category and reconciled them to the  
8 filing. On a sample basis, we used employee time sheets to verify that labor hours  
9 charged to employee labor expense are correct.

10 Project Close-Out Costs

11 We acquired a summary of all close-out costs included in the NCRC. We selected a  
12 sample of costs and traced to support documents for proper pay periods and proper  
13 account classification.

14 True-up

15 We traced the December 31, 2014 True-Up Provision to the Commission Order No. 14-  
16 0617-FOF-EI. We recalculated the True-Up and Interest Provision amounts as of  
17 December 31, 2015, using the Commission approved beginning balance as of December  
18 31, 2014, the approved AFUDC rate, and the 2015 costs.

19 **Q. Please describe the work in the second audit addressing the costs for Levy**  
20 **Nuclear Units 1 & 2.**

21 A. Our overall objective was to verify that the Utility's 2014 NCRC filings for Levy  
22 Nuclear Units 1 & 2 in Docket No. 160009-EI are consistent with and in compliance with  
23 Section 366.93, Florida Statutes, and Rule 25-6.0423, Florida Administrative Code. We  
24 performed the following procedures to satisfy the overall objective.

25

1 Construction Work in Progress (CWIP)

2 We took the beginning balances of the costs and reconciled them to the ending balances  
3 for the prior year's filing. We judgmentally selected transactions from the provided  
4 transaction details and tested them for: 1) Compliance with contracts, 2) Correct paid  
5 amounts, and 3) Correct recording periods. We reconciled the filing to the general ledger.

6 Recovery

7 We traced the beginning balances of the 2015 Detail Calculation of the Revenue  
8 Requirements to the ending 2014 Detail Calculation of the Revenue Requirements. We  
9 reconciled the amount collected on the 2015 Detail Calculation of the Revenue  
10 Requirements to the 2014 NCRC approved jurisdictional factors and to the Capacity Cost  
11 Recovery Clause in Docket No. 160001-EI. We verified that the Utility used the  
12 Commission approved factor to bill the customers.

13 Expense

14 We reconciled the trial balance accounts to the filing. We judgmentally selected costs  
15 from the transaction details and reviewed them for the proper period and amounts, and  
16 that they are allowable NCRC costs. For costs that are for a service or product that is  
17 under contract we: 1) Traced the invoiced cost to the construction contract or other type  
18 of original source document, 2) Ensured that the amounts billed are for actual services or  
19 materials received, and 3) Investigated all prior billing adjustments and job order changes  
20 to the contracts. We sampled costs charged in 2015, including labor, and obtained the  
21 supporting backup. We recalculated labor costs using employee time sheets and labor  
22 rates for employees who provided labor charged to the NCRC during the sample months.  
23 We verified the hours worked and recalculated the labor charges recorded by the Utility  
24 charged to the NCRC. We verified the costs for proper account, period, and amount.

25

1 Long-Lead Time Items

2 We verified that the only long-lead-time items remaining to be disposed of were Variable  
3 Frequency Drives. Attempts to sell the drives to an external party were unsuccessful and  
4 the drives were sold internally for use at the Crystal River Energy Complex.

5 True-up

6 We traced the December 31, 2014 True-Up Provision to the Commission Order No. 14-  
7 0617-FOF-EI. We recalculated the True-Up and Interest Provision amounts as of  
8 December 31, 2015, using the Commission approved beginning balance as of December  
9 31, 2014, the approved AFUDC rate, and the 2015 costs.

10 **Q. Please review the audit findings in the audit report, Exhibit RAM-1.**

11 A. There were no findings in this audit.

12 **Q. Please review the audit findings in the audit report, Exhibit RAM-2.**

13 A. There were no findings in this audit.

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

15 A. Yes.

16

17

18

19

20

21

22

23

24

25

State of Florida



**Public Service Commission**

Office of Auditing and Performance Analysis  
Bureau of Auditing  
Tampa District Office

**Auditor's Report**

Duke Energy Florida, LLC  
Crystal River Unit 3 Uprate

**Twelve Months Ended December 31, 2015**

Docket No. 160009-EI  
Audit Control No. 16-005-2-2

**May 7, 2016**

*Ronald A. Mavrides*

Ronald A. Mavrides  
Audit Manager

*Linda Hill*

Linda Hill  
Reviewer

## Table of Contents

Purpose .....	1
Objectives and Procedures.....	2
Audit Findings	
None.....	4
Exhibit	
1: True-Up .....	5



## Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Office of Industry Development and Market Analysis in its audit service request dated January 5, 2016. We have applied these procedures to the attached schedule prepared by Duke Energy Florida, LLC in support of its 2015 Nuclear Cost Recovery Clause filing for the Crystal River Unit 3 Uprate Project in Docket No. 160009-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. The report is intended only for internal Commission use.

## Objectives and Procedures

### **General**

#### Definitions

Utility refers to Duke Energy Florida, LLC

NCRC refers to the Nuclear Cost Recovery Clause.

CCRC refers to the Capacity Cost Recovery Clause.

Construction costs are costs that are expended to construct the nuclear power plant, but not limited to, the costs of constructing power plant buildings and all associated permanent structures, equipment and systems.

#### Utility Information

On February 5, 2013, the Utility announced its intent to retire the CR3 plant. Recovery of costs will continue until 2019.

**Objectives:** The objectives were to determine whether the Utility's 2015 NCRC filing in Docket No. 160009-EI is consistent and in compliance with Section 366.93, Florida Statutes and Rule 25-6.0423, Florida Administrative Code (F.A.C.).

**Procedures:** We performed the following objectives and procedures to satisfy the overall objective identified above.

### **Construction Work In Progress**

**Objectives:** The objectives were to determine whether the 2015 adjustments and additions to the unrecovered Construction Work In Progress (CWIP) jurisdictional balances that are included for recovery and disclose and report the jurisdictional amount of any 2015 adjustments and additions to the unrecovered CWIP balance that are included for recovery.

**Procedures:** We determined that there were no adjustments to unrecovered CWIP jurisdictional balances that are included for recovery. All NCRC activity that is now related to capital investment is allocated to the Regulatory Asset Account. We acquired a summary of all capital additions and sampled supporting documentation for ten transactions, ascertaining their recoverability in conformance with Commission Orders and being charged in the proper period and to the proper accounts. No exceptions were noted.

### **Recovery**

**Objectives:** The objectives were to determine whether the Utility used the Commission approved CCRC factors to bill customers for the period January 1, 2015, through December 31, 2015, and whether Exhibit TGF-2 reflects amounts in Order No. PSC-14-0701-FOF-EI.

**Procedures:** We agreed the amount collected in Exhibit TGF-2 to the 2015 NCRC jurisdictional amount approved in Order No. PSC-14-0701-FOF-EI and to the CCRC in Docket No. 160001-EI. We determined that the Utility used the approved CCRC factors. No exceptions were noted.

## **Expense**

### **Operation and Maintenance Expense**

**Objectives:** The objectives were to determine whether Operation and Maintenance (O&M) Expense on Exhibit TGF-2 are: 1) Supported by adequate source documentation, 2) appropriately recoverable through the NCRC, and that 3) total jurisdictional O&M Expense is accurately calculated.

**Procedures:** We judgmentally selected nine transactions from the transaction details and reviewed them for the proper period, amounts, and that they are legitimate NCRC costs. For costs that are for a service or product that is under contract, we: 1) Traced the invoiced cost to the contract terms and pricing, 2) Ensured that the amounts billed are for actual services or materials received, and 3) Investigated all prior billing adjustments and job order changes to the contract(s).

Included in the samples were 2015 labor costs for two employees, of which we obtained the supporting backup. We recalculated labor costs using employee time sheets and labor rates for employees who provided labor charged to the NCRC in the sample. We verified the hours worked and recalculated the labor charges recorded by the Utility charged to the NCRC. We verified other costs for proper account, period, and amount. No exceptions were noted.

### **Project Close-Out Costs**

**Objective:** The objective was to determine whether 2015 project close-out costs were properly included for recovery.

**Procedures:** We acquired a summary of all close-out costs included in NCRC. We selected the June 2015 costs for legal fees, which is the largest class of cost drivers for close-out costs. We reviewed the submitted back-up documents for proper pay periods and proper account classification and for being related to purposes involving NCRC. No exceptions were noted.

### **True-Up**

**Objective:** The objective was to determine whether the True-Up and Interest Provision as filed on Schedule TGF-2 was properly calculated.

**Procedures:** We traced the December 31, 2014, True-Up Provision to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2015, using the Commission approved beginning balance as of December 31, 2014, the approved 2015 jurisdictional separation factors for capacity revenues and costs to be included in the recovery factor, and the 2015 costs. No exceptions were noted.

Audit Findings

**None**



State of Florida



**Public Service Commission**

Office of Auditing and Performance Analysis  
Bureau of Auditing  
Tampa District Office

**Auditor's Report**

Duke Energy Florida, LLC  
Levy Nuclear Units 1 & 2

**Twelve Months Ended December 31, 2015**

Docket No. 160009-EI

Audit Control No. 16-005-2-1

May 7, 2016

A handwritten signature in blue ink that reads "Ronald A. Mavrides".

Ronald A. Mavrides  
Audit Manager

A handwritten signature in blue ink that reads "Linda Hill".

Linda Hill  
Reviewer

## Table of Contents

Purpose .....	1
Objectives and Procedures.....	2
Audit Findings	
None.....	5
Exhibit	
1: True-Up .....	6

## Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Office of Industry Development and Market Analysis in its audit service request dated January 5, 2016. We have applied these procedures to the attached schedule prepared by Duke Energy Florida, LLC in support of its 2015 Nuclear Cost Recovery Clause for its construction cost expenditures for the Levy Nuclear Plant Units 1 & 2 filing in Docket No. 160009-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. The report is intended only for internal Commission use.



## Objectives and Procedures

### **General**

#### Definitions

Utility refers to Duke Energy Florida, LLC

LNP refers to the Levy Nuclear Plant.

NCRC refers to the Nuclear Cost Recovery Clause.

CCRC refers to the Capacity Cost Recovery Clause.

Preconstruction costs are costs that are expended after a site has been selected in preparation for the construction of a nuclear power plant, incurred up to and including the date the Utility completes site clearing work.

Construction costs are costs that are expended to construct the nuclear power plant, but not limited to, the costs of constructing power plant buildings and all associated permanent structures, equipment and systems.

#### Utility Information

On August 1, 2013, the Utility announced its intent to cease the work of pursuing construction of the Levy 1 and 2 reactors. Recovery of costs will continue until 2019

**Objectives:** The objectives were to determine whether the Utility's 2015 NCRC filing in Docket No. 160009-EI is consistent and in compliance with Section 366.93, Florida Statutes and Rule 25-6.0423, Florida Administrative Code (F.A.C.).

**Procedures:** We performed the following objectives and procedures to satisfy the overall objective identified above.

### **Construction Work In Progress**

**Objectives:** The objectives were to determine the 2015 adjustments and additions to the unrecovered Construction Work In Progress (CWIP) jurisdictional balances that are included for recovery and disclose and report the jurisdictional amount of any 2015 adjustments and additions to the unrecovered CWIP balance that are included for recovery.

**Procedures:** We took the beginning balances of all CWIP costs and reconciled them to the ending balances for the prior year's filing. We judgmentally selected from a summary of CWIP 2015 additions, all November 2015 labor costs from the transaction details and tested them for: 1) Compliance with contracts, 2) Correct paid amounts, and 3) Correct recording periods. We determined that there were no adjustments to unrecovered CWIP jurisdictional balances that are included for recovery. As of December 31, 2015, Account 107.001-CWIP had a zero balance. We reconciled the transaction detail amounts to the filing and the general ledger. No exceptions were noted.

## **Recovery**

**Objectives:** The objectives were to determine whether the Utility used the Commission approved CCRC factors to bill customers for the period January 1, 2015, through December 31, 2015, and whether the 2015 Detail Calculation of the Revenue Requirements reflects amounts in Order No. PSC-14-0701-FOF-EI.

**Procedures:** We agreed the beginning balances of the 2015 Detail Calculation of the Revenue Requirements to the ending 2014 Detail Calculation of the Revenue Requirements. We agreed the amount collected on the 2015 Detail Calculation of the Revenue Requirements to the 2015 NCRC jurisdictional factors approved in Order No. PSC-14-0701-FOF-EI and to the CCRC in Docket No. 140001-EI. No exceptions were noted.

## **Expense**

### Operation and Maintenance Expense

**Objectives:** The objectives were to determine whether Operation and Maintenance (O&M) Expense on Exhibit TGF-2 are: 1) Supported by adequate source documentation, 2) Appropriately recoverable through the NCRC, and that 3) Total Jurisdictional O&M Expense is accurately calculated.

**Procedures:** We reconciled the trial balance accounts to the filing. We judgmentally selected eight transactions from the transaction details and reviewed them for the proper period and amounts, and that they are allowable NCRC costs. For costs that are for a service or product that are under contract we: 1) Traced the invoiced cost to the construction contract or other type of original source document, 2) Reconciled the invoice to the contract terms and pricing, 3) Ensured that the amounts billed are for actual services or materials received, and 4) Investigated all prior billing adjustments and job order changes to the contracts.

Included in the samples were 2015 labor costs, of which we obtained the supporting backup. We recalculated labor costs using employee time sheets and labor rates for employees who provided labor charged to the NCRC during the sample months. We verified the hours worked and recalculated the labor charges recorded by the Utility charged to the NCRC. We verified other costs for proper account, period, and amount. No exceptions were noted.

### **Long-Lead-Time Items**

**Objectives:** The objectives were to determine whether 2015 disposition, storage, and other such expenses for remaining long-lead-time items were included for cost recovery and to disclose and report the jurisdictional amount of any 2015 disposition, storage, and other such expenses included in jurisdictional expenses.

**Procedures:** We verified that the only long-lead-time items remaining to be disposed of were the Variable Frequency Drives. The Drives were sold internally for use at the Duke Energy Florida, LLC, Crystal River Energy Complex. Attempts to sell the drives to an external party were unsuccessful. No exceptions were noted.

### **Litigation Expenses**

**Objectives:** Our objectives were to determine whether Duke/Westinghouse Engineering, Procurement, and Construction contract litigation expenses were included for cost recovery, and 2015 Duke/Westinghouse Engineering, Procurement, and Construction contract litigation expenses included in jurisdictional expenses were disclosed and reported.

**Procedure:** We verified that there was no litigation expenses included for cost recovery in 2015. No exceptions were noted.

### **True-Up**

**Objective:** The objective was to determine whether the True-Up and Interest Provision as filed on Schedule TGF-2 was properly calculated.

**Procedures:** We traced the December 31, 2014, True-Up Provision to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2015, using the Commission approved beginning balance as of December 31, 2014, the approved 2015 jurisdictional separation factors for capacity revenues and costs to be included in the recovery factor, and the 2015 costs. No exceptions were noted.

Audit Findings

**None**

## Exhibit

### Exhibit 1: True-Up

2015 Summary  
 Levy Nuclear Units 1 & 2  
 January 2015 - December 2015  
 Duke Energy Florida

Witness: Thomas G. Foster  
 Docket No. 160009-EI  
 Duke Energy Florida  
 Exhibit: (TGF- 1)

		12-Month Total
1.	Final Costs for the Period	
	a. Carrying Cost on Unrecovered Investment	\$ 5,977,302 (2015 Detail Line 8d. & 2015 LLE Detail Line 3d.)
	b. Period Exit / Wind-down Costs (including sale of LLE)	(4,312,069) (2015 Detail Line 5a.)
	c. Period Other Exit / Wind-down Cost and Interest	195,460 (2015 Detail Line 19d.)
	d. Other - Adjustment	(90,860) (2015 Detail Line 5e.)
	e. Total Period Revenue Requirement	<u>\$ 1,769,833</u>
2.	Projected Amount for the Period (January - April) (Order No. PSC 14-0701-FOF-EI) (Jan-April) (I.e. \$3.45 / 1000 Kwh Residential) (Order No. PSC-15-0176-TRF-EI) (May-Dec) (\$0.00 / 1000 Kwh)	\$ 2,503,530 (2015 Detail Lines: 10 and 20)
3.	Final True-Up Amount for the Period (over)/under (Line 1e. - Line 2.)	\$ (733,697)
4.	2015 Revenue Requirement Collected (January - April) (Order No. PSC 14-0701-FOF-EI) (Jan-April) (I.e. \$3.45 / 1000 Kwh Residential) (Order No. PSC-15-0176-TRF-EI) (May-Dec) (\$0.00 / 1000 Kwh)	\$ 36,438,940 (2015 Detail Lines: 6g + 10 + 16 + 20 - 6e)

The summary below shows the uncollected balance as of December 31, 2015

5.	Uncollected Regulatory Asset (Non-\$54M Deferred Amount)	\$ 489,907 (2015 Detail Lines: 6i + 15 + 21)
6.	Carrying Cost on \$54M Deferral (May 2015 - December 2015) (Retail)	3,153,738 (2015 LLE Detail Line 3d.)
7.	Uncollected Balance \$54M Deferral (Retail)	50,275,957 (2015 LLE Detail Line 1a.)
8.	Total Uncollected Balance at Year End 2015 (Lines: 5. + 6. + 7.)	<u>\$ 53,919,601</u>

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear cost recovery clause.

DOCKET NO. 160009-EI

DATED: JUNE 16, 2016

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the direct testimony of Ronald A. Mavrides on behalf of the staff of the Florida Public Service Commission was electronically filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished to the following, by electronic mail, on this 16<sup>th</sup> day of June, 2016.

Matthew R. Bernier  
Duke Energy Florida, LLC  
106 East College Avenue, Suite 800  
Tallahassee, Florida 32301  
[Matthew.Bernier@duke-energy.com](mailto:Matthew.Bernier@duke-energy.com)

Dianne M. Triplett  
Duke Energy Florida, LLC  
299 First Avenue North  
St. Petersburg, Florida 33701  
[Dianne.Triplett@duke-energy.com](mailto:Dianne.Triplett@duke-energy.com)

J.R. Kelly/Charles J. Rehwinkel/  
Erik L. Saylor/Patricia A. Christensen  
Office of Public Counsel  
111 W. Madison Street, Room 812  
Tallahassee, Florida 32399  
[Kelly.JR@leg.state.fl.us](mailto:Kelly.JR@leg.state.fl.us)  
[Rehwinkel.Charles@leg.state.fl.us](mailto:Rehwinkel.Charles@leg.state.fl.us)  
[Saylor.Erik@leg.state.fl.us](mailto:Saylor.Erik@leg.state.fl.us)  
[Christensen.Patty@leg.state.fl.us](mailto:Christensen.Patty@leg.state.fl.us)

Jon C. Moyle, Jr.  
Florida Industrial Power Users Group  
Moyle Law Firm, P.A.  
118 North Gadsden Street  
Tallahassee, Florida 32301  
[jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com)

Kenneth Hoffman  
Florida Power & Light Company  
215 S. Monroe Street, Suite 810  
Tallahassee, Florida 32301-1858  
[Ken.Hoffman@fpl.com](mailto:Ken.Hoffman@fpl.com)

Jessica Cano/Kevin I.C. Donaldson  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, Florida 33408-0420  
[Jessica.Cano@fpl.com](mailto:Jessica.Cano@fpl.com)  
[Kevin.Donaldson@fpl.com](mailto:Kevin.Donaldson@fpl.com)

DOCKET NO. 160009-EI  
CERTIFICATE OF SERVICE  
PAGE 2

Victoria Mendez/Christopher A. Green  
Xavier Albán/ Kerri L. McNulty  
The City of Miami  
444 SW 2<sup>nd</sup> Avenue  
Miami, Florida 33130  
[vmendez@miamigov.com](mailto:vmendez@miamigov.com)  
[cagreen@miami.gov](mailto:cagreen@miami.gov)  
[xealban@miamigov.com](mailto:xealban@miamigov.com)  
[klmcnulty@miamigov.com](mailto:klmcnulty@miamigov.com)

George Cavros  
Southern Alliance for Clean Energy  
120 E. Oakland Park Boulevard, Suite 105  
Fort Lauderdale, Florida 33334  
[george@cavros-law.com](mailto:george@cavros-law.com)

James W. Brew/Laura A. Wynn  
White Springs Agricultural Chemicals Inc.  
d/b/a PCS Phosphate – White Springs  
Stone Mattheis Xenopoulos & Brew, P.C.  
1025 Thomas Jefferson Street, NW  
Eighth Floor, West Tower  
Washington, D.C. 20007  
[jbrew@smxblaw.com](mailto:jbrew@smxblaw.com)  
[law@smxblaw.com](mailto:law@smxblaw.com)

Robert Scheffel Wright/John T. LaVia, III  
Gardner, Bist, Bowden, Bush, Dee, LaVia &  
Wright, P.A.  
1300 Thomaswood Drive  
Tallahassee, Florida 32308  
[Schef@gbwlegal.com](mailto:Schef@gbwlegal.com)  
[Jlavia@gbwlegal.com](mailto:Jlavia@gbwlegal.com)

/s/ Kyesha R. Mapp  
KYESHA R. MAPP  
SENIOR ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION  
Gerald L. Gunter Building  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850  
Telephone: (850) 413-6199  
[kmapp@psc.state.fl.us](mailto:kmapp@psc.state.fl.us)