| Docket No. 20220067-GUComprehensive Exhibit List for Entry into Hearing Record(October 25-28, 2022) |
| --- |
| **EXH#** | **Witness** | **I.D. # As Filed** | **Exhibit Description** | **Issue Nos.** | **Entered** |
| **STAFF** |
| 1 |  | Exhibit List | Comprehensive Exhibit List |  |  |
| **FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)** |
| 2 | Michael Cassel[[1]](#footnote-1) | MDC-1 | List of Sponsored MFRs | 1, 4, 11, 18, 39, 55, 56, 62, 63, 65, and 66 |  |
| 3 | Michael Cassel[[2]](#footnote-2) | MDC-2 | List of Sponsored MFRs | 1, 4, 11, 18, 39, 55, 56, 62, 63, 65, and 66 |  |
| 4 | Michael Cassel | MDC-3 | Report on anticipated environmental remediation efforts | 11, and 63 |  |
| 5 | Michael Cassel | MDC-4 | Natural Gas Storybook | 1, 4, 11, 18, 39, 55, 56, 62, 63, 65, and 66 |  |
| 6 | Michael Galtman[[3]](#footnote-3) | MG-1 | List of Sponsored MFRs | 13, 18, 28, 34, 45, and 49 |  |
| 7 | Michelle Napier[[4]](#footnote-4) | MN-1 | List of Sponsored MFRs | 2, 3, 9, 10, 11, 13,14, 15, 16, 17, 18, 19, 20, 21, 23, 24, 32, 33, 34, 35, 38, 39, 41, 42, 43, 44,45, 46, 47, 49, 50, 51, 52, 53, 54, 55, 63, 66, and 69 |  |
| 8 | Michelle Napier | MN-2 | Evaluation of Acquisition Adjustment | 18 |  |
| 9 | Michelle Napier | MN-3 | Evaluation of Indiantown Acquisition Adjustment | 18 |  |
| 10 | Noah Russell[[5]](#footnote-5) | NTR-1 | Composite Schedules:NAIC Ratings; Weighted Average Cost of LTD; FPU Stock Price; Chesapeake Stock Price | 22, 25, 26, 29, 37, and 38 |  |
| 11 | Noah Russell | NTR-2 | List of Sponsored MFRs | 18, 22, 25, 26, 27, 29, and 37 |  |
| 12 | Paul Moul | PRM-1 | Composite Financial Schedules on Capitalization, Financial Statistics, Capital Structure Scenarios, Growth Rates, Financial Risk, Capital Market Pricing Model | 25, and 30 |  |
| 13 | Patricia Lee[[6]](#footnote-6) | PSL-1 | Curriculum Vitae | 5, 6, 7, 8, 17, and 47 |  |
| 14 | Patricia Lee | PSL-2 | FPUC Depreciation Study and Workbook | 5, 6, 7, 8, 17, and 47 |  |
| 15 | Patricia Lee | PSL-3 | Life Table Example | 5, 6, 7, 8, 17, and 47 |  |
| 16 | Patricia Lee | PSL-4 | Recommended Depreciation Rates with and without Reserve Allocations | 5, 6, 7, 8, 17, 46, and 47 |  |
| 17 | John Taylor | JDT-1 | List of Sponsored MFRs | 2, 3, 56, 57, 58, 59, and 60 |  |
| 18 | John Taylor | JDT-2 | Billing Determinants | 2, 3, 56, 57, 58, 59, and 60 |  |
| 19 | John Taylor | JDT-3 | Class Conversion | 2, 3, 56, 57, 58, 59, and 60 |  |
| 20 | John Taylor | JDT-4(Exhibit 4) | Average Annual Bill Impact | 2, 3, 56, 57, 58, 59, and 60 |  |
| 21 | Vikrant Gadgil | VG-1 | List of Sponsored MFRs | 4 |  |
| 22 | Kira Lake | KIL-1 | FPUC Customer Growth | 10, 62, 64, and 67 |  |
| 23 | Kira Lake | KIL-2 | List of Sponsored MFRs | 10, 62, 64, and 67 |  |
| 24 | Jason Bennett[[7]](#footnote-7) | JLB-1 | Dover Field Training Facility (Safety Town) | 9, and 12 |  |
| 25 | Jason Bennett | JLB-2 | List of Sponsored MFRs | 9, and 12 |  |
| 26 | William Hancock | BH-1 | List of Sponsored MFRs | 2 |  |
| 27 | William Hancock | BH-2 | FGT Maps | 2 |  |
| 28 | Kelley Parmer[[8]](#footnote-8) | KP-1 | Customer Care Communications | 4 |  |
| 29 | Kelley Parmer | KP-2 | Red Flag Policy | 4 |  |
| 30 | Kelley Parmer | KP-3 | List of Sponsored MFRs | 4 |  |
| 31 | Devon Rudloff | DR-1 | Organizational Chart | 34, 35, and 36 |  |
| 32 | Devon Rudloff | DR-2 | List of Sponsored MFRs | 34, 35, and 36 |  |
| 33 | Wraye Grimard | WG-1 | Tariff/MFR E-9 | 61, 62, 64, and 67 |  |
| 34 | Matthew Everngam | ME-1 | Interim Rate Tariff Sheets | 68 |  |
| 35 | Matthew Everngam | ME-2 | List of Sponsored MFRs | 68 |  |
| **OFFICE OF PUBLIC COUNSEL – (DIRECT)** |
| 36 | David J. Garrett[[9]](#footnote-9) | DJG-1 | Curriculum Vitae | All |  |
| 37 | David J. Garrett | DJG-2 | Proxy Group Summary | 25-32, and 55-56 |  |
| 38 | David J. Garrett | DJG-3 | DCF Stock Prices | 25-32, and 55-56 |  |
| 39 | David J. Garrett | DJG-4 | DCF Dividend Yields | 25-32, and 55-56 |  |
| 40 | David J. Garrett | DJG-5 | DCF Terminal | 25-32, and 55-56 |  |
| 41 | David J. Garrett | DJG-6 | DCF Final Results | 25-32, and 55-56 |  |
| 42 | David J. Garrett | DJG-7 | CAPM Risk-Free Rate | 25-32, and 55-56 |  |
| 43 | David J. Garrett | DJG-8 | CAPM Betas | 25-32, and 55-56 |  |
| 44 | David J. Garrett | DJG-9 | CAPM Implied Equity Risk Premium Calculations | 25-32, and 55-56 |  |
| 45 | David J. Garrett | DJG-10 | CAPM Equity Risk Premium Results | 25-32, and 55-56 |  |
| 46 | David J. Garrett | DJG-11 | CAPM Final Result | 25-32, and 55-56 |  |
| 47 | David J. Garrett | DJG-12 | Cost of Equity Summary | 25-32, and 55-56 |  |
| 48 | David J. Garrett | DJG-13 | Utility Awarded Returns vs. Market Cost of Equity | 25-32, and 55-56 |  |
| 49 | David J. Garrett | DJG-14 | Proxy Group Debt Ratios | 25-32, and 55-56 |  |
| 50 | David J. Garrett | DJG-15 | Competitive Industry Debt Rations | 25-32, and 55-56 |  |
| 51 | David J. Garrett | DJG-16 | Hamada Model | 25-32, and 55-56 |  |
| 52 | David J. Garrett | DJG-17 | Final Awarded Rate of Return Development | 25-32, and 55-56 |  |
| 53 | David J. Garrett | DJG-18 | Summary Accrual Adjustment | 25-32, and 55-56 |  |
| 54 | David J. Garrett | DJG-19 | Depreciation Parameter Comparison | 25-32, and 55-56 |  |
| 55 | David J. Garrett | DJG-20 | Detailed Rate Comparison | 25-32, and 55-56 |  |
| 56 | David J. Garrett | DJG-21 | Depreciation Rate Development | 25-32, and 55-56 |  |
| 57 | David J. Garrett | DJG-22 | Account 380 Curve Fitting Example | 25-32, and 55-56 |  |
| 58 | David J. Garrett | DJG-23 | Appendices A-E | 25-32, and 55-56 |  |
| 59 | Ralph Smith[[10]](#footnote-10) | RCS-1 | Qualifications Appendix | All Issues |  |
| 60 | Ralph Smith | RCS-2 | Revenue Requirement and Adjustment Schedules for Projected 2023 Test Year | All Issues |  |
| **OFFICE OF PUBLIC COUNSEL – (SUPPLEMENTAL)** |
| 61 | David J. Garrett | DJG-S-18 | Summary Accrual Adjustment | 25-32, and 55-56 |  |
| 62 | David J. Garrett | DJG-S-20 | Detailed Rate Comparison | 25-32, and 55-56 |  |
| 63 | David J. Garrett | DJG-S-21 | Depreciation Rate Development | 25-32, and 55-56 |  |
| 64 | Ralph Smith | RCS-2R | Revised Revenue Requirement and Adjustment Schedules for Projected 2023 Test Year | All Issues |  |
| 65 | Ralph Smith | RCS-3 | Changes to Amounts Mentioned in the Direct Testimony of Ralph C. Smith | All Issues |  |
| **STAFF – (DIRECT)** |
| 66 | Todd Brown | TMB-1 | Auditor’s Report-Rate Case |  |  |
| 67 | Angela Calhoun | ALC-1 | PSC List(s) of Service Complaints |  |  |
| 68 | Angela Calhoun | ALC-2 | PSC List(s) of Billing Complaints |  |  |
| 69 | Angela Calhoun | ALC-3 | PSC List(s) of E-Transfer Complaints |  |  |
| **FLORIDA PUBLIC UTILITIES COMPANY – (REBUTTAL)**  |
| 70 | Patricia Lee[[11]](#footnote-11) | PSL-5 | Comparison of Service Lives | 5, 6, 7, 8, 17, and 47 |  |
| 71 | Patricia Lee | PSL-6 | Comparison of Current Service Lives | 5, 6, 7, 8, 17, and 47 |  |
| 72 | Patricia Lee | PSL-7 | Remaining Life Determination | 5, 6, 7, 8, 17, and 47 |  |
| **STAFF HEARING EXHIBITS** |
| 73 | Patricia Lee Michael CasselVikrant Gadgil | Staff Exhibit 73 | FPUC’s Responses to Staff’s First Set of Interrogatories, Nos. 1, 3-7, 9, & 10, including all attachments*(Bates No. 00001-00017)* | 5, 6, 7, 9, 10, 13, 45, and 46 |  |
| 74 | Patricia Lee  | Staff Exhibit 74 | FPUC’s Revised Responses to Staff’s First Set of Interrogatories Nos. 2, 5, & 8[[12]](#footnote-12)*(Bates No. 00018-00033)* | 5, 6, and 7 |  |
| 75 | Noah RussellJohn Taylor Michelle Napier Mike GaltmanMatt Everngam | Staff Exhibit 75 | FPUC’s Responses to Staff’s Second Set of Interrogatories, Nos. 11-22 and Attachments 02-21 and 02-22*(Bates No. 00034-00066)* | 1, 2, 3, and 39 |  |
| 76 | Patricia Lee  | Staff Exhibit 76 | FPUC’s Responses to Staff’s Third Set of Interrogatories Nos. 23-27*(Bates No. 00067-00077)* | 5, 6, and 7 |  |
| 77 | Mike Galtman | Staff Exhibit 77 | FPUC’s Response to Staff’s Fourth Set of Interrogatories, No. 28*(Bates No. 00078-00080)* | 45 |  |
| 78 | Jason Bennett  | Staff Exhibit 78 | FPUC’s Responses to Staff’s Fifth Set of Interrogatories Nos. 29-31*(Bates No. 00081-00085)* | 12 |  |
| 79 | Jason Bennett Kelley Parmer Mike GaltmanPatricia Lee Michelle Napier  | Staff Exhibit 79 | FPUC’s Responses to Staff’s Sixth Set of Interrogatories Nos. 32-51, including all attachments*(Bates No. 00086-00122)* | 4-7, 11, 13, 14, 17, 34, 40, 46, 48, 53, and 64 |  |
| 80 | Paul Moul | Staff Exhibit 80 | FPUC’s Responses to Staff’s Seventh Set of Interrogatories, Nos. 52-81, including all attachments*(Bates No. 00123-00158)* | 30 |  |
| 81 | Patricia Lee | Staff Exhibit 81 | FPUC’s Responses to Staff’s Eighth Set of Interrogatories Nos. 83-84*(Bates No. 00159-00165)* | 5-7, 16-17, and 48 |  |
| 82 | Mike RenoMichelle NapierKira LakeMike CasselWraye GrimardJohn TaylorJason Bennett | Staff Exhibit 82 | FPUC’s Responses to Staff’s Amended Ninth Set of Interrogatories, Nos. 90-110, including all attachments*(Bates No. 00166-00202)* | 10, 20, 33, 41, 45, 57-61, and 63-66 |  |
| 83 | Wraye Grimard | Staff Exhibit 83 | FPUC’s Responses to Staff’s Tenth Set of Interrogatories, Nos. 111-114 and 116-125*(Bates No. 00203-00220)* | 62 |  |
| 84 | Paul Moul Mike Reno  | Staff Exhibit 84 | FPUC’s Responses to Staff’s Eleventh Set of Interrogatories, Nos. 126-140, including all attachments*(Bates No. 00221-00239)* | 30, 41, and 49 |  |
| 85 | Michelle NapierMichael CasselJason Bennett | Staff Exhibit 85 | FPUC’s Responses to Staff’s Thirteenth Set of Interrogatories, Nos. 142-146, including all attachments*(Bates No. 00240-00250)* | 19, 42, 43, and 55 |  |
| 86 |  | Staff Exhibit 86 | FPUC’s Revised Responses to Staff’s First Request for Production of Documents, No. 1, including all attachments*(Bates No. 00251-00252)* | 5, 6, 7, 47, and 53 |  |
| 87 |  | Staff Exhibit 87 | FPUC’s’ Response to Staff’s First Request for Production of Documents, No. 2, including all attachments*(Bates No. 00253-00254)* | 5-7, 9-24, and 33-54 |  |
| 88 |  | Staff Exhibit 88 | FPUC’s Responses to Staff’s Second Request For Production Of Documents, Nos. 3-9 and POD 02-03 Attachments 2-6 and POD 02-04 Attachment 1*(Bates No. 00255-00268)* | 1, 2, and 3 |  |
| 89 |  | Staff Exhibit 89 | FPUC’s Supplemental Response to Staff’s Second Set of Production of Documents, No. 10 and Attachment 1*(Bates No. 00269-00270)* | 1, 2, and 3 |  |
| 90 |  | Staff Exhibit 90 | FPUC’s Responses to Staff’s Third Request for Production of Documents, Nos. 11-13, including all attachments[[13]](#footnote-13)*(Bates No. 00271-00274)* | 5, 6, and 7 |  |
| 91 |  | Staff Exhibit 91 | FPUC’s Responses to Staff’s Fourth Request for Production of Documents, Nos. 14 and 15, including all attachments[[14]](#footnote-14)(Response No. 15 incorrectly numbered as No. 14)*(Bates No. 00275-00277)* | 5-7, 16-17, 46-48 and 53 |  |
| 92 |  | Staff Exhibit 92 | FPUC’s Response to Staff’s Fifth Request for Production of Documents, No. 16, including all attachments*(Bates No. 00278-00279)* | 25 |  |
| 93 |  | Staff Exhibit 93 | FPUC’s Responses to Staff’s Amended Seventh Request for Production of Documents, Nos. 20-25, including all attachments*(Bates No. 00280-00284)* | 30 |  |
| 94 |  | Staff Exhibit 94 | FPUC’s Responses to Staff’s Ninth Request for Production of Documents, Nos. 27-29, including all attachments*(Bates No. 00285-00287)* | 9-24 and 33-54 |  |
| 95 | Jason BennettMike CasselMike GaltmanPatricia LeeMichelle NapierDevon RudloffNoah RussellJohn TaylorPaul Moul | Staff Exhibit 95 | FPUC’s Responses to OPC’s First Set of Interrogatories, Nos. 2-11, 13-17, 19-24, 26, 28, 30-51, 55-57, 61, 63, 65-66, 84-85, 98-102, 105, 106, 111-113, & 117-120, including all attachments[[15]](#footnote-15)*(Bates No. 00288-00393)* | 5-7, 9, 11, 14-17, 22, 24, 27, 28, 34-38, 40, 42-45, 48, 51, 53, 54, and 64 |  |
| 96 | Patricia Lee | Staff Exhibit 96 | FPUC’s Revised Responses to OPC's First Set of Interrogatories, Nos. 12, 15, 18, 24, & 25*(Bates No. 00394-00401)* | 5-7, 48, and 53 |  |
| 97 | Jason BennettMike GaltmanMichelle NapierDevon RudloffNoah Russell | Staff Exhibit 97 | FPUC’s Responses to OPC’s Third Set of Interrogatories, Nos. 124-126, 128-137, & 139-141, including all attachments*(Bates No. 00402-00433)***Confidential DN 05486-2022** | 9, 27, 35-37, 40, 44, and 47 |  |
| 98 | Joanah BaughMike GaltmanNoah RussellPatricia Lee  | Staff Exhibit 98 | FPUC’s Response to OPC’s Fourth Interrogatories, Nos. 149-157*(Bates No. 00434-00451)* | 13, 22, 36-38, and 48 |  |
| 99 |  | Staff Exhibit 99 | FPUC’s Revised Responses to OPC’s First Request for Production of Documents, No. 6, (Attachments including “Revised Exhibit. PSL-2 Workbook (Revised Staff POD 1 and Revised OPC POD 6 (File Version)\_(FPUC-Rate 1050609-1050675)(16061632.1).xlsx” and “Revised Exhibit PSL-4 (File Version)\_(FPUC-Rate 1050676).xlsx)” [[16]](#footnote-16)*(Bates No. 00452-00453)* | 5, 6, 7, 48, and 53 |  |
| 100 |  | Staff Exhibit 100 | FPUC’s Responses to OPC’s First Request for Production of Documents, Nos. 1, 2, 20-22, 28-32, 51, 52, 55, & 58, including all attachments[[17]](#footnote-17)*(Bates No. 00454-00465)***Confidential DN 04477-2022** | 1-3, 5-7, 9-24, 26, 30, 33-54, and 64 |  |
| 101 |  | Staff Exhibit 101 | FPUC’s Responses to OPC’s Second Request for Production of Documents, No. 60, including all attachments[[18]](#footnote-18)*(Bates No. 00466-00467)***Confidential DN 05486-2022** | 36-37 |  |
| 102 | David Garrett  | Staff Exhibit 102 | OPC’s Responses to Staff’s First Set of Interrogatories, Nos. 1-15*(Bates No. 00468-00479)* | 5-7, and 30 |  |
| 103 | Ralph Smith | Staff Exhibit 103 | OPC’s Responses to Staff’s Second Set of Interrogatories, No. 16*(Bates No. 00480-00482)* | 9-24 and 33-54 |  |
| 104 | Ralph Smith | Staff Exhibit 104 | OPC’s Responses to Staff’s Third Set of Interrogatories, Nos. 17-18*(Bates No. 00483-00487)* | 41 |  |
| 105 |  | Staff Exhibit 105 | OPC’s Responses to Staff’s First Request for Production of Documents, No. 1*(Bates No. 00488-00489)* | 5-7, 29, and 30 |  |
| 106 | David Garrett  | Staff Exhibit 106 | OPC’s Responses to FPUC’s First Set of Interrogatories, Nos. 1-5*(Bates No. 00490-00494)* | 5, 6, and 7 |  |
| 107 |  | Staff Exhibit 107 | OPC’s Responses to FPUC’s First Request for Production of Documents, Nos. 1-2, including all attachments[[19]](#footnote-19)*(Bates No. 00495-00496)* | 5-7, 15, 16, 30, and 49 |  |
| 108 |  | Staff Exhibit 108 | OPC’s Supplemental Responses to FPUC’s First Request for Production of Documents, Nos. 1-2, including all attachments and including supplemental attachments (OPCRESP-FPUCPOD – 000716 and OPCRESP-FPUCPOD – 000717)*(Bates No. 00497-00498)* | 5-7, 15, 16, 30, and 49 |  |
| 109 |  | Staff Exhibit 109 | OPC’s Responses to FPUC’s Second Request for Production of Documents, Nos. 25 & 26*(Bates No. 00499-00500)* | 30 |  |
| 110 | John Taylor | Staff Exhibit 110 | FPUC’s Responses to Staff’s Amended Ninth Set of Interrogatories, No. 86*(Bates No. 00501-00505)* | 2 and 3 |  |
| 111 | Michael Galtman | Staff Exhibit 111 | FPUC’s Responses to OPC’s Third Set of Interrogatories, No. 138*(Bates No. 00506-00508)* |  |  |
| 112 |  | Staff Exhibit 112 | FPUC’s Responses to OPC’s First Request for Production of Documents, No. 59, including all attachments[[20]](#footnote-20)*(Bates No. 00509-00510)* |  |  |
| 113 | Noah Russell Michael Galtman | Staff Exhibit 113 | FPUC’s Responses to OPC’s Fifth Set of Interrogatories, Nos. 158-161, including all attachments*(Bates No. 00511-00533)* |  |  |

| ***HEARING EXHIBITS*** |  |  |  |
| --- | --- | --- | --- |
| **Exhibit Number** | **Witness** | **Party** | **Description** | **Moved In/Due****Date of Late Filed** |
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1. Errata filed October 19, 2022. [↑](#footnote-ref-1)
2. Errata filed October 19, 2022. [↑](#footnote-ref-2)
3. Errata filed October 19, 2022. [↑](#footnote-ref-3)
4. Errata filed October 19, 2022. [↑](#footnote-ref-4)
5. Errata filed October 19, 2022. [↑](#footnote-ref-5)
6. Errata file June 16, 2022. Subsequently revised in full on September 9, 2022, including Exhs PSL-1 and PSL-3, and revised Exhs PSL-2 and Exh PSL-4, subsuming previous errata corrections. On October 6, 2022, a letter was filed in the docket with attached page 26 of revised Exh PSL-2, which was inadvertently omitted from previous filing on September 9, 2022. [↑](#footnote-ref-6)
7. Errata filed October 19, 2022. [↑](#footnote-ref-7)
8. Errata filed September 14, 2022. [↑](#footnote-ref-8)
9. Errata filed on August 30, 2022. On September 27, 2022, OPC filed the Supplemental testimony of David J. Garrett and Exhs DJG-S-18, DJG-S-20 and DJG-S-21. [↑](#footnote-ref-9)
10. On September 27, 2022, OPC filed the Supplemental Testimony of Ralph C. Smith and Exhs RCS-2R and RCS-3, which substituted for previous Exh RCS-2R. On October 6, 2022, OPC filed substituted Exh RCS-2R to supplemental testimony of Ralph C. Smith which addresses an incorrect Docket Number on the exhibit and replaces the Exh RCS-2R filed on September 27, 2022. [↑](#footnote-ref-10)
11. Errata filed October 19, 2022. [↑](#footnote-ref-11)
12. Revised responses to staff’s first set of interrogatories (Nos. 2, 5, and 8) filed by FPUC on September 12, 2022. [↑](#footnote-ref-12)
13. Revised responses to staff’s third request for production (No. 13) filed by FPUC on September 12, 2022. [↑](#footnote-ref-13)
14. Revised responses to staff’s fourth request for production (No. 15) filed by FPUC on September 26, 2022. [↑](#footnote-ref-14)
15. Revised responses to OPC’s first set of interrogatories (Nos. 12, 15, 18, 24, and 25) filed by FPUC on September 13, 2022. [↑](#footnote-ref-15)
16. Supplemental responses to OPC’s first request for production (No. 34) filed by FPUC on July 11, 2022. [↑](#footnote-ref-16)
17. Revised responses to OPC’s first request for production (Nos. 6, 7, 9, 17, 21, 56, and 57) filed by FPUC on September 13, 2022. [↑](#footnote-ref-17)
18. Supplemental responses to OPC’s second request for production (No. 10) filed by FPUC on September 8, 2022. [↑](#footnote-ref-18)
19. OPC’s Supplemental objections and response to FPUC’s first request for production (Nos. 1-2) filed by OPC on October 5, 2022. [↑](#footnote-ref-19)
20. Revised responses to OPC’s first request for production (Nos. 6, 7, 9, 17, 21, 56, and 57) filed by FPUC on September 13, 2022. [↑](#footnote-ref-20)