BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint of South Florida Hospital and Healthcare Association, et al. against Florida Power & Light Company, request for expeditious relief, and request for interim rate procedures with rates subject to bond.	DOCKET NO. 010944-EI
In re: Review of Florida Power & Light Company's proposed merger with Entergy Corporation, the formation of a Florida transmission company ("Florida transco"), and their effect on FPL's retail rates.	DOCKET NO. 001148-EI ORDER NO. PSC-01-1930-PCO-EI ISSUED: September 25, 2001

The following Commissioners participated in the disposition of this matter:

E. LEON JACOBS, JR., Chairman
J. TERRY DEASON
LILA A. JABER
BRAULIO L. BAEZ
MICHAEL A. PALECKI

ORDER GRANTING MOTION TO DISMISS, GRANTING MOTION TO STRIKE, AND DENYING REQUEST FOR CLARIFICATION

BY THE COMMISSION:

I. CASE BACKGROUND

By Order No. PSC-01-1346-PCO-EI, issued June 19, 2001, in Docket No. 001148-EI, this Commission initiated a rate proceeding for Florida Power & Light Company ("FPL"), ordering FPL to file Minimum Filing Requirements based on a projected calendar year 2000 test year. We further ordered that no money be placed subject to refund. In determining that no money should be placed subject to refund, we noted that FPL is currently operating under a three-year

revenue sharing plan that was part of a stipulation approved in Order No. PSC-99-0519-AS-EI, issued March 17, 1999, in Docket No. 990067 ("FPL rate stipulation" or "stipulation").

On July 5, 2001, the South Florida Hospital and Healthcare Association ("SFHHA") timely filed a request for clarification, or, in the alternative, reconsideration of Order No. PSC-01-1346-PCO-EI ("SFHHA's request for clarification/reconsideration"). SFHHA seeks clarification that the Order did not intend to limit the ability of entities not parties to the current FPL rate stipulation, like itself, to seek a reduction in FPL's base rates. Alternatively, if we interpret the Order to limit such entities' ability to seek a reduction in FPL's base rates, SFHHA seeks reconsideration of that portion of the Order. On July 17, 2001, FPL filed its response in opposition to SFHHA's request. SFHHA filed an answer to FPL's response on August 7, 2001. On August 14, 2001, FPL filed a motion to strike SFHHA's answer to FPL's response. SFHHA filed a response to FPL's motion to strike on August 27, 2001.

On July 6, 2001, SFHHA filed a complaint and request that FPL's rates be reduced under the interim rate procedures set forth in Section 366.071, Florida Statutes. SFHHA's complaint initiated Docket No. 010944-EI. On July 31, 2001, FPL filed its motion to dismiss SFHHA's complaint. On August 8, 2001, SFHHA filed its response to FPL's motion to dismiss and concurrently filed an amended petition for interim rate relief. FPL filed a motion to dismiss the amended petition on August 28, 2001, incorporating the arguments made in its July 31 motion to dismiss.

SFHHA's requests for relief are closely related. As a whole, these pleadings appear to be intended to effect an interim rate reduction for FPL. Thus, although these pleadings were filed in separate dockets, we address both requests for relief and the related motions in this Order.

We have jurisdiction over this subject through the provisions of Chapter 366, Florida Statutes, including Sections 366.04, 366.05, 366.06, and 366.071, Florida Statutes.

II. FPL'S MOTION TO DISMISS

Based on the analysis below, we grant FPL's motion to dismiss SFHHA's amended petition for interim rate relief in Docket No. 010944-EI. This Commission has already considered and decided the matter of interim rates, making SFHHA's amended petition an improper collateral attack on our decision.

As a preliminary matter, our analysis is based on SFHHA's amended petition filed August 8, 2001, rather than SFHHA's original pleading filed July 6, 2001, in Docket No. 010944-EI. In its motion to dismiss, FPL asserted that SFHHA's original pleading did not satisfy certain of the pleading requirements in Rule 28-106.201, Florida Administrative Code. In its response, SFHHA insisted that FPL's objections were not valid and that an amended pleading was unnecessary. Nevertheless, SFHHA indicated that its amended petition was being filed to alleviate any concerns about its compliance with the rule. Pursuant to Rule 28-106.202, Florida Administrative Code, a petitioner may amend its petition without leave prior to the designation of a presiding officer. As of the date of this recommendation, a presiding officer has not yet been assigned to Docket No. 010944-EI. Thus, SFHHA's amended petition is permissible. As stated above, FPL filed a motion to dismiss the amended petition, incorporating the arguments made in its original motion to dismiss.

A. POSITIONS OF THE PARTIES

In its amended petition, SFHHA states that FPL is clearly earning returns in excess of its maximum authorized level of return on equity. SFHHA asserts that allowing such excessive returns is inconsistent with this Commission's statutory mandate to fix fair and reasonable rates upon a finding of excessive rates. SFHHA points out that it was not a party to the FPL rate stipulation approved by this Commission in 1999 and asserts, therefore, that it may seek a reduction to FPL's base rates. In its amended petition, SFHHA requests that we: (1) order FPL to hold all revenues contributing to earnings above the mid-point of its authorized range of return (11%) calculated to recognize certain adjustments; (2) establish an expedited procedural schedule to process the amended petition; (3) conduct further proceedings as necessary to

bring review of FPL's excess earnings to a close; and (4) issue a final order directing the return of rates held subject to refund, adopting a mid-point return on equity, and setting lower retail base rates and charges.

In its motion to dismiss, FPL first argues that there is no basis in this Commission's governing statutes to conduct an interim rate proceeding independent of a proceeding to set permanent rates. Thus, FPL contends that the amended petition must be dismissed for lack of subject matter jurisdiction. Second, FPL argues that the amended petition should be dismissed because it constitutes a collateral attack on a Commission order which already addresses the matters raised in the amended petition. FPL maintains that this Commission, in establishing a rate proceeding for FPL through Order No. PSC-01-1346-PCO-EI, expressly considered whether to set interim rates. Third, FPL argues that the provisions of the FPL rate stipulation provide the exclusive means to determine FPL's rates during the three-year term of the stipulation. FPL asserts that the order approving the stipulation, Order No. PSC-99-0519-AS-EI, is final agency action that may not now be overturned. Further, FPL asserts that SFHHA's members, as retail customers of FPL, were fully represented by the Office of Public Counsel ("OPC") and the Coalition for Equitable Rates ("Coalition") in the proceeding in which the stipulation was reached. FPL also argues that it would be bad policy for this Commission to set aside the stipulation we previously approved.

In its response to FPL's motion to dismiss, SFHHA first argues that all of the matters raised in its amended petition were not addressed by this Commission in rendering Order No. PSC-01-1346-PCO-EI. As examples of matters raised in its amended petition that were not addressed, SFHHA lists the following: (1) the opportunity for FPL to implement defensive strategies, particularly to defer expenses until the 2002 test year, enhancing 2001 earnings and artificially enhancing test year expenses; (2) an increase of over $500 million in the level of unrealized gains in special use funds, indicating that current funding levels are too high; (3) FPL's admission that the failed Entergy merger would not have produced the anticipated synergies, raising questions about the prudence of costs associated with the merger; (4) FPL's plan to pay a certain employee an additional 25% if the merger terminated; and (5) a potential windfall to FPL's owners if FPL is allowed to continue to

accelerate depreciation on generating assets then, during industry restructuring, transfer those assets to an affiliate at an artificially-low net book value.

Second, SFHHA argues that the clear language of the FPL rate stipulation does not preclude an entity not a party to the stipulation, like itself, from seeking a reduction in FPL's base rates during the three-year term of the stipulation. SFHHA argues that its members were neither represented by OPC nor the Coalition in the stipulation. Citing Section 350.611, Florida Statutes, SFHHA states that OPC's statutory duties are to provide "legal representation for the people of the state" and that OPC may file in the name of the state or its citizens. SFHHA asserts that its members, hospitals and like entities, are not "people." SFHHA further states that the statute does not provide OPC authority to represent every retail customer in Florida. SFHHA states that none of its members were represented by the Coalition.

Third, SFHHA argues that it would be bad policy for this Commission to interpret the FPL rate stipulation to preclude all customers, including those not a party to the stipulation, from seeking a rate reduction. Fourth, SFHHA argues that Section 366.071, Florida Statutes, concerning interim rate procedures, does not preclude it from seeking the relief requested in its amended petition.

B. ANALYSIS AND FINDINGS

A motion to dismiss raises as a question of law, whether the petition alleges sufficient facts to state a cause of action. Varnes v. Dawkins, 624 So.2d 349, 350 (Fla. 1st DCA 1993). The standard for disposing of motions to dismiss is whether, with all allegations in the petition assumed to be true, the petition states a cause of action upon which relief may be granted. Id. When making this determination, the tribunal must consider only the petition. All reasonable inferences drawn from the petition must be made in favor of the petitioner. Id.

Section 366.071(1), Florida Statutes, states, in pertinent part:

> (1) The commission may, during any proceeding for a change of rates, upon its own motion, or upon petition from any party, or by a tariff filing of a public utility, authorize the collection of interim rates until the effective date of the final order.

Clearly, Section 366.071(1), Florida Statutes, permits a third party, such as SFHHA, to request the collection of interim rates during a rate proceeding, such as the current FPL rate proceeding. The statute also clearly provides this Commission authority to authorize interim rates on its own motion.

As set forth in Order No. PSC-01-1346-PCO-EI, this Commission, on its own motion, initiated the current FPL rate proceeding. The Order also indicates that we considered, on our own motion, the question of whether to establish interim rates, i.e., hold money subject to refund, for FPL. At page 6, the Order clearly indicates our decision: "[w]e find that no money shall be placed subject to refund at this time." Thus, SFHHA's amended petition to establish interim rates essentially asks us to reconsider the matter of interim rates through a collateral proceeding. Such a proceeding would constitute an improper collateral attack on the Order. See Department of HRS v. Barr, 359 So. 2d 503 (Fla. 1st DCA 1978).

The appropriate procedural vehicle to request reconsideration of a Commission order is a motion for reconsideration. As stated above, SFHHA has filed a motion for reconsideration of Order No. PSC-01-1346-PCO-EI. However, as discussed below, the motion for reconsideration does not ask us to reconsider our decision not to hold money subject to refund.

The parties' arguments concerning what was or was not considered by this Commission in rendering its decision not to establish interim rates do not need to be reached to dispose of the motion to dismiss. Likewise, the parties' arguments concerning SFHHA's ability to seek a rate reduction during the three-year term of the FPL rate stipulation do not need to be reached to dispose of the motion to dismiss.

In summary, although Section 366.071(1), Florida Statutes, authorizes SFHHA to petition for interim rates, this Commission has already considered and decided the matter on its own motion, making SFHHA's amended petition an improper collateral attack on the Commission's decision. Accordingly, SFHHA's amended petition is dismissed.

III. FPL'S MOTION TO STRIKE

In FPL's motion to strike SFHHA's answer to FPL's response to SFHHA's request for clarification/reconsideration in Docket No. 001148-EI, FPL correctly points out that Rule 28-106.204(1), Florida Administrative Code, authorizes the filing of a response to a motion, but that the Uniform Rules of Procedure do not authorize the movant to reply to a response. FPL also correctly points out that this Commission has routinely refused to consider such replies and has even done so in this docket by Order No. PSC-01-0099-PCO-EI, issued January 12, 2001.

In its response to FPL's motion to strike, SFHHA, citing three decisions of the Federal Energy Regulatory Commission ("FERC"), argues that "agencies on occasion determine that waiver of procedural constraints on responsive pleadings is warranted where the response clarifies the issues, aids the decisionmakers' understanding and resolution of the case, or provides a complete record upon which the Commission may base its decision." SFHHA asserts that its answer to FPL's response to SFHHA's request for clarification/reconsideration ensures a complete record and should aid the Commission's understanding of the facts.

Consistent with the Uniform Rules of Procedure and Commission precedent, we strike and refuse to consider SFHHA's answer to FPL's response to SFHHA's request for clarification/reconsideration. The FERC decisions cited by SFHHA are not controlling.

IV. SFHHA'S REQUEST FOR CLARIFICATION/RECONSIDERATION

Based on the analysis below, we deny SFHHA's request for clarification/reconsideration of Order No. PSC-01-1346-PCO-EI in Docket No. 001148-EI.

A. POSITIONS OF THE PARTIES

In its request for clarification/reconsideration, SFHHA asserts that the last paragraph of the body of Order No. PSC-01-1346-PCO-EI is ambiguous. That paragraph, found at page 6 of the Order, reads:

> Although we are not a party bound by its terms, we did approve the Stipulation in Order No. PSC-99-0519-AS-EI. One provision of the stipulation provides that the revenue sharing plan is to be the parties' "exclusive mechanism" to address any excessive earnings that might occur during the term of the stipulation. This provision provides some measure of protection for the ratepayers. For this reason, we find that no money shall be placed subject to refund at this time.

In its request, SFHHA asserts that this language appears to suggest that an entity, such as itself, which was not a party to the FPL rate stipulation, is not bound by the stipulation to use the revenue sharing plan as its sole mechanism for a reduction in base rates. SFHHA asserts that this interpretation of the Order would be consistent with Article 5 of the stipulation. Article 5 of the stipulation states, in pertinent part:

> No party to this Stipulation and Settlement will request, support, or seek to impose a change in the application of any provision hereof. OPC, FIPUG and the Coalition will neither seek nor support any additional reduction in FPL's base rates and charges, including interim rate decreases, to take effect for three years . . ..

SFHHA requests that if we intended this interpretation of the Order, clarification should be provided. In that case, SFHHA states that its request for reconsideration is not necessary.

Alternatively, SFHHA requests reconsideration of the paragraph in question if we interpret it to preclude entities that were not parties to the FPL rate stipulation from seeking a reduction in FPL's base rates. First, SFHHA argues that the express terms of the stipulation preclude only the parties to the stipulation - OPC, FIPUG, and the Coalition - from seeking a reduction in FPL's base

rates. SFHHA asserts that precluding other entities, such as itself, from seeking such relief would amount to altering these express terms. Second, SFHHA argues that an interpretation contrary to its request would be contrary to this Commission's statutory mandate to set fair and reasonable rates. SFHHA asserts that we are not precluded by the stipulation from exercising our statutory jurisdiction. Third, SFHHA argues that an interpretation contrary to its request is unsupported by competent substantial evidence of FPL's overearnings.

In its response, FPL asserts that the paragraph in question is not ambiguous and does not need clarification. FPL states that this Commission's reasoning for not placing money subject to refund does not depend on a distinction between parties bound by the stipulation and those not bound by it. Further, FPL argues that reconsideration is not appropriate because SFHHA has failed to identify some point of fact or law that was overlooked or not considered by this Commission in rendering its Order. FPL asserts that SFHHA's request merely disagrees with this Commission's conclusion that money should not be held subject to refund.

FPL contends that SFHHA's request is fundamentally an attack on the Order approving the FPL rate stipulation. FPL asserts that the time for judicial review of the Order has passed, and the Order is now final and not subject to collateral attack by SFHHA. FPL notes that the stipulation explicitly recognized that FPL might earn beyond the top of its authorized return. Therefore, according to FPL, SFHHA cannot claim that FPL now doing so would constitute a changed circumstance that would justify overturning the Order approving the stipulation. FPL contends that this is true regardless of whether SFHHA's members were or were not represented in the proceeding in which the stipulation was approved (Docket No. 990067-EI).

FPL argues that even if we find merit in SFHHA's argument that only parties to the stipulation are bound by it, that argument fails because SFHHA's members were represented in Docket No. 990067-EI. FPL asserts that SFHHA's members were represented by OPC. FPL cites OPC's authority under Section 350.061(1), Florida Statutes, to "represent the general public of Florida before the Florida Public Service Commission." FPL also points out that in OPC's petition to initiate Docket No. 990067-EI, OPC stated,

"Public Counsel is filing this petition on behalf of the retail customers of FPL . . . ."

Finally, FPL argues that it would create bad precedent and bad policy for this Commission to "disavow" the stipulation it approved. FPL points out that, as with any settlement, the parties to the stipulation compromised positions they otherwise would have advocated. FPL states that the stipulation required FPL to reduce its rates and charges by at least $350 million annually and to refund future revenues over certain forecasted amounts, both items which could not be done without Commission approval. FPL states that in return, the stipulation provided FPL an incentive to be more efficient and reduce expenditures by allowing it to share certain revenues with customers. FPL asserts that SFHHA is asking this Commission to turn its back on that portion of the stipulation which benefits FPL, after SFHHA received the benefits of FPL having reduced rates and made additional rate refunds to customers pursuant to the stipulation. FPL contends that disavowing the stipulation would thus have a chilling effect on the practice of parties reaching settlements as a cost-effective alternative to litigation.

B. ANALYSIS AND FINDINGS

The applicable standard of review for a motion for reconsideration is whether the motion identifies some point of fact or law that was overlooked or not considered by the decision-maker in rendering its order. Diamond Cab Co. V. King, 146 So.2d 889 (Fla. 1962). The mere fact that a party disagrees with the order is not a valid basis for reconsideration. Id. Further, reweighing of the evidence is not a sufficient basis for reconsideration. State v. Green, 104 So.2d 817 (Fla. 1st DCA 1958).

Neither the Uniform Rules of Procedure nor this Commission's rules specifically make provision for a motion for clarification. However, in evaluating a pleading titled a motion for clarification, we have typically applied the Diamond Cab standard when the motion actually has sought reconsideration of some part of the substance of a Commission order. In cases where the motion sought only explanation or clarification of a Commission order, we have typically considered whether our order requires further

explanation or clarification to fully make clear our intent. See, e.g., Order No. PSC-95-0576-FOF-SU, issued May 9, 1995.

In its request for clarification/reconsideration, SFHHA first indicates that it will be satisfied if we simply clarify that we did not intend to preclude entities not a party to the FPL rate stipulation from seeking a reduction in FPL's base rates. In its alternative request for reconsideration, SFHHA appears to indicate that it will also be satisfied if we reconsider and overturn a contrary interpretation of the Order. However, reading further into the alternative request for reconsideration, SFHHA asks this Commission "to exercise [its] inherent authority to reduce FP&L's rates with respect to [SFHHA's members]." It appears that this request for relief is intended to be supported by SFHHA's arguments, cited above, that failure to reduce FPL's rates is contrary to this Commission's statutory mandate to set fair and reasonable rates and is unsupported by competent substantial evidence of FPL's overearnings.

Presumably, the interpretation of the Order sought by SFHHA (either through clarification of reconsideration) would pave the way for SFHHA's amended petition. Because we have dismissed SFHHA's amended petition, as discussed above, the requested interpretation is of no benefit to SFHHA.

The second request for relief found in SFHHA's request, a reduction in FPL's rates with respect to SFHHA's members, is inappropriate for two reasons. First, the request comes in the form of a request for reconsideration of a Commission Order initiating a rate proceeding for FPL. As SFHHA's request indicates, the Order was based upon evidence that FPL's rates may be excessive and stated that a rate proceeding was appropriate to address this situation. Presumably, if rates are found excessive in that rate proceeding, we would reduce FPL's rates to a fair and reasonable level. Thus, it appears that SFHHA's second request for relief asks for a proceeding that we have already undertaken. Second, the request seeks a rate reduction for select customers. Granting this relief would create unduly discriminatory rates.

Nowhere in its request for clarification/reconsideration does SFHHA ask us to reconsider our finding that "no money shall be placed subject to refund at this time." Perhaps in light of

SFHHA's amended petition seeking interim rates, which was filed shortly after its request for clarification/reconsideration, many of the arguments raised by FPL in its response appear directed at the issue of whether we should reconsider our Order and place money subject to refund. Because SFHHA does not request reconsideration on this point, we need not reach these arguments.

We deny SFHHA's request for clarification/reconsideration of Order No. PSC-01-1346-PCO-EI. In rendering that Order, we did not intend to modify or interpret the terms of the FPL rate stipulation or the order approving it. The Order and the transcript of our related deliberations offer no indication that we intended to modify or interpret, or considered modifying or interpreting, the terms of the stipulation or the order approving it. The stipulation was cited only as a basis for holding no money subject to refund. By denying SFHHA's request for clarification/ reconsideration, we make no finding with respect to SFHHA's rights under the stipulation.

As discussed above, SFHHA contends in its amended petition that we failed to consider certain matters in rendering our decision to hold no money subject to refund. SFHHA also contends in its amended petition that allowing FPL to earn returns in excess of its maximum authorized level of return on equity is inconsistent with this Commission's statutory mandate to fix fair and reasonable rates upon a finding of excessive rates. For the reasons set forth above, these arguments need not be addressed to dispose of the motions at issue. Further, it would be inappropriate to treat the amended petition as a motion for reconsideration because it was not filed within the time allowed for such a motion. As discussed below, even if these arguments are considered, they would not warrant overturning our finding that no money be placed subject to refund.

First, as examples of matters raised in its amended petition that this Commission did not consider, SFHHA lists the following: (1) the opportunity for FPL to implement defensive strategies, particularly to defer expenses until the 2002 test year, enhancing 2001 earnings and artificially enhancing test year expenses; (2) an increase of over $500 million in the level of unrealized gains in special use funds, indicating that current funding levels are too high; (3) FPL's admission that the failed Entergy merger would not

have produced the anticipated synergies, raising questions about the prudence of costs associated with the merger; (4) FPL's plan to pay a certain employee an additional 25% if the merger terminated; and (5) a potential windfall to FPL's owners if FPL is allowed to continue to accelerate depreciation on generating assets then, during industry restructuring, transfer those assets to an affiliate at an artificially-low net book value. While each of these points may raise a valid issue for resolution in the FPL rate proceeding, we do not believe that these points are relevant to our decision to place no money subject to refund.

Second, SFHHA contends that allowing FPL to earn returns in excess of its maximum authorized level of return on equity is inconsistent with this Commission's statutory mandate to fix fair and reasonable rates upon a finding of excessive rates. Reworded in terms of a request for reconsideration of our decision on interim rates, SFHHA's argument is that we have failed to consider our statutory mandate to fix fair and reasonable rates.

In Order No. PSC-01-1346-PCO-EI, we chose not to set interim rates based on the ratepayer protection to be provided by the stipulation throughout the term of the rate proceeding. The stipulation was approved by this Commission as a means to achieve fair and reasonable rates for FPL's customers over its three-year term. In approving the stipulation, this Commission recognized that FPL might earn over its authorized level of return on equity, but balanced that with the rate reduction and refunds that customers would receive. By not establishing interim rates, this Commission allowed the stipulation to run its course to achieve the benefits it was intended to create for ratepayers. Thus, we have not failed to consider our statutory mandate to fix fair and reasonable rates.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Florida Power & Light Company's motion to dismiss the South Florida Hospital and Healthcare Association's amended petition for interim rate relief is granted. It is further

ORDERED that Florida Power & Light Company's motion to strike the South Florida Hospital and Healthcare Association's answer to FPL's response to SFHHA's request for clarification/reconsideration of Order No. PSC-01-1346-PCO-EI is granted. It is further

ORDERED that the South Florida Hospital and Healthcare Association's request for clarification/reconsideration of Order No. PSC-01-1346-PCO-EI is denied. It is further

ORDERED that Docket No. 010944-EI shall be closed after the time for filing an appeal of this Order has expired. It is further

ORDERED that Docket No. 001148-EI shall remain open.

By ORDER of the Florida Public Service Commission this 25th day of September, 2001.

BLANCA S. BAYÓ, Director
Division of the Commission Clerk
and Administrative Services

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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.

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 parts III and IV of this Order, which are preliminary, procedural, or intermediate in nature, may request 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. 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.

Any party adversely affected by the Commission's final action in part II of this Order may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) 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 and/or wastewater utility by filing a notice of appeal with the Director, Division of the Commission Clerk and Administrative Services and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.