

DOCKET NO. 041272-EI: Petition for approval of storm cost recovery clause for recovery of extraordinary expenditures related to Hurricanes Charley, Frances, Jeanne, and Ivan, by Progress Energy Florida, Inc.

WITNESS: Direct Testimony Of Jocelyn Y. Stephens,
Appearing On Behalf Of Staff

DATE FILED: February 14, 2005

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DIRECT TESTIMONY OF JOCELYN Y. STEPHENS

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Q. Please state your name and business address.

A. My name is Jocelyn Y. Stephens and my business address is 4950 West Kennedy Blvd., Suite 310, Tampa, Florida, 33609.

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

A. I am employed by the Florida Public Service Commission as a Regulatory Analyst IV in the Division of Regulatory Compliance and Consumer Assistance .

Q. How long have you been employed by the Commission?

A. I have been employed by the Florida Public Service Commission since January, 1977.

Q. Briefly review your educational and professional background.

A. In 1972, I received a Bachelor of Science degree from Florida State University with a major in accounting. I am also a Certified Public Accountant licensed in the State of Florida.

Q. Please describe your current responsibilities.

A. Currently, I am a Regulatory Analyst IV with the responsibilities of planning and directing audits of regulated companies, and assisting in audits of affiliated transactions. I am also responsible for creating audit work programs to meet a specific audit purpose.

Q. Have you presented expert testimony before this Commission or any other

1 regulatory agency?

2 A. Yes. I testified in the Florida Cities Water Co., (South Fort Myers), transfer of
3 certificate, Docket No. 910447-SU, and the Fuel and Purchased Power cost recovery
4 clause proceedings, Docket No. 030001-EI.

5

6 Q. What is the purpose of your testimony today?

7 A. The purpose of my testimony is to sponsor the staff audit report of Progress
8 Energy Florida, Inc. (Company) in the docket to address the Company Petition for
9 approval of storm cost recovery clause for recovery of extraordinary expenditures
10 related to Hurricanes Charley, Frances, Jeanne, and Ivan, Docket Number 041272-EI;
11 Audit Control Number 04-343-2-1. This audit report is filed with my testimony and is
12 identified as JYS-1.

13

14 Q. Did you prepare or cause to be prepared under your supervision, direction, and
15 control this audit report?

16 A. Yes, I was the audit manager in charge of the audit.

17

18 Q. Please describe the work performed in this audit.

19 A. We summarized storm costs by storm and resource type and selected resource
20 categories for testing. We also performed an analysis of Payroll, Materials, Contract
21 Services, Miscellaneous Other, and Service Company charges. We also performed a
22 comparison of Total Other Operating and Total Maintenance expenses for actual to
23 budget, and year to date for the current year and prior year. We also performed
24 analytical review procedures to determine the areas and extent of testing.

25

1 Q. Please describe the specific findings in this audit.

2 A. This report includes five audit disclosures.

3 Audit Disclosure No. 1 addresses the Company estimate of capital
4 expenditures. We reviewed the monthly accrual to the storm damage account. The
5 accrual was separated by capital items and Operation and Maintenance (O&M) items.
6 However, the actual costs have all been recorded in one account. The Company was
7 unable to indicate which of the actual costs would be transferred to plant and which
8 would be transferred to O&M expenses. Therefore, our review was limited solely to
9 verifying the existence of the actual expenditures. I was not able to verify the
10 allocation of costs between O&M and capital items.

11
12 Audit Disclosure No. 2 addresses payroll. The Company provided a schedule
13 detailing payroll costs by storm and by resource type. Resource types segregate costs
14 by category of costs, i.e. materials, advertising, contract labor, company labor, etc. We
15 analyzed payroll costs by dividing payroll costs of \$42,382,567 into three categories:

- 16 • Costs less than \$0 (\$21,071,236)
- 17 • Costs \$0 through \$10,000 (\$45,948,733)
- 18 • Costs greater than \$10,000 (\$17,505,069)

19 Of those \$45,948,733 dollars in the category \$0- \$10,000, we tested judgmentally
20 selected items totaling \$3,914,682 or 9%. The purpose of this test was:

- 21 (1) to determine if costs in various employee classifications were sufficiently
22 documented between regular and overtime labor;
- 23 (2) if regular hours were being charged to overtime classification, and
24 (3) basis for overtime charges.

25 We selected items judgmentally based upon overtime charges being 200% or more

1 | greater than base labor charges in various employee job classifications. We found:

- 2 | 1) The Company included base/regular labor costs in its storm damage estimate,
- 3 | 2) Numerous instances existed whereby exempt employees (those not subject to
- 4 | overtime) received overtime pay, and
- 5 | 3) The Company could not provide a schedule that accurately segregated total hours
- 6 | worked between regular and overtime charges.

7 |
8 | Audit Disclosure No. 3 addresses removal labor costs. The Company isolated
9 | dollars for Removal Labor Cost but did not include these dollars in the capital estimate
10 | total. These costs total \$1,677,449. I recommend that an adjustment be made to
11 | remove these costs from O&M and include them in the capital account.

12 |
13 | Audit Disclosure No. 4 is our comparison of actual costs in 2004 with budgeted
14 | costs as well as costs from the prior year. We performed two comparisons using Total
15 | Other Operations (Operations) Expense. We compared:

- 16 | (1) current month actual to current month budget, and
- 17 | (2) current year-to-date actual to prior year-to date actual.

18 | For the 11-month period (January – November 2004), the average month actual for
19 | Other Operations was \$33,007,134. For the month of September 2004, Operations
20 | Expense was \$19,388,401, or a 41% decrease when compared to the average monthly
21 | expense for the 11-month period.

22 | Budgeted Operation expenses for September 2004 were approximately
23 | \$35,000,000. Actual charges for September represent approximately 56% of
24 | September's budgeted expense. I am aware that the month of September 2004 was the
25 | one month with the most damaging storm activity for the Company. However, I

1 believe this raises a question whether the incremental costs charged to storm damage
2 may be overstated.

3

4 Audit Disclosure No. 5 addresses damage claims. Included in the Company's
5 estimate of storm damage costs is a line item for damage claims. The damage claims
6 are for accidental damages caused by actions of Company personnel or its contracted
7 labor. Damage claims, by storm, are as follows:

8	Charley	\$270,000
9	Frances	800,000
10	Ivan	40,000
11	Jeanne	400,000

12 For Hurricane Frances, damage claims include an amount of \$500,000. This is
13 a result of the Company energizing a line that was on top of a customer's home in
14 Inglis, Florida. As a result of energizing the line, the house burned down. There is a
15 possibility that the Company may have some liability from the fire. The house, not
16 including contents, was valued at \$400,000. If it is determined that the fire was caused
17 by negligence on the part of the Company's personnel or its contracted labor, the cost
18 should be borne solely by the Company and its stockholders. Ratepayers should not be
19 burdened with the Company's negligence. Therefore, we recommend this item be
20 removed to "below the line," pending a determination of negligence.

21

22 Q. Does this conclude your testimony?

23 A. Yes, it does.

24

25

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WITNESS: Direct Testimony Of Jocelyn Y. Stephens, Appearing On Behalf Of Staff

EXHIBIT: JYS-1 Storm Recovery Cost Audit



FLORIDA PUBLIC SERVICE COMMISSION

*DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
BUREAU OF AUDITING*

TAMPA DISTRICT OFFICE

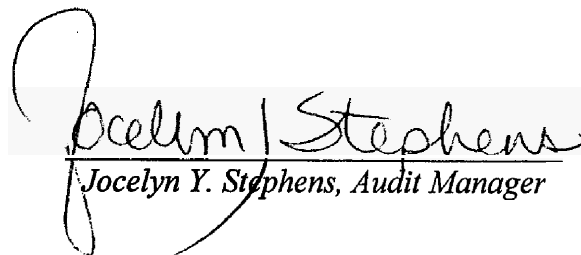
PROGRESS ENERGY FLORIDA

STORM RECOVERY COST AUDIT

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2004

DOCKET NO. 041272-EI

AUDIT CONTROL NO. 04-343-2-1


Jocelyn Y. Stephens, Audit Manager


Joseph W. Rohrbacher, Tampa District Supervisor

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DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
AUDITOR'S REPORT

January 20, 2005

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit the accompanying schedule of Total O&M Storm Cost incurred for the historical period August through November 2004 for Progress Energy Florida Inc. This schedule was prepared by the company as part of its petition for rate relief in Docket No. 041272-EI. There is no confidential information associated with this audit.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

SUMMARY OF SIGNIFICANT FINDINGS

The company is currently booking all of its actual storm damage costs to Account 1861900 - a clearing account. Also, the company is currently booking the O&M accrual to Account 1861900 and the capital accrual to Account 1071000 - Construction Work in Progress (CWIP).

Payroll costs charged to the storm damage include base/regular payroll costs, and overtime costs charged for exempt employees (not subject to overtime pay). Also, the company could not provide documentation that accurately segregated total hours worked between regular and overtime charges.

The capital estimate prepared by the company did not include removal costs-labor of \$1,677,779. Instead, these dollars were charged to O&M expense

We could not determine if operation expenses for the month of September 2004 were understated and storm damage charges overstated.

The company increased its damage claims accrual by \$500,000 to cover a home destroyed by fire due to the possible negligence of company personnel or contract labor.

The company stated that not all of the storm costs has been booked.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report:

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Verify - The item was tested for accuracy, and substantiating documentation was examined.

EXPENSES: Summarized storm costs by storm and resource type. Selected resource categories for testing. Performed analysis of Payroll, Materials, Contract Services, Misc Other and Service Company charges. Performed comparison of Total Other Operating and Total Maintenance expenses for actual to budget, and year to date for current year to prior year.

OTHER: Performed analytical review procedures to determine areas and extent of testing.

AUDIT DISCLOSURE NO. 1

SUBJECT: CAPITAL ESTIMATE

STATEMENT OF FACT:

The company has prepared a Capital Estimate for storm damage in the amount of \$54,400,400, as of November 30, 2004.

On a monthly basis, the Company posts a reversing accrual entry to Account 1071000 - Construction Work in Progress (CWIP) to record the capital accrual. The total accrual recorded, by storm, at November 2004 is as follows:

Charley	\$37,500,400*
Frances	9,400,000
Ivan	100,000
Jeanne	7,400,000

This amount includes a non-reversing accrual entry to CWIP of \$12,219,400 (posted in August 2004).

The Company has not booked any actual dollars to the CWIP account. All actual costs are booked to a clearing account (A/C 1861900). After all of the actuals have been booked and all data analyzed, an entry will be made to transfer all designated capital cost to A/C 1071000.

An analysis of the capital cost accrual follows:

	<u>Charley</u>	<u>Frances</u>	<u>Ivan</u>	<u>Jeanne</u>	
<u>Distribution</u>					
Material	\$ 6,565,220	\$2,843,522	\$ 81,119	\$1,529,048	
Labor to Install	18,446,922	4,116,190	64,397	3,027,392	
Sweeps (1)				1,085,293	
					Total \$37,759,103
<u>Transmission-Substation</u>					
Materials	3,073,114	123,964		844,163	
Labor	616,961	53,762		195,096	
<u>Transmission-Lines</u>					
Materials	3,940,042	2,058,183		512,360	
Labor	1,159,147	203,182		168,787	
<u>Actual Purchases above estimates</u>					
Material	3,538,347				
Labor	119,238				
					Total \$16,606,348
<u>Totals</u>	<u>\$37,458,993</u>	<u>\$9,398,802</u>	<u>\$145,516</u>	<u>\$7,362,140</u>	<u>\$54,365,451</u>
					<u>\$54,400,000</u>
					(Rounded)

(1) Sweeps are those charges that overlap storms and not identifiable with any one storm.

Mark Wimberly provided company testimony regarding the capital costs. He stated that for distribution repairs, actual material cost is used with the current inventory burden rate in the capital cost calculation. Based upon the number of units issued, the time to install and respective labor rates, the typical cost to install the units was calculated. For transmission repairs, an engineering estimate was used to determine capital costs for units of property called for by engineering designs and estimates.

AUDIT CONCLUSION:

We reviewed the accrual entry and the documentation supporting the computation of the accrual. The company was unable to indicate which of the actual costs recorded in Account 1861900 would be transferred to plant and which would be transferred to O&M expenses. Therefore, our review was limited solely to verifying the existence of the actual expenditures. We have not been able to verify an allocation of costs between O&M and capital items.

AUDIT DISCLOSURE NO. 2

SUBJECT: PAYROLL

STATEMENT OF FACT:

The company provided a schedule detailing payroll costs by storm and by resource type. Resource types segregate costs by category of costs, i.e. materials, advertising, contract labor, company labor, etc.

Payroll type, by costs (including burdenings) are as follows:

EBC-Base Company Labor	\$ 7,848,443
EBO-Overtime Company Labor	11,142,513
ELA-Labor Adjustment	95,418
ELB-Emp Labor Adj (Non Union) - Overtime	1,685
ELO-Emp Labor Adj (Union) - Overtime	(10,567)
ELU-Emp Labor Adj (Union)	105
ETO-Temporary Personnel - Overtime	195,627
ETR-Temporary Personnel - Regular	177,900
EUO-Payroll Bargaining Unit - Overrrtime	19,641,218
EUR-Payroll Bargaining Unit - Regular	3,750,393

	<u>\$ 42,842,735</u>

The burdening percentages are as follows:

Benefits	32.500%
Payroll Taxes	10.125%
Exceptional Hours	19.9800%
Pension	approx. 1 - 2% (varies)

AUDIT FINDINGS:

Using resource types EBC, EBO, EUO and EUR, an analysis of payroll costs was performed whereby staff divided payroll costs of \$42,382,567 into three categories:

Cost less than \$0	(\$21,071,236)
Cost between \$0 and \$9,999	45,948,733
Cost greater than \$10,000	17,505,069

	<u>\$42,382,566</u>

Of those \$45,948,733 dollars between \$0 - \$10,000, staff tested \$3,914,682 (9%). The purpose of this test was: (1) to determine if costs in various employee classifications were sufficiently documented between regular and overtime labor; (2) if regular hours were being charged to overtime classification; and, (3) basis for overtime charges. Items were judgementally selected based upon overtime charges being 200% or more greater than base labor charges in various employee job classifications.

Audit Findings:

- 1) Company included base/regular labor costs in its storm damage estimate (\$11,694,360)
- 2) Numerous instances existed whereby exempt employees (those not subject to overtime) received overtime pay. (\$504,282)
- 3) Company could not provide a schedule that accurately segregated total hours worked between regular and overtime charges

The company provided a schedule designed to reflect total time charged by job title, by pay period. This schedule should show a minimum of 80 hours regular time before overtime is charged. However, in numerous instances where more than one individual is included in the job title category, regular time is not in increments of 80. I.e. For one job title category examined, the total regular hours for a pay period = 142; in another job title category that was examined, the total regular hours for a pay period = 224.86.

This may have occurred if employees working on the storm charged to regular time those hours that they performed during their regular work assignment and, any and all hours working on the storm, to overtime - regardless of whether or not their regular hours equalled 40 or 80 hours.

As a result, staff cannot determine if overtime charges include regular time hours.

AUDIT RECOMMENDATION:

Payroll charges for storm damage should be adjusted to remove base/regular costs and overtime charges for exempt employees.

Base/Regular Pay	\$11,694,360
Overtime Pay-Exempt Employees	504,282

AUDIT DISCLOSURE NO. 3

SUBJECT: REMOVAL LABOR COSTS

STATEMENT OF FACT:

In the calculation of the Capital estimate for storm related costs, the company isolated dollars for Removal Labor Cost but did not include these dollars in the capital estimate total. The sum of these dollars is shown below:

	<u>Charley</u>	<u>Frances</u>	<u>Jeanne</u>	<u>Total</u>
Distribution	\$ 692,243	\$ 409,762	\$ 241,208	\$1,343,213
Transmission - Substation	113,077			113,077
Transmission - Line	12,461		208,698	221,159
	<u>\$ 817,781</u>	<u>\$ 409,762</u>	<u>\$ 449,906</u>	<u>\$1,677,449</u>

Removal Labor Costs are those cost associated with the removal of plant to be retired with or without replacement.

AUDIT FINDINGS:

Although these removal labor dollars are capitalizable items per F.A.C , 25-6.0142(2)(c), the company did not include them in the Capital estimate but booked them as O&M expenses.

We recommend that an adjustment be made to remove these costs from O&M and include them in the capital account. The total amount of the recommended adjustment is \$1,677,449.

AUDIT DISCLOSURE NO. 4

SUBJECT: MONTHLY COMPARISON OF OPERATIONS EXPENSES

STATEMENT OF FACT:

We performed two comparisons using Total Other Operations (Operations) Expense. We compared:

- 1) current month actual to current month budget, and
- 2) current year-to-date actual to prior year-to date actual

For the 11-month period (January - November 2004), the average month actual for Other Operations was \$33,007,134. For the month of September 2004, Operations expense was \$19,388,401.

Budgeted Operation expenses, for September 2004 was approximately \$35,000,000.

AUDIT FINDINGS:

The operations expense for September 2004 of \$19,388,401 represents approximately a 41% decrease when compared to the average monthly expense for the 11-month period. Additionally, actual charges for September represent approximately 56% of September's budgeted expense of \$35,000,000.

Staff is aware that the month of September 2004 was the one month with the most damaging storm activity for the company. But because of the significant decrease in operations expense for the month, staff is concerned that the incremental costs charged to storm damage may be overstated. Further analysis is required to determine whether all charges to storm damage costs are normal recurring charges or incremental charges.

AUDIT DISCLOSURE NO. 5

SUBJECT: DAMAGE CLAIMS

STATEMENT OF FACT:

Included in the company's estimate of storm damage costs is a line item for damage claims. The damage claims are for accidental damages caused by actions of company personnel or its contracted labor.

Damage claims by storm are as follows:

Charley	\$270,000
Frances	800,000
Ivan	40,000
Jeanne	400,000

For Hurricane Frances, damage claims include an amount of \$500,000. This is a result of the company energizing a line that was on top of a customer's home in Inglis, Florida. As a result of energizing the line, the house burned down.

According to company documents, Progress Energy Florida was twice notified by the customer, before the fire, that the line was on the roof. There is a possibility that the company may have some liability from the fire. The house, not including contents, was valued at \$400,000.

STAFF RECOMMENDATION:

If it is determined that the fire was caused by undue negligence on the part of the Company's personnel or its contracted labor, the cost of this negligence should be borne solely by the company and its stockholders. Ratepayers should not be burdened with the company's negligence. Therefore, we recommend this item be removed to "below the line", pending a determination of negligence.

PROGRESS ENERGY FLORIDA
Storm Cost Recovery Clause (SCRC)
Total O&M Storm Costs Incurred and Proposed Recovery

Line	Hurricane Charley Aug 2004	Hurricane Frances Sept 2004	Hurricane Ivan Sept 2004	Hurricane Jeanne Sept 2004	Total 2004	Percent of Total
1 Total O&M Storm Costs Incurred by Function						
a Transmission Costs	\$17,229,740	\$16,470,150	\$1,204,105	\$12,412,914	\$47,316,909	15.19%
b Distribution Costs	90,597,076	97,525,702	4,356,426	65,786,624	258,065,827	82.87%
c Production Demand Related - Base	<u>210,000</u>	<u>10,000</u>	<u>0</u>	<u>180,000</u>	<u>400,000</u>	<u>0.13%</u>
d Production Demand Related - Intermediate	0	0	0	0	0	0.00%
e Production Demand Related - Peaking	252,925	564,500	0	16,000	833,425	0.27%
f Production Energy Related	100,000	4,279,000	0	416,315	4,795,315	1.54%
2 Total Costs Incurred	<u>\$ 108,389,741</u>	<u>\$ 118,649,351</u>	<u>\$ 5,560,531</u>	<u>\$ 78,811,852</u>	<u>\$ 311,411,476</u>	<u>100.00%</u>
3 Insurance Proceeds						
a Amount Claimed	0	0	0	0	0	
b Less Deductible	0	0	0	0	0	
c Net Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
4 Storm Damage Reserve Funds (balance @ 12/31/04)					46,915,219	
5 Total Storm Costs Net of Insurance and Reserve (A)						
a Transmission Costs					\$ 40,190,487	Sep Factor 0.72115
b Distribution Costs					219,187,185	0.99529
c Production Demand Related - Base					339,010	0.95957
d Production Demand Related - Intermediate					-	0.86574
e Production Demand Related - Peaking					706,754	0.74562
f Production Energy Related					<u>4,072,821</u>	<u>0.94775</u>
Total					<u>\$ 264,496,257</u>	
6 Jurisdictional Storm Costs						
a Transmission Costs					\$ 28,983,370	11.51%
b Distribution Costs					218,154,813	86.62%
c Production Demand Related - Base					325,304	0.13%
d Production Demand Related - Intermediate					0	0.00%
e Production Demand Related - Peaking					526,970	0.21%
f Production Energy Related					<u>3,860,029</u>	<u>1.53%</u>
Total					<u>\$ 251,850,486</u>	<u>100.00%</u>
7 Recovery Period in Years						2
8 Annual Amortization for 2005						
Amortization prior to interest (Line 6 / Line 7)					\$125,925,243	
Interest Provision					<u>\$6,233,299</u>	
Total Amortization for 2005					<u>\$132,158,542</u>	
9 Annual Amortization for 2005 by Function (B)						
a Transmission Costs					15,209,023	
b Distribution Costs					114,476,738	
c Production Demand Related - Base					170,703	
d Production Demand Related - Intermediate						
e Production Demand Related - Peaking					276,528	
f Production Energy Related					<u>2,025,550</u>	
					<u>\$ 132,158,542</u>	

Notes: (A) Insurance Proceeds and Reserve Funds allocated to function based on percent of total costs incurred on Line 1
(B) Annual Amortization allocated to function based on percent of jurisdictional costs incurred on Line 6

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: In re: Petition for approval of storm cost recovery clause for recovery of extraordinary expenditures related to Hurricanes Charley, Frances, Jeanne, and Ivan, by Progress Energy Florida, Inc.

DOCKET NO. 041272-EI

FILED: February 14, 2005

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Direct Testimony of Jocelyn Y. Stephens, was furnished to **Carlton Fields Law Firm**, Gary Sasso, Esq., James Walls, Esq., John Burnett, Esq., at P.O. Box 3239, Tampa, Florida 33601-3239, and that a copy of same was furnished to the following, by U.S. Mail, on this 14th day of February, 2005.

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