

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.

DOCKET NO. 080317-EI

DATED: DECEMBER 23, 2008

STAFF'S PREHEARING STATEMENT

Pursuant to Order No. PSC-08-0557-PCO-EI, issued August 26, 2008, the Staff of the Florida Public Service Commission files its Prehearing Statement.

a. All Known Witnesses

Staff is not sponsoring any witnesses.

b. All Known Exhibits

Staff has no direct exhibits.

c. Staff's Statement of Basic Position

Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions stated herein.

d. Staff's Position on the Issues

**ISSUE 1:** Is TECO's projected test period of the 12 months ending December 31, 2009 appropriate?

**POSITION:** Yes. TECO's projected test period of the 12 months ending December 31, 2009 is the appropriate test year to be utilized in this docket with appropriate adjustments.

**ISSUE 2:** Are TECO's forecasts of Customers, KWH, and KW by Rate Class for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**QUALITY OF SERVICE**

**ISSUE 3:** Is the quality of electric service provided by TECO adequate?

**POSITION:** No position pending evidence adduced at hearing.

DOCUMENT NUMBER-DATE

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**RATE BASE**

**ISSUE 4:** Has TECO removed all non-utility activities from rate base?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 5:** Is the pro forma adjustment related to the annualization of five simple cycle combustion turbine units to be placed in service in 2009 appropriate?

**POSITION:** No. Plant in Service should be reduced by \$134,439,000 (\$139,587,000 system) and Accumulated Depreciation should be reduced by \$3,752,000 (\$3,896,000 system). The net rate base decrease is \$130,687,000 (\$135,691,000 system). See Issue 71 for NOI adjustment.

**ISSUE 6:** Should an adjustment be made for the credit from CSX for the Big Bend Rail Project?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 7:** Is the pro forma adjustment related to the annualization of the Big Bend Rail Project to be placed into service in December 2009 appropriate?

**POSITION:** No. Plant in service should be reduced by \$45,206,000 (\$46,937,000 system) and Accumulated Depreciation should be reduced by \$452,000 (\$469,000 system). See Issue 72 for NOI adjustment.

**ISSUE 8:** Should any adjustments be made to TECO's projected level of plant in service?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 9:** Should TECO's requested increase in plant in service for the customer information system be approved?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 10:** Is TECO's requested level of Plant in Service in the amount of \$5,483,474,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

**ISSUE 11:** Is TECO's requested level of accumulated depreciation in the amount of \$1,934,489,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

**ISSUE 12:** Have all costs recovered through the Environmental Cost Recovery Clause been removed from rate base for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 13:** Is TECO's requested level of Construction Work in Progress in the amount of \$101,071,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 14:** Is TECO's requested level of Property Held for Future Use in the amount of \$37,330,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 15:** Should an adjustment be made to TECO's requested deferred dredging cost?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 16:** Should an adjustment be made to TECO's requested storm damage reserve, annual accrual and target level?

**POSITION:** Yes. The accrual for Storm Damage Reserve should remain at its current annual level of \$4 million with a \$55 million target amount. The jurisdictional working

capital adjustment is a decrease of \$8,000,000 and the jurisdictional O&M expense adjustment is a decrease of \$16,000,000.

**ISSUE 17:** Should an adjustment be made to prepaid pension expense in TECO's calculation of working capital?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 18:** Should an adjustment be made to working capital related to Account 143-Other Accounts Receivable?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 19:** Should an adjustment be made to working capital related to Account 146-Accounts Receivable from Associated Companies?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 20:** Should an adjustment be made to rate base for unfunded Other Post-retirement Employee Benefit (OPEB) liability?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 21:** Should an adjustment be made to TECO's coal inventories?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 22:** Should an adjustment be made to TECO's residual oil inventories?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 23:** Should an adjustment be made to TECO's distillate oil inventories?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 24:** Should an adjustment be made to TECO's natural gas and propane inventories?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 25:** Has TECO properly reflected the net over recoveries or net under recoveries of fuel and conservation expenses in its calculation of working capital?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 26:** Should unamortized rate case expense be included in Working Capital?

**POSITION:** No. Unamortized rate case expense in the amount of \$2,628,000 should be removed from working capital.

**ISSUE 27:** Is TECO's requested level of Working Capital in the amount of (\$30,586,000) for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

**ISSUE 28:** Is TECO's requested rate base in the amount of \$3,656,800,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

#### **COST OF CAPITAL**

**ISSUE 29:** What is the appropriate amount of accumulated deferred taxes to include in the capital structure for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 30:** What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 31:** What is the appropriate amount and cost rate for short-term debt for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 32:** Should the TECO's requested pro forma adjustment to equity to offset off-balance sheet purchased power obligations be approved?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 33:** What is the appropriate amount and cost rate for long-term debt for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 34:** What is the appropriate capital structure for the 2009 projected test year?

**POSITION:** This issue is subsumed in Issue 36. Staff recommends that it is not necessary to break out individual factors that may argue for a higher or lower return on equity (ROE). The parties' positions on these factors have historically been addressed in the standard ROE issue.

**ISSUE 35:** Does TECO's requested return on common equity appropriately consider current economic conditions? [FIPUG Issue]

**POSITION:** This issue is subsumed in Issue 36. Staff recommends that it is not necessary to break out individual factors that may argue for a higher or lower return on equity (ROE). The parties' positions on these factors have historically been addressed in the standard ROE issue.

**ISSUE 36:** Does TECO's requested return on common equity appropriately consider its recovery of funds via the Commission's various cost recovery clauses? [FIPUG Issue]

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 37:** What is the appropriate return on common equity for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 38:** What is the appropriate weighted average cost of capital for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**NET OPERATING INCOME**

**ISSUE 39:** Is TECO's projected level of Total Operating Revenues in the amount of \$865,359,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 40:** What are the appropriate inflation factors for use in forecasting the test year budget?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 41:** Is TECO's requested level of O&M Expense in the amount of \$370,934,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

**ISSUE 42:** Has TECO made the appropriate test year adjustments to remove fuel and purchased power revenues and expenses recoverable through the Fuel and Purchased Power Cost Recovery Clause?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 43:** Has TECO made the appropriate test year adjustments to remove conservation revenues and expenses recoverable through the Conservation Cost Recovery Clause?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 44:** Has TECO made the appropriate test year adjustments to remove capacity revenues and expenses recoverable through the Capacity Cost Recovery Clause?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 45:** Has TECO made the appropriate test year adjustments to remove environmental revenues and expenses recoverable through the Environmental Cost Recovery Clause?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 46:** Should an adjustment be made to advertising expenses for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 47:** Has TECO made the appropriate adjustments to remove lobbying expenses from the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 48:** Should an adjustment be made to TECO's requested level of Salaries and Employee Benefits for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 49:** Should an adjustment be made to Other Post Employment Benefits Expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.



**ISSUE 50:** Should operating expense be reduced to take into account budgeted positions that will be vacant?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 51:** Should operating expense be reduced to take into account TECO's initiatives to improve service reliability?

**POSITION:** Yes. O&M expense should be reduced by \$3,676,382. This is a reduction of \$3,568,109 on a jurisdictional basis.

**ISSUE 52:** Should operating expense be reduced to remove the cost of TECO's incentive compensation plan?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 53:** Should operating expense be reduced to take into account new generating units added that are maintained under contractual service agreements?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 54:** Should an adjustment be made to TECO's generation maintenance expense?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 55:** Should an adjustment be made to TECO's substation preventive maintenance expense?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 56:** Should an adjustment be made to TECO's request for Dredging expense?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 57:** Should an adjustment be made to TECO's Economic Development Expense?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 58:** Should an adjustment be made to Pension Expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 59:** Should an adjustment be made to the accrual for property damage for the 2009 projected test year?

**POSITION:** Yes. The storm damage reserve accrual should be reduced by \$16,000,000.

**ISSUE 60:** Should an adjustment be made to the accrual for the Injuries & Damages reserve for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 61:** Should an adjustment be made to remove TECO's requested Director's & Officer's Liability Insurance expense?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 62:** Should an adjustment be made to reduce meter expense (Account 586) and meter reading expense (Account 902)?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 63:** What is the appropriate amount and amortization period for TECO's rate case expense for the 2009 projected test year?

**POSITION:** The amortization period should be 4 years. No position on amount at this time, pending evidence adduced at hearing.

**ISSUE 64:** Should an adjustment be made to Bad Debt Expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 65:** Should an adjustment be made to Office supplies and expenses for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 66:** Should an adjustment be made to reduce TECO's tree trimming expense for the 2009 projected test year?

**POSITION:** Yes. Tree trimming should be reduced by \$3,988,568 for the test year. This is a reduction of \$3,988,568 (100%) on a jurisdictional basis.

**ISSUE 67:** Should an adjustment be made to reduce TECO's pole inspection expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 68:** Should an adjustment be made to reduce TECO's transmission inspection expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 69:** Should an adjustment be made to O&M expenses to normalize the number of outages TECO has included in the 2009 projected test year?

**POSITION:** Yes. The test year O&M expenses for planned outages should be reduced by \$8 million for the test year to reflect a more representative level of ongoing operations. This is a jurisdictional decrease in O&M expenses of \$7,710,000.

**ISSUE 70:** Is the pro forma adjustment related to amortization of CIS costs associated with required rate case modifications appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 71:** Is the pro forma adjustment related to the annualization of five simple cycle combustion turbine units to be placed in service in 2009 appropriate?

**POSITION:** No. Jurisdictional operating expenses should be reduced by \$870,000 (O&M expense), \$5,425,000 (Depreciation) and \$5,453,000 (Taxes Other Than Income) to remove the annualization. See Issue 5 for Rate Base adjustment.

**ISSUE 72:** Is the pro forma adjustment related to the annualization of rail facilities to be placed in service in 2009 appropriate?

**POSITION:** No. Jurisdictional operating expenses should be reduced by \$906,000 (Depreciation) and \$1,039,000 (Taxes Other Than Income) to remove the annualization. See Issue 7 for Rate Base adjustment.

**ISSUE 73:** Should any adjustments be made to the 2009 test year depreciation expense to reflect the depreciation rates approved by the Commission in Docket No. 070284-EI?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 74:** What is the appropriate amount of Depreciation Expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 75:** Should an adjustment be made to Taxes Other Than Income Taxes for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

**ISSUE 76:** Is it appropriate to make a parent debt adjustment as per Rule 25-14.004, Florida Administrative Code?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 77:** Should an adjustment be made to Income Tax expense for the 2009 projected test year?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

**ISSUE 78:** Is TECO's projected Net Operating Income in the amount of \$182,970,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

#### **REVENUE REQUIREMENTS**

**ISSUE 79:** What is the appropriate 2009 projected test year net operating income multiplier for TECO?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 80:** Is TECO's requested annual operating revenue increase of \$228,167,000 for the 2009 projected test year appropriate?

**POSITION:** No position pending evidence adduced at hearing. This is a fallout issue.

#### **RATE ISSUES**

**ISSUE 81:** Did the utility correctly calculate the projected revenues at existing rates?

**POSITION:** Yes. TECO correctly calculated the projected revenues at existing rates.

**ISSUE 82:** Is TECO's proposed Jurisdictional Separation Study appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 83:** What is the appropriate retail Cost of Service methodology to be used to allocate base rate and cost recovery costs to rate classes?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 84:** Should the investment and expenses related to the Polk Unit 1 gasifier and the environmental costs of the Big Bend Unit scrubber be classified as energy or demand?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 85:** Is TECO's calculation of unbilled revenues correct?

**POSITION:** Yes. TECO's calculation of unbilled revenues is correct.

**ISSUE 86:** What is the appropriate allocation of any change in revenue requirements?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 87:** Should the interruptible rate schedules IS-1, IS-3, IST-1, IST-3, SBI-1 and SBI-3 be eliminated? If so, how should rates for customers currently taking service on interruptible rate schedules be designed, including whether a credit approach is appropriate, and if so, how such an approach should be implemented?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 88:** Should the GSD, GSLD and IS rate schedules be combined under a single GSD rate schedule?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 89:** Is the change in the breakpoint from 49 kW to 9,000 kWh between the GS and GSD rate schedules appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 90:** What is the appropriate meter level discount to be applied for billing, and to what billing charges should that discount be applied?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 91:** Should an inverted base energy rate be approved for the RS rate schedule?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 92:** Should the existing RST rate schedule be eliminated and the customers currently taking service under the schedule be transferred to service under the RS or RSVP rate schedule?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 93:** Should TECO's proposed single lighting schedule, and associated charges, terms, and conditions be approved?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 94:** Are the two new convenience service connection options and associated connection charges appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 95:** Are TECO's proposed Reconnect after Disconnect charges at the point of metering and at a point distant from the meter appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 96:** Is the proposed new meter tampering charge appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 97:** Is the proposed new \$5 minimum late payment charge appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 98:** What are the appropriate service charges (initial connection, normal reconnect subsequent subscriber, field credit visit, return check)?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 99:** What is the appropriate temporary service charge?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 100:** What are the appropriate customer charges?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 101:** What are the appropriate demand charges?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 102:** What are the appropriate Standby Service charges?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 103:** Is TECO's proposed change in the application of the transformer ownership discount appropriate?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 104:** What is the appropriate transformer ownership discount to be applied for billing?



**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 105:** What are the appropriate emergency relay service charges?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 106:** What are the appropriate contributions in aid for time of use rate customers opting to make a lump sum payment for a time-of-use meter in lieu of a higher time-of-use customer charge?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 107:** What are the appropriate energy charges?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 108:** What changes in allocation and rate design should be made to TECO's rates established in Docket Nos. 080001-EI, 080002-EG, and 080007-EI to recognize the decisions in various cost of service rate design issues in this docket?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 109:** What are the appropriate monthly rental factor and termination factors to be approved for the Facilities Rental Agreement, Appendix A?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 110:** Is it appropriate to establish a customer specific rate schedule for county (K-12) public schools in this proceeding?

**POSITION:** No position pending evidence adduced at hearing.

**ISSUE 111:** What is the appropriate effective date for the rates and charges established in this proceeding?

**POSITION:** No position pending evidence adduced at hearing.

**OTHER ISSUES**

**ISSUE 112:** Should TECO's request to establish a Transmission Base Rate Adjustment mechanism be approved?

**POSITION:** No. TECO's proposed Transmission Base Rate Adjustment mechanism (TBRA) considers the cost of constructing new transmission facilities in isolation, without considering potential increases in revenues from additional sales or decreases in rate base due to retirements or depreciation that may offset the impact of construction costs. If the cost of additional transmission facilities does necessitate a rate increase, the long-term nature of transmission planning, design, and construction would afford TECO sufficient time to request a base rate increase.

**ISSUE 113:** Should TECO be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?

**POSITION:** Yes. TECO should be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case.

**ISSUE 114:** Should this docket be closed?

**POSITION:** No position pending evidence adduced at hearing.

e. **Stipulated Issues**

Staff is aware of no stipulated issues at this time.

f. Pending Motions

Staff has no pending motions at this time.

g. Pending Confidentiality Claims or Requests

Staff has no pending confidentiality claims or requests at this time.

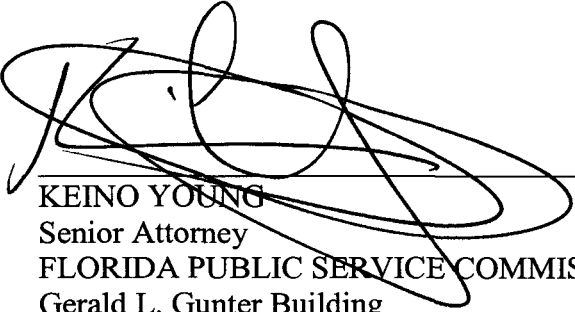
h. Objections to Witness Qualifications as an Expert

Staff has no objections to any witness' qualifications as an expert in this proceeding.

i. Compliance with Order No. PSC-08-0557-PCO-EI

Staff has complied with all requirements of the Order Establishing Procedure entered in this docket.

Respectfully submitted this 23rd day of December, 2008.



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.

DOCKET NO. 080317-EI

DATED: DECEMBER 23, 2008

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of STAFF'S PREHEARING STATEMENT has been served by electronic and U. S. Mail to Lee Willis and Jim Beasley, Ausley & McMullen, P.O. Box 391, Tallahassee Florida 32302, and that a true copy thereof has been furnished to the following by electronic and U. S. mail this 23rd day of December, 2008:

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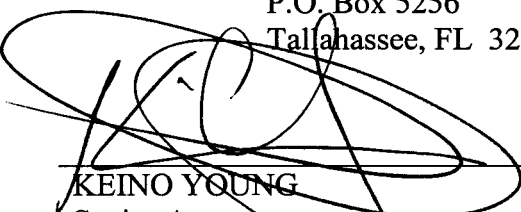
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