

Docket No. 140009-EI: Nuclear Cost Recovery Clause.

Florida Power & Light Company

Nuclear Plant Additions

Turkey Point Units 6 & 7

Witness: **Direct Testimony of Gabriela Leon,**

Appearing on behalf of the staff of the Florida Public Service Commission

Date Filed: June 20, 2014

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **COMMISSION STAFF**

3 **DIRECT TESTIMONY OF GABRIELA LEON**

4 **DOCKET NO. 140009-EI**

5 **June 20, 2014**

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

7 **A. My name is Gabriela Leon and my business address is 3625 N.W. 82nd Ave.,**
8 **Suite 400, Miami, Florida, 33166.**

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

10 **A. I am employed by the Florida Public Service Commission (FPSC or Commission)**
11 **as a Professional Accountant Specialist in the Office of Auditing and Performance**
12 **Analysis.**

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

14 **A. I have a Bachelor of Science degree with a major in Accounting from Florida**
15 **International University. I have been employed by the Commission since December**
16 **1987.**

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

18 **A. Currently, I am a Professional Accountant Specialist, with the responsibilities of**
19 **planning and conducting utility audits of manual and automated accounting systems for**
20 **historical and forecasted data.**

21 **Q. Have you presented testimony before this Commission or any other**
22 **regulatory agency?**

23 **A. No. I have not testified before this Commission or any other regulatory agency.**

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

25 **A. The purpose of my testimony is to sponsor the staff audit report of Florida Power**

1 & Light Company (FPL or Utility) which addresses the Utility's filing in Docket No.
2 140009-EI, Nuclear Cost Recovery Clause (NCRC) for costs associated with its Nuclear
3 Units - Turkey Point Units 6 & 7 (Turkey Point 6 & 7). We issued an audit report in this
4 docket for these units on May 29, 2014. This audit report is filed with my testimony and
5 is identified as Exhibit GL-1.

6 **Q. Was this audit prepared by you or under your direction?**

7 **A.** Yes, it was prepared under my direction.

8 **Q. Please describe the work you performed in these audits.**

9 **A.** Our overall objective in this engagement was to verify that the Utility's 2013 NCRC
10 filings for the proposed Turkey Point 6 & 7 in Docket No. 140009-EI are consistent with
11 and in compliance with Section 366.93 F.S., and Rule 25-6.0423, F.A.C. To satisfy the
12 overall objective we performed the following procedures.

13 Construction Work in Progress (CWIP)

14 We sampled and verified the monthly pre-construction expenditures and traced to
15 invoices and other supporting documentation including contracts. We verified various
16 sample items to purchase orders for contracts over \$250,000. We verified a sample of
17 salary expenses and agreed to time sheets. We recalculated the respective overheads. We
18 verified affiliate charges by comparing the cost rate to a market rate to determine that the
19 lower rate was used. We performed an overall calculation of the affiliate rate per hour
20 including overheads, multiplied by the total hours charged to determine the
21 reasonableness of the amount in the filing. We agreed the calculation of the jurisdictional
22 factor to the Utility's documentation. We recalculated Schedule T-6.

23 Recovery

24 We agreed the amount collected on Schedules T-1 to the NCRC jurisdictional amount
25 approved in Order No. PSC-12-0650-FOF-EI, and to the Capacity Cost Recovery Clause

1 in Docket No. 140001-EI.

2 Carrying Cost on Deferred Tax Adjustment

3 We recalculated Schedule T-3A. We traced the projected and estimated True-Up amount
4 to prior NCRC Orders. We reconciled the monthly recovered costs to the supporting
5 schedules in the filing. We traced the Allowance for Funds Used During Construction
6 (AFUDC) rate applied to the rates approved in Order Nos. PSC-10-0470-PAA-EI, issued
7 July 23, 2010, in Docket No. 100133-EI and PSC-13-0493-FOF-EI, issued October 18,
8 2013, in Docket No. 130009-EI.

9 Other Issues

10 We recalculated Schedule T-2. We traced the projected and estimated true-up amounts to
11 prior NCRC Orders. We traced the beginning balances included in the schedule to the
12 prior docket. We reconciled the monthly pre-construction costs to the supporting
13 schedules in the filing. We traced the AFUDC rate applied to the rates approved in Order
14 Nos. PSC-10-0470-PAA-EI and PSC-13-0493-FOF-EI.

15 True-up

16 We recalculated the True-Up as of December 31, 2013, using the Commission approved
17 beginning balance as of December 31, 2012.

18 Analytical Review

19 We compared 2013 to 2012 costs to determine if there were any material changes or
20 inconsistencies.

21 **Q. Please review the audit findings in this audit report, Exhibit GL-1.**

22 **A.** There were no findings in this audit.

23 **Q. Does that conclude your testimony?**

24 **A.** Yes.

25

State of Florida



Public Service Commission

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

Auditor's Report

Florida Power & Light Company
Nuclear Cost Recovery Clause
Turkey Point Units 6 & 7

Twelve Months Ended December 31, 2013

Docket No. 140009-EI
Audit Control No. 14-007-4-2
May 22, 2014

Handwritten signature of Gabriela M. Leon in blue ink.

Gabriela M. Leon
Audit Manager

Handwritten signature of Yen Ngo in blue ink.

Yen Ngo
Audit Staff

Handwritten signature of Jeffery A. Small in blue ink.

Jeffery A. Small
Reviewer

Table of Contents

Purpose..... 1

Objectives and Procedures..... 2

Audit Findings

 None..... 4

Exhibits

 1: Schedule T-1 True Up of Site Selection Cost..... 5

 2: Schedule T-1 True Up of Pre Construction Cost..... 7

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the agreed-upon objectives set forth by the Office of Industry Development and Market Analysis in its audit service request dated January 7, 2014. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company, and to several of its related schedules in support of its 2013 filing for the Nuclear Cost Recovery Clause (Turkey Point Units 6 & 7 Project) in Docket No. 140009-EI.

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

Objectives and Procedures

General

Definitions

Site selection costs are costs that are expended prior to the selection of a site.

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

FPL/Utility refers to Florida Power & Light Company.

CCRC refers to Capacity Cost Recovery Clause.

NCRC refers to Nuclear Cost Recovery Clause.

Objectives: The objective was to determine whether the Utility's 2013 NCRC filings in Docket No. 140009-EI are consistent and in compliance with Section 366.93, Florida Statutes (F.S.), and Rule 25-6.0423, Florida Administrative Code (F.A.C.)

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

Construction Work in Progress (CWIP)

Objectives: The objectives were to verify that pre-construction costs listed on the Utility's Schedule T-6 filing were supported by adequate documentation and that the capital additions were appropriately recoverable through the NCRC and in compliance with Section 366.93, F.S. and Rule 25-6.043, F.A.C.

Procedures: We sampled and verified the monthly pre-construction expenditures and traced to invoices and other supporting documentation including contracts. We verified various sample items to purchase orders for contracts over \$250,000. We verified a sample of salary expenses and agreed to time sheets. We recalculated the respective overheads. We verified affiliate charges by comparing the cost rate to a market rate to determine that the lower rate was used. We performed an overall calculation of the affiliate rate per hour including overheads, multiplied by the total hours charged to determine the reasonableness of the amount in the filing. We agreed the calculation of the jurisdictional factor to the Utility's documentation. We recalculated Schedule T-6. No exceptions were noted.

Recovery

Objectives: The objectives were to determine whether the Utility used the Commission approved CCRC factors to bill customers for the period January 1, 2013 through December 31, 2013 and whether Schedules T-2 and T3A reflect the amounts in Order No. PSC-12-0650-FOF-EI, issued December 11, 2012.

Procedures: We agreed the amount collected on the Schedule T-1 to the NCRC jurisdictional amount approved in Order No. PSC-12-0650-FOF-EI, and to the CCRC in Docket No. 140001-EI. No exceptions were noted.

Carrying Cost on Deferred Tax Adjustment

Objectives: The objectives were to determine whether Schedule T-3A - Carrying Cost on Deferred Tax Assets (DTA) included the correct balances from the supporting schedules and the deferred tax requirement is accurately calculated.

Procedures: We traced the projected and estimated True-Up amount to prior NCRC Orders. We traced the beginning balances included in the schedule to the prior audit. We reconciled the monthly recovered costs to the supporting schedules in the filing. We traced the Allowance for Funds Used During Construction (AFUDC) rate applied to the rates approved in Order Nos. PSC-10-0470-PAA-EI, issued July 23, 2010 and PSC-13-0493-FOF-EI, issued October 18, 2013. We recalculated Schedule T-3A and verified the Final True-Up amount. No exceptions were noted.

Other Issues

Objectives: The objectives were to determine whether the carrying cost for site selection and pre-construction costs listed on the Utility's Schedule T-2 include the correct balances from the supporting schedules of the filing and were appropriately calculated.

Procedures: We traced the projected and estimated true-up amounts to prior NCRC Orders. We traced the beginning balances included in the schedule to the prior docket. We reconciled the monthly pre-construction costs to the supporting schedules in the filing. We traced the AFUDC rate applied by the Utility to the rate approved in Order Nos. PSC-10-0470-PAA-EI and PSC-13-0493-FOF-EI. We recalculated Schedule T-2 and verified the Final True-Up. We traced adjustments to proper source documentation. No exceptions were noted.

True-up

Objectives: The objective was to determine whether the final True-Up filed on Schedule T-1 was properly calculated.

Procedures: We recalculated the True-Up as of December 31, 2013, using the Commission approved beginning balance as of December 31, 2012. We reconciled the Projected and Actual/Estimated amounts to prior NCRC orders. We traced the site selection and pre-construction cost to supporting schedules. No exceptions were noted.

Analytical Review

Objectives: The objective was to perform an analytical review of the Utility's pre-construction costs to determine if there were any material changes or inconsistencies from the prior year.

Procedures: We compared 2013 to 2012 costs and used the information to judgmentally select the sample. Further follow-up was not required. No exceptions were noted.

Audit Findings

None

Exhibits

Exhibit 1: Schedule T-1 True Up of Site Selection Cost

Schedule T-1 (True-up)	Turkey Point Units 6&7 Site Selection Costs and Carrying Costs on Site Selection Cost Balance True-up Filing: Retail Revenue Requirements Summary	[Section (6)(c)1.3.]
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the calculation of the final true-up of total retail revenue requirements based on actual expenditures for the prior year and the previously filed expenditures.	For the Year Ended 12/31/2013
COMPANY: FLORIDA POWER & LIGHT COMPANY		Witness: Jennifer Grant-Keene
DOCKET NO.: 140009-EI		

Line No.	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 6 Month Total
Jurisdictional Dollars							
1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$90,442
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	<u>\$15,074</u>	<u>\$15,074</u>	<u>\$15,074</u>	<u>\$15,074</u>	<u>\$15,074</u>	<u>\$15,074</u>	<u>\$90,442</u>
7	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$90,442
8	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$90,442
10	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

* Totals may not add due to rounding

See notes on Page 2 of 2

Turkey Point Units 8&7
Site Selection Costs and Carrying Costs on Site Selection Cost Balance
True-up Filing: Retail Revenue Requirements Summary

[Section (6)(c)1.a.]

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 DOCKET NO.: 140009-EI

EXPLANATION: Provide the calculation of the final true-up of total retail revenue requirements based on actual expenditures for the prior year and the previously filed expenditures.

For the Year Ended 12/31/2013
 Witness: Jennifer Grant-Keena

Line No.	(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
	Jurisdictional Dollars						
1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$13,374	\$13,301	\$13,347	\$13,334	\$13,321	\$13,307	\$170,485
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	<u>\$13,374</u>	<u>\$13,361</u>	<u>\$13,347</u>	<u>\$13,334</u>	<u>\$13,321</u>	<u>\$13,307</u>	<u>\$170,485</u>
7	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$15,074	\$180,883
8	<u>(\$1,700)</u>	<u>(\$1,713)</u>	<u>(\$1,726)</u>	<u>(\$1,740)</u>	<u>(\$1,753)</u>	<u>(\$1,767)</u>	<u>(\$10,368)</u>
9	\$13,374	\$13,361	\$13,347	\$13,334	\$13,321	\$13,307	\$170,485
10	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Notes:

11 (a) This schedule reflects the terms of the stipulation that was approved by the Commission in Docket No. 130009-EI (see Order No. PSC-13-0403-FOF-EI, Attachment A, issue 1).

* Totals may not add due to rounding

Exhibit 2: Schedule T-1 True Up of Pre Construction Cost

Schedule T-1 (True-up)		Turkey Point Units 667 Pre-Construction Costs and Carrying Costs on Construction Cost Balance True-up Filing: Retail Revenue Requirements Summary						[Section (B)(1).a]
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY DOCKET NO: 140009-EI		EXPLANATION: Provide the calculation of the final true-up of total retail revenue requirements based on actual expenditures for the prior year and previously filed expenditures.						For the Year Ended 12/31/2013 Witness: Jennifer Grant-Keens
Line No.		(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 6 Month Total
Jurisdictional Dollars								
1	Pre-Construction Revenue Requirements (Schedule T-2, Line 7)	(\$11,746)	\$164,684	\$1,292,018	\$620,034	\$645,454	\$2,682,923	\$6,353,968
2	Construction Carrying Cost Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Recoverable O&M Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	DTA(DTL) Carrying Cost (Schedule T-3A, Line 8)	\$505,244	\$510,026	\$510,006	\$524,522	\$531,071	\$541,066	\$3,128,835
5	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Period Revenue Requirements (Lines 1 through 5)	\$493,499	\$674,710	\$1,768,824	\$1,144,556	\$1,176,526	\$3,223,989	\$8,462,203
7	Projected Revenue Requirements for the Period (a)	\$1,814,217	\$2,500,923	\$2,504,734	\$1,723,318	\$1,382,481	\$2,920,008	\$12,935,682
8	Difference (True-up to Projections) (Over)/Under Recovery for the Period (Line 6 - Line 7)	(\$1,320,718)	(\$1,916,214)	(\$735,911)	(\$578,763)	(\$205,955)	\$303,981	(\$4,463,479)
9	Actual / Estimated Revenue Requirements for the period (b)	\$493,499	\$674,710	\$1,552,124	\$1,781,672	\$1,614,663	\$1,732,560	\$7,849,229
10	Final True-up Amount for the Period (Line 6 - Line 9)	\$0	\$0	\$216,800	(\$637,117)	(\$436,138)	\$1,491,429	\$632,975
11	(a) Total recovered in 2013 as approved in Order No PSG-12-0620-FOF-EI in Docket No 120209-EI. See Revised WP-5, Column 10, Line 20, Docket No 120209-EI filed June 11, 2012.							6 Month Total
12	2011 Final True-Up (2011 T-1, Line 10)	(\$51)	(\$71)	(\$687,753)	(\$967,871)	(\$2,430,466)	(\$938,458)	(\$4,994,471)
13	2012 (Over)/Under Recovery (AE-1, Line 8)	(\$1,179,270)	(\$923,313)	(\$1,404,788)	(\$399,927)	\$678,376	\$928,829	(\$2,000,094)
14	2013 Projected Cost / Carrying Cost (P-2, Line 7)	\$2,488,499	\$2,580,337	\$4,021,781	\$2,534,014	\$2,568,753	\$2,455,073	\$18,628,458
15	2013 Projected DTA/DTL Carrying Cost (P-3A, Line 8)	\$525,039	\$531,972	\$545,494	\$559,902	\$565,816	\$574,564	\$3,301,789
16	2013 Total (Over)/Under Recovery	\$1,814,217	\$2,500,923	\$2,504,734	\$1,723,318	\$1,382,481	\$2,920,008	\$12,935,682

* Totals may not add due to rounding

See notes on Page 2 of 2

Page 1 of 2

Turkey Point Units 887
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Retail Revenue Requirements Summary

[Section (d)(1) a.]

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 DOCKET NO.: 140009-EI

EXPLANATION: Provide the calculation of the final true-up of total retail revenue requirements based on actual expenditures for the prior year and previously filed expenditures.

For the Year Ended 12/31/2013
 Witness: Jennifer Grant-Koene

Line No	(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
Jurisdictional Dollars							
1	\$1,636,153	\$2,161,902	\$1,023,376	\$1,152,037	(\$24,028)	(\$57,948)	\$12,046,340
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$480,673	\$499,885	\$508,937	\$516,333	\$521,213	\$524,227	\$6,190,204
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	<u>\$2,328,626</u>	<u>\$2,691,967</u>	<u>\$2,132,313</u>	<u>\$1,688,370</u>	<u>\$496,585</u>	<u>\$466,279</u>	<u>\$18,236,544</u>
7	\$1,065,641	\$1,355,005	\$1,326,757	\$663,002	\$406,180	\$2,122,973	\$20,175,240
8	<u>\$1,263,185</u>	<u>\$1,306,962</u>	<u>\$805,557</u>	<u>\$705,368</u>	<u>\$90,405</u>	<u>(\$1,656,695)</u>	<u>(\$1,638,397)</u>
9	\$1,772,611	\$2,849,082	\$1,563,212	\$822,185	\$646,583	\$3,195,291	\$18,700,193
10	<u>\$556,215</u>	<u>(\$187,115)</u>	<u>\$569,101</u>	<u>\$846,185</u>	<u>(\$161,968)</u>	<u>(\$2,729,012)</u>	<u>(\$463,349)</u>

Notes:

(a) Total recovered in 2013 as approved in Order No. PSC-12-0650-FOF-EI in Docket No. 120008-EI. See Revised WP-5, Column 10, Line 20, Docket No. 120009-EI, filed June 11, 2012.	July	August	September	October	November	December	12 Month Total
12 2011 Final True-Up (2011 T-1, Line 10)	(\$1,226,965)	(\$1,610,842)	(\$1,808,687)	(\$2,145,551)	(\$2,627,246)	(\$658,767)	(\$15,372,530)
13 2012 (Over)/Under Recovery (AE-1, Line 8)	(\$392,827)	\$318,865	\$751,865	\$598,627	\$647,295	\$409,767	\$734,499
14 2013 Projected Cost / Carrying Cost (P-2, Line 7)	\$2,102,947	\$2,058,263	\$1,667,070	\$1,807,063	\$1,677,307	\$1,757,305	\$27,916,133
15 2013 Projected DTA/DTL Carrying Cost (P-3A, Line 8)	\$582,466	\$569,098	\$598,509	\$602,883	\$608,625	\$614,668	\$8,866,319
16 2013 Total (Over)/Under Recovery	<u>\$1,065,641</u>	<u>\$1,355,005</u>	<u>\$1,326,757</u>	<u>\$663,002</u>	<u>\$406,180</u>	<u>\$2,122,973</u>	<u>\$20,175,240</u>

(b) This schedule reflects the terms of the stipulation that was approved by the Commission in Docket No. 130009 (see Order No. PSC-13-0493-FOF-EI, Attachment A, issue 1)

* Totals may not add due to rounding

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear cost recovery clause.

DOCKET NO. 140009-EI

DATED: June 20, 2014

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the testimony of Gabriela Leon on behalf of the Florida Public Service Commission was filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished to the following, by electronic mail, on this 20th day of June, 2014.

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