

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Cost)
Recovery Clause)

Docket No. 140009-EI
 Filed: July 2, 2014

FLORIDA POWER & LIGHT COMPANY’S PREHEARING STATEMENT

Florida Power & Light Company (“FPL” or the “Company”), pursuant to Section 366.93, Florida Statutes, and Rule 25-6.0423, Florida Administrative Code, hereby files with the Florida Public Service Commission (“FPSC” or “Commission”) its Prehearing Statement in connection with its Petition For Approval of Nuclear Power Plant Cost Recovery True-Up for the Period Ending December 2013, filed March 3, 2014, and its Petition For Approval of Nuclear Power Plant Cost Recovery Amount for the Year 2015, filed May 1, 2014, and states:

I. FPL WITNESSES

Witness	Subject Matter	Issues
Steven D. Scroggs FPL	Describes the deliberate, step-wise process FPL is employing in the development of the Turkey Point 6 & 7 project (“Turkey Point 6 & 7”); provides a description of key project management decisions and internal project budget, schedule, and cost controls; supports the prudence of actual costs incurred for the project during 2013, and the reasonableness of FPL’s actual/estimated costs in 2014 and projected costs for 2015.	10-14
Nils Diaz The ND2 Group	Determines that FPL’s continued pursuit of a Combined License (“COL”) for Turkey Point 6 & 7 was prudent in 2013 in light of certain nuclear industry considerations.	12

Terry O. Jones FPL	Summarizes the successful completion of the Extended Power Uprate (“EPU”) project and the many benefits the EPU project is providing for customers; presents and explains the key management decisions, project activities and costs incurred in 2013; provides a description of internal project budget, schedule, and cost controls; supports the prudence of actual costs incurred for the project during 2013.	15-17
Albert M. Ferrer Burns and Roe Enterprises, Inc.	Conducts an independent review of the execution of the EPU project activities; concludes that FPL’s project management actions during 2013 were prudent.	15, 16
John J. Reed Concentric Energy Advisors, Inc.	Presents his review of FPL’s system of internal controls as it relates to the Turkey Point 6 & 7 project and the EPU project in 2013; concludes that FPL’s costs were prudently incurred.	11, 12, 15, 16
Jennifer Grant-Keene FPL	Explains FPL’s compliance with Rule 25-6.0423, F.A.C.; discusses the accounting controls FPL relies upon to help ensure only correct costs are appropriately charged to the projects; computes and presents FPL’s total request for recovery during the January-December 2015 period.	11-17
Steven R. Sim FPL	Demonstrates the continued long-term economic feasibility of the Turkey Point 6 & 7 project; describes the analytical approach used for the economic feasibility analysis including updated assumptions and forecasted ranges of projected fuel costs and environmental compliance costs; describes the customer benefits projected to be provided by Turkey Point 6 & 7.	10

II. EXHIBITS

Exhibits	Witness	Sponsor	Description
SDS-1	Steve Scroggs/Jennifer Grant-Keene	FPL	T- Schedules Turkey Point 6 & 7 Site Selection and Pre-Construction Costs
SDS-2	Steve Scroggs	FPL	Turkey Point 6 & 7 Licenses, Permits and Approvals
SDS-3	Steve Scroggs	FPL	Turkey Point 6 & 7 Procedures and Work Instructions
SDS-4	Steve Scroggs	FPL	Turkey Point 6 & 7 Project Reports

SDS-5	Steve Scroggs	FPL	Turkey Point 6 & 7 Project Instructions and Forms
SDS-6	Steve Scroggs	FPL	Turkey Point 6 & 7 Summary Tables of the 2013 Expenditures
SDS-7	Steve Scroggs/Jennifer Grant-Keene	FPL	Turkey Point 6 & 7 Site Selection and Pre-construction Nuclear Filing Requirement Schedules
SDS-8	Steve Scroggs	FPL	Turkey Point 6 & 7 Expenditure Summary Tables
SDS-9	Steve Scroggs	FPL	Turkey Point 6 & 7 Project Benefits at a Glance
SDS-10	Steve Scroggs	FPL	Turkey Point 6 & 7 Customer Savings from Nuclear Cost Recovery Law
SDS-11	Steve Scroggs	FPL	Remaining Steps in Turkey Point 6 & 7 Licensing
NJD-1	Nils Diaz	FPL	Summary Resume of Nils J. Diaz, PhD
TOJ-1	Terry O. Jones/Jennifer Grant-Keene	FPL	2013 EPU T-Schedules and TOR-Schedules
TOJ-2	Terry O. Jones	FPL	EPU Project Timeline
TOJ-3	Terry O. Jones	FPL	EPU Industry Recognition Awards
TOJ-4	Terry O. Jones	FPL	EPU Project Work Force
TOJ-5	Terry O. Jones	FPL	EPU Project Benefits at a Glance for FPL Customers
TOJ-6	Terry O. Jones	FPL	EPU Investment, Recovery, and Customer Savings from NCR Process
TOJ-7	Terry O. Jones	FPL	EPU Project Construction and Completion Photos
TOJ-8	Terry O. Jones	FPL	Southeast Florida Reliability Impact
TOJ-9	Terry O. Jones	FPL	EPU Project Electrical Output Status
TOJ-10	Terry O. Jones	FPL	Illustration of Modifications for Turkey Point Unit 4
TOJ-11	Terry O. Jones	FPL	EPU Project Work Activities List
TOJ-12	Terry O. Jones	FPL	EPU Equipment Placed In Service in 2013
TOJ-13	Terry O. Jones	FPL	EPU Project Instructions Index as of December 31, 2013

TOJ-14	Terry O. Jones	FPL	2013 EPU Project Reports
TOJ-15	Terry O. Jones	FPL	Summary of 2013 EPU Construction Costs
JJR-1	John J. Reed	FPL	Résumé of John J. Reed
JJR-2	John J. Reed	FPL	Expert Testimony of John J. Reed
JJR-3	John J. Reed	FPL	Index of the EPU Project's Periodic Meetings New
JJR-4	John J. Reed	FPL	PTN 6 & 7 Project Organization Charts
JGK-1	Jennifer Grant-Keene	FPL	Final True-Up of 2013 Revenue Requirements
JGK-2	Jennifer Grant-Keene	FPL	Turkey Point 6 & 7 2013 Site Selection and Pre-construction Costs and Uprate 2013 Construction Costs
JGK-3	Jennifer Grant-Keene	FPL	2013 Base Rate Revenue Requirements
JGK-4	Jennifer Grant-Keene	FPL	2013 Incremental Labor Guidelines
JGK-5	Jennifer Grant-Keene	FPL	St. Lucie and Turkey Point Uprate Project 13 Month Average of Incremental 2012 Plant Placed into Service
JGK-6	Jennifer Grant-Keene	FPL	St. Lucie and Turkey Point Uprate Project Actual Net Book Value of Retirements, Removal Cost and Salvage for Plant Placed into Service in 2012
JGK-7	Jennifer Grant-Keene	FPL	2015 Revenue Requirements
JGK-8	Jennifer Grant-Keene	FPL	13 Month Average of Reduction in 2012 and 2013 Plant Placed into Service
JGK-9	Jennifer Grant-Keene	FPL	Actual NBV of Retirements, Removal Cost & Salvage for 2013 Plant Placed into Service
JGK-10	Jennifer Grant-Keene	FPL	EPU NFR Schedules
JGK-11	Jennifer Grant-Keene	FPL	Nuclear Cost Recovery Bill Impact

SRS-1	Steven R. Sim	FPL	Summary of Results from FPL's 2014 Feasibility Analyses of the Turkey Point 6 & 7 Project (Plus Results from Additional Analyses)
SRS-2	Steven R. Sim	FPL	Comparison of Key Assumptions Utilized in the 2013 and 2014 Feasibility Analyses of the Turkey Point 6 & 7 Project: Projected Fuel Costs (Medium Fuel Cost Forecast)
SRS-3	Steven R. Sim	FPL	Comparison of Key Assumptions Utilized in the 2013 and 2014 Feasibility Analyses of the Turkey Point 6 & 7 Project: Projected Environmental Compliance Costs (Env II Forecast)
SRS-4	Steven R. Sim	FPL	Comparison of Key Assumptions Utilized in the 2013 and 2014 Feasibility Analyses of the Turkey Point 6 & 7 Project: Summer Peak Demand Load Forecast
SRS-5	Steven R. Sim	FPL	Projection of FPL's Resource Needs Through 2025;
SRS-6	Steven R. Sim	FPL	Comparison of Key Assumptions Utilized in the 2013 and 2014 Feasibility Analyses of the Turkey Point 6 & 7 Project: Other Assumptions
SRS-7	Steven R. Sim	FPL	The Two Resource Plans Utilized in FPL's 2014 Feasibility Analyses of the Turkey Point 6 & 7 Project
SRS-8	Steven R. Sim	FPL	2014 Feasibility Analyses Results for the Turkey Point 6 & 7 Project: Case # 1 Analysis - 40-Year Operating Life; Total Costs, Total Cost Differentials, and Breakeven Costs for All Fuel and Environmental Compliance Cost Scenarios in 2014\$ (millions, CPVRR, 2014 - 2063)
SRS-9	Steven R. Sim	FPL	2014 Feasibility Analyses Results for the Turkey Point 6 & 7 Project: Case# 2 Analysis- 60-Year Operating Life; Total Costs, Total Cost Differentials, and Breakeven Costs for All Fuel and Environmental Compliance Cost Scenarios in 2014\$ (millions, CPVRR, 2014- 2083)

SRS-10	Steven R. Sim	FPL	A Look at Projected Hedge Benefits from Turkey Point 6 & 7
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In addition to the above pre-filed exhibits, FPL reserves the right to utilize any exhibit introduced by any other party. FPL additionally reserves the right to introduce any additional exhibit necessary for rebuttal, cross-examination, or impeachment at the final hearing.

III. STATEMENT OF BASIC POSITION

Section 403.519(4), Florida Statutes, Section 366.93, Florida Statutes, and Rule 25-6.0423, Florida Administrative Code (“the Rule”) establish the legal and regulatory framework for the recovery of costs in the development of nuclear generation in Florida.¹ Section 403.519(4), Florida Statutes, applies to the determination of need for a nuclear-fueled power plant. This section emphasizes the Florida Legislature’s desire to improve fuel diversity, reduce dependence on fuel oil and natural gas, reduce air emission compliance costs, and contribute to the long-term stability and reliability of the electric grid in Florida; establishes the prudence standard that shall be applied in nuclear cost recovery proceedings; and makes clear that a utility is entitled to recover all prudently incurred costs. Specifically, the statute states that after a determination of need is granted, “the right of a utility to recover any costs incurred prior to commercial operation, including but not limited to costs associated with the siting, design, licensing, or construction of the plant...shall not be subject to challenge” unless a preponderance of the evidence supports a finding that “certain costs” were imprudently incurred. The statute further makes clear that (i) proceeding with the construction of the nuclear power plant following an order by the Commission approving the need for it “shall not constitute or be evidence of

¹All references to Florida statutes are to the 2013 Florida Statutes.

imprudence” and (ii) “imprudence shall not include any cost increases due to events beyond the utility’s control.” *See* § 403.519(4)(e), Fla. Stat.

Section 366.93, Florida Statutes, requires the Commission to establish by rule a cost recovery framework that promotes utility investment in nuclear power plants and allows for the recovery of all prudently incurred preconstruction costs and the carrying costs on construction cost balances. It also entitles utilities to increase their base rates upon commercial operation of the nuclear power plant, requires annual reporting of budgeted and actual costs, and provides for cost recovery should the project be cancelled. *See* §366.93(4), (5), and (6), Fla. Stat., respectively. In response to this legislative direction, the Commission promulgated Rule 25-6.0423, Florida Administrative Code (“the Rule”). The stated purpose of the Rule is to establish an alternative cost recovery mechanism that promotes utility investment in nuclear power plants and allow for recovery of all prudently incurred costs. It also provides for the recovery of reasonable actual/estimated costs for the current year and reasonable projected costs for the following year.

FPL has two nuclear projects that qualify for cost recovery under the Nuclear Cost Recovery (“NCR”) process described above – the Extended Power Uprate project (“EPU” or “Uprate Project”) at its St. Lucie and Turkey Point plants, which was completed in 2013, and the development of two new nuclear units, Turkey Point 6 & 7. Each project was granted an affirmative determination of need by the Commission pursuant to Section 403.519(4), Florida Statutes, and FPL is therefore entitled to recover all its prudent and reasonable costs. *See* Order No. PSC-08-0021-FOF-EI, issued January 7, 2008 (making an affirmative determination of need for FPL’s EPU project) and Order No. PSC-08-0237-FOF-EI, issued April 11, 2008 (making an affirmative determination of need for Turkey Point 6 & 7).

As required by the Rule, and as demonstrated in the testimony, exhibits, and Nuclear Filing Requirements (“NFRs”) filed in this docket, FPL’s expenditures in 2013 on each of these projects were prudently incurred. Additionally, FPL’s actual/estimated 2014 expenditures and projected 2015 expenditures for the Turkey Point 6 & 7 project are reasonable. The FPSC Office of Auditing Performance and Analysis’s 2014 report on FPL’s project management internal controls concludes that FPL’s project internal controls, risk evaluation, and management oversight for both projects are adequate. Accordingly, the Commission should approve FPL’s request to recover \$14,287,862 through the Capacity Cost Recovery Clause (“CCRC”) during the period January – December 2015. This equates to a typical residential customer monthly bill impact of approximately \$0.15 per 1,000 kilowatt-hours (kWh), and is approximately 65% lower (or \$0.30 less) per month than FPL’s current, 2014 NPPCR amount. FPL has also demonstrated that its feasibility analysis for the Turkey Point 6 & 7 project should be approved.

IV. ISSUES AND POSITIONS

Duke Energy Florida

Issues 1-9: FPL takes no position on the issues identified for Duke Energy Florida.

FPL Turkey Point 6 & 7 Project

Issue 10: **Should the Commission approve what FPL has submitted as its 2014 annual detailed analysis of the long-term feasibility of completing the Turkey Point Units 6 & 7 project, as provided for in Rule 25-6.0423, F.A.C?**

FPL: Yes. FPL used number of combinations of fuel and environmental compliance costs to serve as possible future scenarios with which to view the economics of Turkey Point 6 & 7. FPL annually updates these fuel and environmental compliance cost projections, and updates a number of other assumptions such as the project cost and system load forecast, for its economic analysis. FPL evaluated seven future scenarios of fuel costs and environmental compliance costs assuming a conservative 40-year life of Turkey Point 6 & 7, as well as seven scenarios assuming a 60-year life of Turkey Point 6 & 7. The breakeven capital costs are higher than FPL’s non-binding cost estimate range (i.e., the results are favorable) in seven of the 14 fuel and environmental compliance cost scenarios

analyzed. In six of the remaining seven scenarios, the breakeven capital costs are within the non-binding cost estimate range. Based on this analysis, completion of Turkey Point 6 & 7 is projected to be solidly cost-effective for FPL's customers. The results of the analysis fully support the feasibility of continuing the Turkey Point 6 & 7 project. (Sim, Scroggs)

Issue 10A: **What is the current total estimated all-inclusive cost (including AFUDC and sunk costs) of the proposed Turkey Point Units 6 & 7 nuclear project and is that estimated cost reasonable? [Disputed Issue – proposed by FIPUG, disputed by FPL]**

FPL: This issue asks the Commission to make a factual determination and a reasonableness finding, neither of which are supported by applicable Florida law or Commission rule. Accordingly, it should be stricken in its entirety. Additionally, the reasonableness finding presented in this issue is required by statute to be made at a later stage of the project (i.e., when the Company seeks to begin preconstruction). *See* § 366.93(3)(c)2, Fla. Stat. FIPUG is purporting to advance this statutory requirement in contravention of Section 366.93. If the issue is not stricken in its entirety, at a minimum, the portion of the issue that reads “and is that estimated cost reasonable” should be stricken. The resulting issue would be consistent with the issue as presented in prior years.

Issue 10B: **What is the current estimated planned commercial operation date of the planned Turkey Point Units 6 & 7 nuclear facility and is that estimated commercial operation date reasonable? [Disputed Issue – proposed by FIPUG, disputed by FPL]**

FPL: This issue asks the Commission to make a factual determination and a reasonableness finding, neither of which are supported by applicable Florida law or Commission rule. Accordingly, it should be stricken in its entirety. If the issue is not stricken in its entirety, at a minimum, the portion of the issue that reads “and is that estimated commercial operation date reasonable” should be stricken. The resulting issue would be consistent with the issue as presented in prior years.

Issue 11: **Should the Commission find that FPL's 2013 project management, contracting, accounting and cost oversight controls were reasonable and prudent for the Turkey Point Units 6 & 7 project?**

FPL: Yes. FPL relied on its comprehensive corporate and overlapping business unit controls. These comprehensive and overlapping controls included FPL's Accounting Policies and Procedures; financial systems and related controls; FPL's annual budgeting and planning process and reporting and monitoring of costs incurred; and Business Unit specific controls and processes. The project internal controls were comprised of various financial systems, department procedures, work/desktop instructions and best practices, providing governance and oversight of project cost and schedule processes. The project management, cost estimation, and risk management attributes of FPL were highly developed,

well documented, and adhered to by the project teams. FPL's management decisions with respect to the Turkey Point 6 & 7 project were the product of properly qualified, well-informed FPL management following appropriate procedures and internal controls. (Scroggs, Reed, Grant-Keene)

Issue 12: **What jurisdictional amounts should the Commission approve as FPL's final 2013 prudently incurred costs and final true-up amounts for the Turkey Point Units 6 & 7 project?**

FPL: The Commission should approve FPL's final 2013 prudently incurred Turkey Point 6 & 7 Preconstruction expenditures of \$28,209,654 (jurisdictional), and the final 2013 true-up amount of (\$539,308). The Commission should also approve Turkey Point 6 & 7 Preconstruction carrying charges of \$4,664,921 and Site Selection carrying charges of \$170,485, and the final 2013 carrying charge true-up amount of \$75,659. FPL's 2013 expenditures were supported by comprehensive procedures, processes and controls that help ensure those expenditures were prudent. The net 2013 true up amount of (\$463,650) should be included in FPL's 2015 NCR amount. (Scroggs, Reed, Diaz, Grant-Keene)

Issue 13: **What jurisdictional amounts should the Commission approve as reasonably estimated 2014 costs and estimated true-up amounts for FPL's Turkey Point Units 6 & 7 project?**

FPL: The Commission should approve as reasonable FPL's 2014 actual/estimated Preconstruction expenditures of \$19,270,470 (jurisdictional), and the 2014 estimated true-up amount of \$2,443,844. The Commission should also approve as reasonable FPL's 2014 actual/estimated Preconstruction carrying charges of \$4,839,764 and Site Selection carrying charges of \$158,402, and the 2014 carrying charge estimated true-up amount of (\$1,485,592).

FPL's 2014 actual/estimated expenditures are supported by comprehensive procedures, processes and controls which help ensure that these costs are reasonable. The net 2014 true up amount of \$958,251 should be included in FPL's 2015 NCR amount. (Scroggs, Grant-Keene)

Issue 14: **What jurisdictional amounts should the Commission approve as reasonably projected 2015 costs for FPL's Turkey Point Units 6 & 7 project?**

FPL: The Commission should approve as reasonable FPL's 2015 projected Preconstruction expenditures of \$12,548,959 (jurisdictional). The Commission should also approve as reasonable FPL's 2015 projected Preconstruction carrying charges of \$6,634,789 and Site Selection carrying charges of \$159,146.

FPL's 2015 projected expenditures are supported by comprehensive procedures, processes and controls which help ensure that these costs are reasonable. The total amount of \$19,342,894 should be included in FPL's 2015 NCR amount. (Scroggs, Grant-Keene)

FPL EPU Project

Issue 15: Should the Commission find that FPL's 2013 project management, contracting, accounting and cost oversight controls were reasonable and prudent for the Extended Power Uprate project?

FPL: Yes. FPL relied on its comprehensive corporate and overlapping business unit controls. These comprehensive and overlapping controls included FPL's Accounting Policies and Procedures; financial systems and related controls; FPL's annual budgeting and planning process and reporting and monitoring of costs incurred; and Business Unit specific controls and processes. The project internal controls were comprised of various financial systems, department procedures, work/desktop instructions and best practices, providing governance and oversight of project cost and schedule processes. The project management, cost estimation, and risk management attributes of FPL were highly developed, well documented, and adhered to by the project teams. FPL's management decisions with respect to the EPU project were the product of properly qualified, well-informed FPL management following appropriate procedures and internal controls. (Jones, Reed, Ferrer, Grant-Keene)

Issue 16: What jurisdictional amounts should the Commission approve as FPL's final 2013 prudently incurred costs and final true-up amounts for the Extended Power Uprate project?

FPL: The Commission should approve as prudent FPL's final 2013 EPU expenditures of \$175,307,949 (jurisdictional, net of participants). The Commission should also approve as prudent FPL's final 2013 EPU O&M costs, including interest, of \$10,599,767 (jurisdictional, net of participants); carrying charges of \$19,866,836; the final true-up of O&M costs including interest of 987,873; and final true-up of carrying charges of (\$328,873). In addition, the Commission should approve as prudent FPL's final 2013 EPU base rate revenue requirements, including carrying charges, of \$73,873,676; and the final true-up of revenue requirements, including carrying charges, of (\$3,592,305).

FPL's 2013 EPU expenditures were supported by comprehensive procedures, processes and controls that helped ensure those expenditures were the result of prudent decision making. The net 2013 true up amount of (\$2,933,305) should be approved and included in FPL's 2015 NCRC recovery amount. (Jones, Reed, Ferrer, Grant-Keene)

FPL Ultimate Issue

Issue 17: What is the total jurisdictional amount to be included in establishing FPL's 2015 Capacity Cost Recovery Clause factor?

FPL: The total jurisdictional amount of \$14,287,862 should be included in establishing FPL's 2015 CCRC factor. This amount consists of costs associated with the Turkey Point 6 & 7 project and the EPU project (including the impact through

2015 of truing-up prior period under/over-recoveries) as provided for in Section 366.93 and Rule 25-6.0423, Fla. Admin. Code. (Grant-Keene)

V. STIPULATED ISSUES

There are no stipulated issues at this time.

VI. PENDING MOTIONS

Motion Document No.	Date	Description
02954-14	6/12/14	Motion for temporary protective order of responses to OPC's 1st request for Production of Documents Nos. 1 and 2

VII. PENDING REQUESTS FOR CONFIDENTIAL CLASSIFICATION

Request Document No.	Date	Description
03294-14	6/25/14	Request for confidential classification of Audit Control No. 14-007-4-1 work papers
03066-14	6/17/14	Request for confidential classification of Audit Report PA-14-01-002
02950-14	6/12/14	Request for confidential classification of Audit Control No. 14-007-4-2 work papers
02009-14	5/1/14	Request for confidential classification of Exhibit SDS-7
10001-14	3/3/14	Request for confidential classification of Exhibits TOJ-1 and SDS-1

VIII. OBJECTIONS TO WITNESSES' QUALIFICATIONS

At this time, FPL has no objections to any witness's qualifications.

IX. REQUIREMENTS OF THE PREHEARING ORDER THAT CANNOT BE MET

At this time, FPL is not aware of any requirements in the Order Establishing Procedure with which it cannot comply.

Respectfully submitted this 2nd day of July, 2014.

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**CERTIFICATE OF SERVICE
DOCKET NO. 140009-EI**

I HEREBY CERTIFY that a true and correct copy of FPL's Prehearing Statement was served electronically this 2nd day of July, 2014, to the following:

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