

Docket No. 150009-EI: Nuclear Cost Recovery Clause.

Florida Power & Light Company

Turkey Point Units 6 & 7 (Nuclear Plant Additions)

Witness: **Direct Testimony of ILIANA H. PIEDRA,**

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

Date Filed: June 22, 2015

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **COMMISSION STAFF**

3 **DIRECT TESTIMONY OF ILIANA H. PIEDRA**

4 **DOCKET NO. 150009-EI**

5 **June 22, 2015**

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

7 **A. My name is Iliana H. Piedra. My business address is 3625 N.W. 82nd Ave., Suite**
8 **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 received a Bachelor of Business Administration degree with a major in**
15 **accounting from Florida International University in 1983. I am also a Certified Public**
16 **Accountant licensed in the State of Florida. I have been employed by the FPSC since**
17 **January 1985.**

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

19 **A. My responsibilities consist of planning and conducting utility audits of manual**
20 **and automated accounting systems for historical and forecasted data.**

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

23 **A. Yes. I filed testimony in the City Gas Company of Florida rate case, Docket No.**
24 **940276-GU, the General Development Utilities, Inc. rate cases for the Silver Springs**
25 **Shores Division in Marion County and the Port Labelle Division in Glades and Hendry**

1 Counties in Dockets Nos. 920733-WS and 920734-WS, respectively, the Florida Power
2 & Light Company storm cost recovery case in Docket No. 041291-EI, the Embarq storm
3 cost recovery case in Docket No. 060644-TL, the K W Resort Utilities Corp. rate case in
4 Docket No. 070293-SU, the Florida Power & Light Company fuel recovery in Docket
5 120001-EI, Docket No. 130009-EI related to Florida Power & Light Company's Proposed
6 Turkey Point Units 6 and 7, and the Florida Power & Light Company hedging activities in
7 both Docket Nos. 130001-EI and 140001-EI.

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

9 **A.** The purpose of my testimony is to sponsor the staff audit report of Florida Power
10 & Light Company (FPL or Utility) which addresses the Utility's filing in Docket No.
11 150009-EI, Nuclear Cost Recovery Clause (NCRC) for costs associated with its Nuclear
12 Units - Turkey Point Units 6 & 7 (Turkey Point 6 & 7). We issued an audit report in this
13 docket for these units on June 8, 2015. This audit report is filed with my testimony and is
14 identified as Exhibit IHP-1.

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

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

17 **Q. Please describe the work you performed in this audit.**

18 **A.** Our overall objective in this engagement was to verify that the Utility's 2014 NCRC
19 filings for the proposed Turkey Point 6 & 7 in Docket No. 150009-EI are consistent with
20 and in compliance with Section 366.93, Florida Statutes, and Rule 25-6.0423, Florida
21 Administrative Code. We performed the following procedures to satisfy the overall
22 objective.

23 Construction Work in Progress (CWIP)

24 We sampled and verified the monthly pre-construction expenditures and traced to
25 invoices and other supporting documentation including contracts. We verified various

1 sample items to purchase orders for contracts over \$250,000. We verified a sample of
2 salary expenses and traced to time sheets. We recalculated the respective overheads. We
3 verified affiliate charges by comparing the cost rate to a market rate to determine that the
4 lower rate was used. We performed an overall calculation of the affiliate rate per hour
5 including overheads. We verified a sample of legal fees and traced to invoices. We traced
6 the calculation of the jurisdictional factor to the Utility's documentation. We recalculated
7 Schedule T-6.

8 Recovery

9 We traced the amount collected on Schedules T-1 to the NCRC jurisdictional amount
10 approved in Order Nos. PSC-13-0493-FOF-EI and PSC-14-0193-PAA-EI, and to the
11 Capacity Cost Recovery Clause in Docket No. 150001-EI.

12 Carrying Cost on Deferred Tax Adjustment

13 We recalculated Schedule T-3A. We traced the projected and estimated True-Up amount
14 to prior NCRC Orders. We reconciled the monthly recovered costs to the supporting
15 schedules in the filing. We traced the Allowance for Funds Used During Construction
16 (AFUDC) rate applied to the current rate approved in Order No. PSC-14-0193-PAA-EI,
17 issued April 25, 2014.

18 Other Issues

19 We recalculated Schedule T-2. We traced the projected and estimated true-up amounts to
20 prior NCRC Orders. We traced the beginning balances included in the schedule to the
21 prior docket. We reconciled the monthly costs to the supporting schedules in the filing.
22 We traced the AFUDC rate applied to the rates approved in Order No. PSC-14-0193-
23 PAA-EI.

24 True-up

25

1 We traced the December 31, 2013, Site Selection and Pre-Construction True-Up
2 Provisions to the Commission Order No. PSC-13-0493-FOF-EI. We recalculated the
3 True-Up and Interest Provision amounts as of December 31, 2014 using the Commission
4 approved beginning balances as of December 31, 2013, the approved AFUDC rate, and
5 the 2014 costs.

6 **Q. Please review the audit findings in this audit report, Exhibit IHP-1.**

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

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

9 **A.** Yes.

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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, 2014

Docket No. 150009-EI
Audit Control No. 15-005-4-1

June 8, 2015

Handwritten signature of Iliana H. Piedra in blue ink.

Iliana H. Piedra
Audit Manager

Handwritten signature of Bety Maitre in blue ink.

Bety Maitre
Audit Staff

Handwritten signature of Jeffery A. Small in blue ink.

Jeffery A. Small
Reviewer

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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 02, 2015. 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 2014 filing for the Nuclear Cost Recovery Clause (Turkey Point Units 6 & 7 Project) in Docket No. 150009-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 2014 NCRC filings in Docket No. 150009-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. We verified a sample of legal fees and agreed to invoices. 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, 2014 through December 31, 2014 and whether Schedules T-2 and T3A reflect the amounts in Order No. PSC-13-0493-FOF-EI, issued October 18, 2013.

Procedures: We agreed the amount collected on the Schedule T-1 to the NCRC jurisdictional amount approved in Order No. PSC-13-0493-FOF-EI, and to the CCRC in Docket No. 150001-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 adjustment 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 No. PSC-14-0193-PAA-EI, issued April 25, 2014. 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 costs to the supporting schedules in the filing. We traced the AFUDC rate applied by the Utility to the rate approved in Order No. PSC-14-0193-PAA-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 traced the December 31, 2013, Site Selection and Pre-Construction True-Up Provisions to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2014 using the Commission approved beginning balances as of December 31, 2013, the approved AFUDC interest rate, and the 2014 costs. 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 Carrying Costs on Prior Period Site Selection Cost Balance True-up Filing: Retail Revenue Requirements Summary					[Section (6)(c) I.a.]	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual expenditures for the prior year and the previously filed expenditures.					For the Year Ended 12/31/2014	
COMPANY: FLORIDA POWER & LIGHT COMPANY								
DOCKET NO.: 150009-EI							Witness: Jennifer Grant-Keene	
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	Site Selection Revenue Requirements (Schedule T-2, Line 7)	(\$942)	(\$939)	(\$940)	(\$940)	(\$941)	(\$941)	(\$5,643)
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)	\$13,276	\$13,275	\$13,275	\$13,274	\$13,273	\$13,272	\$79,646
5	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Period Revenue Requirements (Lines 1 through 5)	<u>\$12,334</u>	<u>\$12,336</u>	<u>\$12,335</u>	<u>\$12,334</u>	<u>\$12,332</u>	<u>\$12,331</u>	<u>\$74,003</u>
7	Projected Carrying Cost on DTA/ (DTL) for the Period (Order No. P SC 13-0493-FOF-ED)	\$13,374	\$13,374	\$13,374	\$13,374	\$13,374	\$13,374	\$80,244
8	Difference (True-up to Projections) (Over)/Under Recovery for the Period (Line 6 - Line 7)	<u>(\$1,040)</u>	<u>(\$1,038)</u>	<u>(\$1,039)</u>	<u>(\$1,040)</u>	<u>(\$1,042)</u>	<u>(\$1,043)</u>	<u>(\$6,241)</u>
9	Actual/Estimated Revenue Requirements for the period (Order No. P SC 14-0617-FOF-ED)	\$13,194	\$13,197	\$13,195	\$13,194	\$13,193	\$13,191	\$79,164
10	Final True-up Amount for the Period (Line 6 - Line 9)	<u>(\$860)</u>	<u>(\$860)</u>	<u>(\$860)</u>	<u>(\$860)</u>	<u>(\$860)</u>	<u>(\$860)</u>	<u>(\$5,161)</u>

Turkey Point Units 6 & 7
Carrying Costs on Prior Period Site Selection Cost Balance
True-up Filing: Retail Revenue Requirements Summary

[Section 6(e) 1.a.]

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION

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

For the Year Ended 12/31/2014

COMPANY: FLORIDA POWER & LIGHT COMPANY

Witness: Jennifer Grant-Keene

DOCKET NO.: 150009-EI

Line No.		(H)	(I)	(J)	(K)	(L)	(M)	(N)
		Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	12 Month Total
Jurisdictional Dollars								
1	Site Selection Revenue Requirements (Schedule T-2, Line 7)	(\$942)	(\$936)	(\$924)	(\$911)	(\$898)	(\$885)	(\$11,140)
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)	\$13,265	\$13,264	\$13,263	\$13,262	\$13,262	\$13,261	\$159,224
5	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Period Revenue Requirements (Lines 1 through 5)	\$12,323	\$12,328	\$12,340	\$12,351	\$12,363	\$12,375	\$148,084
7	Projected Carrying Cost on DTA/ (DTL) for the Period (Order No. P SC 13-0493-FOF- EI)	\$11,674	\$11,661	\$11,648	\$11,635	\$11,621	\$11,607	\$150,091
8	Difference (True-up to Projections) (Over)/Under Recovery for the Period (Line 6 - Line 7)	\$649	\$667	\$692	\$717	\$742	\$768	(\$2,007)
9	Actual/Estimated Revenue Requirements for the period (Order No. P SC 14-0617-FOF- EI)	\$13,183	\$13,188	\$13,199	\$13,211	\$13,223	\$13,235	\$158,402
10	Final True-up Amount for the Period (Line 6 - Line 9)	(\$860)	(\$860)	(\$860)	(\$859)	(\$859)	(\$859)	(\$10,318)

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

		Turkey Point Units 6 & 7 Pre-Construction Costs and Carrying Costs						[Section (c)1.a.]
Schedule T-1 (True-up)		True-up Filing: Retail Revenue Requirements Summary						
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual expenditures for the prior year and previously filed expenditures.						For the Year Ended 12/31/2014
COMPANY: FLORIDA POWER & LIGHT COMPANY								Witness: Jennifer Grant-Keene
DOCKET NO.: 150009-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	Pre-Construction Revenue Requirements (Schedule T-2, Line 7)	\$105,905	\$985,306	\$1,729,724	\$948,051	\$1,227,335	\$1,975,426	\$6,759,938
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)	\$490,070	\$494,079	\$499,036	\$503,900	\$507,985	\$513,544	\$3,008,614
5	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Period Revenue Requirements (Lines 1 through 5)	\$384,165	\$1,479,385	\$2,228,761	\$1,451,951	\$1,735,319	\$2,488,971	\$9,768,552
7	Projected Revenue Requirements for the Period (Order No. PSC 13-0493-POF-EI) (a)	\$1,694,170	\$1,357,082	\$1,941,863	\$1,665,592	\$1,790,761	\$2,045,964	\$10,495,431
8	Final True-up Amount of (Over)/Under Recovery for the Period (Line 6 - Line 7)	(\$1,310,005)	\$122,303	\$286,898	(\$213,640)	(\$55,441)	\$443,006	(\$726,879)
9	Actual/Estimated Revenue Requirements for the period (Order No. PSC-14-0617-POF-EI)	\$384,701	\$1,479,721	\$1,787,428	\$1,454,124	\$1,139,310	\$1,581,899	\$7,827,183
10	Final True-up Amount for the Period (Line 6 - Line 9)	(\$536)	(\$336)	\$441,332	(\$2,173)	\$596,009	\$907,072	\$1,941,369
11	(a) Total recovered in 2014 as approved in Order No. PSC-13-0493-POF-EI in Docket No. 130009-EI:							6 Month Total
12	2012 Final True-Up (2012 T-1, Line 10)	(\$5,137)	(\$65)	(\$1,193,576)	\$107,924	(\$2,045,915)	(\$293,584)	(\$3,430,352)
13	2013 (Over)/Under Recovery (AE-1, Line 8)	(\$1,320,718)	(\$1,916,213)	(\$952,611)	\$58,354	\$232,183	(\$1,187,448)	(\$5,086,454)
14	2014 Projected Cost / Carrying Cost (P-2, Line 7)	\$1,159,902	\$819,694	\$1,401,006	\$1,120,829	\$1,242,343	\$1,493,347	\$7,237,120
15	2014 Projected DTA/DTL Carrying Cost (P-3A, Line 8)	\$534,268	\$537,388	\$540,857	\$544,763	\$548,418	\$552,617	\$3,258,311
16	2014 Total (Over)/Under Recovery	\$368,315	(\$559,196)	(\$204,324)	\$1,831,870	(\$22,971)	\$564,932	\$1,978,625

*Totals may not add due to rounding

Turkey Point Units 6 & 7
Pre-Construction Costs and Carrying Costs
True-up Filing: Retail Revenue Requirements Summary

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

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 DOCKET NO.: 150009-EI

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

For the Year Ended 12/31/2014
 Witness: Jennifer Grant-Keene

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	Pre-Construction Revenue Requirements (Schedule T-2, Line 7)	(\$326,506)	\$487,158	\$1,349,800	\$1,134,085	\$407,382	\$379,120	\$10,190,977
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)	\$516,796	\$517,832	\$521,317	\$525,765	\$528,824	\$530,748	\$6,149,897
5	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Period Revenue Requirements (Lines 1 through 5)	\$190,290	\$1,004,990	\$1,871,117	\$1,659,851	\$936,206	\$909,868	\$16,340,874
7	Projected Carrying Cost for the Period (Order No. P.S.C 13-0493-FOF-EI) (a)	\$1,616,732	\$1,578,331	\$2,069,068	\$1,652,534	\$1,484,940	\$4,252,860	\$23,149,896
8	Actual (Over)/Under Recovery for the Period (Line 6 - Line 7)	(\$1,426,441)	(\$573,341)	(\$197,951)	\$7,317	(\$548,734)	(\$3,342,992)	(\$6,809,022)
9	Actual/Estimated Revenue Requirements for the period (Order No. P.S.C-14-0617-FOF-EI)	\$1,184,166	\$1,115,039	\$1,433,566	\$1,019,064	\$908,765	\$3,544,603	\$17,032,386
10	Final True-up Amount for the Period (Line 6 - Line 9)	(\$993,876)	(\$110,049)	\$437,551	\$640,787	\$27,441	(\$2,634,734)	(\$691,512)
11	(a) Total being recovered in 2014 as approved in Order No. P.S.C-13-0493-FOF-EI in Docket No. 130009-EI:							12 Month
	July	August	September	October	November	December	Total	
12	2012 Final True-Up (2012 T-1, Line 10)	\$139,743	(\$77,716)	(\$909,817)	(\$738,602)	(\$1,343,584)	\$757,529	(\$5,602,800)
13	2013 (Over)/Under Recovery (AE-1, Line 8)	\$706,970	\$1,494,077	\$236,455	(\$140,818)	\$242,404	\$1,072,318	(\$1,475,048)
14	2014 Projected Cost / Carrying Cost (P-2, Line 7)	\$1,060,202	\$1,018,614	\$1,505,510	\$1,085,049	\$914,429	\$3,675,451	\$16,496,375
15	2014 Projected DTA/DTL Carrying Cost (P-3A, Line 8)	\$556,530	\$559,717	\$563,558	\$567,485	\$570,511	\$577,410	\$6,653,521
16	2014 Total Recovery	\$2,463,444	\$2,994,692	1,395,706	\$773,114	\$383,759	\$6,082,707	\$16,072,048

Revised - WP - 5, Column 10, Line 20, Dkt No. 130009-EI

*Totals may not add due to rounding

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear cost recovery clause.

DOCKET NO. 150009-EI

DATED: June 22, 2015

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the direct testimony of Iliana H. Piedra on behalf of the Florida Public Service Commission was filed electronically with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished to the following by electronic mail on this 22nd day of June, 2015.

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