

D. STATEMENT OF BASIC POSITION

PCS Phosphate generally accepts and adopts the positions taken by the Florida Office of Public Counsel (“OPC”).

E. STATEMENT ON SPECIFIC ISSUES

ISSUE 1: What are the final environmental cost recovery true-up amounts for the period January 2014 through December 2014?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 2: What are the estimated/actual environmental cost recovery true-up amounts for the period January 2015 through December 2015?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 3: What are the projected environmental cost recovery amounts for the period January 2016 through December 2016?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 4: What are the environmental cost recovery amounts, including true-up amounts, for the period January 2016 through December 2016?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 5: What depreciation rates should be used to develop the depreciation expense included in the total environmental cost recovery amounts for the period January 2016 through December 2016?

PCS Phosphate: No position at this time.

ISSUE 6: What are the appropriate jurisdictional separation factors for the projected period January 2016 through December 2016?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 7: What are the appropriate environmental cost recovery factors for the period January 2016 through December 2016 for each rate group?

PCS Phosphate: No position at this time.

ISSUE 8: What should be the effective date of the new environmental cost recovery factors for billing purposes?

PCS Phosphate: No position.

ISSUE 9A: Should FPL be allowed to recover, through the ECRC, prudently incurred costs associated with its proposed Coal Combustion Residuals (CCR) Disposal Project?

PCS Phosphate: No position.

ISSUE 9B: How should the costs associated with FPL's proposed CCR Disposal Project be allocated to the rate classes?

PCS Phosphate: No position.

ISSUE 10A: Should DEF be allowed to recover, through the ECRC, prudently incurred costs associated with its Coal Combustion Residual (CCR) Rule Program?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 10B: How should costs associated with DEF's proposed CCR Rule Program be allocated to rate classes?

PCS Phosphate: PCS agrees with the Office of Public Counsel.

ISSUE 11A: Should Gulf be allowed to recover, through the ECRC, prudently incurred costs associated with its Coal Combustion Residual (CCR) program?

PCS Phosphate: No position.

ISSUE 11B: How should costs associated with Gulf's proposed CCR program be allocated to rate classes?

PCS Phosphate: No position.

ISSUE 12A: Should Gulf be allowed to recover, through the ECRC, prudently incurred costs associated with its Steam Electric Power Effluent Limitations Guidelines (ELG) program?

PCS Phosphate: No position.

ISSUE 12B: How should costs associated with Gulf's proposed ELG program be allocated to rate classes?

PCS Phosphate: No position.

ISSUE 13: Should the Commission approve revised tariffs reflecting the environmental cost recovery amounts and environmental cost recovery factors determined to be appropriate in this proceeding?

PCS Phosphate: No position.

F. PENDING MOTIONS

None.

G. PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY

None.

H. OBJECTIONS TO QUALIFICATIONS OF WITNESS AS EXPERT

None at this time.

I. REQUIREMENTS OF ORDER ESTABLISHING PROCEDURE

There are no requirements of the Procedural Order with which PCS Phosphate cannot comply.

Respectfully submitted

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Dated: October 9, 2015

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Petition to Intervene has been furnished by electronic mail and/or U.S. Mail this 9th day of October 2015 to the following:

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Prehearing Statement of PCS Phosphate
Docket Nos. 150007-EI
Page 6

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