

Writer's Direct Dial Number: (850) 521-1706  
Writer's E-Mail Address: bkeating@gunster.com

October 19, 2018

**BY E-PORTAL**

Ms. Carlotta Stauffer, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

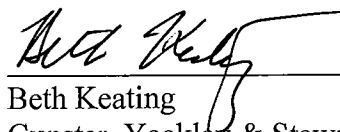
**Re: Docket No. 20180001-EI: Fuel and Purchased Power Cost Recovery Clause with  
Generating Performance Incentive Factor**

Dear Ms. Stauffer:

Attached for filing, please find Florida Public Utilities Company's Revised Prehearing Statement for this proceeding.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



---

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

MEK  
cc://(Certificate of Service)

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Fuel and purchased power cost recovery clause with generating performance incentive factor.	DOCKET NO. 20180001-EI DATED: October 19, 2018
--	---

**FLORIDA PUBLIC UTILITIES COMPANY'S  
REVISED PREHEARING STATEMENT**

In accordance with the Order Establishing Procedure for this Docket, Order No. PSC-2018-0079-PCO-EI, issued February 14, 2018, as modified, including by Order No. PSC-2018-0164-PCO-EI, Florida Public Utilities Company ("FPUC," or "Company") hereby files its Prehearing Statement.

**A. APPEARANCES**

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706  
On behalf of Florida Public Utilities Company

**B. WITNESSES AND EXHIBITS**

i. All Known Witnesses

<u>Witness</u>	<u>Subject</u>	<u>Issue</u>
Curtis D. Young	Final True Up 2017	8
Michael Cassel	Estimated/Actual 2018/Tax Benefit Flow Through Impact	3A, 9
Michael Cassel	Projection for 2019	10, 11, 18, 19, 20, 21, 22, 34, 35
P. Mark Cutshaw	Special Projects	10, 11

ii. All Known Exhibits

<u>Witness</u>	<u>Exhibit</u>	<u>Title</u>
Young	CDY-1 (Composite)	Final True Up Schedules (Schedules A, C1 and E1-B for FPUC's Divisions)
Cassel	MC-1 (Composite)	Estimated/Actual (Schedules E1-A, E1-B, and E1-B1)
Cassel	MC-2 (Composite)	Schedules E1, E1A, E2, E7, E8, E10
Cassel	(Alternate) MC-1 (Composite)	Estimated/Actual (Schedules E1-A, E1-B, and E1-B1)
Cassel	(Alternate) MC-2 (Composite)	Schedules E1, E1A, E2, E7, E8, E10

**C. STATEMENT OF BASIC POSITION**

FPUC's Statement of Basic Position

FPUC: The Commission should approve Florida Public Utilities Company's final net true-up for the period January through December 2017, the estimated true-up for the period January through December, 2018, and the purchase power cost recovery factor for the period January through December, 2019. The Commission should also find that the Company has properly refunded \$221,415 to its customers through the Fuel Clause in accordance with Order No. PSC-2018-0028-FOF-EI.

**D. FPUC's POSITION ON THE ISSUES**

**I. FUEL ISSUES**

**COMPANY-SPECIFIC FUEL ADJUSTMENT ISSUES**

**Duke Energy Florida, LLC.**

**ISSUE 1A:** Should the Commission approve as prudent DEF's actions to mitigate the volatility of natural gas, residual oil, and purchased power prices, as reported in DEF's April 2018 and August 2018 hedging reports?

FPUC's Position: No position.

**ISSUE 1B:** Has DEF made appropriate adjustments, if any are needed, to account for replacement costs associated with the February 2017 forced outage at the Bartow plant? If appropriate adjustments are needed and have not been made, what adjustments(s) should be made?

FPUC's Position: No position.

### **Florida Power & Light Company**

**ISSUE 2A:** Should the Commission approve as prudent FPL's actions to mitigate the volatility of natural gas, residual oil, and purchased power prices, as reported in FPL's April 2018 and August 2018 hedging reports?

FPUC's Position: No position.

**ISSUE 2B:** What was the total gain under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL may recover for the period January 2017 through December 2017, and how should that gain to be shared between FPL and customers?

FPUC's Position: No position.

**ISSUE 2C:** What is the appropriate amount of Incremental Optimization Costs under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for Personnel, Software, and Hardware costs for the period January 2017 through December 2017?

FPUC's Position: No position.

**ISSUE 2D:** What is the appropriate amount of Variable Power Plant O&M Attributable to Off-System Sales under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for the period January 2017 through December 2017?

FPUC's Position: No position.

**ISSUE 2E:** What is the appropriate amount of Variable Power Plant O&M Avoided due to Economy Purchases under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for the period January 2017 through December 2017?

FPUC's Position: No position.

**ISSUE 2F:** What is the appropriate amount of actual/estimated Incremental Optimization Costs under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for Personnel, Software, and Hardware costs for the period January 2018 through December 2018?

FPUC's Position: No position.

**ISSUE 2G:** What is the appropriate amount of actual/estimated Variable Power Plant O&M Attributable to Off-System Sales under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for the period January 2018 through December 2018?

FPUC's Position: No position.

**ISSUE 2H:** What is the appropriate amount of actual/estimated Variable Power Plant O&M Avoided due to Economy Purchases under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for the period January 2018 through December 2018?

FPUC's Position: No position.

**ISSUE 2I:** What is the appropriate amount of projected Incremental Optimization Costs under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for Personnel, Software, and Hardware costs for the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 2J:** What is the appropriate amount of projected Variable Power Plant O&M Attributable to Off-System Sales under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 2K:** What is the appropriate amount of projected Variable Power Plant O&M Avoided due to Economy Purchases under FPL's Incentive Mechanism approved by Order No. PSC-2016-0560-AS-EI that FPL should be allowed to recover through the fuel clause for the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 2L:** Has FPL properly reflected in the fuel and purchased power cost recovery clause the effects of the St. John's River Power Park transaction approved by Order No. PSC-2017-0415-AS-EI?

FPUC's Position: No position.

**ISSUE 2M:** What is the appropriate revised SoBRA factor for the 2017 projects to reflect actual construction costs that are less than the projected costs used to develop the initial SoBRA factor?

FPUC's Position: No position.

**ISSUE 2N:** What is the appropriate revised SoBRA factor for the 2018 projects to reflect actual construction costs that are less than the projected costs used to develop the initial SoBRA factor?

FPUC's Position: No position.

**ISSUE 2O:** Should the Commission approve revised tariffs for FPL reflecting the revised SoBRA factors for the 2017 and 2018 projects determined to be appropriate in this proceeding, effective January 1, 2019?

FPUC's Position: No position.

**ISSUE 2P:** Are the 2019 SoBRA projects (Miami-Dade, Interstate, Pioneer Trail, Sunshine Gateway) proposed by FPL cost effective?

FPUC's Position: No position.

**ISSUE 2Q:** What are the revenue requirements associated with the 2019 SoBRA projects?

FPUC's Position: No position.

**ISSUE 2R:** What is the appropriate base rate percentage increase for the 2019 SoBRA projects to be effective when all 2019 projects are in service, currently projected to be March 1, 2019?

FPUC's Position: No position.

**ISSUE 2S:** Should the Commission approve revised tariffs for FPL reflecting the base rate percentage increase for the 2019 SoBRA projects determined to be appropriate in this proceeding?

FPUC's Position: No position.

**ISSUE 2T:** Should the Commission approve FPL's proposed generation base rate adjustment (GBRA) factor of 3.040 percent for the Okeechobee Clean Energy Center expected to go in-service on June 1, 2019?

FPUC's Position: No position.

### **Florida Public Utilities Company**

**ISSUE 3A:** Has FPUC properly refunded \$221,415 to customers through the Fuel Clause in accordance with Order No. PSC-2018-0028-FOF-EI?

FPUC's Position: Yes, \$221,415 was included in the computation of the Company's proposed factors for 2018, and thereby properly refunded to customers in accordance with the Commission's order. (*Cassel*)

### **Gulf Power Company**

**ISSUE 4A:** Should the Commission approve as prudent Gulf's actions to mitigate the volatility of natural gas, residual oil, and purchased power prices, as reported in Gulf's April 2018 and August 2018 hedging reports?

FPUC's Position: No position.

**Tampa Electric Company**

**ISSUE 5A:** Should the Commission approve as prudent TECO's actions to mitigate the volatility of natural gas, residual oil, and purchased power prices, as reported in TECO's April 2018 and August 2018 hedging reports?

FPUC's Position: No position.

**GENERIC FUEL ADJUSTMENT ISSUES**

**ISSUE 6:** What are the appropriate actual benchmark levels for calendar year 2018 for gains on non-separated wholesale energy sales eligible for a shareholder incentive?

FPUC's Position: No position.

**ISSUE 7:** What are the appropriate estimated benchmark levels for calendar year 2019 for gains on non-separated wholesale energy sales eligible for a shareholder incentive?

FPUC's Position: No position.

**ISSUE 8:** What are the appropriate final fuel adjustment true-up amounts for the period January 2017 through December 2017?

FPUC's Position: \$2,245,979 (Under-recovery) (*Young*)

**ISSUE 9:** What are the appropriate fuel adjustment actual/estimated true-up amounts for the period January 2018 through December 2018?

FPUC's Position: \$3,176,245 (Under-recovery) (*Cassel*)

**ISSUE 10:** What are the appropriate total fuel adjustment true-up amounts to be collected/refunded from January 2019 to December 2019?

FPUC's Position: On October 18, 2018, FPUC and OPC submitted a Joint Motion for Approval of 2018 Tax Settlement (Tax Settlement) in Docket No. 20180048-EI. The proposed settlement, if approved, would resolve all issues in Docket No. 20180048-EI. If approved, the 2018 Tax Settlement impacts this issue.



If the Tax Settlement is approved: \$3,957,772 (under-recovery) as reflected on Line 88 of Alternate Schedule E-1b (Alternate Exhibit MC-1, Page 2 of 3).

If the Tax Settlement is not approved: \$5,422,224 (Under-recovery)

*(Cassel, Cutshaw)*

**ISSUE 11:** What are the appropriate projected total fuel and purchased power cost recovery amounts for the period January 2019 through December 2019?

FPUC's Position: The appropriate projected total fuel and purchased power cost recovery amounts for the period January 2019 through December 2019 is \$61,162,693. *(Cassel, Cutshaw)*

## **COMPANY-SPECIFIC GENERATING PERFORMANCE INCENTIVE FACTOR ISSUES**

### **Duke Energy Florida, LLC.**

No company-specific issues for Duke Energy Florida, Inc. have been identified at this time. If such issues are identified, they shall be numbered 12A, 12B, 12C, and so forth, as appropriate.

### **Florida Power & Light Company**

No company-specific GPIF issues for Florida Power and Light Company have been identified at this time. If such issues are identified, they shall be numbered 13A, 13B, 13C, and so forth, as appropriate.

### **Gulf Power Company**

No company-specific issues for Gulf Power Company have been identified at this time. If such issues are identified, they shall be numbered 14A, 14B, 14C, and so forth, as appropriate.

### **Tampa Electric Company**

**ISSUE 15A:** What adjustments, if any, should be made to correct Tampa Electric's calculations of its GPIF rewards or penalties for the years 2014, 2015, and 2016?

FPUC's Position: No position.

**ISSUE 15B:** Should the Commission approve Tampa Electric's proposed corrections to its GPIF 2017 and 2018 targets?

FPUC's Position: No position.

## **GENERIC GENERATING PERFORMANCE INCENTIVE FACTOR ISSUES**

**ISSUE 16:** What is the appropriate generation performance incentive factor (GPIF) reward or penalty for performance achieved during the period January 2017 through December 2017 for each investor-owned electric utility subject to the GPIF?

FPUC's Position: No position.

**ISSUE 17:** What should the GPIF targets/ranges be for the period January 2019 through December 2019 for each investor-owned electric utility subject to the GPIF?

FPUC's Position: No position.

## **FUEL FACTOR CALCULATION ISSUES**

**ISSUE 18:** What are the appropriate projected net fuel and purchased power cost recovery and Generating Performance Incentive amounts to be included in the recovery factor for the period January 2019 through December 2019?

FPUC's Position: On October 18, 2018, FPUC and OPC submitted a Joint Motion for Approval of 2018 Tax Settlement (Tax Settlement) in Docket No. 20180048-EI. The proposed settlement, if approved, would resolve all issues in Docket No. 20180048-EI. If approved, the 2018 Tax Settlement impacts this issue.

If the Tax Settlement is approved: The appropriate projected total fuel and purchased power cost recovery amounts for the period January 2019 through December 2019 is \$64,370,465 which includes prior period true-up amounts, as reflected on Line 31, Alternate Schedule E1 (Alternate Exhibit MC-2, Page 1 of 8).

If the Tax Settlement is not approved: The appropriate projected net fuel and purchased power cost recovery and Generating Performance Incentive amounts to be included in the recovery factor for the period January 2018 through December 2018 is \$65,834,917, which includes prior period true-ups. (*Cassel*)

**ISSUE 19:** What is the appropriate revenue tax factor to be applied in calculating each investor-owned electric utility's levelized fuel factor for the projection period January 2019 through December 2019?

**FPUC's Position:** The appropriate tax revenue factor is 1.00072. *(Cassel)*

**ISSUE 20:** What are the appropriate levelized fuel cost recovery factors for the period January 2019 through December 2019?

**FPUC's Position:** On October 18, 2018, FPUC and OPC submitted a Joint Motion for Approval of 2018 Tax Settlement (Tax Settlement) in Docket No. 20180048-EI. The proposed settlement, if approved, would resolve all issues in Docket No. 20180048-EI. If approved, the 2018 Tax Settlement impacts this issue.

If the Tax Settlement is approved: The appropriate factor is 6.212 cents per kWh, as reflected on Line 43, Alternate Schedule E1 (Alternate Exhibit MC-2, Page 2 of 8).

If the Tax Settlement is not approved: The appropriate factor is 6.433¢ per kWh. *(Cassel)*

**ISSUE 21:** What are the appropriate fuel recovery line loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class/delivery voltage level class?

**FPUC's Position:** The appropriate line loss multiplier is 1.0000. *(Cassel)*

**ISSUE 22:** What are the appropriate fuel cost recovery factors for each rate class/delivery voltage level class adjusted for line losses?

**FPUC's Position:** On October 18, 2018, FPUC and OPC submitted a Joint Motion for Approval of 2018 Tax Settlement (Tax Settlement) in Docket No. 20180048-EI. The proposed settlement, if approved, would resolve all issues in Docket No. 20180048-EI. If approved, the 2018 Tax Settlement impacts this issue.

If the Tax Settlement is approved, the appropriate levelized fuel adjustment and purchased power cost recovery factors for the period January 2019 through December 2019 for the Consolidated Electric Division, adjusted for line loss multipliers and including taxes, are shown in Alternate Tables 22-1 through 22-3 below:

**Alternate Table 22-1****FPUC Fuel Cost Recovery Factors for the period January-December, 2019**

Fuel Recovery Factors – By Rate Schedule	
For the Period January through December, 2019	
Rate Schedule	Levelized Adjustment (cents/kWh)
RS	9.885
GS	9.564
GSD	9.141
GSLD	8.842
LS	6.952

Source: Alternate Schedule E1, Page 3 of 3 (Alternate Exhibit MC-2, Cost Recovery Clause Calculation, Page 3 of 8).

**Alternate Table 22-2****FPUC Fuel Cost Recovery Factors for the period January-December, 2019**

Step Rate Allocation For Residential Customers (RS Rate Schedule)	
For the Period January through December, 2019	
Rate Schedule and Allocation	Levelized Adjustment (cents/kWh)
RS Rate Schedule – Sales Allocation	9.885
RS Rate Schedule with less than or equal to 1,000 kWh/month	9.562
RS Rate Schedule with more than 1,000 kWh/month	10.776

Source: Alternate Schedule E1, Page 3 of 3 (Alternate Exhibit MC-2, Cost Recovery Clause Calculation, Page 3 of 8).

**Alternate Table 22-3****FPUC Fuel Cost Recovery Factors for the period January-December, 2019**

Fuel Recovery Factors for Time Of Use – By Rate Schedule		
For the Period January through December, 2019		
Rate Schedule	Levelized Adjustment On Peak (cents/kWh)	Levelized Adjustment Off Peak (cents/kWh)
RS	17.926	5.626
GS	13.564	4.564
GSD	13.141	5.891
GSLD	14.842	5.842
Interruptible	7.342	8.842

Source: Alternate Schedule E1, Page 3 of 3 (Alternate Exhibit MC-2, Cost Recovery Clause Calculation, Page 3 of 8).

If the Tax Settlement is not approved: The appropriate levelized fuel adjustment and purchased power cost recovery factors for the period

January 2019 through December 2019 for the Consolidated Electric Division, adjusted for line loss multipliers and including taxes, are as follows:

**Table 22-1**  
**FPUC Fuel Cost Recovery Factors for the period January-December, 2019**

Fuel Recovery Factors – By Rate Schedule	
For the Period January through December, 2019	
Rate Schedule	Levelized Adjustment (cents/kWh)
RS	10.106
GS	9.785
GSD	9.362
GSLD	9.063
LS	7.173

Source: Schedule E1, Page 3 of 3 (Exhibit MC-2, Cost Recovery Clause Calculation, Page 3 of 8).

**Table 22-2**  
**FPUC Fuel Cost Recovery Factors for the period January-December, 2019**

Step Rate Allocation For Residential Customers (RS Rate Schedule)	
For the Period January through December, 2019	
Rate Schedule and Allocation	Levelized Adjustment (cents/kWh)
RS Rate Schedule – Sales Allocation	10.106
RS Rate Schedule with less than or equal to 1,000 kWh/month	9.747
RS Rate Schedule with more than 1,000 kWh/month	10.997

Source: Schedule E1, Page 3 of 3 (Exhibit MC-2, Cost Recovery Clause Calculation, Page 3 of 8).

**Table 22-3**  
**FPUC Fuel Cost Recovery Factors for the period January-December, 2019**

Fuel Recovery Factors for Time Of Use – By Rate Schedule		
For the Period January through December, 2019		
Rate Schedule	Levelized Adjustment On Peak (cents/kWh)	Levelized Adjustment Off Peak (cents/kWh)
RS	18.147	5.847
GS	13.785	4.785
GSD	13.362	6.112
GSLD	15.063	6.063
Interruptible	7.563	9.063

Source: Schedule E1, Page 3 of 3 (Exhibit MC-2, Cost Recovery Clause Calculation, Page 3 of 8).

*(Cassel)*

## II. CAPACITY ISSUES

### COMPANY-SPECIFIC CAPACITY COST RECOVERY FACTOR ISSUES

#### Duke Energy Florida, LLC.

**ISSUE 23A:** What amount has DEF included in the capacity cost recovery clause for nuclear cost recovery?

FPUC's Position: No position.

#### Florida Power & Light Company

**ISSUE 24A:** What amount has FPL included in the capacity cost recovery clause for nuclear cost recovery?

FPUC's Position: No position.

**ISSUE 24B:** Has FPL properly reflected in the capacity cost recovery clause the effects of the St. John's River Power Park transaction approved by Order No. PSC-2017-0415-AS-EI?

FPUC's Position: No position.

**ISSUE 24C:** What are the appropriate Indiantown non-fuel base revenue requirements to be recovered through the Capacity Clause pursuant to the Commission's approval of the Indiantown transaction in Docket No. 160154-EI for 2018 and 2019?

FPUC's Position: No position.

**ISSUE 24D:** What is the appropriate true-up adjustment amount associated with the 2017 SOBRA projects approved by Order No. PSC-2018-0028-FOF-EI to be refunded through the capacity clause in 2019?

FPUC's Position: No position.

**ISSUE 24E:** What is the appropriate true-up amount associated with the 2018 SOBRA projects approved by Order No. PSC-2018-0028-FOF-EI to be refunded through the capacity clause in 2019?

FPUC's Position: No position.

### **Gulf Power Company**

No company-specific issues for Gulf Power Company have been identified at this time. If such issues are identified, they shall be numbered 25A, 25B, 25C, and so forth, as appropriate.

### **Tampa Electric Company**

No company-specific issues for Tampa Electric Company have been identified at this time. If such issues are identified, they shall be numbered 26A, 26B, 26C, and so forth, as appropriate.

## **GENERIC CAPACITY COST RECOVERY FACTOR ISSUES**

**ISSUE 27:** What are the appropriate final capacity cost recovery true-up amounts for the period January 2017 through December 2017?

FPUC's Position: No position.

**ISSUE 28:** What are the appropriate capacity cost recovery actual/estimated true-up amounts for the period January 2018 through December 2018?

FPUC's Position: No position.

**ISSUE 29:** What are the appropriate total capacity cost recovery true-up amounts to be collected/refunded during the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 30:** What are the appropriate projected total capacity cost recovery amounts for the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 31:** What are the appropriate projected net purchased power capacity cost recovery amounts to be included in the recovery factor for the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 32:** What are the appropriate jurisdictional separation factors for capacity revenues and costs to be included in the recovery factor for the period January 2019 through December 2019?

FPUC's Position: No position.

**ISSUE 33:** What are the appropriate capacity cost recovery factors for the period January 2019 through December 2019?

FPUC's Position: No position.

### **III. EFFECTIVE DATE**

**ISSUE 34:** What should be the effective date of the fuel adjustment factors and capacity cost recovery factors for billing purposes?

FPUC's Position: The effective date for FPUC's cost recovery factors should be the first billing cycle for January 1, 2019, which could include some consumption from the prior month. Thereafter, customers should be billed the approved factors for a full 12 months, unless the factors are otherwise modified by the Commission. *(Cassel)*

**ISSUE 35:** Should the Commission approve revised tariffs reflecting the fuel adjustment factors and capacity cost recovery factors determined to be appropriate in this proceeding?

FPUC's Position: Yes. The Commission should approve revised tariffs reflecting the fuel adjustment factors and capacity cost recovery factors determined to be appropriate in this proceeding. The Commission should direct staff to verify that the revised tariffs are consistent with the Commission's decision.

**ISSUE 36:** Should this docket be closed?

FPUC's Position: Yes.

e. Stipulated Issues

While not a party to stipulations at this time, the FPUC believes that it should be possible to reach a stipulation on each of the issues as they pertain to FPUC.



f. Pending Motions

FPUC's Motion to Accept Supplemental Direct Testimony and Revised Prehearing Statement, filed October 19, 2018.

g. Pending Confidentiality Claims or Requests

FPUC has no pending requests for confidential classification.

h. Objections to Witness Qualifications as an Expert

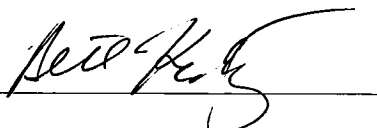
FPUC has no objections to any witnesses' qualifications at this time.

i. Compliance with Order No. PSC-2018-0079-PCO-EI

FPUC has complied with all requirements of the Order Establishing Procedure entered in this docket, as well as the subsequent orders issued modifying that Order.

RESPECTFULLY SUBMITTED this 19th day of October, 2018.

BY: \_\_\_\_\_

  
Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

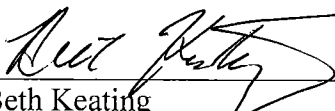
*Attorneys for Florida Public Utilities Company*

**CERTIFICATE OF SERVICE**

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 19th day of October, 2018:

<p>Suzanne Brownless  Johanna Nieves  Florida Public Service Commission  2540 Shumard Oak Boulevard  Tallahassee, FL 32399-0850  <a href="mailto:sbrownle@psc.state.fl.us">sbrownle@psc.state.fl.us</a>  <a href="mailto:JNIEVES@psc.state.fl.us">JNIEVES@psc.state.fl.us</a></p>	<p>James D. Beasley/J. Jeffry Wahlen  Ausley Law Firm  Post Office Box 391  Tallahassee, FL 32302  <a href="mailto:jbeasley@ausley.com">jbeasley@ausley.com</a>  <a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a></p>
<p>Russell Badders/Steven Griffin  Beggs &amp; Lane  P.O. Box 12950  Pensacola, FL 32591-2950  <a href="mailto:srg@beggslane.com">srg@beggslane.com</a></p>	<p>James W. Brew/Laura Wynn  Stone Matheis Xenopoulos &amp; Brew, PC  Eighth Floor, West Tower  1025 Thomas Jefferson Street, NW  Washington, DC 20007  <a href="mailto:jbrew@smxblaw.com">jbrew@smxblaw.com</a></p>
<p>Maria Moncada  Will Cox  Florida Power &amp; Light Company  700 Universe Boulevard  Juno Beach, FL 33408-0420  <a href="mailto:Maria.Moncada@fpl.com">Maria.Moncada@fpl.com</a>  <a href="mailto:Will.p.cox@fpl.com">Will.p.cox@fpl.com</a></p>	<p>Kenneth Hoffman  Florida Power &amp; Light Company  215 South Monroe Street, Suite 810  Tallahassee, FL 32301  <a href="mailto:Ken.Hoffman@fpl.com">Ken.Hoffman@fpl.com</a></p>
<p>Ms. Paula K. Brown  Tampa Electric Company  Regulatory Affairs  P.O. Box 111  Tampa, FL 33601-0111  <a href="mailto:Regdept@tecoenergy.com">Regdept@tecoenergy.com</a></p>	<p>Florida Industrial Users Power Group  Jon C. Moyle, Jr.  Moyle Law Firm  118 North Gadsden Street  Tallahassee, FL 32301  <a href="mailto:jmoyle@moylelaw.com">jmoyle@moylelaw.com</a></p>
<p>Mike Cassel  Florida Public Utilities Company  1750 SW 14th Street, Suite 200  Fernandina Beach, FL 32034  <a href="mailto:mcassel@fpuc.com">mcassel@fpuc.com</a></p>	<p>Florida Retail Federation  Robert Scheffel Wright/John T. LaVia  Gardner Law Firm  1300 Thomaswood Drive  Tallahassee, FL 32308  <a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a></p>

<p>Shane Boyett Gulf Power Company One Energy Place Pensacola, FL 32520-0780 <a href="mailto:csboyett@southernco.com">csboyett@southernco.com</a></p>	<p>P. Christensen/C. Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:Christensen.patty@leg.state.fl.us">Christensen.patty@leg.state.fl.us</a> <a href="mailto:Rehwinkel.Charles@leg.state.fl.us">Rehwinkel.Charles@leg.state.fl.us</a></p>
<p>Matthew Bernier Duke Energy 106 East College Avenue, Suite 800 Tallahassee, FL 32301 <a href="mailto:Matthew.Bernier@duke-energy.com">Matthew.Bernier@duke-energy.com</a></p>	<p>Dianne M. Triplett Duke Energy 299 First Avenue North St. Petersburg, FL 33701 <a href="mailto:Dianne.Triplett@duke-energy.com">Dianne.Triplett@duke-energy.com</a></p>
<p>Jeffrey A. Stone General Counsel Gulf Power Company One Energy Place Pensacola, FL 32520-0780 <a href="mailto:jastone@southernco.com">jastone@southernco.com</a></p>	<p>Michael Barrett Division of Accounting and Finance Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 <a href="mailto:mbarrett@psc.state.fl.us">mbarrett@psc.state.fl.us</a></p>

By:   
Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706