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December 28, 2018

E-PORTAL FILING

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

Re: Docket No. 20180053 – In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company – Fort Meade.

Attached for filing in the referenced docket, please find Florida Public Utilities Company – Fort Meade's Post Hearing Statement and Brief.

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

Kind regards,

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MEK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts associated with the Tax Cuts and Jobs Act for Florida Public Utilities Company-Fort Meade.	))))	Docket No. 20180053-GU Filed: December 28, 2018

FLORIDA PUBLIC UTILITIES COMPANY – FORT MEADE
POST HEARING STATEMENT AND BRIEF

Pursuant to the requirements of the Order on Procedure, Order No. PSC-2018-0215-PCO-GU, as amended by Order No. PSC-2018-0276-PCO-GU and Order No. PSC-2018-0412-PCO-GU, Florida Public Utilities Company – Fort Meade ("Ft. Meade") hereby submits its Post Hearing Statement and Brief.

STIPULATIONS:

ISSUE 1: **Is the methodology and process Florida Public Utilities Company – Fort Meade Division (Fort Meade) used to calculate the impact of the Tax Cuts and Jobs Act of 2017 (TCJA) appropriate?**

Type 1 Stipulation

STIPULATION: Yes, the methodology and process Ft. Meade used to calculate the impact of the TCJA is appropriate.

ISSUE 2: **Were Accumulated Deferred Income Taxes (ADIT) appropriately calculated?**

Type 1 Stipulation

STIPULATION: Yes, ADIT is appropriately calculated.

ISSUE 3: **Are Fort Meade's classifications of the excess ADIT between "protected" and "unprotected" appropriate?**

Type 2 Stipulation

STIPULATION: Yes, Ft. Meade's classifications of the excess ADIT between "protected" and "unprotected" is appropriate.

ISSUE 4A: Were "protected excess deferred taxes" for 2018 using a 21 percent corporate tax rate appropriately calculated?

***Type 1 Stipulation**

STIPULATION: Yes, "protected excess deferred taxes" for 2018 using a 21 percent corporate tax rate are appropriately calculated.

ISSUE 5A: Were "unprotected excess deferred taxes" for 2018 using a 21 percent corporate tax rate appropriately calculated?

***Type 1 Stipulation**

STIPULATION: Yes, the "unprotected excess deferred taxes" for 2018 using a 21 percent corporate tax rate are appropriately calculated.

ISSUE 6: Should Fort Meade seek a private letter ruling from the IRS regarding its classification of the excess ADIT relating to cost of removal/negative net salvage as "unprotected"?

***Type 1 Stipulation**

STIPULATION: Fort Meade should await IRS guidance, including guidance provided to larger, similarly-situated Florida utilities.

ISSUE 7: If Fort Meade seeks a private letter ruling and the IRS rules therein (or in another private letter ruling) that the excess ADIT relating to cost of removal/negative net salvage is to be treated as "protected," what process should be followed for the reclassification?

***Type 1 Stipulation**

STIPULATION: If the IRS issues guidance that cost of removal should be a protected asset, the Parties agree that the balances associated with the cost of removal shall be accounted for using the IRS prescribed methodology for protected assets.

ISSUE 8: What mechanism should be utilized to avoid the negative impact to Fort Meade of the cost of seeking a Private Letter Ruling?

Type 1 Stipulation

STIPULATION: If it becomes necessary to seek clarification from the IRS by way of a Private Letter Ruling, then the Parties agree that the costs associated with the procedural activity may be deferred and amortized over five years, or until the next base rate proceeding.

ISSUE 9: Were appropriate adjustments made to Fort Meade's Gas Reliability Infrastructure Program "GRIP" for the impact of the TCJA for the tax year 2018?

Type 1 Stipulation

STIPULATION: Appropriate adjustments have not yet been made to Fort Meade's GRIP for the impact of the TCJA for the tax year 2018. Fort Meade is proposing in this case to treat the adjustments as a GRIP over-recovery in 2019, which Fort Meade believes would be an appropriate adjustment.

ISSUE 10: What is the forecasted tax expense for Fort Meade for the tax year 2018 at a 21 percent corporate tax rate?

Type 2 Stipulation

STIPULATION: Excluding the effects of any amortization of protected and unprotected ADIT, or the refund of any benefits, the forecasted tax expense using the 21% corporate tax rate for Ft. Meade is negative $25,639. If GRIP is refunded and the ADIT amortized but not refunded, the forecasted tax expense using the 21% corporate tax rate for Ft. Meade is a negative $27,857.

ISSUE 11: What is the forecasted tax expense for Fort Meade for the tax year 2018 at a 35 percent corporate tax rate?

Type 2 Stipulation

STIPULATION: Excluding the effects of any amortization of protected and unprotected ADIT, or the refund of any benefits, the forecasted tax expense using the 35% corporate tax rate for Ft. Meade is a negative $39,024. If GRIP is refunded and the ADIT amortized but not refunded, the forecasted tax expense using the 35% corporate tax rate for Ft. Meade is a negative $42,399.

ISSUE 12: What is the forecasted NOI for the tax year 2018 at a 21 percent corporate tax rate?

Type 1 Stipulation

STIPULATION: The net operating loss is $64,326 excluding the effects of any amortization of protected and unprotected ADIT, and the refund of any benefits.

ISSUE 13: What is the forecasted NOI for the tax year 2018 at a 35 percent corporate tax rate?

Type 1 Stipulation

STIPULATION: The net operating loss is $50,941 excluding the effects of any amortization of protected and unprotected ADIT, and the refund of any benefits.

ISSUE 14: What is the forecasted capital structure for the tax year 2018 at a 21 percent corporate tax rate?

Type 2 Stipulation

STIPULATION:

			LOW POINT		MIDPOINT		HIGH POINT	
AVERAGE	BALANCE	RATIO (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
COMMON EQUITY	$366,671	39.95%	10.00%	4.00%	11.00%	4.39%	12.00%	4.79%
LONG TERM DEBT	$179,989	19.61%	4.54%	0.89%	4.54%	0.89%	4.54%	0.89%
SHORT TERM DEBT	$169,656	18.49%	1.77%	0.33%	1.77%	0.33%	2.09%	0.39%
CUSTOMER DEPOSITS	$13,860	1.51%	-0.04%	0.00%	-0.04%	0.00%	-0.04%	0.00%
DEFFERED INCOME TAXES	$187,619	20.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL AVERAGE	$917,794	100.00%		5.22%		5.61%		6.07%

ISSUE 15: What is the annual forecasted capital structure for the tax year 2018 at a 35 percent corporate tax rate?

Type 2 Stipulation

STIPULATION: The capital structure is the same as the capital structure at 21% because the Company has assumed that the regulatory liability should be grouped with deferred income taxes as a part of the capital structure at a zero cost rate.

ISSUE 16: **What is the forecasted annual revenue requirement for Fort Meade for the tax year 2018 using a 21 percent corporate tax rate?**

Type 2 Stipulation

STIPULATION: Using the midpoint rate of return, the revenue requirement is $70,256 using the 21% corporate tax rate.

ISSUE 17: **What is the forecasted annual revenue requirement for Fort Meade for the tax year 2018 using a 35 percent corporate tax rate?**

Type 2 Stipulation

STIPULATION: Using the midpoint rate of return, the revenue requirement is $85,388 using the 35% corporate tax rate.

ISSUE 22: **Should Fort Meade pass-on to customers all tax benefits directly associated with the GRIP program through future GRIP surcharges?**

Type 1 Stipulation

STIPULATION: Yes, Ft. Meade should pass-on to customers all tax benefits directly associated with the GRIP program through future GRIP surcharges.

ISSUE 23: **Should Fort Meade update the estimated tax benefits consistent with any adjustments to those estimates through December 22, 2018? If so, how should it be handled?**

Type 1 Stipulation

STIPULATION: Yes, Ft. Meade should update the estimated tax benefit to be consistent with any adjustments to those estimates through December 22, 2018 adjusting the amount Ft. Meade is able to retain.

ISSUES IN DISPUTE:

ISSUE 4B: **What is the appropriate disposition of the protected excess deferred taxes?**

POSITIONS

FT. MEADE: *Ft. Meade should be allowed to retain the estimated amortized deferred balance, thereby fulfilling the purpose of the TCJA by allowing Ft. Meade to continue making capital improvements and potentially delaying a rate proceeding.*

ISSUE 5B: What is the appropriate disposition of the unprotected excess deferred taxes?

POSITIONS

FT. MEADE: *Ft. Meade should be allowed to retain the unprotected deferred tax liability amortized over 10 years.*

ISSUE 18: Should Fort Meade be allowed to recover any detrimental impact associated with the corporate income tax rate change implemented by the TCJA? If so, what amount, and should Fort Meade be allowed to recover such amount through the Energy Conservation Cost Recovery (ECCR) clause?

POSITIONS

FT. MEADE: *Yes, Ft. Meade should be allowed to recover any detrimental impact associated with the corporate income tax rate change implemented by the TCJA. The amount Fort Meade should be allowed to recover through the ECCR clause is $17,929.*

ISSUE 19: Should Fort Meade be allowed to retain and amortize, over 26 years, the total annual benefit associated with the Protected Deferred Tax liability?

POSITIONS

FT. MEADE: *Yes, Ft. Meade should be allowed to retain and amortize, over 26 years, the total annual benefit associated with the Protected Deferred Tax liabilities.*

ISSUE 20: Should Fort Meade be allowed to retain and amortize, over 10 years, the total annual benefit associated with the Unprotected Deferred Tax liability?

POSITIONS

FT. MEADE: *Yes, Ft. Meade should be allowed to retain and amortize, over 10 years, the total annual benefit associated with the Unprotected Deferred Tax liabilities.*

ISSUE 21: Should Fort Meade be allowed to retain the 2018 tax benefits arising from the TCJA excluding the 2018 GRIP savings?

POSITIONS

FT. MEADE: *Yes, Ft. Meade should be allowed to retain the 2018 tax benefits arising from the TCJA excluding the 2018 GRIP savings.*

ISSUE 24: Should this docket be closed?

POSITIONS

FT. MEADE: *Yes.*

BRIEF ON DISPUTED ISSUES

Overview

The Tax Cuts and Jobs Act of 2017[1] ("TCJA") was signed into law by President Trump on December 22, 2017. Thereafter, the Commission established generic Docket No. 20180013-PU to address the Office of Public Counsel's ("OPC") Petition to Establish Generic Docket to Investigate and Adjust Rates for 2018 Tax Savings. By Order No. PSC-2018-0104-PCO-PU, the Commission asserted jurisdiction over the subject matter of responsive tax adjustments effective on the date of the Commission's vote, February 6, 2018 ("Jurisdictional Date").

This docket was opened on February 23, 2018, to provide a vehicle for the Commission to consider the tax impacts associated with the passage of the TCJA on Florida Public Utilities Company – Gas Division (herein, "Fort Meade"). Shortly, thereafter, OPC intervened.[2] The Order Establishing Procedure for this proceeding, Order No. PSC-2018-0215-PCO-GU, was issued April 25, 2018. Consistent with that Order, Fort Meade filed its Petition, along with the Testimonies of Michael Cassel, Matthew Dewey, and Michael Reno on June 1, 2018. Thereafter, by Orders Nos. PSC-2018-0276-PCO-GU and PSC-2018-0412-PCO-GU, the procedural schedule for this proceeding was modified, and a hearing was scheduled to commence on November 27, 2018.

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[1] HR-1, Pub. L. No. 115-97, December 22, 2017, 131 Stat 2054.

[2] Order No. PSC-2018-0131-PCO-GU, issued March 13, 2018.

Between the time of Fort Meade's initial filing and the prehearing conference, Fort Meade and OPC (jointly "Parties") were able to reach stipulations of the factual issues pertaining to Fort Meade's calculation of the tax benefits, as well as the issues regarding Fort Meade's earnings posture. TR 9; Order No. PSC-2018-0537-PHO-GU. The Parties were also able to reach agreement regarding Fort Meade's reduction of the Company's Gas Reliability Infrastructure Plan ("GRIP") surcharge for 2019 and beyond to reflect the new tax rate, but still disagree with regard to Fort Meade's proposal to retain the 2018 tax benefits associated with the Company's Gas Reliability Infrastructure Plan ("GRIP"). Id. As such, the few remaining disputed issues, Issues 4B, 5B, 18, 19, 21, and 24 address the appropriate disposition of the identified tax savings, other than those associated with GRIP, upon which the Parties have, as noted, reached agreement. TR 10; Order No. PSC-2018-0537-PHO-GU.

To be clear, there is no debate between the Parties regarding the tax benefit amounts that need to be addressed, nor is there any debate regarding Fort Meade's earnings posture. TR 273 (Smith). The remaining issues present a policy question as to whether, given its earnings posture, the Company should be allowed to retain the identified tax benefits or return those tax benefits to its customers.

As explained by Fort Meade witness Cassel, the corporate income tax rate change from 35% to 21% results in a tax detriment of approximately $17,929. TR 128 (Cassel). Fort Meade proposes to recover this annual tax detriment associated with the tax rate reduction for purposes of addressing infrastructure investment. TR 128 (Cassel). Currently, not only is the Company not over-earning, it is, in fact, projected to be earning at the bottom of the earnings range utilized for Fort Meade's reporting purposes.[3] TR 196 (Cassel); Hearing Exhibit 10. As such, it is Fort

[3] Order No PSC-2013-0676-TRF-GU; Order No. PSC-09-0375-PAA-GU.

Meade's position that regulatory efficiency supports allowing the Company to recover the tax detriment. Fort Meade's proposed mechanism for such recovery is the Company's consolidated ECCR Clause, which would enable recovery through a mere additional .1 cent per therm increase in the approved factors. Hearing Exhibit 13. The ECCR mechanism has been utilized before for purposes of flowing through tax benefits; as such, utilizing it to collect a tax detriment is not a stretch of regulatory philosophy. Hearing Exhibit 10. Such approval will provide the Company with an opportunity to preserve or improve its current earnings posture, thereby potentially deferring a future rate case. Such regulatory efficiency will extend rate stability and be more consistent with the stated purpose outlined by the tax bill's sponsor, Congressman Brady, to provide tax relief for workers, families, and job creators. Hearing Exhibit 11; TR 130 (Cassel). The implementation of this purpose is at the discretion of the Commission.

As for deferred taxes, these are recorded on the Company's balance sheet as regulatory liabilities. TR 129 (Cassel). The amount on the Company's books was calculated at the prior 35% rate, but the actual taxes paid to the government will be paid at the 21% rate. Id.

The Company has an Unprotected Deferred Tax Liability recorded on its books with an estimated balance of $45,881. The Company requests this Deferred Tax Liability be amortized over 10 years at $4,588 per year. TR 129 (Cassel). The Company requests that this annual amortization benefit be retained by the Company. Id.

For protected deferred taxes, the estimated grossed-up balance for Fort Meade is approximately $46,451, which is recorded as a Deferred Regulatory Tax Liability. TR 129 (Cassel). This estimated deferred balance will be amortized over 26 years using the Internal Revenue Service's ("IRS") prescribed methodology, which is approximately $1,787 annually. Hearing Exhibit 2; TR 130 (Cassel). Current year final amounts will not be available until late

2018, as further explained by Fort Meade's witness Matthew Dewey. TR 30 (Dewey). Fort Meade proposes retaining the estimated annual amount of $1,787, plus the Unprotected Deferred Tax Amortization, as discussed above, of $4,588 for a net benefit of $6,375. TR 130 (Cassel). In light of the Company's earnings posture, as noted above, this amount will provide the Company with further opportunity to earn a reasonable return, while also enabling the Company to extend service at present rates for a longer period, to continue making necessary capital investments, and delay a costly rate proceeding. Id.

As noted above, a portion of the overall annual tax savings that arises from the tax rate reduction is associated with the Company's GRIP mechanism. TR 131 (Cassel). The first component consists of the tax savings on the GRIP surcharge from the Jurisdictional Date through the end of the calendar year. The second component is the impact to the GRIP surcharge for 2019 forward. The tax savings in 2018 will be $2,376. For 2019 and beyond, the savings will be approximately $2,000. TR 131 (Cassel). The Company proposes to retain the 2018 savings. Beginning in 2019, the new tax rate would be incorporated in the calculation of the GRIP surcharge passing the estimated $2,000 tax benefit on to Fort Meade's customers.

If the Commission accepts Fort Meade's proposal to retain a portion of the benefits of the Tax Act, while the rate reduction benefits associated with GRIP back to customers through the GRIP surcharge calculation beginning in 2019, Fort Meade's customers would see not only a reduction to the GRIP surcharge, but extended rate stability. TR 132 (Cassel). The Company would likewise benefit from an improved earnings posture and a healthier fiscal outlook, which ultimately inures to the benefit of Fort Meade's customers. TR 132-133 (Cassel).

Analysis

a. Benefits of Fort Meade's Proposal

Fort Meade's proposal provides a fair and reasonable balancing of the benefits of the 2017 Tax Act for the benefit of Fort Meade's customers. TR 130 (Cassel). As it relates to the amounts associated with GRIP, the new surcharge will reflect the reduction in the tax rate. Where Fort Meade has proposed to retain the tax benefit, these proposals ultimately benefit Fort Meade's customers. TR 132 (Cassel).

As it relates to the Deferred Tax Assets, Witness Cassel explained that if the Company is allowed to retain the net protected EDIT benefit of $6,375, this would enable the Company to delay a rate case to enable the Company to continue its interim consolidation efforts pending its next rate case and would place downward pressure on the rate increase that the Company would be seeking in its next rate case. As for the tax detriment of $17,929 associated with the reduction in the tax rate, allowing the Company to recover this detriment will enable the Company to continue investing its facilities without deterioration of its financial posture. TR 128-129 (Cassel). The record also reflects that, if allowed to take this approach, the Company may be able to avoid customer confusion that would likely otherwise be associated with implementation of a rate decrease resulting from flowing through the tax benefit as a rate reduction, followed, in short order, by a rate increase arising from a full rate proceeding. Fort Meade's proposals regarding retention of the tax benefits, other than those associated with GRIP for 2019 and beyond, will promote bill stability and may enable the Company to delay a rate case. TR 132 (Cassel). The Commission should consider the importance of rate stabilization opportunities especially those that are grounded with the authority afforded here in the implementation of a federal decision.

b. Current Earnings Posture

Fort Meade's Commission-allowed earnings range for reporting purposes is 9.85% to 11.85%, but the record is clear that the Company is ***currently under earning***. TR 196 (Cassel); Hearing Exhibit 10. Even if Fort Meade-Gas is allowed to retain the tax benefits as it has requested, the Company's return on equity ("ROE") for 2019 is projected to be negative 19.4%. Hearing Exhibit 10. If the Company is required to reduce its base rates in 2019 by $6,375 for the net deferred tax benefit, not allowed to recover the $17,929 in annual tax savings, and also refund the 2018 GRIP tax savings $2,376, along with the $2,000 benefit it has already proposed to refund, Fort Meade-Gas projects that its 2019 ROE would be negative 23.17%. Hearing Exhibit 12. Simply stated, this defies logic. Any of these results either drives the Company into a rushed rate case or forces it to deal with an uneconomic result and severe financial duress. Either situation is not good for the Company's customers. The implementation of the TCJA should not result in a company rate case nor harm to the consumers. Such result would be contrary to the stated intent of those that sponsored the TCJA. While retention of the benefits as proposed by Fort Meade will not enable the Company to earn within its authorized range, it will certainly allow it to earn much closer to its range. This will ensure that the Company remains well-positioned financially pending its next rate case so that it can continue to provide safe reliable service to its customers. TR 132-133 (Cassel).

OPC's contrasting proposal would have the Company implement base rate reductions to flow back the full tax benefit without any offset for the tax detriment that arises from the tax rate reduction. TR 272-275 (Smith). OPC's witness Smith characterizes the tax reform as an "extraordinary, one-time event that was beyond the control of utility management" and should not, therefore, become a "windfall" for the utility. TR 273 (Smith). OPC's witness fails, however, to fully address the fact that Fort Meade's proposal does ultimately inure to the benefit of its customers. As explained by witness Cassel, allowing the Company to retain some of the tax benefits will provide immediate financial support to the utility, thereby enabling it to continue to provide reliable service to its customers. TR 133;170 (Cassel). It will also delay the additional expense, and likely rate increase, associated with a full rate proceeding, which even OPC's witness conceded would be costly. TR 306 (Smith). Even when Fort Meade does find it necessary to seek base rate relief, the Commission can expect that retention of the tax benefit amounts requested by Fort Meade would be reflected in Fort Meade's filing and result in a request that is less than it otherwise would be should the Commission require the Company to flow the full tax reform benefit through to customers in its entirety.

c. Commission Authority

This is not the first time the Commission has undertaken the task of determining how the impacts of a federal tax reform should be implemented. As OPC's witness Smith acknowledged, the Commission dealt with similar issues arising from the Revenue Act of 1978 ("1978 Reform"), which gave rise to the Reedy Creek case upon which Witness Smith relies for the proposition that Fort Meade should not be allowed to retain any of the tax benefits.[4] TR 274 (Smith). OPC's reliance, however, upon the Reedy Creek case is misplaced. On cross-examination, Witness Smith conceded that the Commission's orders underlying the Reedy Creek case, Orders Nos. 8624 and 8624A, reflect that, in addressing the 1978 Reform, the Commission considered the circumstances of the utilities on a case-by-case basis and only required those utilities that were earning above the ceiling of their Commission-approved ROE range to refund the tax benefits arising under the 1978 Reform. TR 311-315 (Smith). As Witness Smith also acknowledged, Reedy Creek was in an over-earnings position at the time of the 1978 Reform;

[4] Reedy Creek Utils. Co. v. Fla. Public Serv. Comm., 418 So. 2d 249 (Fla. 1982); Hearing Exhibit 17.

thus, the issue that ultimately came before the Supreme Court in the case cited by Witness Smith was a question of how much Reedy Creek would be required to refund. The Commission had already determined that Reedy Creek would have to make a refund, because it was over-earning. TR 308 (Smith). Witness Smith also acknowledged that those utilities that have more recently agreed to refund the tax benefits arising from the TCJA were earning positive returns at the time of those agreements. TR 320 (Smith).

Witness Smith's refusal to consider Fort Meade's earnings posture in rendering his opinion on Fort Meade's proposals to retain some of the TCJA benefits is contrary to prior Commission policy as reflected in Orders Nos. 8624 and 8624A and overstates the applicability of the Court's conclusions in the Reedy Creek case. As such, his arguments on this point should be rejected.

Conclusion

There is no disagreement between the parties with regard to the calculation of the tax benefit amounts, subject to true up. There is likewise no disagreement between the parties with regard to Fort Meade's proposal to reflect the tax rate change from 35% to 21% in the GRIP surcharge beginning in 2019, which will flow back tax benefits associated with the GRIP of approximately $2000. The record clearly reflects that Fort Meade is currently earning below its authorized ROE range, and that retention of both the net protected EDIT benefit and the annual tax rate reduction benefit will improve the Company's earnings posture, but will not cause it to exceed its authorized range. The record also includes testimony with regard to the benefits that would inure to both the Company and its ratepayers in the event that Fort Meade is allowed to retain these tax benefits, as well as testimony of OPC's witness acknowledging that Fort Meade's approach is not inconsistent with the Reedy Creek case or prior Commission policy. As such, the Company respectfully requests that the Commission approve its request to retain the specified tax benefit amounts. Such approval reflects the more reasonable approach to addressing the disposition of the tax benefits and provides the greatest overall benefit for the Company and its customers.

RESPECTFULLY SUBMITTED this 28th day of December, 2018.

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CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing Post Hearing Statement and Brief of Florida Public Utilities Company-Fort Meade in the referenced docket has been served by Electronic Mail this 28th day of December, 2018, upon the following:

Rachael A. Dziechciarz Margo DuVal Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 RDziechc@psc.state.fl.us Mduval@psc.state.fl.us	J.R. Kelly/V. Ponder Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 kelly.jr@leg.state.fl.us ponder.virginia@leg.state.fl.us

By: Beth Keating

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