

Writer's E-Mail Address: bkeating@gunster.com

July 21, 2020

VIA HAND DELIVERY

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

REDACTED

Re: Docket No. 20190156-EI - Petition for a limited proceeding to recover incremental storm restoration costs, capital costs, revenue reduction for permanently lost customers, and regulatory assets related to Hurricane Michael, by Florida Public Utilities Company.

Dear Mr. Teitzman:

Enclosed for filing, please find the original and seven copies of Florida Public Utilities Company's Request for Confidential Classification of portions of the Direct Testimony and Exhibits HSW-2 and HSW-5 of OPC Witness Helmuth Schultz in the above-referenced docket. Consistent with Rule 25-22.006, F.A.C., one highlighted and two redacted copies of the documents containing the confidential information are included with this filing.

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

COM _____
AFD 6
APA _____
ECO _____
ENG _____
GCL 1 and 1 redacted
IDM _____
CLK _____

Enclosure

Sincerely,



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

RECEIVED-FPSC
2020 JUL 21 PM 2:39
COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for a limited proceeding to recover incremental storm restoration costs, capital costs, revenue reduction for permanently lost customers, and regulatory assets related to Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO. 20190156-EI

In re: Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO. 20190155-EI

In re: Petition for approval of 2019 depreciation study by Florida Public Utilities Company.

DOCKET NO. 20190174-EI

DATED: July 21, 2020

**FLORIDA PUBLIC UTILITIES COMPANY'S
REQUEST FOR CONFIDENTIAL TREATMENT OF PORTIONS OF THE DIRECT
TESTIMONY AND EXHIBITS OF HELMUTH W. SCHULTZ**

Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, pursuant to Section 366.093, Florida Statutes, and consistent with Rule 25-22.006(4), Florida Administrative Code, hereby submits its Request for Confidential Classification for information contained in the Testimony and Exhibits HSW-2 and HSW-5 of Helmuth Schultz on behalf of the Office of Public Counsel.¹

The confidential documents contain information relating to specific confidential contractual terms and rates. FPUC and the companies with whom it contracted treat the identified information as highly confidential, the disclosure of which would harm FPUC's

¹ Original filed June 26, 2020, and corrected type & strike pages filed June 30. FPUC asks that the information in both versions of the document be afforded confidential classification.

competitive business interests. As such, the information in question meets the definition of "proprietary confidential business information" as set forth in Section 366.093, Florida Statutes.

Release of the referenced information as a public record would harm FPUC's business operations and ratepayers by impairing the Company's ability to effectively negotiate for goods and services. In support of this Request, FPUC states as follows:

1. The referenced portions of Witness Schultz's testimony and exhibits include information regarding rates and terms in contracts with FPUC's vendors during the restoration efforts following Hurricane Michael and the preparations for Hurricane Dorian. FPUC and these vendors treat this information as highly confidential, proprietary business information in accordance with agreed upon contract terms. If this information is publicly disclosed, such disclosure could harm the Company's business interests, as well as those of its vendors.
2. Subsection 366.093(1), Florida Statutes, provides that upon request, records received by the Commission which are "found by the commission to be proprietary confidential business information shall be kept confidential and shall be exempt from s. 119.07(1)."
3. "Proprietary confidential business information" is defined as meaning "information, regardless of form or characteristics, which is owned or controlled by the ... company, is intended to be and is treated by the ... company as private in that the disclosure of the information would cause harm to the ratepayers or the company's business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that

provides that the information will not be released to the public." Section 366.093(3), Florida Statutes.

4. Proprietary confidential business information includes, but is not limited to, information concerning:
 - (a) Trade secrets.
 - (b) Internal auditing controls and reports of internal auditors.
 - (c) Security measures, systems, or procedures.
 - (d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms.
 - (e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.
 - (f) Employee personnel information unrelated to compensation, duties, qualifications, or responsibilities.

Section 366.093(3), Florida Statutes.

5. The confidential portions of the referenced documents fall within these statutory definitions, and therefore constitute proprietary confidential business information entitled to protection under Section 366.093(d) Florida Statutes, and Rule 25-22.006, Florida Administrative Code. The information, which has been treated by FPUC as highly confidential and has not been publicly disclosed, is information regarding rates, terms and conditions in FPUC's contracts with certain outside vendors, which the parties treat as confidential in accordance with the terms of those contracts. This information, if disclosed, would not only impair the efforts of FPUC to compete for services, but would potentially place the Company in breach of contract. Furthermore, such disclosure could impair the Company's ability to contract for goods and services with other vendors on reasonable terms in the future. The information therein is therefore proprietary confidential business information and is entitled to continued and

ongoing protection under Section 366.093(d), Florida Statutes, and Rule 25-22.006, Florida Administrative Code.

6. For these reasons, FPUC requests that the Commission grant confidential classification for the following referenced information:

Response	Document - Location	Rationale
<p>Direct Testimony of Helmuth Schultz III</p>	<p>Page 36, portions of line 16, portions of line 17, and an amount in line 23.</p> <p>Page 37, amounts in line 1, amount in line 2, portions of line 3, and amount in line 22. (Also line 23 in 6/26/20 version)</p> <p>Page 38, amount in line 1, numbers in line 2, amount in line 3, amount in line 4, and numbers in lines 5 and 6, the amount in line 11 and the amount in line 12. (Lines 1, 2, 4, 5, 10 and 11 in 6/26/2020 version)</p> <p>Page 48, the amount in lines 17 and 18.</p> <p>Page 54, the amount in line 15.</p>	<p>All highlighted amounts are either contractual rates, or numbers that could be used to extrapolate contractual information.</p> <p>Both FPUC and the specified contractors treat this information as highly confidential.</p>
<p>Exhibit HWS-2</p>	<p>Schedule E, page 1 of 4, all information in all columns of numbered line 15 (13th line).</p> <p>Schedule E, page 2b of 4, all</p>	<p>All highlighted amounts are either contractual rates,</p>

Response	Document - Location	Rationale
	<p>information in all columns to the right of the “Vendor” column for lines 101 through 113.</p> <p>Schedule E, page 2g of 4, all information in all lines for all columns.</p> <p>Schedule E, page 2h of 4, all information in all lines for all columns to the right of the “Vendor” column.</p> <p>Schedule E, page 2i of 4 all information in all lines for all columns to the right of the “Vendor” column.</p> <p>Schedule E, page 2j of 4, all information in all lines for all columns to the right of the “Vendor” column, as well as the first two “OPC Recommended Adjustment” numbers, excepting lines 532 and 533.</p>	<p>or numbers that could be used to extrapolate contractual information.</p> <p>Both FPUC and the specified contractors treat this information as highly confidential.</p>
Exhibits HSW-5	The amounts identified in Columns “Cost,” “Hours,” and “Average Rate” for lines 2, 3, 11,12, 14, 16, 18, 20, and 23.	All highlighted amounts are either contractual rates, or numbers that could be used to extrapolate contractual information.

Response	Document - Location	Rationale
		Both FPUC and the specified contractors treat this information as highly confidential.

7. The information at issue falls squarely under Section 366.093(3)(d), Florida Statutes. Release of the referenced information as a public record would harm FPUC's business operations and ratepayers by impairing the Company's ability to effectively negotiate for goods and services, and, as noted above, could result in FPUC being in breach of its contractual obligations. As such, FPUC requests that the Commission grant this Request for Confidential Classification.
8. FPUC has been authorized by counsel for OPC to represent that OPC does not object to the granting of this motion but reserves the right to contest the confidentiality of the subject documents.
9. Consistent with the Commission's rule, FPUC has included one highlighted and two redacted versions of Mr. Schultz's testimony and exhibits as attachments to this Request.

WHEREFORE, FPUC respectfully requests that the Commission grant the highlighted information described herein confidential classification and enter an order protecting the

Docket No. 20190156-EI (20190155 and 20190174-EI)

referenced information as filed with the Commission and when used at hearing in this matter.

RESPECTFULLY SUBMITTED this 21st day of July, 2020.

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 true and correct copies of the foregoing has been served by Electronic Mail this 21st day of July, 2020, upon the following:

<p>Florida Public Utilities Company Mike Cassel 208 Wildlight Ave., Yulee, FL 32097 mcassel@fpuc.com</p>	<p>Ashley Weisenfeld Rachael Dziechciarz Bianca Lherisson Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 aweisenf@psc.state.fl.us rdziehc@psc.state.fl.us blheriss@psc.state.fl.us</p>
	<p>Office of Public Counsel J.R. Kelly/Patricia Christensen/Mireille Fall-Fry c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Kelly.jr@leg.state.fl.us christensen.patty@leg.state.fl.us fall-fry.mireille@leg.state.fl.us</p>

By: 
Beth Keating
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Tallahassee, FL 32301
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1 time prior to the storm, until after the storm passes, yet the utilities either determined
2 the crews were not needed or an assignment of work is not made until a day or more
3 after impact. In this case, I have only identified issues with travel time for mobilization
4 and demobilization. However, since no standby time was charged, there were no
5 adjustments to make in this case, although I do have concerns which I address later in
6 this testimony.

7 **Q. IS THERE A CONCERN WITH THE HOURLY RATES CHARGED TO FPUC**
8 **DURING THE RESTORATION PROCESS?**

9 A. Yes, there is one concern identified. In reviewing hourly rates, it is generally assumed
10 that the average rate charged will be higher for external contractors when compared to
11 other electric utilities providing restoration assistance. This is because utilities
12 generally limit their charges to actual costs whereas contractors are recovering cost plus
13 a profit margin. It is my understanding, this is a requirement by South East Exchange
14 (SEE) and this is typically what I have seen in reviewing storm costs recovery filings
15 for other utilities. In its response to Citizens' Interrogatory No. 1-12, FPUC identified
16 FPUC as having an overall cost per hour of [REDACTED]
17 [REDACTED]
18 the exception of one other contractor, the average hourly rate ranged from \$122 to
19 \$146. This range of costs for the other contractors is considered reasonable. However,
20 in reviewing the detail provided the average hourly rate for FPUC was understated. In
21 its response to Citizens' Production of Documents No. 4, FPUC's documents indicated
22 a different billing amount for labor, benefits, vehicle costs and overheads that increases
23 the [REDACTED] hourly rate charged by FPUC significantly. The total bill was [REDACTED]

1 After eliminating [REDACTED] for administrative and general cost, which includes
 2 subsistence, the cost is [REDACTED] which calculates to an average hourly rate of
 3 [REDACTED] Review of the detail provided by FPUC suggests that
 4 FPUC's loaded pay rate and added costs are much higher when compared to the rate
 5 charged by external contractors (general highest rates) and the IOU rates (using SEE
 6 requirements to implement cost-only billing amongst utilities) and calls into question
 7 the reasonableness of FPUC's rates charged in this docket.

8 **Q. DID YOU INQUIRE AS TO WHY FPUC'S COSTS WERE SO HIGH?**

9 A. Yes. Based on the comparison of rates, a follow up request was made. FPUC's
 10 response to Citizens' Interrogatory No. 52 stated that FPUC's per hour cost is higher
 11 because FPUC provided restoration support that was fully self-contained including its
 12 own support staff, lodging, facilities and meals.

13 **Q. DOES THE EXPLANATION PROVIDE JUSTIFICATION FOR THE HIGHER**
 14 **CHARGES FROM FPUC?**

15 A. No, it does not. On the surface, it may seem to be a logical explanation. However,
 16 when you factor in all the other costs associated with the contractor costs summarized
 17 in FPUC's response to Citizens' Interrogatory No. 1-12, FPUC's average hourly rate
 18 is still extremely high in comparison. I made a calculation on Exhibit HWS-5 that
 19 begins with the total cost and hours provided by the Company in the response and then
 20 deducted the FPUC cost and hours charged by FPUC. The net result was an average
 21 cost of [REDACTED] per hour for other contractors. I then added the extra costs associated with
 22 housing, meals, fuel, equipment rental and other costs incurred. After adding
 23 \$4,103,592 of costs, the average hourly rate for the external contractors is [REDACTED] When

1 you compare this to FPUC's billing of [REDACTED] for [REDACTED] hours (which results in
 2 an average cost of [REDACTED] per hour), this shows an hourly rate being charged that is much
 3 higher than that charged by external contractors. For comparison purposes, the overall
 4 cost billed by Tampa Electric Company ("TECO") was [REDACTED] for [REDACTED] hours of
 5 labor. That results in an average hourly rate of [REDACTED]. Thus, FPUC's rate appears
 6 excessive and not justified under the circumstances.

7 **Q. ARE YOU MAKING ANY RECOMMENDATION WITH RESPECT TO THE**
 8 **COST CHARGED BY FPUC?**

9 A. Yes. As shown on Exhibit HWS-5, there is a calculated excess billing by FPUC of
 10 [REDACTED]. Absent any justification for the significant billing difference, I am
 11 recommending that [REDACTED] or 50% of the excess be excluded from FPUC's request.
 12 An argument presented by FPUC in Docket No. 20180061-EI when it paid PAR
 13 Electric an excessive rate was that external contractors have to be paid whatever they
 14 charge due to the circumstances. This argument does not apply to a neighboring
 15 electric utility that is subject to the SEE cost recovery protocol.

16 **Q. ARE THERE ANY CONCERNS WITH THE CAPITALIZATION OF**
 17 **CONTRACTOR COSTS?**

18 A. No. Based on the Company's response to Citizens' Interrogatory No. 1-16, the major
 19 costs capitalized were for pole replacement, conductor and services. Since there were
 20 concerns with the capitalization process in Docket No. 20180061-EI, FPUC was
 21 requested to explain whether a formula was utilized to determine the amount
 22 capitalized and, if so, to provide an explanation of the process and a detailed calculation
 23 of the capitalization for poles and wire. The Company's response to Citizens'

1 rate for labor. In many cases, but not all, this approach was conservative since FPUC's
 2 documentation may have indicated travel on certain dates, yet when the travel exceeded
 3 one day, I prorated the hours on the second day of travel because I did not believe the
 4 travel could be as high as the documents suggested. As I discussed above, each of the
 5 three examples had excessive travel time. Based on that analysis, the excess appears
 6 to be in the 40-50% range. While I am confident that excessive time was allowed for
 7 travel, the ability to calculate an exact amount is not possible since the information for
 8 mobilization/demobilization was not sufficiently tracked. My recommended reduction
 9 of 25% instead of 40%-50% allows for stopping for fuel and resting. Thus, my
 10 recommended reduction of 25% is a conservative estimate for the
 11 mobilization/demobilization costs that should be disallowed.

12 **Q. WHAT ARE YOU RECOMMENDING FOR AN OVERALL ADJUSTMENT**
 13 **TO THE LINE CONTRACTOR COSTS INCLUDING**
 14 **MOBILIZATION/DEMobilIZATION?**

15 A. As shown on Exhibit No. HWS-2, Schedule E, Page 1 of 4, I am recommending the
 16 line contractor costs charged to restoration be reduced by \$5,062,011 (from
 17 \$31,480,762 to \$26,418,750). This includes an adjustment of [REDACTED] for the
 18 excessive costs related to the FPUC charges and [REDACTED] for excessive charges for
 19 mobilization/demobilization.

20 **ii. Line Clearing Costs**

21 **Q. WHAT IS FPUC REQUESTING FOR LINE CLEARING?**

22 A. FPUC reported \$4,051,976 of line clearing costs in its response to Citizens'
 23 Interrogatory No. 1-2. FPUC allocated \$1,269,449 to plant and \$643,659 to cost of

1 time the petition for cost recovery is filed. I believe this is a better model for Florida
 2 to implement and will improve the overall process. Another important element for the
 3 Commission to consider is to require a utility to submit documentation demonstrating
 4 it has reviewed all contractor costs. While there were a number of issues with missing
 5 or omitted information in this proceeding, documenting that the utility has reviewed its
 6 contractor costs will provide, a higher level of assurance with respect to the reliability
 7 of the costs and amounts being requested.

8 **Q. BASED ON YOUR TESTIMONY, PLEASE SUMMARIZE YOUR**
 9 **RECOMMENDED ADJUSTMENTS?**

10 A. My recommended adjustments are as follows:

- 11 • A reduction of \$120,800 to FPUC's request for payroll cost recovery for prohibited
 12 bonus payments;
- 13 • A reduction of \$24,703 to FPUC's request for benefit/overhead cost recovery that
 14 included prohibited bonus payments;
- 15 • A reduction to contractor costs of [REDACTED] for excessive hourly charge by FPUC;
- 16 • A reduction of \$273,768 to FPUC's request related to excessive
 17 mobilization/demobilization costs associated with line contractor costs;
- 18 • A reduction of \$166,469 to FPUC's request for unsupported other contractor costs;
- 19 • A reduction of \$316,884 to FPUC's request for unsupported logistic costs;
- 20 • A reduction of \$885,855 to rate base and reduction of \$196,857 of associated
 21 amortization expense for the unsupported and prohibited recovery of lost revenues from
 22 expenses not recovered which is in fact a request for lost revenues;

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2 the crews were not needed or an assignment of work is not made until a day or more
3 after impact. In this case, I have only identified issues with travel time for mobilization
4 and demobilization. However, since no standby time was charged, there were no
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11 other electric utilities providing restoration assistance. This is because utilities
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14 (SEE) and this is typically what I have seen in reviewing storm costs recovery filings
15 for other utilities. In its response to Citizens' Interrogatory No. 1-12, FPUC identified
16 FPL FPUC as having an overall cost per hour of [REDACTED]

17 [REDACTED]

18 With the exception of one other contractor, the average hourly rate ranged from \$122
19 to \$146. This range of costs for the other contractors is considered reasonable.
20 However, in reviewing the detail provided the average hourly rate for FPL FPUC was
21 understated. In its response to Citizens' Production of Documents No. 4, FPUC's
22 documents indicated a different billing amount for labor, benefits, vehicle costs and
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 5 when compared to the rate charged by external contractors (general highest rates) and
 6 the IOU rates (using SEE requirements to implement cost-only billing amongst
 7 utilities) and calls into question the reasonableness of FPUC FPL's rates charged in this
 8 docket.

9 **Q. DID YOU INQUIRE AS TO WHY FPUC FPL'S COSTS WERE SO HIGH?**

10 A. Yes. Based on the comparison of rates, a follow up request was made. FPUC's
 11 response to Citizens' Interrogatory No. 52 stated that FPUC FPL's per hour cost is
 12 higher because FPUC FPL provided restoration support that was fully self-contained
 13 including its own support staff, lodging, facilities and meals.

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 15 **CHARGES FROM FPUC FPL?**

16 A. No, it does not. On the surface, it may seem to be a logical explanation. However,
 17 when you factor in all the other costs associated with the contractor costs summarized
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 19 rate is still extremely high in comparison. I made a calculation on Exhibit HWS-5 that
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 21 deducted the FPUC FPL cost and hours charged by FPUC FPL. The net result was an
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 23 associated with housing, meals, fuel, equipment rental and other costs incurred. After

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 16 line contractor costs charged to restoration be reduced by \$5,062,011 (from
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 18 excessive costs related to the FPUC FPL charges and [REDACTED] excessive charges
 19 for mobilization/demobilization.

20 **ii. Line Clearing Costs**

21 **Q. WHAT IS FPUC REQUESTING FOR LINE CLEARING?**

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 5 or omitted information in this proceeding, documenting that the utility has reviewed its
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- 21 • A reduction of \$885,855 to rate base and reduction of \$196,857 of associated
 22 amortization expense for the unsupported and prohibited recovery of lost revenues from
 23 expenses not recovered which is in fact a request for lost revenues;

Line No.	Description	Overhead Line Contractors	Line Clearing Contractors	Other Contractors	Total
	<u>Contractors</u>				
1	Overhead Line Contractors	52,723,318			52,723,318
2	Line Clearing Contractors		4,051,976		4,051,976
3	Other Contractors			371,875	371,875
4					0
5	Co. Revised Contractor Costs	52,723,318	4,051,976	371,875	57,147,169
6	Less: Non-Incremental Costs	0	0	0	0
7	Less : Capitalized Costs	(21,242,556)	(1,913,108)	(7,425)	(23,163,089)
8				0	0
9			0	0	0
10	Co. Requested for Contractors	31,480,762	2,138,868	364,450	33,984,080
11	Company Total Cost	52,723,318	4,051,976	371,875	57,147,169
12	Less : Capitalized Costs Per Co.	(21,242,556)	(1,913,108)	(7,425)	(23,163,089)
15	████████████████████	██████████	█	██████████	██████████
16	Less: Excessive Mob/Demob.	(273,768)	0	0	(273,768)
17	Less: Unsupported Costs			(166,469)	(166,469)
18	OPC Recommended Amount	<u>26,418,751</u>	<u>2,138,868</u>	<u>197,982</u>	<u>28,755,600</u>
19	OPC Recommended Adjustment	<u>(5,062,011)</u>	<u>0</u>	<u>(166,469)</u>	<u>(5,228,480)</u>

Source: Lines 1-3 are from Company 2nd Revision in response to OPC Interrogatory No. 2.
 Line 5 total amount is from Company Revised Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Overhead Line Contractor Billing Summary
 Exhibit HWS-2
 Schedule E
 Page 2b of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision	Date	Crew/Info	MOB/ DEMOB	Standby
101	ESI-071227	ENERCON SERVICES INC								0					
102	ESI-067449	ENERCON SERVICES INC													
103	ESI-065430	ENERCON SERVICES INC													
104	ESI-064114	ENERCON SERVICES INC													
105	Proforma	ENERCON SERVICES INC													
106	702866	FLORIDA POWER & LIGHT													
107	702866	FLORIDA POWER & LIGHT													
108	702866	FLORIDA POWER & LIGHT													
109	702866	FLORIDA POWER & LIGHT													
110	1800178500	FLORIDA POWER & LIGHT													
111	1800188298	FLORIDA POWER & LIGHT CO													
112	5T2019-11002	HENKELS & MCCOY INC													
113	2135-001	IRBY CONSTRUCTION CO													
114	TLHSTORM1130	MASTEC NORTH AMERICA INC	732	85	62,273			28,382		90,655	90,655	11/4-11/16		No ind	
115	TLHSTORM1031	MASTEC NORTH AMERICA INC	6,068	95	577,924			237,701	4,200	819,825	819,825	10/11-10/28		52,387	10or12
116	14-24561	MDR	375	58	21,642			14,129		35,771	35,771	6/3-6/6	Chambley		
117	14-24595	MDR	433	62	26,835			14,263		41,098	41,098	6/12-6/16	Chambley		
118	25-23086									0	6				
119	25-23086									0	32				
120	25-23086										511				
121	25-23086										4,660				
122	25-23086										4,660				
123	25-23086										9,320				
124	25-23086										27,961				
125	25-23086	MDR CONSTRUCTION INC	400	80	32,188			61,014	550	93,752	46,601	10/15-10/21	Chisolm		
126	25-23066	MDR CONSTRUCTION INC								0	29				
127	25-23066	MDR CONSTRUCTION INC									405				
128	25-23066	MDR CONSTRUCTION INC									405				
129	25-23066	MDR CONSTRUCTION INC									810				
130	25-23066	MDR CONSTRUCTION INC									2,430				
131	25-23066	MDR CONSTRUCTION INC									4,050				
132	25-23067	MDR CONSTRUCTION INC								0	33				
133	25-23067	MDR CONSTRUCTION INC								0	44				
134	25-23067	MDR CONSTRUCTION INC									523				
135	25-23067	MDR CONSTRUCTION INC									523				
136	25-23067	MDR CONSTRUCTION INC									1,045				
137	25-23067	MDR CONSTRUCTION INC									3,136				
138	25-23067	MDR CONSTRUCTION INC									5,226				
139	25-23068	MDR CONSTRUCTION INC									449				
140	25-23068	MDR CONSTRUCTION INC									443				
141	25-23068	MDR CONSTRUCTION INC									887				
142	25-23068	MDR CONSTRUCTION INC									2,660				
143	25-23068	MDR CONSTRUCTION INC									4,434				
144	25-23069	MDR CONSTRUCTION INC									2,130				
145	25-23069	MDR CONSTRUCTION INC									3,549				
146	25-23069	MDR CONSTRUCTION INC									355				
147	25-23069	MDR CONSTRUCTION INC									355				
148	25-23069	MDR CONSTRUCTION INC									710				
149	25-23070	MDR CONSTRUCTION INC									356				
150	25-23070	MDR CONSTRUCTION INC									356				
151	25-23070	MDR CONSTRUCTION INC									711				

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EJ
 Docket No. 20190155-EJ
 Docket No. 20190174-EJ
 Overhead Line Contractor Billing Summary
 Exhibit HWS-2
 Schedule E
 Page 2] of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	MOB/ DEMOMB	Standby
501	246312	PIKE ELECTRIC LLC												
502	246317	PIKE ELECTRIC LLC												
503	246320	PIKE ELECTRIC LLC												
504	246326	PIKE ELECTRIC LLC												
505	243430	PIKE ELECTRIC LLC												0
506	243426	PIKE ELECTRIC LLC												0
507	243427	PIKE ELECTRIC LLC												0
508	243422	PIKE ELECTRIC LLC												0
509														
510	243421	PIKE ELECTRIC LLC												0
511	243418	PIKE ELECTRIC LLC												0
512	243425	PIKE ELECTRIC LLC												0
513	243419	PIKE ELECTRIC LLC												0
514	243412	PIKE ELECTRIC LLC												0
515	243409	PIKE ELECTRIC LLC												0
516	243414	PIKE ELECTRIC LLC												0
517	243410	PIKE ELECTRIC LLC												0
518	243432	PIKE ELECTRIC LLC												0
519	243417	PIKE ELECTRIC LLC												0
520	243420	PIKE ELECTRIC LLC												0
521	243433	PIKE ELECTRIC LLC												0
522	243423	PIKE ELECTRIC LLC												0
523	243429	PIKE ELECTRIC LLC												0
524	243415	PIKE ELECTRIC LLC												0
525	243416	PIKE ELECTRIC LLC												0
526	243411	PIKE ELECTRIC LLC												0
527	Refund	PIKE ELECTRIC LLC												0
528	5000018870	TAMPA ELECTRIC COMPANY												
529	5000020388	TAMPA ELECTRIC COMPANY												
530	5000018801	TAMPA ELECTRIC COMPANY												
531		Remove Contractor Costs for Alternative Schools									(467,407)			
532	25-25202A	MDR CONSTRUCTION INC									254,289	Dorian		
533	25-25227	MDR CONSTRUCTION INC									440,290	Dorian		
534	ESI-079792	ENERCON SERVICES INC										Dorian		
535	ESI-078971	ENERCON SERVICES INC										Dorian		
536														
537			<u>317,583</u>	125	<u>39,567,774</u>	<u>2,533,702</u>	<u>544,544</u>	<u>7,624,918</u>	<u>431,780</u>	<u>50,702,718</u>	<u>52,723,318</u>		<u>1,095,074</u>	
		OPC Recommended Adjustment Mobilization/Demobilization												(273,768)
		OPC Recommended Adjustment FPL Costs												
		OPC Recommended allowance before capitalization									<u>47,661,307</u>			

Source: Company 2nd revision to response to Citizens Interrogatroy No. 2.

Florida Public Utilities Company

Limited Proceeding Electric

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Hourly Cost Comparison
 Exhibit HWS-5

Line No.	Description	Cost	Hours	Average Rate
1	Average Cost Per Hour of All Vendors	46,223,973	328,608	141
2	FPL Cost and Hours in Response	██████████	██████████	██████████
3	Adjusted Total	██████████	██████████	██████████
4	Employee Expenses	77,555		
5	Logistics	1,754,780		
6	Fuel	1,475,235		
7	Equipment Rental	232,334		
8	Call Center Costs	26,516		
9	Other	165,297		
10	Other Contractor Costs	371,875		
11	Loaded Cost for Contractors	██████████	██████████	██████████
12	FPL Billing	██████████	██████████	██████████
13				
14	Billing Rate Difference	██████████	██████████	██████████
15				
16	Proposed Adjustment	██████████		
17				
18	Billing	██████████		
19	Materials	4,813,193		
20	FPL Materials and Other Costs	██████████		
21	FPUC Payroll and Payroll Costs	1,517,558		
22	Other Tree Costs Not In Response	598,929		Cost would lower average
23	Other Line Costs Not In Response	██████████		Cost would lower average
24	Uncollectible Expense	120,321		
25	Enco in Citizens' IR No. 1-12	(33,289)		
26		67,329,957		
27	Storm Restoration Costs Per Co.	67,329,958		
28	Difference			(1)