

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for increase in water and  
wastewater rates in Charlotte, Highlands,  
Lake, Lee, Marion, Orange, Pasco, Pinellas,  
Polk, and Seminole Counties by Utilities, Inc.  
of Florida

DOCKET NO. 20200139-WS

**PREHEARING STATEMENT OF UTILITIES, INC. OF FLORIDA**

Pursuant to the Order Establishing Procedure, Order No. PSC-2020-0327-PCO-WS issued September 28, 2020, Utilities, Inc. of Florida (“UIF”), by and through its undersigned counsel, files its Prehearing Statement as follows:

**A. All Known Witnesses**

UIF relies on the prefiled testimony of and intends to call the following witnesses in its direct and rebuttal case:

<b><u>Witness</u></b>	<b><u>Subject Matter</u></b>	<b><u>Issues Numbers</u></b>
<b><u>Direct</u></b>		
Shawn M. Elicegui	Corporate Allocations	24
Dylan W. D’Ascendis	Return on Equity	22
Jared Deason	Billing Analysis & SWIM	25, 38, 39, 41
Deborah D. Swain	All financial matters	2-4, 12-21, 23-37, 40, 43
Frank Seidman	Used and Useful	5-11
Patrick C. Flynn	SWIM, Operations & Pro Forma expenses and projects	1, 3, 4, 6, 26, 41
<b><u>Rebuttal</u></b>		
Dylan W. D’Ascendis	Return on Equity	22
Chris Snow	Customer Complaints	1
Jared Deason	SWIM and OPC Proposed Adjustments	25, 38, 39, 41

Deborah D. Swain	All financial matters	2-4, 12-21, 23-37, 40, 43
Frank Seidman	Used & Useful	5-11
Patrick C. Flynn	Operations & Pro Forma expenses and projects	1, 3, 4, 6, 26, 41

UIF reserves the right to present additional witnesses to address issues which have not been previously raised by the parties, the Commission Staff, or the Commissioners.

**B. All Known Exhibits**

UIF has identified and intends to sponsor the following exhibits:

<u>Witness</u>	<u>Proffered By</u>	<u>Exhibit No.</u>	<u>Description</u>
<b><u>Direct</u></b>			
Shawn M. Elicegui	UIF	SME-1 Confidential	Corix Cost Allocation Manual
Shawn M. Elicegui	UIF	SME-2	Organizational Chart
Shawn M. Elicegui	UIF	SME-3	Agreement between Water Service Corp and Utilities, Inc. of Florida
Shawn M. Elicegui	UIF	SME-4	Comparison of 2019 Per-regulated Customer Cost to 2018 FERC Form 60 Data
Shawn M. Elicegui	UIF	SME-5	Summary of Management Consulting, Certified Public Accounting and IT Professional Costs
Shawn M. Elicegui	UIF	SME-6 Page 56 - Confidential	Report of Baryenbruch & Company, LLC regarding reasonableness of charges from Water Management Services during the 12 months ended December 31, 2019
Dylan W. D'Ascendis	UIF	DWD-1	Education and Experience
Dylan W. D'Ascendis	UIF	DWD-2	Analysis Supporting Information
Deborah D. Swain	UIF	DDS-1	MFRs – Financial, Rate & Engineering (except F Schedules)
Deborah D. Swain	UIF	DDS-2	Reconciliation Schedules
Frank Seidman	UIF	FS-1	Education & Experience
Frank Seidman	UIF	FS-2	Summary of Used & Useful, EUW and Excess I & I

Frank Seidman	UIF	FS-3	Engineering (“F”) Schedules
Patrick C. Flynn	UIF	PCF-1	Cypress Lakes I & I Investigation
Patrick C. Flynn	UIF	PCF-2	Eagle Ridge LS 3 & 8 Rehabilitation
Patrick C. Flynn	UIF	PCF-3	Eagle Ridge SCADA RTU Installation
Patrick C. Flynn	UIF	PCF-4	Eagle Ridge Eng. Site Improvements
Patrick C. Flynn	UIF	PCF-5	Eagle Ridge Site Improvements
Patrick C. Flynn	UIF	PCF-6	Labrador WWTP Master Plan
Patrick C. Flynn	UIF	PCF-7	Longwood SCADA RTU Installation
Patrick C. Flynn	UIF	PCF-8	LUSI Engineering of Crescent Bay Raw Water Main
Patrick C. Flynn	UIF	PCF-9	LUSI Crescent Bay Raw Water Main
Patrick C. Flynn	UIF	PCF-10	LUSI Lake Groves Sulfuric Acid Storage Tank Replacement
Patrick C. Flynn	UIF	PCF-11	LUSI Hydrochloric Acid Storage Tank Relocation
Patrick C. Flynn	UIF	PCF-12	LUSI Lake Grooves RAS Pump Replacement
Patrick C. Flynn	UIF	PCF-13	LUSI Barrington WWTP Improvements
Patrick C. Flynn	UIF	PCF-14	Mid-County Master Lift Station
Patrick C. Flynn	UIF	PCF-15	Mid-County Generators at LS 4 and LS 7
Patrick C. Flynn	UIF	PCF-16	Mid-County Curlew Creek I&I Remediation
Patrick C. Flynn	UIF	PCF-17	Mid-County Headworks
Patrick C. Flynn	UIF	PCF-18	Mid-County Lift Station #10 FM Relocation
Patrick C. Flynn	UIF	PCF-19	Pennbrooke Diffuser Replacement
Patrick C. Flynn	UIF	PCF-20	Sandalhaven SCADA Installation
Patrick C. Flynn	UIF	PCF-21	Sandalhaven I&I Investigation
Patrick C. Flynn	UIF	PCF-22	Sanlando Wekiva WWTP Improvements
Patrick C. Flynn	UIF	PCF-23	Sanlando Wekiva Headworks
Patrick C. Flynn	UIF	PCF-24	Sanlando Well Panel Replacements
Patrick C. Flynn	UIF	PCF-25	Sanlando Power Line FM & WM Replacement
Patrick C. Flynn	UIF	PCF-26	Sanlando Engineering F5/C1/L2 FM Replacements
Patrick C. Flynn	UIF	PCF-27	Sanlando I&I Corrections, Phase 4
Patrick C. Flynn	UIF	PCF-28	Sanlando EE Williamson Utility Relocations
Patrick C. Flynn	UIF	PCF-29	Sanlando Lift Station Mechanical Rehabilitation

Patrick C. Flynn	UIF	PCF-30	Sanlando FM Modeling and Development of CIP
Patrick C. Flynn	UIF	PCF-31	Sanlando GST Remediation
Patrick C. Flynn	UIF	PCF-32	Tierra Verde I&I Remediation
Patrick C. Flynn	UIF	PCF-33	Tierra Verde FM & GSM Replacement
Patrick C. Flynn	UIF	PCF-34	Tierra Verde LS 4 Replacement
Patrick C. Flynn	UIF	PCF-35	UIF – Buena Vista Well Improvements
Patrick C. Flynn	UIF	PCF-36	UIF – Orangewood Well 1 Improvements
Patrick C. Flynn	UIF	PCF-37	UIF – Seminole County SCADA Installation
Patrick C. Flynn	UIF	PCF-38	UIF – Summertree Chlorine Dioxide Pilot Study
Patrick C. Flynn	UIF	PCF-39	UIF – Summertree I&I Remediation
Patrick C. Flynn	UIF	PCF-40	UIF – Golden Hills Galvanized Pipe Replacement
Patrick C. Flynn	UIF	PCF-41	UIF – Golden Hills Water Main Relocation
Patrick C. Flynn	UIF	PCF-42	UIF – Little Wekiva Generator
Patrick C. Flynn	UIF	PCF-43	UIF – Park Ridge Generator
Patrick C. Flynn	UIF	PCF-44	UIF – Ravenna Park I&I Remediation
Patrick C. Flynn	UIF	PCF-45	UIF – Weathersfield Northwestern Bridge Crossing
Patrick C. Flynn	UIF	PCF-46	Kimley-Horn 5-Year Capital Improvement Plan
<b><u>Rebuttal</u></b>			
Dylan W. D’Ascendis	UIF	DWD-3	Rebuttal Documentation
Frank Seidman	UIF	FS-4	Recalculation of U&U for LUSI-Lake Groves WWTP
Patrick C. Flynn	UIF	PCF-1 Updated	Cypress Lakes I & I Investigation
Patrick C. Flynn	UIF	PCF-2 Updated	Eagle Ridge LS 3 & 8 Rehabilitation
Patrick C. Flynn	UIF	PCF-3 Updated	Eagle Ridge SCADA RTU Installation
Patrick C. Flynn	UIF	PCF-4 Updated	Eagle Ridge Eng. Site Improvements
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Patrick C. Flynn	UIF	PCF-14 Updated	Mid-County Master Lift Station
Patrick C. Flynn	UIF	PCF-15 Updated	Mid-County Generators at LS 4 and LS 7
Patrick C. Flynn	UIF	PCF-16 Updated	Mid-County Curlew Creek I&I Remediation
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Patrick C. Flynn	UIF	PCF-24 Updated	Sanlando Well Panel Replacements

Patrick C. Flynn	UIF	PCF-25 Updated	Sanlando Power Line FM & WM Replacement
Patrick C. Flynn	UIF	PCF-26 Updated	Sanlando Engineering F5/C1/L2 FM Replacements
Patrick C. Flynn	UIF	PCF-27 Updated	Sanlando I&I Corrections, Phase 4
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Patrick C. Flynn	UIF	PCF-36 Updated	UIF – Orangewood Well 1 Improvements
Patrick C. Flynn	UIF	PCF-37 Updated	UIF – Seminole County SCADA Installation
Patrick C. Flynn	UIF	PCF-38 Updated	UIF – Summertree Chlorine Dioxide Pilot Study
Patrick C. Flynn	UIF	PCF-39 Updated	UIF – Summertree I&I Remediation
Patrick C. Flynn	UIF	PCF-40 Updated	UIF – Golden Hills Galvanized Pipe Replacement
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Patrick C. Flynn	UIF	PCF-42 Updated	UIF – Little Wekiva Generator

Patrick C. Flynn	UIF	PCF-43 Updated	UIF – Park Ridge Generator
Patrick C. Flynn	UIF	PCF-44 Updated	UIF – Ravenna Park I&I Remediation
Patrick C. Flynn	UIF	PCF-45 Updated	UIF – Weathersfield Northwestern Bridge Crossing
Patrick C. Flynn	UIF	PCF-47 Updated	Proforma Project Roster

UIF may utilize other documents as exhibits at the time of hearing, either during cross examination or as further impeachment or rebuttal exhibits, and the precise identification of such documents cannot be determined at this time.

**C. Statement of UIF’s Basic Position**

In order to allow UIF recover its reasonable and prudent expenses and to have an opportunity to earn a reasonable return on its property used and useful in the public service, it is entitled to annual water operating revenues in the amount of \$19,416,373 and annual wastewater operating revenues in the amount of 26,827,568.

**D. Questions of Fact that UIF Considers at Issue, the Position on Each, and the Witness Testifying on Each Issue**

**Quality of Service**

**Issue 1:** Is the overall quality of service provided by the Utility satisfactory, and, if not, what systems have quality of service issues and what action should be taken by the Commission?

Position: The quality of service is satisfactory for all systems (Flynn & Snow).

**Rate Base**

**Issue 2:** Should any adjustments be made to test year plant-in-service balances?

Position: Yes, as set forth on Schedules A-1 and A-2 of the MFRs (Swain).

**Issue 3:** Should adjustments be made to the Utility's pro forma plant additions? (Potential Partial Stipulations on certain projects)

**Position:** Yes, adjustments should be made to each pro forma plant addition where the updated estimated expenditures differ from the amounts identified in the MFR's (Flynn & Swain).

**Issue 4:** What are the appropriate plant retirements to be made in this docket?

**Position:** Water - \$687,102; Wastewater - \$8,219,142 (Swain & Flynn).

**Issue 5:** Do any water systems have excessive unaccounted for water and, if so, what systems and what adjustments are necessary, if any? (Potential Stipulation as Radigan agreed with UIF position – Prefiled @ p. 22)

**Position:** Yes, as follows: Lake Placid – 10.00%; LUSI (Lake Saunders) – 1.90%; Golden Hills – 8.80%; Sanlando 2.10% and Little Wekiva 5.50%. Adjustments should be made to purchased power, chemicals and purchased water/wastewater as appropriate. (Seidman & Flynn).

**Issue 6:** Do any wastewater systems have excessive infiltration and/or inflow and, if so, what systems and what adjustments are necessary, if any? (Potential Stipulation as Radigan agreed with UIF position – Prefiled @ p. 22)

**Position:** Yes, as follows: Summertree – 2.14%; Orangewood – 5.72% and Ravenna Park – 11.25%. Adjustments should be made to purchased power, chemicals and purchased water/wastewater as appropriate. (Seidman & Flynn).

**Issue 7:** What are the appropriate used and useful percentages for the water treatment and related facilities of each water system? (Potential Stipulation as Radigan presented no testimony on this issue)

**Position:** All water treatment and related facilities are 100% used and useful (Seidman).

**Issue 8:** What are the appropriate used and useful percentages for the water storage and related facilities of each water system? (Potential Stipulation as Radigan presented no testimony on this issue)

**Position:** All water storage and related facilities are 100% used and useful (Seidman).

**Issue 9:** What are the appropriate used and useful percentages for the wastewater treatment and related facilities of each wastewater system? (Potential Partial Stipulations on certain systems)

**Position:** All wastewater treatment and related facilities are 100% used and useful except as follows: LUSI - 70%, and Crownwood – 78.44%. In Sandalhaven, the used and useful percentage of purchased capacity should be 51.62%, the force main, master lift station structure, and the pumping equipment should be 100% (Seidman).



**Issue 10:** What are the appropriate used and useful percentages for the water distribution and related facilities of each water system? (Potential Stipulation as Radigan presented no testimony on this issue)

Position: All water distribution and related facilities are 100% used and useful (Seidman).

**Issue 11:** What are the appropriate used and useful percentages for the collection lines and related facilities of each wastewater system? (Potential Stipulation as Radigan presented no testimony on this issue)

Position: All collection lines are 100% used and useful (Seidman).

**Issue 12:** Should any adjustments be made to test year accumulated depreciation?

Position: Yes. Water – (\$5,249,620); Wastewater – (\$2,869,610) (Swain).

**Issue 13:** Should any adjustments be made to test year CIAC balances?

Position: Yes. Water – (\$87,827); Wastewater – (\$753,220) (Swain).

**Issue 14:** Should any adjustments be made to test year accumulated amortization of CIAC?

Position: Yes. Water – (\$88,677); Wastewater – (\$2,217,848) (Swain).

**Issue 15:** Should any adjustments be made to the utility's proposed balances or amortization periods associated with each regulatory asset and/or regulatory liability?

Position: No. (Swain)

**Issue 16:** What is the appropriate working capital allowance?

Position: Water - \$4,151,132; Wastewater - \$5,551,167 (Swain).

**Issue 17:** What is the appropriate rate base for the adjusted December 31, 2019, test year?

Position: Water - \$56,913,982; Wastewater - \$89,747,179 (Swain).

### **Cost of Capital**

**Issue 18:** What is the appropriate amount of accumulated deferred taxes to include in the capital structure?

Position: \$7,156,450, plus \$5,353,825 in TCJA (Swain).

**Issue 19:** What is the appropriate amount of customer deposits to include in the capital structure?

Position: \$248,501 (Swain).

**Issue 20:** What is the appropriate cost rate for short-term debt for the test year? (Potential Stipulated Issue)

Position: \$4.04% (Swain)

**Issue 21:** What is the appropriate cost rate for long-term debt for the test year? (Potential Stipulated Issue)

Position: 5.78% (Swain)

**Issue 22:** What is the appropriate return on equity (ROE) for the test year?

Position: 11.75% (D'Ascendis).

**Issue 23:** What is the appropriate weighted average cost of capital including the proper components, amounts and cost rates associated with the capital structure?

Position: 7.889% (Swain).

### **Net Operating Income**

**Issue 24:** What are the appropriate test year revenues?

Position: Water - \$16,603,928; Wastewater - \$20,305,882 (Swain).

**Issue 25:** What is the appropriate amount of rate case expense?

Position: \$788,577 adjusted for updated information provided in discovery responses, with 52.17% allocated to water revenues and 47.86% allocated to wastewater revenues. (Deason & Swain)

**Issue 26:** Should any adjustment be made to the Utility's proposed pro forma expense?

Position: Yes. (Swain & Flynn)

618/718 Chemicals, Water - (\$29,448), Sewer - \$1,121

675/775 Telephone Expense, Water – (\$480), Sewer – (\$439)

**Issue 27:** Should any further adjustments be made to the Utility's test year O&M expenses?

Position: Yes. Water - \$373,246; Wastewater - \$575,233 (Swain).

**Issue 28:** Should any adjustments be made to operating expense amortizations?

Position: Yes. Water \$50,263; Wastewater \$110,166 (Swain)

**Issue 29:** Should any adjustments be made to test year taxes other than income?

Position: Yes. Water - \$203,117; Wastewater - \$617,805 (Swain).

**Issue 30:** Should any adjustments be made to test year depreciation expense?

Position: Yes. Water - \$189,350; Wastewater - \$430,120 (Swain).

**Issue 31:** Should any adjustments be made to test year amortization of CIAC expense?

Position: Yes. Water – (\$3,126); Wastewater – (\$440,021) (Swain).

**Issue 32:** What is the appropriate amount of test year income taxes?

Position: Water - \$909,274; Wastewater - \$1,433,944 (Swain).

### **Revenue Requirement**

**Issue 33:** What is the appropriate revenue requirement for the adjusted December 31, 2019 test year?

Position: Water - \$19,416,373; Wastewater - \$26,827,568 (Swain).

### **Rate Structure and Rates**

**Issue 34:** What are the appropriate rate structures and rates for the water systems?

Position: The current water rates should be increased by the percentage increase in revenues (Swain).

**Issue 35:** What are the appropriate private fire protection charges? (Potential Stipulated Issue)

Position: The fire protection rate should be established pursuant to Commission Rule 25-30.465 (Swain).

**Issue 36:** What are the appropriate rate structures and rates for the wastewater systems?

Position: The current wastewater rates should be increased by the percentage increase in revenues (Swain).

**Issue 37:** What are the appropriate reuse rates?

Position: The current reuse rates should be increased by the percentage increase in revenues (Swain).

### **Other Issues**

**Issue 38:** What are the appropriate customer deposits?

Position: The amount of customer deposits should be established pursuant to Commission Rule 25-30.311 (Deason).

**Issue 39:** What are the appropriate guaranteed revenue charges?

Position: The current guaranteed revenue charges should remain unchanged (Deason).

**Issue 40:** Should a new Allowance for Funds Used During Construction (AFUDC) rate be established? If yes, what is the appropriate AFUDC rate and when will it be effective?

Position: No. The current AFUDC rate should remain unchanged (Swain).

**Issue 41:** Should the Utility's request for a Sewer and Water Improvement Mechanism (SWIM) be approved? If yes, what is the amount of the first year revenue requirement?

Position: Yes. The implementation of SWIM does not impact the current rate case revenue requirement. UIF proposes to implement SWIM in conjunction with its annual index filing in 2022, and annually thereafter (Flynn & Deason).

**Issue 42:** In determining whether any portion of the interim increase granted should be refunded, how should the refund be calculated, and what is the amount of the refund, if any?

Position: Any refund should be calculated in accordance with Commission policy.

**Issue 43:** What is the appropriate amount by which rates should be reduced after the established effective date to reflect the removal of the amortized rate case expense?

Position: \$197,144 adjusted for updated information provided in discovery responses, with 52.17% allocated to water revenues and 47.86% allocated to wastewater revenues (Swain).

**Issue 44:** Should the Utility be required to notify, within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) associated with the Commission approved adjustments?

Position: Yes.

**Issue 45:** Should this docket be closed?

Position: Yes, after confirmation that adjustments have been made.

**E. Questions of Law that UIF Considers at Issue, the Position on Each, and the Witness Testifying on Each Issue**

UIF is not aware of any questions of law not subsumed in the issues above.

**F. Questions of Policy that UIF Considers at Issue, the Position on Each, and the Witness Testifying on Each Issue**

UIF is not aware of any questions of policy not subsumed in the issues above.

**G. Stipulated Issues**

None at this time, although it appears from the prefiled testimony that some stipulations are appropriate.

**H. Pending Motions and Other Open Matters**

UIF has a pending Request for Confidential Classification with regard to parts of Mr. Elicegui's Exhibits, a Motion for Temporary Protective Order with regard to certain documents produced in response to OPC discovery, and an Amended Motion for Protective Order with regard to documents produced in response to Staff discovery.

**I. Statement Identifying Pending Requests for Confidentiality**

UIF is introducing Exhibits SME-1, and page 56 of SME-6 which are confidential documents in this proceeding. UIF is unaware if OPC or Staff will be introducing any confidential documents produced by UIF in discovery responses.

**J. Objections to Qualifications of Witnesses**

While UIF does not object to the qualifications of the witnesses, it reserves the right to object to any opinions rendered that are beyond the expertise of such witness.

**K. Reasons for Non-Compliance with Order (if any)**

None known at this time.

Respectfully submitted this 5<sup>th</sup> day of January,  
2021, by:

<p>DEAN, MEAD &amp; DUNBAR 106 East College Avenue, Suite 1200 Tallahassee, Florida 32301 Telephone: (850) 999-4100 Fax: (850) 577-0095 <a href="mailto:jwharton@deanmead.com">jwharton@deanmead.com</a></p> <p><u>/s/ John L. Wharton</u> John L. Wharton, Esquire</p>	<p>DEAN MEAD 420 South Orange Ave., Suite 700 Orlando, FL 32801 Direct Telephone: (407) 310-2077 Fax: (407) 423-1831 <a href="mailto:mfriedman@deanmead.com">mfriedman@deanmead.com</a></p> <p><u>/s/ Martin S. Friedman</u> Martin S. Friedman, Esquire</p>
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## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by E-mail to the following parties this 5<sup>th</sup> day of January, 2021:

J. R. Kelly, Esquire  
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/s/ Martin S. Friedman  
Martin S. Friedman