

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition by Florida Power & Light  
Company for Rate Unification and for Base  
Rate Increase

DOCKET NO.: 20210015-EI

FILED: July 14, 2021

**PREHEARING STATEMENT OF THE FEDERAL EXECUTIVE AGENCIES**

Federal Executive Agencies (“FEA”), through the undersigned attorney, pursuant to the Order Establishing Procedure for Docket No. 20210015-EI, hereby submit this Prehearing Statement.

**APPEARANCE:**

Scott L. Kirk, Maj, USAF  
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Attorney on behalf of Federal Executive Agencies

**1. WITNESSES:**

FEA intends to call the following witness, who will address the issues indicated:

<b>Witness</b>	<b>Subject Matter</b>	<b>Issues #</b>
<b>Direct</b>		
Michael P. Gorman	Rate of Return, Return on Equity, Embedded Debt Cost, Ratemaking Capital Structure	23, 24, 26, 48, 49, 67, 68, 69, 70, 72, 133, 136, 137
Brian C. Collins	Class Cost of Service, Class Revenue Allocation, and Rate Design	108, 111, 112, 116

**2. EXHIBITS:**

FEA intends to proffer the following exhibits:

<b>Witness</b>	<b>Proffered By</b>	<b>Exhibit No.</b>	<b>Description</b>
<b>Direct</b>			
Michael P. Gorman	FEA	MPG-1	Rate of Return
Michael P. Gorman	FEA	MPG-2	JEA Special Board of Directors Meeting
Michael P. Gorman	FEA	MPG-3	Scherer Unit 4 Consummation Payment
Michael P. Gorman	FEA	MPG-4	Unrecovered Investment Summary
Michael P. Gorman	FEA	MPG-5	Capital Recovery Adjustment
Michael P. Gorman	FEA	MPG-6	Valuation Metrics
Michael P. Gorman	FEA	MPG-7	Revenue Impact
Michael P. Gorman	FEA	MPG-8	Embedded Cost of Debt Adjustment
Michael P. Gorman	FEA	MPG-9	Proxy Group
Michael P. Gorman	FEA	MPG-10	Consensus Analysts' Growth Rates
Michael P. Gorman	FEA	MPG-11	Constant Growth DCF Model (Consensus Analysts' Growth Rates)
Michael P. Gorman	FEA	MPG-12	Payout Ratios
Michael P. Gorman	FEA	MPG-13	Sustainable Growth Rate
Michael P. Gorman	FEA	MPG-14	Constant Growth DCF Model (Sustainable Growth Rates)
Michael P. Gorman	FEA	MPG-15	Electricity Sales are Linked to U.S. Economic Growth
Michael P. Gorman	FEA	MPG-16	Multi-Stage Growth DCF Model
Michael P. Gorman	FEA	MPG-17	Common Stock Market/Book Ratio
Michael P. Gorman	FEA	MPG-18	Equity Risk Premium – Treasury Bond
Michael P. Gorman	FEA	MPG-19	Equity Risk Premium – Utility Bond
Michael P. Gorman	FEA	MPG-20	Bond Yield Spreads
Michael P. Gorman	FEA	MPG-21	Treasury and Utility Bond Yields
Michael P. Gorman	FEA	MPG-22	Value Line Beta
Michael P. Gorman	FEA	MPG-23	CAPM Return
Michael P. Gorman	FEA	MPG-24	Standard & Poor's Credit Metrics
Michael P. Gorman	FEA	MPG-25	Accuracy of Interest Rate Forecasts
Brian C. Collins	FEA	BCC-1	Consolidated Comparison of Proposed Target Revenue Requirements by Rate Class with and without MDS For the Test Year 2022
Brian C. Collins	FEA	BCC-2	Summary of 2019 FPL System Lambda

### **3. STATEMENT OF BASIC POSITION**

Regarding FPL's overall rate of return, return on equity, and ratemaking capital structure, FEA proposes an overall rate of return that provides FPL fair compensation,

maintains its credit rating and financial integrity, and preserves its access to capital, but accomplishes these utility compensation objectives while preserving just and reasonable and the lowest possible prices to customers.

FEA proposes several adjustments to FPL's claimed revenue deficiency. First, FPL's proposal to recover a \$100 million payment to the Jacksonville Electric Authority ("JEA") to retire the Scherer Unit 4 early should be rejected. Second, FPL's recovery methodology for non-recurring abandoned plant regulatory assets should be modified to use a lower financing mechanism such as securitization bonds, in lieu of the utility's weighted average cost of capital. This would provide FPL full recovery of these abandoned plant costs, while reducing the charges to customers to compensate the Company for these regulatory assets. Third, FPL's proposal for a four-year rate plan including an adjustment to accelerate excess accumulated deferred income taxes in 2024 and 2025 in lieu of a rate change. Lastly, on revenue requirements, FPL's proposal for a new solar rate capital cost recovery to be in effect in 2024 and 2025 should be rejected.

Furthermore, FEA's position is that class cost of service is the starting point and most important guideline for establishing the level and design of rates charged to customers. Since the primary purpose of the distribution system is to deliver power from the transmission grid to the customer, certain distribution investments must be made to connect a customer to the system. Therefore, these investments are considered customer-related. The consolidated Class Cost of Service Study ("CCOSS") with an MDS has been provided on an informational basis by FPL. However, FEA's position is that this CCOSS best reflects cost causation on the Company's system. The classification and allocation of certain distribution plant accounts in FPL's CCOSS have been modified to classify a portion of those costs as customer-related consistent with the recognition of an MDS. The results of the CCOSS with an MDS, which

takes into account actual cost utilization principles, should be used to allocate any distribution revenue increase in this proceeding as well as the design of distribution rates. Further, with respect to Class Revenue Allocation, revenues should be allocated to classes under FEA’s proposed class allocation shown on Exhibit BCC-1. This revenue allocation is guided by FPL’s CCROSS with an MDS.

Finally, it is FEA’s position with respect to Rate Design that FPL should retain the existing Gulf Power (“GP”) Real-Time Pricing (“RTP”) rate for customers and expand it to be offered for customers in the combined FPL and GP systems.

**4. STATEMENT OF POSITIONS**

**LEGAL**

**ISSUE 1: Does the Commission have the statutory authority to grant FPL’s requested storm cost recovery mechanism?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 2: Does the Commission have the statutory authority to approve FPL’s requested Reserve Surplus Amortization Mechanism (RSAM)?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 3: Does the Commission have the statutory authority to approve FPL’s requested Solar Base Rate Adjustment mechanism for 2024 and 2025?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 4: Does the Commission have the statutory authority to adjust FPL’s authorized return on equity based on FPL’s performance?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position

on this issue.

**ISSUE 5: Does the Commission have the statutory authority to include non-electric transactions in an asset optimization incentive mechanism?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 6: Does the Commission have the statutory authority to grant FPL's requested four year plan?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 7: Has CLEO Institute, Inc. demonstrated individual and/or associational standing to intervene in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 8: What impact, if any, does the determination regarding the CLEO Institute Inc.'s associational standing have on its ability to participate in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 9: Has Floridians Against Increased Rates, Inc. demonstrated individual and/or associational standing to intervene in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 10: What impact, if any, does the determination regarding Floridians Against Increased Rates, Inc.'s associational standing have on its ability to participate in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 11: Has Florida Rising, Inc. demonstrated individual and/or associational standing to intervene in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 12: What impact, if any, does the determination regarding Florida Rising, Inc.'s associational standing have on its ability to participate in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 13: Has Smart Thermostat Coalition demonstrated individual and/or associational standing to intervene in this proceeding?**

FEA Position: FEA has no specific position on this issue.

**ISSUE 14: What impact, if any, does the determination regarding Smart Thermostat's associational standing have on its ability to participate in this proceeding?**

FEA Position: FEA has no specific position on this issue.

### **TEST PERIOD AND FORECASTING**

**ISSUE 15: Is FPL's projected test period of the 12 months ending December 31, 2022, appropriate?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 16: Do the facts of this case support the use of a subsequent test year ending December 31, 2023 to adjust base rates?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 17: Has FPL proven any financial need for rate relief in any period subsequent to the projected test period ending December 31, 2022?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 18: Is FPL's projected test period of the 12 months ending December 31, 2023, appropriate?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 19: Are FPL's forecasts of Customers, KWH, and KW by Rate Schedule and Revenue Class (including but not limited to forecasts of energy efficiency, conservation, demand-side management, distributed solar and electric vehicle adoption), for the 2022 projected test year appropriate?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 20:** Are FPL's forecasts of Customers, KWH, and KW by Rate Schedule and Revenue Class (including but not limited to forecasts of energy efficiency, conservation, demand-side management, distributed solar and electric vehicle adoption), for the 2023 projected test year appropriate, if applicable?

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 21:** Are FPL's projected revenues from sales of electricity by rate class at present rates for the 2021 prior year and projected 2022 test year appropriate?

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 22:** Are FPL's projected revenues from sales of electricity by rate class at present rates for the projected 2023 test year appropriate, if applicable?

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 23:** What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the 2022 test year budget?

FEA Position: Mike Gorman will provide testimony that a real growth outlook of around 2.15% and an inflation outlook of around 2.15% going forward is an appropriate factor to forecast the 2022 test year budget.

**ISSUE 24:** What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the 2023 test year budget, if applicable?

FEA Position: Mike Gorman will provide testimony that a real growth outlook of around 2.15% and an inflation outlook of around 2.15% going forward is an appropriate factor to forecast the 2023 test year budget.

### **QUALITY OF SERVICE**

**ISSUE 25:** Is the quality of the electric service provided by FPL adequate taking into consideration: a) the efficiency, sufficiency and adequacy of FPL's facilities provided and the services rendered; b) the cost of providing such services;

**c) the value of such service to the public; d) the ability of the utility to improve such service and facilities; e) energy conservation and the efficient use of alternative energy resources; and f) any other factors the Commission deems relevant.**

FEA Position: FEA has not contested the reasonableness of FPL's service reliability and quality in this case. However, FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

### **DEPRECIATION AND DISMANTLEMENT STUDIES**

**ISSUE 26: What, if any, are the appropriate capital recovery schedules?**

FEA Position: Mike Gorman will provide testimony sponsoring Exhibit MPG-5. The appropriate capital recovery schedule is on page 3 of Exhibit MPG-5.

**ISSUE 27: Based on FPL's 2021 Depreciation Study, what are the appropriate depreciation parameters (e.g., service lives, remaining lives, net salvage percentages, and reserve percentages) and resulting depreciation rates for the accounts and subaccounts related to each production unit?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 28: Based on FPL's 2021 Depreciation Study, what are the appropriate depreciation parameters (e.g., service lives, remaining lives, net salvage percentages, and reserve percentages) and resulting depreciation rates for each transmission, distribution, and general plant account, and subaccounts, if any?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 29: If the Commission approves FPL's proposed Reserve Surplus Amortization Mechanism (Issue 130), what are the appropriate depreciation parameters (e.g., service lives, remaining lives, net salvage percentages, and reserve percentages) and depreciation rates?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 30: Based on the application of the depreciation parameters and resulting depreciation rates that the Commission deems appropriate, and a**

**comparison of the theoretical reserves to the book reserves, what are the resulting imbalances, if any?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 31: What, if any, corrective reserve measures should be taken with respect to the imbalances identified in Issue 30?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 32: What should be the implementation date for revised depreciation rates, capital recovery schedules, and amortization schedules?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 33: Should FPL's currently approved annual dismantlement accrual be revised?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 34: What, if any, corrective dismantlement reserve measures should be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 35: What is the appropriate annual accrual and reserve for dismantlement  
A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make

argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

### **RATE BASE**

**ISSUE 36: Has FPL made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation and Working Capital**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 37: What is the appropriate amount of Plant in Service for the Dania Beach Clean Energy Center Unit 7**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 38: What is the appropriate amount of Plant in Service for the SolarTogether Centers**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 39: What is the appropriate amount of Plant in Service for FPL’s Battery Storage Pilot projects associated with Paragraph 18 of the 2017 Settlement Agreement approved by Order No. PSC-2016-0560-AS-EI?**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 40: Is the North Florida Resiliency Connection reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 41: Are FPL’s 2020 through 2023 solar generation additions reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 42: Are FPL’s 938 MW Northwest combustion turbine additions in 2022 reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 43: Are FPL’s combined cycle generation upgrade projects reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 44: Are FPL’s proposed 469 MW of battery storage projects reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make

argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 45: Should the Commission approve FPL's proposed hydrogen storage project?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 46: Is FPL's proposed early retirement of the coal assets at Plant Crist on October 15, 2020, as compared to (Original Retirement Date), reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 47: Is FPL's conversion of Plant Crist Units 4-7 from coal to gas reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 48: Is FPL's proposed early retirement of the Plant Scherer Unit 4 and related transactions reasonable and prudent?**

FEA Position: Mike Gorman will testify that FPL's proposal to recover the \$100 million payment to JEA from its retail customers is unreasonable. Under the terms of retiring Scherer Unit 4, FPL's retail customers in Florida will be burdened by the unrecovered sunk costs of Scherer Unit 4 based on its decision to retire early. FPL's contractual relationship with JEA would leave JEA customers saddled with unrecovered costs associated with the retirement of Scherer Unit 4, but JEA's economics indicate that its customers would be economically better off even with these sunk investments.

**ISSUE 49: What is the appropriate ratemaking treatment for Consummation Payments made to JEA?**

FEA Position: Mike Gorman will testify that FPL's agreement with JEA to retire Scherer Unit 4 also included a 20-year new Power Purchase Agreement ("PPA") where JEA would purchase gas-fired generating resources from FPL at stated capacity prices, fixed gas costs, and later potentially converting to a solar resource backed PPA. The contractual relationship between FPL and JEA will continue beyond the retirement of Scherer Unit 4, and the \$100 million payment from FPL to JEA was part of this ongoing contractual relationship.

The Commission should reject permitting FPL to recover the \$100 million payment to JEA from its retail customers' cost of service in this case, and instead direct FPL to recover its \$100 million payment to JEA as part of the contractual agreement between FPL and JEA to retire Scherer Unit 4, and enter a 20-year PPA. There is no direct tie between FPL's infrastructure investments or operating costs needed to provide service to its retail customers in this case, and its separate contractual arrangements with JEA based on wholesale contract sales for Scherer Unit 4 and/or the new 20-year PPA that would justify shifting this wholesale contractual payment to JEA to its retail operations.

**ISSUE 50: What is the appropriate level of Plant in Service (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 51: What is the appropriate level of Accumulated Depreciation (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 52: This issue has been dropped.**

**ISSUE 53: This issue has been dropped.**

**ISSUE 54: What is the appropriate level of Construction Work in Progress to be included in rate base**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 55: Are FPL's proposed reserves for Nuclear End of Life Material and Supplies and Last Core Nuclear Fuel appropriate**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 56: What is the appropriate level of Nuclear Fuel (NFIP, Nuclear Fuel Assemblies in Reactor, Spent Nuclear Fuel less Accumulated Provision for Amortization of Nuclear Fuel Assemblies, End of Life Materials and Supplies, Nuclear Fuel Last Core)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 57: What is the appropriate level of Property Held for Future Use**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make

argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 58: What is the appropriate level of fossil fuel inventories**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 59: Should the unamortized balance of Rate Case Expense be included in Working Capital and, if so, what is the appropriate amount to include**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 60: What is the appropriate amount of deferred pension debit in working capital for FPL to include in rate base**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 61: Should the unbilled revenues be included in working capital**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

C. FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 62: What is the appropriate methodology for calculating FPL's Working Capital**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 63: What is the appropriate level of Working Capital (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 64: What is the appropriate level of rate base (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make

argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

### **COST OF CAPITAL**

**ISSUE 65:** What is the appropriate amount of accumulated deferred taxes to include in the capital structure and should a proration adjustment to deferred taxes be included in capital structure

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 66:** What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 67:** What is the appropriate amount and cost rate for short-term debt to include in the capital structure

**A. For the 2022 projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Table 6 in his prefiled direct testimony and Exhibit MPG-1 that the appropriate amount of short-term debt to include in the 2022 projected test year capital structure is 1.18% regulatory weight and 1.46% investor weight, with a cost rate of 0.94%.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Table 6 in his prefiled direct testimony and Exhibit MPG-1 that the appropriate amount of short-term debt

to include in the 2023 projected test year capital structure is 1.26% regulatory weight and 1.56% investor weight with a cost rate of 0.97%.

**ISSUE 68: What is the appropriate amount and cost rate for long-term debt to include in the capital structure**

**A. For the 2022 projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Table 6 in his prefiled direct testimony and Exhibit MPG-1 that the appropriate amount of long-term debt to include in the 2022 projected test year capital structure is 36.30% regulatory weight and 45.04% investor weight with a cost rate of 3.61%.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Table 6 in his prefiled direct testimony and Exhibit MPG-1 that the appropriate amount of long-term debt to include in the 2023 projected test year capital structure is 36.37% regulatory weight and 44.94% investor weight, with a cost rate of 3.68%.

**ISSUE 69: What is the appropriate amount and cost rate for customer deposits to include in the capital structure**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 70: What is the appropriate equity ratio to use in the capital structure for ratemaking purposes**

**A. For the 2022 projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Table 6 in his prefiled direct testimony and Exhibit MPG-1 that the appropriate forecasted test year 2022 capital structure reflects a 53.5% common equity ratio of total investor capital and 43.12% regulatory weight.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Table 6 in his prefiled direct testimony and Exhibit MPG-1 that the appropriate forecasted test year 2023 capital structure reflects a 53.5% common equity ratio of total investor capital

and 43.30% regulatory weight.

**ISSUE 71: Should FPL’s request for a 50 basis point performance incentive to the authorized return on equity be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 72: What is the appropriate authorized return on equity (ROE) to use in establishing FPL’s revenue requirement  
A. For the 2022 projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Exhibit MPG-1 that the appropriate return on common equity to use in establishing FPL’s revenue requirement for the 2022 projected test year is in the range of 9.10% to 9.70%, with a midpoint of 9.40%. This return on equity reflects FPL’s current market cost of equity. FEA recommends the Commission approve a return on equity that reflects FPL’s investment risk, and charges customers tariff prices that are no more than necessary to fairly compensate FPL and maintain its financial integrity and credit standing.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Mike Gorman will testify that as depicted in Exhibit MPG-1 that the appropriate return on common equity to use in establishing FPL’s revenue requirement for the 2023 projected test year is in the range of 9.10% to 9.70%, with a midpoint of 9.40%. This return on equity reflects FPL’s current market cost of equity. FEA recommends the Commission approve a return on equity that reflects FPL’s investment risk, and charges customers tariff prices that are no more than necessary to fairly compensate FPL and maintain its financial integrity and credit standing.

**ISSUE 73: What is the appropriate weighted average cost of capital to use in establishing FPL’s revenue requirement? (Fallout Issue)  
A. For the 2022 projected test year?**

FEA Position: Mike Gorman will testify that the appropriate weighted average cost of capital for 2020 is 5.52%

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Mike Gorman will testify that the appropriate weighted average cost of capital for 2020 is 5.52% The appropriate weighted average cost of capital for 2023 is 5.58%

## NET OPERATING INCOME

**ISSUE 74: What are the appropriate projected amounts of Other Operating Revenues  
A. For the 2022 projected test year**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 75: Has FPL appropriately accounted for SolarTogether Program subscription charges?**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 76: What is the appropriate level of Total Operating Revenues**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 77: Has FPL made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make

argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 78: Has FPL made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause  
A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 79: Has FPL made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause  
A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 80: Has FPL made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Energy Conservation Cost Recovery Clause  
A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 81: Has FPL made the appropriate adjustments to remove all revenues and expenses recoverable through the Storm Protection Plan Cost Recovery Clause**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 82: Has FPL made the appropriate adjustments to remove all non-utility activities from operating revenues and operating expenses**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 83: What is the appropriate percentage value (or other assignment value or methodology basis) to allocate FPL shared corporate services costs and/or expenses to its affiliates**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make

argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 84: What is the appropriate amount of FPL shared corporate services costs and/or expenses (including executive compensation and benefits) to be allocated to affiliates**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 85: Should any adjustments be made to FPL's operating revenues or operating expenses for the effects of transactions with affiliated companies**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 86: What is the appropriate level of generation overhaul expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 87: What is the appropriate amount of FPL's production plant O&M expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 88: What is the appropriate amount of FPL's transmission O&M expense**  
**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 89: What is the appropriate amount of FPL's distribution O&M expense**  
**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 90: What is the appropriate annual storm damage accrual and storm damage reserve**  
**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 91: What is the appropriate amount of Other Post Employment Benefits expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 92: What is the appropriate amount of Salaries and Employee Benefits expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 93: What is the appropriate amount of Incentive Compensation Expense to include in O&M expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 94: What is the appropriate amount of Pension Expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 95: Should an adjustment be made to the amount of the Directors and Officers Liability Insurance expense that FPL included in the 2022 and, if applicable, 2023 projected test year(s)?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 96: What is the appropriate amount and amortization period for Rate Case Expense**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 97: What is the appropriate amount of uncollectible expense and bad debt rate**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 98: What are the appropriate expense accruals for: (1) end of life materials and supplies and 2) last core nuclear fuel**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 99: What is the appropriate level of O&M Expense (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 100: What is the appropriate amount of depreciation, amortization, and fossil dismantlement expense (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 101: What is the appropriate level of Taxes Other Than Income (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 102: What is the appropriate level of Income Taxes**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 103: What is the appropriate level of (Gain)/Loss on Disposal of utility property**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 104: What is the appropriate level of Total Operating Expenses? (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 105: What is the appropriate level of Net Operating Income (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**REVENUE REQUIREMENTS**

**ISSUE 106:** What are the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates for FPL

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 107:** What is the appropriate annual operating revenue increase or decrease (Fallout Issue)

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**COST OF SERVICE AND RATE DESIGN ISSUES**

**ISSUE 108: Should FPL’s proposal for a consolidated cost of service and unified tariffs and rates for FPL and the former Gulf Power Company’s customers be approved?**

FEA Position: Brian Collins will testify that if the consolidated cost of service is approved, the Commission should implement the Class Cost of Service Study (“CCOSS”) with an MDS as this CCOSS best reflects cost causation on the Company’s system. Futhermore, as to the unification of tarrifs and rates for FPL and the former Gulf Power Company the Commission should require that the GP RTP rate should not be eliminated until a comparable RTP rate is established for FPL.

**ISSUE 109: Should the proposed transition rider charges and transition rider credits for the years 2022 through 2026 be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 110: Is FPL’s proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate?  
A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 111: What is the appropriate methodology to allocate production, transmission, and distribution costs to the rate classes?  
A. For the 2022 projected test year?**

FEA Position: Brian Collins will testify that the Commission should implement the Class Cost of Service Study (“CCOSS”) with an MDS as this CCOSS best reflects cost causation on the Company’s system.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Brian Collins will testify that the Commission should implement the Class Cost of Service Study (“CCOSS”) with an MDS as this CCOSS best reflects cost causation on the Company’s system.

**ISSUE 112: How should the change in revenue requirement be allocated to the customer classes?**

**A. For the 2022 projected test year?**

FEA Position: Brian Collins will testify that because the FPL CCOSS with MDS better reflects class cost causation, FEA recommends the CCOSS with an MDS be used as a guide for class revenue allocation. Further, FEA proposes the allocations for the 2022 projected test year as shown on Exhibit BCC-1. As reflected there, class classes have been limited to an increase no greater than 1.65 times the system average increase of 14.4%. Also, classes should be held at current rates when the CCOSS indicates those classes should receive a rate decrease.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: Brian Collins will testify that because the FPL CCOSS with MDS better reflects class cost causation, FEA recommends that a CCOSS with an MDS be developed and used as a guide for class revenue allocation for any 2023 increase approved by the Commission.

**ISSUE 113: What are the appropriate service charges (initial connection, reconnect for nonpayment, connection of existing account, field visit, temporary overhead and underground, late payment charge, meter tampering)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 114: Should FPL's proposed revisions to the underground electric distribution tariffs for residential subdivisions and commercial customers be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 115: Should FPL's proposal to eliminate the Governmental Adjustment Factor (GAF) waiver (Tariff Sheet No. 6.300) be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 116: Should FPL retain the existing Gulf Power Real-Time Pricing (RTP) rate for customers and expand it to be offered for customers in the combined FPL and Gulf Power systems?**

FEA Position: Brian Collins will testify the GP RTP rate should not be eliminated until a comparable RTP rate is established for FPL. RTP tariffs offer customers the ability to make energy asset investments or modify operations to alter hourly demands based on the price signals produced in an RTP rate. GP's customers that take service on its RTP rate stand to lose the conservation benefits of these load modifications if the RTP rate is eliminated before FPL develops and offers a comparable RTP rate. The RTP tariff is another tool available to customers to manage their power costs and consumption during peak periods on the utility's system, provides price incentives to pursue economic renewable and green power investments that reduce carbon emissions and encourage enhanced utilization of the utility's infrastructure investments (e.g., improve load factor). These conservation/clean energy efforts by GP customers benefit both utility customers and the utility.

**ISSUE 117: Should FPL's proposed new Economic Development Rider (Original Tariff Sheet Nos. 8.802 – 8.802-1) be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 118: Should FPL's proposal to increase the cap from 300 to 1,000 megawatts and from 50 to 75 contracts for the Commercial/Industrial Service Rider (CISR) be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 119: Should FPL's proposal to cancel Gulf's Community Solar (CS) rider be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 120: What is the appropriate monthly credit for Commercial/Industrial Demand Reduction (CDR) Rider customers effective January 1, 2022?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 121: Should FPL’s proposal to add a maximum demand charge to the commercial/industrial time-of-use rate schedules be approved?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 122: What are the appropriate base charges (formerly customer charges)(Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 123: What are the appropriate demand charges (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 124: What are the appropriate energy charges (Fallout Issue)**

**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position

on this issue.

**ISSUE 125: What are the appropriate charges for the Standby and Supplemental Services (SST-1, ISST-1) rate schedules (Fallout Issue)**  
**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 126: What are the appropriate charges for the Commercial Industrial Load Control (CILC) rate schedule (Fallout Issue)**  
**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 127: What are the appropriate lighting rate charges (Fallout Issue)**  
**A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 128: Should the Commission give staff administrative authority to approve tariffs reflecting Commission approved rates and charges?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 129: What are the effective dates of FPL's proposed rates and charges?  
A. For the 2022 projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**B. If applicable, for the 2023 subsequent projected test year?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**OTHER ISSUES**

**ISSUE 130: Should the Commission approve FPL's requested Reserve Surplus Amortization Mechanism (RSAM)?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 131: Should the Commission approve FPL's request for variable capital recovery for retired assets such that the total amortization over the four year period ended December 31, 2025 is equal to the sum of the amortization expense for 2022-2025?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 132: Should the Commission approve FPL's requested asset optimization incentive mechanism?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE 133: Should the Commission approve FPL's requested Solar Base Rate Adjustment mechanisms in 2024 and 2025 for a total of 1,788 MW?**

FEA Position: Mike Gorman will testify that FPL's proposal for a SoBRA mechanism should be denied. It reflects incremental cost of new Solar Resource capital investments in 2024 and 2025, but does not capture the reduction in capital costs for solar

investments that are in-service in 2022 and 2023, which will further depreciate into 2024 and 2025. That is, the incremental capital investments for 2024 and 2025 do not accurately track the change in total FPL Solar Resource “net” plant in-service for all of its solar resources, including those in-service in 2022/2023. Allowing for an incremental mechanism charge for new investments in 2024/2025 without tracking a decline in the net plant or rate base values of the solar facilities that are in-service before 2024, will have the effect of overcharging customers for FPL total Solar Resource “net” plant in-service investments. For these reasons, FPL’s proposed solar base rate adjustments for investments made in 2024 and 2025 should be rejected.

**ISSUE 134: Should the Commission approve FPL’s requested Storm Cost Recovery mechanism?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 135: Should the Commission approve FPL’s proposal for addressing a change in tax law, if any, that occurs during or after the pendency of this proceeding?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 136: Should the Commission authorize FPL to accelerate unprotected accumulated excess deferred income tax amortization in the incremental amounts of \$81 million in 2024 and \$81 million in 2025 or for other amounts in the years 2022 through 2025?**

FEA Position: Mike Gorman will testify that FPL’s proposal to accelerate unprotected accumulated excess deferred income tax amortization should be rejected. The revenue requirement net value would be approximately \$109 million for tax gross-up of this operating income excess ADIT credit. However, FPL has not demonstrated that it has \$218 million (2 times \$109 million) of revenue requirement offset that justifies accelerating these excess tax deferred credits in 2024 and 2025 in the amount it is requesting. Further, FPL has not presented a cost of service analysis that shows allowing for accelerated write-down of these customer regulatory liabilities in 2024 and 2025. Allowing the Company to accelerate amortization of these costs, without determining whether or not a rate decrease to customers is appropriate, will prejudice customers’ rights to full value of these regulatory liabilities, and as such, customers would be harmed under this proposal.

**ISSUE 137: Should the Commission approve FPL’s requested four year plan?**

FEA Position: Mike Gorman will testify that the Commission should reject the FPL’s proposal

for a four-year rate plan. FPL has not presented any quantification of its cost of service relative to the rate revenue expected to be collected in 2022 and 2023. Further, they have not provided a complete revenue requirement in relationship to the projected rate revenue under current rates for 2024 and 2025. Further, the filing only supports its claimed cost of service and rate revenue relationships under a two-year rate plan – 2022 and 2023. For these reasons the four year plan should be rejected.

**ISSUE 138:** **Should FPL be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission’s findings in this rate case?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE 139:** **Should this docket be closed?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

### **CONTESTED ISSUES**

#### **OPC**

**ISSUE A:** **Has FPL proven any financial need for single-issue rate relief in 2024 and 2025, based upon only the additional costs associated with FPL’s request for Solar Base Rate Adjustments in 2024 and 2025, and with no offsets for anticipated load and revenue growth forecast to occur in 20214 and 2025?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

#### **CLEO/VOTE SOLAR**

**ISSUE B:** **This issue has been dropped.**

**ISSUE C:** **Do FPL’s proposed investments ensure adequate fuel diversity and fuel supply reliability of the electric grid?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff’s position on this issue.

**ISSUE D:** **Are FPL’s T&D capital expenditures for growth reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE E: Are FPL's T&D capital expenditures for reliability/grid modernization reasonable and prudent?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE F: This issue has been dropped.**

**ISSUE G: This issue has been dropped.**

**ISSUE H: Has FPL established fair, just and reasonable rates and charges, taking into consideration the cost of providing service to the class, as well as the rate history, value of service, and experience of FPL; the consumption and load characteristics of the various classes of customers; and public acceptance of rate structures, in compliance with F.S. 366.05(1)(a), 366.06(1) and (2)?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**FIPUG**

**ISSUE I: Are the proposed SOBRA additions in years 2024 and 2025 piecemeal ratemaking?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**ISSUE J: If so, how should the proposed SOBRA additions in years 2024 and 2025 be addressed?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position on this issue.

**WALMART**

**ISSUE K: If the Commission determines that it will not approve unified rates for FPL and Gulf, should Gulf's legacy customers be provided access to FPL's Commercial/Industrial Demand Reduction Rider (CDR)?**

FEA Position: FEA has no specific position on this issue. FEA does not waive its right to make argument on this issue once all facts are complete. FEA defers to Staff's position

on this issue.

5. **STIPULATED ISSUES:**

No issues have been stipulated at this time.

6. **PENDING MOTIONS:**

No motions are pending.

7. **STATEMENT OF PARTY'S PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY:**

None at this time.

8. **OBJECTIONS TO QUALIFICATION OF WITNESSES AS AN EXPERT:**

None at this time.

9. **STATEMENT OF COMPLIANCE WITH ORDER ESTABLISHING PROCEDURE:**

There are no requirements of the Order Establishing Procedure with which Federal Executive Agencies cannot comply.

Dated this 14th day of July 2021

**Respectfully Submitted,**

**Attorney for Federal Executive Agencies**

By: /s/ Scott L. Kirk

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**CERTIFICATE OF SERVICE**  
**Docket No. 20210015-EI**

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 14th day of July, 2021 to the following:

<p><b>Florida Public Service Commission</b> Martha Barrera Suzanne Brownless 2540 Shumard Oak Blvd., Room 110 Tallahassee, FL 32399 SBrownle@psc.state.fl.us MBarrera@psc.state.fl.us</p>	<p><b>Florida Power and Light Company (21b Tall)</b> Kenneth A. Hoffman 134 W. Jefferson Street Tallahassee, FL 32301 (850) 521-3901 (850) 521-3939 Ken.hoffman@fpl.com <b>Represented By:</b> Gulf Power Company</p>
<p><b>Office of Public Counsel (21p)</b> Richard Gentry/Patricia A. Christensen/Anastacia Pirrello c/o The Florida Legislature 111 W. Madison St., Rm 812 Tallahassee FL 32399 (850) 488-9330 (850) 487-6419 christensen.patty@leg.state.fl.us gentry.richard@leg.state.fl.us pirrello.anastacia@leg.state.fl.us</p>	<p><b>Florida Power &amp; Light Company (21e Juno)</b> Wade Litchfield John Burnett Maria Moncada 700 Universe Boulevard Juno Beach FL 33408-0420 (561) 691-7101 (561) 691-7135 wade.litchfield@fpl.com john.t.burnett@fpl.com maria.moncada@fpl.com <b>Represented By:</b> Gulf Power Company</p>
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<p><b>Florida Rising, Inc. (21)</b> 10800 Biscayne Blvd., Suite 1050 Miami FL 33161 <b>Represented By:</b> Earthjustice</p>	<p><b>League of United Latin American Citizens of Florida (21)</b> 6041 SW 159 CT Miami FL 33193 <b>Represented By:</b> Earthjustice</p>

<p><b>Earthjustice (21 Tall)</b>  Bradley Marshall  Jordan Luebkemann  111 S. Martin Luther King Jr. Blvd.  Tallahassee FL 32301  (850) 681-0031  (850) 681-0020  bmarshall@earthjustice.org  jluebkemann@earthjustice.org  <b>Represents:</b> Florida Rising, Inc./League of Latin American Citizens of Florida/Environmental Confederation of Southwest Florida, Inc.</p>	<p><b>Stone Law Firm (21b)</b>  James Brew/Laura Baker/Joseph Briscar  1025 Thomas Jefferson St., NW, Ste. 800 West  Washington DC 20007  (202) 342-0800  (202) 342-0807  jbrew@smxblaw.com  lwb@smxblaw.com  jrb@smxblaw.com  <b>Represents:</b> Florida Retail Federation</p>
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<p><b>Daniel R. and Alexandria Larson</b>  16933 W. Harlena Dr.  Loxahatchee FL 33470  <b>Represented By:</b> Nathan A. Skop</p>	<p><b>Nathan A. Skop</b>  420 NW 50th Blvd.  Gainesville FL 32607  (561) 222-7455  n_skop@hotmail.com  <b>Represents:</b> Daniel R. and Alexandria Larson</p>
<p><b>George Cavros</b>  120 E. Oakland Park Blvd., Suite 105  Fort Lauderdale FL 33334  (954) 295-5714  george@cavros-law.com  <b>Represents:</b> Southern Alliance for Clean Energy</p>	<p><b>Southern Alliance for Clean Energy (21)</b>  P.O. Box 1842  Knoxville TN 37901  (865) 637-6055  <b>Represented By:</b> George Cavros</p>

<p><b>Adhok Bellurkar</b> adhok.bellurkar@bofa.com</p>	<p><b>Broward County</b> Jason Liechty 115 S Andrews Ave, Room 329K Fort Lauderdale FL 33301 (954) 519-0313 JLIECHTY@broward.org</p>
<p><b>Constantine Lednev and Shar Pourreza</b> Constantine.Lednev@guggenheimpartners.com Shahriar.Pourreza@guggenheimpartners.com</p>	<p><b>Floridians Against Increased Rates, Inc.</b> 301 Pine Street, Suite 1400 Orlando FL 32801 <b>Represented By:</b> Gardner Law Firm</p>
<p><b>Gardner Law Firm (21)</b> Robert Scheffel Wright/John T. LaVia, III 1300 Thomaswood Drive Tallahassee FL 32308 (850) 385-0070 (850) 385-5416 schef@gbwlegal.com jlavia@gbwlegal.com <b>Represents:</b> Floridians Against Increased Rates, Inc.</p>	<p><b>Garner Law Firm (21)</b> William C. Garner 3425 Bannerman Road, Unit 105, #414 Tallahassee FL 32312 (850) 328-5478 bgarner@wcglawoffice.com <b>Represents:</b> The CLEO Institute Inc.</p>
<p><b>The CLEO Institute Inc.</b> 2103 Coral Way, 2nd Floor Miami FL 33145 (305) 450-4854 <b>Represented By:</b> Garner Law Firm</p>	<p><b>Richard Ciciarelli</b> richard.ciciarelli@gmail.com</p>
<p><b>Spilman Law Firm (21 NC)</b> Stephanie U. Eaton 110 Oakwood Drive, Suite 500 Winston-Salem NC 27103 (336) 631-1062 (336) 725-4476 seaton@spilmanlaw.com <b>Represents:</b> Walmart Inc.</p>	<p><b>Spilman Law Firm (21 PA)</b> Barry A. Naum 1100 Bent Creek Boulevard, Suite 101 Mechanicsburg PA 17050 (717) 795-2742 (717) 795-2743 bnaum@spilmanlaw.com <b>Represents:</b> Walmart Inc.</p>
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*s/ Ebony M. Payton*

Ebony M. Payton  
Paralegal for FEA