

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Adoption of Numeric Conservation Goals for Florida Power & Light Company

DOCKET NO.: 971004-EG

Filed: April 28, 1999

LEAF'S OBJECTIONS IN OPPOSITION TO FPL'S MOTION TO COMPEL

The Legal Environmental Assistance Foundation, Inc., ("LEAF"), files this Opposition to Florida Power and Light Company's ("FPL") Motion to Compel and states:

LEAF has, in conformance with the Commission Order Establishing Prehearing Procedure in this case, pled its objections to answering FPL interrogatories. The Commission should honor LEAF's objections for the reasons stated below and in the pleadings LEAF has previously filed with the Commission (i.e., in LEAF's Objections to FPL's First Set of Interrogatories<sup>1</sup>, and in LEAF's Responses to FPL's First Set of Interrogatories).

LEAF's Standing

LEAF objects to FPL interrogatories seeking information about LEAF's standing. As stated in LEAF's prior filings, standing is not at issue in that FPL waived any right to challenge LEAF's standing since it raised no objection to LEAF's Petition to Intervene and did not timely appeal the Commission order granting LEAF's Petition to Intervene.

Standing is not an issue since, by Order No. PSC 98-021-PCO-EG, the Commission granted LEAF standing as a party to this case. FPL could have, but did not, file an objection to LEAF's Petition or an appeal the Commission's Order. By not pursuing these options FPL failed to timely notify the Commission of its position and

waived any right to challenge LEAF's standing. When an intervention petition is uncontested, the Commission may grant standing as it has done in this case. Home Builders and Contractors Ass'n of Brevard, Inc. v. Florida Department of Community Affairs, 585 So2d 465 (Fla. 1st DCA 1991).

The cases cited in FPL's Motion to Compel do not apply. FPL's citations are to

<sup>1</sup>Contrary to the assertion in FPL's motion, LEAF filed this document with the Commission.

AFA  
APP  
CAF  
CMU  
CTR  
EAG  
EG  
MAS  
JPC  
JRR  
EC  
JAW  
TH



cases where, unlike here, standing was timely challenged. They support the proposition that, ***when standing is at issue***, its factual bases may be discovered and must be established by evidence at the hearing. However, unlike the cases FPL cited, standing is not an issue in this case since the Commission has granted LEAF standing as a party in this case and the time for objections or appeals has lapsed.

The Commission's rules and orders support LEAF's position. LEAF's Petition to Intervene was filed pursuant to Rule 25-22.039, FAC. Under Rule 25-22.037(2), FAC, parties could have filed a motion opposing LEAF's intervention within seven days. (See, PSC Order No.: 97-0470-FOF-WU where the Commission ruled that intervention petitions are motions under Rule 22.037(2), FAC, at 97 FPSC 4:563). No party objected to LEAF's intervention and the Commission granted LEAF's Petition. No party sought appeal of the Commission's order and the time for appeals has lapsed. In short, the Commission has granted LEAF standing as a party (see Section 120.52(12), F.S.), and FPL cannot now claim that LEAF's standing is at issue.

For the reasons stated above, LEAF believes its standing is not at issue. However, were LEAF somehow obligated, as FPL erroneously argues, to prove the factual bases of LEAF's standing through the hearing of this case, the schedule now set would require revision. Currently, the schedule has FPL file initial testimony, and also allows FPL to file rebuttal testimony after LEAF files its testimony as an intervenor. Presumably, FPL's rebuttal testimony would counter LEAF's challenges to FPL's initial testimony. However, if FPL's so called "rebuttal" testimony also introduces new testimony that challenges the parts of LEAF's testimony which establish the factual basis for LEAF's standing, due process would require that LEAF be granted a similar opportunity to counter FPL's challenges. Therefore, were FPL permitted to challenge the factual bases for LEAF's standing in this case, due process requires that LEAF be granted a reasonable opportunity to prepare and file testimony to rebut any FPL challenge.

Furthermore, FPL has stated claims which suggest that LEAF's standing requires proof that the efficiency it promotes will not cause FPL to substitute electricity from older, more polluting plants, for electricity from newer, less polluting plants.

standing is not at issue; and second, as calling for information that is privileged as legal work product. Standing is discussed above. As regards legal work product, the Commission and the courts have long held that legal opinions are privileged and may not be discovered. Boucher v. Pure Oil Co., 101 So2d 408 (1st DCA 1957); Wheaton v. Marshall, 631 So2d 323 (4th DCA 1994).

Each question at issue clearly asks for a legal opinion. Questions 6d, 7f, 9b, 9e, and 11, each ask LEAF's opinion about the purposes of legal proceedings and whether or how certain legal proceedings are designed to protect an interest. Whether or how a proceeding is designed to protect an interest is a legal matter, involving privileged legal opinion. Were LEAF's standing at issue, the factual bases for LEAF's interest in this proceeding could be the subject of appropriate discovery. However, whether or how a proceeding protects an interest, is a purely legal matter, protected by the legal work product privilege. Further, Question 11 asks LEAF to "explain in detail how LEAF's pled interests in this case meet the two pronged test for substantial interests articulated in Agrico Chemical Company v. Department of Environmental Regulation, 406 So.2d 478 (1st DCA 1981)". It is hard to imagine a more concrete example of a request for a legal opinion. The Commission should not compel LEAF to answer questions that call for legal work product.

Questions 10 b - f ask LEAF to "explain in detail" the specific legal authorities which entitle LEAF to relief. The legal basis for relief is purely a legal matter that calls for a legal opinion. The Commission should recognize that such opinions are protected by the legal work product privilege.

The Commission's rule requires intervention petitions to identify "the rules, statutes, and legal authority that entitle the petitioner to relief". Rule 25-22.039, FAC. LEAF's Petition to Intervene did so. No rule requires LEAF to "describe in detail" that authority, as FPL asks now. Therefore, even if the sufficiency of LEAF's Petition were at issue (which it cannot be since it was granted and the times for appeal have lapsed), LEAF would have no obligation to provide FPL with a detailed description of its legal opinion. In any event, since the Commission granted LEAF's Petition, FPL cannot challenge its sufficiency at this late date.

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

OMB No. 1545-0047

1997

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1997 calendar year, OR tax year period beginning 6/01, 1997, and ending 5/31, 1998

- B Check if: Change of address, Initial return, Final return, Amended return required also for State reporting

Please use the latest or prior or type. See specific instructions.

C Friends of the Everglades, Inc. 7800 Red Road #215 K Miami, FL 33143

D Employer identification number 23-7099893 E State registration number SC-02632 F Check if exemption application is pending

G Type of organization Exempt under section 501(c) (3) 4 (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No (b) If "Yes," enter the number of affiliates for which this return is filed: (c) Is this a separate return filed by an organization covered by a group ruling? Yes No I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) J Accounting method: Cash Accrual Other (specify)

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return. Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 11.)

123456789101112131415161718192021

Table with 21 rows and 3 columns: Description, Sub-column, Amount. Includes rows for Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rental, Other investment income, Special events, Gross sales of inventory, and Net assets at end of year.

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Without agreeing that this level of proof is necessary, LEAF notes that adding such an issue could require that the Commission consider and rule on many factual complexities and contingencies and may necessitate a substantial schedule revision.

#### Relevance of environmental and health benefits

The environmental and health impacts of energy resource alternatives differ. For example, conventional power supplies, like coal or oil-fired generation, pollute more than efficiency or clean renewable resources. The Commission's current practice is to ignore these impacts when calculating the costs and benefits of energy resources options. LEAF believes this practice should change. To bring this before the Commission, LEAF's issues statement raises the following issue: "Should the environmental and health benefits of energy resource alternatives be included as the Commission compares the costs and benefits of demand v. supply-side resources?". Therefore LEAF agrees, as FPL claims in its Motion to Compel, that how the Commission should treat the environmental and health benefits of energy resource alternatives when evaluating cost-effectiveness, is an issue in this case.

Though LEAF agrees this issue is relevant, the FPL interrogatories at issue here (6a-d, 7a-g, 8a-c, and 9a-e), do not address this issue. Those interrogatories ask about the factual bases underlying LEAF's interests in this proceeding that were pled in LEAF's Petition to Intervene. They address LEAF's standing (which is not at issue) -- not how the Commission's cost-effectiveness analyses should be conducted. FPL has filed additional interrogatories which do address how the Commission should treat the environmental and health benefits of energy resource alternatives when evaluating cost-effectiveness (see, Number 23 of FPL's Interrogatories to LEAF, attached) which LEAF has not objected to as irrelevant (see LEAF's Objections to FPL's Second Set of Interrogatories).

#### Legal Work Product Privilege

LEAF objected to FPL Interrogatory numbers 6d, 7f, 9a, 9b, 9e, 10b, 10f, and 11 on two grounds -- first, for calling for information that is irrelevant because LEAF's

**ATTACHMENT "G"**  
**MOST RECENTLY COMPLETED IRS FORM 990**

Form **990**

**Return of Organization Exempt From Income Tax**

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4047(a)(1) nonexempt charitable trust

OMB No. 1545-0047

**1997**

Department of the Treasury  
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is  
Case in Public  
Inspection

**A** For the 1997 calendar year, OR tax year period beginning 6/01, 1997, and ending 5/31, 1998

- B** Check if:
- Change of address
  - Initial return
  - Final return
  - Amended return required also for State reporting

Please use this space or print or type name. Specific instructions.

**C**  
**Friends of the Everglades, Inc.**  
7800 Red Road #215 K  
Miami, FL 33143

**D** Employer identification number  
**23-7099893**

**E** State registration number  
**SC-02632**

**F** Check  if exemption application is pending

**G** Type of organization  Exempt under section 501(c) ( 3 )  section 4047(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 501(c)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

**H(a)** Is this a group return filed for affiliates?  Yes  No  
If either box in H is checked "Yes," enter four-digit group exemption number (GEM)

**(b)** If "Yes," enter the number of affiliates for which this return is filed:

**(c)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**J** Accounting method:  Cash  Accrual  Other (specify)

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.  
Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

**Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 11.)

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	33,793	
b	Indirect public support	1b		
c	Government contributions (grants)	1c	13,929	
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>47,722</u> noncash \$ _____)	1d	47,722	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
<b>3</b>	Membership dues and assessments	3	5,490	
<b>4</b>	Interest on savings and temporary cash investments	4	898	
<b>5</b>	Dividends and interest from securities	5		
<b>6a</b>	Gross rents	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
<b>7</b>	Other investment income (describe: _____)	7		
<b>8a</b>	Gross amount from sale of assets other than inventory	(A) Securities	8a	(B) Other
b	Less: cost or other basis and sales expenses	8b		
c	Gain or (loss) (attach schedule)	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
<b>9</b>	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
<b>10a</b>	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
<b>11</b>	Other revenue (from Part VII, line 103)	11		
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	54,110	
<b>13</b>	Program services (from line 44, column (B))	13	84,231	
<b>14</b>	Management and general (from line 44, column (C))	14	9,318	
<b>15</b>	Fundraising (from line 44, column (D))	15		
<b>16</b>	Payments to affiliates (attach schedule)	16		
<b>17</b>	Total expenses (add lines 13, 14, 15, 16, and 17)	17	93,549	
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-39,439	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	19	116,360	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	20		
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	76,921	

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For Paperwork Reduction Act Notices, see page 1 of the separate instructions. Form 990 (1997)

### Vagueness

LEAF objected to FPL interrogatory number 14 as vague. That question asks LEAF to explain “how DSM affects FPL’s a) total system fuel use; and b) total system air emission. Because the question does not describe the DSM referred to, LEAF could not tell what FPL was asking. Notwithstanding FPL’s after-the-fact attempts to restate this questions (on pp. 7-8 of FPL’s Motion), the Commission should not compel LEAF to answer a question the meaning of which is subject to multiple interpretations.

### Improper Inferences

In addition to its standing-based relevance objection, LEAF also objected to Interrogatories 7c and 9d as raising an improper inference. Questions which have misleading or improper inferences (e.g., “Have you stopped beating your wife?”) should not be permitted by the Commission. Charleton v. Tennant, 365 So2d 418 (2nd DCA 1978).

The questions at issue each ask “how” ***the efficiency promoted in LEAF’s Petition to Intervene*** “that avoids...plants with lower emission rates decreases system emissions.” By this reference to LEAF’s petition, the questions infer LEAF’s petition states support for efficiency that would increase polluting emissions. LEAF’s petition does not do this. Therefore, LEAF objected to this question as making an improper inference. LEAF did not raise an improper inference objection to FPL questions about “***whether*** LEAF is attempting to secure...efficiency...and...clean renewable energy...even if the efficiency...and...clean renewable energy will increase total system fuel consumption and total system air emissions.” (See, questions 7d and 7g, emphasis added) Asking whether LEAF supports resources that cause pollution is acceptable. Inferring that LEAF’s Petition promotes resouces that pollute is not.

### LEAF’s Decision to Intervene in this proceeding

Question 12 asks LEAF to “explain in detail how the decision was made for LEAF to request to intervene..., identifying all the persons participating, including LEAF and LEAF staff, LEAF members and persons or organizations outside of LEAF.”



**Statement of Functional Expenses** All organizations must complete column (A), Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 507(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 18.)

Do not include amounts reported on line 6b, 6b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att. sch.)				
23	Specific assistance to individuals (att. sch.)				
24	Benefits paid to or for members (att. sch.)				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages	8,138	4,138	4,000	
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	4,525	4,525		
32	Legal fees	3,559	3,559		
33	Supplies	3,302	3,302		
34	Telephone	1,703	1,703		
35	Postage and shipping	480	480		
36	Occupancy	6,240	3,240	3,000	
37	Equipment rental and maintenance				
38	Printing and publications	4,193	4,193		
39	Travel				
40	Conferences, conventions, and meetings	26,616	26,616		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	484	484		
43	Other expenses (itemize): <b>See Stmt. 1</b>	34,309	31,991	2,318	
b					
c					
d					
e					
44	Total functional expenses (add lines 22 thru 43) Organizations completing column (D), carry these totals to lines 13-15.	93,549	84,231	9,318	0

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Statement of Program Service Accomplishments** (See Specific Instructions on page 18.)

What is the organization's primary exempt purpose? **See Statement 2**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 507(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 507(a)(1) trusts; but optional for others.)

a	See Statement 3	(Grants and allocations \$ 54,110)	84,231
b		(Grants and allocations \$ )	
c		(Grants and allocations \$ )	
d		(Grants and allocations \$ )	
e	Other program services (attach schedule)	(Grants and allocations \$ )	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		84,231

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Question 13 asks LEAF to “explain in detail the relationships between LEAF and the Pace University Energy Project and identify all documents that explain that relationship.” LEAF objected to these questions on grounds of relevance since the decision to intervene and relationship to PACE are not relevant to the Commission’s setting of conservation goals. LEAF’s response also stated that LEAF’s decision to intervene in this case followed LEAF’s internal procedures.

FPL’s Motion suggests LEAF could be acting as a “front” for an out-of-state group in a conspiracy to override Florida’s standing requirements. As discussed above, LEAF’s standing has been granted and is no longer relevant. In any event, LEAF’s response confirms LEAF has the necessary legal authority to intervene. Just how LEAF reached its decision to intervene is not relevant.

The Commission should not allow FPL to divert attention from LEAF’s challenge to FPL’s goals through such questionable tactics. Public records show that LEAF has been working to protect public health and the environment in Florida for over twenty years. FPL and the Commission are both well aware of LEAF’s interest in energy efficiency and clean renewable resources -- and that LEAF has promoted these sustainable energy technologies in many Commission proceedings over the years. The Commission should uphold LEAF’s objection.

### Summary

LEAF’s objections are well-founded. The Commission should not compel responses that regard irrelevant or privileged matters, or to questions that are vague or misleading.

**Balance Sheets** (See Specific Instructions on page 18.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year	(B) End of year
45	Cash - non-interest-bearing	83,647	5,349
46	Savings and temporary cash investments		60,091
47a	Accounts receivable	11,546	
b	Less: allowance for doubtful accounts	21,923	11,546
48a	Pledges receivable		
b	Less: allowance for doubtful accounts		
49	Grants receivable		
50	Receivables from officers, directors, trustees, and key employees (attach sch)		
51a	Other notes and loans receivable (attach schedule)	5,000	
b	Less: allowance for doubtful accounts	5,000	5,000
52	Inventories for sale or use	4,845	2,995
53	Prepaid expenses and deferred charges		
54	Investments - securities (attach schedule)		
55a	Investments - land, buildings, and equipment basis		
b	Less: accumulated depreciation (attach schedule)		
56	Investments - other (attach schedule)		
57a	Land, buildings, and equipment basis	7,499	
b	Less: accumulated depreciation (attach schedule)	6,047	1,452
58	Other assets (describe ▶ See Statement 5 )	1,936	1,000
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b>	<b>118,351</b>	<b>87,433</b>
60	Accounts payable and accrued expenses	1,991	10,512
61	Grants payable		
62	Deferred revenue		
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64a	Tax-exempt bond liabilities (attach schedule)		
b	Mortgages and other notes payable (attach schedule)		
65	Other liabilities (describe ▶ )		
66	<b>Total liabilities (add lines 60 through 65)</b>	<b>1,991</b>	<b>10,512</b>
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	91,852	76,921
68	Temporarily restricted	24,508	
69	Permanently restricted		
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
70	Capital stock, trust principal, or endowment funds		
71	Paid-in or capital surplus, or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
73	<b>Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 59 and column (B) must equal line 59)</b>	<b>116,360</b>	<b>76,921</b>
74	<b>Total liabilities and net assets/fund balances (add lines 66 and 73)</b>	<b>118,351</b>	<b>87,433</b>

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Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

WHEREFORE, the Legal Environmental Assistance Foundation, Inc. asks that the Commission deny FPL's Motion to Compel.

Respectfully submitted,

*Paul Kamaras for Debra Swim*

Debra Swim

Legal Environmental Assistance Foundation

1114 Thomasville Road, Suite E

Tallahassee, FL 32301

(850) 681-2591

Part VII Other Information (See Specific Instructions on page 21.)

76 Did the organization engage in any activity not previously reported to the IRS? 77 Were any changes made in the organizing or governing documents but not reported to the IRS? 78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 78b If "Yes," has it filed a tax return on Form 990-T for this year? 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? 80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? 80b If "Yes," enter the name of the organization 81a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 81b Did the organization file Form 1120-POL for this year? 82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? 82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. 83a Did the organization comply with the public inspection requirements for returns and exemption applications? 83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 84a Did the organization solicit any contributions or gifts that were not tax deductible? 84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 85 501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members? b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85c Dues, assessments, and similar amounts from members 85d Section 162(a) lobbying and political expenditures 85e Aggregate nondeductible amount of section 5033(e)(1)(A) dues notices 85f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85g Does the organization elect to pay the section 6033(e) tax on the amount in 85f? 85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? 86 501(c)(7) organizations. - Enter: a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities 87 501(c)(12) organizations. - Enter: a Gross income from members or shareholders b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? 89a 501(c)(3) organizations. - Enter: Amount of tax imposed during the year under: section 4911 0 ; section 4912 0 ; section 4955 0 b 501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction. c Enter: Amount of tax imposed on the organization, members, or disqualified persons during the year under sections 4912, 4955, and 4958. d Enter: Amount of tax in 89c, above, refunded by the organization. 90a List the states with which a copy of this return is filed Florida b Number of employees employed in the pay period that includes March 12, 1997. 91 The books are in care of Bianca DeLaFuente Telephone no. 305-669-0858 Located at 7800 Red Road Miami, FL ZIP + 4 33143 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 22 N/A

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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true copy of LEAF's Opposition to FPL's Motion to Compel was hand delivered (when indicated by \*) or mailed this 28<sup>th</sup> day of April, 1999 to:

Leslie Paugh, Esq.  
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