

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for Increase in Rates by)
Florida Power & Light Company)
_____)

DOCKET NO.: 120015-EI
FILED: August 6, 2012

PREHEARING STATEMENT OF THE VILLAGE OF PINECREST

Pursuant to Commission Order No. PSC-12-0143-PCO-EI, the Village of Pinecrest, Florida ("Village" or "VOP"), by and through its undersigned counsel, hereby submits its Prehearing Statement.

APPEARANCES:

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On behalf of the Village of Pinecrest

1. WITNESSES:

The Village is not sponsoring any witnesses in this proceeding, but reserves the right to cross examine the witnesses of all other parties.

2. EXHIBITS:

The Village is not sponsoring any exhibits through the testimony of its own witnesses in this proceeding. The Village has not yet identified exhibits that it intends to use in cross-examination, but the Village reserves all rights to introduce exhibits through cross-examination, use the exhibits of other parties, or seek official recognition of materials pursuant to section 120.569(2)(i), Florida Statutes.

3. STATEMENT OF BASIC POSITION:

The Village believes that FPL's rate proposal is bloated and excessive, and that it fails to reflect an appropriate balance between the need of the customers for good service at a reasonable price against the rights of the shareholders to receive fair compensation for their investment. Nowhere is this failure more clear than in FPL's request for an 11.25 percent return on common equity (ROE) with a .25 percent performance incentive adder, which would result in an effective ROE of 11.5 percent.

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In light of customers' struggles in the current economy, and in light of FPL's recent business performance, such rich returns cannot be awarded if the Commission is guided by its mandate to act in the public interest and for the public welfare. In the first quarter of this year, FPL's net income increased 72 percent over the first quarter of 2011. In the second quarter, FPL's net income increased 17 percent over the same period last year. Clearly FPL's investors continue to do quite well at the current rates.

Given FPL's comparably low business risk and access to inexpensive financing (the cost of debt is at historic lows), and its low operational risk due in large part to its ability to pass through to customers more than half of its costs in annual rate adjustment dockets, any increase above the currently authorized 10 percent ROE would border on the absurd. In fact, the record in this case will demonstrate that a reasonable rate of return supportive of FPL's current bond ratings and financing needs will fall within a range between 8.5 to 9.25 percent. FPL's ROE request includes a proposed .25% "performance adder." At first blush, this looks good for customers. It is not. FPL's prices are as much a result of its enormous economies of scale, customer mix and fuel mix as they are its business performance.

This aggressive over-reach by FPL in its request for gaudy shareholder returns should raise a red flag to the Commission prompting it to look beyond the face of FPL's request and carefully examine how the company records and allocates its costs to ensure that the MFR's are reflective of sound accounting, but also to ensure that customers are not over- or double-charged for any of FPL's costs. For example, the Commission should take a hard look to ensure that the company properly records overhead costs when customers or third parties contribute plant or when FPL undertakes projects in-house, and that appropriate adjustments are being made to operating expenses. This is especially true where plant is contributed for the purpose of placing facilities underground.

If the Commission establishes a reasonable rate of return within a range from 8.5 to 9.25 percent, together with making all additional adjustments to rate base and O&M expenses supported by the evidence and testimony offered in answer to the individual issues set forth below, no increase in rates will be required.

4. STATEMENT OF LEGAL AND FACTUAL ISSUES AND POSITIONS:

Legal Issues

ISSUE 1: Absent a stipulation of parties in this case, does the Commission possess legal authority to grant FPL's proposal to continue utilizing the storm cost recovery mechanism that was one of the terms of the settlement agreement that the Commission approved in Order No. PSC-11-0089-S-EI?

VOP: The Village adopts the position of OPC.

ISSUE 2: Does the Commission have the legal authority to approve FPL's requested base rate step increase for the Canaveral Modernization Project (CMP) if the CMP does not go into service until after the 2013 test year?

VOP: The Village takes no position at this time.

ISSUE 3: Does Commission Rule 25-6.1351, “Cost Allocation and Affiliate Transactions,” require FPL to implement and apply the criteria (greater of market price or fully allocated cost for charges to affiliates, lesser of market price or fully allocated cost for charges paid to affiliates) and related requirements of the rule to all affiliate transactions?

VOP: The Village adopts the position of OPC.

ISSUE 4: With respect to amounts that FPL charges or pays to affiliates, who has the burden of proof in this proceeding to demonstrate the amounts comply with Commission Rule 25-6.1351 and should be allowed in the cost of service borne by customers?

VOP: The Village adopts the position of OPC.

ISSUE 5: ***OBJECTION: Does the Commission possess legal authority to grant increased profit as a performance based reward over and above fair, reasonable, just and compensatory rates without specific legislative authority such as that granted to the Commission by the legislature in §366.82 Fla. Stat.? (Mr. Nelson’s Issue Objected to by FPL)***

VOP: The Village takes no position at this time.

ISSUE 6: ***OBJECTION: If the answer to Issue 5 is yes, does the Commission possess the legal authority to reward FPL based on performance relative to other businesses, many of which are FPL counterparties, and none of which are comparable to FPL in size, location, resources, customer base, etc., rather than on absolute measurements of performance? (Mr. Nelson’s Issue Objected to by FPL)***

VOP: The Village takes no position at this time.

ISSUE 7: ***OBJECTION: If the answer to Issue 6 is yes, must the Commission consider the negative policy implications of rewarding FPL for performance relative to its counterparties in giving FPL an incentive to use its market power and legislative lobbying power to keep other Florida electric utility rates higher than its own in order to reap the incentive reward for performance measured relative to such entities? (Mr. Nelson’s Issue Objected to by FPL)***

VOP: The Village takes no position at this time.

ISSUE 8: ***OBJECTION: Is there an inherent conflict between the interests of the ratepaying public and the interests of NextEra Energy, Inc. shareholders such that the Commission must disallow FPL expenses benefiting shareholders rather than ratepayers in order to comply with its statutory mandate under §366.01 Fla. Stat. to protect the public welfare? (Mr. Nelson’s Issue Objected to by FPL)***

VOP: The Village takes no position at this time.

Test Period and Forecasting

ISSUE 9: Is FPL's projected test period of the 12 months ending December 31, 2013 appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 10: Are FPL's forecasts of Customers, KWH, and KW by Rate Class and Revenue Class, for the 2013 projected test year appropriate? If not, what forecasts of Customers, KWH, and KW by Rate Class and Revenue Class should the Commission use in determining revenues and setting rates in this case?

VOP: The Village adopts the position of OPC.

ISSUE 11: Are FPL's projected revenues from sales of electricity by rate class at present rates for the 2012 prior year and projected 2013 test year appropriate? If not, what are the appropriate projected amounts of revenues from sales of electricity for the 2012 prior year and projected 2013 test year?

VOP: The Village adopts the position of OPC.

ISSUE 12: What, if any, provisions should the Commission make in setting FPL's rates for the 2013 test year to address uncertainty related to projected billing determinants and revenues?

VOP: The Village adopts the position of OPC.

ISSUE 13: What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the 2013 test year budget?

VOP: The Village adopts the position of OPC.

ISSUE 14: Is FPL's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate?

VOP: The Village adopts the position of OPC.

Quality of Service

Issue 15: Is the quality and reliability of electric service provided by FPL adequate?

VOP: The Village takes no position pending completion of all Commission-scheduled service hearings, and the presentation of all evidence in the docket.

Rate Base

ISSUE 16: Should the revenue requirement associated with the West County Energy Center Unit 3 currently collected through the Capacity Cost Recovery Clause be included in base rates?

VOP: The Village adopts the position of OPC.

ISSUE 17: Should FPL's adjustment to extend the amortization period of the new SAP general ledger system from 5 years to 20 years be approved?

VOP: The Village adopts the position of OPC.

ISSUE 18: Has FPL made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation and Working Capital for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 19: OBJECTION: *Whether FPL's allegation that a base rate increase is needed to construct the poles, wires, and transformers needed to serve an anticipated 100,000 new customer accounts from the end of 2010 through the end of 2013 is accurate and true? (Mr. Saporito's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 20: Are FPL's overhead costs (salaries, materials and supplies, benefits, etc.) related to in-house capital improvement projects properly recorded in rate base?

VOP: FPL has the burden of demonstrating that these overhead costs are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 21: Has FPL properly reduced rate base by contributions in aid of construction related to underground placement of distribution and transmission facilities?

VOP: FPL has the burden of demonstrating that these adjustments are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 22: Is FPL's requested level of Plant in Service in the amount of \$30,424,227,000 (\$31,078,941,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC, subject to appropriate adjustments which may be necessary based on the resolution to ISSUES 20 and 21.

ISSUE 23: Should capital recovery schedules be approved for Cutler Units 5 and 6, Sanford Unit 3, and Port Everglades? If so, what are the appropriate capital recovery schedules?

VOP: The Village takes no position at this time.

ISSUE 24: Is FPL's requested level of Accumulated Depreciation in the amount of \$11,901,711,000 (\$12,970,028,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 25: For purposes of this rate case, should the Commission exercise its authority under Rule 25-6.0141(1)(g) to exclude a proportion of costs incurred by FPL to finance projects during construction from Construction Work in Progress ("CWIP") to be recovered upfront in rate base, and instead treat that proportion of costs subject to an allowance for funds used during construction ("AFUDC") to be recovered over the lives of the underlying assets?

VOP: The Village takes no position at this time.

ISSUE 26: If the answer to Issue 25 is in the affirmative, what proportion of costs incurred by FPL to finance projects during construction should be treated as CWIP to be recovered upfront in rate base, and what proportion should be treated subject to AFUDC to be recovered over the lives of the underlying assets?

VOP: The Village takes no position at this time.

ISSUE 27: Is FPL's requested Construction Work in Progress in the amount of \$501,676,000 (\$514,978,000 system) for the 2013 projected test year appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 28: Is FPL's proposed accrual of Nuclear End of Life Material and Supplies and Last Core Nuclear Fuel for the 2013 projected test year appropriate?

VOP: The Village takes no position at this time.

ISSUE 29: Is FPL's requested level of Nuclear Fuel of \$565,229,000 (\$576,317,000 system) for the 2013 projected test year appropriate?

VOP: The Village takes no position at this time.

ISSUE 30: Should the Commission approve FPL's request to include the Fort Drum, McDaniel, and Hendry County proposed generation sites in Plant Held For Future Use?

VOP: The Village adopts the position of OPC.

- ISSUE 31:** Should the Commission approve FPL's request to include nine proposed transmission line sites for which projected in-service dates are either 2022-2023 or indeterminate ("TBA") within Plant Held For Future Use?
- VOP:** The Village adopts the position of OPC.
- ISSUE 32:** Is FPL's requested level of Property Held for Future Use in the amount of \$230,192,000 (\$237,400,000 system) for the 2013 projected test year appropriate? (Fallout Issue)
- VOP:** The Village adopts the position of OPC.
- ISSUE 33:** Should any adjustments be made to FPL's fossil fuel inventories for the 2013 projected test year?
- VOP:** The Village takes no position at this time.
- ISSUE 34:** Should unamortized rate case expense be included in Working Capital?
- VOP:** The Village adopts the position of OPC.
- ISSUE 35:** Should Account 143, Other Accounts Receivable, be included in working capital for the 2013 test year?
- VOP:** The Village adopts the position of OPC.
- ISSUE 36:** Should an adjustment be made to the amount of Account 182.3, Other Regulatory Assets, included in working capital for the 2013 test year?
- VOP:** The Village adopts the position of OPC.
- ISSUE 37:** Should an adjustment be made to the amount of Account 186, Miscellaneous Deferred Debits, included in working capital for the 2013 test year?
- VOP:** The Village adopts the position of OPC.
- ISSUE 38:** Should unbilled revenues be included in working capital for the 2013 test year?
- VOP:** The Village adopts the position of OPC.
- ISSUE 39:** Should the net over-recovery/under-recovery of fuel, capacity, conservation, and environmental cost recovery clause expenses be included in the calculation of the working capital allowance?
- VOP:** The Village adopts the position of OPC.
- ISSUE 40:** What is the appropriate methodology for calculating FPL's Working Capital for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 41: If FPL's balance sheet approach methodology for calculating its Working Capital is adopted, what adjustments, if any, should be made to FPL's proposed Working Capital?

VOP: The Village adopts the position of OPC.

ISSUE 42: Are FPL's adjustments to the Asset Retirement Obligation (ARO) revenue neutral as required by Commission rule?

VOP: The Village adopts the position of OPC.

ISSUE 43: Should the nuclear maintenance reserve be modified to reflect post-paid reserve accounting in lieu of pre-paid reserve accounting?

VOP: The Village adopts the position of SFHHA.

ISSUE 44: Is FPL's requested level of Working Capital in the amount of \$1,217,209,000 (\$2,032,805,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 45: Is FPL's requested rate base in the amount of \$21,036,823,000 (\$21,470,413,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

Cost of Capital

ISSUE 46: What is the appropriate amount of accumulated deferred taxes to include in the capital structure?

VOP: The Village adopts the position of OPC.

ISSUE 47: What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure?

VOP: The Village adopts the position of OPC.

ISSUE 48: What is the appropriate cost rate for short-term debt for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 49: What is the appropriate cost rate for long-term debt for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 50: What is the appropriate cost rate for customer deposits for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 51: What is the appropriate equity ratio that should be used for FPL for ratemaking purposes in this case?

VOP: The Village adopts the position of OPC.

ISSUE 52: **OBJECTION:** *What is the FPL “average residential bill” for detached single family dwellings, as opposed to apartments, separately metered garages, etc? (Mr. Nelson’s Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 53: **OBJECTION:** *To the extent the data is available, what is the current hypothetical average 1000 Kwh residential bill for every investor owned utility in the United States? (Mr. Nelson’s Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 54: Should FPL’s request for a 25 basis point performance adder to the authorized return on equity and proposed annual review mechanism be approved?

VOP: The Village adopts the position of OPC.

ISSUE 55: **OBJECTION:** *What are the historical ROE figures for FPL for every year of its existence? (Mr. Nelson’s Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 56: **OBJECTION:** *What are the current ROE figures for every investor owned utility in the United States? (Mr. Nelson’s Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 57: **OBJECTION:** *Is the existing FPL rate structure, which resulted in a 21% total return to shareholders of NextEra Energy, Inc. in 2011, and a total 10 year shareholder return of 209%, beating the S&P 500 by over 600%, on its face unjust, unreasonable or excessive such that the Commission should dismiss the instant rate case and, on its own motion under §366.06 and/or §366.07, and lower FPL Return on Equity to a figure more appropriate to the current economic conditions and the current cost of borrowing? (Mr. Nelson’s Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 58: What is the appropriate authorized return on equity (ROE) to use in establishing FPL's revenue requirement?

VOP: The Village adopts the position of OPC.

ISSUE 59: What is the appropriate capital structure that should be used by FPL for ratemaking purposes in this case?

VOP: The Village adopts the position of OPC.

ISSUE 60: Is the combination of regulatory ROE, debt costs, capital structure and performance adder (if any) appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 61: What is the appropriate weighted average cost of capital?

VOP: The Village adopts the position of OPC.

Net Operating Income

ISSUE 62: Has FPL maximized the sources of net jurisdictional revenue that are projected to be reasonably available and technically viable for the 2013 test year? If not, what action, if any, should the Commission take in setting FPL's rates in this case? (For purposes of this issue, "net jurisdictional revenue" may include net revenue related to the supply of CO2 captured from an FPL facility.)

VOP: The Village takes no position at this time.

ISSUE 63: Does FPL properly account for revenues received from FPL Fibernet and other telecommunications companies for utilizing long-haul fiber optic facilities hosted by FPL's electric transmission system?

VOP: The Village takes no position at this time.

ISSUE 64: What are the appropriate projected amounts of other operating revenues for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 65: Is FPL's projected level of Total Operating Revenues of \$4,407,253,000 (\$4,505,007,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 66: Has FPL made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause?

VOP: The Village takes no position at this time.

ISSUE 67: Should an adjustment be made to transfer incremental security costs from the Capacity Cost Recovery Clause to base rates?

VOP: The Village adopts the position of OPC.

ISSUE 68: If incremental security costs continue to be recovered in the Capacity Cost Recovery Clause, should the Commission approve FPL's adjustment to transfer incremental security payroll loadings from base rates to the Capacity Cost Recovery Clause?

VOP: The Village adopts the position of OPC.

ISSUE 69: Has FPL made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause?

VOP: The Village takes no position at this time.

ISSUE 70: Has FPL made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause?

VOP: The Village takes no position at this time.

ISSUE 71: Should FPL's adjustment to remove all costs for the Substation Pollution Discharge Prevention Program from base rates and include them in the Environmental Cost Recovery Clause be approved?

VOP: The Village takes no position at this time.

ISSUE 72: Has FPL made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Energy Conservation Cost Recovery Clause?

VOP: The Village takes no position at this time.

ISSUE 73: Should FPL's adjustment to remove ECCR clause related payroll loadings of \$1,815,000 for FICA and unemployment taxes from base rates and include them in the Energy Conservation Cost Recovery Clause be approved?

VOP: The Village adopts the position of OPC.

ISSUE 74: Has FPL made the appropriate adjustments to remove all non-utility activities from operating revenues and operating expenses for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 75: Is the percentage value used to allocate NextEra Energy, Inc. corporate costs and/or expenses to FPL appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 76: Should the percentage value of NextEra Energy, Inc. corporate costs and/or expenses allocated to FPL be equal to the percentage value of NextEra Energy, Inc. corporate costs and/or expenses allocated to NextEra Energy Resources?

VOP: The Village adopts the position of OPC.

ISSUE 77: Are the amounts of the NextEra Energy, Inc. corporate costs and/or expenses (including executive compensation and benefits) allocated to FPL fair, just, and reasonable?

VOP: The Village adopts the position of OPC.

ISSUE 78: OBJECTION: *What portion of NextEra Energy, Inc. expenses borne by FPL customers are not useful in serving the FPL ratepaying public but rather benefit NextEra Energy, Inc. shareholders? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 79: Should any adjustments be made to FPL's operating revenues or operating expenses for the effects of transactions with affiliated companies for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 80: What additional action (including, but not limited to, establishing a separate investigatory docket), if any, should the Commission take related to affiliate transactions as a result of the evidence taken in this docket?

VOP: The Village adopts the position of OPC.

ISSUE 81: Are FPL's overhead costs (salaries, materials and supplies, benefits, etc.) allocated to capital projects properly deducted from operating expenses?

VOP: FPL has the burden of demonstrating that these costs are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 82: Has FPL made appropriate reductions in operating expenses where capital projects are not done in-house, but employee salaries and related overhead costs have been included in rate base?

VOP: FPL has the burden of demonstrating that these adjustments are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 83: Has FPL properly reduced operating expenses in amounts equal to overheads reimbursed by third parties through contributions in aid of construction related to underground placement of distribution and transmission facilities?

VOP: FPL has the burden of demonstrating that these adjustments are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 84: Has FPL properly reduced operating expenses in amounts equal to any overheads charged to third parties as contributions in aid of construction, fees or other payments to FPL?

VOP: FPL has the burden of demonstrating that these adjustments are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 85: Should FPL salaries, costs and overheads for activities associated with (a) public relations or external affairs, (b) shareholder services, (c) attempted acquisitions of electric facilities, and (d) efforts opposing municipalizations pursuant to a franchise agreement be removed from operating expenses?

VOP: FPL has the burden of demonstrating that these costs are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 86: Should FPL costs to pay contractors for legal, public relations or other consulting services be borne by customers or FPL shareholders?

VOP: FPL has the burden of demonstrating that these costs are properly recorded in its books and records and are reflected in MFRs. Pending completion of discovery and introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 87: What is the appropriate amount of FPL's tree trimming expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 88: What is the appropriate amount of FPL's pole inspection expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 89: What is the appropriate amount of FPL's production plant O&M expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 90: What is the appropriate amount of FPL's transmission O&M expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 91: What is the appropriate amount of FPL's distribution O&M expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 92: OBJECTION: *Is the proposed advertising expense of \$516,478 for the test year of 2013, which is a 332% increase over 2011's advertising expense of \$155,397 and which would raise the per customer cost 367% from \$.03 to \$.11, a legitimate cost, used and useful in serving the public? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 93: OBJECTION: *Is an advertising expense of \$155,397 for the test year of 2013 inadequate to serve the needs of the public? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 94: What is the appropriate amount of advertising expenses for the 2013 projected test year?

VOP: FPL has the burden of demonstrating that these costs are properly recorded in its books and records and are reflected in MFRs. Pending the completion of discovery and the introduction of all evidence and testimony in this docket, the Village withholds taking a position as to whether FPL has met its burden.

ISSUE 95: If in its resolution of Legal Issue 1 the Commission determines it has legal authority to do so, should it approve FPL's proposed storm cost recovery mechanism?

VOP: The Village adopts the position of OPC.

ISSUE 96: What is the appropriate annual storm damage accrual and storm damage reserve for the 2013 projected test period?

VOP: The Village adopts the position of OPC.

ISSUE 97: OBJECTION: *What portion of NextEra Energy, Inc. executive compensation expenses borne by FPL customers are not useful in serving the FPL ratepaying public but rather benefit NextEra Energy, Inc. shareholders? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 98: OBJECTION: *What has been the total compensation for the head of FPL or, if a subsidiary, its parent company, for every year of FPL's existence? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time?

ISSUE 99: Should an adjustment be made to FPL's level of executive compensation for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 100: Should an adjustment be made to FPL's level of non-executive compensation for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 101: Are FPL's proposed increases to average salaries for the 2013 projected test year appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 102: Is FPL's projected level of employee positions for the 2013 projected test year appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 103: What is the appropriate amount of Other Post Employment Benefits Expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 104: What is the appropriate amount of FPL's requested level of Salaries and Employee Benefits for the 2013 projected test year? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 105: What is the appropriate amount of Pension Expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 106: Should an adjustment be made to the amount of the Directors and Officers Liability Insurance expense that FPL included in the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 107: What is the appropriate amount of accrual for the Injuries & Damages reserve for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 108: What is the appropriate amount and amortization period for Rate Case Expense for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 109: What is the appropriate amount of uncollectible expense and bad debt rate for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 110: What is the appropriate accounting methodology for the Nuclear Outage Maintenance Expense?

VOP: The Village adopts the position of SFHHA.

ISSUE 111: What is the appropriate amount of the Nuclear Outage Maintenance Expense and Nuclear Outage Maintenance Reserve for the 2013 test year?

VOP: The Village adopts the position of OPC.

ISSUE 112: Has FPL included the appropriate amount of expense associated with the AMI smart meters in the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 113: Has FPL included the appropriate amount of savings associated with the AMI smart meters in the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 114: Is FPL's requested level of O&M Expense of **\$1,542,322,000** (\$1,568,633,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 115: What is the appropriate amount of depreciation and fossil dismantlement expense for the 2013 projected test year?

VOP: The Village takes no position at this time.

ISSUE 116: Is FPL's requested amortization of \$191,000,000 the appropriate amount of the theoretical depreciation reserve surplus to be amortized for the 2013 projected test year?

VOP: The Village adopts the position of OPC.

ISSUE 117: Given that in Order No. PSC-11-0089-S-EI the Commission directed FPL to complete the amortization of \$894 million of depreciation surplus during the period 2010-2013, and in light of the Commission's decision regarding the amount of remaining reserve surplus to be amortized in the 2013 test year in conjunction with the resolution of Issue 116, should the Commission direct FPL to discontinue recording amortization of reserve surplus on its books after 2013 unless authorized or directed by subsequent Commission order?

VOP: The Village adopts the position of OPC.

ISSUE 118: Is FPL's requested level of Depreciation and Amortization Expense of \$802,761,000 (\$819,794,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 119: Is FPL's requested level of Taxes Other Than Income of \$371,710,000 (\$378,853,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 120: Should the Commission adjust FPL's test year current state income taxes or rate base to recognize benefits, if any, that FPL has provided, or will provide, to any affiliates in furtherance of the affiliate's ability to elect to apportion adjusted Federal income tax under s.220.153, Florida Statutes (single sales factor)?

VOP: The Village adopts the position of OPC.

ISSUE 121: Is FPL's requested level of Income Taxes of \$513,276,000 (\$528,838,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 122: Is FPL's requested level of (Gain)/Loss on Disposal of Plant of negative \$2,641,000 (negative \$2,641,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 123: Is FPL's requested level of Total Operating Expenses of \$3,250,894,000 (\$3,317,404,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 124: Is FPL's projected Net Operating Income of \$1,156,359,000 (\$1,187,603,000 system) for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

Revenue Requirements

ISSUE 125: What are the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates for FPL?

VOP: The Village adopts the position of OPC.

ISSUE 126: Is FPL's requested annual operating revenue increase of \$516,521,000 for the 2013 projected test year appropriate? (Fallout Issue)

VOP: The Village adopts the position of OPC.

ISSUE 127: What economic impact will FPL's request for a rate increase have on customers, businesses and communities in Florida, including economic development activities and raising capital in Florida?

VOP: The Village takes no position at this time.

Base Rate Step Adjustment

ISSUE 128: Should the Commission approve a base rate step adjustment for the Canaveral Modernization Project?

VOP: The Village adopts the position of OPC.

ISSUE 129: Should deferred taxes be included in the capital structure rather than as a reduction to rate base for the Canaveral Modernization Project base rate step adjustment?

VOP: The Village adopts the position of OPC.

ISSUE 130: Is FPL's requested rate base of \$821,325,000 (\$837,297,000 system) for the Canaveral Modernization Project appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 131: What is the appropriate weighted average cost of capital, including the proper components, amounts and cost rates associated with the capital structure, to calculate the base rate step adjustment for the Canaveral Modernization Project?

VOP: The Village adopts the position of OPC.

ISSUE 132: Is FPL's requested net operating loss of \$32,092,000 (\$32,712,000 system) for the Canaveral Modernization Project appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 133: Is FPL's requested Net Operating Income Multiplier of 1.63188 for the Canaveral Modernization Project appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 134: Is FPL's requested base rate step increase of \$173,851,000 for the Canaveral Modernization Project appropriate?

VOP: The Village adopts the position of OPC.

ISSUE 135: What is the appropriate effective date for implementing FPL's requested base rate step increase for the Canaveral Modernization Project?

VOP: The Village takes no position at this time.

Cost of Service and Rate Design Issues

ISSUE 136: OBJECTION: *Are the proposed FPL rates fair, reasonable, just and compensatory? (Mr. Nelson's Issue Objected to by FPL)*

VOP: No.

ISSUE 137: OBJECTION: *Are the proposed FPL rates unjust, unreasonable, excessive or unjustly discriminatory or preferential? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 138: OBJECTION: *Are existing FPL rates fair, reasonable, just and compensatory? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village believes that the business performance of FPL and its parent NextEra, as evidenced by NextEra's annual and quarterly financial reporting, clearly demonstrates that existing rates are higher than necessary to provide a reasonable and compensatory return to FPL shareholders.

ISSUE 139: Should FPL employ a minimum distribution system ("MDS") cost of service methodology to classify and allocate distribution costs; if not, what methodology should be used?

VOP: The Village takes no position at this time.

ISSUE 140: What is the appropriate cost of service methodology to be used to allocate production costs to the rate classes?

VOP: The Village takes no position at this time.

ISSUE 141: What is the appropriate cost of service methodology to be used to allocate transmission plant-related costs to the rate classes?

VOP: The Village takes no position at this time.

ISSUE 142: Has FPL properly allocated costs to the rate classes?

VOP: The Village takes no position at this time.

ISSUE 143: Is FPL's proposed allocation of the Cape Canaveral Modernization step increase reasonable?

VOP: The Village takes no position at this time.

ISSUE 144: How should the change in revenue requirement be allocated among the customer classes?

VOP: The Village takes no position at this time.

ISSUE 145: Should FPL's current time-of-use residential rate be closed to new customers, effective January 1, 2013?

VOP: The Village takes no position at this time.

ISSUE 146: Should the Commission approve FPL's new Residential Time-of-Use Rider?

VOP: The Village takes no position at this time.

ISSUE 147: Should FPL's proposal to credit the fuel charge for lighting customers who are required to turn off outside lights during turtle nesting season be approved?

VOP: The Village takes no position at this time.

ISSUE 148: Should FPL's proposed change to the late payment charge be approved?

VOP: The Village takes no position at this time.

ISSUE 149: OBJECTION: *Is the proposed new minimum late charge of \$5.00 or 1.5% per month unjust, unreasonable or excessive? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 150: OBJECTION: *Is the existing late charge of 1.5% per month fair, reasonable, just and compensatory? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 151: OBJECTION: *What is the actual legitimate cost to FPL of late payments? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 152: OBJECTION: *Is there evidence of public acceptance of a new \$5.00 minimum late charge? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 153: OBJECTION: *What is the historic distribution of the amounts of late payments? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 154: OBJECTION: *What percentage of late payments are under \$5.00? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 155: OBJECTION: *What percentage of late payments are caused by apparent clerical errors, such as being a penny off, transposing cents and ten cents, etc.? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 156: OBJECTION: *Is it appropriate to raise the minimum late payment charge to \$5.00 resulting in a 103% increase to FPL of revenue from late fees, an additional \$33 million? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 157: Should FPL's proposed change to the temporary construction service rate be approved?

VOP: The Village takes no position at this time.

ISSUE 158 Should FPL's proposed change to the Returned Payment Charge be approved?

VOP: The Village takes no position at this time.

ISSUE 159 OBJECTION: *Is the proposed increase in the minimum returned check fee from \$23.24 to up to \$40 unjust, unreasonable or excessive? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 160 OBJECTION: *Is the existing minimum returned check fee of \$23.24 fair, reasonable, just and compensatory? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 161 OBJECTION: *Is the existing minimum returned check fee of \$23.24 unjust, unreasonable, or excessive? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 162 OBJECTION: *What is the actual legitimate cost to FPL of a returned check? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 163 OBJECTION: *Is there evidence of public acceptance of a new minimum returned check fee of up to \$40? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 164 OBJECTION: *Is it appropriate to raise the minimum returned check fee with a resulting 41% increase in returned check fee revenue to FPL, an additional \$2 million? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 165: What is the appropriate monthly kW credit to be provided customers who own their own transformers pursuant to the Transformation Rider? (8.820)

VOP: The Village takes no position at this time.

ISSUE 166 Has FPL correctly quantified the incentive payments associated with the Commercial/Industrial Load Control (CILC) classes?

VOP: The Village takes no position at this time.

ISSUE 167 Should the CILC rate be reopened?

VOP: The Village takes no position at this time.

ISSUE 168 Is FPL's proposed design of the demand and non-fuel energy charges for the CILC rate appropriate?

VOP: The Village takes no position at this time.

ISSUE 169 Should the Commercial/Industrial Demand Reduction Credit Rider (CDR) credit be increased?

VOP: The Village takes no position at this time.

ISSUE 170 Should CILC and CDR credits be allocated to non-firm loads?

VOP: The Village takes no position at this time.

ISSUE 171: What is the appropriate level and design of the charges under the Standby and Supplemental Services (SST-1) rate schedule?

VOP: The Village takes no position at this time.

ISSUE 172: What is the appropriate level and design of charges under the Interruptible Standby and Supplemental Services (ISST-1) rate schedule?

VOP: The Village takes no position at this time.

ISSUE 173: What is the appropriate method of designing time of use rates for FPL?

VOP: The Village takes no position at this time.

ISSUE 174: What are the appropriate customer charges for January 1, 2013?

VOP: The Village takes no position at this time.

ISSUE 175: OBJECTION: *Is the proposed residential RS-1 monthly customer charge of \$7.00 unjust, unreasonable or excessive? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 176: OBJECTION: *Is the existing residential RS-1 monthly customer charge of \$5.90 fair, reasonable, just and compensatory? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 177: OBJECTION: *Is the existing residential RS-1 monthly customer charge of \$5.90 unjust, unreasonable, or excessive? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 178: OBJECTION: *Was the cost of monthly RS-1 customer service \$5.89 per month in 2010 and/or 2011 as stated by S.E. Romig, FPL Director, Rates and Tariffs, in his letter of August 5, 2011 to Mr. Thomas Saporito filed on August 8, 2011 in Docket 05554? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 179: OBJECTION: *In reference to the letter in Issue 178, what are the specific customer accounts and amounts making up the \$3.69 of the \$5.89 which is designated as "Miscellaneous Customer Accounts" in the attachment to Mr. Romig's letter? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 180: OBJECTION: *What is the actual legitimate cost of providing monthly RS-1 service? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 181: OBJECTION: *Is there evidence of public acceptance of a \$7.00 RS-1 monthly customer charge? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 182: OBJECTION: *Is it appropriate to raise the RS-1 monthly customer charge 19% with a resulting increase in revenue to FPL of \$54 million? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 183: What are the appropriate demand charges for January 1, 2013?

VOP: The Village takes no position at this time.

ISSUE 184: What are the appropriate energy charges for January 1, 2013?

VOP: The Village takes no position at this time.

ISSUE 185: What are the appropriate lighting rate charges for January 1, 2013?

VOP: The Village takes no position at this time.

ISSUE 186: What is the appropriate effective date for FPL's revised rates and charges, prior to a Base Rate Step adjustment, if any, associated with the Canaveral Modernization project?

VOP: The Village takes no position at this time.

ISSUE 187: What are the appropriate charges after the Canaveral Modernization Project comes on line?

VOP: The Village takes no position at this time.

Other Issues

ISSUE 188: OBJECTION: *Whether FPL's investment in energy conservation; advertisements; consumer energy efficient appliances; and consumer electric generating systems is prudent, appropriate, and/or reasonable? (Mr. Saporito's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 189: OBJECTION: *Whether FPL's incentive to expand its capital base in order to increase or maintain NextEra Energy, Inc. total shareholder return is in conflict*

with the mandate of the Florida Legislature to promote co-generation and demand side renewable energy which does not increase FPL's capital base? (Mr. Nelson's Issue Objected to by FPL)

VOP: The Village takes no position at this time.

ISSUE 190: OBJECTION: *What actions has FPL taken to promote or discourage utilization of demand side renewable energy systems, solar energy, and cogeneration that the Commission is mandated by §§366.80 - 366.85 to consider in establishing the appropriate rates in the instant rate case? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 191: OBJECTION: *How many of Florida's 54 other electric utilities (other than FPL) buy electric power from FPL? (Mr. Nelson's Issue Objected to by FPL)*

VOP: The Village takes no position at this time.

ISSUE 192: 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?

VOP: Yes.

ISSUE 193: Should this docket be closed?

VOP: No.

5. STIPULATED ISSUES:

None.

6. PENDING MOTIONS:

None, however, between the date of filing this prehearing statement and the date of the prehearing conference, the Village anticipates filing motions asking the Commission to compel FPL to respond to certain interrogatories and requests for production.

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

None.

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 the Village of Pinecrest cannot comply.

Dated this 6th day of August, 2012.

Respectfully Submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail and U.S. Mail, to the service list below, on this 6th day of August, 2012:

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