BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Gulf Power Company.	DOCKET NO. 130140-EI DATED: November 8, 2013

COMMISSION STAFF'S PREHEARING STATEMENT

Pursuant to Order No. PSC-13-0342-PCO-EI, filed July 31, 2013, the Staff of the Florida Public Service Commission files its Prehearing Statement.

1. All Known Witnesses

Witness	Subject
Debra M. Dobiac	Staff Auditor's Report of Gulf Power Company year ended December 31, 2012

2. All Known Exhibits

Exhibit	Title
DMD-1	Auditor's Report – Twelve Months Ended December 31, 2012

3. Staff's Statement of Basic Position

Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions stated herein.

4. Staff's Positions on the Issues

Test Period and Forecasting

ISSUE 1: Is Gulf's projected test period of the 12 months ending December 31, 2014 appropriate?

POSITION: No position at this time.

ISSUE 2: Are Gulf's forecasts of Customers, kWh, and kW by rate class, for the 2014 projected test year appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

ISSUE 3: Are Gulf's forecasts of billing determinants by rate schedule for the 2014 projected test year appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

ISSUE 4: Are Gulf's estimated revenues from sales of electricity by rate class at present rates for the projected 2014 test year appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

ISSUE 5: What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the 2014 projected test year budget?

POSITION: No position at this time.

ISSUE 6: Is Gulf's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

Quality of Service

ISSUE 7: Is the quality and reliability of electric service provided by Gulf adequate?

POSITION: No position at this time.

Depreciation and Dismantlement

ISSUE 8: Are the depreciation parameters for production plant posed by Gulf appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

ISSUE 8A: Is Gulf's level of estimated interim retirements appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

OPC ISSUE: Is Gulf's quantification of the level of interim requirements for Account 312-Steam Production Boiler Plant appropriate? If not, what adjustment should be made?

OPC ISSUE: Is Gulf's quantification of the level of interim requirements for Account 343-Other Production Prime Movers appropriate? If not, what adjustment should be made?

ISSUE 8B: What is the appropriate level of interim retirement-related production net salvage?

POSITION: No position at this time.

ISSUE 8C: Based on the decisions made in Issues 8A and 8B, what are the appropriate deprecation rates for production plant?

POSITION: No position at this time.

ISSUE 9: Are Gulf's proposed depreciation parameters and resulting rates for transmission, distribution, general and intangible plant accounts appropriate? If not, what adjustments should be made?

POSITION: No position at this time.

OPC ISSUE 9A: What are the appropriate average service lives for the following mass property accounts?

- **Account 350.2 – Transmission Easements and Rights-of-Way**
- **Account 353- Transmission Station Equipment**
- **Account 356 – Transmission Overhead Conductors**
- **Account 364- Distribution Poles and Fixtures**
- **Account 365 – Distribution Overhead Conductors**
- **Account 367 – Distribution Underground Conductors and Devices**
- **Account 368- Distribution Line Transformers**
- **Account 369.1 - Distribution Overhead Services**
- **Account 370.1 – Distribution Meters – AMR**
- **Account 373- Distribution Street Lights**
- **Account 390- General Plant Structures and Improvements**
- **Account 303 – Intangible Plant- Software**

OPC ISSUE 9B: What is the appropriate net salvage for the following mass property accounts?

- **Account 356- Transmission Overhead Conductors and Devices**
- **Account 362 – Distribution Station Equipment**
- **Account 368- Distribution Line Transformers**
- **Account 390- General Plant Structures and Improvements**
- **Account 392.3 – General Plant Heavy Trucks**

ISSUE 10: **Is Gulf's base cost of dismantlement appropriate? If not, what adjustments should be made?**

POSITION: No position at this time.

ISSUE 10A: **Is Gulf's 10% contingency component for dismantlement appropriate?**

POSITION: No position at this time.

ISSUE 10B: **Did Gulf properly apply the Commission's methodology as set forth in Rule 25-6.04364, F.A.C., for escalating future costs and discounting those costs to net present value?**

POSITION: No position at this time.

ISSUE 10C: **Based on the decisions in Issues 10 through 10B, what is the appropriate annual accrual for dismantlement?**

POSITION: No position at this time.

ISSUE 11: What should the implementation date for the recommended depreciation rates, amortizations and dismantlement provisions be?

POSITION: No position at this time.

ISSUE 12: What, if any, corrective reserve allocations should be made?

POSITION: No position at this time.

Transmission Projects

GULF/STAFF ISSUE: **Are the following transmission projects related to Plant Crist appropriate and prudent for cost recovery?**

a. **Pensacola SVC (Alligator Swamp)(in-service date 2015)**
b. **Alligator Swamp Capacitor Bank (in-service date 2015)**
c. **North Brewton – Alligator Swamp 230 kV line (in-service date 2015)**
d. **Alligator Swamp Substation (in-service date 2015)**
e. **West Pensacola Capacitor Bank (Bellview) (in-service date 2015)**
f. **Brentwood – Scenic Hills 115 kV Transmission Line Reconductor (in-service date 2017)**
g. **West Pensacola +/- 100 MVAR Static VAR Compensator (SVC) (in-service date 2018)**

POSITION: No position at this time.

GULF/STAFF ISSUE: If the Commission approves Gulf's request to recover the costs of transmission upgrades for Plant Crist listed in Issue _____ above, should those costs be recovered through the Environmental Cost Recovery Clause (ECRC)?

POSITION: No position at this time.

GULF/STAFF ISSUE: Are the following transmission projects related to Plant Smith appropriate and prudent for cost recovery?

a. **Rebuild Holmes Creek – Bonifay Tap Section Double Circuit (in-service date 2014)**
b. **Holmes Creek – Highland City Capacitor New 230 kV – Autobank (in-service date 2014)**
c. **Holmes Creek – Highland City new 230 kV – Cap Bank (in-service date 2014)**
d. **Holmes Creek – Highland City New 230 kV Transmission Line (in-service date 2015)**
e. **Panama City SVC (Highland City) (in-service date 2015)**

POSITION: No position at this time.

GULF/STAFF ISSUE: If the Commission approves Gulf's request to recover the costs of transmission upgrades for Plant Smith listed in Issue _____ above, should those costs be recovered through the Environmental Cost Recovery Clause (ECRC)?

POSITION: No position at this time.

GULF/STAFF ISSUE: Should the Commission approve Gulf's request to recover $637,000 in revenue requirements for the following transmission projects that are projected to go into service during the 2014 projected test year?

a. **Rebuild Holmes Creek – Bonifay Tap Section Double Circuit**
b. **Holmes Creek – Highland City Capacitor new 230 kV – Autobank**
c. **Holmes Creek – Highland City New 230 kV – Cap Bank**

POSITION: No position at this time.

OPC ISSUE: With respect to the Plant Crist transmission upgrade project that Gulf has identified, which includes the following components, projected in-service dates, and projected expenditures ("PE"):

a. **Pensacola SVC (Alligator Swamp)(in-service date 2015)(PE ____)**
b. **Alligator Swamp Capacitor Bank (in-service date 2015) (PE ____)**
c. **North Brewton–Alligator Swamp 230 kV line (in-service date 2015)(PE ____)**
d. **Alligator Swamp Substation (in-service date 2015) (PE ____)**
e. **West Pensacola Capacitor Bank (Bellview) (in-service date 2015) (PE ____)**

A. Has Gulf Power demonstrated that the above Plant Crist transmission upgrade project components satisfy the eligibility criteria of the Environmental Cost Recovery Clause (ECRC) established in Order No. PSC-94-0044-FOF-EI, such that the Commission should grant Gulf's request for authority to recover the costs of the project through the ECRC as they are incurred?

B. (If the answer to A above is in the negative) In the alternative, has Gulf demonstrated that any portions of the transmission upgrade project for Plant Crist identified in (A) above are reasonable, prudent and will enter into service in 2014, such that the Commission should authorize Gulf to include said portions in rate base and recover related costs through the 2014 base rates established in this proceeding? If the answer is in the affirmative, what is the amount of the project costs that should be included in test year revenue requirements?

C. (If the answer to A is in the negative): Has Gulf demonstrated that any portions of the Plant Crist transmission upgrade project are reasonable, prudent, and will be in service as of June 30, 2015? If the answer is in the affirmative, should the Commission approve now any portion of the $16,392,000 (total) "step increase" sought by Gulf to become effective on July 1, 2015 that is associated with Plant Crist transmission upgrade costs?

<u>OPC ISSUE</u>: With respect to the Plant Smith transmission upgrade project that Gulf has identified, which includes the following components:

a. **Rebuild Holmes Creek – Bonifay Tap Section Double Circuit (in-service date 2014) (PE ____)**
b. **Holmes Creek – Highland City Capacitor New 230 kV – Autobank (in-service date 2014) (PE ____)**
c. **Holmes Creek – Highland City new 230 kV – Cap Bank (in-service date 2014) (PE ____)**
d. **Holmes Creek – Highland City New 230 kV Transmission Line (in-service date 2015) (PE ____)**
e. **Panama City SVC (Highland City) (in-service date 2015) (PE ____)**

A. Has Gulf Power demonstrated that the above Plant Smith transmission upgrade project components satisfy the eligibility requirements of the Environmental Cost Recovery Clause (ECRC) established in Order No. PSC-94-0044-FOF-EI, such that the

Commission should grant Gulf's request for authority to recover the costs of the project through the ECRC as they are incurred?

B. (If the answer to (A) is in the negative) In the alternative, has Gulf demonstrated that portions of the Plant Smith transmission upgrade project identified in (A) above are reasonable, prudent and will enter into service in 2014, such that the Commission should authorize Gulf to include said portions scheduled for completion in 2014 in rate base and recover the related costs through the 2014 base rates established in this proceeding? If the answer to (B) is yes, what is the amount of project costs that should be included in test year revenue requirements?

C. (If the answer to (A) is in the negative): Has Gulf demonstrated that portions of the Plant Smith transmission upgrade project are reasonable, prudent, and will be in service as of June 30, 2015? If the answer is in the affirmative, should the Commission approve now any portion of the $16,392,000 (total) "step increase" sought by Gulf to become effective on July 1, 2015 that is associated with the Plant Smith transmission upgrade project costs?

Rate Base

ISSUE 13: Should capital items currently approved for recovery through the Environmental Cost Recovery Clause be included in rate base for Gulf? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 14: Has the Company removed all non-utility activities from rate base? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 15: Is Gulf's requested level of Plant in Service in the amount of $2,944,168,000 ($2,999,897,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 16: Is Gulf's requested level of Accumulated Depreciation in the amount of $1,243,319,000 ($1,268,049,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 17: Is Gulf's requested level of Construction Work in Progress in the amount of $26,656,000 ($27,290,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 18: Is Gulf's requested level of Property Held for Future Use in the amount of $5,276,000 ($5,435,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 19: Should any adjustments be made to Gulf's fuel inventories for the projected 2014 test year?

POSITION: No position at this time.

ISSUE 20: Should any adjustments be made to the net Prepaid Pension Assets included in the Working Capital Allowance?

POSITION: No position at this time.

ISSUE 21: Is Gulf's proposed level of Working Capital for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 22: Is Gulf's requested rate base in the amount of $1,883,901,000 ($1,919,769 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

Cost of Capital

ISSUE 23: What is the appropriate amount of accumulated deferred taxes to include in the capital structure for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 24: What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 25: What is the appropriate cost rate for customer deposits for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 26: What is the appropriate cost rate for short-term debt for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 27: What is the appropriate cost rate for long-term debt for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 28: What is the appropriate cost rate for preference stock for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 29: What is the appropriate return on equity (ROE) to use in establishing Gulf's revenue requirement?

POSITION: No position at this time.

ISSUE 30: What is the appropriate weighted average cost of capital including the proper components, amounts and cost rates associated with the capital structure for the 2014 projected test year?

POSITION: No position at this time.

Net Operating Income

ISSUE 31: Is Gulf's projected level of Total Operating Revenues in the amount of $528,651,000 ($544,999,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 32: Has Gulf made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 33: Has Gulf made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Energy Conservation Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 34: Has Gulf made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 35: Has Gulf made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 36: Is Gulf's proposed advertising expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 37: Is Gulf's proposed tree trimming expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 38: Is Gulf's proposed pole inspection expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 39: Is Gulf's proposed production plant O&M expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 40: Is Gulf's proposed transmission O&M expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 41: Is Gulf's proposed amount of distribution O&M expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 42: Is Gulf's proposed Incentive Compensation included in the 2014 projected test year appropriate? If not what adjustment should be made?

POSITION: No position at this time.

ISSUE 43: Is Gulf's proposed hiring lag adjustment for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 44: Is Gulf's proposed adjustment to the total Payroll Expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 45: Is Gulf's proposed Supplemental Executive Pension Expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 46: Is Gulf's proposed Pension Expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 47: Is Gulf's proposed Other Post Employment Benefits Expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

OPC ISSUE: Is Gulf's proposed Employee Medical Expense for the 2014 projected test year for current employees appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 48: Is Gulf's proposed reserve target level and annual storm damage accrual of $8,860,586 ($9,000,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 49: Is Gulf's proposed accrual for the Injuries & Damages reserve for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 50: Are Gulf's proposed expenses related to company-owned or affiliate company-owned aircraft and related travel appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 51: Is Gulf's proposed expense related to Directors and Officers Liability Insurance appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 52: Is Gulf's proposed Rate Case Expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 53: Is Gulf's proposed Bad Debt Expense for the 2014 projected test year appropriate? If not, what adjustment should be made?

POSITION: No position at this time.

ISSUE 54: What adjustment, if any, should be made to account for affiliated activities/transactions for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 55: Is Gulf's requested level of O&M Expense in the amount of $290,199,000 ($295,916,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 56: What is the appropriate amount of depreciation and fossil dismantlement expense for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 57: Should an adjustment be made to Taxes Other Than Income Taxes for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 58: Should the current amortization of investment tax credits (ITCs) and flow back of excess deferred income taxes (EDITs) be revised to reflect the approved depreciation rates and amortizations?

POSITION: No position at this time.

ISSUE 59: Is it appropriate to make a parent debt adjustment per Rule 25-14.004, Florida Administrative Code? If so, what adjustment should be made?

POSITION: No position at this time.

ISSUE 60: Should an adjustment be made to Income Tax expense for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 61: Is Gulf's requested level of Total Operating Expenses in the amount of $452,292,000 ($463,445,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 62: Is Gulf's projected Net Operating Income in the amount of $76,359,000 ($81,554,000 system) for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

Revenue Requirements

ISSUE 63: What is the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates for Gulf?

POSITION: No position at this time.

ISSUE 64: Is Gulf's requested annual operating revenue increase of $74,393,000 for the 2014 projected test year appropriate? If not, what is the appropriate amount?

POSITION: No position at this time.

ISSUE 65: **Should the Commission approve Gulf's request to recover a step increase of $16,392,000, effective July 1, 2015, for the Plant Crist and Plant Smith transmission upgrade projects listed in Issues Nos. _____ and _____ above?**

POSITION: No position at this time.

Cost of Service and Rate Design

ISSUE 66: What is the appropriate treatment of distribution costs within the cost of service study?

POSITION: No position at this time.

ISSUE 67: What is the appropriate Cost of Service Methodology?

POSITION: No position at this time.

ISSUE 68: How should any change in the revenue requirement approved by the Commission be allocated among the customer classes?

POSITION: No position at this time.

ISSUE 69: Is Gulf's proposal to restate the residential Base Charge as a daily amount rather than a monthly amount appropriate?

POSITION: No position at this time.

ISSUE 70: Should Gulf's proposed new experimental Small Business Incentive Rider (SBIR) be approved?

POSITION: No position at this time.

ISSUE 71: Should Gulf's proposed new experimental Large Business Incentive Rider (LBIR) be approved?

POSITION: No position at this time.

ISSUE 72: Is Gulf's proposed change in designation of revenues received under the Real Time Pricing (RTP) rate schedule appropriate?

POSITION: No position at this time.

ISSUE 73: Are Gulf's proposed modifications to Form 4 which contains the Lighting Pricing Methodology appropriate?

POSITION: No position at this time.

ISSUE 74: What are the appropriate service charges (Non-residential connection of initial and existing service, Restoration Charge, Premise Visit Charge)?

POSITION: No position at this time.

ISSUE 75: What are the appropriate base charges?

POSITION: No position at this time.

ISSUE 76: What are the appropriate demand charges?

POSITION: No position at this time.

ISSUE 77: What are the appropriate energy charges?

POSITION: No position at this time.

ISSUE 78: What are the appropriate Standby Charges?

POSITION: No position at this time.

ISSUE 79: What are the appropriate lighting charges?

POSITION: No position at this time.

ISSUE 80: What are the appropriate transformer ownership credits?

POSITION: No position at this time.

ISSUE 81: If approved, how should the step increase in revenue requirement effective July 1, 2015, be allocated to the various rate classes?

POSITION: No position at this time.

ISSUE 82: What is the appropriate effective date for Gulf's revised rates and charges?

POSITION: No position at this time.

Other Issues

ISSUE 83: Should Gulf 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?

POSITION: Yes.

ISSUE 84: Should this docket be closed?

POSITION: No position at this time.

5. Stipulated Issues

There are no stipulated issues at this time.

6. Pending Motions

Staff has no pending motions at this time.

7. Pending Confidentiality Claims or Requests

Staff has no pending confidentiality claims or requests.

8. Objections to Witness Qualifications as an Expert

Staff has no objections to any witness's qualifications as an expert.

9. Compliance with Order No. PSC-13-0342-PCO-EI

Staff has complied with all requirements of the Order Establishing Procedure entered in this docket.

Respectfully submitted this 8th day of November, 2013.

SUZANNE S. BROWNLESS
STAFF COUNSEL
FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
Telephone: (850) 413-6199

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Gulf Power Company.	DOCKET NO. 130140-EI DATED: November 8, 2013

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original of STAFF'S PREHEARING STATEMENT has been filed with Office of Commission Clerk and one copy has been furnished to the following by electronic Mail on this 8th day of November, 2013:

J. R. Kelly / Joseph McGlothlin
Office of the Public Counsel
c/o Florida Legislature
111 West Madison Street, Room 812
Tallahassee, Florida 32399-1400
mcglothlin.joseph@leg.state.fl.us

Lt. Col. Gregory J. Fike, USAF
AFLOA/JACE-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
gregory.fike@us.af.mil

Robert L. McGee, Jr.
One Energy Place
Pensacola, Florida 32520-0780
rlmcgee@southernco.com

Robert Scheffel Wright
Gardner Law Firm
1300 Thomaswood Drive
Tallahassee, Florida 32308
schef@gbwlegal.com

Jon C. Moyle / Karen A. Putnal
Moyle Law Firm
118 North Gadsden Street
Tallahassee, Florida 32301
jmoyle@moylelaw.com
kputnal@moylelaw.com

Richard D. Melson
705 Piedmont Drive
Tallahassee, Florida 32312
rick@rmelsonlaw.com

Jeffrey A. Stone, jas@beggslane.com
Russell A. Badders, rab@beggslane.com
Steven Griffin, srg@beggslane.com
Beggs & Lane
P.O. Box 12950
Pensacola, FL 32591-2950

Suzanne Brownless

SUZANNE S. BROWNLESS
STAFF COUNSEL
FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
(850) 413-6199