

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 150009-EI  
FLORIDA POWER & LIGHT COMPANY**

**MAY 1, 2015**

**IN RE: NUCLEAR POWER PLANT COST RECOVERY  
FOR THE YEAR ENDING  
DECEMBER 2016**

**TESTIMONY & EXHIBITS OF:  
JENNIFER GRANT-KEENE**

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**PUBLIC SERVICE COMMISSION**  
**FLORIDA POWER & LIGHT COMPANY**  
**DIRECT TESTIMONY OF JENNIFER GRANT-KEENE**  
**DOCKET NO. 150009-EI**  
**May 1, 2015**

**Q. Please state your name and business address.**

A. My name is Jennifer Grant-Keene. My business address is 700 Universe Boulevard, Juno Beach, FL 33408.

**Q. By whom are you employed and what is your position?**

A. I am employed by Florida Power & Light Company (FPL or the Company). My current title is Accounting Project Manager, Clause Accounting.

**Q. Have you previously filed testimony in this docket?**

A. Yes.

**Q. What is the purpose of your testimony?**

A. The purpose of my testimony is to present the calculation of the \$34,249,614 revenue requirements that FPL is requesting to recover through the Capacity Cost Recovery Clause (CCRC) in 2016. These revenue requirements are summarized in my Exhibit JGK-3 and shown in FPL's Nuclear Filing Requirement Schedules (NFRs) filed in this docket. Included in these revenue requirements is FPL's final true-up from the 2014 True-Up (T) Schedules filed in this docket on March 2, 2015. In addition, I provide an overview of the components of the revenue requirements included in FPL's filing and

1 demonstrate that the filing complies with the Florida Public Service  
2 Commission (FPSC or Commission) Rule No. 25-6.0423, Nuclear or  
3 Integrated Gasification Combined Cycle Power Plant Cost Recovery (Nuclear  
4 Cost Recovery Rule or NCR Rule). I also discuss the accounting controls  
5 FPL relies upon to ensure only appropriate costs are charged to the projects.

6 **Q. Please summarize your testimony.**

7 A. FPL is requesting to recover \$34,249,614 in revenue requirements in 2016.

8 These revenue requirements are based on:

9 (1) The final true-up of 2014 costs resulting in an overrecovery of \$691,433;

10 (2) The Actual/Estimated true-up of 2015 costs resulting in an underrecovery  
11 of \$6,101,628; and

12 (3) Revenue requirements of \$28,839,419 related to the Projection of 2016  
13 costs.

14  
15 FPL's 2015 Actual/Estimated (AE) and 2016 Projected (P) Schedules comply  
16 with the Nuclear Cost Recovery Rule and reflect information subject to the  
17 robust and comprehensive corporate and overlapping business unit controls  
18 for incurring and validating costs and recording transactions associated with  
19 FPL's Turkey Point 6 & 7 Project (TP 6 & 7 or the Project).

20 **Q. Are you sponsoring or co-sponsoring any exhibits in this case?**

21 A. Yes. I am sponsoring the following exhibits:

- 22 • Exhibit JGK-3, 2016 Revenue Requirements, summarizes the revenue  
23 requirements requested to be recovered in 2016. These amounts include

1 the results of the 2014 T NFRs filed in this docket on March 2, 2015, the  
2 2015 AE NFRs, and the 2016 P NFRs. The NFRs detail the components  
3 of costs for the Project, by year and by category of costs being recovered.  
4 For the Project this includes Site Selection and Pre-construction costs,  
5 and carrying costs on unrecovered balances and on the deferred tax  
6 asset/liability.

7 I additionally sponsor or co-sponsor some of the NFRs included in Exhibit  
8 SDS-8, Turkey Point 6 & 7 Site Selection and Pre-construction NFR  
9 Schedules. These consist of 2015 AE Schedules, 2016 P Schedules, and 2016  
10 TOR Schedules. The NFRs contain a table of contents listing the schedules  
11 sponsored and co-sponsored by FPL Witness Scroggs and me, respectively.

12

13 **NUCLEAR FILING REQUIREMENT SCHEDULES**

14

15 **Q. Please describe the NFRs you are filing with this testimony.**

16 A. For the Project, FPL is filing its 2015 AE, 2016 P, and 2016 TOR Schedules  
17 consistent with the requirements of the NCR Rule to provide an overview of  
18 the financial and construction aspects of its new nuclear power plant project,  
19 outline the categories of costs represented, and provide the calculation of  
20 detailed project revenue requirements. My testimony refers to exhibits that  
21 include the 2015 AE Schedules, 2016 P Schedules, and the 2016 TOR  
22 Schedules. The 2016 TOR Schedules provide an updated summary of the  
23 cumulative project costs.

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The Extended Power Uprate (EPU) Project was completed in 2013 and no additional construction or O&M costs were incurred in 2014. There were no over/under recoveries resulting from the 2014 true-up in 2015. Therefore, FPL is not filing any 2015 EPU schedules in this docket.

**Q. Does the Nuclear Cost Recovery Rule describe the annual filing requirements that a utility must make in support of its current year expenditures for Commission review and approval?**

A. Yes. The Nuclear Cost Recovery Rule, 25-6.0423(6)(c) states:

“1. Each year . . . a utility shall submit, for Commission review and approval, as part of its cost recovery filings: ...

b. True-Up and Projections for Current Year. A utility shall submit for Commission review and approval its actual/estimated true-up of projected pre-construction expenditures based on a comparison of current year actual/estimated expenditures and the previously-filed estimated expenditures for such current year and a description of the pre-construction work projected to be performed during such year; or, once construction begins, its actual/estimated true-up of projected carrying costs on construction expenditures based on a comparison of current year actual/estimated carrying costs on construction expenditures and the previously filed estimated carrying costs on construction expenditures for such current year and a description of the construction work projected to be performed during such year.”

1 **Q. Is FPL complying with these requirements with respect to its 2015**  
2 **Actual/Estimated TP 6 & 7 Project costs?**

3 A. Yes. FPL has included for the Project the 2015 AE Schedules in Exhibit  
4 SDS-8 for Site Selection and Pre-construction costs.

5 **Q. Does the Nuclear Cost Recovery Rule describe the annual filing**  
6 **requirements that a utility must make for the projected year expenditures**  
7 **for Commission review and approval?**

8 A. Yes. The Nuclear Cost Recovery Rule, 25-6.0423(6)(c) states:  
9 “1. Each year . . . a utility shall submit, for Commission review and approval,  
10 as part of its cost recovery filings: ...

11 c. Projected Costs for Subsequent Years. A utility shall submit, for  
12 Commission review and approval, its projected pre-construction expenditures  
13 for the subsequent year and a description of the pre-construction work  
14 projected to be performed during such year; or, once construction begins, its  
15 projected construction expenditures for the subsequent year and a description  
16 of the construction work projected to be performed during such year.”

17 **Q. Is FPL complying with these requirements with respect to its 2016**  
18 **Projected TP 6 & 7 Project costs?**

19 A. Yes. FPL has included the 2016 P Schedules in Exhibit SDS-8 for Site  
20 Selection and Pre-construction costs. My Exhibit JGK-3, details the true up of  
21 2014 actual costs (as filed on March 2, 2015 in this docket), and the 2015  
22 Actual/Estimated and 2016 Projected revenue requirements FPL is filing now  
23 and requesting to recover in 2016.

1 **Q. How is FPL providing an update to the original TP 6 & 7 Project?**

2 A. FPL has included the 2016 TOR Schedules in Exhibit SDS-8 for Site  
3 Selection and Pre-construction costs. The TOR Schedules follow the format  
4 of the T, AE, and P Schedules, but also detail the actual to date project costs  
5 and projected total retail revenue requirements for the duration of the project  
6 based on the best available information prior to this filing. Schedule TOR-2  
7 provides the information required by Rule 25-6.0423(9)(f).

8 **Q. What is the amount of sunk costs that FPL is accounting for in the**  
9 **feasibility analysis?**

10 A. FPL's sunk costs for the Project are approximately \$254 million as of  
11 December 31, 2014.

12 **Q. Please explain the components of the revenue requirements that FPL is**  
13 **requesting to include for recovery effective January 2, 2016.**

14 A. The total amount FPL is requesting to recover in 2016 is \$34,249,614. This  
15 amount reflects the true-up to 2014 Actual costs as filed on March 2, 2015  
16 representing an overrecovery of \$691,433, the underrecovery of 2015  
17 Actual/Estimated costs of \$6,101,628, and the recovery of 2016 Projected  
18 costs of \$28,839,419 as shown on Exhibit JGK-3.

19 **Q. What is the projected 2016 residential customer bill impact based on 2016**  
20 **NCR revenue requirements?**

21 A. The projected residential customer monthly bill impact for 2016 is \$0.34 per  
22 1,000 kWh.

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1 **Revenue Requirements Overview**

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**Q. What is the revenue requirement amount that FPL is requesting to reflect for the true-up of its 2015 Project costs?**

A. FPL is requesting \$6,101,628 in revenue requirements, which represents an underrecovery of Pre-construction costs of \$6,089,262, and an underrecovery of carrying costs of \$12,367 as shown on Exhibit JGK-3. These carrying costs consist of an underrecovery of \$11,769 for Pre-construction, and \$598 for Site Selection. The true-up of 2015 Site Selection costs pertain to the recovery of carrying costs on the deferred tax asset for Site Selection. FPL Witness Scroggs’s Exhibit SDS-8, Schedules AE-2 and AE-3A, summarize the revenue requirements identified above. This amount is being requested to be reflected in the 2016 CCRC factors.

**Q. What are FPL’s 2015 Actual/Estimated TP 6 & 7 Project Pre-construction expenditures compared to costs previously projected and any resulting (over)/under recoveries of costs?**

A. FPL’s Actual/Estimated Project Pre-construction expenditures for the period January through December 2015, upon which FPL’s recovery request is based, are \$18,638,220 on a jurisdictional basis as presented on Exhibit SDS-8, Schedule AE-6. FPL’s previous projected 2015 Pre-construction expenditures were \$12,548,959 on a jurisdictional basis. The result is an underrecovery of Pre-construction revenue requirements of \$6,089,262.



1 **Q. What are FPL's 2015 Actual/Estimated TP 6 & 7 Project Pre-**  
2 **construction and Site Selection carrying charges compared to carrying**  
3 **charges previously projected and any resulting (over)/under recoveries of**  
4 **costs?**

5 A. FPL's 2015 Actual/Estimated Project carrying charges are \$6,806,302. FPL's  
6 previous projected carrying charges were \$6,793,935, resulting in an  
7 underrecovery of revenue requirements of \$12,367. The calculations of the  
8 carrying charges can be found in Exhibits JGK-3 and SDS-8, Schedules AE-2  
9 and AE-3A.

10 **Q. What revenue requirement amount is FPL requesting for its 2016**  
11 **projected TP 6 & 7 Project costs?**

12 A. FPL is requesting recovery of \$28,839,419 in revenue requirements related to  
13 its projected 2016 Project Site Selection and Pre-construction costs. These  
14 revenue requirements consist of projected Pre-construction expenditures of  
15 \$21,057,310 on a jurisdictional basis as presented in FPL Witness Scroggs's  
16 testimony and provided in Exhibit SDS-8, Schedule P-6, and projected  
17 carrying charges of \$7,622,521 as shown in Exhibit SDS-8, Schedules P-2 and  
18 P-3A. Also included are projected Site Selection carrying costs of \$159,588  
19 as shown on Exhibit JGK-3.

20 **Q. Please describe the accounting adjustment on line 13 of Schedule AE-6**  
21 **and the related adjustment on line 13 of Schedule P-6?**

22 A. FPL will incur \$5 million of initial assessment costs during 2015 and 2016 as  
23 discussed in FPL Witness Scroggs's testimony. These costs are reflected on

1 Schedule AE-6 in the amount of \$1,842,105, while the remaining amount of  
2 \$3,157,895 is reflected on Schedule P-6, line 8 on both Schedules. The  
3 Company is not seeking to recover these costs through NCR in 2016 and  
4 therefore has excluded them on line 13 of the above mentioned Schedules, as  
5 they do not impact the 2016 revenue requirements request. FPL will  
6 capitalize these project costs as incurred and accrue allowance for funds used  
7 during construction (AFUDC).

8 **Q. What is the total amount FPL is requesting to recover in its 2016 NCR**  
9 **CCRC factors for the TP 6 & 7 Project?**

10 A. FPL is requesting to include \$34,249,614 of revenue requirements in 2016 for  
11 the Project of which \$34,089,349 is for Pre-construction costs and \$160,265 is  
12 attributed to carrying costs for Site Selection.

13

14 This total amount consists of the true-up of 2014 actual Project Pre-  
15 construction costs and carrying costs of \$691,512 overrecovery, described in  
16 my March 2, 2015 testimony; the true-up of 2015 Actual/Estimated Project  
17 Pre-construction costs and carrying costs of \$6,101,031 underrecovery; and  
18 the 2016 Projected Pre-construction costs and carrying costs of \$28,679,830.

19 The amount pertaining to Project Site Selection includes the 2014 true-up of  
20 underrecovered carrying costs of \$79, as described in my March 2, 2015  
21 testimony; the 2015 Actual/Estimated carrying costs of \$598 underrecovery;  
22 and the 2016 Projected carrying costs of \$159,588, as shown on Exhibit JGK-

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FPL respectfully requests that the Commission approve the 2015 Actual/Estimated and 2016 Projected costs, and the resulting Pre-construction and Site Selection carrying charges as reasonable, and approve the revenue requirements described in my testimony for recovery in FPL’s 2016 CCRC factors.

**ACCOUNTING CONTROLS**

**Q. Please describe the accounting controls that provide you reasonable assurance that the costs included in the filing are correct.**

A. As described more fully in my March 2, 2015 testimony, FPL has a robust system of corporate accounting controls. These accounting controls continue to be utilized in 2015. The Company relies on its comprehensive corporate and overlapping business unit controls for recording and reporting transactions associated with any of its capital projects including the TP 6 & 7 Project. Highlights of the Company’s comprehensive and overlapping controls which continue to be utilized in 2015 for the Project include:

- FPL’s Accounting Policies and Procedures;
  - Financial systems and related controls including FPL’s general ledger (SAP) and construction asset tracking system (PowerPlan);
  - Reporting and monitoring of planned costs to actual costs incurred;
- and

1           • Business unit specific controls and processes.

2   **Q. Are these controls documented, assessed, audited and/or tested on an**  
3   **ongoing basis?**

4   A. Yes. The FPL corporate accounting policies and procedures are documented  
5   and published on the Company's internal website (Employee Web). Included  
6   on the Company's internal website are the corporate procedures regarding  
7   cash disbursements, accounts payable, contract administration, and financial  
8   closing schedules, which provide the business units guidance as to the  
9   processing and recording of transactions. The business units can then build  
10   their more specific procedures around these corporate procedures. FPL's  
11   internal audit department annually audits the Project. The FPL internal audit  
12   of 2014 costs and controls found no exceptions and that project controls were  
13   good. The FPSC staff also is continuing its audits. Additionally, by virtue of  
14   the NFRs themselves, a high level of transparency allows all parties to review  
15   and determine the prudence and reasonableness of the decisions and  
16   expenditures identified in FPL's filing.

17   **Q. How does FPL ensure only incremental payroll is charged to the**  
18   **projects?**

19   A. The Company has issued specific guidelines for charging labor costs to the  
20   project internal orders. These guidelines emphasize the need for particular  
21   care in charging only incremental labor to the project internal orders included  
22   for nuclear cost recovery and ensure consistent application of the Company's  
23   capitalization policy. These guidelines describe the process for the exclusion

1 of non-incremental labor from nuclear cost recovery while providing full  
2 capitalization of all appropriate labor costs through the implementation of  
3 separate project capital internal orders that will be included in future base rate  
4 recoveries.

5 **Q. Does this conclude your testimony?**

6 A. Yes.

**Florida Power Light Company**  
**2016 Revenue Requirements (In Jurisdictional \$'s net of participants)**

Line No.	(1) Dkt. # 140009 2014 Actual/ Estimated	(2) Dkt. # 150009 2014 True-Up	(3)=(2)-(1) 2014 (Over)/ Under Recovery	(4) Dkt. # 140009 2015 Projected Costs	(5) Dkt. # 150009 2015 Actual/ Estimated	(6)=(5)-(4) 2015 (Over)/ Under Recovery	(7)=(2)+(5) Current True-up & Actual/Estimated for 2015	(8)=(3)+(6) Total 2014/2015 (Over)/Under Recovery	(9) Dkt. # 150009 2016 Projected Costs	(10)=(8)+(9) Net Costs to be Recovered/ (Refunded) in 2016	Line No.
<b>Turkey Point 6 &amp; 7 Site Selection</b>											
1											1
2	Site Selection Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2
3	Carrying Costs (b)	(\$742)	(\$742)	\$0	(\$95)	\$158	\$253	(\$584)	\$253	\$27	3
4	Carrying Costs on DTA/DTL (d)	\$159,144	\$159,224	\$79	\$159,241	\$159,586	\$345	\$319,809	\$424	\$159,561	4
5	Total Carrying Costs	\$158,402	\$158,482	\$79	\$159,146	\$159,744	\$598	\$318,225	\$677	\$159,588	5
6	Recovery of Costs & Carrying Costs	\$158,402	\$158,482	\$79	\$159,146	\$159,744	\$598	\$318,225	\$677	\$159,588	6
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11	<b>Turkey Point 6 &amp; 7 Preconstruction</b>										
12	Pre-Construction Costs	\$19,270,470	\$18,448,666	(\$821,804)	\$12,548,959	\$18,638,220	\$6,089,262	\$37,086,886	\$5,267,457	\$21,057,310	\$26,324,767
13	Carrying Costs (b)	(\$1,252,553)	(\$1,179,841)	\$72,712	\$22,626	(\$62,774)	(\$85,399)	(\$1,242,615)	(\$12,687)	\$246,400	\$233,713
14	Carrying Costs on DTA/DTL (d)	\$6,092,317	\$6,149,897	\$57,580	\$6,612,164	\$6,709,332	\$97,168	\$12,859,229	\$154,749	\$7,376,121	\$7,530,869
15	Total Carrying Costs	\$4,839,764	\$4,970,056	\$130,292	\$6,634,789	\$6,646,558	\$11,769	\$11,616,614	\$142,061	\$7,622,521	\$7,764,582
16	Recovery of Costs & Carrying Costs	\$24,110,234	\$23,418,721	(\$691,512)	\$19,183,748	\$25,284,779	\$6,101,031	\$48,703,500	\$5,409,518	\$28,679,830	\$34,089,349
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22	<b>Total Turkey Point 6 &amp; 7</b>	<b>\$24,268,636</b>	<b>\$23,577,203</b>	<b>(\$691,433)</b>	<b>\$19,342,894</b>	<b>\$25,444,523</b>	<b>\$6,101,628</b>	<b>\$49,021,726</b>	<b>\$5,410,195</b>	<b>\$28,839,419</b>	<b>\$34,249,614</b>
23	<b>Uprate</b>										
24	Construction Costs (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Carrying Costs (b)	\$911,804	\$911,804	\$0	(\$233,151)	(\$233,151)	\$0	\$678,653	\$0	\$0	\$0
26	Carrying Costs on DTA/DTL (d)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Total Carrying Costs	\$911,804	\$911,804	\$0	(\$233,151)	(\$233,151)	\$0	\$678,653	\$0	\$0	\$0
28	Recoverable O&M including Interest (c)	(\$1,187,084)	(\$1,185,456)	\$1,628	(\$69)	(\$69)	(\$0)	(\$1,185,525)	\$1,628	\$0	\$1,628
29	Adjustment	\$0	(\$1,628)	(\$1,628)	\$0	\$0	\$0	(\$1,628)	(\$1,628)	\$0	(\$1,628)
30	Total Non-Base Rate Related Costs	(\$275,280)	(\$275,280)	\$0	(\$233,220)	(\$233,220)	\$0	(\$508,500)	\$0	\$0	\$0
31	Base Rate Revenue Requirement (e)	(\$796,243)	(\$795,076)	\$1,167	\$0	\$0	\$0	(\$795,076)	\$1,167	\$0	\$1,167
32	Carrying Costs (Over)/Under Recovery (f)	\$27,161	\$27,236	\$75	\$0	\$0	\$0	\$27,236	\$75	\$0	\$75
33	Adjustment	\$0	(\$1,243)	(\$1,243)	\$0	\$0	\$0	(\$1,243)	(\$1,243)	\$0	(\$1,243)
34		(\$769,082)	(\$769,082)	\$0	\$0	\$0	\$0	(\$769,082)	\$0	\$0	\$0
35	Recovery of Costs, Carrying Costs, and Base Rate Revenue Requirements	(\$1,044,362)	(\$1,044,362)	\$0	(\$233,220)	(\$233,220)	\$0	(\$1,277,582)	\$0	\$0	\$0
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42	<b>Total Recovery</b>	<b>\$23,224,274</b>	<b>\$22,532,841</b>	<b>(\$691,433)</b>	<b>\$19,109,674</b>	<b>\$25,211,302</b>	<b>\$6,101,628</b>	<b>\$47,744,143</b>	<b>\$5,410,195</b>	<b>\$28,839,419</b>	<b>\$34,249,614</b>
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- (a) Construction Costs are expenditures on major tasks performed.  
(b) Carrying Costs are costs calculated on the average of the sum of CWIP Charges, Adjustments and Unamortized Carrying Charges from prior years less Monthly Amortization at the most recent effective AFUDC Rate.  
(c) Recoverable O&M and/or prior year (Over)/Under Recoverable O&M including interest calculated at the AA Financial 30 Day Rate.  
(d) Current Year Carrying Costs on Deferred Tax Asset/Deferred Tax Liability are costs calculated on the average of the sum of Construction Period Interest and Recovered Costs Excluding AFUDC/Transfer to Plant at the most recent AFUDC Rate.  
(e) Base Rate Revenue Requirements are calculated on Plant In-Service, Post In-service and Incremental or Decremental Plant In-Service in the year that the costs are not recognized in Base Rates.  
(f) Carrying Costs calculated on the (Over)/Under Recovery of the current year Base Rate Revenue Requirements at the most recent AFUDC Rate.

\*Totals may not add due to rounding

**CERTIFICATE OF SERVICE  
DOCKET NO. 150009-EI**

I HEREBY CERTIFY that a true and correct copy of the foregoing testimony and exhibits was served by electronic mail this 1st day of May, 2015 to the following:

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