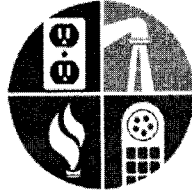


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FPL (Baker) - (CONFIDENTIAL) Information provided in direct testimony and exhibits of OPC witness Lane Kollen.

**CONFIDENTIAL**

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**EXHIBIT A**

**CONFIDENTIAL**



**STATE OF FLORIDA  
OFFICE OF PUBLIC COUNSEL**

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**WILTON SIMPSON**  
*President of the Senate*

**CHRIS SPROWLS**  
*Speaker of the House of  
Representatives*

December 8, 2020

**CONFIDENTIAL DOCUMENT ATTACHED**

Adam J. Teitzman, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 20200172-EI; Petition for evaluation of Hurricane Dorian storm costs, by  
Florida Power & Light Company.

Dear Mr. Teitzman:

Enclosed for filing in this docket on behalf of the Office of Public Counsel ("OPC") is one  
(1) copy of the direct Testimony of Lane Kollen ("Testimony").

Florida Power & Light Company, ("FPL") has filed a timely Notice of Intent to Request  
Confidential Classification for the confidential portions of the Testimony in advance of this filing.  
Due to the claim of confidentiality related to some of the information that the OPC has informed  
FPL will be included in the testimony, FPL has asked that this filing be made as confidential in its  
entirety. It is the OPC's understanding that FPL will make the appropriate filing(s) to designate  
and justify its claim of confidentiality for specific confidential information contained in the  
Testimony. Once that filing is made with the Commission, this filing can be returned to the OPC  
and the highlighted and redacted copies of the same can be maintained on file by the Commission.

The Parties were served with the Testimony pursuant to the accompanying certificate of  
service. Service to the Commission Staff is effectuated by the filing of this copy with the Clerk  
pursuant to your procedures for handling confidential information.

December 8, 2020

Page 2

Should you have any questions please do not hesitate to call Anastacia Pirrello at 850.488.9330.

Sincerely,

/s/ Anastacia Pirrello

Anastacia Pirrello

Associate Public Counsel

Enclosures

cc: Parties of Record

Staff copy served via this document filing with the Commission Clerk



December 8, 2020

Page 3

**CERTIFICATE OF SERVICE**  
**DOCKET NO. 20200172-EI**

I HEREBY CERTIFY that a true and correct copy of the Citizens' Direct Testimony of Lane Kollen has been furnished by electronic mail to the following parties on this 8th day of December, 2020.

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**/s/ Anastacia Pirrello**  
Anastacia Pirrello  
Associate Public Counsel

\*Staff copy served via this document filing with the Commission Clerk

†Electronic delivery

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Petition for evaluation of Hurricane /  
Dorian storm costs, by Florida Power & Light /  
Company. /

---

DOCKET NO. 20200172-EI

FILED: December 8, 2020

(CONFIDENTIAL)

**DIRECT TESTIMONY**

**OF**

**LANE KOLLEN**

**ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA**

J. R. Kelly  
Public Counsel

Anastacia Pirrello  
Associate Public Counsel  
Office of Public Counsel  
c/o The Florida Legislature  
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of the State of Florida

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**DIRECT TESTIMONY**

**OF**

**LANE KOLLEN**

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

Docket No. 20200172-EI

**I. QUALIFICATIONS AND PURPOSE**

**A. Qualifications**

**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc.  
("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia  
30075.

**Q. DESCRIBE YOUR EDUCATION AND PROFESSIONAL EXPERIENCE.**

A. I earned a Bachelor of Business Administration degree in accounting and a Master of  
Business Administration degree from the University of Toledo. I also earned a Master  
of Arts degree in theology from Luther Rice University. I am a Certified Public  
Accountant, with a practice license, Certified Management Accountant, and Chartered  
Global Management Accountant. I am a member of numerous professional  
organizations, including the American Institute of Certified Public Accountants,  
Institute of Management Accounting, Georgia Society of CPAs, and Society of  
Depreciation Professionals.

1 I have been an active participant in the utility industry for more than forty years,  
2 initially as an employee of a company that installed underground cablevision and  
3 telephone wire from 1974 to 1976, then as an employee of The Toledo Edison  
4 Company in various accounting and planning positions from 1976 to 1983, and  
5 thereafter as a consultant in the industry. I have testified as an expert on planning,  
6 ratemaking, accounting, finance, tax, and other issues in proceedings before regulatory  
7 commissions and courts at the federal and state levels on hundreds of occasions.

8 I have testified before the Florida Public Service Commission ("FPSC" or  
9 "Commission") on numerous occasions, including base rate, storm, fuel adjustment  
10 clause, acquisition, and territorial proceedings involving Florida Power & Light  
11 Company ("FPL"), Duke Energy Florida ("DEF"), Gulf Power Company, Talquin  
12 Electric Cooperative, the City of Tallahassee, and the City of Vero Beach.<sup>1</sup>

13 **B. Purpose of Testimony**

14 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY IN THIS**  
15 **PROCEEDING?**

16 A. I am providing testimony on behalf of the citizens of the State of Florida. Kennedy and  
17 Associates was retained by the Florida Office of Public Counsel ("OPC") to perform a  
18 review of FPL's costs incurred in response to Hurricane Dorian and make  
19 recommendations in response to FPL's Petition filed in this proceeding.

---

<sup>1</sup> I have attached a more detailed description of my qualifications and appearances as an expert in Exhibit LK-1.

1   **Q.    WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

2   A.    The purpose of my testimony is to describe my firm's review of FPL's costs incurred  
3       in response to Hurricane Dorian and to present our conclusions and recommendations.

4   **II.    SUMMARY OF FPL'S REQUEST, RATEMAKING IMPLICATIONS, AND**  
5       **STANDARDS FOR RECOVERY**

6       **A. Summary of FPL's Request**

7   **Q.    PLEASE SUMMARIZE FPL'S REQUEST IN THIS PROCEEDING.**

8   A.    FPL seeks "a determination regarding the prudence of FPL's actions and activities  
9       (collectively referred to as FPL's "activities") and the reasonableness of costs incurred in  
10      responding to Hurricane Dorian," according to its Petition filed in this proceeding.<sup>2</sup>

11           FPL states that it "recorded its Hurricane Dorian Costs as a base operations and  
12      maintenance ("O&M") expense and is not seeking through this proceeding to establish a  
13      surcharge for the recovery of the Hurricane Dorian Costs or replenishment of the storm  
14      reserve. FPL files this Petition and supporting testimony to facilitate an evaluation of the  
15      Hurricane Dorian Costs in support of the requested finding."<sup>3</sup>

16           FPL claims that it incurred total costs of \$240.564 million (total Company) in  
17      responding to Hurricane Dorian. It charged \$239.833 million (jurisdictional) of these  
18      costs to base O&M expense (\$264.919 million (jurisdictional) in 2019 based on its  
19      preliminary estimated costs and negative \$25.086 million (jurisdictional) in 2020 to  
20      true-up the 2019 estimated costs) and charged \$0.228 million (jurisdictional) to plant  
21      in service.

---

<sup>2</sup> Petition at p. 1.

<sup>3</sup> *Id.*



1           If FPL had not charged the \$239.833 million to base O&M expense, then it  
2           would have charged \$237.896 million to the storm reserve account ("storm reserve")  
3           under its interpretation and application of the Incremental Cost and Capitalization  
4           Approach ("ICCA") set forth in Rule 25-6.0143(1)(e), Florida Administrative Code  
5           ("F.A.C."), according to its Petition filed in this proceeding.<sup>4</sup>

6           **B. Ratemaking Implications of FPL's Request**

7           **Q.    DESCRIBE THE RATEMAKING IMPLICATIONS OF FPL'S REQUEST.**

8           A.    The Company seeks a determination of prudence and an affirmation of its ratemaking  
9           recovery of the entirety of the \$239.833 million incurred and charged to base O&M  
10          expense, along with a return on that amount, albeit in a different form than through a  
11          storm surcharge, which would have limited its recovery to no more than \$237.896  
12          million with no return or a short-term debt interest only return. The Company's  
13          requested form of ratemaking recovery will result in \$1.936 million in additional  
14          ratemaking recovery for the costs incurred and another \$15.775 million for the return  
15          on the costs incurred in just the first year alone when compared to recovery through a  
16          storm surcharge.

17          **Q.    HOW DOES THE COMPANY'S DECISION TO CHARGE THE STORM**  
18          **COSTS TO BASE O&M EXPENSE RESULT IN ADDITIONAL**  
19          **RATEMAKING RECOVERY COMPARED TO CHARGING THE COSTS TO**  
20          **THE STORM RESERVE?**

---

<sup>4</sup> Petition at pp. 5-7.

1 A. In Docket No. 20120015-EI, *In re: Petition for Increase in Rates by Florida Power &*  
2 *Light Company*, the Commission found that the Company had a theoretical  
3 depreciation reserve surplus ("Reserve") and allowed the Company to amortize and use  
4 that Reserve at its discretion to increase its earned return on equity up to a maximum  
5 threshold. The Company was required to restore the Reserve to reduce its earned return  
6 on equity if it otherwise would exceed the maximum threshold.

7 In Docket No. 20160021-EI, *In re: Petition for Rate Increase by Florida Power*  
8 *& Light Company*, the Commission again found that the Company had a depreciation  
9 reserve surplus and authorized FPL to amortize and use (debit) the Reserve at its  
10 discretion to increase its earned return on equity to no more than 11.60% or to restore  
11 (credit) the Reserve to reduce its return on equity to no more than 11.60% if it otherwise  
12 would exceed that maximum threshold.<sup>5</sup>

13 If the Company earns in excess of the 11.60% maximum threshold, it then  
14 defers the revenue equivalent of the excess earnings as an increase to the Reserve.<sup>6</sup> If  
15 the Company charges storm costs to base O&M expense, then the storm costs, net of  
16 the related income tax expense, reduce the return on equity in the year expensed and  
17 reduce the revenue equivalent amount that otherwise would be deferred to the Reserve.  
18 The Company's use of this ratemaking alternative provided immediate and greater  
19 recovery of storm costs compared to deferrals to the storm reserve and recovery through  
20 a storm surcharge.

---

<sup>5</sup> The establishment of the Reserve and the amortization parameters are set forth in paragraph 12 of the 2016 Settlement.

<sup>6</sup> The excess earnings are after tax and must be grossed-up for income taxes to a revenue equivalent.

1 In 2019, the Company's earned return on equity exceeded the 11.60%  
2 maximum threshold on an FPSC Adjusted Earnings basis, even after it charged the  
3 storm costs to base O&M expense and reduced the Reserve by an equivalent amount.  
4 It would have deferred \$621.583 million to the Reserve if it had not charged \$264.919  
5 million to base O&M expense in 2019. Instead, it deferred \$356.664 million<sup>7</sup>, the  
6 revenue equivalent of the excess earnings remaining after the charge to base O&M  
7 expense.

8  
9 **C. Standard for Recovery of Costs**

10 **Q. WHAT IS THE STANDARD FOR RECOVERY OF THE COMPANY'S**  
11 **CLAIMED COSTS?**

12 A. The standard for recovery of claimed costs is set forth in Rule 25-6.0143, F.A.C. (the  
13 "Rule"). The Rule describes an ICCA methodology to quantify the recoverable amount  
14 of the costs incurred for "storm-related damages." The Rule lists the types or categories  
15 of costs that qualify and may be deferred to the "storm account" for recovery, but only  
16 to the extent that the costs are "incremental" to costs that already are recovered through  
17 base and/or cost recovery clause rates or that are in excess of "normal" capital  
18 expenditures. The Rule also lists the types or categories of costs that do not qualify  
19 and may *not* be deferred to the "storm account."

20 Rule 25-6.0143(1)(d), F.A.C., describes the ICCA methodology, which allows  
21 costs to be charged to the storm account only if they are incremental to "those costs  
22 that normally would be charged to non-cost recovery clause operating expenses in the

---

<sup>7</sup> 2019 amortization of Reserve per Attachment 1 to FPL's Rate of Return Surveillance Report filed with the FPSC for December 2019, dated February 14, 2020.

1 absence of a storm” (“incremental expenses”) or if they are incremental to the “normal  
2 cost for the removal, retirement and replacement of those [damaged] facilities in the  
3 absence of a storm” (“incremental capital expenditures”). Rule 25-6.0143(1)(d),  
4 F.A.C., states specifically:

5 In determining the costs to be charged to cover storm-related damages,  
6 the utility shall use an Incremental Cost and Capitalization Approach  
7 methodology (ICCA). Under the ICCA methodology, the costs charged  
8 to cover storm-related damages shall exclude those costs that normally  
9 would be charged to non-cost recovery clause operating expenses in the  
10 absence of a storm. Under the ICCA methodology for determining the  
11 allowable costs to be charged to cover storm-related damages, the utility  
12 will be allowed to charge to Account No. 228.1 costs that are  
13 incremental to costs normally charged to non-cost recovery clause  
14 operating expenses in the absence of a storm. All costs charged to  
15 Account 228.1 are subject to review for prudence and reasonableness  
16 by the Commission. In addition, capital expenditures for the removal,  
17 retirement and replacement of damaged facilities charged to cover  
18 storm-related damages shall exclude the normal cost for the removal,  
19 retirement and replacement of those facilities in the absence of a storm.

20 Rule 25-6.0143(1)(e), F.A.C., lists the types of storm-related costs that are  
21 allowed to be charged to the storm account under the ICCA methodology as follows:

- 22 1. Additional contract labor hired for storm restoration activities;
- 23 2. Logistics costs of providing meals, lodging, and linens for tents and other  
24 staging areas;
- 25 3. Transportation of crews for storm restoration;
- 26 4. Vehicle costs for vehicles specifically rented for storm restoration activities;
- 27 5. Waste management costs specifically related to storm restoration activities;
- 28 6. Rental equipment specifically related to storm restoration activities;
- 29 7. Materials and supplies used to repair and restore service and facilities to  
30 pre-storm condition, such as poles, transformers, meters, light fixtures,  
31 wire, and other electrical equipment, excluding those costs that normally  
32 would be charged to non-cost recovery clause operating expenses in the  
33 absence of a storm;
- 34 8. Overtime payroll and payroll-related costs for utility personnel included in

1 storm restoration activities;

2 9. Fuel cost for company and contractor vehicles used in storm restoration  
3 activities; and

4 10. Cost of public service announcements regarding key storm-related issues,  
5 such as safety and service restoration estimates.

6 Rule 25-6.0143(1)(f), F.A.C., lists the types of storm-related costs that are  
7 *prohibited* from being charged to the storm account under the ICCA methodology as  
8 follows:

9 1. Base rate recoverable regular payroll and regular payroll-related costs for  
10 utility managerial and non-managerial personnel;

11 2. Bonuses or any other special compensation for utility personnel not eligible  
12 for overtime pay;

13 3. Base rate recoverable depreciation expenses, insurance costs and lease  
14 expenses for utility-owned or utility-leased vehicles and aircraft;

15 4. Utility employee assistance costs;

16 5. Utility employee training costs incurred prior to 72 hours before the storm  
17 event;

18 6. Utility advertising, media relations or public relations costs, except for  
19 public service announcements regarding key storm-related issues as listed  
20 above in subparagraph (1)(e)10.;

21 7. Utility call center and customer service costs, except for non-budgeted  
22 overtime or other non-budgeted incremental costs associated with the storm  
23 event;

24 8. Tree trimming expenses, incurred in any month in which storm damage  
25 restoration activities are conducted, that are less than the actual monthly  
26 average of tree trimming costs charged to operation and maintenance  
27 expense for the same month in the three previous calendar years;

28 9. Utility lost revenues from services not provided; and

29 10. Replenishment of the utility's materials and supplies inventories.

1 In addition to the standards set forth in the Rule, I relied on the Commission's  
2 decisions adopting settlement agreements in other proceedings involving FPL, Duke  
3 Energy Florida, Gulf Power Company, and Tampa Electric Company.<sup>8</sup> These  
4 decisions adopt specific methodologies to quantify certain incremental costs pursuant  
5 to the Rule and adopt specific information filing requirements and review procedures  
6 that will be applicable in all future storm proceedings for those utilities. Those  
7 decisions and the underlying settlement agreements provide a useful framework for the  
8 Commission to look to in order to ensure that costs are, in fact, incremental and  
9 reasonable, and in accordance with the standards set forth in the Rule.

10 **Q. DOES THE RULE ALLOW THE UTILITY TO CHARGE THE STORM**  
11 **COSTS TO BASE O&M EXPENSE INSTEAD OF TO THE STORM**  
12 **RESERVE?**

13 A. Yes. The Rule states:

14 (1)(h) A utility may, at its own option, charge storm-related costs as  
15 operating expenses rather than charging them to Account No. 228.1.  
16 The utility shall notify the Director of the Commission Clerk in writing  
17 and provide a schedule of the amounts charged to operating expenses  
18 for each incident exceeding \$5 million. The schedule shall be filed  
19 annually by February 15 of each year for information pertaining to the  
20 previous calendar year.  
21

22 Typically, a utility would not choose to charge storm costs to base O&M  
23 expense unless the amounts were minimal because the additional O&M expense would  
24 reduce its earned return, all else equal. However, the situation is unique due to the  
25 availability of and FPL's use of the Reserve to manage its earned return, recover its

---

<sup>8</sup> Docket No. 20170272-EI, Docket No. 20170271-EI, and Docket No. 20180049-EI, respectively.

1 storm costs, and earn a return on the storm costs until its base rates are reset in a future  
2 base rate case proceeding.

3 **Q. DOES THE RULE DISTINGUISH BETWEEN “THE STORM RELATED**  
4 **COSTS” CHARGED TO THE STORM RESERVE OR TO BASE O&M**  
5 **EXPENSES?**

6 A. No. The Rule has only one description of storm-related damages or storm costs that  
7 may be recovered from customers and that description is not dependent on the form of  
8 recovery, or in the case of FPL, the existence of the Reserve. Nor does the Rule  
9 incorporate an exclusionary term that relieves the utility from compliance with the Rule  
10 if it chooses to charge the storm costs to base O&M expense, or in the case of FPL, to  
11 recover the storm costs through the Reserve.

### 12 **III. SUMMARY OF CONCLUSIONS**

13 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.**

14 A. I have separated my conclusions into process, methodology, and disallowance  
15 categories. Process conclusions relate to the Company’s planning and implementation,  
16 including management and procurement processes that may have resulted in excessive  
17 costs. Methodology conclusions relate to the Company’s failure to correctly calculate  
18 the *incremental* storm-related costs pursuant to the requirements of the Rule that have  
19 resulted in excessive costs. Disallowance conclusions relate to costs that should not be  
20 included in the storm costs and that should be denied recovery through the Reserve.

#### 21 **A. Process Conclusions**

1 The processes and the scope of those processes employed by the Company, including  
2 procurement, mobilization, demobilization, and other logistics are or should be a  
3 function of an ongoing assessment of its potential physical damage and outage risk  
4 exposures. In this case, the Company incurred \$240.060 million (jurisdictional) in  
5 storm costs, despite the fact that Hurricane Dorian did not make landfall, there was  
6 little actual damage to the Company's transmission and distribution system assets, and  
7 only a relatively small percentage of customers actually experienced outages.

8 My process conclusions are as follows:

- 9 1. The Company has no written policies that describe or require it to assess  
10 the potential physical damage and outage risk exposures from storms or  
11 to optimize the allocation of internal resources and acquisition of  
12 external resources necessary to respond to those potential exposures.

13 The risk exposures have declined and should continue to decline as the  
14 Company has made and continues to make significant investments to  
15 harden and protect its system from storm damage and outages. The  
16 Company and other utilities have claimed that these significant  
17 investment costs are justified, at least in part, through savings and  
18 reliability improvements resulting from less storm damage and fewer,  
19 less severe, and shorter outages.

- 20 2. The Company has no written policies that describe or require it to plan  
21 or implement its outage responses to minimize costs. In fact, the  
22



1 Company acknowledges that it does not plan or implement its storm  
2 responses to minimize costs.<sup>9</sup>

3  
4 3. The Company failed to demonstrate that it minimized the storm costs  
5 through a prudent mix of its own employees, affiliate company  
6 contractors, mutual assistance contractors, and other third-party  
7 contractors.

8  
9 4. The Company failed to demonstrate that it minimized the storm costs  
10 through careful management of the mobilization of its contractors.

11  
12 5. The Company failed to demonstrate that it minimized the storm costs  
13 through careful management and timely demobilization of its  
14 contractors.

15  
16 6. The Company has no incentive to minimize storm costs.

17  
18 7. The Company failed to timely provide copies of all contracts, all  
19 invoices, and all other documents necessary to perform an audit of its  
20 storm costs either when it filed its request or made its supplemental  
21 filing. The Company did provide Excel workbooks that included  
22 documentation for line contractor and vegetation management  
23 contractor invoices. However, it did not provide copies of contracts or  
24 other invoice documentation until OPC sought this information in  
25 discovery; even then, those responses were incomplete and OPC had to

---

<sup>9</sup> Direct Testimony of Manuel Miranda at p. 6.

1 issue further discovery to obtain all contracts, all invoices, and all other  
2 relevant information.

3  
4 8. The Company's invoice copies by document number are not organized  
5 to group invoices by vendor. The Binder file folder structure utilized  
6 by Gulf Power Company in Docket No. 20190038-EI provides a  
7 superior format that groups invoice copies by vendor and makes it  
8 administratively easier to cross reference contractor invoices to the  
9 vendor contracts, purchase orders, and rate sheets.

10  
11 9. In accordance with the Commission Order approving the settlement  
12 agreement in Docket No. 20180049-EI, FPL performed its own audit of  
13 contractor invoices and disallowed \$12.459 million in line and  
14 vegetation management contractor charges that were billed to the  
15 Company.<sup>10</sup> The disallowances were not included in the Company's  
16 storm costs.

17  
18 **B. Methodology Conclusions**

19 The Company's request for cost recovery does not comply with the Rule in certain  
20 important respects and is overstated. My methodology conclusions are as follows.

21 1. The Company failed to limit its request to incremental costs, an  
22 overarching requirement of the Rule. Instead, the Company effectively  
23 circumvented the limitations on recovery set forth in the Rule by

---

<sup>10</sup> The Company agreed to perform its own audits of future storm costs in the Stipulation and Settlement Agreement approved by the Commission in Docket No. 20180049-EI.

1 utilizing the Reserve to recover the entirety of the storm costs it incurred  
2 and charged to base O&M expense.

3  
4 2. The Company failed to remove all straight time payroll costs (straight  
5 time payroll) and related costs from the storm costs, as required by the  
6 Rule.

7  
8 3. The Company failed to remove the non-incremental portion of overtime  
9 payroll and related costs from the storm costs, as required by the Rule.  
10 The Company objected to and refused to provide the overtime payroll  
11 and related costs included in the base revenue requirement or the historic  
12 costs in response to OPC discovery.<sup>11</sup>

13  
14 4. The Company failed to remove line contractor "costs that normally  
15 would be charged to non-cost recovery clause operating expenses in the  
16 absence of a storm," which is a requirement set forth in the Rule. The  
17 Company objected to and refused to provide the historic embedded line  
18 contractor costs in response to OPC discovery.<sup>12</sup> The Commission has  
19 previously utilized a three year historic average to quantify and exclude  
20 vegetation management contractor costs "that normally would be  
21 charged to non-cost recovery clause operating expenses" if, in fact, the  
22 historic average is greater than the vegetation management costs in the

---

<sup>11</sup> Response to Interrogatory No. 37 in OPC's Second Set of Interrogatories, a copy of which is attached as Exhibit LK-2.

<sup>12</sup> Response to Interrogatory No. 7 in OPC's First Set of Interrogatories and to Interrogatory No. 44 in OPC's Second Set of Interrogatories, copies of which are attached as Exhibit LK-3.

1 month of the storm, excluding storm costs from the average and from  
2 the month of the current storm for which recovery is sought.

3 5. The Company failed to remove materials and supplies “costs that  
4 normally would be charged to non-cost recovery clause operating  
5 expenses in the absence of a storm.” The Company claims that the  
6 three-year historic average of materials and supplies expense was less  
7 than the amount actually expensed, excluding the storm costs charged  
8 to base O&M expense, so no adjustment was necessary in this  
9 proceeding.<sup>13</sup>

10  
11 6. The amounts charged by the Company to base O&M expense included  
12 estimated costs that had not yet been finalized or paid.

### 13 **C. Disallowance Conclusions**

14 The Company’s storm costs charged to base O&M expense were excessive due to  
15 processes that failed to minimize costs, methodologies, and other recording and  
16 processing errors that overstated the charges to base O&M expense and improperly  
17 depleted the Reserve.

18 The following table summarizes the excessive costs included in FPL’s request  
19 and provides the basis for my recommendation to disallow or otherwise remove these  
20 costs.

---

<sup>13</sup> Response to Interrogatory No. 10 in OPC’s First Set of Interrogatories, a copy of which is attached as Exhibit LK-4.

1

Florida Power & Light Company  
 OPC's Adjustments to Hurricane Dorian Claimed Costs for Storm Restoration  
 Based on Costs Accumulated through May 31, 2020  
 (\$000s)

	Total Costs	Retail Jurisdictional Factor	OPC Adjusted Recoverable Amount
Total Claimed Costs Associated with Storm Restoration (Per FPL Filing Exhibit DH-1, Line 52)	238,360	99.81%	237,896
OPC Recommended Adjustments			
Remove Regular Payroll Costs	(1,883)	98.43%	(1,853)
Remove Non-Incremental Overtime Payroll Costs	(2,314)	98.12%	(2,271)
Remove Non-Incremental Line Contractor Costs	(2,589)	99.99%	(2,588)
Remove Estimated Amounts	(3,143)	99.99%	(3,142)
Total OPC Adjustments to Claimed Costs			(9,855)
OPC Maximum Restoration Costs for Hurricane Dorian			228,041

2

3

#### IV. PROCESS ISSUES

4

5

**A. Storm Costs Are Excessive Compared to Actual System Damage and Customer Interruptions**

6

**Q. PLEASE DESCRIBE THE SYSTEM DAMAGE AND CUSTOMER INTERRUPTIONS CAUSED BY HURRICANE DORIAN.**

7

8

**A.** Hurricane Dorian did not make landfall in the Company's service territory; however,

9

it did bring hurricane force winds up the East Coast of Florida and feeder bands

1 impacted FPL's service territory from Monday September 2, 2019 through Wednesday  
2 September 4, 2019.<sup>14</sup>

3 Despite the hurricane force winds and feeder bands that impacted FPL's service  
4 territory, the Company incurred relatively minimal damage to its transmission and  
5 distribution assets and relatively few outages in comparison to the size of its system  
6 and the total number of customers on its system. The Company prepared a Report that  
7 described the damage to its assets, the extent of the outages, and compared the  
8 performance of its assets that had been storm hardened to those that had not been  
9 hardened.<sup>15</sup>

10 The Report describes the storm characteristics and weather, the pre-landfall and  
11 actual storm paths, transmission line and substation performance, distribution  
12 performance (poles, feeders, laterals, transformers, pad-mounted switches), smart grid  
13 performance, customer interruptions due to vegetation, and the effects of the  
14 Company's hardening programs.

15 In general, the Company's system performed well, especially the assets that  
16 were storm hardened and protected, and benefitted from the Company's vegetation  
17 management activities, all of which minimized the damage to the system assets and  
18 minimized customer interruptions, both in terms of the number of outages and the

---

<sup>14</sup> Response to POD No. 22 in OPC's First Request for Production of Documents, a copy of which is attached as Exhibit LK-5 for ease of reference. The full attachment is the Hurricane Dorian Power Delivery Performance Report ("Report") [Bates p. 024892-024944] dated May 8, 2020. See Report at p. 8 of Exhibit LK-5 [Bates p. 024898].

<sup>15</sup> *Id.*

1 duration of those outages. The Report provided the following summary of the system  
2 performance and outage effects on customers:<sup>16</sup>

3 **Results:** 60.9% (112.5K) of customers restored in one day, 100%  
4 (184.6K) in three days (impacted).<sup>17</sup> Average customer outage was 78  
5 minutes. This was a three day event, but according to the Carver data,  
6 we did not have any customers out longer than 24 hours, so essentially  
7 100% of the customers were restored within one day.  
8

9 **FPL Transmission System and Substations** performed well in Dorian  
10 with no significant damage to the BES (Bulk Electric System). FPL  
11 experienced 0 pole failures and 3 line sections out. In addition, there  
12 was no substations out or major substation equipment damages.  
13 Protective relay systems and breakers were called on to clear 5 relay  
14 events with 0 mis-operations (0%). This is well below the 8% NERC  
15 average.  
16

17 **FPL Distribution System** performed well in Dorian and demonstrated  
18 that the investments in the Distribution Feeder Hardening Program, Pole  
19 Inspection Program (PIP) and Smart Grid are providing benefits. The  
20 system performed as designed and greatly helped to reduce severe  
21 damage, duration of restoration and provided the ability for the grid to  
22 self- heal. These investments were key to the speed of storm restoration.  
23

24 Distribution pole damage was primarily due to vegetation falling into  
25 FPL poles or lines with 5 out of the 8 (67%) poles down. In addition,  
26 there were no feeder poles down primarily due to the hardening efforts  
27 and the inspections of the non-hardened poles. 38% (3 out of 8) of poles  
28 down were ATT.  
29

30 Underground Feeders experienced no outages. Overhead Hardened  
31 Feeders performed significantly better than non-Hardened Feeders;  
32 however, non-Hardening feeders still benefitted from the Pole  
33 Inspection Program (PIP) which has resulted in the replacement of over  
34 87,000 poles and reinforcement of over nearly 57,000 poles since the  
35 inspection program began in 2006.  
36

37 Underground Laterals performed 10.6X better than Overhead Laterals  
38 with vegetation (41% of Trouble Tickets) being the leading cause of  
39 Overhead Lateral outages. FPL's next step for grid hardening, Storm

---

<sup>16</sup> See Report at p. 7 of Exhibit LK-5 [Bates p. 024897].

<sup>17</sup> The actual number of customers who experienced outages was over 162,000; some experienced more than one outage. See Report at p. 9 of Exhibit LK-5 [Bates p. 024899]. See also the response to POD No. 20 in OPC's First Request for Production of Documents, a copy of which is attached as Exhibit LK-6.

1 Secure Lateral Undergrounding program, which began in 2018,  
2 experienced no outages.  
3

4 Smart Grid provided benefits with AFS (Automated Feeder Switches)  
5 Self-Healing operations avoiding 37K Customer Interruptions.  
6

7 **Q. ARE THE STORM COSTS INCURRED BY THE COMPANY EXCESSIVE**  
8 **COMPARED TO THE LIMITED DAMAGE AND RELATIVELY FEW**  
9 **CUSTOMER INTERRUPTIONS?**

10 A. Yes. The magnitude of the storm costs compared to the minimal damages and  
11 relatively few customer interruptions is cause for concern, not only with respect to this  
12 storm, but also with respect to future storms, especially as the Company implements  
13 additional storm hardening and storm protection plans and programs approved by the  
14 Commission.

15 **Q. WHAT ARE YOUR RECOMMENDATIONS IN RESPONSE TO THIS**  
16 **CONCERN?**

17 A. Our recommendations are detailed in each of the following subsections of this section  
18 of my testimony; however, they address improvements in the planning process and in  
19 the implementation of the actual storm response, as well as providing an incentive or  
20 stake in the recovery of storm costs, and other recommendations to improve the post-  
21 storm review of contractor invoices.

22 **B. Systematic Assessments of Risk Exposures At Least Annually Are Necessary**  
23 **In Order to Optimize Resources and Minimize Cost of Storm Responses and**  
24 **Customer Interruptions**

25 **Q. SHOULD THE COMPANY OPTIMIZE THE SCOPE, AND MINIMIZE THE**  
26 **COSTS, OF ITS RESPONSES TO REFLECT THE CONTINUOUS**



1           **HARDENING AND PROTECTION OF ITS SYSTEM ASSETS AND**  
2           **REDUCTIONS IN VEGETATION EXPOSURE?**

3     A.     Yes. The reality is that, as FPL completes its investments and expands its vegetation  
4           management to improve the resiliency of the system through storm hardening and  
5           storm protection activities approved by the Commission, the scope of the Company's  
6           storm responses, both in planning and implementation, and the cost of the responses  
7           should be significantly and continuously reduced. The Company and other utilities  
8           have claimed in multiple proceedings that these significant hardening and protection  
9           investments and vegetation management expenses are justified, at least in part, through  
10          savings and reliability improvements due to significant and continuous reductions in  
11          physical storm damages and fewer and less severe outages. Indeed, in its Report, FPL  
12          repeatedly cites the various storm hardening and protection programs it already has  
13          implemented as the reasons for no or minimal physical damage to the hardened assets  
14          compared the non-hardened assets.<sup>18</sup> Thus, this should result in lower storm costs in  
15          response to future storm events, not the same or even increased costs.

16    **Q.     HAS THE COMPANY PROVIDED ANY EVIDENCE THAT IT ATTEMPTS**  
17           **TO MATCH THE RESOURCES IT ACQUIRES AHEAD OF A STORM TO**  
18           **THE POTENTIAL DAMAGE AND OUTAGE RISK EXPOSURE FROM THAT**  
19           **STORM?**

20    A.     No. The Company provided no evidence that it intentionally and systematically  
21           performs comprehensive assessments of its system risk exposures in order to optimize

---

<sup>18</sup> See Report at pp. 6, 7, 28, and 29 of Exhibit LK-5 [Bates pp. 024896, 024897, 024918, and 024919].

1 the resources necessary to respond to a storm and to minimize the cost of that  
2 response.<sup>19</sup>

3 **Q. HAS THE COMPANY PERFORMED ANY ASSESSMENT AND/OR STUDY**  
4 **THAT DOCUMENTS, ANALYZES, OR ESTIMATES THE AMOUNT OF**  
5 **STORM COST SAVINGS THE COMPANY WAS ABLE TO ACHIEVE**  
6 **BECAUSE OF THE STORM HARDENING AND PROTECTION ACTIVITIES**  
7 **PERFORMED PRIOR TO HURRICANE DORIAN?**

8 A. No.<sup>20</sup>

9 **Q. WHAT ARE YOUR RECOMMENDATIONS?**

10 A. The Company should adopt written policies that describe and require it to assess the  
11 potential physical damages and outage risk exposures from storms at least annually  
12 before the storm season, incorporate ongoing improvements in storm hardening and  
13 storm protection since the last assessment, and then incorporate the results of these  
14 assessments into all storm planning and implementation processes, including the  
15 determination of resource requirements, procurement of external resources,  
16 mobilization, demobilization, and all other logistics.

17 In addition, the Company should adopt written policies that describe and require  
18 it to optimize the allocation of internal resources and acquisition of external resources  
19 necessary to respond to the potential physical damages and outage risk exposures  
20 identified in its periodic assessments of those risk exposures.

---

<sup>19</sup> The Company's damage assessment modeling appears to be focused primarily on ensuring that resources are positioned to appropriate areas based on real-time assessments of potential and actual damage and outages.

<sup>20</sup> Response to Interrogatory No. 21 in OPC's First Set of Interrogatories, a copy of which is attached as Exhibit LK-7.

1       **C. Prudent Planning And Implementation of Storm Responses Is Necessary In**  
2       **Order to Minimize Storm Costs and Customer Interruptions**

3       **Q.   HAS THE COMPANY PROVIDED ANY EVIDENCE THAT IT PLANS OR**  
4       **IMPLEMENTS ITS STORM RESPONSE IN ORDER TO MINIMIZE COSTS?**

5       A.   No. To the contrary, the Company acknowledges that minimizing the storm costs is  
6       not a planning or implementation objective.<sup>21</sup>

7       **Q.   WHY IS THAT IMPORTANT?**

8       A.   It is important because it affects the total costs of the storm response and the costs that  
9       customers pay through the ratemaking process, regardless of whether the recovery is  
10      obtained through the storm account and a storm surcharge or through the Reserve, as  
11      is the case in this proceeding. FPL ultimately is reimbursed by customers for the  
12      entirety of its prudent and reasonable storm costs through the ratemaking process.

13             The Company has an obligation to act prudently and reasonably to repair  
14      damage and restore service within a reasonable period of time. However, this must be  
15      balanced against the costs of doing so. The Company also has an obligation to act in  
16      an intentional manner to prudently and reasonably minimize costs. This requires more  
17      than an after-the-fact review of vendor invoices for resources that have been mobilized.  
18      It requires the adoption, communication, and implementation of policies to achieve this  
19      objective before resources are mobilized.

20      **Q.   WHAT IS YOUR RECOMMENDATION?**

---

<sup>21</sup> Direct testimony of Manuel Miranda at p. 6.

- 1 A. The Company should adopt written policies that describe and require it to plan and  
2 implement its storm damage and outage responses to minimize costs.

3 **D. Prudent Management of Contractor Resources Is Necessary In Order to**  
4 **Minimize Storm Costs**

5 **Q. HAS THE COMPANY PROVIDED EVIDENCE THAT IT ASSIGNS AND/OR**  
6 **ACQUIRES RESOURCES THROUGH A PRUDENT AND REASONABLE**  
7 **MIX OF ITS OWN EMPLOYEES, AFFILIATE COMPANY CONTRACTORS,**  
8 **MUTUAL ASSISTANCE CONTRACTORS, AND THIRD-PARTY**  
9 **CONTRACTORS IN A MANNER THAT MINIMIZES STORM COSTS?**

- 10 A. No. FPL provided no evidence that it intentionally assigned internal, and acquired  
11 external, resources in a manner that minimized storm costs. The storm costs include  
12 mobilization and demobilization costs, including travel and standby costs, and  
13 restoration costs. Affiliate costs tend to be the lowest. Mutual assistance costs tend to  
14 be the next lowest, although it depends greatly on the contract terms and mutual  
15 assistance company's determinations of its costs. The other third-party contractor costs  
16 tend to be greater than affiliate and mutual assistance costs, although there are  
17 exceptions.

18 FPL relied primarily on third party contractors rather than its own employees,  
19 affiliate company contractors, or mutual assistance contractors, all of which may have  
20 provided lower cost alternatives compared to higher cost third-party contractors. In  
21 comparison to FPL, Duke appears to have relied more heavily on its own employees,

1 affiliate companies, and mutual assistance companies than on other third-party  
2 contractors when it responded to Hurricane Dorian.<sup>22</sup>

3 **Q. PLEASE COMPARE THE COMPANY'S USE OF AFFILIATES, MUTUAL**  
4 **ASSISTANCE COMPANIES, AND OTHER THIRD-PARTY LINE**  
5 **CONTRACTORS.**

6 A. The Company incurred only \$0.448 million for line contractors (total Company)  
7 provided by Gulf Power Company, the only affiliate utility company in geographic  
8 proximity. It incurred \$8.462 million for line contractors provided by six mutual  
9 assistance companies.<sup>23</sup> It incurred \$129.583 million (total Company) for line  
10 contractors from 87 other third party vendors.

11 In addition, most of the costs incurred for line contractors from the mutual  
12 assistance companies were from geographically distant companies, such as  
13 Commonwealth Edison and National Grid, which resulted in significant mobilization  
14 and demobilization costs compared to actual storm restoration costs for those line  
15 contractors. Sixty percent of the Company's costs incurred for line contractors from  
16 mutual assistance companies were charged by these two companies alone. More  
17 specifically, Commonwealth Edison is located in northern Illinois. It charged the  
18 Company \$2.605 million (total Company) in storm costs, which included an allocation  
19 of that utility's administrative and general expenses that significantly increased the

---

<sup>22</sup> Docket No. 20190222-EI.

<sup>23</sup> Response to Interrogatory No. 18 in OPC's First Set of Interrogatories, a copy of which is attached as Exhibit LK-8. Copies of invoices for verification purposes were also provided in the Confidential response to POD No. 15 in OPC's First Request for Production of Documents. I have not attached copies of those invoices as exhibits.

1 costs charged to FPL.<sup>24</sup> National Grid is located in upstate New York and  
2 Massachusetts. It charged the Company \$2.491 million (total Company) in storm costs.

3 FPL failed to utilize other mutual assistance companies located in closer  
4 geographic proximity, such as Southern Company, which has utilities located in  
5 Georgia and Alabama, or Entergy Corp., which has utilities located in Mississippi and  
6 Louisiana.

7 **Q. HAS THE COMPANY PROVIDED EVIDENCE THAT IT MINIMIZED THE**  
8 **STORM COSTS THROUGH CAREFUL MOBILIZATION AND**  
9 **DEMOBILIZATION OF ITS CONTRACTORS?**

10 A. No. Various third-party contractors were mobilized starting on August 30, 2020.  
11 Contractor crews traveled primarily from August 30, 2020 through August 31, 2020.  
12 The pre-landfall path and the forecasted landfall continued to change until September  
13 2, 2020, the date when hurricane force winds hit the East coast of Florida and feeder  
14 bands impacted the Company's service territory. However, by the morning of  
15 September 5, 2020, the storm no longer posed a threat to FPL's service territory.<sup>25</sup> The  
16 Company demobilized only three third-party contractors who were in transit prior to  
17 arrival at assigned staging areas even as the potential risks of damage to system assets  
18 and customer interruptions declined. In addition, the Company unnecessarily delayed  
19 the demobilization of numerous contractors even as it determined that the actual

---

<sup>24</sup> In addition to non-labor related charges of \$0.406 million (total Company), Commonwealth Edison charged \$0.763 million (total Company) in straight-time and overtime labor and an additional \$1.436 million (total Company) for labor overheads. These overheads represent a 188% adder to the actual labor charges. These charges are detailed in the invoice copy supplied in the Confidential response to POD No. 15 in OPC's First Request for Production of Documents [Bates pp. 030747-030748.] I have attached a copy of the first two pages of that invoice as Confidential Exhibit LK-9.

<sup>25</sup> Direct testimony of Manuel Miranda at p. 20.

1 physical damages to system assets and customer interruptions were minimal.

2 Demobilization of most external resources did not begin until September 5, 2020.<sup>26</sup>

3 **Q. IS THERE A SEQUENCE THAT A UTILITY NORMALLY SHOULD**  
4 **FOLLOW IN THE USE OF AFFILIATES, MUTUAL ASSISTANCE**  
5 **CONTRACTORS, AND THIRD-PARTY CONTRACTORS IN ORDER TO**  
6 **MINIMIZE COSTS?**

7 A. Yes. The sequence normally would be based on availability and cost, including the  
8 cost of mobilization and demobilization (travel time and equipment) and other terms  
9 and conditions of the contracts. Assuming availability, the typical sequence would be  
10 affiliates first, then mutual assistance contractors, then regional third-party contractors,  
11 and then other third-party contractors.

12 **Q. WHAT IS YOUR RECOMMENDATION?**

13 A. The Company should adopt written policies that describe and require it to plan and  
14 implement the assignment of internal resources and the acquisition of external  
15 resources in a manner that minimizes storm costs.

16 **E. The Company Has No Incentive to Minimize Storm Costs**

17 **Q. DOES THE COMPANY HAVE AN INCENTIVE TO MINIMIZE STORM**  
18 **COSTS?**

19 A. No.

20 **Q. IS THAT A PROBLEM, AND IF SO WHY?**

---

<sup>26</sup> Refer to the charges by day provided in the Confidential Excel vendor workbooks submitted with the Petition.

1 A. Yes. If a utility has no direct interest or stake in minimizing storm costs, then its  
2 primary, and perhaps, only objective is to restore service as quickly as possible without  
3 consideration of the costs that are incurred. In fact, FPL states that its primary objective  
4 is to restore service as quickly as possible, although it claims that it attempts to do so  
5 efficiently.<sup>27</sup>

6 **Q. WHAT IS YOUR RECOMMENDATION?**

7 A. I recommend that the Commission adopt a ratemaking incentive to ensure that FPL is  
8 focused on continuous improvement in planning and implementation and other  
9 processes to minimize costs before costs for a specific storm are incurred, contractors  
10 are mobilized, and invoices are issued by the contractors and paid by the Company.  
11 This is particularly important as FPL incurs billions of dollars in additional storm  
12 hardening and protection investments and vegetation management, the entirety of  
13 which will be recovered from customers through riders, such as the Storm Protection  
14 Program Cost Recovery Mechanism approved by the Commission earlier this year.

15 There are different forms that this incentive could take. For example, the incentive  
16 could take the form of no return on storm costs if the storm costs are deferred to the  
17 storm account. As another example, the incentive could be to apply a 90% or 95%  
18 "recovery factor" that results in a sharing of storm costs 90% or 95% to customers and  
19 10% or 5% to the Company, if the storm costs are charged to base O&M expense and  
20 the Company otherwise would recover the costs and a return on the costs through the  
21 Reserve. In this case, the Company would be allocated \$11.895 million (5%) to

---

<sup>27</sup> Direct Testimony of Manuel Miranda at pp. 14-15.



1       \$23.790 million (\$10%) and customers would be allocated \$214.107 million (90%) to  
2       \$226.001 million (95%), all else equal and before any other disallowances.

3       **F. The Company Should Provide All Relevant Information With Its Notice of**  
4       **Filing**

5       **Q.     PLEASE DESCRIBE THE COMPANY'S FILING AND COSTS CLAIMED**  
6       **FOR RECOVERY.**

7       A.     On June 29, 2020, FPL filed its Petition, Direct Testimonies of Mr. Manuel Miranda,  
8       Mr. David Hughes, and Ms. Clare Gerard, and confidential materials in support of its  
9       Petition. The Company summarized its request on Exhibit DH-1 attached to the Direct  
10      Testimony of Mr. Hughes and provided the Excel workbook used to develop Exhibit  
11      DH-1. The confidential materials consisted of Excel workbooks that included invoice  
12      information for its line and vegetation management contractors and travel logs.

13      **Q.     PLEASE DESCRIBE THE CONTRACT AND INVOICE SUPPORT**  
14      **INCLUDED IN THE EXCEL WORKBOOKS THAT WERE PROVIDED BY**  
15      **THE COMPANY WITH ITS NOTICE OF FILING.**

16      A.     FPL provided 110 confidential Excel summary workbook files with detailed costs and  
17      summaries for its embedded and non-embedded line and vegetation management  
18      contractors.<sup>28</sup> These contractor costs comprised \$162.463 million of the \$240.564  
19      million in total Company costs incurred by FPL,<sup>29</sup> after reductions for disallowances  
20      resulting from its own audit of the contractor invoices, but before reductions for costs

---

<sup>28</sup> There were 87 Confidential Excel files related to line contractors and 23 related to vegetation management contractors provided by the Company as part of its petition.

<sup>29</sup> FPL Exhibit DH-1 at line 10.

1 capitalized to plant and reductions to reflect its interpretation of incremental costs  
2 pursuant to the Rule. The outside line contractor costs are \$129.583 million total  
3 Company, while the vegetation management contractor costs are \$32.880 million total  
4 Company.

5 In addition, FPL provided copies of contracts, purchase orders, and other  
6 supporting documents in response to OPC discovery that were used to cross-reference  
7 authorized unit rates for the line and vegetation management contractors included in  
8 the Excel workbooks and for the majority of the other vendors utilized.<sup>30</sup>

9 Finally, FPL provided copies of all invoices over \$10,000 in response to OPC  
10 discovery for all other outside contractors, mutual assistance companies, vehicle and  
11 fuel vendors, and logistics vendors utilized in the Company's storm response.<sup>31</sup> FPL  
12 supplied these invoice copies in electronic scanned format as individual files and with  
13 supporting Excel files when available.

14 **Q. DID THE FILING PROVIDE ALL NECESSARY INFORMATION IN**  
15 **SUFFICIENT DETAIL TO REVIEW AND AUDIT ALL STORM COSTS**  
16 **INCURRED AND CHARGED TO BASE O&M EXPENSE?**

---

<sup>30</sup> Confidential response to POD No. 9 in OPC's First Request for Production of Documents and supplemented for missing information in the Confidential responses to POD Nos. 32, 33, and 34 in OPC's Second Request for Production of Documents.

<sup>31</sup> Confidential response to POD No. 15 in OPC's First Request for Production of Documents.

1 A. No. The Company did not provide copies of any vendor contracts with its Notice of  
2 Filing. Nor did it file any vendor invoices for those vendors that were not line and  
3 vegetation management contractors with its Notice of Filing.

4 OPC had to attempt to obtain the missing information through discovery. The  
5 Company still did not provide all of the missing information in response to OPC's  
6 initial discovery. Thus, OPC had to attempt a second time to obtain the missing or  
7 incomplete information through additional discovery.

8 **Q. WHAT IS YOUR RECOMMENDATION?**

9 A. The Commission should direct the Company to provide a copy of all contracts and  
10 detailed invoice information for line and vegetation management contractors, as well  
11 as all other vendors, with its Notice of Filing. This will facilitate the ability of  
12 Commission Staff, OPC, and other parties to review the Company's storm costs.

13 **G. The Company Should Adopt The Binder File Folder Structure Utilized by**  
14 **Gulf Power Company in Docket No. 20190038-EI**

15 **Q. WAS THE COMPANY'S FILE STRUCTURE EFFICIENT FOR AUDITING**  
16 **THE INVOICES OTHER THAN THOSE FOR THE LINE AND VEGETATION**  
17 **MANAGEMENT CONTRACTORS?**

18 A. No. FPL's file structure is inefficient and makes it unnecessarily difficult to audit these  
19 storm costs. As previously noted, the Company provided an Excel workbook that  
20 allows the user to search for a document number for each invoice. FPL also provided  
21 a group of file folders in which hundreds of invoices were provided as individual files  
22 and simply named by document number. The individual files were not grouped or  
23 identified by vendor. In order to perform an audit, it was necessary to visually search

1 through the hundreds of files in these folders to search for individual document  
2 numbers to find the invoice for review and analysis purposes.

3 **Q. DO YOU HAVE A RECOMMENDATION THAT WOULD STREAMLINE**  
4 **THE AUDIT PROCESS?**

5 A. Yes. The Company should institute a Binder file structure similar to the one that was  
6 used by Gulf Power Company in Docket No. 20190038-EI in which it sought recovery  
7 of the costs it incurred in response to Hurricane Michael. In such a system, each vendor  
8 is assigned a Binder number, which is referenced in the accounting system and used to  
9 collect the vendor's invoices for processing and reference purposes. The Gulf Power  
10 Company file structure would facilitate the review of the invoices, improve the  
11 efficiency of the auditing process, and potentially reduce the costs of the auditing  
12 process for the Company, Commission Staff, OPC, and other parties.

13  
14 **H. Company Performed A Comprehensive Audit of Its Line and Vegetation**  
15 **Management Contractor Invoices And Disallowed Excessive Charges**

16 **Q. PLEASE DESCRIBE FPL'S OWN AUDIT OF THE LINE AND VEGETATION**  
17 **MANAGEMENT CONTRACTOR INVOICES.**

18 A. FPL developed and implemented a process to audit the line and vegetation management  
19 vendor invoices, document exceptions, make reductions where appropriate, and ultimately  
20 to authorize payments.<sup>32</sup> It provided the invoice detail and documented its review and

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<sup>32</sup> Direct Testimony of Manual Miranda at p. 35. The Company provided additional detail in the Direct Testimony of Clare Gerard at pp. 7-12.

1 disallowances in the confidential Excel workbooks that it provided for the line and  
2 vegetation management contractors.

3 **Q. PLEASE DESCRIBE THE EXCEL VENDOR FILES SUPPLIED BY THE**  
4 **COMPANY FOR THE LINE AND VEGETATION MANAGEMENT**  
5 **CONTRACTORS.**

6 A. The line and vegetation management contractor costs detailed in these Excel files  
7 comprise almost 68% of the total storm costs. The Excel files consist of linked multi-  
8 worksheet tab files and provide extensive detail. The files include separate worksheet  
9 tabs that outline the rates of pay for each employee and for separate equipment charges  
10 for the vegetation management vendors.

11 The rates of pay for each of the line contractors are provided on a separate  
12 worksheet tab in each vendor file on a blended rate basis separately for work hours and  
13 for mobilization/demobilization hours for both regular and overtime hours. The same  
14 rate per hour was paid for each contractor employee, regardless of the level of expertise  
15 of each individual position. These hourly rates include equipment charges for the work-  
16 related hours and equipment and vehicle fuel and related costs for the  
17 mobilization/demobilization-related hours. The hourly rates paid for  
18 mobilization/demobilization are generally greater than those paid for normal work hours.

19 The rates of pay for each of the vegetation management contractors and the  
20 equipment used are also provided on a separate worksheet tab in each vendor file.  
21 Those hourly rates are detailed by position expertise, are separated between hourly  
22 regular and overtime labor and equipment rates, and are not distinguished between  
23 work hour and mobilization/demobilization rates. In each of the Excel vendor files on

1 the "Output" tab, hourly costs for each contractor employee are detailed by day and  
2 split between regular time and overtime and then linked to the vendor rate sheets noted  
3 above to determine the billed amount per day. Any separate lodging and fuel costs  
4 were detailed on a separate "Output2" tab.

5 **Q. WAS THE COMPANY'S OWN AUDIT EFFECTIVE IN IDENTIFYING AND**  
6 **EXCLUDING EXCESSIVE COSTS DUE TO CONTRACTOR INVOICES**  
7 **THAT DID NOT COMPLY WITH CONTRACT TERMS?**

8 A. Yes. The Company's own audit was effective and resulted in the disallowance of  
9 \$12.459 million, or 7.7%, of the costs originally invoiced by the line and vegetation  
10 management contractors that otherwise would have been included in the storm costs  
11 charged to base O&M expense. The Company's audit of the invoices and individual  
12 line items was systematic and comprehensive, although we noted additional exceptions  
13 that we identified in our audit.

14 The Company compared the individual line items of the invoices to the relevant  
15 vendor contract provisions and rate sheets, identified exceptions, followed-up with the  
16 contractors, and disallowed invoiced amounts that did not comply. The Company  
17 reviewed the number of hours billed at each individual rate, the number of miles driven  
18 as captured on the Travel Log versus the claimed hours during  
19 mobilization/demobilization, and the claimed time versus approved timesheets.

20 In those instances when the claimed number of hours did not match contract  
21 provisions, Travel Log entries, or timesheets, the review team entered exception  
22 amounts and reasons. The review team reduced invoice amounts and communicated  
23 those reductions to the respective contractors or provided reasons why it did not do so,

1 all of which it documented in the Excel workbooks. There were some instances in  
2 which the number of hours invoiced exceeded the 16 hour per day contract stated  
3 norms, although there were no explanations as to the reasons why they were not  
4 reduced or why they were deemed acceptable. Nevertheless, those instances were few  
5 and did not lead to a material overstatement of costs.

## 6 7 **V. METHODOLOGY ISSUES**

### 8 **A. ICCA Methodology Limits Recovery to Incremental Costs**

9 **Q. DID THE COMPANY LIMIT ITS CLAIMED COSTS TO INCREMENTAL**  
10 **COSTS PURSUANT TO THE REQUIREMENTS SET FORTH IN THE RULE?**

11 **A.** No. FPL failed to limit the costs charged to base O&M expense to the *incremental*  
12 costs and failed to exclude all “costs that normally would be charged to non-cost  
13 recovery clause operating expenses in the absence of a storm” pursuant to the  
14 requirements of the Rule.

15 First, the Company failed to exclude all straight time labor and related loadings  
16 costs as required by the Rule. In direct contradiction of the Rule, the Company  
17 excluded only a portion of the straight time labor and related loadings for non-cost  
18 recovery clause operating expenses included in its 2019 budget.<sup>33</sup> More specifically,  
19 it excluded only 22% of the distribution straight time labor costs and 19% of the straight  
20 time transmission labor costs.<sup>34</sup>

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<sup>33</sup> Response to Interrogatory No. 35 in OPC’s First Set of Interrogatories, a copy of which is attached as Exhibit LK-10.

<sup>34</sup> Exhibit DH-1 attached to the Direct Testimony of David Hughes.

1           Second, the Company failed to exclude line contractor "costs that normally  
2           would be charged to non-cost recovery clause operating expenses in the absence of a  
3           storm." The Company objected and refused to provide this information in response to  
4           OPC discovery, stating that it was irrelevant, immaterial, and not reasonably calculated  
5           to lead to the discovery of admissible evidence.<sup>35</sup> Only the Company has this  
6           information. It is directly relevant to the review of its claimed storm costs to avoid  
7           double recovery of costs that already are included either in the base revenue  
8           requirement or in cost-recovery clause revenue requirements. These costs should be  
9           treated no differently than the vegetation management costs.

10           Third, the Company failed to exclude the materials and supplies "costs that  
11           normally would be charged to non-cost recovery clause operating expenses in the  
12           absence of a storm" pursuant to the ICCA limitations on materials and supplies costs  
13           specifically set forth in the Rule. Only in response to OPC discovery did the Company  
14           provide the actual annual cost information necessary to calculate a three-year historic  
15           average of these operating expenses in the absence of a storm.<sup>36</sup> These costs should be  
16           treated no differently than the vegetation management costs.

17           **B. The Rule Requires that Costs be Prudent and Reasonable**

18    **Q.    DOES RULE 25-6.0143(1)(d), F.A.C., ALLOW RECOVERY OF IMPRUDENT**  
19    **OR UNREASONABLE COSTS?**

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<sup>35</sup> Response to Interrogatory No. 7 in OPC's First Set of Interrogatories and to Interrogatory No. 44 in OPC's Second Set of Interrogatories, copies of which are attached as Exhibit LK-3.

<sup>36</sup> Response to Interrogatory No. 10 in OPC's First Set of Interrogatories, a copy of which is attached as Exhibit LK-4.



1     **A.**     No. The Rule specifically states that “All costs charged to Account 228.1 are subject  
2             to review for prudence and reasonableness by the Commission.” Thus, all claimed  
3             costs must be prudent and reasonable to qualify for ratemaking recovery.

4             **C. Accruals for Estimated Costs Included In Storm Costs Charged to Base O&M**  
5             **Not Adequately Supported Or Justified**

6     **Q.     DID THE COMPANY’S CHARGES TO BASE O&M EXPENSE INCLUDE**  
7             **ACCRUALS FOR ESTIMATED COSTS?**

8     **A.**     Yes. FPL’s claimed costs on Exhibit DH-1 include estimated costs of \$3.142 million  
9             as of May 29, 2020 that had not yet finalized or paid when it filed its Petition in this  
10            proceeding. The Company now claims that the estimated accruals as of the end of  
11            September 2020 are \$3.6 million.<sup>37</sup>

12            The estimated amounts as of May 29, 2020 were detailed by vendor on a  
13            separate worksheet tab entitled “Accrual Support” in the Exhibit DH-1 workpaper file.  
14            No separate copies of the invoices in question were provided by the Company to date  
15            in response to OPC discovery, except for those that already had been finalized,  
16            including disallowances. As of the end of September 2020, nearly thirteen months after  
17            the storm, the Company still has not finalized the estimated costs.

18     **Q.     DO YOU HAVE CONCERNS WITH SOME OF THE AMOUNTS UTILIZED**  
19             **BY THE COMPANY IN ITS ESTIMATED ACCRUAL CALCULATION AND**  
20             **ADDITION TO HURRICAN DORIAN STORM COSTS?**

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<sup>37</sup> Response to Interrogatory No. 36 in OPC’s First Set of Interrogatories, a copy of which is attached as Exhibit LK-11.

1 A. Yes. I question the validity of several of the estimated amounts for different reasons.  
2 The vendors and related amounts below are derived from the confidential workpapers  
3 and invoice support copies provided by the Company.

4 FPL included in its accruals \$0.519 million total Company for a Storm Services  
5 Engineering LLC ("Storm Services") invoice. Storm Services supplied damage  
6 assessment services for FPL and billed the Company on invoice #2509 a total of  
7 \$1,908,253.71. The Company reviewed the billing and only set up payment for  
8 \$1,389,651.00. In the email string that accompanies the invoice copy,<sup>38</sup> FPL personnel  
9 indicated on May 27, 2020 that it applied disallowances to the invoiced amount of  
10 \$518,602.99, which is the same amount that FPL added to its estimated accruals. The  
11 Company should not have added the amount to its estimated accruals since it had  
12 deemed the amount to be disallowed.

13 The Company included in its accruals \$0.140 million total Company for  
14 additional amounts on seventeen separate BHI Energy Power Services LLC ("BHI")  
15 invoices that had also been previously considered to be disallowed. BHI supplied  
16 patrol services to FPL during the storm restoration period. The services on these  
17 invoices combined to a total of \$528,749.72. The Company reviewed the billing and  
18 only set up payment for \$388,338.73. In the email strings associated with these invoice  
19 copies,<sup>39</sup> Company personnel indicated on April 29, 2020 that it applied disallowances  
20 to the invoiced amounts of \$140,410.99, which is the same amount that FPL added to

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<sup>38</sup> The invoice copy and applicable emails were provided in the Confidential response to POD No. 15 in OPC's First Request for Production of Documents at files "5103567354" and "5103567354\_1" [Bates pp. 028989-028999]. I have provided a copy of these pages as my Confidential Exhibit LK-12.

<sup>39</sup> The applicable email correspondences were provided in the Confidential response to POD No. 15 in OPC's First Request for Production of Documents at files "5103520114" and "5103520127" [Bates pp. 027614-027615 and 027631-027632, respectively]. I have provided a copy of these pages as my Confidential Exhibit LK-13.

1 its estimated accruals. The Company should not have added the amount to its estimated  
2 accruals since it had deemed the amount to be disallowed.

3 The Company included in its estimated accruals \$0.499 million total Company  
4 for costs associated with "Utilimap." The Company has not supplied a copy of this  
5 invoice(s) yet through discovery in order to justify this additional amount. No other  
6 invoices were entered or paid through May 2020 for this vendor. The amount should  
7 be removed until proven justifiable.

8 The Company included in its estimated accruals \$0.141 million total Company  
9 for costs associated with Pike Enterprises Inc. (dba Pike Engineering). The Company  
10 did supply an additional invoice copy for \$48,279.52<sup>40</sup> that was not entered as of May  
11 2020 into the accounting system. Only one other invoice for this vendor of \$99,875.25  
12 had been entered into the accounting system through the end of May 2020. The  
13 additional estimated accrual amount for this company, above the additional invoice  
14 copy amount provided, appears to be a double count. Since the Company has not yet  
15 supplied a copy of this invoice(s) through discovery, the net amount of \$0.093 million  
16 should be removed until proven justifiable.

17 The Company included in its estimated accruals \$0.761 million total Company  
18 for costs associated with "Wilco", which presumably refers to the line contractor Wilco  
19 Electrical LLC. Wilco Electrical LLC was one of the line contractors for which an  
20 Excel file was provided to start the invoice payment process. That file indicated the

---

<sup>40</sup> The invoice copy was provided in the Confidential response to POD No. 15 in OPC's First Request for Production of Documents at files "5103657098" [Bates pp. 029036-029039]. I have provided a copy of these pages as my Confidential Exhibit LK-14.

1 total payment for that vendor was only \$300,238.16. Several other small invoices were  
2 processed for Wilco Electrical LLC, but there is no indication they are related to the  
3 large accrual amount. The Company has not supplied a copy of this invoice(s) yet  
4 through discovery in order to justify this additional amount. No other invoices were  
5 entered or paid through May 2020 for this vendor. The amount should be removed  
6 until proven justifiable.

7 The Company included in its estimated accruals \$0.078 million total Company  
8 for costs associated with Service Electric Company. This was one of the line  
9 contractors for which an Excel file was provided to start the invoice payment process.  
10 That file indicated that the total payment for that vendor was \$179,982.89. The  
11 Company has not supplied a copy of this invoice(s) yet through discovery in order to  
12 justify this additional amount. The amount should be removed until proven justifiable.

13 The Company included in its estimated accruals \$0.061 million for costs  
14 associated with Enercon Services, Inc. The Company has not supplied a copy of this  
15 invoice(s) yet through discovery in order to justify this additional amount. Other  
16 invoices were processed already for this vendor amounting to \$143,258.25. The  
17 amount should be removed until proven justifiable.

18 **Q. WHAT IS YOUR RECOMMENDATION REGARDING THE ESTIMATED**  
19 **AMOUNTS?**

20 A. I recommend that estimated costs of \$3.142 million be disallowed unless and until they  
21 are finalized and justified, subject to the potential disallowance for the concerns related  
22 to specific vendors that I described. The costs related to the specific vendors sum to  
23 \$2.151 million.

1 **VI. DISALLOWANCE ISSUES**

2 **A. Non-Incremental Costs**

3 Q. **HAVE YOU REFLECTED AN ADJUSTMENT ON THE TABLE IN THE**  
4 **SUMMARY SECTION OF YOUR TESTIMONY TO REMOVE THE**  
5 **COMPANY'S CALCULATION OF NON-INCREMENTAL COSTS FROM**  
6 **THE CHARGES TO BASE O&M EXPENSE?**

7 A. Yes. As I previously discussed, the Rule makes no distinction between the storm costs  
8 recoverable through the storm account and a storm surcharge compared to charging the  
9 costs to base O&M expense and recovering them through the Reserve. The inherent  
10 disincentive in the form of a reduction in the earned return on equity if the storm costs  
11 are charged to base O&M expense is not present in this proceeding given the  
12 Company's use of the Reserve to recover its storm costs and its failure to apply, let  
13 alone properly apply, the ICCA set forth in the Rule.

14  
15 Q. **ARE CUSTOMERS HARMED IF THE NON-INCREMENTAL STORM**  
16 **COSTS ARE CHARGED TO BASE O&M EXPENSE AND RECOVERED**  
17 **THROUGH THE RESERVE?**

18 A. Yes. The Company identified and quantified the storm costs in total and the  
19 incremental costs pursuant to its interpretation of the Rule. Neither the non-incremental  
20 costs nor the incremental storm costs would have been incurred in the absence of  
21 Hurricane Dorian. The Rule limits recovery to the incremental costs.

22 If the Company had utilized the storm surcharge for recovery, it would not have  
23 recovered the non-incremental costs. That is appropriate because the base revenues

1 already provide recovery of the non-incremental costs. Likewise, it is appropriate to  
2 limit the recovery of the storm costs through the Reserve to the incremental storm costs  
3 because the base revenues already include recovery of the non-incremental costs. If the  
4 non-incremental costs are charged to base O&M expense, then the Company recovers  
5 those costs through the base revenue requirement and also recovers them through the  
6 Reserve, effectively recovering the same costs twice due solely to the availability and  
7 use of the Reserve.

8 **B. Regular Payroll and Related Costs**

9 **Q. PLEASE DESCRIBE THE REMAINING REGULAR PAYROLL AND**  
10 **RELATED COSTS INCLUDED IN THE COMPANY'S CLAIMED COSTS.**

11 A. The Company included \$1.883 million total Company, or \$1.853 million on a retail  
12 jurisdictional basis, in regular payroll and related costs in its claimed costs after  
13 reduction for "non-incremental" costs.<sup>41</sup>

14 **Q. HAVE YOU EXCLUDED THESE REMAINING REGULAR PAYROLL AND**  
15 **RELATED COSTS FROM THE COMPANY'S CLAIMED COSTS?**

16 A. Yes. I excluded the remaining regular payroll and related costs as a disallowance on  
17 the table in the Summary section of my testimony.<sup>42</sup>

18 **C. Non-Incremental Overtime Costs**

---

<sup>41</sup> Direct Testimony of David Hughes at pp. 18-19 and Exhibit DH-1 at p. 1 various lines. The Company started with the assessment of total Company regular payroll and related costs on line 2 of \$2.952 million and removed its assessment of non-incremental costs on line 27 of \$1.065 million to determine incremental regular payroll and related costs of \$1.883 million as reflected on line 40.

<sup>42</sup> The effect of my recommendation amounts to a reduction of the Company's request by \$1.853 million on a retail jurisdictional basis.

1   **Q.   PLEASE DESCRIBE THE OVERTIME PAYROLL AND RELATED COSTS**  
2       **INCLUDED IN THE COMPANY'S CLAIMED COSTS.**

3   A.   The Company included \$9.257 million total Company, or \$9.083 million on a retail  
4       jurisdictional basis, in overtime payroll and related costs in its claimed costs. It  
5       reflected no reduction for "non-incremental" costs.<sup>43</sup> The Company unilaterally claims  
6       that the entirety of the overtime payroll and related costs is incremental, although the  
7       base revenue requirement includes overtime payroll and related costs.

8  
9   **Q.   DID YOU ATTEMPT TO DETERMINE THE OVERTIME PAYROLL AND**  
10       **RELATED COSTS INCLUDED IN THE BASE REVENUE REQUIREMENT**  
11       **AND ACTUALLY INCURRED HISTORICALLY?**

12   A.   Yes. The Company objected to and refused to provide the amount included in the base  
13       revenue requirement or historic amounts actually incurred in response to OPC  
14       discovery. This information is necessary to quantify and exclude the costs that  
15       "normally would be charged to non-cost recovery clause operating expenses in the  
16       absence of a storm,"<sup>44</sup> a requirement of the Rule. Therefore, the costs claimed by the  
17       Company for overtime payroll and related expenses is overstated.

18   **Q.   WHAT IS YOUR RECOMMENDATION?**

19   A.   I recommend that the Commission disallow \$2.271 million, or 25%, of the Company's  
20       claimed overtime payroll and related costs in the absence of the information to calculate  
21       the non-incremental amount more precisely. The Company should not be rewarded

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<sup>43</sup> Exhibit DH-1 at p. 1, lines 3 and 41.

<sup>44</sup> Response to Interrogatory No. 37 in OPC's Second Set of Interrogatories, a copy of which is attached as Exhibit LK-2.

1 simply because it refuses to provide the information that only it has access to for these  
2 embedded and non-incremental costs.

3 The Commission could disallow the entirety of the claimed overtime payroll  
4 and related costs due to the Company's refusal to comply with the requirements of the  
5 Rule. If the Company had complied with the requirements of the Rule, the incremental  
6 amount would be recoverable, but the non-incremental account would not be  
7 recoverable, regardless of whether the recovery is through a storm surcharge or a  
8 charge to base O&M expense and recovery through the Reserve. I assumed that 75%  
9 was incremental and 25% was non-incremental in lieu of the Company's assumption  
10 and claim that 100% was incremental and 0% was non-incremental.

11 **D. Non-Incremental Line Contractor Costs**

12 **Q. PLEASE DESCRIBE THE COSTS INCURRED FOR LINE CONTRACTORS**  
13 **INCLUDED BY THE COMPANY IN ITS CLAIMED COSTS.**

14 **A.** The Company included \$129.583 million for line contractors in its claimed costs.<sup>45</sup>  
15 The Company did not reduce these claimed costs by the "costs that normally would be  
16 charged to non-cost recovery clause operating expenses in the absence of a storm," as  
17 required by the Rule. Therefore, the costs claimed by the Company for the line  
18 contractors are overstated.

19  
20 **Q. HAVE YOU BEEN ABLE TO QUANTIFY THE LINE CONTRACTOR**  
21 **"COSTS THAT NORMALLY WOULD BE CHARGED TO NON-COST**

---

<sup>45</sup> Exhibit DH-1 at p. 1, line 42, includes the costs of all contractors, not just line contractors. This amount is based on the sum of line contractor costs derived from the applicable Excel vendor files supplied with the Petition and does not include an adjustment to capitalize costs and is stated on a total Company basis.



1       **RECOVERY CLAUSE OPERATING EXPENSES IN THE ABSENCE OF A**  
2       **STORM”?**

3    A.    No. As I previously noted, the Company objected to and refused to provide the historic  
4       information necessary to quantify these embedded costs in response to OPC discovery.

5    **Q.    WHAT IS YOUR RECOMMENDATION?**

6    A.    I recommend that the Commission disallow \$2.588 million, or 2.0% of the Company’s  
7       claimed line contractor costs. Certain of the line contractors were embedded  
8       contractors, the cost of which is non-incremental, at least with respect to the cost of  
9       these contractors at their normal hourly rates, including overtime hours. The embedded  
10       contractor costs are included in the base revenue requirement.

11           The Company should not be rewarded simply because it refuses to provide the  
12       information that only it has access to for these embedded costs. If the Company had  
13       complied with the requirements of the Rule, only the incremental amount would be  
14       recoverable, regardless of whether the recovery is through a storm surcharge or a  
15       charge to base O&M expense and recovery through the Reserve. I assumed that 98%  
16       was incremental and 2% was non-incremental in lieu of the Company’s assumption  
17       and claim that 100% was incremental and 0% was non-incremental. The Company  
18       utilized 12 embedded line contractors and incurred \$6.447 million in costs for these  
19       contractors, including straight time and overtime. I estimate that the “normal” cost of  
20       the embedded line contractors was approximately 2% to 5% of the Company’s total  
21       claimed third-party line contractor cost.

22           In addition, I recommend that the Commission direct the Company to provide  
23       and exclude line contractor “costs that normally would be charged to non-cost recovery

1 clause operating expenses in the absence of a storm” pursuant to the ICCA limitations  
2 set forth in the Rule in future storm cost proceedings. The Commission should direct  
3 the Company to quantify these costs using a three-year historic average similar to the  
4 quantification of the three-year historic average used to exclude vegetation  
5 management costs pursuant to the Settlement in Docket No. 20180049-EI.

6 **E. Non-Incremental Materials and Supplies Costs**

7 **Q. PLEASE DESCRIBE THE COSTS INCURRED FOR MATERIALS AND**  
8 **SUPPLIES INCLUDED IN THE COMPANY’S CLAIMED COSTS.**

9 A. The Company included only \$0.903 million total Company for materials and supplies  
10 costs in its claimed costs.<sup>46</sup> The Company did not reduce the costs incurred for  
11 materials and supplies by the “costs that normally would be charged to non-cost  
12 recovery clause operating expenses in the absence of a storm” as specifically required  
13 by the Rule. The materials and supplies expense recorded in 2019, excluding the  
14 amount incurred and included in the storm costs, was greater in 2019 than the average  
15 incurred in the prior three years. This was due, in part, to the fact that the materials and  
16 supplies costs incurred for the storm were minimal due to the insignificant physical  
17 damage to FPL’s system. In other words, the Company’s failure to reduce the costs for  
18 the historical average did not result in excessive charges to base O&M expense because  
19 there was minimal damage to its system.

---

<sup>46</sup>Exhibit DH-1 at p. 1, line 34, less reimbursements in line 39. This amount does not include an adjustment to capitalize costs or to reflect on a retail jurisdictional basis after gross-up for the regulatory assessment fee.

1    **Q.    NEVERTHELESS, DO YOU HAVE A RECOMMENDATION?**

2    A.    Yes. I recommend that the Commission direct the Company to include an adjustment  
3           in future storm cost proceedings based on a three-year historical average if it would  
4           reduce the storm costs recoverable through the ratemaking process, regardless of the  
5           form of the recovery.

6           **F. Estimated Costs Not Yet Finalized**

7    **Q.    HAVE YOU REFLECTED A DISALLOWANCE OF THE ESTIMATED**  
8           **THIRD- PARTY CONTRACTOR COSTS THAT HAVE NOT YET BEEN**  
9           **FINALIZED ON THE TABLE IN THE SUMMARY SECTION OF YOUR**  
10          **TESTIMONY?**

11   A.    Yes. I recommend that the estimated third party contractor costs that have not been  
12          finalized and lack sufficient documentary evidence and support be disallowed for the  
13          reasons discussed in prior sections of this testimony.

14          **G. Mutual Assistance Line Contractor Invoices**

15   **Q.    DID YOU IDENTIFY ANY CONCERNS WITH THE MUTUAL ASSISTANCE**  
16          **LINE CONTRACTOR INVOICES IN ADDITION TO THE CONCERN WITH**  
17          **THE SIGNIFICANT OVERHEAD CHARGES ON THE COMMONWEALTH**  
18          **EDISON INVOICES?**

1 A. Yes. National Grid charged 24 hours a day for most of the crews it provided and  
2 charged additional hours as a "benefit cost" for "time not worked."<sup>47</sup>

3 **Q. DID THE COMPANY REJECT AND DISALLOW ANY OF THESE COSTS?**

4 A. No. In response to OPC discovery on these issues, FPL stated that "[b]illing in this  
5 manner is consistent with the mutual assistance company's compensation policy and  
6 labor contract."<sup>48</sup>

7 **Q. ARE THESE COSTS REASONABLE?**

8 A. No.

9 **Q. WHAT IS YOUR RECOMMENDATION?**

10 A. I recommend that the Company discuss these billing concerns with the mutual  
11 assistance companies prior to the next storm and inform them that they will need to  
12 justify costs in future invoices that are unreasonable.

13  
14 **VII. SUMMARY OF RECOMMENDATIONS**

15 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.**

16 A. I have separated my recommendations into process, methodology, and disallowance  
17 categories. The process recommendations address certain problems in FPL's  
18 procurement and management processes that resulted in excessive costs, as well as its  
19 failure to timely file or otherwise provide all contracts and invoices earlier in this  
20 proceeding. The methodology recommendations address the Company's failure to  
21 correctly calculate the *incremental* storm-related costs pursuant to the requirements of

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<sup>47</sup> Confidential responses to Interrogatories 39 and 40 in OPC's Second Set of Interrogatories, copies of which are attached as Confidential Exhibit LK-15.

<sup>48</sup> *Id.*

1 the Rule. The disallowance recommendations address costs that were improperly  
2 recovered through the Reserve and that should be restored to the Reserve.

3 **A. Process Recommendations**

4 The process recommendations address the process issues and problems identified in  
5 my review. The process recommendations are as follows:

- 6 1. The Company should adopt written policies that describe and require it  
7 to assess the potential damage and outage risk exposures from storms at  
8 least annually before the storm season to reflect improvements in storm  
9 hardening and storm protection since the last assessment, and then  
10 incorporate the results of these assessments into all storm planning and  
11 implementation processes, including the determination of resource  
12 requirements, procurement of external resources, mobilization,  
13 demobilization, and other logistics.
- 14 2. The Company should adopt written policies that describe and require it  
15 to plan and implement its storm damage and outage responses to  
16 minimize costs.
- 17 3. The Company should adopt written policies that describe and require it  
18 to optimize the allocation of internal resources and acquisition of  
19 external resources necessary to respond to the potential damage and  
20 outage risk exposures identified in its periodic assessments of those risk  
21 exposures.  
22  
23

- 1
- 2 4. The Company should perform an assessment of available resources at
- 3 least annually before the onset of the storm season to minimize the storm
- 4 costs through a prudent mix of its own employees, affiliate company
- 5 contractors, mutual assistance contractors, and third-party contractors.
- 6
- 7 5. The Company should adopt written policies that describe and require it
- 8 to minimize storm costs through careful management of the
- 9 mobilization of its contractors, including the acquisition and/or
- 10 development of optimization software.
- 11
- 12 6. The Company should adopt written policies that describe and require it
- 13 to minimize storm costs through careful management of the
- 14 demobilization of its contractors, including the acquisition and/or
- 15 development of optimization software.
- 16
- 17 7. The Commission should provide an incentive to minimize storm costs
- 18 and to ensure that the Company is focused on continuous improvement
- 19 in planning and implementation and other processes to minimize costs
- 20 before costs for a specific storm are incurred, contractors are mobilized,
- 21 and invoices are issued by the contractors and paid by the Company.
- 22 The incentive could take the form of a 90% or 95% "recovery factor"
- 23 that shares storm costs 90% or 95% to customers and 10% or 5% to the

1 Company if the storm costs are charged to base O&M expense and the  
2 Company's earnings would otherwise be more than its authorized return  
3 on equity. This also would reduce the return on the storm costs to the  
4 extent that the recovery through the use of the Reserve is limited by the  
5 recovery factor.

6  
7 8. The Company should file copies of all contracts, invoices, and other  
8 supporting documentation, including, but not limited to, all details  
9 regarding its own audit of contractor invoices and other costs, when it  
10 files its request, instead of requiring Commission Staff, OPC or other  
11 parties to seek this information through one or more rounds of  
12 discovery.

13  
14 9. The Company should restructure its invoice copy file folders as Binders  
15 to group invoices by vendor, similar to the file structure utilized by Gulf  
16 Power Company in the information it provided in Docket No.  
17 20190038-EI, in order to improve the efficiency of the review process  
18 by streamlining the ability to cross reference vendor contracts, purchase  
19 orders, rate sheets, and contractor invoices.

20 **B. Methodology Recommendations**

21 My methodology recommendations are as follows:

22 The Commission should direct the Company to exclude all costs that are not  
23 demonstrably "incremental to costs normally charged to non-cost recovery clause

1 operating expenses in the absence of a storm” and incremental to “the normal cost for  
2 the removal, retirement and replacement of those facilities in the absence of a storm,”  
3 pursuant to the requirements set forth in the Rule.  
4

5 1. The Commission should disallow and direct the Company to exclude all straight  
6 time labor (regular payroll) costs in future storm cost proceeding in accordance  
7 with the prohibition against such costs set forth in the Rule.

8 2. The Commission should disallow and direct the Company to exclude the non-  
9 incremental overtime payroll and related costs in future storm cost proceedings  
10 in accordance with the requirements set forth in the Rule.  
11

12 3. The Commission should disallow and direct the Company to provide and  
13 exclude line contractor “costs that normally would be charged to non-cost  
14 recovery clause operating expenses in the absence of a storm” pursuant to the  
15 ICCA limitations set forth in the Rule.  
16

17 4. The Commission should direct the Company to provide and exclude materials  
18 and supplies “costs that normally would be charged to non-cost recovery clause  
19 operating expenses in the absence of a storm” pursuant to the ICCA limitations  
20 set forth in the Rule.  
21

22 5. The Commission should exclude estimated costs that have not  
23 yet been finalized or paid.



1        **C. Disallowance Recommendations**

2        I recommend that the Commission disallow or otherwise remove at least \$9.855 million  
3        in excessive costs included in FPL's request. These costs are summarized in the table  
4        in the preceding Disallowance Conclusions section of my testimony.

5

6        **Q.       DOES THIS COMPLETE YOUR PREPARED DIRECT TESTIMONY?**

7        **A.       Yes.**

## **EDUCATION**

**University of Toledo, BBA**  
Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

## **PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

## **PROFESSIONAL AFFILIATIONS**

**American Institute of Certified Public Accountants**

**Georgia Society of Certified Public Accountants**

**Institute of Management Accountants**

**Society of Depreciation Professionals**

Mr. Kollen has more than forty years of utility industry experience in the financial, rate, tax, and planning areas. He specializes in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition and diversification. Mr. Kollen has expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

## **EXPERIENCE**

**1986 to**

**Present:**

**J. Kennedy and Associates, Inc.:** Vice President and Principal. Responsible for utility stranded cost analysis, revenue requirements analysis, cash flow projections and solvency, financial and cash effects of traditional and nontraditional ratemaking, and research, speaking and writing on the effects of tax law changes. Testimony before Connecticut, Florida, Georgia, Indiana, Louisiana, Kentucky, Maine, Maryland, Minnesota, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, West Virginia and Wisconsin state regulatory commissions and the Federal Energy Regulatory Commission.

**1983 to**

**1986:**

**Energy Management Associates:** Lead Consultant.

Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

**1976 to**

**1983:**

**The Toledo Edison Company:** Planning Supervisor.

Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

## **CLIENTS SERVED**

### **Industrial Companies and Groups**

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
CF&I Steel, L.P.	Occidental Chemical Corporation
Climax Molybdenum Company	Ohio Energy Group
Connecticut Industrial Energy Consumers	Ohio Industrial Energy Consumers
ELCON	Ohio Manufacturers Association
Enron Gas Pipeline Company	Philadelphia Area Industrial Energy
Florida Industrial Power Users Group	Users Group
Gallatin Steel	PSI Industrial Group
General Electric Company	Smith Cogeneration
GPU Industrial Intervenors	Taconite Intervenors (Minnesota)
Indiana Industrial Group	West Penn Power Industrial Intervenors
Industrial Consumers for	West Virginia Energy Users Group
Fair Utility Rates - Indiana	Westvaco Corporation
Industrial Energy Consumers - Ohio	
Kentucky Industrial Utility Customers, Inc.	
Kimberly-Clark Company	

### **Regulatory Commissions and Government Agencies**

Cities in Texas-New Mexico Power Company's Service Territory  
Cities in AEP Texas Central Company's Service Territory  
Cities in AEP Texas North Company's Service Territory  
Florida Office of Public Counsel  
Georgia Public Service Commission Staff  
Gulf Coast Coalition of Cities  
Indiana Office of Utility Regulatory Counsel  
Kentucky Office of the Attorney General  
Louisiana Public Service Commission  
Louisiana Public Service Commission Staff  
Maine Office of Public Advocate  
New York State Energy Office  
North Carolina Department of Justice  
Ohio Office of Consumer Counsel  
South Carolina Office of Regulatory Staff

Texas Office of Public Utility Counsel

**Utilities**

Allegheny Power System  
Atlantic City Electric Company  
Carolina Power & Light Company  
Cleveland Electric Illuminating Company  
Delmarva Power & Light Company  
Duquesne Light Company  
General Public Utilities  
Georgia Power Company  
Middle South Services  
Nevada Power Company  
Niagara Mohawk Power Corporation

Otter Tail Power Company  
Pacific Gas & Electric Company  
Public Service Electric & Gas  
Public Service of Oklahoma  
Rochester Gas and Electric  
Savannah Electric & Power Company  
Seminole Electric Cooperative  
Southern California Edison  
Talquin Electric Cooperative  
Tampa Electric  
Texas Utilities  
Toledo Edison Company

Date	Case	Jurisdct.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Rebuttal	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
8/87	9885	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR-87-223	MN	Taconite Intervenor	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.

Date	Case	Jurisdct.	Party	Utility	Subject
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 <sup>th</sup> Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.



Date	Case	Jurisdct.	Party	Utility	Subject
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenor	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8469	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenor	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.

Date	Case	Jurisd.	Party	Utility	Subject
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Amco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.

Date	Case	Jurisdic.	Party	Utility	Subject
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.

Date	Case	Jurisdic.	Party	Utility	Subject
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.

Date	Case	Jurisdic.	Party	Utility	Subject
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.

Date	Case	Jurisdiction	Party	Utility	Subject
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.

Date	Case	Jurisdic.	Party	Utility	Subject
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.

Date	Case	Jurisdiction	Party	Utility	Subject
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.



Date	Case	Jurisdic.	Party	Utility	Subject
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.

Date	Case	Jurisdiction	Party	Utility	Subject
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P., and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.

Date	Case	Jurisdic.	Party	Utility	Subject
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.

Date	Case	Jurisdic.	Party	Utility	Subject
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP systemsales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rateincrease.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider, Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.

Date	Case	Jurisdiction	Party	Utility	Subject
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.

Date	Case	Jurisdic.	Party	Utility	Subject
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, \$199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.

Date	Case	Jurisdic.	Party	Utility	Subject
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.

Date	Case	Jurisdict.	Party	Utility	Subject
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.



Date	Case	Jurisdickt.	Party	Utility	Subject
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct-Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U-20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.

Date	Case	Jurisdic.	Party	Utility	Subject
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal  Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.

Date	Case	Jurisdiction	Party	Utility	Subject
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy	EAI depreciation rates.
04/11	Cross-Answering			Arkansas, Inc.	

Date	Case	Jurisdct.	Party	Utility	Subject
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.

Date	Case	Jurisdiction	Party	Utility	Subject
11/12	120015-El Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.,  Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.

Date	Case	Jurisdicht.	Party	Utility	Subject
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.

Date	Case	Jurisdic.	Party	Utility	Subject
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15	EL10-65 Direct,	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
09/15	Rebuttal Complaint				
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.

Date	Case	Jurisdiction	Party	Utility	Subject
12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15	6680-CE-176	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
01/16	Direct, Surrebuttal, Supplemental Rebuttal				
03/16	EL01-88	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	Remand				
04/16	Direct				
05/16	Answering				
06/16	Cross-Answering Rebuttal				
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
	Panel Direct				
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & DRider.
05/16	2016-00026	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
	2016-00027				
05/16	16-G-0058	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
	16-G-0059				
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
	16-1105-EL-UNC				



Date	Case	Jurisdic.	Party	Utility	Subject
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	Public Service Commission of West Virginia Charleston	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.

Date	Case	Jurisdic.	Party	Utility	Subject
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment/loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU Direct Supplemental Direct	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
09/18	2017-370-E Direct 2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18					
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.

Date	Case	Jurisdiction	Party	Utility	Subject
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-17 Direct Surrebuttal and Cross- Answering	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19					
03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.
10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.

Date	Case	Jurisdic.	Party	Utility	Subject
07/20	PUR-2020-00015	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
09/20	Direct Surrebuttal				
07/20	2019-226-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Direct Surrebuttal				
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
11/20	2020-125-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.

QUESTION:

Payroll. Refer to the response to OPC INT 1-35 that reads in part as follows:

"FPL calculated the amount of regular payroll expense that would have been incurred in the absence of the storm (i.e., the non-incremental payroll expense) by using the monthly budgeted amount of payroll expense for the year in which Hurricane Dorian occurred. This budgeted amount of regular payroll was the Company's normal, day-to-day regular payroll O&M expense that normally would be charged to and recovered through FPL's base rates."

- a. Please provide the budgeted amount of overtime payroll considered to be the Company's normal, day-to-day overtime payroll O&M expense that normally would be charged to and recovered through FPL's base rates that would have been incurred in the absence of the storm (i.e., the non-incremental overtime payroll expense).
- b. Refer to the previous question. Please explain why the Company did not perform a similar incremental overtime payroll expense calculation in its filing based on budgeted overtime payroll amounts similar to the one performed related to regular payroll O&M expense.
- c. Please provide the payroll expense budgeted for 2019 and provide that amount broken down by FERC account number between O&M expense recovered through base rates, capital, O&M expense recovered through various clauses, and all other.

RESPONSE:

- a. FPL has filed an objection to OPC's Second Set of Interrogatories No. 37, subpart a, on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(f)1., F.A.C., specifies that "Base rate recoverable regular payroll and regular payroll-related costs for utility managerial and non-managerial personnel" are "the types of storm related costs prohibited from being charged to the reserve under the ICCA methodology..." Notwithstanding and without waiver of this objection, FPL provides the following response.

The base rates in effect for 2019 were the result of a full comprehensive, blackbox settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve this settled revenue requirement, not the as-filed revenue requirement.

Notwithstanding and without waiver of FPL's objection, see Attachment No. 1 to this response for the Customer Service overtime budget used to determine the adjustment related to Call Center costs required by Rule, 25-6.0143(1)(f)(7), F.A.C. Note that for Hurricane Dorian, all Customer Service overtime payroll incurred was incremental. For the months of August and September 2019 combined, non-storm actuals of \$685k exceeded the monthly budget for those two months. In accordance with Rule 25-6.0143, F.A.C., due to this excess in overtime when compared to budgeted amounts for Customer Service, all overtime payroll costs incurred for Hurricane Dorian were considered allowable costs.

- b. Hurricane Dorian was a qualifying storm event for which the associated overtime payroll was neither budgeted nor planned. As a result, any and all such overtime payroll is by definition incremental. But for the storm, FPL would not have incurred this overtime payroll expense. Rule 25-6.0143(e)(8), F.A.C., recognizes that these costs qualify to be charged to the storm reserve, though in this case FPL is simply seeking a prudence determination for these overtime costs. In the case of Hurricane Dorian, FPL charged costs that normally would have been charged to the storm reserve to base O&M.
- c. See Attachment No. 2 for the September 2019 payroll budget for O&M and Capital, used to determine the adjustment related to payroll costs in accordance with Rule 25-6.0143(1)(f)(1), F.A.C. With respect to the remainder of this interrogatory, FPL objects as the interrogatory seeks information which is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence. Additionally, the interrogatory is vague, ambiguous, and overbroad to the extent that it seeks information unrelated to this case, specifically including but not limited to information related to "various clauses, and all other."

QUESTION:

Embedded Line Contractors. Refer to the Confidential HSPM DH-1 Support File and further to worksheet tab 3(b) which shows the Company's ICCA calculation pertaining to line clearing costs. Please identify similar information associated with embedded line contractors providing day-to-day service for each of the years 2016-2019, excluding any costs that were capitalized or deferred and included in storm recovery requests. s

RESPONSE:

FPL has filed an objection to OPC's First Set of Interrogatories No.7 on the basis that the request seeks documents which are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)1., F.A.C., specifies that "additional contract labor hired for storm restoration activities" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental contract labor costs for line contractors.

Notwithstanding and without waiver of this objection, FPL responds as follows. FPL does not track embedded line contractors at the requested level of detail. Embedded line contractors are recorded to the same GL account as non-embedded line contractors and cannot be identified as embedded vs. non-embedded.

QUESTION:

Refer to the response to INT 1-7. Please provide the information requested for line contractor expense for each of the years 2016-2019, excluding any storm costs that were charged to base expense in those years.

RESPONSE:

FPL has filed an objection to OPC's First Set of Interrogatories No.7 on the basis that the request seeks information which is irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence in this proceeding, and is overbroad and unduly burdensome. Rule 25-6.0143(1)(e)1., F.A.C., specifies that "additional contract labor hired for storm restoration activities" are included in the "types of storm related costs allowed to be charged to the reserve under the ICCA methodology." Unlike line clearing costs, where the three-year average is relevant to the calculation of incremental costs, the three-year average is totally irrelevant and inapplicable to any determination of the identification or quantification of incremental contract labor costs for line contractors. For the same reasons, FPL objects to OPC's Second Interrogatories No. 44.

Notwithstanding and without waiver of its objection, FPL responds as follows: FPL does not track line contractor expenses at the requested level of detail. Line contractors are recorded to the same GL account as all other contractor expenses and therefore FPL cannot identify line contractors versus non-line contractor.



QUESTION:

Storm Hardening Studies. Please provide any assessment and/or study performed by, on behalf of, or at the direction of the Company that documents, analyzes, or identifies damage due to Hurricane Dorian that occurred to infrastructure where storm hardening work had not yet been performed.

RESPONSE:

Please see attached file "Dorian Report Final.pdf".

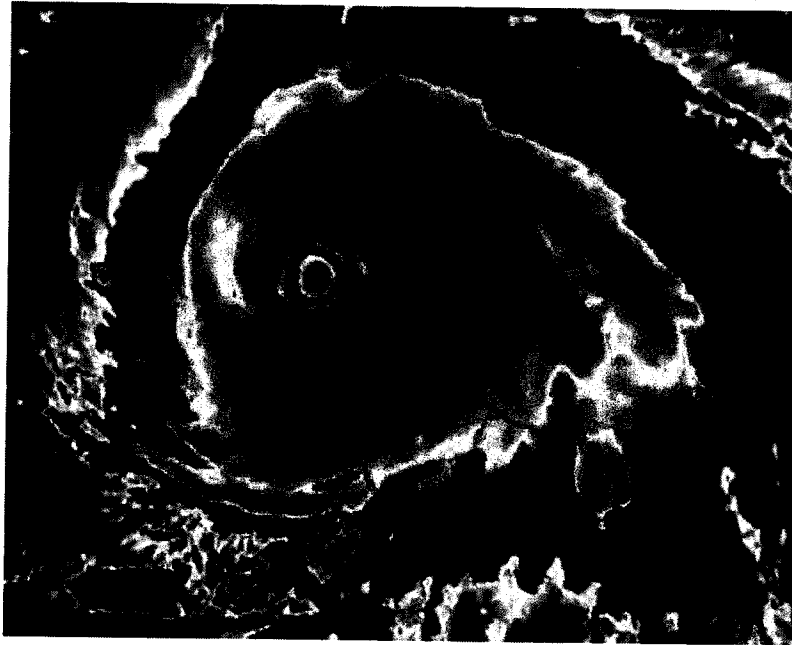
# Power Delivery Performance

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## Hurricane Dorian

**Storm Date: September 3, 2019**

**Report Date: May 8, 2020**



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## General

This is the Power Delivery Performance Report for Hurricane Dorian. The purpose of this report is to give an overview of the performance and generalized assessment of the system with specific case studies describing conditions, damage, and system performance.



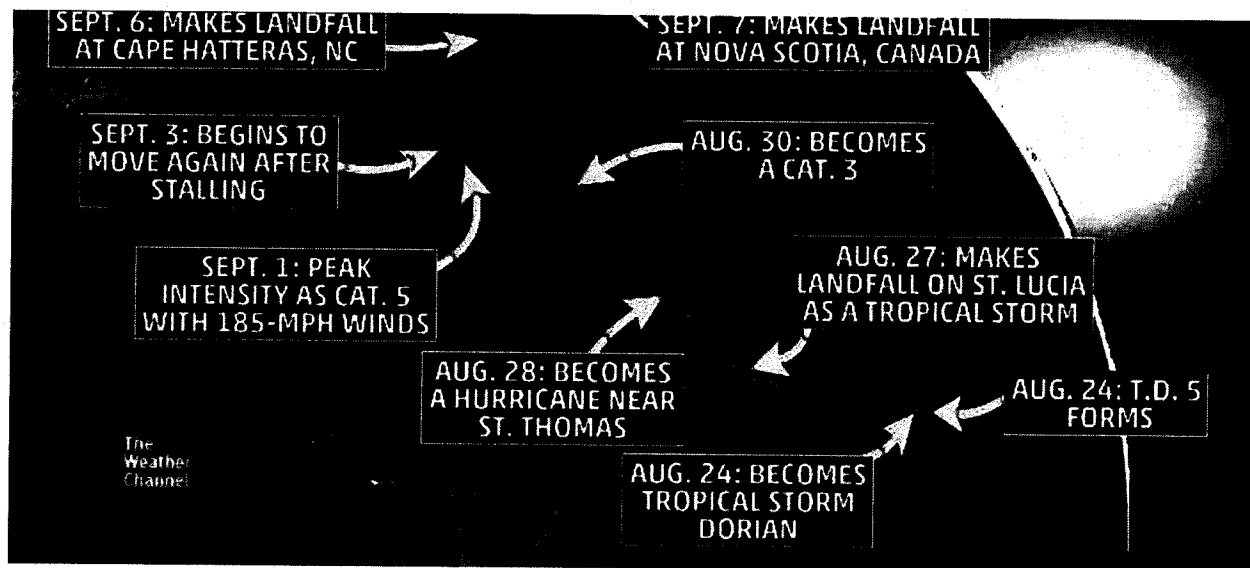
Daytona Speedway Staging Site

## Executive Summary

On Monday September 2, 2019, Hurricane Dorian winds started to impact the Florida coastline as it intensified to a Category 5 sitting over the Bahama Islands. After spending two days over the Bahama islands Hurricane Dorian turned north with hurricane force winds impacting the coastline from Palm Beach County to the state of Georgia. Dorian impacted all 35 counties across the 27,000 square miles of FPL's service territory affecting 185K customers. Hurricane Dorian caused limbs and trees to break in addition to some flooding which impacted the area.

Hurricane Dorian was the strongest hurricane in modern records for the Northwestern Bahamas and the 48 hour pre-landfall predictive models included a direct hit for the state of Florida. The timing of the north / northwest turn was very critical in determining how close Dorian would get to the Florida peninsula and based on the size of Hurricane Dorian and the projected path toward Florida. FPL prepared by staging several crews throughout the state to support the restoration efforts for this potentially catastrophic storm.

Based on the movement of the storm and the investments to the FPL Grid since 2006, the winds effectively did not challenge the structural integrity of the system. During Hurricane Dorian, Transmission and Distribution Hardening and Smart Grid worked together to reduce the customer interruptions, severity, amount of damage, and improved situational awareness.



Hurricane Dorian started as a tropical wave before escalating into a Category 5 hurricane (Credit: Weather.com)

## Executive Summary (Continued)

**Results:** 60.9% (112.5K) of customers restored in one day, 100% (184.6K) in three days (impacted). Average customer outage was 78 minutes. This was a three day event, but according to the Carver data, we did not have any customers out longer than 24 hours, so essentially 100% of the customers were restored within one day.

**FPL Transmission System and Substations** performed well in Dorian with no significant damage to the BES (Bulk Electric System). FPL experienced 0 pole failures and 3 line sections out. In addition, there was no substations out or major substation equipment damages. Protective relay systems and breakers were called on to clear 5 relay events with 0 mis-operations (0%). This is well below the 8% NERC average.

**FPL Distribution System** performed well in Dorian and demonstrated that the investments in the Distribution Feeder Hardening Program, Pole Inspection Program (PIP) and Smart Grid are providing benefits. The system performed as designed and greatly helped to reduce severe damage, duration of restoration and provided the ability for the grid to self- heal. These investments were key to the speed of storm restoration.

Distribution pole damage was primarily due to vegetation falling into FPL poles or lines with 5 out of the 8 (67%) poles down. In addition, there were no feeder poles down primarily due to the hardening efforts and the inspections of the non-hardened poles. 38% (3 out of 8) of poles down were ATT.

Underground Feeders experienced no outages. Overhead Hardened Feeders performed significantly better than non-Hardened Feeders; however, non-Hardening feeders still benefitted from the Pole Inspection Program (PIP) which has resulted in the replacement of over 87,000 poles and reinforcement of over nearly 57,000 poles since the inspection program began in 2006.

Underground Laterals performed 10.6X better than Overhead Laterals with vegetation (41% of Trouble Tickets) being the leading cause of Overhead Lateral outages. FPL's next step for grid hardening, Storm Secure Lateral Undergrounding program, which began in 2018, experienced no outages.

Smart Grid provided benefits with AFS (Automated Feeder Switches) Self-Healing operations avoiding 37K Customer Interruptions.

## Hurricane Dorian Quick Stats

### Meteorology

- Dorian did not make landfall, however it did bring hurricane force winds up the east coast and feeder bands that impacted the remaining FPL area from Monday September 2, 2019 through Wednesday September 5, 2019.

### Vegetation

- 24% of CI was due to Vegetation
- 28% of all tickets restored required Vegetation work
- 11 feeder outages were due to vegetation

### Distribution System Performance

- **Feeders Out 74**
  - UG 0
  - Hardened 22
  - Non-Hardened 52
  - Hardened Feeders performed 1.76 times better than non-Hardened Feeders
  - There were no UG Feeder Outages
- **Laterals Out 789**
  - OH 706
  - UG 83
  - Underground Laterals performed 10.7X better than Overhead Laterals
  - There were no outages on Storm Secure UG Lateral Hardening program
- **Distribution Transformers**
  - Single phase UG Transformers performed 1.5X better than OH Transformers
- **Poles Down \***
  - Hardened Feeder 0
  - Non-Hardened Feeder 0
  - Lateral, Service, Telephone 8
  - \* Poles replaced to restore power*
- **Smart Grid**
  - Automatic Feeders Switch (AFS) teams avoided 37K Customer Interruptions



### **Transmission and Substation System Performance**

- Transmission Out 3 line sections
- Transmission Poles Down 0
- Substations Out 0

### **Other**

- Injuries OSHA 1
- Forensics Teams Deployed 42 personnel (trans., sub, dist.)

### **Customer Outages**

- Average customer outage was 78 minutes
- Peak sustained outages was 11,349 / 0.23% of total customerbase
- Total outages
  - 162,390 customers were affected at least once.
  - 184,626 customers were impacted with multiple outages.

### **Carver Tracking**

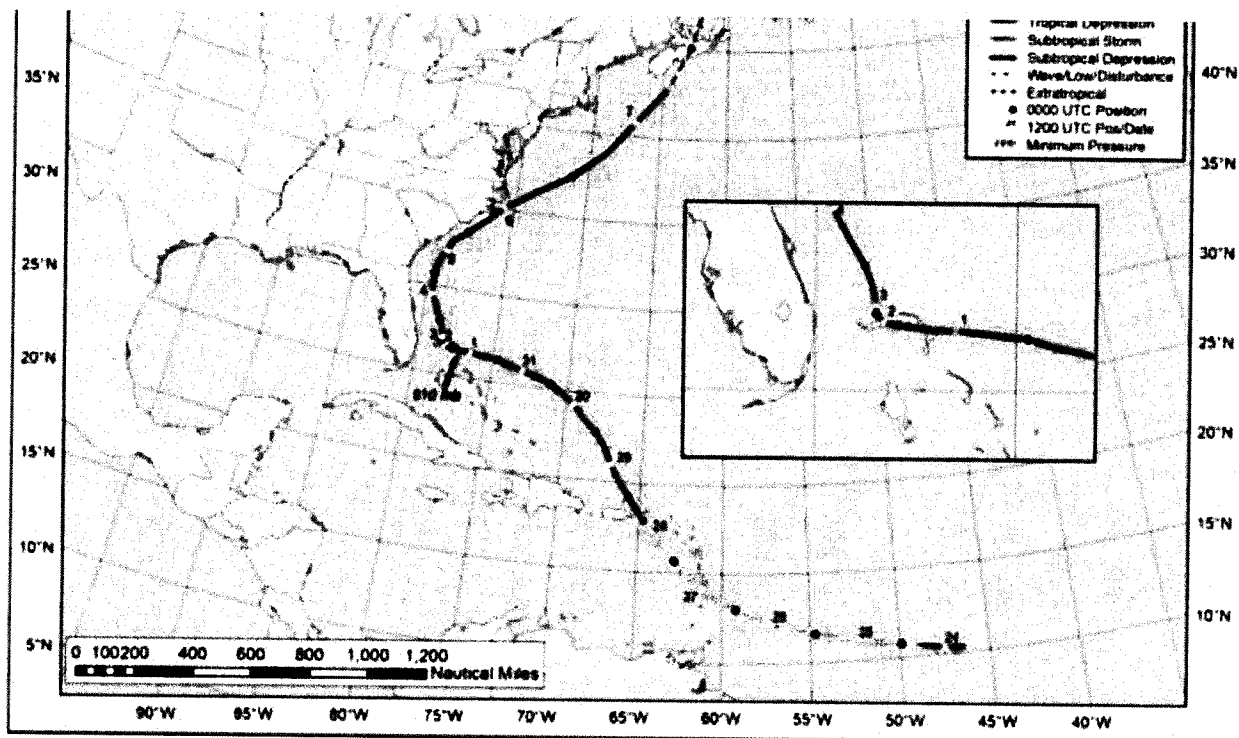
- Start All Areas 9/2/19 @ 12AM
- Stop (Dade, Broward, Palm Beach) 9/4/19 @ 6AM
- Stop (West) 9/4/19 @ 7AM
- Stop (North) 9/5/19 @ 12AM

## Storm Characteristics and Weather

Hurricane Dorian reached Category 5 intensity on September 1 with maximum sustained winds of 185 mph. Hurricane Dorian made landfall in Elbow Cay, Bahamas and again on Grand Bahama several hours later with feeder bands affecting the entire state of Florida. On September 2, Hurricane Dorian stalled just north of Grand Bahama, still as a Category 5, for about a day and then on September 3 began to move slowly towards the north-northwest impacting the Florida east coast. On September 5 Hurricane Dorian continued up the eastern US coast exiting the FPL and Florida territory. Summarized from <https://www.weather.gov/mhx/Dorian2019>

Hurricane Dorian was the strongest hurricane in modern records for the northwestern Bahamas and the 48 hour pre-landfall projected path included a direct hit for the state of Florida. The timing of the northwest or north turn was very critical in determining how close Dorian would get to the Florida peninsula on Tuesday and Wednesday. Based on the size and the multiple projected paths into Florida, FPL prepared by staging several crews to support the restoration efforts. (Source NHC Report)

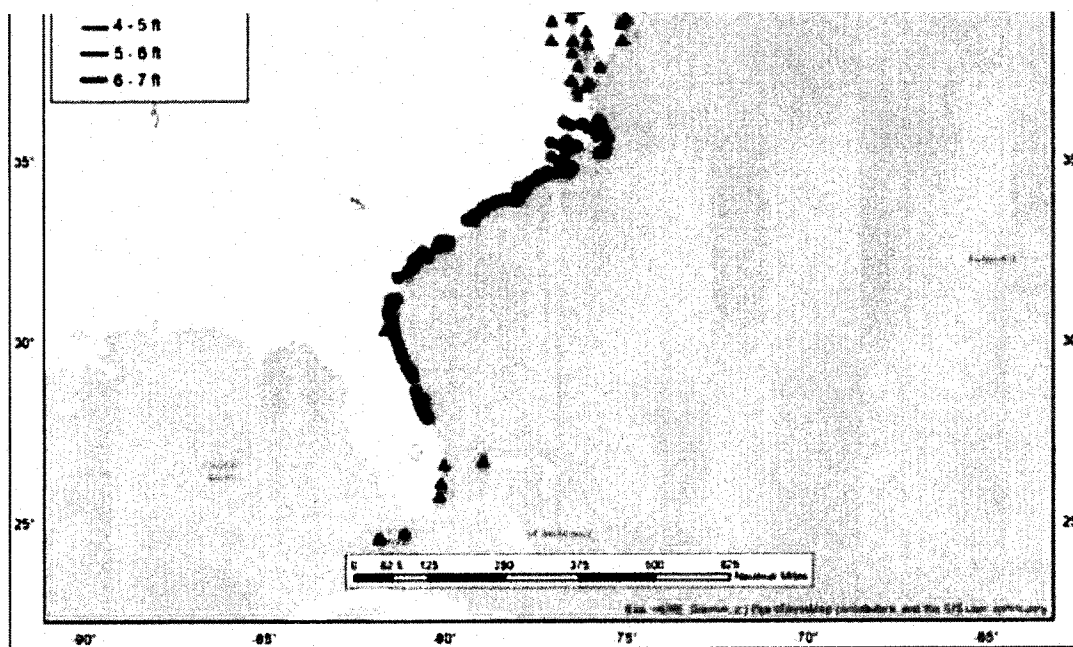
### Actual Storm Path



Best track positions for Hurricane Dorian, 24 August – 7 September 2019 (Source NHC)

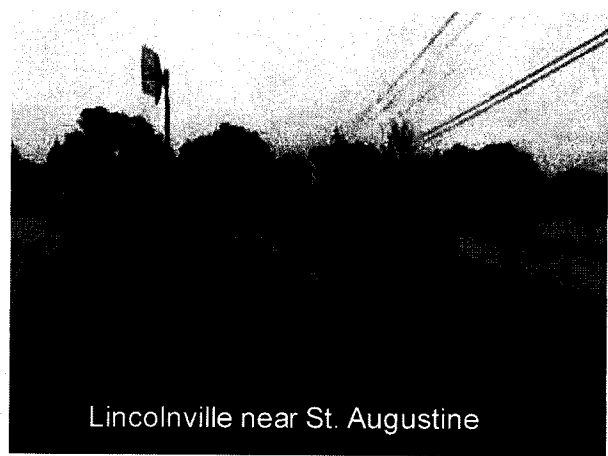
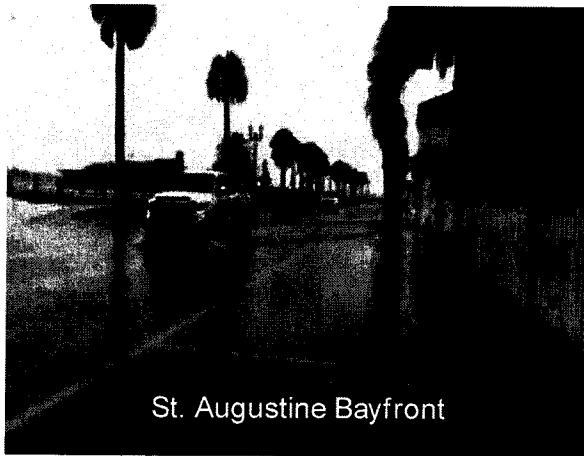
## Storm Surge and Flooding

- Storm surge warnings ultimately extended from Lantana, Florida north to Virginia. Based on NOS tide gauge and USGS pressure sensor data, at least 3 ft of inundation (which NHC uses as a first-cut threshold for the storm surge watch/warning) occurred within some parts of the warning area, particularly portions of northeastern Florida. Although a sizeable portion of the Storm Surge Warning area did not verify, the issuance of the watch and warning was justified given that a slight westward deviation of Dorian's track, or an expansion of its wind field, would have caused significant storm surge flooding to occur along a larger proportion of the coast. The first storm surge forecast for a portion of the U.S. east coast was issued at 1500 UTC 1 September and called for maximum inundation heights of 4 to 7 ft above ground level between Jupiter Inlet and the Volusia/Brevard County Line in Florida. (Source NHC Report)
- Storm surge flooding occurred along portions of the southeastern United States coast from Florida to Virginia. In Florida, inundation heights of 1 to 3 ft above ground level were observed, although a few USGS sensors along the northeastern coast of Florida measured peak water levels slightly over 3 ft MHHW (Fig. 9). A sensor at Jacksonville Beach, Florida, measured a wavefiltered water level of 3.6 ft MHHW. The highest levels sampled by a tide gauge were at Fernandina Beach, Florida, where the NOS instrument measured a storm surge of 4.25 ft above normal tide levels and a storm tide of 2.6 ft MHHW. (Source NHC Report)

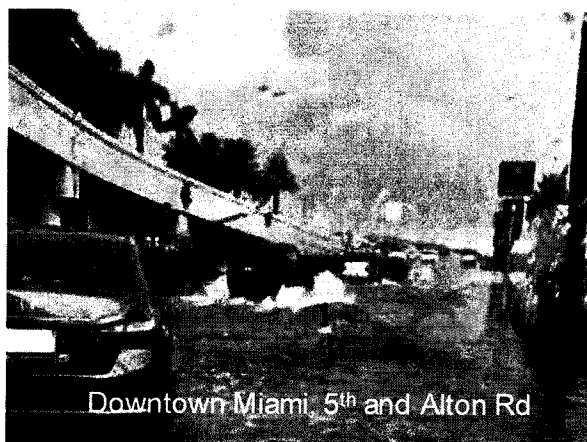
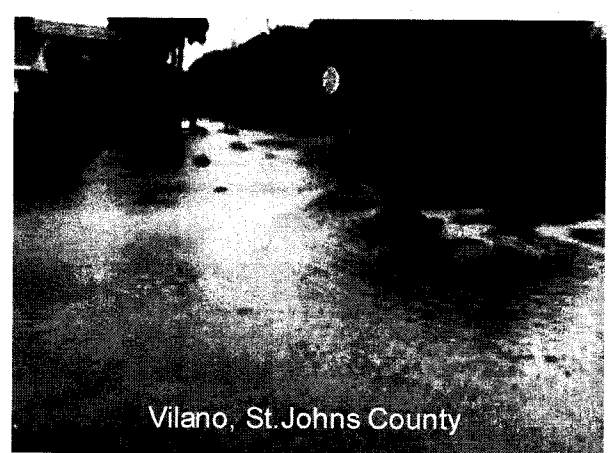


Tide gauge and USGS storm tide pressure sensor measurements from the east coast of the United States and the Bahamas from Hurricane Dorian, converted to feet above Mean Higher High Water, which is used as a proxy for inundation. (Source NHC Report)

**Storm Surge and Flooding (Pictures)**

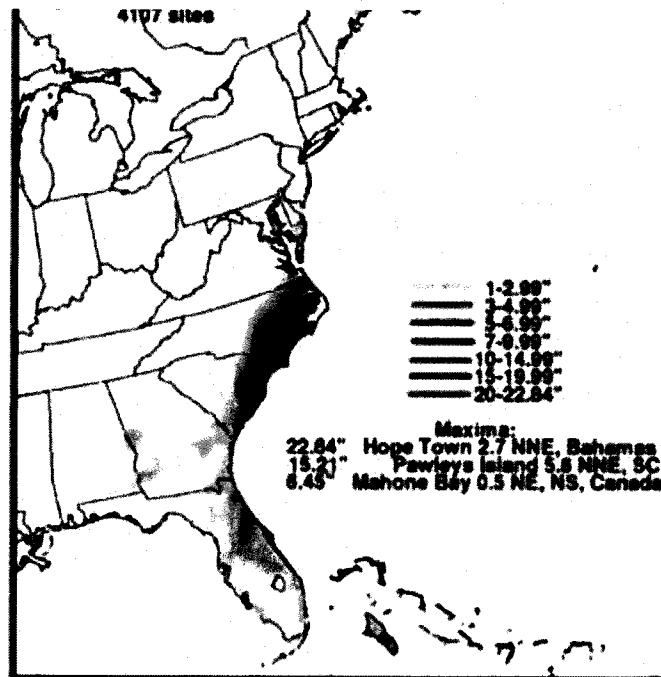


Salerno Rd



## Rainfall

- Hurricane Dorian rainfall analysis (inches) during the period 31 August to 9 September 2019, which includes the extratropical phase. Graphic courtesy of the NOAA Weather Prediction Center.



### Forecasts and Warning Critique

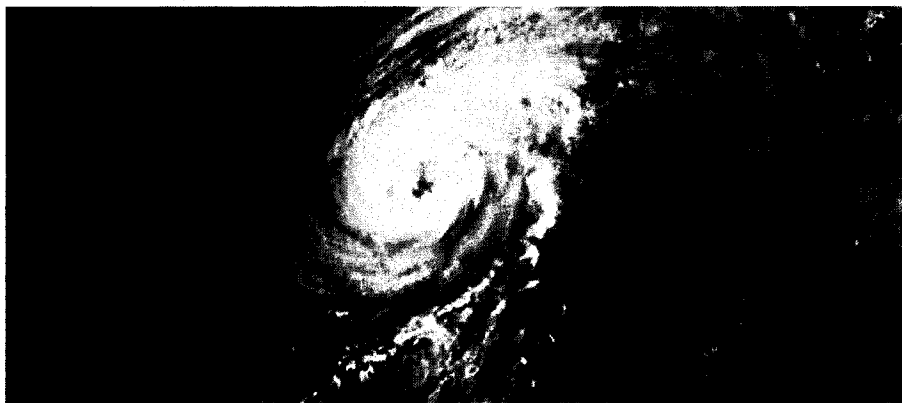
- Several NHC forecasts issued on 28–30 August brought the center of Dorian over the Florida peninsula. However, subsequent NHC forecasts turned Dorian northward east of Florida. This resulted in low track forecast errors during a time when many models still indicated a landfall in Florida. (Source NHC Report)



Selected official track forecasts (blue lines, with 0, 12, 24, 36, 48, 72, 96, and 120 h positions indicated) for Hurricane Dorian from 0000 UTC 31 August to 0000 UTC 4 September 2019. The best track is given by the white line with positions shown at 6 h intervals. (Source NHC Report)

### Winds and Pressure

- Dorian's center remained offshore the coast of eastern Florida, tropical-storm-force winds occurred north of Broward County, because the hurricane's wind field had expanded considerably by then. The highest observed surface wind speed was a 60-kt gust measured at New Smyrna Beach, Florida, around 0640 UTC 4 September. Some higher gusts were observed, but those occurred at elevated stations. (Source NHC Report)
- Feeder bands impacted the entire state of Florida.

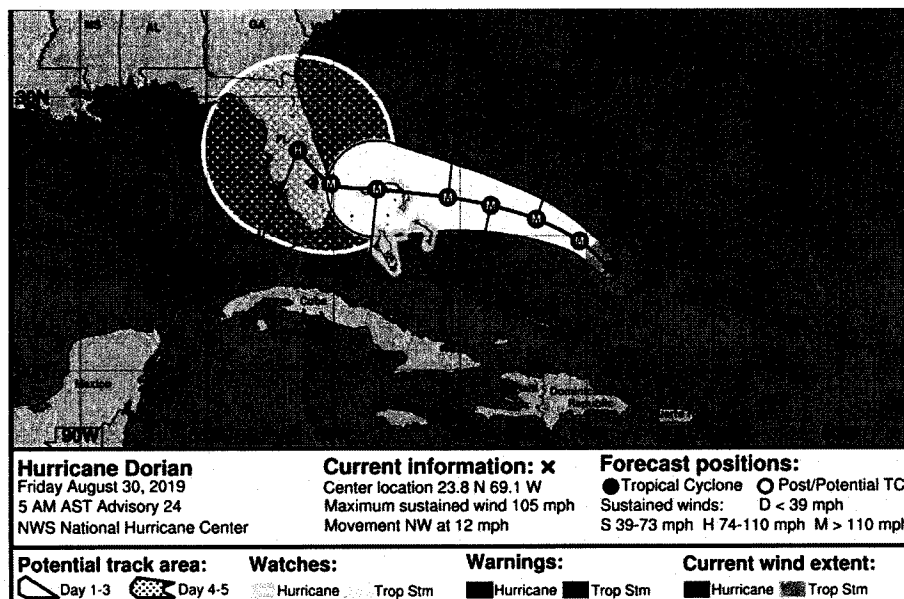
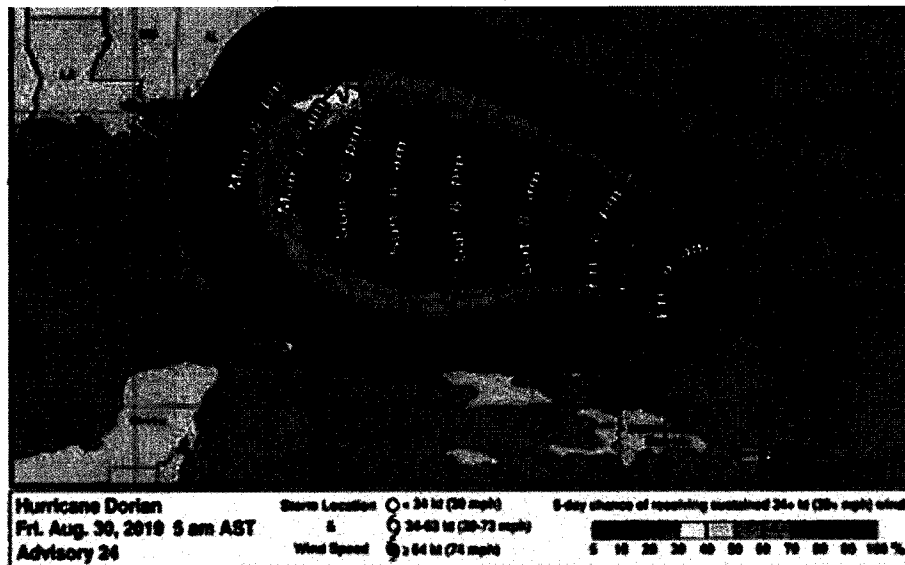


Hurricane Dorian's outer bands are lashing Florida as the storm moves southward along the U.S. coastline.  
www.nhc.noaa.gov

## Pre-Landfall Storm Path

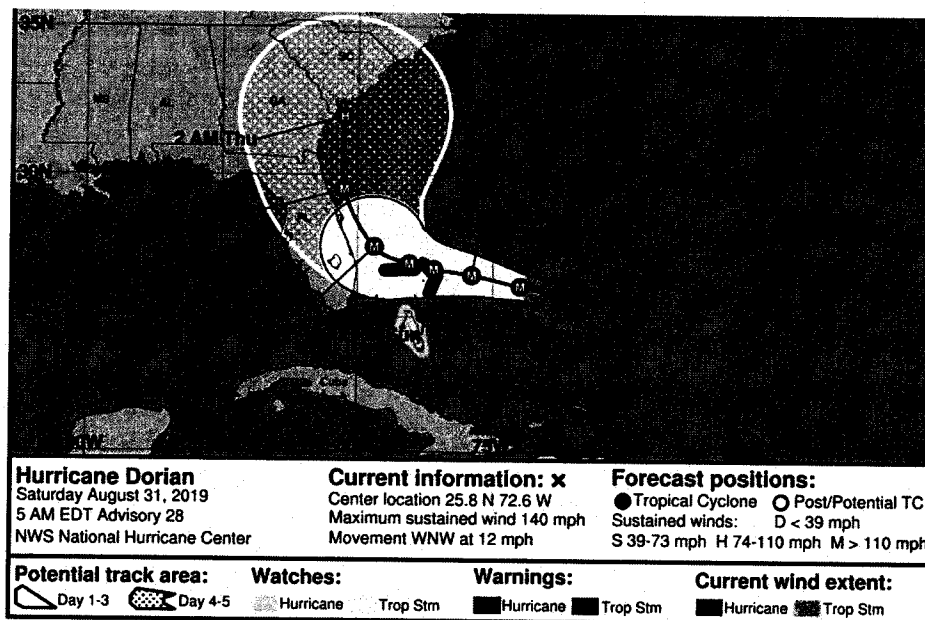
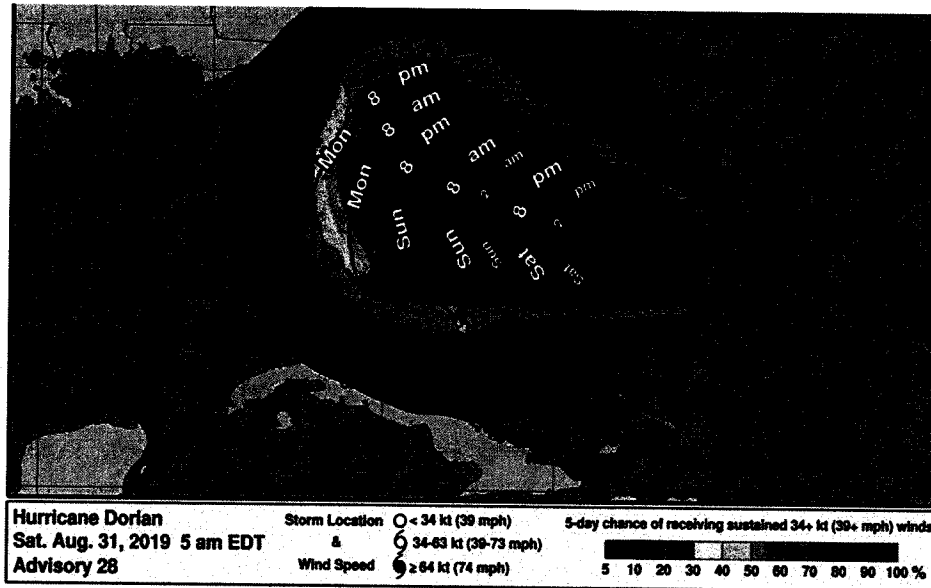
### 72 Hour Pre-Landfall

- NHC Track 8/30/2019 5:00AM Advisory



## 48 Hour Pre-Landfall

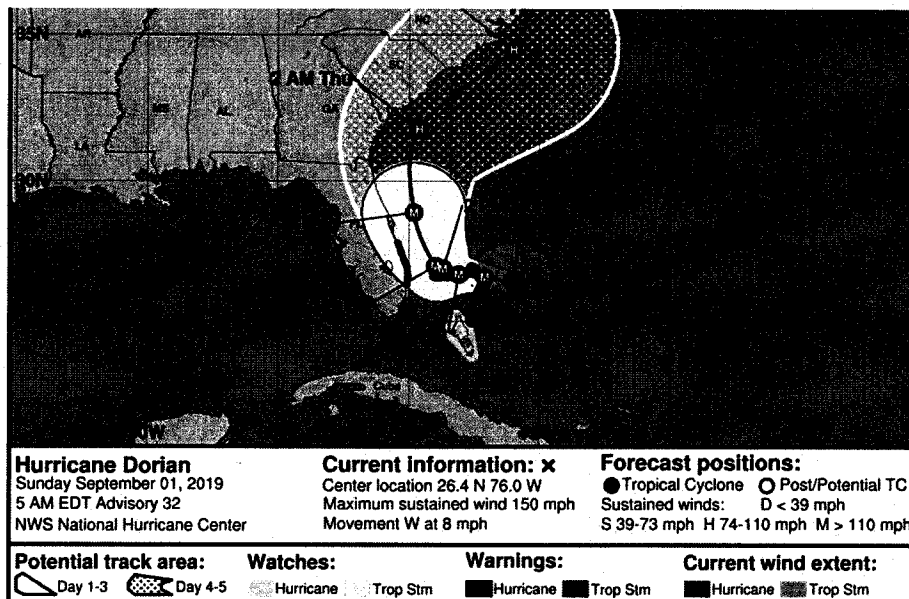
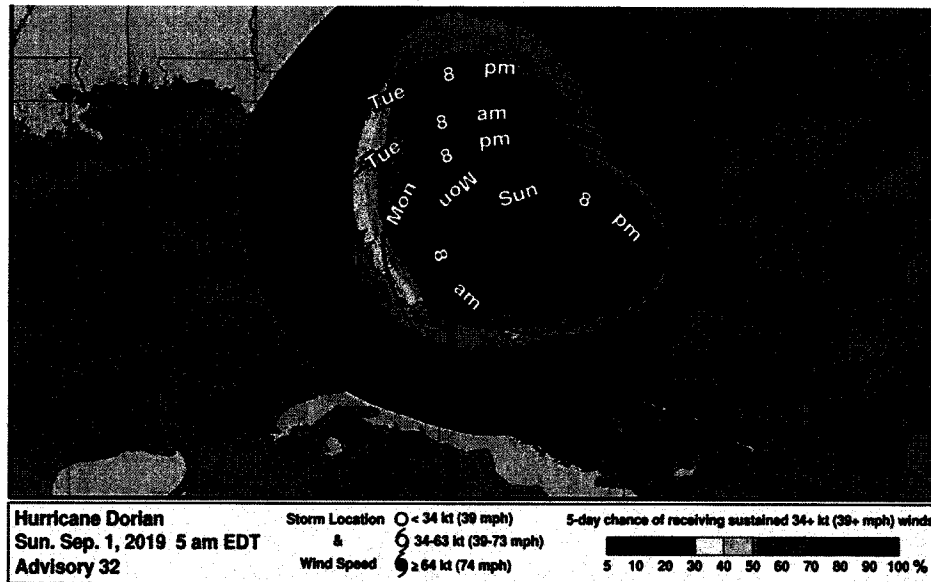
- NHC 8/31/2019 5:00AM Advisory





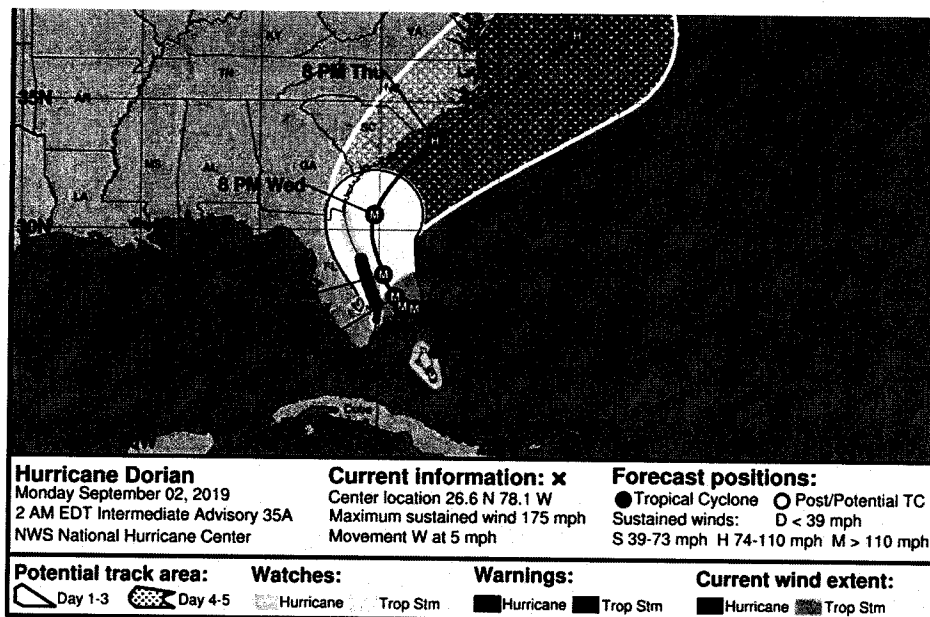
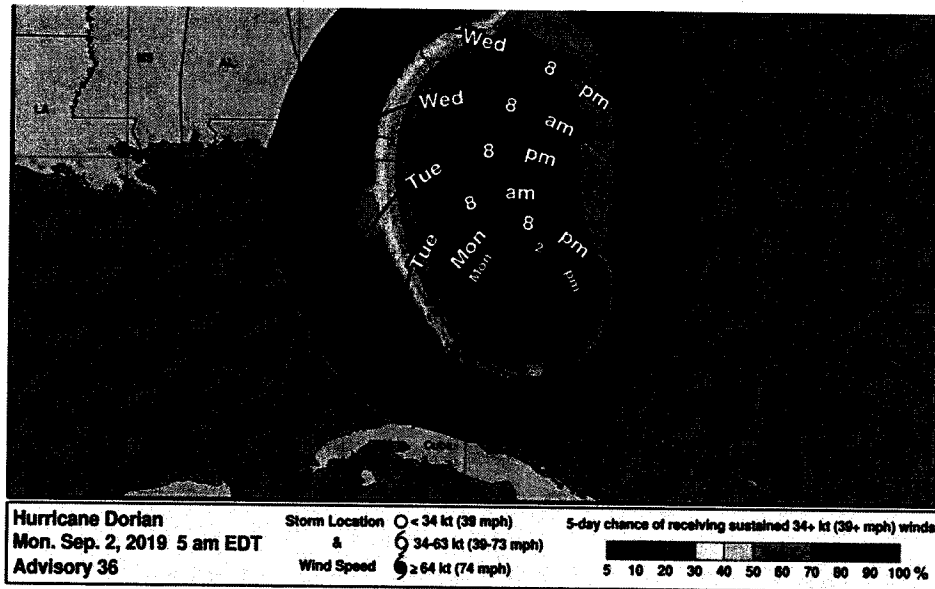
## 24 Hour Pre-Landfall

- NHC 9/1/2019 5:00AM Advisory



## Final Hour Pre-Landfall

- NHC 9/2/2019 2:00AM Advisory



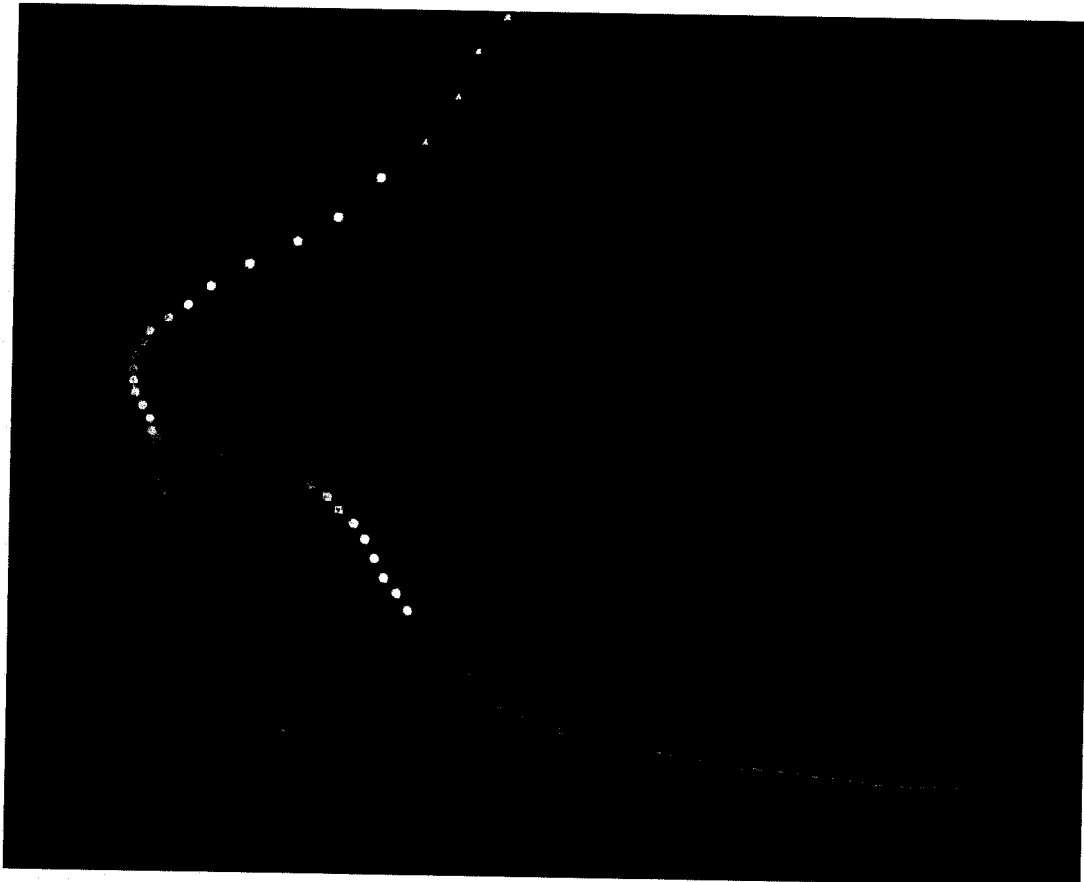
**Actual Storm Path (Source: NHC)**



## Actual Storm Path

### Saffir-Simpson scale

Category	Wind speeds (for 1-minute maximum sustained winds)			
	m/s	knots (kn)	mph	km/h
<b>Two</b>	43-49 m/s	83-95 kn	96-110 mph	154-177 km/h
<b>One</b>	33-42 m/s	64-82 kn	74-95 mph	119-153 km/h



## **Transmission and Substation Performance**

### **Summary**

Overall, the Transmission System performed well during the storm event. Conductor damage was minimal.

**Transmission poles down: 0**

**Transmission lines out: 0**

**Transmission line sections out: 3**

- Voltage class: 115kV

**Substations out: 0**

#### **Protection System Performance:**

- There were 5 transmission relay events and 0 mis-operation for a 0% mis-operation rate (NERC goal is 8.0%, FPL 12 month average is 6%)
- Calculation based on NERC PRC-004

#### **Major Equipment Damage:**

##### **Transmission Lines and Substations**

- No major equipment damage identified

##### **Distribution Substations**

- No major equipment damage identified

## Transmission Line Performance

Overall Transmission Performance was good during the storm event. Conductor damage was minimal. Approximately 45% of lines were patrolled after the storm. The boundaries of the storm included Central and North Management Areas.

### Transmission System Performance

- 5 out of 235 Transmission lines experienced 5 Relay Operations
- 3 out of 486 Line Sections out

### Damage / Component Failures

- 0 poles down
- 2 spans with phases down
- 1 OHGW failures
- 0 spans replaced

### Line Events

Transmission Line	Line Section	Cause	Structure
Deland - Putnam 115kV	Como Tap – Crescent City	Debris - Spanish moss at structure	64G5
Cape Canaveral - South Cape 115kV	Courtenay – South Cape	OHGW down due to corrosion at the pole bond connection	91F12
Laurderdale-McArthur 138kV	All	Bird Streamer <i>Momentary</i>	9T2A
Andytown – Nobhill 230 kV	All	Palm Frond blew into feeder 6262 and flashed up into transmission <i>Momentary</i>	85S9 to 85S10
Millcreek - St Johns #2 115kV	Gator – St Augustine	Conductor down	115H10

## Substation Performance

Overall Substation Performance was good during the storm event. All events that included an entire substation were identified as momentaries.

- 0 Distribution Substations of 622 total Substations were out
- 5 BES Relay Operations with 0 relay mis-operations (0% mis-operations)
- 0 Major Equipment Damage
- No flooded substations
  - St. Augustine incorporated the AquaDam which performed as expected.
- No substation communications were completely lost. The following outages did occur:
  - TELCO: 6 stations
  - Wireless: 8 stations
  - Both wired and wireless: 0 stations
- System protection operated as expected.
- No stations experienced battery loss due to extended outage.
- No mobile equipment was deployed.

### Post Storm Events

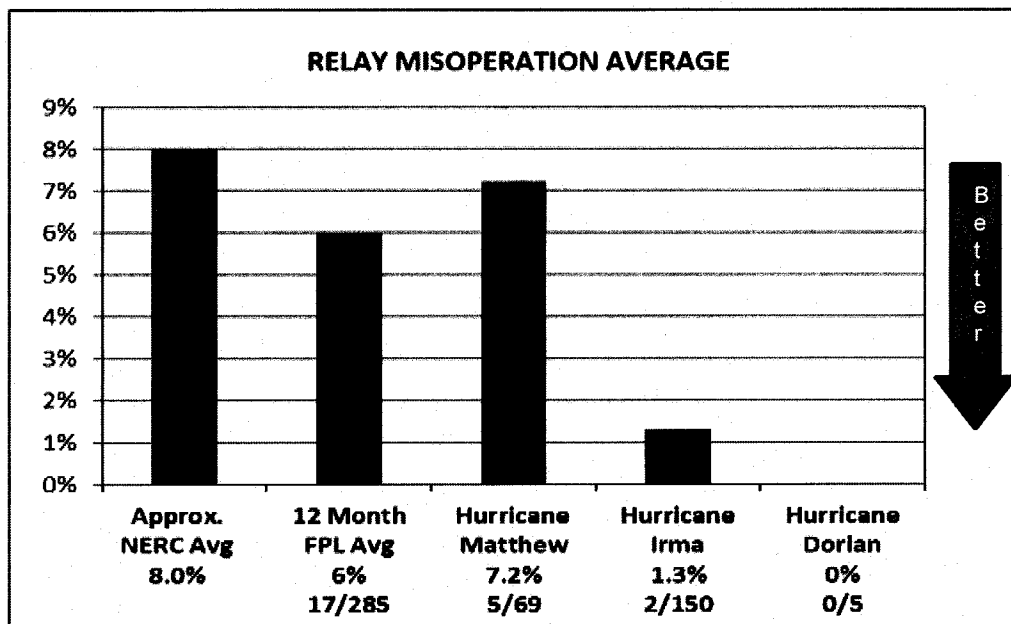
- No significant post storm events to date

### Protective Relay Performance

- A Relay Mis-operation is a failure to trip or tripping unnecessarily further defined by NERC PRC-004
- Relay Misoperation Comparisons is shown below

### Relay Misoperation Details

- No Mis-operations occurred



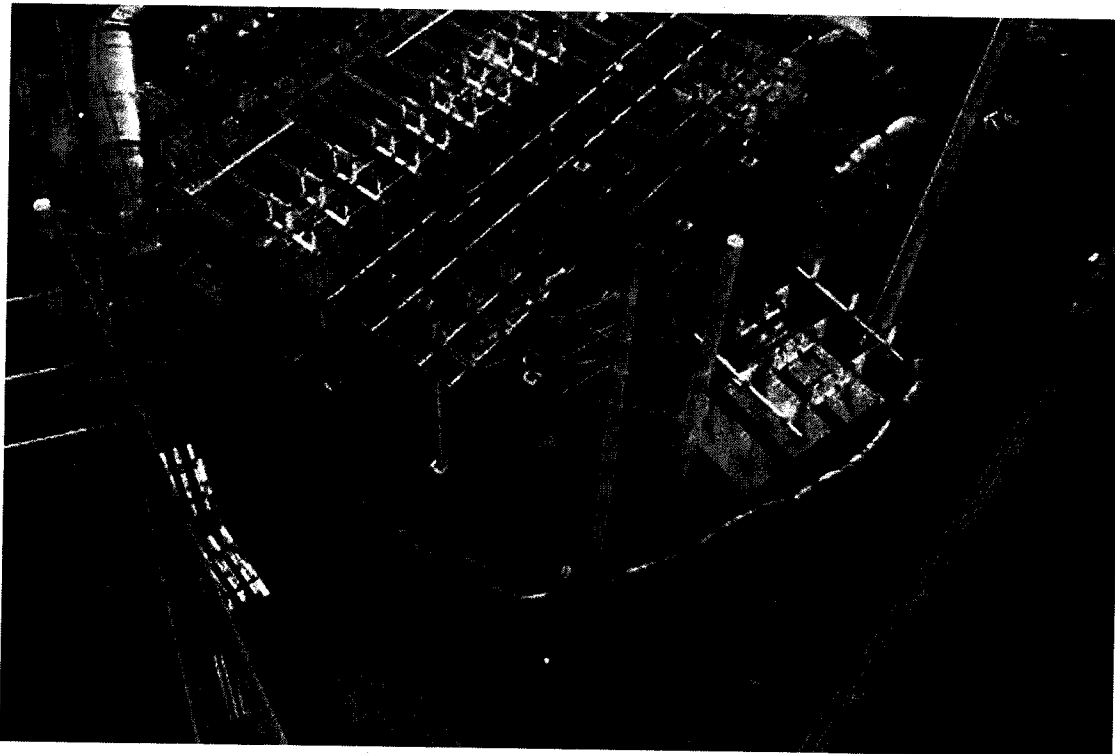
## Case Study - St. Augustine AquaDam

What is the AquaDam?

- The AquaDam is a temporary water-filled barrier which can control and divert water. It consists of two flexible watertight inner tubes, side by side, contained within a woven outer sleeve. The inner tubes are filled with water, giving form to the AquaDam, and creating a temporary, highly-effective water barrier.
- Installation time for water-filled AquaDam mainly depends on available pumping power. Most AquaDams are installed in a single day and removal is similar. AquaDams can be guided through turns, to conform to nearly any designed path alignment.
- The AquaDam was designed to conform to all the requirements of the Clean Water Act. By eliminating the use of dirt/earth fill material, the potential for earth fill discharges into the waterway is dramatically reduced, if not eliminated. (Source: [www.AquaDam.net](http://www.AquaDam.net))

The AquaDam installed for Dorian prevented storm surge from entering yard.

- St. Augustine has experienced three significant storm surge events in the last four years.
- The AquaDam maximum protection level 7.6FT.
- Surge levels would have likely not caused equipment damage without the AquaDam.



St. Augustine AquaDam Pre-Storm



### Case Study - St. Augustine AquaDam (Continued)

- Table to the right identifies key NAVD88 elevations
- The below table compares the last three major storms affecting the St. Augustine Substation.

Description / Event	NAVD88 Elevations
FEMA 100 Year Flood	8.0 ft
<b>AquaDam</b>	<b>7.6 ft</b>
Other Yard Equip. Cabinets	~7.3 ft
<b>Hurricane Matthew Surge</b>	<b>~7.0 ft</b>
<b>Hurricane Irma Surge</b>	<b>~6.7 ft</b>
Motor Operator Cabinets	~6.1 ft
Yard Flood Warning Alarm	5.7 ft
<b>Hurricane Dorian Surge</b>	<b>~5.1 ft</b>
Avg. Yard Grade	~4.5 ft
Avg. Grade Outside Yard	~4.4 ft
Typical Sea level	0 to 3 ft

	Hurricane Matthew	Hurricane Irma	Hurricane Dorian
Date	10/7/2016	9/11/2017	9/04/2019
Warning Flood Alarmed		12:26 AM	
Flood Alarm		1:00 AM	
Storm Surge NAVD 88	~7.0 Feet	~6.7 Feet	5.1 Feet
Surge Level above Yard	~33 inches	~30 inches	~12 inches
Equipment Damaged/ Replaced	Four Switch Cabinets	Feeder Breaker, One Switch Cabinet	No Damage

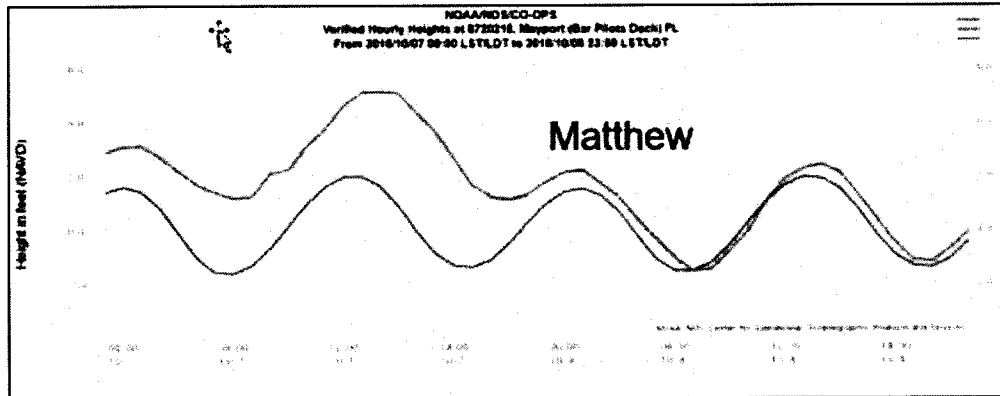


AquaDam held back storm surge and an interior pump kept rain from accumulating

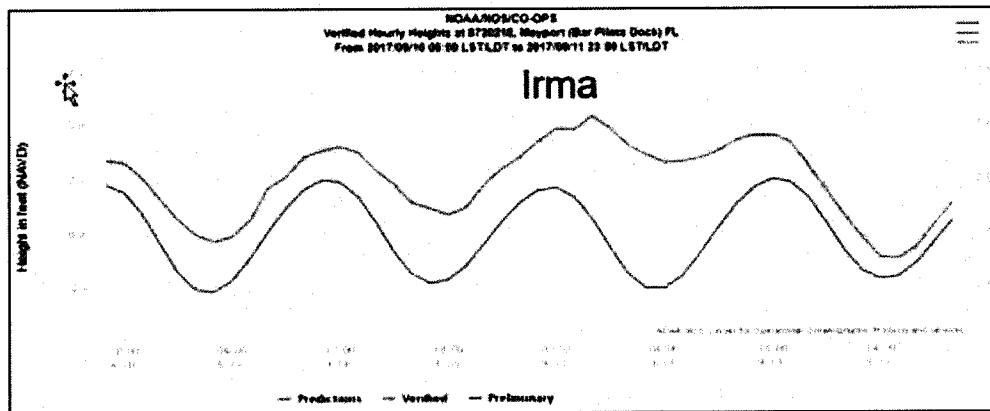
## Case Study - St. Augustine AquaDam (Continued)

### Actual Storm Surge at Jacksonville

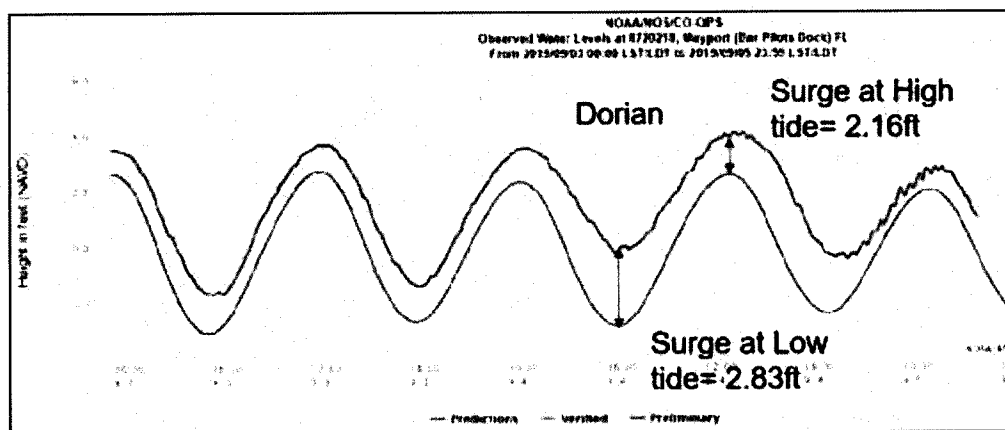
- Less than 50 miles from St. Augustine
- 3' storm surge at Jacksonville and 5' storm surge at St. Augustine
- Flood waters recede in about 6 hours



Hurricane Matthew surge hit just after high tide as tides were starting to go down

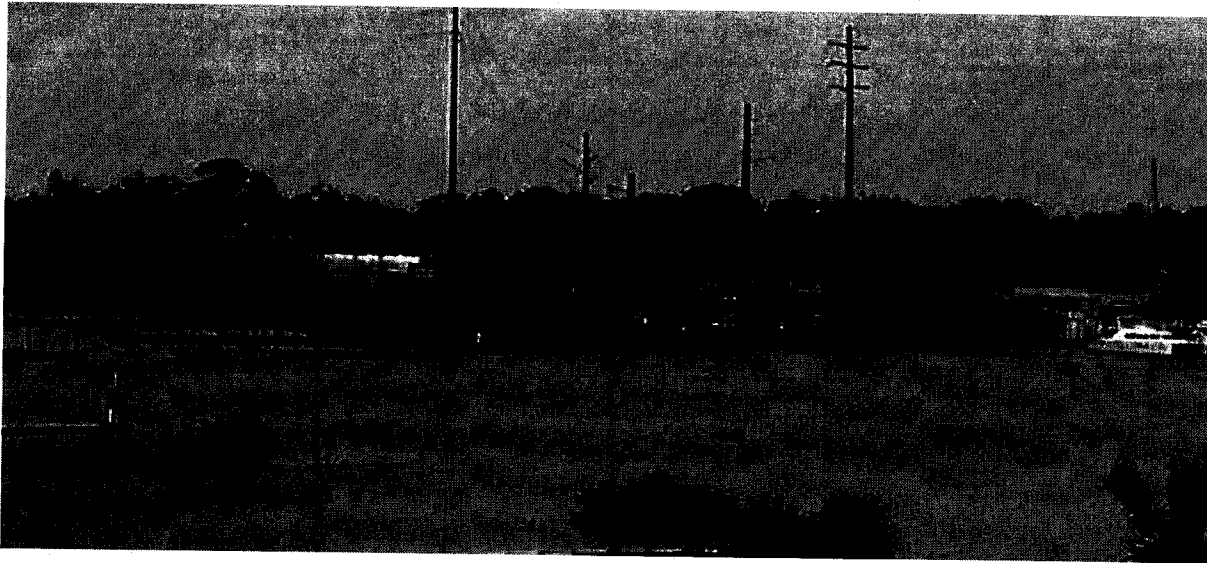


Hurricane Irma surge hit just after high tide as tides were starting to go down

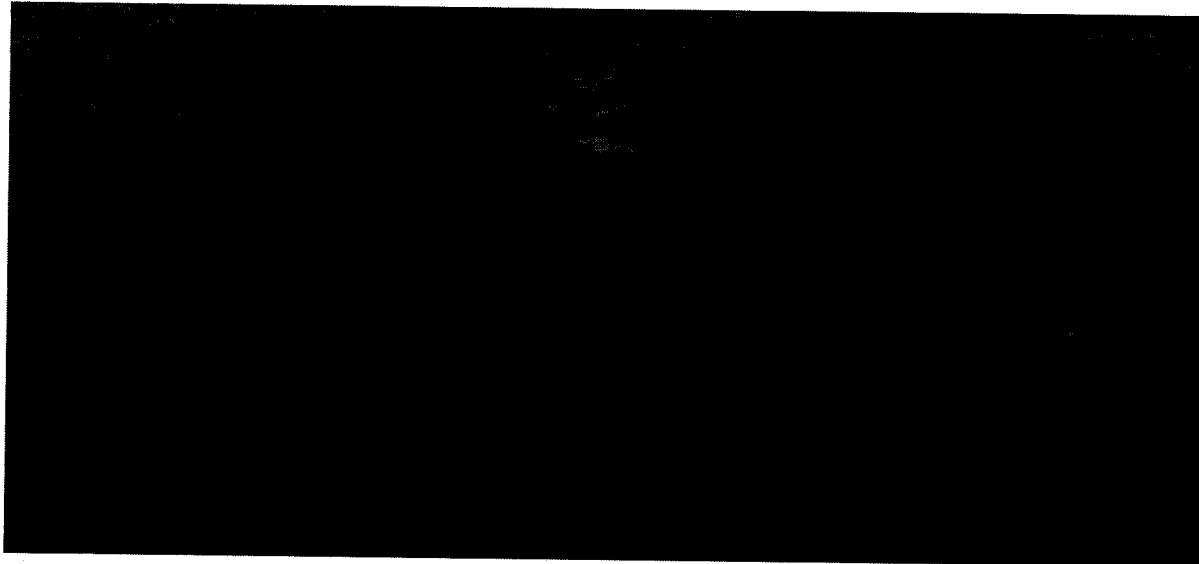


Hurricane Dorian maximum storm surge occurred at low tide which minimized worst case surge

**Case Study - St. Augustine AquaDam (Continued)**



St. Augustine AquaDam during hurricane at high tide



St. Augustine AquaDam during hurricane at high tide

## Distribution Performance

Distribution System performed well in Dorian and demonstrated the investments in the Distribution Hardening Program, Pole Inspection Program (PIP) and Smart Grid have helped to reduce the number and severity of outages during Hurricane Dorian. This was key to improved speed of restoration.

### Pole Down Summary

- Hardened Feeder 0
- Non-Hardened Feeder 0
- Lateral, Service, Telephone 8

### Feeder Summary

	Affected	% Affected
• <b>Feeders Out</b>	<b>76</b>	<b>2%</b>
○ UG	0	0%
○ Hardened	21	2%
○ Non-Hardened	55	3%
<i>Excludes outages caused by Transmission and Substation</i>		

- No Hardened Feeder Poles down out of 175,576 poles on 1198 Hardened Feeders
- Hardened Feeders performed 1.76 times better than non-Hardened Feeders
- The primary objective of hardening is to reduce restoration times by minimizing the number of pole failures during extreme wind weather events.

### Lateral Summary

	Affected	% Affected
• <b>Laterals Out</b>	<b>789</b>	<b>0.41%</b>
○ OH	706	0.82%
○ UG	83	0.08%

- Underground Laterals perform 10.7X times better than Overhead Laterals.
- Vegetation is the leading cause of Overhead Lateral outages
- No Hardened Laterals experienced an outage.
- Excludes outages caused by Feeder, Substation or Transmission outages

### Smart Grid Summary

- Self-Healing AFS (Automated Feeder Switch) operations avoided 37K Customer Interruptions (CI) during the storm.

## Pole Performance

Distribution Poles performed well in Dorian. Hardened poles performed better than non-Hardened poles. The investments in the distribution hardening program, pole inspection program (PIP) and smart grid have helped reduce the number and severity of outages during storm events. The severity of damage was minimized and the speed of restoration was faster due to the efforts of the hardening programs that FPL has employed. Pole damage was primarily due to vegetation.

- 0 Hardened Feeder polesdown
- 8 Total poles replaced to restore power
  - 3 ATT Poles
  - 5 FPL Poles

### Hardening Pole Programs

- Storm Hardening Plan:
  - Hardened 175,576 poles
- Pole Inspection Program:
  - Replaced 87,246 poles
  - Reinforced 57,595 poles

Region	FPL Concrete	FPL Wood	FPL Total	Third Party	Total	Broken Poles in TCMS	Pole Failure Rate
Broward	24,732	78,218	102,951	46,206	149,157	2	0.0013%
Dade	28,057	122,638	150,695	60,961	211,656	1	0.0005%
East	20,601	137,992	158,593	42,719	201,312	-	0.0000%
North*	23,986	442,589	466,575	75,113	541,688	5	0.0009%
West	13,560	307,824	321,384	7,000	328,384	-	0.0000%
<b>Total</b>	<b>107,064</b>	<b>1,082,593</b>	<b>1,189,657</b>	<b>231,999</b>	<b>1,432,196</b>	<b>8</b>	<b>0.0006%</b>

\*includes Vero Beach

Distribution Pole Failure %			
Pole Type	Failures	Total # of Poles	Failure Rate
Hardened Feeders	0	175,576	0%
non-Hardened Feeder	0	245,424 **	0%
3 <sup>rd</sup> Party*	3	232,000	0.0004%
Lateral / Service	5	779,196 **	0.0006%
<b>Overall</b>	<b>8</b>	<b>1,432,196</b>	<b>0.0006%</b>

\* 3<sup>rd</sup> Party Poles replaced by FPL

\*\* Estimated

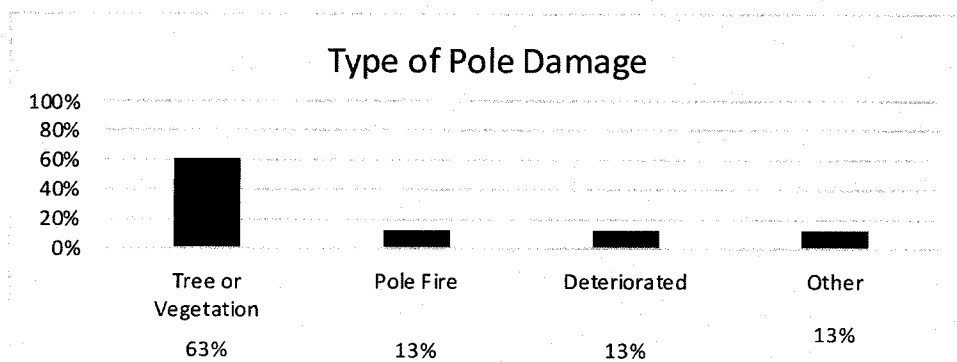
### Pole Damage Details

- No Hardened Feeder Pole down
- 3 ATT poles down
  - 2 vegetation and 1 deteriorated pole failure
- 5 FPL poles down
  - 3 vegetation, 1 pole fire, and 1 no cause identified
- Vegetation was the primary cause for pole damage

### Pole Damage Details from TCMS and Other Sources

FDR#	Sub	MA	FPL or ATT	TT#	Date	LLN#/FPL ID	Detail Comments of outage
803038	TROPICAL	WD	ATT	666	9/2/2019	8-6253-9852	Deteriorated AT&T pole - West Dade - need replace badly broken tx pole..40/3 pole.. 1 phs lat..tx 50 kv 7620/13 strt 120/240tx..oil spill crew.. 1/p/s broken ptp.. rs open pull off lat. r/o 1431 sw 93 ct.. pole & tx r/o 1320 sw 92 pl.. no truck access.. RS Interruption Category Code - OCA
704463	FASHION	NB	FPL	247	9/3/2019	8-8090-0428	Pole broke 5' from the top just above the transformer. Pics on sharepoint site. Per the ticket comments wire was against pole and caught the pole on fire
706465	HOLMBERG	NB	ATT	1241	9/3/2019	8-7093-5593	Tree took out lateral and broke pole. Need to get pole location downstream of TLN 8-7093-5593-0-7
404132	SATELLITE	BV	ATT	1674	9/3/2019	268117844	Trees took out lateral conductor and pole, rear of 290 Ocean Spay Ave at FPL ID# 268117844
105832	ELKTON	NF	FPL	1235	9/4/2019	3-4451-8546	Trees took out lateral and broke dead end 40'/4 pole at tln# 3-4451-8546-0-1
105832	ELKTON	NF	FPL	1449	9/4/2019	3-4848-8397	TCMS details - 7 poles s/o packing house need tree to clear so line crew can repl 40/4 corner pole / 2 phase's & neut / & put up 2 spans #2 al pri & neut / access / abandon 2 pot bank does not need to be put back up
?	?	?	FPL	NA	?	?	No cause identified (Pictures from Crew)
104832	Taylor	CF	FPL	255	9/4/2019	?	Tree took out lateral and broke pole.

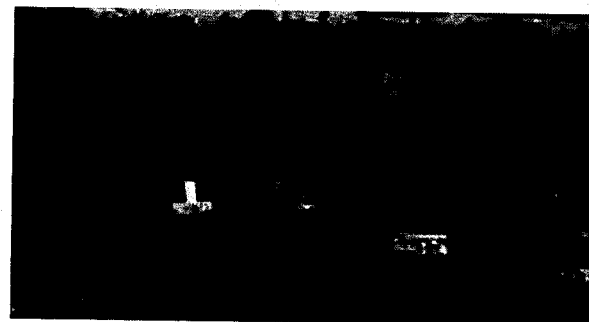
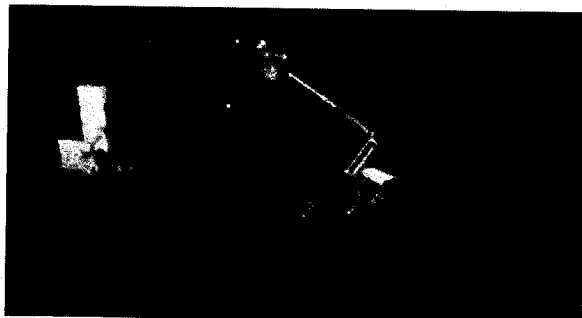
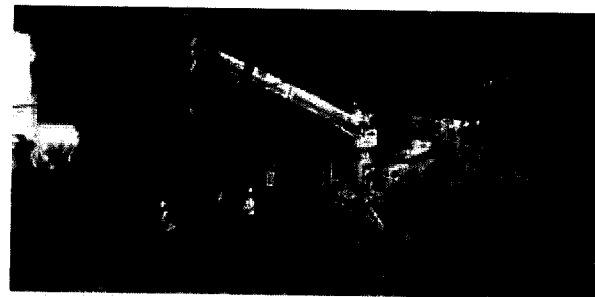
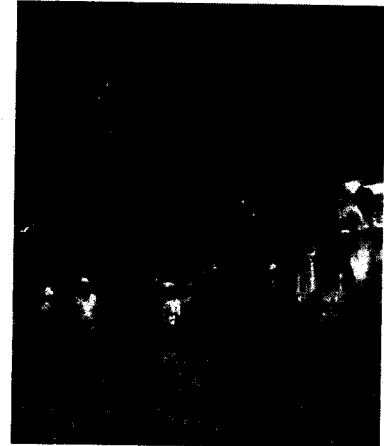
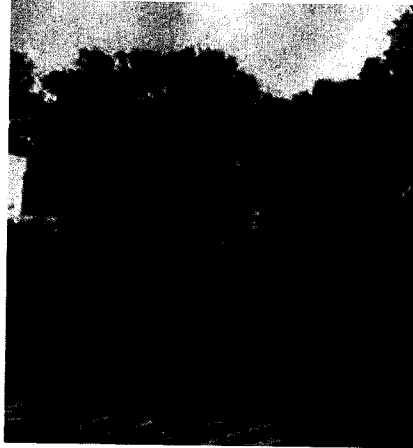
### Type of Pole Damage



## Case Study – Pole Analysis

### Details

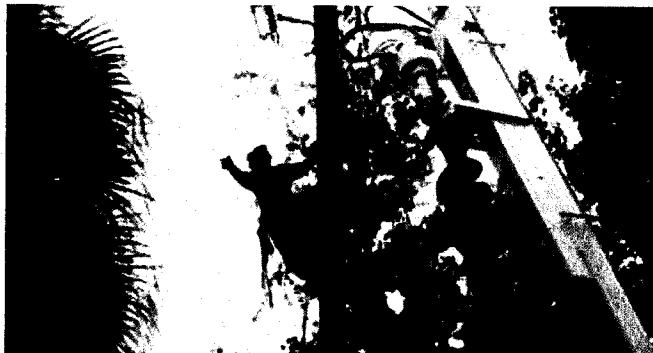
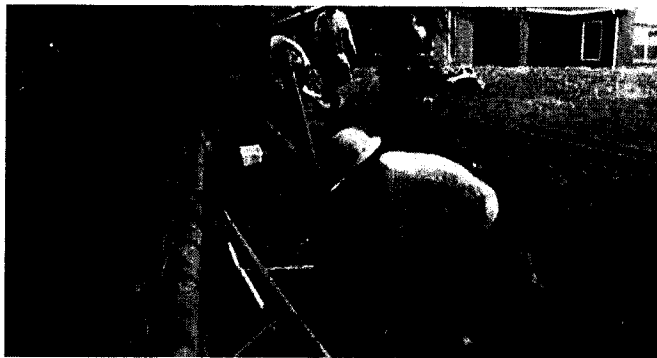
- FPL
- Tree / Vegetation
- TT# 255 on 9/4/19
- CF / Taylor / 104832 (Daytona)



## Case Study – Pole Analysis

### Details

- FPL
- No cause identified (Other)
- No Ticket information (Pictures from Crew)
- St. Augustine on 9/4/19

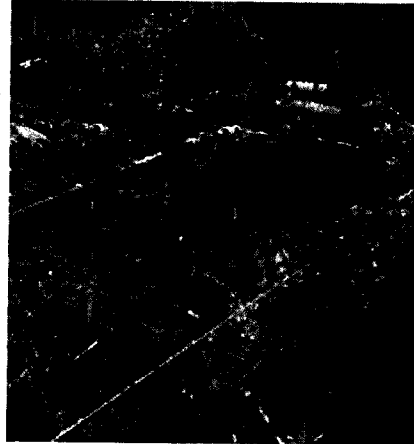
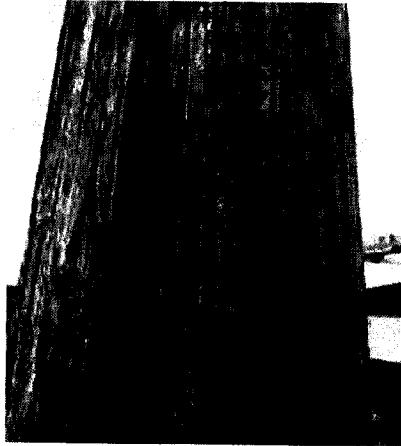




## Case Study – Pole Analysis

### Details

- FPL
- Tree / Vegetation
- TT# 1449
- NF / Elkton / 105832 (St. Augustine)



## Case Study – Pole Analysis

### Details

- FPL
- Tree fell on line breaking pole
- TT# 1235
- NF / Elkton / 105832 (St. Augustine)



## **Case Study – Pole Analysis**

### **Details**

- FPL
- Vegetation(Palm Frond) wrapped around stinger and caused a polefire
- TT# 247
- NB / Fashion / 704463 (Pompano / Ft.Lauderdale)



## **Case Study – Pole Analysis**

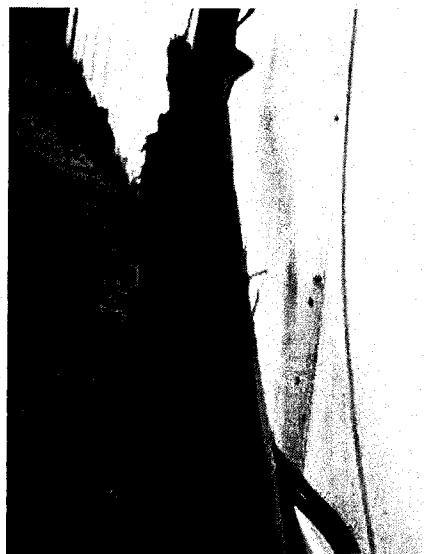
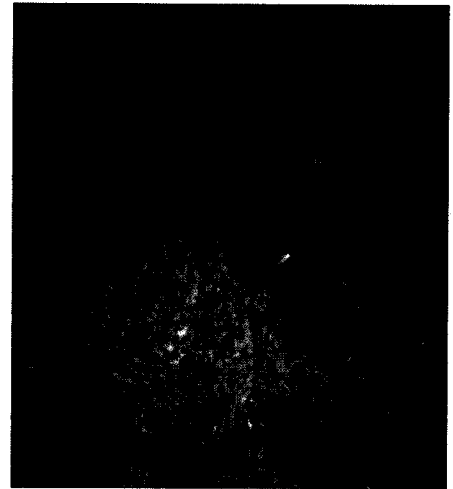
### **Details**

- ATT
- Tree fell into lateral and broke pole
- TT# 1241
- NB / Holmberg / 706465 (Parkland / Boca Raton)
- No pictures were taken due to quick restoration and cleanup.

## Case Study – Pole Analysis

### Details

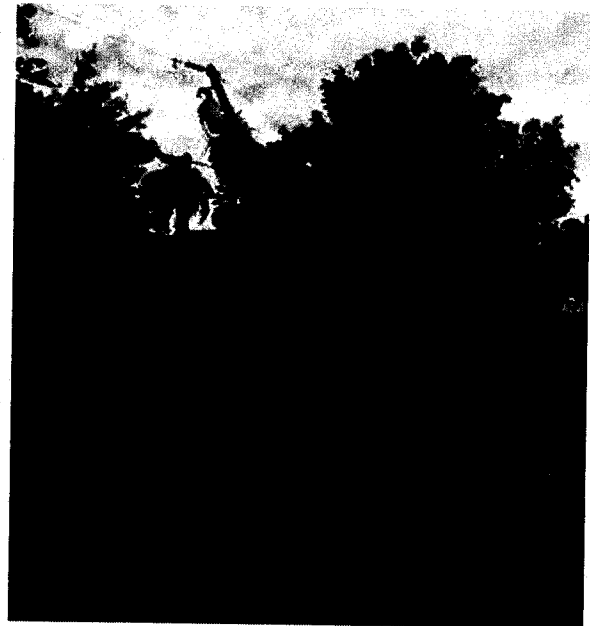
- ATT
- Deteriorated
- TT# 666
- WD / Tropical / 803038  
(Miami)



## Case Study – Pole Analysis

### Details

- ATT
- Tree fell into lateral and broke pole
- TT# 1674
- BV / Satellite / 404132 (Melbourne / Cape Canaveral)



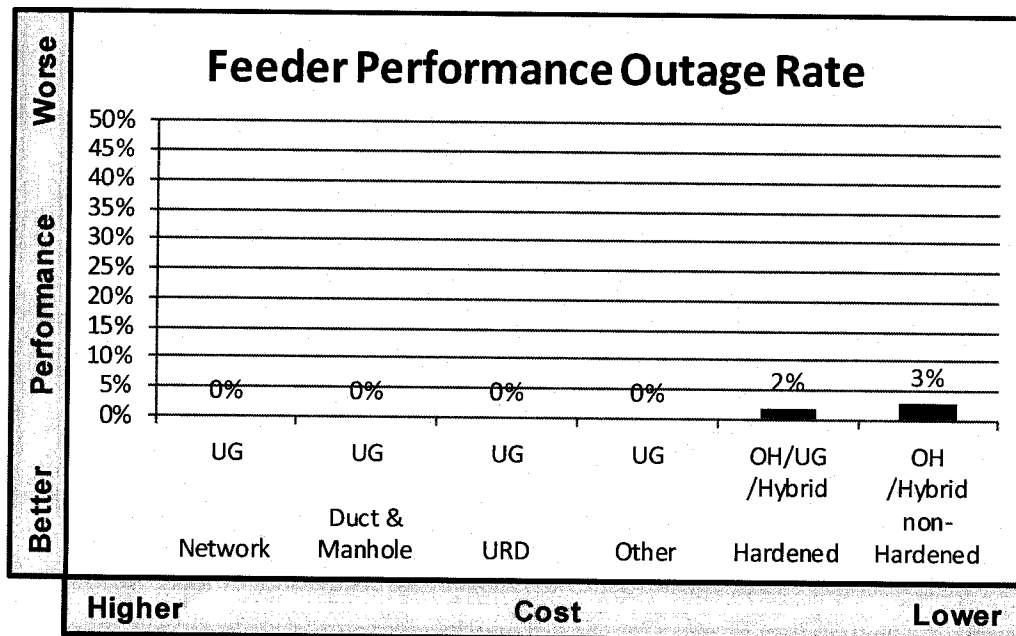
## Feeder Performance

- Underground Feeders performed better than Overhead Feeders.

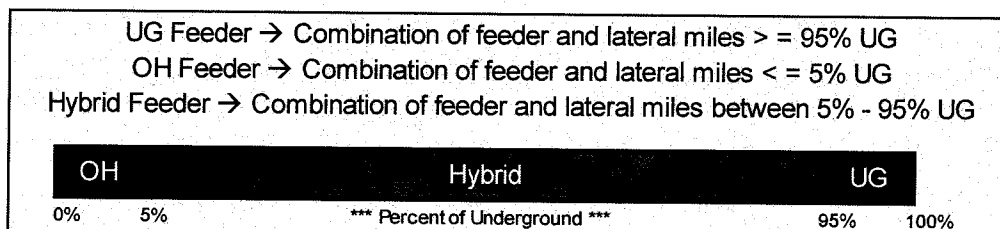
### Feeder Performance by Feeder Type

- Excludes Transmission and Substation Outages
- OH Hardened Feeder includes OH-to-UG conversions as a part of Hardening
- Data based on Adjusted Carver Report, 9-5-19 @ 6AM

Feeder	Type	Affected	Population	% Affected
UG	Network	0	11	0%
UG	Duct / Manhole	0	331	0%
UG	Other	0	136	0%
UG	URD	0	79	0%
OH / UG / Hybrid	Hardened	22	1198	2%
OH / Hybrid	non-Hardened	52	1721	3%
<b>Total</b>		<b>74</b>	<b>3,476</b>	<b>2%</b>



### Definition of Purely Overhead (OH), Purely Underground(UG) and Hybrid Feeders



### Hardened vs non-Hardened Feeder Performance

- Hardened Feeders make up 35% of the Feeder population.
- No feeder poles were broken or down during this event.
- Hardened Feeders performed 1.64 times better than non-Hardened Feeders
- Forensic teams inspected 21 Hardened Feeders experiencing an outage
- Data based on Adjusted Carver Report, 9-5-19 @ 6AM

Hardened Feeder Performance Ratio	=	$\frac{\text{Number of Non-Hardened Feeders Out*}}{\text{Total Number of Non-Hardened Feeders}}$	to	$\frac{\text{Number of Hardened Feeders Out*}}{\text{Total Number of Hardened Feeders}}$
* Affected = Feeders out at least one time				

$$\frac{52 / 1,721}{22 / 1,198} = \frac{3\%}{2\%} = 1.64 \text{ X Better}$$

### Feeder Outage Causes

- Data based on TCMS tickets
- Vegetation accounted for 19% of the feeder tickets
- Due to the large number of resources available during this storm restoration was performed quickly and additional cause analysis was unable to be performed.

Cause Code	Count of Tickets	Percentage
188 - Equip Failed OH	24	27%
2,6,14 - Hurricane/Storm	22	25%
20, 21 - Vegetation	17	19%
190 - Unknown	8	9%
197 - Other	8	9%
200 - Transmission related	5	6%
Balance of outages	5	6%
Total	89	100%

Feeder Outages by Area		
Area	Hardened	nonHardened
North (NF, CF, BV)	13	19
East (TC, WB, BR)	7	23
South (NB,CB,SB,ND,CD,WD,SD)	2	8
West (TB,MS,NA)	0	2

## Lateral Performance

- Underground Laterals performed better than Overhead Laterals.
- While UG Laterals make up 56% of the Lateral population, UG Laterals sustained less outages accounting for only 0.08% of the Laterals out.
- Based on the assessment of outage performance UG Laterals performed 10.7 times better than OH Laterals.
- Lateral outages do not include outages caused by Feeder, Substation or Transmission
- Storm Control Laterals (SCL) were not created for this event
- Data based on Adjusted Carver Report, 9-5-19 @ 6AM

Laterals Out	Affected	Population	% Affected
OH	706	86,047	0.82%
UG	83	108,255	0.08%
Total	789	194,302	0.41%

$$\frac{706}{83} \div \frac{86,047}{108,255} = \frac{0.82\%}{0.08\%} = 10.7$$

Underground Laterals performed 10.7 X better than Overhead Laterals

UG Lateral Performance Ratio	=	$\frac{\text{Number of OHLaterals Out*}}{\text{Total Number ofOH Laterals}}$	to	$\frac{\text{Number UGLaterals Out*}}{\text{Total Number ofUG Laterals}}$
* Affected = Laterals out at least one time				

## Lateral Outage Causes

- Data based on TCMS tickets
- Vegetation accounted for 41% of the lateral tickets
- Due to the large number of resources available during this storm restoration was performed quickly and additional cause analysis was unable to be performed.

Cause Code	Count of Tickets	Percentage
20,21,25 - Vegetation	318	41%
2,6,14 - Hurricane/Storm	155	20%
197 - Other	139	18%
188 - Equip Failed OH	88	11%
190 - Unknown	27	4%
Balance of Outages	43	6%
<b>Total</b>	<b>770</b>	<b>100%</b>

## Storm Secure Lateral Undergrounding Program

- No Laterals that have been Hardened experienced an outage.

Side	NU	IVES	Sub/SS	8/268536410	Miami Gardens	0.09	0.13
East/North	TC	ADAMS	408461	65874402803	St. Lucie	0.92	3.08
East/North	TC	ADAMS	408461	65874411519	St. Lucie	0.95	3.08
East/North	BR	ATLANTIC	403231	87797866309	Boca Raton	0.37	1.64
East/North	BR	HILLSBORO	404733	87895343609	Boca Raton	0.56	0.63
East/North	BR	HILLSBORO	404736	88095571204	Boca Raton	0.05	0.21
East/North	TC	OLYMPIA	401762	67649207405W	Martin	0.19	0.89
East/North	TC	OLYMPIA	401764	67351874001	Martin	0.53	0.59
East/North	TC	PORT SEWALL	404933	67255685001	Martin	0.21	0.68
West	MS	TUTTLE	504532	51768423396	Sarasota	0.19	0.52
West	NA	ALLIGATOR	503566	76782883501	Collier	0.23	0.73
West	MS	PAYNE	502834	51370975802	Sarasota	0.18	0.38
West	MS	PROCTOR	505166	52163301703	Sarasota	0.27	0.79
West	NA	NAPLES	501239	76280874902	Naples	0.09	0.12



## Distribution Transformer and Padmounted Switch Performance

Single phase pad mount transformers performed 1.5 times better than aerial transformers. Although pad mount transformers usually perform 3 to 4 times better than aerial transformers under storm conditions, this was not the case for this storm due to the following:

- Storm did not make landfall and produced less wind (less impact to aerial transformers)
- Off-shore storm still produced rain and surge (affecting pad mount transformers)

### Transformer Analytics

- There are over 938,147 distribution transformers in service
- Based on ISC (Integrated Supply Chain) issued material
- UG performed 1.5X better than OH transformers
  - $(0.009/0.006)=1.5X$
  - 58 of 621,288 aerial transformers = 0.009 % failure rate
  - 16 of 267,803 single phase pads = 0.006 % failure rate
  - 3 of 49,056 three phase pads

### Transformer Interruptions

- Source Carver file 9/19 @ 6am and AMG

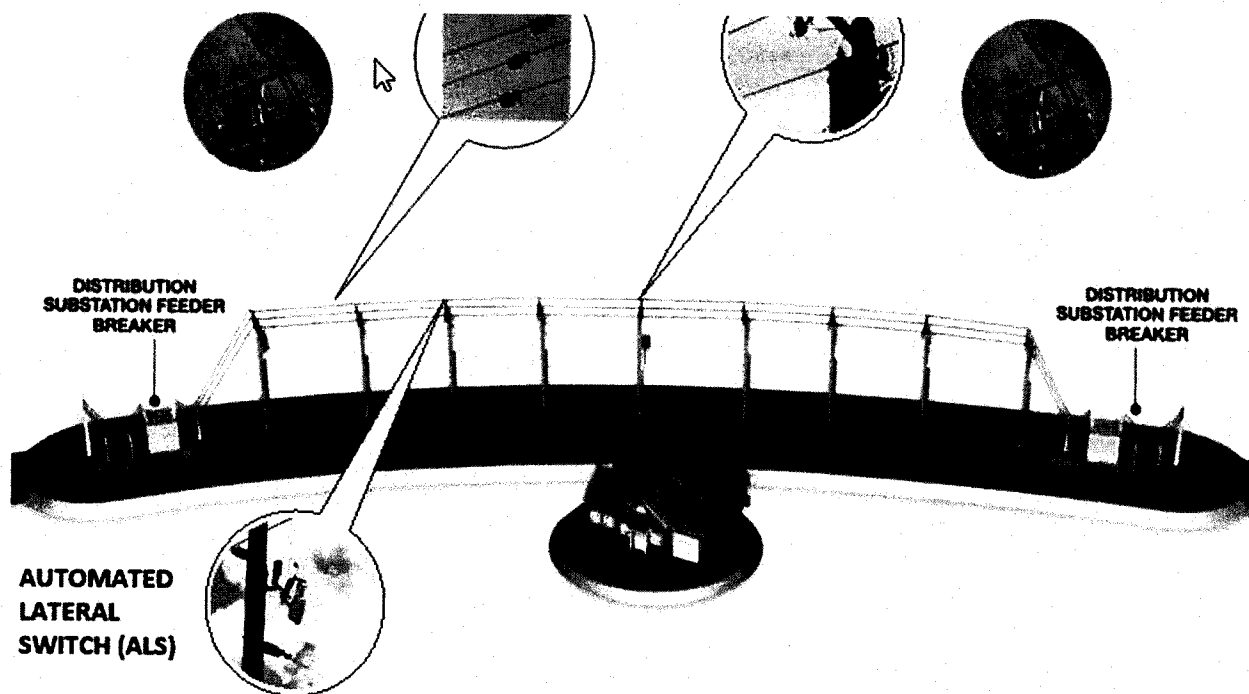
	TX Total	OH TX	UG TX
Interruptions	1,355	1,299	56
# of TX	938,147	621,288	316,859
% Interruptions	0.1%	0.2%	0.02%

### Pad Mounted Switches

- There was no pad-mount switch failures related to the storm
- This information is based on teams reviewing trouble tickets, materials that were issued, and reports from the areas
- No failed switches were sent to the Reliability Assurance Center for RCA (Root Cause Analysis)

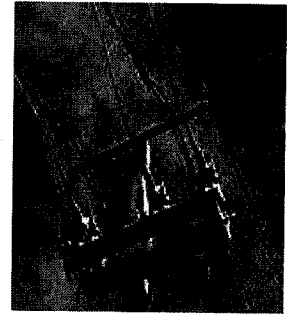
## Smart Grid

- In 2014, FPL began to accelerate its expansion of Smart Grid Devices.
- By incorporating Smart Grid strategy it allows our feeders to prevent and mitigate outages, in addition to speeding up restoration efforts.
- Installation of more than 114,000 intelligent devices have been completed.
- Over 5 million smart meters have been installed to residential and business customers.



## AFS (Automated Feeder Switch)

Automatic Feeder Switches (AFS) isolate, transfer load, interrupt faults and have pulse close capabilities. They automatically reroute electricity to reduce the amount of customers affected when an adverse condition affects the power lines.



### AFS Performance:

- 37K Customer Interruptions (CI) avoided during the storm

### AFS Availability

- AFS units may become disabled or show "Offline/Not Available" due to:
  - **Natural causes: 28 units**
    - Lost communications due to loss of power
    - Damage to switches
    - Switches reconfigured in the field
    - Initial assessments did not indicate any AFS being visually damaged
    - 63 AFS to be field checked identifying any AFS failures.
  - **Planned: 0 units**
    - Storm process which disables AFS team operations for winds greater than 74mph.
    - Disabling of "Normal Open" switches in those areas to avoid automatic throw-over to alternate feeder.

### AFS Team Success Rate

- Success Rate indicates self-healing from primary circuits to backup circuit
- Data does not include feeders as AFS feeders if they have only an "01" AFS or only a "NO" AFS (a.k.a. Support Feeder)
- Due to the low number of tickets it is normal to have 0% and 100% success rates

CB	0	1348	0	1	0%
NB	2590	1325	2	2	100%
Dade	632	4941	1	3	33%
CD	0	2321	0	1	0%
ND	0	2049	0	1	0%
SD	632	571	1	1	100%
East	16027	24449	14	21	67%
BR	3210	3084	3	3	100%
TC	9910	10813	8	11	73%
WB	2907	10552	3	7	43%
North	16767	27689	17	26	65%
BV	1139	4619	2	4	50%
CF	7994	11666	6	10	60%
NF	7634	11384	9	12	75%
West	1197	710	1	1	100%
MS	1197	710	1	1	100%
Grand Total	37213	60442	35	54	65%

## ALS (Automated Lateral Switch)

Automatic Lateral Switches (ALS) clear temporary faults, provides enhanced protection and coordination. During storm events with extreme winds for extended period of time, ALS performance is similar to a fuse.



### ALS Forensics

- 379 laterals were patrolled
  - 20% (75) locations were missing at least one ALS unit
  - Based on 417 ALS tickets

### ALS vs non-ALS lateral Performance

OH ALS Performance	
Count of <b>NON-ALS Laterals</b>	26,321
Number of Outages	355
Percent Outage	1.3%
Count of <b>ALS Laterals</b>	54,679
Number of Outages	417
Percent Outage	0.8%

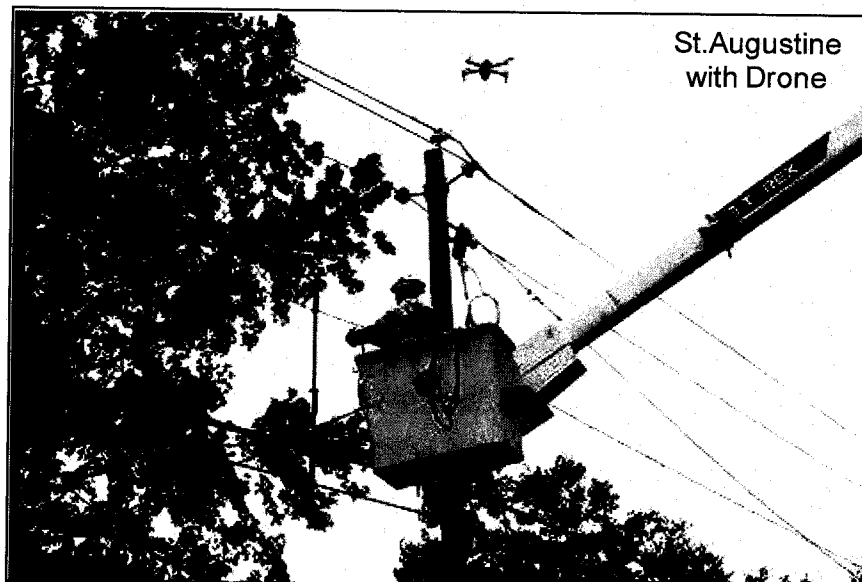
## Vegetation

- Vegetation on laterals was the leading cause of Customer Interruptions (CI)
- Vegetation pre-sweeps minimized CIF feeder outages
- Branches growing and blowing into secondary conductors created most of the tree work
- There were 3252 pre-staged Vegetation crews from outside FPL

### Pre-storm Activities

- FPL was preparing for a Category 3 event
- 4452 vegetation line clearing personnel were deployed pre-storm
- Pre-storm sweeps to clear CIF (Critical Infrastructure Feeders) of vegetation were completed over 3684 miles within 3 days.
- Vegetation that was cleared included high risk trees (new dead or leaning), palms, bamboo, vines, or fast growing vegetation (cycle busters)

	# Feeders	Total Miles	Miles Swept	%
Dade	236	516	516	100%
East	304	936	877	94%
North	225	1402	1402	100%
West	133	889	889	100%
Grand Total	898	3743	3684	98%



### CI related to Vegetation

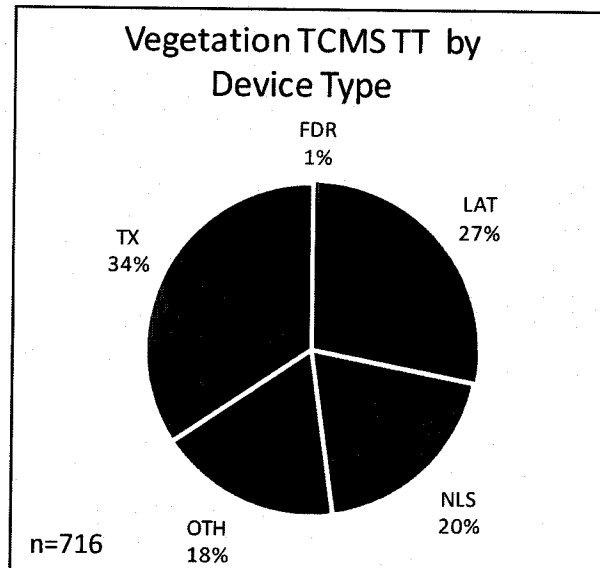
- 24% of CI (Customer Interruptions) was VEG cause codes (42,678 tcms /180,337 Carver)
  - 4% was due to Vines (1,752/42,678)
  - 96% was due to Trees and other vegetation (40,926/42,678)
- TCMS tickets issued from 9/2/19 to 9/4/19

### 11 Tree related Feeder Outages (all in North Region)

- 9 were Non –preventable from trees outside the Right of way.
- 2 were Palm related

### Vegetation TCMS Trouble Tickets (TT)

- 28% of all TT restored needed Tree Work (849/2,976)
- Tickets to vegetation crews during restoration
  - 72% were secondary or service wire
  - 28% were Lateral or Feeder
- Legend
  - Other – location ticket not called in by customer and FPL created TCMS ticket
  - NLS – No Loss of Service
  - FDR – Feeder
  - LAT – Lateral
  - TX – Transformer, Secondary, Service



### Case Study: Change Detection in Vegetation using LiDAR

The use of Drones began in Hurricane IRMA capturing pictures and videos. In this storm, the innovation team and Vegetation piloted the use of Drones and lidar to compare pre and post storm imagery. One of the goals for this storm was to determine processing time after the storm, which on average was 6 hours per feeder. This pilot was completed on two feeders and the results of the pilot are noted below.

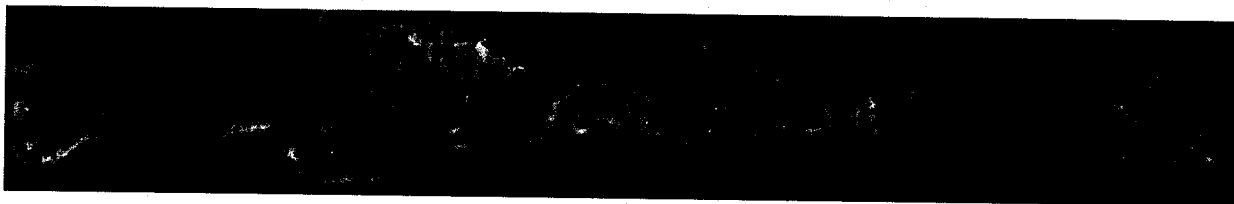
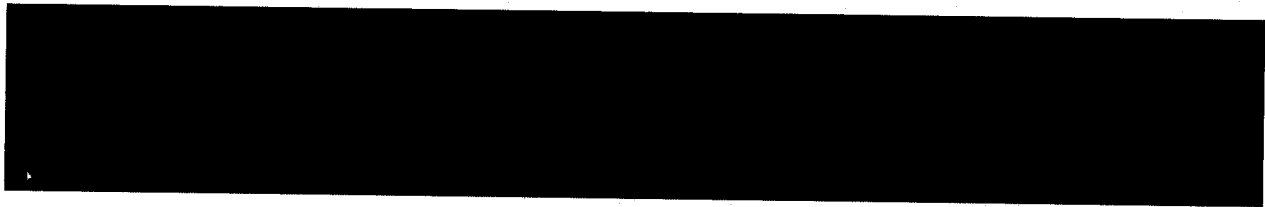
#### Vero Feeder

- No changes were found with broken poles or vegetation.

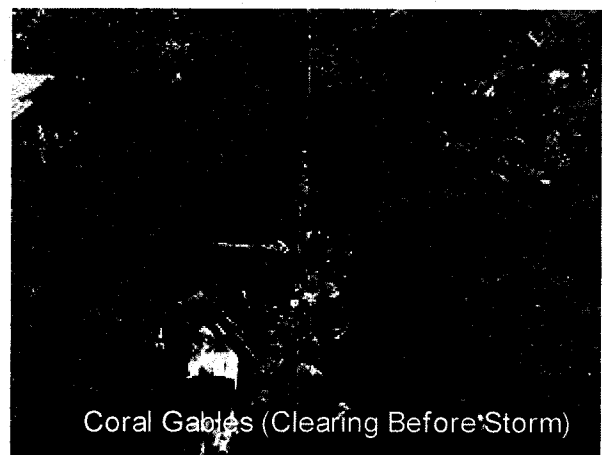
#### Edgewater Feeder

- No changes were found with broken poles or vegetation.

Below is an example of pre and post storm imagery:



## Vegetation Pictures





## Staging Sites



Lake City staging site



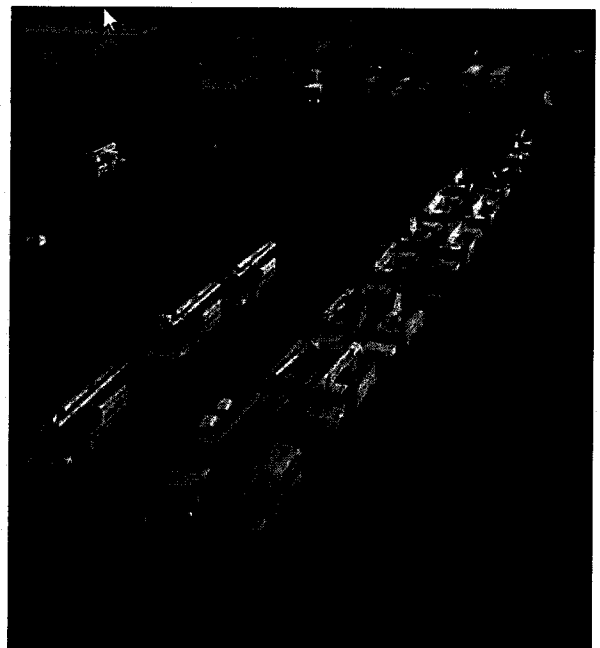
St. Lucie Fairgrounds staging site



St. Augustine staging site



Daytona Speedway staging site



Jacksonville staging site

## Forensics

### Data Collection Findings / Number of Patrols

- Forensic (ESDA data collection ) 10 Findings / 21 Patrols
- ALS Patrol (Findings reported back to team lead) 75 Findings / 379 Patrols
  - ALS (Automated Lateral Switch) identified ALS damaged and missing units

### Background and Philosophy

FPL's Storm Forensic Organization was formed after the 2004-2005 active storm seasons to help evaluate Distribution infrastructure performance during extreme wind weather events. The data collected serves to meet FPL commitments to the FPSC which include annual summary reporting of infrastructure performance during hurricane events.

The field forensic teams were created to investigate affected areas and collect damage information to analyze performance of:

- Hardened Feeders
- Overhead Feeders
- Overhead vs. Underground Laterals

Note: Forensic investigations exclude locations under safety, property damage or other special investigation teams

### Dorian Activation

Based on the projected path and intensity of Hurricane Dorian the Forensics Team was pre-activated, but not pre-positioned. As the storm approached Florida and turned North up the coast, the teams were deployed as conditions improved and were acceptable to begin patrol.

### ESDA

Since communications were not down, FPL incorporated the use of the ESDA (Emergency Storm Damage Assessment) App on their smart device to collect data on the impacted Hardened Feeders. All Hardened Feeders affected, that were not related to substation or transmission outages, were patrolled using ESDA

### Hardened Feeders

The primary objective of hardening is to reduce restoration times by minimizing the number of pole failures during extreme wind weather events. Pole failures typically lead to extended restoration times and longer outages. As a result, FPL forensic investigators use pole failure rates as the primary measurement criteria to evaluate performance of Hardened vs. non-Hardened Feeders within the impacted areas. Feeder field forensic data was collected to conduct root cause analysis and failure mode of previously Hardened Feeders that locked out during the storm. All calculations are based on field data collected from ESDA patrols.

## **Overhead Feeders**

Investigation of selected Overhead Feeders impacted by extreme wind events is an annual reporting requirement to the FPSC. Inspection locations are defined based on selected routes within the path of the storm. The objective of inspections is to collect sample data on selected Feeder locations in order to evaluate infrastructure performance during extreme wind events. Field data from ESDA patrols, TCMS and other sources will be utilized.

## **Overhead vs. Underground Performance**

The investigation and performance of Overhead vs. Underground infrastructure during extreme wind events is an annual reporting requirement to the FPSC. Forensic investigators examine selected Underground or Overhead Lateral facilities that were affected within the path of the storm. The objective of these inspections is to collect sample data from Overhead or Underground damage locations in order to evaluate and compare infrastructure performance of Overhead and Underground facilities during extreme wind event. Field data from ESDA patrols, TCMS and other sources will be utilized.

## **Defining Storm Affected Areas**

The emergency preparedness department performs the storm tracking activities from forecast to actual storm path. This information is available to the GIS group Technology Coordinator and is used to identify the storm affected area. Prior to a storm event, the Forensic Leads and the Technology Coordinator will be in close contact to execute the below plan based on the latest possible forecast or pre-storm plan. After the storm has passed, the Forensics Team executes the pre-storm plan unless the actual event was significantly different, at which time a new plan based on the actual storm path will be developed.

## **Dorian affected FPL's entire service area including:**

### Southeast Areas:

Central Dade	North Dade	South Dade
West Dade	Central Broward	North Broward
South Broward	Boca Raton	West Palm

### North Management Areas:

Treasure Coast	Brevard	Central Florida
North Florida		

### West Management Areas:

Manasota	Naples	Toledo Blade
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## Distribution Hardening Programs

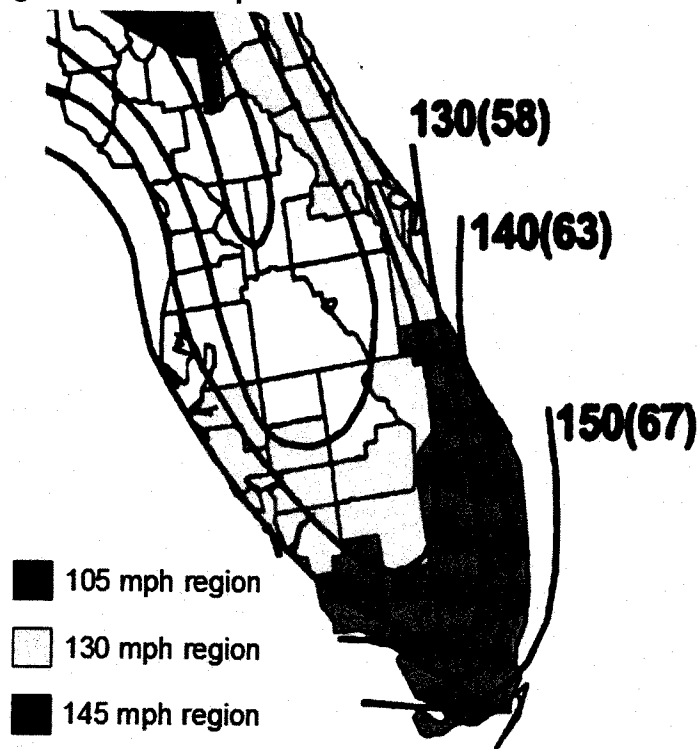
### Storm Hardening Plan

- The Storm Hardening Plan started in 2006 and FPL has:
  - Hardened 170K poles through August 2019
- FPL's Storm Hardening Plan is filed with the PSC

### PIP (Pole Inspection Program)

- The Pole Inspection Program started in 2006 and FPL has:
  - Replaced 87,246 through August 2019
  - Reinforced 57,595 through August 2019
- FPL's Pole Inspection Program is filed with the PSC.

### Distribution Design Gust Wind Speeds



## General Definitions / Acronyms

**Affected** - include only one interruption per device (for feeder, lateral, transformer, etc) if the device goes out multiple times

**ALS** – Automated Lateral Switch

**AFS** – Automated Feeder Switch

**Broken or Downed Pole** – Cannot carry electricity

**Customers Affected** - Customers that experienced an outage

**CI** - Customers Impacted which are customers that may have gone out more than once or nested outages.

**CI Avoided** – Customer Interruptions Avoided

**CMH** – Construction Man Hours (Labor)

**DA** – Distribution Automation

**D&A** – Design and Applications which coordinate the forensic operations and forensic patrols

**ESDA** - Electric Storm Damage Assessment is a mobile app and primary tool that facilitated the collection and characterization of the major types of damage on the Distribution system.

**Hybrid Feeder** - Combination of Feeder and Lateral miles between 5% - 95% UG

**Interruptions** - Total number of customer outages

**Mean Higher High Water (MHHW)** – An average of higher high water heights over time. Numbers are reported as the value above that regions value.

**NHC** – National Hurricane Center

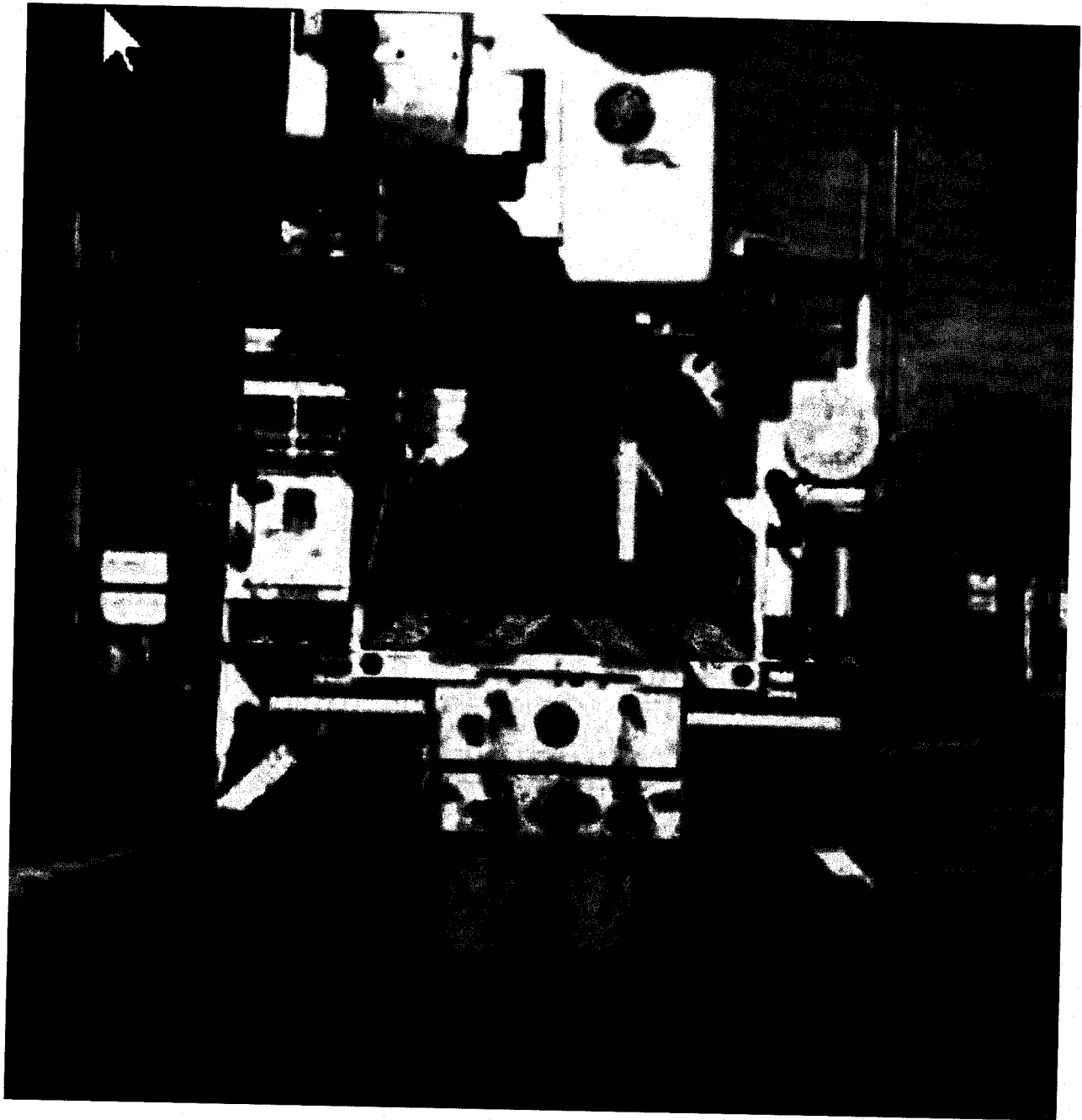
**NOS** – National Ocean Service

**OH Feeder** - Combination of Feeder and Lateral miles  $\leq 5\%$  UG

**RCA** – Root Cause Analysis

**TCMS** – Trouble Call Management System

**UG Feeder** - Combination of Feeder and Lateral miles  $\geq 95\%$  UG



QUESTION:

Standby. Refer to the Direct Testimony of Mr. Miranda at page 22 referring to the 184,000 customers for which FPL restored power. Please provide any documents that summarize the number of service restorations by service territory.

RESPONSE:

Please refer to FPL's response for OPC's 1st Production of Documents Request, No. 10, which preliminarily indicated that approximately 162,000 [unique] customers lost power. FPL Witness Miranda's Direct Testimony indicates that more than 184,000 outages were experienced by customers (some more than one outage during the event).

QUESTION:

Capitalized Cost. Refer to the Confidential DH-1 Support File at worksheet tab 2(a) which shows the summary of Capitalized Cost associated with Hurricane Dorian. Footnote 1 indicates that unitization for the "follow-up" costs have not yet been completed. Please provide all documents used to complete that unitization when it is completed.

RESPONSE:

Refer to FPL's response to OPC's First Set of Interrogatories No. 20 for unitized follow-up costs as of May 31, 2020.



QUESTION:

Mutual Assistance Companies. Refer to the Confidential HSPM DH-1 Support File and the Excel files pertaining to all line and line-clearing contractors provided as part of the Company's filing.

- a. Please confirm that there are no costs included in Exhibit DH-1 pertaining to mutual assistance companies. If not confirmed, please indicate the location and amounts of all such costs summarized or otherwise included in Exhibit DH-1.
- b. Please completely explain all reasons there are no costs included in Exhibit DH-1 pertaining to mutual assistance companies

RESPONSE:

- a. Mutual Assistance costs are included in the Contractor line 4 of Exhibit DH-1, GL Detail tab on HSPM DH-1 Support File. Refer to Attachment No. 1 of this response for the mutual assistance costs for Hurricane Dorian included on DH-1.
- b. See response to subpart (a).

Transaction Description	Resp. cost c	Resp. cost cntr descr	Account	Account Descr	Order	Order Descr	Document-Ref		Vendor	Vendor Descr	Posting date	Document T	Document Type D	Amount		BUSINESS UNIT	Function	Type of W
							Document-PO	Number						AUG 2019-	MAY 2020			
Non-PO Invoices	640168	Distribution Storm-00	5751700	OUTSIDE SVCS: Contractor T&D Substations	S01400000309	Storm Mobilization/Demobilization-DORIAN	#	1900630535	#	Not assigned	5/29/2020	ZM	Site AP Invoice		1,512,494.16	Distribution	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751700	OUTSIDE SVCS: Contractor T&D Substations	S01400000309	Storm Mobilization/Demobilization-DORIAN	#	1900630536	#	Not assigned	5/29/2020	ZM	Site AP Invoice		114,602.52	Distribution	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623067	#	Not assigned	3/27/2020	ZM	Site AP Invoice		938,235.29	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623070	#	Not assigned	3/31/2020	ZM	Site AP Invoice		2,604,502.48	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623071	#	Not assigned	3/27/2020	ZM	Site AP Invoice		966,355.64	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623084	#	Not assigned	3/27/2020	ZM	Site AP Invoice		325,499.75	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623088	#	Not assigned	3/31/2020	ZM	Site AP Invoice		201,045.99	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623558	#	Not assigned	3/31/2020	ZM	Site AP Invoice		589,795.93	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900623567	#	Not assigned	3/31/2020	ZM	Site AP Invoice		1,199,361.79	DISTRIBUTION	Distribution	Restoratic
Non-PO Invoices	640168	Distribution Storm-00	5751800	OUTSIDE SVCS: Contractor T&D Substations	S01400000315	Dist Storm Support-Dorian 2019	#	1900625500	#	Not assigned	4/15/2020	ZM	Site AP Invoice		447,753.40	DISTRIBUTION	Distribution	Restoratic



**Invoice for Mutual Assistance Support Provided to  
Florida Power & Light - Juno Beach, Florida  
August, 2019**

Bill To: Florida Power & Light  
Attn: Greg Gartner  
15430 Endeavor Drive  
Mailstop ST2, 2404  
Jupiter, FL 33478-6402

Invoice Number: **19MUT2**  
Work Order Number: **15838074**  
Billing Date: **November 20, 2019**  
Pay This Amount: **\$ 2,605,013.42**

Remit To: ComEd  
Attn: Kim Joseph  
Two Lincoln Centre - 10th Floor  
Oakbrook Terrace, IL 60181-4260

FEIN: **36-0938600**

**"" FINAL INVOICE""**

	<b>Category</b>		<b>Hours</b>		<b>Dollars</b>
<b>Labor</b>	Direct ComEd Labor	ST	4,234.0	\$	222,682.18
		OT	5,673.8	\$	540,027.79
	Labor Overheads			\$	1,435,795.29
	Labor Total		9,907.8	\$	2,198,505.26
<b>Non Labor</b>	Materials & Stores Handling			\$	39,442.39
	Travel			\$	23,809.98
	Contracting			\$	95,680.14
	Meals			\$	17,920.34
	Office & Postage			\$	1,009.95
	Other Expenditures			\$	88.13
	Other Operating Costs			\$	5,595.07
	Other Employee Related			\$	8.51
	Transportation			\$	222,953.65
	Non Labor Total			\$	406,508.16
<b>Invoice Grand Total</b>				\$	<b>2,605,013.42</b>

General Ledger: FPL Mutual Assistance -  
August, 2019 (+9MUT2)

Ledger - Direct Labor  
[JH - Journal ID] (Multiple Items)

Ledger - AIA  
Sum of Activity Amount  
Subacct - Level 2 JSubaccount  
Other Operating Costs [53525.0]  
Allocation Grand Total

Ledger - Total Billed	Sum of Activity Amount	Subacct - Level 2	JSubaccount	Total	Allocation Grand Total
Sum of Activity Amount			[510020] Regular Time	222,682.16	
Subacct - Level 2				222,682.16	
All Other Subaccounts	(0.00)		[511000] Overtime Wages	540,027.79	
Base Payroll	399,724.43	Base Payroll Total		540,027.79	
Business Travel	23,809.98	Overtime		540,027.79	
Contracting	90,699.35	Overtime Total		540,027.79	
Functional Contracting	4,980.79	Grand Total		762,709.97	
Incentive	65,947.68				
Materials	39,442.39	Ledger - Dept Labor Overheads			
Meals & Entertainment	17,920.34	JH - Journal ID			
Office and Postage	1,009.95	Sum of Activity Amount			
Other Employee Related	8.51	Subacct - Level 2			
of Activity			[510020] Regular Time	115,611.16	
Other Expenditures	88.13	Base Payroll Total		115,611.16	
Other Operating Costs	922,569.95	Overtime	[511000] Overtime Wages	55,300.16	
Other Premium	13,436.67	Overtime Total		55,300.16	
Overtime	595,327.95	Grand Total		170,911.32	
Payroll Taxes	39,345.86	Ledger - PTO			
Pensions & Benefits	167,747.79	Sum of Activity Amount			
Transportation	222,953.65	Subacct - Level 2			
Grand Total	2,605,013.42	Base Payroll	[510100] Paid Time Off Allocation	61,470.65	
		Base Payroll Total	[510100] Absent Time	61,470.65	
		Grand Total		61,470.65	
		Ledger - PTO / Fringes / Payroll Taxes			
PTO	61,432.20	Sum of Activity Amount			
Department Overheads	170,911.32	Subacct - Level 2			
Pensions & Benefits	170,911.32	Incentive	[510100] KPI Allocation	65,947.68	
AIA	699,068.22	Incentive Total		65,947.68	
G&A	217,906.66	Payroll Taxes	[604100] Payroll Taxes Allocation	39,345.86	
Other Premium	13,436.67	Payroll Taxes Total		39,345.86	
Labor Overheads	\$ 1,435,795.29	Pensions & Benefits	[520200] Fringe Benefit Allocation	98,852.60	
			[521101] Pension Alloc PensAlloc-SC	64,423.32	
			[521202] Post-Retirement Ben OPEB-NSC	(34,571.44)	
			[521102] Pension Alloc PensAlloc-NSC	16,459.13	
			[521201] Post-Retirement Ben OPEB-SC	22,583.73	
			[520040] Other Benefit Plans	0.45	
		Pensions & Benefits Total		167,747.79	
		Grand Total		273,041.33	

QUESTION:

Payroll. Refer to the Confidential DH-1 Support File at worksheet tab 3(a) which shows the calculation of incremental payroll expense. Please explain the method and procedure by which the incremental and non-incremental amounts were determined.

RESPONSE:

FPL calculated the amount of regular payroll expense that would have been incurred in the absence of the storm (i.e., the non-incremental payroll expense) by using the monthly budgeted amount of payroll expense for the year in which Hurricane Dorian occurred. This budgeted amount of regular payroll was the Company's normal, day-to-day regular payroll O&M expense that normally would be charged to and recovered through FPL's base rates.

In order to determine the regular payroll non-incremental amounts, regular Hurricane Dorian payroll charges were analyzed to determine the normal recoverability of these charges. A summary of payroll costs incurred was obtained and grouped by the employee's normal cost center. For these cost centers, the monthly budget breakdown was obtained to determine how these charges would have normally been recovered (i.e., % O&M, % Capital, % Clause). The allocations were then applied by cost center to determine the adjustment needed to remove those costs that would have otherwise been recovered through base rates.

Additionally, the applicable portion of applied payroll loadings and applied pension & welfare were also adjusted to properly remove payroll-related costs that would have normally been recovered through base rates.

QUESTION:

Accruals. Refer to the Confidential DH-1 Support File at worksheet tab Accrual Support which shows \$3.143 million in accounts payable accruals as of May 2020. Please provide the current status of estimated accruals, including the current status of disputes, and how that impacts the requested amount.

RESPONSE:

Estimated accruals as of the end of September 2020 are \$3.6 million. As of the end of September 2020, there remain pending disputes (line and vegetation), requesting approximately \$5.8 million in adjustments.

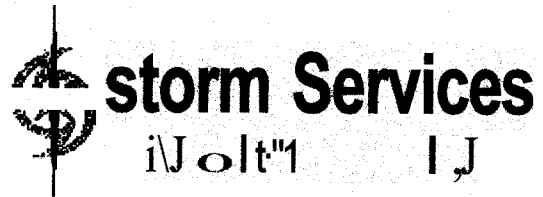
QUESTION:

Invoice Support. Please provide each invoice over \$10,000 for any contractor (line, line clearing, and other), any other utilities, and/or any other vendors (for both capitalized and expensed costs) related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested. Please provide the responsive documents in a separate electronic file folder for each contractor/vendor.

RESPONSE:

Attached please find all documents responsive to OPC's 1st Request for Production of Documents No. 15, all of which are confidential.

Storm Services Engineering LLC  
3949 US HIGHWAY 93 S  
THOMASVILLE, GA 31792 US  
(229) 872-3611  
ANN@STORMSL.COM



## INVOICE

**BILL TO**

FPL - Payment Services  
Mail Code: TS1/JW  
15430 Endeavor Drive  
Jupiter, FL 33478  
Purchase Contract: 4600018484

**SHIP TO**

FPL - Payment Services  
Mail Code: TS1/JW  
15430 Endeavor Drive  
Jupiter, FL 33478  
Purchase Contract: 4600018484

**INVOICE # 2509****DATE 10/15/2019****DUE DATE 11/14/2019****TERMS Net 30**

DESCRIPTION	QTY	RATE	AMOUNT
FPL - Hurricane Dorian			
Week Ending 8/31/19			
LABOR			
Damage Assessment Services OT Hours	905	94.28	85,323.40
Damage Assessment Services Mob/Demob Hours	7,009	109.54	767,765.86
EXPENSES			
Damage Assessment Services Fuel		15,490.06	15,490.06
Damage Assessment Services Meals		14,365.12	14,365.12
Damage Assessment Services Tolls		318.19	318.19
Damage Assessment Services Lodging		25,685.86	25,685.86
Week Ending 9/7/19			
LABOR			
Damage Assessment Services ST Hours	947	70.89	67,132.83
Damage Assessment Services OT Hours	416.50	94.28	39,267.62
Damage Assessment Services Mob/Demob Hours	7,702	109.54	843,677.08

PLEASE REMIT PAYMENT TO:  
3949 HIGHWAY 93 SOUTH



DESCRIPTION	QTY	RATE	AMOUNT
EXPENSES			
Damage Assessment Services Fuel		17,528.80	17,528.80
Damage Assessment Services Meals		21,862.50	21,862.50
Damage Assessment Services Tolls		126.43	126.43
Damage Assessment Services Lodging		9,709.96	9,709.96

LABOR \$1,803,166.79  
Vehicles Included in Labor Rate  
Expenses 105,086.92  
TOTAL \$1,908,253.71

See included reports and backup documentation.

BALANCE DUE

**\$1,908,253.71**

Mail content report generated by Collector

From: "Nichols, Annette" <Annette.Nichols@fpl.com >  
 Created: 5/15/2020 3:25 PM  
 To: "SharedMailbox, COLLECTOR-FPL-PO" <COLLECTOR-FPL-PO.SharedMailbox@nexteraenergy.com >  
 Subject: FW: Listing of 'Others' POs with invoice numbers and totals  
 Attachments: 17314 - Quanta Utility.pdf, 1609684 - Stantec.pdf, Storm Services Patrol Invoice 2509.pdf, 656859 - Pike PL.pdf, 656860 - Pike PL.pdf, 14221 REV2 - EC Fennell PL.pdf, HDR Invoice 1200224657.pdf

From: Slate, Trisha  
 Sent: Friday, May 15, 2020 3:08 PM  
 To: Nichols, Annette  
 Cc: Diaz, Adamaris ; Long, Holly  
 Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Here are the invoices for the following vendors:

Quanta Utility  
 Stantec  
 Storm Services  
 Pike PL  
 EC Fennell PL  
 HDR

Trisha Slate  
 Financial Operations  
 Florida Power and Light Company  
 Nextera Energy, Inc.  
 700 Universe Blvd  
 Juno Beach, FL 33408  
 561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
 Sent: Friday, May 15, 2020 11:41 AM  
 To: Slate, Trisha Trisha.Slate@fpl.com >  
 Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
 Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Trish,  
 I just need the invoices and they have to be in PDF.  
 The back-up can be added after the invoices are posted.  
 Also, the large amount of back-up to an invoice causes problems with the collector so I do not want that to happen.  
 Please let me if you can get me just the invoices in PDF.

Thank you,  
 Annette Nichols  
 AP Assoc. Business Analyst  
 Office#SGI-640-2614  
 Cell#SGI-358-8022  
 Recognize your peer's efforts, give them PowerBucks!

From: Slate, Trisha Trisha.Slate@fpl.com >  
 Sent: Friday, May 15, 2020 11:35 AM  
 To: Nichols, Annette Annette.Nichols@fpl.com >  
 Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >  
 Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Hi Annette,

For Storm, you will find some invoices are excel files and then some will be on come from the vendor in a PDF format. For example, all of ArborMetrics' invoices are in the excel format. For BHI, it's in the PDF format. Let me know what you need for the back-up and will only include those when I send to you. Also, can you upload the excel invoices as back-up or do I need to convert those to PDF?

Thank you,

Trisha Slate  
 Financial Operations  
 Florida Power and Light Company  
 Nextera Energy, Inc.  
 700 Universe Blvd  
 Juno Beach, FL 33408  
 561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
 Sent: Friday, May 15, 2020 11:27 AM  
 To: Slate, Trisha Trisha.Slate@fpl.com >  
 Cc: Long, Holly Holly.Long@fpl.com >; Diaz, Adamaris Adamaris.Diaz@fpl.com >  
 Subject: FW: Listing of 'Others' POs with invoice numbers and totals

Trisha,  
Your zip files contain the documentation for the invoices.  
The documentation can be attached after the invoices are processed.  
Do you have the actual invoices?

Thank you,  
Annette Nichols  
AP Assoc. Business Analyst  
Office#SGI-640-2614  
Cell#SGI-358-8022  
Recognize your peer's efforts, give them PowerBucks!

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 10:40 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Here are the first two. I am sending in pieces since the zip files are so large.

Trisha Slate  
Financial Operations  
Florida Power and Light Company  
FPL Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
Sent: Friday, May 15, 2020 10:19 AM  
To: Slate, Trisha Trisha.Slate@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Okay, Thank you!

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 10:19 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Yes, I am getting those together now for you.

Thank you,

Trisha Slate  
Financial Operations  
Florida Power and Light Company  
FPL Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
Sent: Friday, May 15, 2020 10:18 AM  
To: Slate, Trisha Trisha.Slate@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Trisha,  
Okay but is someone going to send me the invoices?

Thank you,  
Annette Nichols  
AP Assoc. Business Analyst  
Office#SGI-640-2614  
Cell#SGI-358-8022  
Recognize your peer's efforts, give them PowerBucks!

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 10:16 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: Listing of 'Others' POs with invoice numbers and totals

Hi Annette,

Please see the attached spreadsheet with the invoice numbers, totals, disallowances and net pay on each tab per vendor. Quanta, Storm Services and Pike don't have Net Pays since they are not e-receiving. I also verified that the totals from each tab tie to the Summary tab.

Thank you,

*Trisha Slate*

**From:** Long, Holly  
**Sent:** Thursday, May 28, 2020 12:57 PM  
**To:** Gutierrez, Jorge; Cozzolino, Anthony; Diaz, Adamaris; Slate, Trisha  
**Subject:** FW: Storm Services Invoice Review  
**Attachments:** Storm Services Patrol Invoice 2509.pdf

**Importance:** High

This invoice needs to be posted today as PO invoice.  
I understand that Annette is out on vacation. Can someone else help get this posted today, NETOF  
DSIAALLOWANCES?

See first email in this string approving \$ 1,389,651 for net payment.  
The invoice is attached and needs to be short paid. PO information is below.  
Please let Addy know when posted so that she can unblock payment.  
Addy note the approved net amount below.  
Again, this needs to be poste today for PSC cut off.

Thanks,  
Holly

---

**From:** Castro, Rosie <Rosie.Castro@fpl.com>  
**Sent:** Thursday, May 28, 2020 11:55 AM  
**To:** Howell, Lawrence <Lawrence.Howell@fpl.com>; Long, Holly <Holly.Long@fpl.com>  
**Cc:** Slate, Trisha <Trisha.Slate@fpl.com>; Halsey, Jessica <Jessica.Halsey@fpl.com>; Moxley, Matthew <Matthew.Moxley@fpl.com>; Gerard, Clare <Clare.Gerard@nee.com>  
**Subject:** RE: Storm Services Invoice Review

Good morning.  
PO 2000339339 was created against contract 4600018484

IO S01400000315  
GL 5751700

This PO was added on the list I had provided before. Not E-receiving, payment terms Z001 (pay immediately,/block). A confirmation was already processed against this PO.

 Edit
  Print Preview
 
 Close
  Copy

Overview

Header

Items

Notes and Attachments

Approval

Tracking

Search for this item

Source: <http://www.fishbase.org>.

**Rosie Castro**  
Sourcing Specialist II  
561-304-5284

Contract Number: 4600018484	Contract Name: Storm Damage Assessment	Contract Type: Purchase Contract	Status: Released	Supplier: 3000069835
-----------------------------	--	----------------------------------	------------------	----------------------

General Header Data	
Contract Number: 4600018484	Contract Name: Storm Damage Assessment
Contract Type: Purchase Contract	Contract Owner: 9000011542 Leslie Cleaver
* Supplier: 3000069835 STORM SERVICES ENGINEERING LLC	Target Value/ Currency: 2,000,000.00 USD
* Valid From / To: 09/01/2018 - 12/31/2020	Release Value (Excl Limit \$): 0.00 USD
* Purchasing Organization: FPLG Purchasing Organization	Limit PO Release Value: 1,908,253.71
* Purchasing Group: 304 - LESLIE CLEAVER - 561-694-6239	Documentum Link: <a href="http://sagrp1001.fpl.com:8000/sao/bc/webdynpro">http://sagrp1001.fpl.com:8000/sao/bc/webdynpro</a>

<input type="button" value="Details"/> <input type="button" value="Select"/> <input type="button" value="Add Item"/> <input type="button" value="Copy"/> <input type="button" value="Paste"/> <input type="button" value="Duplicate"/> <input type="button" value="Delete"/>					
Item Number	Item Status	Item Category	Product ID	Description	Pr
2	Active	Normal	0-000-008-464	STORM-ASSESS MH RATE, NON-EMB,OT	991
3	Active	Normal	0-000-008-460	STORM-ASSESS MH RATE, NO VEH, NON-EMB,ST	991
4	Active	Normal	0-000-008-465	STORM-ASSESS MH RATE, NON-EMB,OT	991
5	Active	Normal	0-000-008-466	STORM-ASSESS MOB/DEM/OT RATE,NON EMB,ST	991
6	Active	Normal	0-000-008-467	STORM-ASSESS MOB/DEM/OT RATE,NON EMB,ST	991
7	Active	Normal	0-000-005-532	STORM PER DIEM DAILY MEALS	991
8	Active	Normal	0-000-007-043	STORM PER DIEM INDIVIDUAL MEALS	721
9	Active	Normal	0-000-007-044	STORM REIMBURSABLE - LODGING	721
10	Active	Normal	0-000-007-045	STORM REIMBURSABLE - FUEL	721
11	Active	Normal	0-000-007-046	STORM REIMBURSABLE - TRAVEL	721

Briana Cobas  
 Sourcing Specialist II | Integrated Supply Chain  
 Florida Power & Light Company | NextEra Energy Inc.  
 Telephone: 561-691-7349  
 E-mail: [Briana.Cobas@fpl.com](mailto:Briana.Cobas@fpl.com)

From: Long, Holly <[Holly.Long@fpl.com](mailto:Holly.Long@fpl.com)>  
 Sent: Thursday, May 28, 2020 9:48 AM  
 To: Slate, Trisha <[Trisha.Slate@fpl.com](mailto:Trisha.Slate@fpl.com)>; Halsey, Jessica <[Jessica.Halsey@fpl.com](mailto:Jessica.Halsey@fpl.com)>; Moxley, Matthew <[Matthew.Moxley@fpl.com](mailto:Matthew.Moxley@fpl.com)>; Howell, Lawrence <[Lawrence.Howell@fpl.com](mailto:Lawrence.Howell@fpl.com)>  
 Cc: Gerard, Clare <[Clare.Gerard@nee.com](mailto:Clare.Gerard@nee.com)>  
 Subject: RE: Storm Services Invoice Review

If the PO is set up with multiple product IDs that go to multiple GL account numbers and IOs, then the product ID will need to be incorporated into the file so that the proper amount can be confirmed by product ID.

That being said, a potential work around, if Lawrence agrees and if the PO/contract is set up in SRM with a product ID with the price of \$1 (like veg), you may be able to confirm the whole dollar amount of the collective invoices (as units) to that one product ID (one line item on the confirmation).  
 Lawrence, can you please confirm that this is an option? If so, can you please let us know to which GL account and IO this one product ID this is set up to post?

Thanks,

Holly

**From:** Slate, Trisha <[Trisha.Slate@fpl.com](mailto:Trisha.Slate@fpl.com)>  
**Sent:** Thursday, May 28, 2020 7:04 AM  
**To:** Long, Holly <[Holly.Long@fpl.com](mailto:Holly.Long@fpl.com)>  
**Subject:** FW: Storm Services Invoice Review

Good morning Holly,

I think Matt's questions is more for you to answer since it's concerning confirmations and product ids.

Thank you,

**Trisha Slate**  
**Financial Operations**  
Florida Power and Light Company  
NEXtera Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848



**From:** Moxley, Matthew <[Matthew.Moxley@fpl.com](mailto:Matthew.Moxley@fpl.com)>  
**Sent:** Wednesday, May 27, 2020 7:27 PM  
**To:** Halsey, Jessica <[Jessica.Halsey@fpl.com](mailto:Jessica.Halsey@fpl.com)>  
**Cc:** Slate, Trisha <[Trisha.Slate@fpl.com](mailto:Trisha.Slate@fpl.com)>; Gerard, Clare <[Clare.Gerard@nee.com](mailto:Clare.Gerard@nee.com)>; Gwaltney, T W <[T.W.Gwaltney@fpl.com](mailto:T.W.Gwaltney@fpl.com)>; Howell, Lawrence <[Lawrence.Howell@fpl.com](mailto:Lawrence.Howell@fpl.com)>; Murphy, Janice <[Janice.Murphy@fpl.com](mailto:Janice.Murphy@fpl.com)>  
**Subject:** RE: Storm Services Invoice Review

Jessica,

Thank you to you and the team for getting this processed! I know it was a difficult invoice with lots of complexities.

Trisha, for the other patroller invoices we've entered the confirmations by the product IDs on the contract. Do we to follow the same process for this one or could we enter it to one product ID? How are the line/veg invoices entered? My concern is that with the amount of disallowances it may be hard to calculate the units for each individual product ID.

Lawrence, just a heads up on the final outcome of this invoice.

Matt Moxley



Manager – Emergency Preparedness  
(561) 712-2867 tel  
(772) 233-0936 mobile

**From:** Halsey, Jessica <Jessica.Halsey@fpl.com>  
**Sent:** Wednesday, May 27, 2020 6:05 PM  
**To:** Moxley, Matthew <Matthew.Moxley@fpl.com>  
**Cc:** Slate, Trisha <Trisha.Slate@fpl.com>; Gerard, Clare <Clare.Gerard@nee.com>  
**Subject:** Storm Services Invoice Review

Matt,

Please find attached our completed invoice review for Storm Services. Internal comments are confidential notes from our reviewers. Please let me know if you have any questions.

Company Name	Invoice Submittal \$	Invoice Disallowance \$	Disallowed %	Net Payme
Storm Services	\$ 1,908,253.60	\$ 518,602.99	27.2%	\$ 1,389,

Regards,  
Jessica

QUESTION:

Invoice Support. Please provide each invoice over \$10,000 for any contractor (line, line clearing, and other), any other utilities, and/or any other vendors (for both capitalized and expensed costs) related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested. Please provide the responsive documents in a separate electronic file folder for each contractor/vendor.

RESPONSE:

Attached please find all documents responsive to OPC's 1st Request for Production of Documents No. 15, all of which are confidential.

**Diaz, Adamaris**

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**From:** Moxley, Matthew  
**Sent:** Wednesday, April 29, 2020 11:55 AM  
**To:** Slate, Trisha; Diaz, Adamaris  
**Subject:** FW: BHI Patroller Invoices - DORIAN

**Matt Moxley**  
Manager – Emergency Preparedness  
(561) 712-2867 tel  
(772) 233-0936 mobile

**From:** Murphy, Janice <Janice.Murphy@fpl.com>  
**Sent:** Thursday, April 23, 2020 9:53 PM  
**To:** Moxley, Matthew <Matthew.Moxley@fpl.com>; Depass, Mark D <Mark.D.Depass@fpl.com>  
**Cc:** Long, Holly <Holly.Long@fpl.com>; Gwaltney, T W <T.W.Gwaltney@fpl.com>; Sheffield, Casey <Casey.Sheffield@fpl.com>; <Lawrence.Howell@fpl.com>  
**Subject:** RE: BHI Patroller Invoices - DORIAN

Confirmations entered for the below as follows

Dorianext-01 ~ 5203894948  
Dorianext-02 ~ 5203894949  
Dorianext-03 ~ 5203894951  
Dorianext-04 ~ 5203894952

**From:** Moxley, Matthew <Matthew.Moxley@fpl.com>  
**Sent:** Thursday, April 23, 2020 8:11 AM  
**To:** Depass, Mark D <Mark.D.Depass@fpl.com>  
**Cc:** Murphy, Janice <Janice.Murphy@fpl.com>; Long, Holly <Holly.Long@fpl.com>; Gwaltney, T W <T.W.Gwaltney@fpl.com>; <Casey.Sheffield@fpl.com>; Howell, Lawrence <Lawrence.Howell@fpl.com>  
**Subject:** BHI Patroller Invoices - DORIAN

Mark,

Below are the approval details and PO information for the following invoice for BHI for Hurricane Dorian pat has reviewed and confirmed that the charges are valid.

<b>Vendor</b>	<b>BHI</b>
<b>PO</b>	2000339324
<b>IO</b>	

<b>Invoice</b>	<b>Invoice Amount</b>	<b>Disallowance</b>	<b>Net Pay</b>
DORIANEXT-01	\$ 78,423.43	\$ (24,315.20)	\$ 54,108.23
DORIANEXT-02	\$ 63,512.99	\$ (19,928.16)	\$ 43,584.83
DORIANEXT-03	\$ 79,505.71	\$ (27,043.40)	\$ 52,462.31
DORIANPT-04	\$ 143,007.91	\$ (20,643.46)	\$ 122,364.45
<b>TOTAL \$</b>	<b>\$ 364,450.04</b>	<b>\$ (91,930.22)</b>	<b>\$ 272,519.82</b>

Jan – Please proceed to enter the information in e-receiving so payment can be processed.

Matt Moxley  
Manager – Emergency Preparedness  
(561) 712-2867 tel  
(772) 233-0936 mobile

**Diaz, Adamaris**

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**From:** Moxley, Matthew  
**Sent:** Wednesday, April 29, 2020 11:54 AM  
**To:** Slate, Trisha; Diaz, Adamaris  
**Subject:** FW: BHI Contract PL Invoice - DORIAN

**Matt Moxley**  
Manager – Emergency Preparedness  
(561) 712-2867 tel  
(772) 233-0936 mobile

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**From:** Murphy, Janice <Janice.Murphy@fpl.com>  
**Sent:** Friday, April 24, 2020 10:34 AM  
**To:** Moxley, Matthew <Matthew.Moxley@fpl.com>; Depass, Mark D <Mark.D.Depass@fpl.com>  
**Cc:** Long, Holly <Holly.Long@fpl.com>; Gwaltney, T W <T.W.Gwaltney@fpl.com>; Howell, Lawrence <Lawrence.Howell@fpl.co>  
**Subject:** RE: BHI Contract PL Invoice - DORIAN

Confirmations have been entered for the below as follows

19PL-006-01 ~ 5203895244  
19PL-007-01 ~ 5203895244  
19PL-008-01 ~ 5203895294  
19PL-009-01 ~ 5203895297  
19PL-010-01 ~ 5203895313  
19PL-011-01 ~ 5203895272  
19PL-012-01 ~ 5203895275  
19PL-013-01 ~ 5203895278  
19PL-014-01 ~ 5203895280  
19PL-015-01 ~ 5203895317  
19PL-016-01 ~ 5203895281  
19PL-017-01 ~ 5203895322  
19PL-018-01 ~ 5203895283

From: Moxley, Matthew <Matthew.Moxley@fpl.com>

Sent: Thursday, April 23, 2020 3:18 PM

To: Depass, Mark D <Mark.D.Depass@fpl.com>

Cc: Murphy, Janice <Janice.Murphy@fpl.com>; Long, Holly <Holly.Long@fpl.com>; Gwaltney, T W <T.W.Gwaltney@fpl.com>; <Lawrence.Howell@fpl.com>

Subject: BHI Contract PL Invoice - DORIAN

Mark,

Below are the approval details and PO information for the following invoice for BHI for Hurricane Dorian cor Operations Section Chiefs have reviewed and confirmed that the charges are valid.

Vendor	BHI
PO	2000339446
IO	

Invoice	Invoice Amount	Disallowance	Net Pay
19PL-006-01	\$ 10,438.07	\$ (2,779.60)	\$ 7,658.47
19PL-007-01	\$ 14,136.29	\$ (3,101.14)	\$ 11,035.15
19PL-008-01	\$ 12,528.03	\$ (2,197.51)	\$ 10,330.52
19PL-009-01	\$ 14,221.27	\$ (2,251.12)	\$ 11,970.15
19PL-010-01	\$ 14,072.79	\$ (3,436.10)	\$ 10,636.69
19PL-011-01	\$ 12,951.07	\$ (6,218.59)	\$ 6,732.48
19PL-012-01	\$ 12,560.04	\$ (5,695.78)	\$ 6,864.26
19PL-013-01	\$ 13,436.57	\$ (4,664.47)	\$ 8,772.10
19PL-014-01	\$ 15,480.72	\$ (2,802.92)	\$ 12,677.80
19PL-015-01	\$ 9,564.91	\$ (2,942.02)	\$ 6,622.89
19PL-016-01	\$ 13,425.61	\$ (5,940.95)	\$ 7,484.66
19PL-017-01	\$ 13,856.75	\$ (6,093.73)	\$ 7,763.02
19PL-018-01	\$ 7,627.56	\$ (356.84)	\$ 7,270.72
Total	\$ 164,299.68	\$ (48,480.77)	\$ 115,818.91

Jan – Please proceed to enter the information in e-receiving so payment can be processed.

**Matt Moxley**  
**Manager – Emergency Preparedness**  
(561) 712-2867 tel  
(772) 233-0936 mobile

QUESTION:

Invoice Support. Please provide each invoice over \$10,000 for any contractor (line, line clearing, and other), any other utilities, and/or any other vendors (for both capitalized and expensed costs) related to FPL's response to Hurricane Dorian and/or the related restoration work for which recovery is requested. Please provide the responsive documents in a separate electronic file folder for each contractor/vendor.

RESPONSE:

Attached please find all documents responsive to OPC's 1st Request for Production of Documents No. 15, all of which are confidential.



P O BOX 746320  
ATLANTA, GA 30374-

## HURRICANE DORIAN-SITE SAFETY

**Contract # 4600015775**

**Vendor # 3000021580**

**TERMS: Due Immediately**

INVOICE#: 656860

INVOICE DATE: 10/25/2019

Total Hours:	Total Billing for Time:	Total Expenses
426.75	\$47,927.25	\$352.27

[illegible]

Mail content report generated by Collector

From: "Nichols, Annette" <Annette.Nichols@fpl.com >  
Created: 5/15/2020 3:25 PM  
To: "SharedMailbox, COLLECTOR-FPL-PO " <COLLECTOR-FPL-PO.SharedMailbox@nexteraenergy.com >  
Subject: FW: Listing of 'Others' POs with invoice numbers and totals  
Attachments: 17314 - Quanta Utility.pdf, 1609684 - Stantec.pdf, Storm Services Patrol Invoice 2509.pdf, 656859 - Pike PL.pdf, 656860 - Pike PL.pdf, 14221 REV2 - EC Fennell PL.pdf, HDR Invoice 1200224657.pdf

From: Slate, Trisha  
Sent: Friday, May 15, 2020 3:08 PM  
To: Nichols, Annette  
Cc: Diaz, Adamaris ; Long, Holly  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Here are the invoices for the following vendors:

Quanta Utility  
Stantec  
Storm Services  
Pike PL  
EC Fennell PL  
HDR

Trisha Slate  
Financial Operations  
Florida Power and Light Company  
Nextera Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
Sent: Friday, May 15, 2020 11:41 AM  
To: Slate, Trisha Trisha.Slate@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Trish,  
I just need the invoices and they have to be in PDF.  
The back-up can be added after the invoices are posted.  
Also, the large amount of back-up to an invoice causes problems with the collector so I do not want that to happen.  
Please let me if you can get me just the invoices in PDF.

Thank you,  
Annette Nichols  
AP Assoc. Business Analyst  
Office#SGI-640-2614  
Cell#SGI-358-8022  
Recognize your peer's efforts, give them PowerBucks!

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 11:35 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Hi Annette,

For Storm, you will find some invoices are excel files and then some will be on come from the vendor in a PDF format. For example, all of ArborMetrics' invoices are in the excel format. For BHI, it's in the PDF format. Let me know what you need for the back-up and will only include those when I send to you. Also can you upload the excel invoices as back-up or do I need to convert those to PDF?

Thank you,

Trisha Slate  
Financial Operations  
Florida Power and Light Company  
Nextera Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
Sent: Friday, May 15, 2020 11:27 AM  
To: Slate, Trisha Trisha.Slate@fpl.com >  
Cc: Long, Holly Holly.Long@fpl.com >; Diaz, Adamaris Adamaris.Diaz@fpl.com >  
Subject: FW: Listing of 'Others' POs with invoice numbers and totals

Trisha,  
Your zip files contain the documentation for the invoices.  
The documentation can be attached after the invoices are processed.  
Do you have the actual invoices?

Thank you,  
Annette Nichols  
AP Assoc. Business Analyst  
Office#SGI-640-2614  
Cell#SGI-358-8022  
Recognize your peer's efforts, give them PowerBucks!

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 10:40 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Here are the first two. I am sending in pieces since the zip files are so large.

Trisha Slate  
Financial Operations  
Florida Power and Light Company  
era Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
Sent: Friday, May 15, 2020 10:19 AM  
To: Slate, Trisha Trisha.Slate@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Okay, Thank you! ☺

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 10:19 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Yes, I am getting those together now for you.

Thank you,

Trisha Slate  
Financial Operations  
Florida Power and Light Company  
era Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

From: Nichols, Annette Annette.Nichols@fpl.com >  
Sent: Friday, May 15, 2020 10:18 AM  
To: Slate, Trisha Trisha.Slate@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: RE: Listing of 'Others' POs with invoice numbers and totals

Trisha,  
Okay but is someone going to send me the invoices?

Thank you,  
Annette Nichols  
AP Assoc. Business Analyst  
Office#SGI-640-2614  
Cell#SGI-358-8022  
Recognize your peer's efforts, give them PowerBucks!

From: Slate, Trisha Trisha.Slate@fpl.com >  
Sent: Friday, May 15, 2020 10:18 AM  
To: Nichols, Annette Annette.Nichols@fpl.com >  
Cc: Diaz, Adamaris Adamaris.Diaz@fpl.com >; Long, Holly Holly.Long@fpl.com >  
Subject: Listing of 'Others' POs with invoice numbers and totals

Hi Annette,

Please see the attached spreadsheet with the invoice numbers, totals, disallowances and net pay on each tab per vendor. Quanta, Storm Services and Pike don't have Net Pays since they are not e-receiving. I also verified that the totals from each tab, tie to the Summary tab.

Let me know if you have any questions.

Thank you,

*Trisha Slate*  
Financial Operations  
Florida Power and Light Company  
era Energy, Inc.  
700 Universe Blvd  
Juno Beach, FL 33408  
561-691-7848

CONFIDENTIAL

QUESTION:

Mutual Assistance – Refer to the mutual assistance company invoice copy provided in the Confidential response to OPC POD 1-15 at file 1900623567 [Bates pages Nos. 027213 – 027226]. Refer further to Bates page No. 027220. It appears that the labor hours charged for the majority of workers amounted to 24 hours per day for everyday of August 31, 2019 through September 6, 2019.

- a. Please confirm that 24 hours per day were charged for the majority of workers by this company for each of the days referenced.
- b. The summary on this page of the invoice indicates that 1,254 hours of time was invoiced for "Rest Time Storm Emergency." Please describe this classification of hours that were invoiced.
- c. Please indicate whether FPL considers this practice to be appropriate as compared to being invoiced for only 16 hours per day by the mutual assistance company for storm recovery. If it considers this practice to be appropriate, please explain all reasons why.
- d. Please describe what the Company deems to be the appropriate storm recovery maximum daily billing hours per worker for payment purposes by the Company to a mutual assistance company. If there is no policy regarding maximum daily billing hours per worker for payment purposes by the Company to a mutual assistance company, please so state.
- e. Please indicate whether an exception adjustment was made for the daily hours per worker invoiced by this mutual assistance company by the Company for payment. If so, please provide a copy of all documentation and communication necessary to show that the exception adjustment was made. If the billing was not adjusted, please explain all reasons why not.
- f. If an exception adjustment was not made for the daily hours per worker invoiced by this mutual assistance company by the Company for payment and the Company believes one would be appropriate, please provide a calculation of the adjustment needed for labor and related benefits and describe how the adjustment amount(s) was determined.

RESPONSE:

- a. Confirmed. Billing in this manner is consistent with the mutual assistance company's compensation policy and labor contract.

Mutual assistance costs reflect the actual expenses incurred by the mutual assistance utilities in support of FPL's restoration efforts, which may include being invoiced 24 hours per day depending on the mutual assistance company's existing compensation policy(ies) and labor contract(s). An overriding principle for providing restoration support is that, unlike non-mutual assistance utility contractors that have negotiated rates, restoration support from Southeastern Electric Exchange ("SEE") and EEI members is provided on a not-for-profit basis, i.e., utilities charge only their actual costs incurred. Therefore, this is an appropriate reimbursement. Restoration support from SEE and EEI members is provided on a not-for-profit basis.

- b. "Rest Time" is a term used by the mutual assistance utility that submitted the subject invoice. It is a work type or subset of the total hours invoiced by the mutual assistance utility. Please refer to FPL's response to OPC's 2<sup>nd</sup> Set of Interrogatories, No. 39a.
- c. Please refer to FPL's response to OPC's 2<sup>nd</sup> Set of Interrogatories, No. 39a.
- d. Please refer to FPL's response to OPC's 2<sup>nd</sup> Set of Interrogatories, No. 39a.
- e. No exception adjustments were made for the daily hours per worker invoiced by this mutual assistance company since the billing was consistent with the mutual assistance company's compensation policy and labor contract.
- f. Please refer to FPL's response to OPC's 2<sup>nd</sup> Set of Interrogatories, No. 39a and 39e.

CONFIDENTIAL

QUESTION:

Mutual Assistance – Refer to the mutual assistance company invoice copy provided in the Confidential response to OPC POD 1-15 at file 1900623567 [Bates pages Nos. 027213 – 027226]. Refer further to Bates pages Nos. 027222. A cost of \$97,320.93 was included as a benefits cost for something referred to as "Time Not Worked." Please describe what this benefit cost pertains to and whether it should be an appropriate cost to reimburse to the mutual assistance company, especially considering that 24 hours per day were already billed for labor for the majority of the workers as evidenced on Bates page No. 027220. If an exception adjustment was made for this line item, please so state.

RESPONSE:

The described cost of \$97,320.93 is a cost per the contract of the mutual assistance partner. The charge is considered an overhead charge related to the mutual assistance partner's personnel who provide support during the storm event. This charge is billed separate from the actual hours invoiced by the mutual assistance utility. Both the actual hours and the "Time Not Worked" charges are eligible for reimbursement, so long as they are consistent with the mutual assistance company's compensation policy and labor contract.

No exception adjustments were made for the daily hours per worker invoices by this mutual assistance company since the billing was consistent with the mutual assistance company's compensation policy and labor contract.

It is important to note that mutual assistance costs reflect the actual expenses incurred by the mutual assistance utilities in support of FPL's restoration efforts. An overriding principle for providing restoration support is that, unlike non-mutual assistance utility contractors that have negotiated rates, restoration support from SEE and EEI members is provided on a not-for-profit basis, i.e., utilities charge only their actual costs incurred. Therefore, this is an appropriate reimbursement.