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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**ON BEHALF OF COMMISSION STAFF**

**DIRECT TESTIMONY OF YEN NGO**

**DOCKET NOS. 20230017-EI**

**APRIL 12, 2024**

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

A. My name is Yen Ngo. My business address is 6435 SW 130 Avenue, Miami, FL, 33183.

**Q. By whom are you presently employed and in what capacity?**

A. I am employed by the Florida Public Service Commission (FPSC or Commission) as a Professional Accountant Specialist. I have been employed by the Commission since February 1995.

**Q. Please give a brief description of your educational background and professional experience.**

A. I received a Bachelor of Science Degree in accounting from Florida Atlantic University in 1995. I have worked for the FPSC for 30 years, and I have varied experience in the electric, gas, and water and wastewater industries. My work experience includes various types of rate cases, cost recovery clauses, and utility audits.

**Q. Please describe your current responsibilities.**

A. My responsibilities consist of planning and conducting utility audits of manual and automated accounting systems for historical and forecasted data.

**Q. Have you previously presented testimony before this Commission?**

A. Yes. I presented testimony in a docket before this Commission. I filed testimony in the Nuclear Cost Recovery Clause Docket No. 20110009-EI.

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

2 A. The purpose of my testimony is to sponsor staff's Auditor Report of Florida Power  
3 and Light Company, which addresses the Utility's filing in Docket No. 20230017-EI. An  
4 Auditor's Report was issued in the Docket 20230017-EI. This report is filed with my  
5 testimony and is identified as Exhibit YN-1.

6 **Q. Was this audit prepared by you or under your direction?**

7 A. Yes. It was prepared by me and under my direction.

8 **Q. Please describe the objectives of the audit and the procedures performed during**  
9 **the audit?**

10 A. The objectives and procedures are listed in the Objectives and Procedures section of  
11 the attached Exhibit YN-1 pages 2 through 4.

12 **Q. Please review the audit findings in this audit report.**

13 A. There were no audit findings.

14 **Q. Does that conclude your testimony?**

15 A. Yes.

16

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**State of Florida**



**Public Service Commission**

Office of Auditing and Performance Analysis  
Bureau of Auditing

**Revised Auditor's Report**

Florida Power & Light  
Storm Recovery Cost Audit – Hurricanes Ian and Nicole

**As of June 1, 2023**

Docket No. 20230017-EI  
Audit Control No. 2023-341-1-1  
**March 12, 2024**

A handwritten signature in blue ink, appearing to read "Yen Ngo", written over a horizontal line.

Yen Ngo  
Audit Manager

A handwritten signature in black ink, appearing to read "Donna Brown", written over a horizontal line.

Donna Brown  
Reviewer

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Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated December 1, 2023. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company in support of its filing for storm recovery costs in Docket No. 20230017-EI.

The report is intended only for internal Commission use.

## Objectives and Procedures

### **General**

#### Definition

Florida Power & Light Company hereinafter referred to as FPL or Utility.

Incremental Costs are costs that are incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm (ICCA).

Non-incremental Costs are costs that are not incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm.

#### Background

On January 23, 2023, FPL filed a petition for approval to implement an Interim Storm Charge to recover an initial estimate of \$1.5 billion for the combined incremental restoration costs related to Hurricanes Ian and Nicole with the remaining amounts to be collected for Hurricanes Michael, Sally, and Zeta, and to replenish the storm reserve, which was approved by Order No. PSC-2023-0110-PCO-EI, issued on March 23, 2023. On September 5, 2023, FPL filed a supplemental petition with the Commission requesting to reduce the Interim Storm Charge to reflect a decrease in the estimated incremental storm restoration from the original estimate of \$1.5 billion to \$1.3 billion, which was approved by Order No. PSC-2023-0354-PCO-EI, issued on November 27, 2023. On November 17, 2023, FPL filed a petition for approval of the final actual incremental storm restoration costs of \$1.3 billion to be recovered through the Interim Storm Charge, including the replenishment of the storm reserve, and for approval of the proposed process for determining and applying a one-time true-up of the actual revenues collected under the Interim Storm Charge.

### **Expense**

#### Payroll, Overtime, and Related Costs

**Objectives:** The objectives were to determine whether regular payroll, overtime, and related costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed regular payroll, overtime, and related costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to payroll records. No exceptions were noted.

#### Contractor Costs

**Objectives:** The objectives were to determine whether contractor costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed contractor costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

#### Line Clearing

**Objectives:** The objectives were to determine whether line clearing costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed line clearing costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

#### Vehicle and Fuel

**Objectives:** The objectives were to determine whether vehicle and fuel costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed vehicle and fuel costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to source documents. No exceptions were noted.

#### Materials and Supplies

**Objectives:** The objectives were to determine whether materials and supplies were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed materials and supplies from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or inventory records. We also verified that the materials and supplies listed were specifically utilized in the restoration process. No exceptions were noted.

#### Logistics

**Objectives:** The objectives were to determine whether logistics costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed logistics costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to source documents. No exceptions were noted.

### Other Costs

**Objectives:** The objectives were to determine whether other costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed other costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

## **Other**

### Capitalizable Costs

**Objectives:** The objectives were to determine whether the capitalizable costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1)(d), F.A.C.

**Procedures:** We reviewed capitalizable costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of the capitalizable costs. We selected a statistical sample of costs for detail testing test to determine if the Utility included for recovery only those costs that are allowed by the applicable rule. No exceptions were noted.

### Incremental Cost and Capitalization Approach Methodology (ICCA)

**Objectives:** The objective was to determine whether non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143, Florida Administrative Code F.A.C.

**Procedures:** We reviewed ICCA costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and recalculated the allocation of the ICCA to charge types. We determined the Utility calculated the ICCA adjustments as allowed by Rule 25-6.0143, F.A.C. No exceptions were noted.

### Jurisdictional Factors

**Objectives:** The objective was to determine whether the Utility used the appropriate jurisdictional factors for the filing.

**Procedures:** We obtained and reviewed Order No. PSC-2021-0446-S-EI in Docket No. 20210015-EI, issued December 2, 2021, regarding the jurisdictional factors for the storm costs. We reconciled the jurisdictional factors from the support documentation provided by the Utility to the utility filing and verified the calculation of these factors. No exceptions were noted.

Audit Findings

**None**

Exhibits

**Exhibit 1: Hurricane Ian Company Exhibit KF-1**

Florida Power & Light Company  
 Hurricane Ian Incremental Cost and Capitalization Approach Adjustments  
 through June 1, 2023  
 (\$000s)

		Storm Costs By Function (A)						
		Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)	Total (7)
1	<b>Storm Restoration Costs</b>							
2	Regular Payroll and Related Costs (C)	\$172	\$47	\$1,146	\$12,070	\$1,197	\$631	\$15,263
3	Overtime Payroll and Related Costs (C)	392	27	2,458	23,614	1,744	1,044	29,277
4	Contractors	8,428	660	27,232	579,979	4,833	357	621,490
5	Line Clearing	-	-	322	165,382	-	-	165,704
6	Vehicle & Fuel	8	-	348	35,333	583	13	36,286
7	Materials & Supplies	695	-	1,346	45,413	210	127	47,790
8	Logistics	1,187	-	585	202,422	571	17	204,781
9	Other (D)	1,177	3	789	4,261	6,963	447	13,640
10	<b>Total Storm Restoration Costs</b>	<b>\$12,058</b>	<b>\$737</b>	<b>\$34,224</b>	<b>\$1,068,474</b>	<b>\$16,101</b>	<b>\$2,635</b>	<b>\$1,134,230</b>
11								
12	<b>Less: Capitalizable Costs</b>							
13	Payroll and Related Costs	\$0	-	-	\$3,584	\$178	\$28	\$3,789
14	Contractors	5,640	-	-	49,446	425	-	55,511
15	Materials & Supplies	395	-	-	31,138	109	124	31,766
16	Other	-	-	-	2,159	2,417	-	4,576
17	<b>Total Capitalizable Costs</b>	<b>\$6,035</b>	<b>-</b>	<b>-</b>	<b>\$86,328</b>	<b>\$3,128</b>	<b>\$152</b>	<b>\$95,642</b>
18								
19	Less: Insurance Receivables	-	-	-	-	-	-	-
20								
21	<b>Net Storm Restoration Costs Incurred</b>	<b>\$5,024</b>	<b>\$737</b>	<b>\$34,224</b>	<b>\$982,147</b>	<b>\$12,973</b>	<b>\$2,483</b>	<b>\$1,038,588</b>
22								
23	<b>Less: ICCA Adjustments</b>							
24	Regular Payroll and Related Costs (E)	\$178	\$0	\$204	\$3,514	\$1,043	\$534	\$5,472
25	Overtime Payroll and Related Costs (E)	-	27	3	381	36	116	562
26	Contractors	666	47	7	328	148	-	1,195
27	Line Clearing:							
28	Vegetation Management (F)	-	-	-	-	-	-	-
29	Vehicle & Fuel:							
30	Vehicle Utilization	-	-	347	3,105	-	-	3,452
31	Fuel	-	-	-	-	-	-	-
32	Other	-	-	-	-	-	-	-
33	Legal Claims	-	-	-	-	-	-	-
34	Employee Assistance and Childcare	-	-	-	-	614	-	614
35	<b>Total ICCA Adjustments</b>	<b>\$844</b>	<b>\$74</b>	<b>\$580</b>	<b>\$7,328</b>	<b>\$1,841</b>	<b>\$650</b>	<b>\$11,296</b>
36								
37	<b>Incremental Storm Losses</b>							
38	Regular Payroll and Related Costs	\$-6	\$47	\$942	\$4,972	-\$24	\$69	\$6,001
39	Overtime Payroll and Related Costs	392	0	2,455	23,233	1,708	928	28,715
40	Contractors	2,123	614	27,225	530,205	4,261	357	564,784
41	Line Clearing	-	-	322	165,382	-	-	165,704
42	Vehicle & Fuel	8	-	2	32,228	583	13	32,834
43	Materials & Supplies	300	-	1,346	14,275	101	3	16,024
44	Logistics	1,187	-	585	202,422	571	17	204,781
45	Other	1,177	3	789	2,102	3,332	447	8,449
46	<b>Total Incremental Storm Losses (G)</b>	<b>\$5,180</b>	<b>\$663</b>	<b>\$33,665</b>	<b>\$974,819</b>	<b>\$11,132</b>	<b>\$1,834</b>	<b>\$1,027,293</b>
47								
48	Jurisdictional Factor (H)	0.9556	0.9431	0.9065	0.9999	0.9690	1.0000	
49								
50	<b>Retail Recoverable Costs</b>	<b>\$4,950</b>	<b>\$626</b>	<b>\$30,517</b>	<b>\$974,679</b>	<b>\$10,787</b>	<b>\$1,834</b>	<b>\$1,023,393</b>

51 (A) Storm costs are as of June 1, 2023. Totals may not add due to rounding.

52 (B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Corporate Real Estate, Regulatory Affairs, Development, Corporate Security and Marketing and Communications departments.

53 (C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in FPL Development but is supporting Distribution during storm restoration would charge their time to Distribution.

54 (D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.

55 (E) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit, which may not be the business unit that the employee supported during the storm. Therefore, in the example in Note C above, if the FPL Development employee had payroll cannot be charged to the Storm Reserve, that amount would be charged to FPL Development (General) whereas the recoverable portion of their time would remain in Distribution.

56 (F) Since FPL recovers all actual vegetation costs incurred through the storm charge or the Storm Protection Plan Cost Recovery Clause, there is no ICCA applicable.

**Exhibit 2: Hurricane Nicole Company Exhibit KF-2**

**Florida Power & Light Company  
 Hurricane Nicole Incremental Cost and Capitalization Approach Adjustments**

through June 1, 2023

(\$000s)

LINE NO.			Storm Costs By Function (A)					Total (7)	
			Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)		Customer Service (6)
1	<b>Storm Restoration Costs</b>								
2	Regular Payroll and Related Costs (C)		\$54	\$126	\$180	\$2,322	\$279	\$113	\$3,075
3	Overtime Payroll and Related Costs (C)		173	236	335	5,151	241	86	6,222
4	Contractors		594	3,566	1,631	59,004	318	25	65,138
5	Line Clearing		-	-	-	23,451	-	-	23,451
6	Vehicle & Fuel		0	-	84	3,794	24	-	3,902
7	Materials & Supplies		5	33	1	1,966	-	5	2,010
8	Logistics		0	207	12	16,603	18	1	16,841
9	Other (D)		21	33	61	1,710	383	27	2,233
10	<b>Total Storm Restoration Costs</b>	Sum of Lines 2 - 9	\$848	\$4,200	\$2,302	\$114,001	\$1,263	\$257	\$122,871
11									
12	<b>Less: Capitalizable Costs</b>								
13	Payroll and Related Costs		-	-	-	\$110	-	\$2	\$112
14	Contractors		-	-	-	661	-	-	661
15	Materials & Supplies		-	-	-	1,046	-	5	1,051
16	Other		-	-	-	121	-	-	121
17	<b>Total Capitalizable Costs</b>	Sum of Lines 13 - 16	-	-	-	\$1,938	-	\$7	\$1,945
18									
19	<b>Less: Insurance Receivables</b>								
20									
21	<b>Net Storm Restoration Costs Incurred</b>	Lines 10 - 17 - 19	\$848	\$4,200	\$2,302	\$112,063	\$1,263	\$250	\$120,926
22									
23	<b>Less: ICCA Adjustments</b>								
24	Regular Payroll and Related Costs (E)		\$0 56	\$35	\$2 0	\$461	\$123	\$0 0	\$621
25	Overtime Payroll and Related Costs (E)		-	4	-	21	5	25	87
26	Contractors		-	368	-	-	-	-	393
27	Line Clearing:		-	-	84	-781	-	-	-
28	Vegetation Management (F)		-	-	-	-	-	-	-
29	Vehicle & Fuel:		-	-	-	-	-	-	-
30	Vehicle Utilization		-	-	-	-	28	-	\$65
31	Fuel		-	-	-	-	-	-	-
32	Other		-	-	-	-	-	-	-
33	Legal Claims		-	-	-	-	-	-	-
34	Employee Assistance and Childcare		-	-	-	-	-	-	\$28
35	<b>Total ICCA Adjustments</b>	Sum of Lines 24 - 34	\$56	\$407	\$86	\$1,264	\$156	\$25	\$1,994
36									
37	<b>Incremental Storm Losses</b>								
38	Regular Payroll and Related Costs	Lines 2 - 13 - 24	\$54	\$91	\$179	\$1,750	\$156	\$111	\$2,342
39	Overtime Payroll and Related Costs	Lines 3 - 25	117	232	334	5,130	236	86	6,135
40	Contractors	Lines 4 - 14 - 26	594	3,198	1,631	58,343	318	0	64,083
41	Line Clearing	Lines 5 - 28	-	-	-	23,451	-	-	23,451
42	Vehicle & Fuel	Lines 6 - 30 - 31	0	-	0	3,013	24	-	3,037
43	Materials & Supplies	Lines 7 - 15	5	33	1	920	-	0	959
44	Logistics	Line 8	0	207	12	16,603	18	1	16,841
45	Other	Line 9 - 16 - 33 - 34	21	33	61	1,589	355	27	2,084
46	<b>Total Incremental Storm Losses</b>	Sum of Lines 38 - 45	\$791	\$3,793	\$2,216	\$110,799	\$1,107	\$225	\$118,931
47									
48	<b>Jurisdictional Factor (G)</b>		0.9556	0.9431	0.9065	0.9999	0.9690	1.0000	
49									
50	<b>Retail Recoverable Costs</b>	Line 46 * 48	\$756	\$3,577	\$2,009	\$110,783	\$1,072	\$225	\$118,423
51									
52									
53	Notes:								
54	(A) Storm costs are as of June 1, 2023. Totals may not add due to rounding.								
55	(B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Corporate Real Estate, Regulatory Affairs, Development, Corporate Security, and Marketing and Communications departments.								
56	(C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in FPL Development but is supporting Distribution during storm restoration would charge their time to Distribution.								
57	(D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.								

**Exhibit 3: Calculation of Total Storm Costs to be Recovered**

Florida Power & Light Company Calculation of Total Storm Costs to be Recovered from Customers (\$000s) Modified Interim Storm Charge (A) Total Recoverable Storm Amount				
Line No.		(1) Modified Interim Storm Charged (A)	(2) Total Recoverable Storm Amount	Notes
2	Hurricane Michael	-	-	(B)
3	Hurricane Sally	\$132,247	\$132,247	(C)
4	Hurricane Zeta	4,552	4,552	(D)
5	Hurricane Ian	1,024,211	1,023,393	(E)
6	Hurricane Nicole	120,840	118,423	(F)
7	Total Retail Recoverable Costs	<u>\$1,281,849</u>	<u>\$1,278,614</u>	
8				
9	Less:			
10	Funded Storm Reserve Balance as of 9/30/22	(114,872)	(114,872)	(G)
11	Unfunded Storm Reserve Balance as of 9/30/22	(105,034)	(105,034)	(H)
12	Storm Reserve Activity for the period October 2022 through October 2023	1,010	781	(I)
13				
14	Balance of Retail Recoverable Costs after Storm Reserve Funding ("Eligible Restoration Costs") (Line 7 + 10 + 11 + 12)	<u>\$1,062,953</u>	<u>\$1,059,490</u>	
15				
16	Plus:			
17	Interest on Unrecovered Storm Costs for the period April 2023 through November 2023	\$19,043	\$18,631	(J)
18	Amount to Replenish Storm Reserve Pursuant to FPL's 2021 Settlement Agreement ("Storm Reserve Replenishment")	219,906	219,906	(K)
19				
20	Total Amount to be Recovered from Customers ("Recoverable Storm Amount") (Line 14 + 17 + 18)	<u>\$1,301,903</u>	<u>\$1,298,027</u>	
21				
22	<u>Notes:</u>			
23	(A) Amounts reflected in column (1) represents amounts presented on Appendix C of FPL's Supplemental Petition to Modify the Interim Storm Surcharge Related to Hurricanes Ian and Nicole filed on September 5, 2023 and approved for recovery by the Commission at the November 9, 2023 Agenda Conference.			
24	(B) Incremental storm costs associated with the Hurricane Michael surcharge approved by the Commission in Order No. PSC-2020-0349-S-EI, Docket No. 20190038-EI were fully recovered as of March 31, 2023.			
25	Amount represents the actual amount of the Hurricane Sally surcharge (approved by the Commission in Order No. PSC-2022-0406-FOF-EI, Docket No. 20200241-EI) remaining to be recovered as of March 31, 2023.			
26	(D) Represents the actual amount of Hurricane Zeta incremental costs approved by the Commission for recovery in Order No. PSC-2022-0406-FOF-EI, Docket No. 20210719-EI less additional Storm Accruals reflected on Gulf Power's books and records as of December 31, 2021.			
27	(E) Amount reflected in column (2) represents incremental storm costs for Hurricane Ian incurred as of June 1, 2023 as reflected on Exhibit KF-1.			
28	(F) Amount reflected in column (2) represents incremental storm costs for Hurricane Nicole incurred as of June 1, 2023 as reflected on Exhibit KF-2.			
29	(G) Represents funded storm reserve balance as of September 30, 2022 prior to Hurricanes Ian and Nicole.			
30	(H) Represents unfunded storm reserve balance as of September 30, 2022 prior to Hurricanes Ian and Nicole.			
31	(I) Represents the following: (1) \$2.3 million of losses upon liquidation of the storm fund in the fourth quarter of 2022, offset by (2) \$1.3 million of storm reserve accrual recorded during October through December 2022, which were authorized under paragraph 16 of FPL's 2021 Settlement Agreement approved by the Commission in Order No. PSC-2021-0446-S-EI, Docket No. 20210015-EI.			
32	(J) Amount reflected in column (2) includes actual interest recorded on FPL's books and records for the period April 2023 through October 2023, and forecasted interest for the month of November 2023. Incremental storm costs are forecasted to be recovered during the month of November 2023 and then FPL will begin to apply surcharge revenues to the replenishment of			
33	(K) Represent storm serve replenishment allowed under paragraph 10 of FPL's 2021 Settlement Agreement approved by the Commission in Order No. PSC-2021-0440S-EI, Docket No. 20210015-EI.			

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Ian and Nicole, by Florida Power & Light Company.

DOCKET NO. 20230017-EI

DATED: April 12, 2024

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Direct Testimony of Yen Ngo on behalf of the Florida Public Service Commission has been served by electronic mail to the following this 12<sup>th</sup> day of April, 2024:

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*/s/ Shaw Stiller*

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